

COUNTY OF VOLUSIA, FLORIDA



COUNTY OF VOLUSIA

RECOMMENDED BUDGET
FISCAL YEAR 2014-2015

RECOMMENDED BUDGET FISCAL YEAR 2014-2015



JASON P. DAVIS, County Chair

PAT PATTERSON, Vice Chair, District 1

JOYCE M. CUSACK, At-large

JOSHUA J. WAGNER, District 2

DEBORAH DENYS, District 3

DOUG DANIELS, District 4

PATRICIA NORTHEY, District 5



JAMES T. DINNEEN
County Manager

CHARLENE WEAVER, CPA
Deputy County Manager/
Chief Financial Officer

TAMMY J. BONG
Management and Budget Director

www.volusia.org

ACKNOWLEDGMENTS

The successful completion of this Budget document is attributed to the group efforts of several individuals deserving of special recognition. The cooperation, contributions and expertise provided by each one are greatly appreciated.

The Management and Budget team is commended for their expertise and perpetual efforts put forth in the research, analysis and compilation of the information published in this document.

MANAGEMENT AND BUDGET TEAM

**TAMMY J. BONG
PHYLLIS SCHWARZ
JANIE BOUTWELL
DONNA PETERSON
DAWN BELAND
GIL CANCEL
PEGGY FLOMERFELT
APRIL MILLER
TERRI PENDARVIS**

Our sincere gratitude for the creative and technical contributions in preparing the budget cover and the tabs for this document goes to Community Information and to Information Technology for their continued technical support.



DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a distinguished Budget Presentation Award to the County of Volusia, Florida for its annual budget for the fiscal year beginning October 1, 2013.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is a valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

FORMAT OF BUDGET DOCUMENT

The annual budget is prepared using a program performance approach. The format of the budget document serves multiple uses. It is designed to generate discussions related to policy issues, service delivery and attainment of performance objectives by the County Council and management during the preparation, review and subsequent adoption of the budget. The section entitled "Operating Budget by Division and Activity" is the focus of the budget preparation process.

The document is presented as follows:

TABLE OF CONTENTS

BUDGET MESSAGE

The budget message identifies the major issues facing the County of Volusia from a budgetary perspective. In addition, the budget message summarizes major changes and new programs included in the current fiscal year budget.

COUNTY OVERVIEW AND FINANCIAL PROCEDURES

This section identifies the mission of Volusia County government, key goals and critical success factors. The accounting system and budgetary controls utilized by the County of Volusia are described. Also identified are the general budget, revenue, appropriation, reserve, and debt management policies used in the development and allocation of resources in the current fiscal year budget. Finally, the budget preparation, adoption and amendment process is described to include a budget calendar outlining the time line. The graphic display of the organization and inclusion of historic, statistical and economic data gives context for Volusia County government and the needs of its citizens.

BUDGET OVERVIEW

This section provides an overview of the fiscal year budget, including graphs and schedules that provide information about revenues, expenditures and issues addressed by the County budget.

BUDGET BY FUND - OPERATING

The County Council officially adopts the budget at the fund level. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are as follows:

- Governmental Funds
 - General Fund
 - Special Revenue Funds
 - Debt Service Funds
 - Capital Projects Funds
- Proprietary Funds
 - Enterprise Funds
 - Internal Service Funds
- Fiduciary Funds (not included in budget document)
 - Trust Funds
 - Agency Funds

The presentation of the revenues and expenditures by fund, which follows, is organized in the sequence identified below:

- Countywide Funds
- Special Revenue Funds
- Enterprise Funds

OPERATING BUDGET BY DEPARTMENT AND UNIT

This section presents the budget in a program format. The organizational hierarchy used by the County of Volusia identifies programs by activities that comprise divisions.

The Division Summary page provides financial data by program, category (i.e., personal services, operating expenses, capital outlay) and fund source for Actual FY 2012-13, Adopted FY 2013-14, Estimated FY 2013-14 and Budget FY 2014-15. The number of authorized full-time and part-time positions is also indicated.

Activity pages contain the same financial data shown on the Division Summary page. In addition, key objectives and performance measures are presented which relate the budget (input) to the services (outcome) for each program. The last section provides a brief highlight of the Activity and explains significant changes in performance, expenditures or changes in personnel.

DEBT SERVICE

This section provides detailed information related to outstanding debt service obligations for the County.

INTERNAL SERVICE FUNDS- NON-OPERATING

This section presents the budget for the Internal Service Funds in a program format. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County of Volusia uses Internal Service Funds to account for its computer replacement, vehicle maintenance, self-insurance and risk management, and employee group insurance programs.

CAPITAL IMPROVEMENT PROGRAM – NON-OPERATING

This section identifies the County of Volusia's capital improvement program for the 2014-15 fiscal year. A long-range capital improvement program has also been developed and is updated annually.

APPENDIX

The Appendix contains miscellaneous charts, graphs, schedules, statistical data and a glossary of budget terms and acronyms.

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County Manager

JASON P DAVIS
COUNTY CHAIR

July 3, 2014

PAT PATTERSON
VICE CHAIR, DISTRICT 1

Honorable Members of the County Council:

JOYCE M. CUSACK
AT-LARGE

In compliance with provisions of the County Charter and State of Florida Statutes, I am pleased to submit the recommended budget for FY2014-15.

JOSHUA J. WAGNER
DISTRICT 2

DEBORAH DENYS
DISTRICT 3

A budget is the ultimate policy document which appropriates adequate resources for the responsible administration and implementation of the priorities of the County Council to serve the needs of the citizens. The development, approval and execution of the annual budget is essentially a year-round process that involves understanding the financial forecasts, legislative impacts, impacts of property valuations and aligning the Council's policies and priorities. Of the total \$628,349,357 operating budget, only **34%** or \$211.7 million pertains to ad valorem taxes. An additional \$5.5 million is distributed to various cities for community redevelopment areas (CRA).

DOUG DANIELS
DISTRICT 4

PATRICIA NORTHEY
DISTRICT 5

As the country continues coming out of one of the largest economic downturns in history, the County of Volusia has begun to see signs of economic improvement and continues to have a stable outlook. Great strides were taken in the prior years to overcome the economic crisis and create stable conditions in preparation for an upturn. This was recently confirmed by the Standard and Poor review and bond ratings.

JAMES T. DINNEEN
COUNTY MANAGER

Uniquely, local government is part-funded by the commercial and residential tax payer. As a result, local authorities have a considerable incentive to support and grow the local economy, in partnership with the local business community. County Council policies and action capitalize on local assets and can be an engine for growth by enhancing the attractiveness of the community in which we live and work. Included in this recommended budget is \$1.3M to continue the efforts of job creation through incentives within the Economic Development Fund. As major infrastructure is added to the tax rolls with One Daytona, various hotel developments and Trader Joes the financial outlook will continue to improve with increased property values, job creation and consumer spending.

Ad Valorem Taxes & Millage Rates

Continuing the trends in the recent past, it has been a challenge to create a balanced budget while maintaining services and attempting to absorb increased costs related to

inflationary pressures and state mandates. The recommended budget leaves 8 of the taxing funds millage rates flat with a slight reduction in one millage rate.

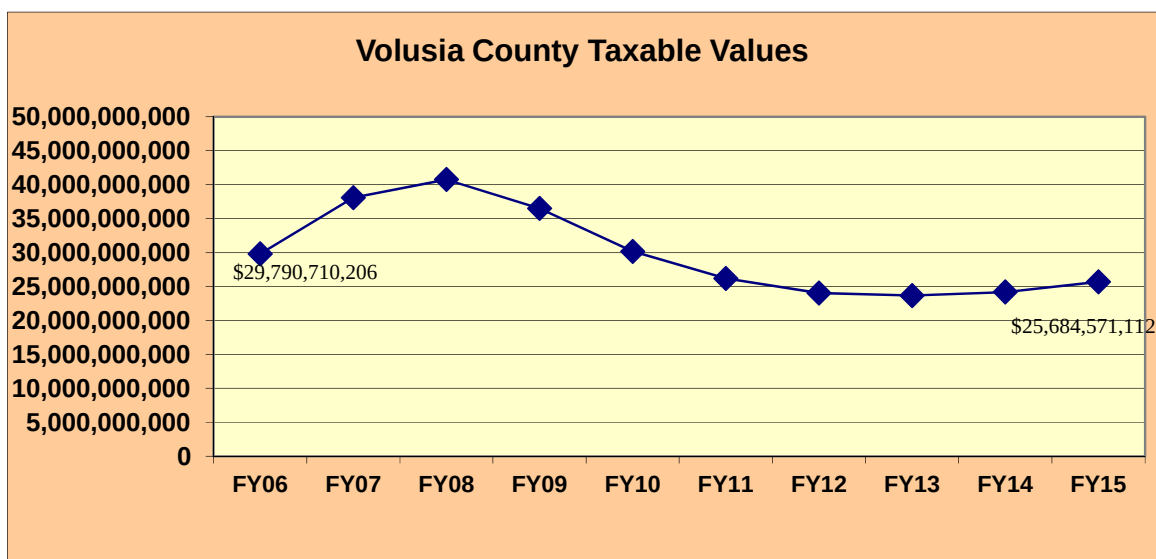
A common method of measuring growth in a budget is the comparison of ad valorem taxes to per capita population. FY2014-15 General Fund budgeted taxes are \$155 million divided by population of 498,978 is \$312 per person. This per-person rate is the same funding level of 10 years prior when adjusted annually by the average 2.3% consumer price index. The buying power of \$100 in 2005 is now reduced to \$79 due to the CPI growing 21% over the 10 year period.

The table below is a summary of the millage rates for the major taxing funds and comparison to the State Standard (growth in Florida per capita income plus growth in new construction).

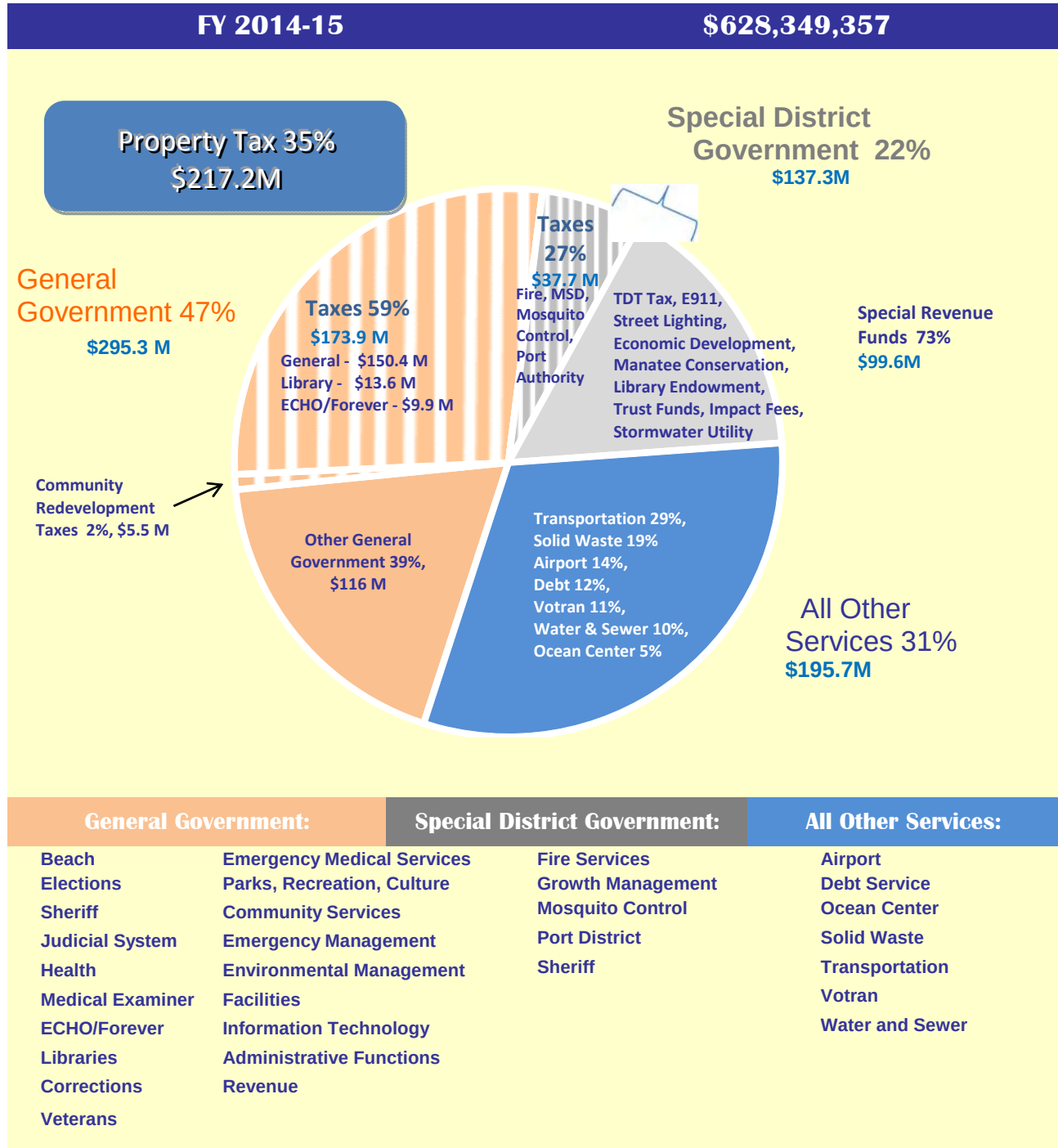
Fund Name	FY14 Millage Rate	FY15 Millage Rate	Change	FY15 Ad Valorem Taxes	State Standard (PCI + new construction)	Difference
Port District	0.0929	0.0929	0%	\$1.6M	\$1.9M	-\$0.3M
Mosquito Control	0.2080	0.1880	-9%	\$3.3M	\$5.2M	-\$1.9M
Library	0.5520	0.5520	0%	\$13.6M	\$19.2M	-\$5.6M
Fire	3.6315	3.6315	0%	\$20.6M	\$18.3M	\$2.3M
Municipal Service District	2.2399	2.2399	0%	\$12M	\$12M	\$0
General Fund	6.3189	6.3189	0%	\$155.8M	\$180M	-\$24.2M

Property Values

FY2014-15 is the second year of increased property value after five consecutive years of declining values. The countywide value increased 6.2% to \$25.6 billion with 5.4% increase from reassessments and 0.8% from new construction added to the tax rolls. Even with these changes the values are still below 2005 level.

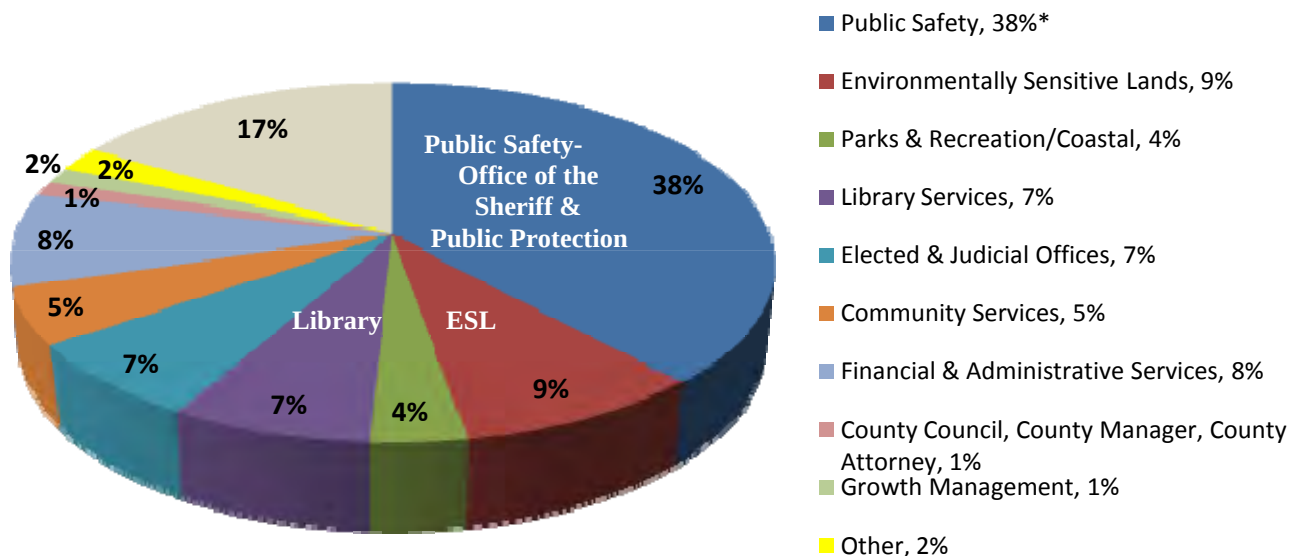


The FY2014-15 budget can be separated into three segments: 47% for General Government, 22% for Special District Government and 31% for All Other Services. The graph below illustrates that \$217.2 million, or 35% of the county's total operational funding comes specifically from property taxes. Of that, an estimated total of \$5.5 million for community redevelopment areas (CRA) is collected by the county and then passed through to the cities for expenditure. Also \$37.7 million of property taxes provides funding for certain Special District Government functions including fire services and the municipal services district for the unincorporated residents, along with mosquito control and the port district.



As noted in the chart on the previous page, the section of General Government represents 47% of the total operating budget. General Government classification is for services provided countywide; it includes the following funds: General Fund, Emergency Medical Services, Library, ECHO, Volusia Forever, and Volusia Forever debt service. The largest part of General Government is allocated to public safety, 38%, which includes the Office of the Sheriff and Public Protection. The following areas have a dedicated millage rate and accompanying fund balances which represents 16% - library services at 7% and voter approved environmental, cultural, historic and outdoor ECHO & Volusia Forever at 9%. The elected offices of Supervisor of Elections, Property Appraiser, Clerk of the Court and the judicial system represent 7% of General Government. The 17% for General Fund reserves includes the emergency reserves discussed below.

General Government Operating Budget Allocation



*General Fund – Public Safety is 67% of ad valorem taxes

Revenues & Expenditures

The government needs to be flexible enough to be sustainable over a period of time. (Examples: reserves to handle temporary changes in revenues, one-time capital demands, or operations that can be adjusted for changing service priorities.) Florida Statutes require that a local government's budget be balanced on a yearly basis. However, this does not guarantee that a budget is financially sustainable. That is achieved through sound financial policies, strong fiscal management, and policy makers that are good financial stewards with a vision of the future.

Although we are seeing some positive growth in consumer spending, this lags in other revenue trends. While many revenue sources are not growing, they are no longer experiencing sharp declines. In Volusia County and across the State of Florida, economic indicators such as retail sales and housing starts continued to improve with the unemployment rate falling. Consumer confidence is demonstrated within the category of taxes as a result of growth in sales tax and resort taxes. However, gas taxes have remained flat. Property taxes have grown an average of 6%. Intergovernmental revenues have increased by \$2.5 million for the half cent sales tax/revenue sharing and \$800K for grant proceeds to offset Votran services. The chart below

shows a listing of major revenue sources for the operating budget. Charges for services are for direct services provided for emergency medical services, Votran, and landfill operations. Many of the revenue sources in this chart are generated within special revenue funds and are authorized for specific purposes.

Countywide Operating Revenues	FY 2013-14	FY 2014-15	Dollar Change	% Change
Taxes	\$248,977,660	\$262,848,727	\$13,871,067	5.6%
Permits, Fees, Special Assessment	\$15,756,487	\$16,358,366	\$601,879	3.8%
Intergovernmental	\$48,118,844	\$51,415,595	\$3,296,751	6.9%
Charges for Services	\$85,891,951	\$87,902,229	\$2,010,278	2.3%
Judgements, Fines & Forfeitures	\$3,113,213	\$3,038,850	(\$74,363)	-2.4%
Miscellaneous	\$10,328,080	\$9,761,091	(\$566,989)	-5.5%

The organization continues to make strides in reducing expenditures and avoiding utilization of fund balance to fund ongoing operating expenses. The use of fund balance is primarily for one-time expenditures ranging from capital improvements, capital outlay, and grant and aids for community projects. Below is a highlight of the operating budget by category with a high level variance explanation.

The Personal Services increase reflects expenses for state mandated increased rates for the Florida Retirement System (FRS) and employer contributions for health insurance. The increased operating expenditures are for convention development tax proceeds passed along to the advertising authorities, roadway maintenance efforts, economic development incentives, and public safety costs. The grants and aids increase is the redistribution of Volusia ECHO from reserves and the carry-forward of \$5M One Daytona contribution.

Operating Budget by Category	FY 2013-14	FY 2014-15	Dollar Change	% Change
Personal Services	\$210,588,565	\$214,902,565	\$4,314,000	2.0%
Operating Expenditures	\$154,381,254	\$160,222,171	\$5,840,917	3.8%
Reimbursements	(\$20,438,599)	(\$20,255,535)	\$183,064	-0.9%
Capital Outlay	\$8,466,849	\$13,533,475	\$5,066,626	59.8%
Capital Improvements	\$24,156,455	\$27,019,328	\$2,862,873	11.9%
Debt Service	\$30,623,367	\$32,155,813	\$1,532,446	5.0%
Grants and Aids	\$24,751,836	\$34,485,707	\$9,733,871	39.3%

Note: above figures exclude budgeted reserves & operating transfers.

Staffing

The total recommended budget includes 3,328.04 FTEs. We will continue to evaluate funding for each position that becomes vacated due to attrition or retirements. Because we have dedicated employees, I have included a 3% pay adjustment in this budget if it can be funded by on-going cost savings. I will bring forth a final confirmation of my proposed wage increase before the end of 2014 if sufficient funds can be identified.

Fund Balance and Reserves

Fund balance for budget purposes is the amount at the end of one fiscal year that is available for appropriation in the next fiscal year. Adequate fund balance translates into sustainable reserve levels. It is essential that sustainable levels are maintained to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures. The availability of reserves for use in a financial emergency is one indication that a government is financially strong. For the taxing funds, the County's goal to achieve emergency reserves of 5% - 10% of budgeted current revenues has been attained. By using these funds for emergency situations only, our fiscal health has remained strong and the County has received favorable comments from both the external independent auditor, as well as bond rating agencies. The chart below details the emergency reserve balances and associated percentages to budgeted current revenues.

Emergency Reserves	FY 2013-14	FY 2014-15	% of revenues
General Fund	17,746,493	18,722,005	10%
Library	1,150,531	1,150,531	8%
East Volusia Mosquito Control	398,907	374,139	10%
Ponce De Leon Inlet & Port District	201,064	202,728	10%
Municipal Service District	2,072,727	2,072,727	5.5%
Fire Services	2,030,339	2,104,754	10%

The county has a history of using surplus funds for long term assets, such as investment in technology upgrades or facility upgrades that result in lower operating expenses. The use of one-time funds for on-going operating expenses (such as in the Fire Fund) is not recommended except as a means to transition to a sustainable level of service. Deteriorating fund reserves can indicate financial instability and reduce a county's financial condition.

Planning for the Future

The Fire Fund continues to use one-time reserves to fund ongoing operating expenses. A separate budget workshop will be scheduled in the early part of 2015 to develop a strategy to address this concern.

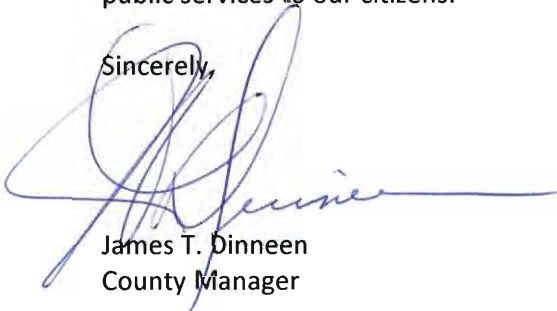
We will continue to work with our legislators to be held harmless in any future legislative changes. Any shift in unfunded mandates will impact service levels or require an offsetting revenue stream.

For the first time in my tenure as manager, we have approximately \$9 million in reserves that are available for one-time investments such as land acquisition, infrastructure improvements or other Council priorities. I will seek guidance from the Council to determine how this one-time resource is to be utilized.

Closing

Developing this budget has been a complex and challenging endeavor and is truly a team effort. I want to thank each of the Council members for their diligence during the past year and all the employees who continue their cost savings efforts. I especially want to thank the Department Heads and the Sheriff, Supervisor of Elections, Property Appraiser, and Judiciary for their continued conservative fiscal management. The County Council's leadership and continued prudent and careful review of expenditures has resulted in a budget that is fiscally sound, sustainable and continues to provide a consistent program of public services to our citizens.

Sincerely,

A handwritten signature in blue ink, appearing to read "J. Dinneen", with a long horizontal flourish extending to the right.

James T. Dinneen
County Manager

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County Overview

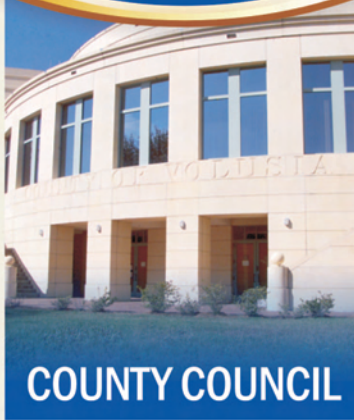
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JASON P. DAVIS
COUNTY CHAIR



COUNTY COUNCIL



PAT PATTERSON
VICE CHAIR, DISTRICT 1



JOYCE M. CUSACK
AT-LARGE



JOSHUA J. WAGNER
DISTRICT 2



DEBORAH DENYS
DISTRICT 3



DOUG DANIELS
DISTRICT 4



PATRICIA NORTHEY
DISTRICT 5



JAMES DINNEEN
COUNTY MANAGER

COUNTY COUNCIL MEMBERS/ELECTED OFFICIALS/APPOINTED OFFICIALS

Council Chair

Jason P. Davis
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 943-7028
jdavis@volusia.org

Council Member Vice Chair, District No. 1

Pat Patterson
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 740-5224
Fax - (386) 736-5344
ppatterson@volusia.org

Council Member At-Large

Joyce M. Cusack
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 943-7028
jcusack@volusia.org

Council Member District No. 2

Joshua J. Wagner
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 626-6688
Fax - (386) 322-5627
jwagner@volusia.org

Council Member District No. 3

Deborah Denys
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 740-5224
Fax - (386) 626-6557
ddenys@volusia.org

Council Member District No. 4

Doug Daniels
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 740-5224
Fax - (386) 626-6557
ddaniels@volusia.org

Council Member District No. 5

Patricia Northey
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 626-6557
pnorthey@volusia.org

ELECTED OFFICIALS

Property Appraiser

Morgan B. Gilreath, Jr.
(386) 736-5901
mgilreath@volusia.org

Supervisor of Elections

Ann McFall
(386) 736-5930
amcfall@volusia.org

Sheriff

Ben F. Johnson
(386) 736-5961
bjohnson@volusia.org

APPOINTED OFFICIALS

County Manager

James T. Dinneen
(386) 736-5920
jdinneen@volusia.org

County Attorney

Daniel Eckert
(386) 736-5950
deckert@volusia.org

EXECUTIVE MANAGEMENT

Deputy County Managers

Mary Anne Connors
Charlene Weaver, CPA
(386) 736-5920
(386) 943-7054
mconnors@volusia.org
cweaver@volusia.org

Community Services

Dave Byron
(386) 943-7029
dbyron@volusia.org

Growth and Resource Management

Kelli McGee
(386) 740-5210
kmcgee@volusia.org

Ocean Center

Donald Poor
(386) 254-4500
dpoor@volusia.org

Financial and Administrative Services

Charlene Weaver, CPA
Chief Financial Officer
(386) 943-7054
cweaver@volusia.org

Public Works

John Angiulli
(386) 736-5965
jangiulli@volusia.org

Public Protection

George Recktenwald
(386) 740-5120
grecktenwald@volusia.org

Aviation and Economic Resources

Rick Karl
(386) 248-8030
fkarl@volusia.org

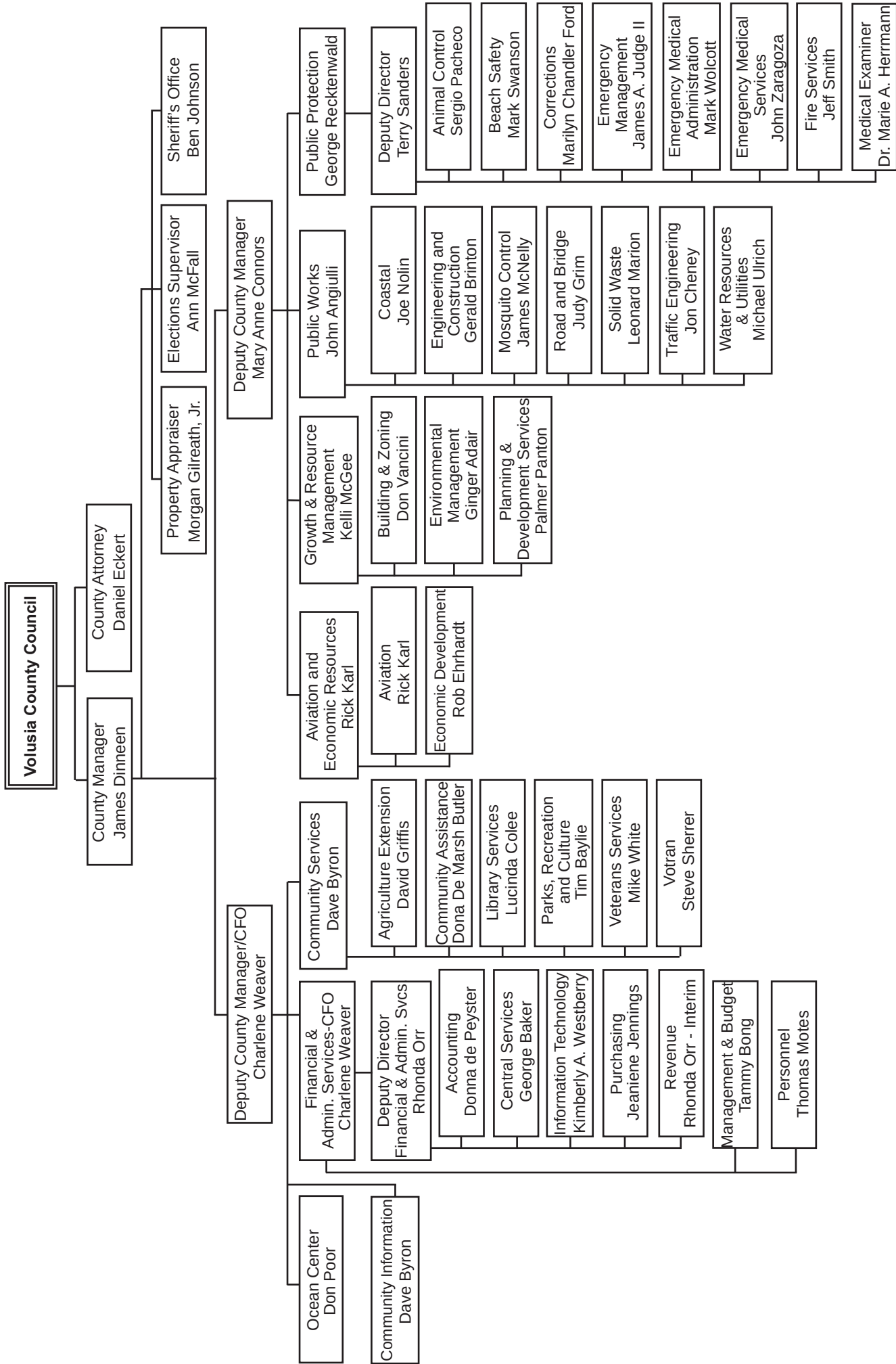
Volusia County Council Mission Statement

Mission: To nourish good citizenship by promoting democratic values and earning public trust; to respond effectively to citizens' needs for health, safety and general welfare; to allocate limited public resources fairly and efficiently; to provide leadership and high quality service by consistently communicating with the citizens about their needs and aspirations.

Strategic Goals

- **Customer/Partner Relations:** Maintain and foster productive working relationships with partners while providing a high level of customer service.
- **Quality Services:** Provide a broad range of services in ways that meet community expectations for quality.
- **Community Quality of Life:** Engage in infrastructure, regulatory, and leadership actions, which protect and enhance the resident's experience of Volusia County as a distinctive and satisfying place to live and work.
- **Economic and Financial Vitality:** Strengthen the economic health of the community to foster quality job growth and a financial base for public sector activities.

Volusia County Organizational Chart



ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Chief Financial Officer (CFO) is responsible for providing all County financial services. These services include financial accounting and reporting, payroll, accounts payable disbursements, cash and investment management, debt management, budgeting, procurement, risk management, and special financial and policy analyses for County Management. Fiscal responsibilities within the Financial and Administrative Services Department are carried out by the Office of the Chief Financial Officer, Management and Budget, Procurement, Personnel, Revenue, and Accounting Divisions.

Volusia County uses a computerized financial accounting system that incorporates a system of internal accounting controls. Such controls have been designed and are continually re-evaluated to provide reasonable, but not absolute, assurance regarding:

1. The safeguarding of assets against loss from unauthorized use or disposition.
2. The reliability of financial records for preparing financial statements and monitoring accountability for assets.

The concept of reasonable assurance recognizes that:

1. The cost of control should not exceed the benefits likely to be derived.
2. The evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework and are believed to adequately safeguard and provide reasonable assurance of proper recording of financial transactions.

Accounting and budgeting records for governmental fund types and similar trust funds are maintained on a modified accrual basis: Revenues are recorded when available and measurable. Expenditures are recorded when services or goods are received and the liabilities are incurred.

Accounting and budgeting records for proprietary fund types and similar trust funds are maintained on the accrual basis. The accrual basis recognizes revenues when they are earned and expenses when they are incurred. For proprietary funds, accounting and budget records differ to the extent that depreciation, compensated absences, amortization of prepaid expenses, and bad debt expenses are not budgeted for but are a factor in determining fund balance revenues available for appropriation.

The annual operating budget is proposed by the County Manager and enacted by the County Council after public participation. Although budgets are legally controlled at the fund level, management control of the operating budget is additionally maintained at the Division/Activity level.

GENERAL BUDGET PROCEDURE

1. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Volusia County Council at fund level.
2. The budgeted expenditures and reserves for each fund, including reserves for contingencies, will equal the sum of the projected fund balance at the beginning of the fiscal year and all revenues which reasonably can be expected to be received during the fiscal year.
3. The operating budget will reflect programmatic performance measures for each Division; actual performance will be compared periodically to estimated targets.
4. The Management and Budget Division will prepare an analysis of financial condition at the end of the second, third and fourth quarters of the fiscal year.
5. The Office of the Chief Financial Officer will annually update the Five-Year Capital Improvement Program.
6. If the County Manager certifies there are available projected revenues for appropriation in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(f).
7. The transfer of appropriations up to and including \$25,000 among Activities within a Division will require only the Division Director's or his or her designee's approval as long as the transfer is not between funds. Transfers over \$25,000 will require the approval of the Department Director. Transfers of any amount between Divisions within a Department will require the approval of the Department Director. Transfers of any amount between two Departments will require the approval of both Department Directors, or the County Manager or Deputy County Manager. Transfer of appropriations from Personal Services will require approval of the County Manager or Deputy County Manager. Transfers of any amount between funds will require County Council approval. The Supervisor of Elections, Property Appraiser, Sheriff, and County Attorney will have the same transfer authority as the Department Directors for their budgets.
8. Internal Service Funds may be established to account for the provision of goods and services by one Division to other Divisions on a break-even cost reimbursement basis when the establishment of such funds will attain greater economy, efficiency, and effectiveness in the acquisition and distribution of common goods or services utilized by several or all Divisions.

GENERAL BUDGET PROCEDURE

Appropriations in the various user Divisions will constitute an indirect budget ceiling on the Internal Service Fund Activities. Appropriations in Internal Service Funds may be increased with County Manager approval based on increases in the indirect budget ceiling of user Divisions.

It will be the intent of all Internal Service Funds to break even, but in the event a profit or loss should occur, it can be disposed of by crediting or charging the billed Divisions in accordance with their usage. Actual or projected retained earnings may also be used to lower internal service charges in the ensuing fiscal year, rather than crediting Division expenditures in the prior fiscal year. This will apply to all Internal Service Funds, with the exception of the Insurance Management and Group Insurance funds. Before any transfer of retained earnings is made from these funds, the County Manager will present a financial report, along with a proposed transfer of funds, to the County Council. County Council will then review the County Manager's proposal and approve or disapprove, with or without modification, such transfer.

REVENUE PROCEDURES

1. Ad valorem taxes will be anticipated for purposes of operating budget preparation at:
 - a. a minimum of 95% of the projected taxable value of current assessments,
 - b. a minimum of 95% of the projected taxable value from new construction, and
 - c. current millage rates, unless otherwise specified.
2. The use of sales tax revenues will be limited to the General, Ocean Center, and Municipal Service District Funds, unless required for debt service by bond indenture agreements or as directed by County Council. The allocation of sales tax revenue between countywide purposes and Municipal Service District purposes will be in accordance with provisions of Florida Statutes 218.64 and direction of the County Council. Four sales tax bond issues, currently outstanding, were issued for construction/renovation of County facilities and the purchase of property.
3. The use of state revenue sharing monies will be limited to the General and County Transportation Trust funds, unless required for debt service by bond indenture agreements.
4. The use of gas tax revenue sharing monies will be limited to the County Transportation Trust fund. Gas tax revenues will be used in the following manner:

5th and 6th Cent (Constitutional Fuel Tax)	Maintenance
7th Cent (County Fuel Tax)	Operation and Maintenance
9th Cent County Voted (9th Cent Fuel Tax)	50% Resurfacing, 50% Construction
6-Cent Local Option Gas Tax * (1-6 Cents Local Option Fuel Tax)	Operations and Maintenance Construction of County major arterial and collector roads within the cities
Additional 5-Cent Local Option Gas Tax * (1-5 Cents Local Option Fuel Tax)	Transportation Expenditures to meet the Capital Improvement Element of the Comprehensive Plan

- * The Volusia County Council authorizes both the 5-cent and 6-cent local option gas taxes to be distributed between the County and participating municipalities according to formulas agreed to by interlocal agreement. The County receives 57.239% of revenue distributions, and the municipalities share 42.761%. There are fixed percentages for cities based on annual countywide revenues for each calendar year up to \$22,170,519.32. Distributions of annual revenues to municipalities in excess of \$22,170,519.32 are based on an annually adjusted formula that includes population, assessment, and lane mileage; however, the aggregate percentage to all cities remains at 42.761%.

Both distributions are updated annually and must be filed with the State Department of Revenue by July 1 of each year.

5. Utility tax revenues are allocated for the unincorporated areas of the County as follows:
 - a. a minimum of \$750,000 for road operation and maintenance or construction,
 - b. the balance of revenues to be used for any lawful unincorporated area purpose.
6. The use of revenues pledged to bond holders will conform in every respect to bond covenants which commit those revenues.

APPROPRIATION PROCEDURES

1. Fund appropriations by the County Council will be allocated to Divisions, Activities, and line item object codes as deemed appropriate by the County Manager to facilitate managerial control and reporting of financial operations.
2. Divisions are encouraged to prepare their budget requests at levels necessary to provide adequate services to the community. When possible, program expansions should be offset by reductions in other programs that have proven marginal.
3. Emphasis in planning for the delivery of County services will center on the development of goals and performance objectives that lead to end results or service levels to be accomplished. Divisions are asked to give careful attention to the identification of specific performance objectives and service levels and to relate budget requests to those objectives.
4. The budget request for County Divisions will include itemized lists of all necessary capital equipment, and replacement of inadequate capital equipment.
5. Each year County staff will prepare a Five-Year Capital Improvement Program document; this document will identify public facilities and infrastructure that eliminate existing deficiencies, replace inadequate facilities, and meet the needs caused by new growth.
6. The annual budget will include sufficient appropriations to fund capital projects for the first year of the Five-Year Capital Improvement Program. Any project approved for funding will have an adequate budget for operation and maintenance, or the County Manager will request that the County Council re-examine the established service level for this service.
7. Every appropriation (except an appropriation for capital projects and federal, state and local grants) will lapse at the close of the fiscal year to the extent that it has not been carried forward. Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned. The purpose of any appropriation will be deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation unless re-appropriated by the County Council.
8. Debt service millage will be anticipated at levels that will generate sufficient revenue to make all required payments.
9. Countywide revenues will be allocated to services that provide a countywide benefit.
10. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "appropriated fund balance" in the budget of the following fiscal year.

RESERVE PROCEDURES

Goal: It is the goal of the County of Volusia to systematically build Emergency Reserves for future fiscal years until the total of such reserves are a minimum of 5% and a maximum of 10% of budgeted current revenues on an annual basis in all tax supported operating funds.

1. Beginning with FY 1999-00, ad valorem taxes received in excess of the 95% collection rate are placed in an Emergency Reserve account until a minimum 5% or a maximum 10% "reserve" position is achieved.
2. To the extent that other funds become available, (i.e. current revenues, expenditure savings, or fund balance) they may be added to the Emergency Reserve to achieve the 5%-10% "reserve" position as quickly as possible.
3. The County Council must approve all transfer of funds once they are placed in an Emergency Reserve account. Recommendations for the use of Emergency Reserves will be through the County Manager's recommended budget that is presented to the County Council on or before July 15 of each year.
4. Recommendations by the County Manager for the use of these funds at other times will be to address emergencies resulting from disasters to the extent that other revenues are not available for emergency expenditures.
5. The Emergency Reserve for future fiscal years is not intended to function as a second contingency fund to address unfunded expenditures or over-expenditures related to the normal provision of County services.
6. If funds are transferred from the Emergency Reserves as part of the annual budget process, or for unbudgeted emergencies during the fiscal year, and the transfer results in an Emergency Reserve of less than 5%, to the extent possible, they will be replaced during the following fiscal year.
7. The County Council and/or County Manager may impose this reserve policy for non-tax supported funds, as deemed appropriate.

DEBT MANAGEMENT PROCEDURES

1. Capital improvements related to enterprise fund operations (e.g., airport, water and wastewater systems, refuse disposal systems, etc.), if financed by debt, should be repaid solely from user fees and charges generated from the respective enterprise fund operation.
2. Capital improvements not related to enterprise fund operations (e.g., roads, parks, public buildings, etc.) may be financed by debt to be repaid from available revenue sources (including ad valorem taxes) pledgeable for same.
3. Cash surpluses, to the extent available and appropriable, should be used to finance scheduled capital improvements.
4. The County will issue debt only for the purposes of constructing or acquiring capital improvements (the approved schedule of capital improvements) and for making major renovations to existing capital improvements. The only exception to the above would involve entering into long-term leases for the acquisition of major equipment when it is cost justifiable to do so.
5. All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event to exceed thirty years.
6. The County shall not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
7. The County will at all times manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
8. The County should consider coordinating with other local government entities to the fullest extent possible, so as to minimize the overlapping debt burden to its citizens.
9. The County will ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with appropriate laws, rules, regulations and covenants associated with outstanding debt.
10. Revenue sources will only be pledged for debt when legally available. In those situations where the revenue sources have previously been used for general operating expenditures, they will only be pledged for debt when other sufficient revenue sources are available to replace them.
11. The County will market its debt through the use of competitive bid whenever deemed feasible, cost effective and advantageous to do so. However, it is recognized that, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
12. The County will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized.
13. Credit enhancements (insurance, letters of credit, etc.) will be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.
14. In order to maintain a stable debt service burden, the County will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the County should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.

BUDGET PREPARATION, ADOPTION AND AMENDMENT

Volusia County's fiscal year is from October 1 through the following September 30.

The levy of ad valorem taxes and the adoption of the annual budget are governed by Florida Statutes Chapter 129 and 200, and Volusia County Code, Section 2-241. The statutes outline the budget process beginning with the certification of taxable value on July 1 by the Property Appraiser and continuing with the presentation of TRIM (Truth-In-Millage) budget to the County Council and adoption of TRIM ad valorem tax rates. This timetable with subsequent public advertising and two public hearings for the levy of ad valorem taxes and budget adoption are statutory requirements. In addition, state comptroller's regulations dictate a uniform accounting structure that must be embodied in the budget and financial reporting.

Because the budget is perhaps the single most valuable document for assisting the County Council and County Manager in guiding the growth of our community, it should receive careful thought and attention in its development. Therefore, in Volusia County the budget process begins almost nine months prior to the start of a fiscal year.

January--Fourth Quarter Review of Prior Year Budget

A fourth quarter review of prior year revenues and expenditures is made to identify potential problems that could impact both the current budget and next year's budget.

February-March--Second Quarter Review of Current Budget/Division Budget Preparation

Instructions for preparation of next year's budget are distributed to Divisions. A second quarter review of revenues and expenditures is prepared which serves as the preliminary basis for fund balance estimates. Division budget preparation begins. Divisions are encouraged to prepare their budget requests at levels necessary to provide adequate services to the community, rather than a fixed "target" or percentage increase.

April-June--Budget Recommendations Prepared by Management and Budget for County Manager Review

Preliminary budgets are formulated after review by the Department and Division Directors, Management and Budget Division, and the County Manager.

July 1--Assessment Data

Assessed values for ad valorem taxes are received from the Property Appraiser for all taxing districts. This starts the legal adoption timetable. A proposed TRIM budget must be submitted to the County Council within fifteen days.

August -- Adoption of Proposed Budget and TRIM Rates

The County Council adopts a proposed budget and TRIM ad valorem tax rates for all taxing districts for the next fiscal year. These rates can be lowered throughout the remainder of the budget process, but cannot be increased without individual notification of the property owners. The TRIM rates along with public hearing dates must be certified to the Property Appraiser within thirty-five days of presentation of assessed values.

August -- Property Appraiser Mails TRIM Notices

Property Appraiser mails TRIM Notices to all property owners of the proposed tax rate, and the valuation of each parcel of property. Once the millage rate is certified, it may not be increased without re-mailing the notices. TRIM notices, which include the date, time, and place of the first public hearing, are mailed within fifty-five days after certification of assessed values.

September -- Public Hearings

The first public hearing on the budget is held on the date set, which must be between sixty-five and eighty days of provision of assessed value to the governing body. Tentative budget and millage rates are adopted at the first public hearing. Advertisement in a newspaper of general circulation is required three to five days before the second public hearing. The advertisement must also be within fifteen days of the first public hearing. The advertisement must contain a summary of the budget, all millage rates, and notice of proposed tax increase. The final budget and millage levies are adopted at the second public hearing.

October -- Certification of Budget to State

Not later than thirty days following adoption of ad valorem tax rates and budget, the County must certify to the Florida State Division of Ad Valorem Tax that they have complied with the provisions of Florida Statutes Chapter 200.

Budget Amendment

If the County Manager certifies that there are available or projected revenues in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(f). Copies of the proposed budget amendment will be made available for public inspection. The budget amendment and accompanying resolution will be docketed on the Council Agenda for consideration by the County Council. All interested persons will be given an opportunity to be heard on the proposed budget amendment resolution during its consideration by the County Council.

COUNTY OF VOLUSIA
FY 2014-15 Budget Activities Calendar

February 10	Departments	Departmental service charges
February 13	Departments	Service Charge Analysis
March	Budget Director/CFO	Review service charges for FY15 budget
March 3 - March 13	Budget	Provide Budget System Training to Department Users
March 11	Budget	Info Advantage Report Training
March 18	County Manager, Deputy County Managers, Department Directors	FY 15 Budget Kickoff
April 4	Departments	FY 14 Estimated Revenues and Expenditures Due
April 16	Departments	FY15 Operating Budget & FY15-FY18 Forecast Due
May 28	Budget, Departments	CIP Training
June 30	Departments	Prepare and submit Capital Improvement Plan requests
July 3	CFO, County Manager, Council	County Manager Budget Recommendations to Council; 5-Year Forecast
July 17	CFO, County Manager	Council adoption of Preliminary TRIM rates
August 13	Budget, OMB Director	Grant budget input training
September 4	County Council	Statutory 1st Public Hearing - Adopt Tentative Budget and Millage Rates, Set Final Public Hearing Date, Time, and Place
September 18	County Council	Final Public Hearing to Adopt the FY 15 Millage Rates and Budget

THE COUNTY OF VOLUSIA AND ITS SERVICES

Volusia County was carved from Orange County by the Florida legislature in 1854 and became the 30th of 67 counties in the State of Florida. Geographically, it is located in the eastern part of the State of Florida, bordered by the Atlantic Ocean on the east, Flagler and Putnam Counties to the north, Marion and Lake Counties to the west, and Seminole and Brevard Counties to the south. Its boundaries lie approximately 40 miles northeast of the city of Orlando, 100 miles south of the city of Jacksonville, 100 miles northeast of the city of Tampa, and approximately 200 miles from Tallahassee, the state capital.

Volusia County's historic places reveal a rich and exciting past. The remnants of massive shell heaps along the Atlantic coast and the St. Johns River tell of numerous bountiful harvests by native people for more than 40 centuries. The name "Volusia" is associated with the community that began as a trading post in the early 1800's and developed into an important military supply depot during the Second Seminole Indian War. The community grew into a prosperous steamboat landing until the introduction of the regional railroad system in the 1880's bypassed the town and ended its era of prosperity.

Although historians debate the origin of the word "Volusia", one theory is that the name is derived from a word meaning "Land of the Euchee." When the Timucuan Indian cultures died out in the early 1700's, the land in the area was uninhabited until some of the Indian tribes to the north began to migrate into the area. The Euchee Indians were a tribe originally from an area in South Carolina.

Early automotive pioneers such as Louis Chevrolet, Ransom Olds, and Henry Ford found that the hard packed sand, gentle slope and wide expanse of Volusia's beach was the perfect proving ground for early auto racing. Ormond Beach, in fact, is known as the "Birthplace of Speed."

Today, more than 494,590 people call Volusia County home. Our 47 miles of Atlantic Beaches to the east provide a world class playground for both water and land sports. The Daytona International Speedway is home to the world-famous Daytona 500 NASCAR race, an event larger than the Super Bowl. The scenic St. Johns River, famed for its bass fishing, links magnificent parks with wildlife preserves along the County's western border. Volusia County also is headquarters of the Ladies Professional Golf Association (LPGA), the official American home of the London Symphony Orchestra, and the winter refuge of the endangered Florida manatee. Disney World and the Kennedy Space Center are both about a one hour drive from the County.

In June 1970, the electorate abolished the Commission form of government and adopted a Home Rule Charter that was implemented on January 1, 1971. The County operates under a Council/Manager form of government and provides various services including public safety, transportation, health and social services, culture/recreation, planning, zoning, environmental, and other community services. Charter amendments approved by the voters in the 2004 election were implemented and changed the composition of the seven-member County Council. The County Council now has a Council Chair who is elected countywide and serves a four-year term. One at-large council position, elected countywide, and five district council positions, elected by the voters of their districts, serve four-year terms. The Council is responsible for the promulgation and adoption of policy. The Council-appointed County Manager is responsible for the execution of said county policy.

This document reflects the budgets for those activities, organizations, and functions that are related to the County and are controlled or dependent upon the County's governing body, the County Council. Control by or dependence on the County is determined on the bases of budget adoption; taxing authority; authority to establish rates; the County's obligation to finance any deficits that may occur; funding and selection of governing authority and other evidence of financial interdependence; and the ability to exercise oversight responsibility.

VOLUSIA COUNTY, FLORIDA

MISCELLANEOUS STATISTICAL DATA

Date of Charter	January 1, 1971
Form of Government	Council/Manager
Number of Employees (Full Time and Part Time)	3,328.04
Area in square miles	1,101.03

Name of Government facilities and services:

Daytona Beach International Airport:

Number of commercial airlines	2
Airline activities:	
Enplanements (passengers)	301,556
Deplanements (passengers)	296,364
Air freight (pounds)	213,943
Air express (pounds)	115,009
Aircraft movements:	
Air carrier	5,281
Air taxi	1,360
General aviation	197,575
Military	1,090
Civil	82,467

Bridges:

County:	
Halifax River	3
State:	
St. Johns River	2
Lake Monroe	2
Halifax River	4
Indian River (New Smyrna Beach Area)	2

Cultural and Recreation:

Beaches, Lakes and Rivers:	
Atlantic Ocean (miles)	48.5
Lakes (large)	2
Springs	4
Rivers	3
Parks:	
County	55
State	6
Federal	1
Other:	
Convention Center (Ocean Center)	1

Elections:

Registered voters (2013)	325,000
Number of votes cast in last County-wide general election (11/6/12)	234,662

VOLUSIA COUNTY, FLORIDA MISCELLANEOUS STATISTICAL DATA

EVAC:	
Medical Transports	49,136
Fire Protection:	
Dependent:	
Number of stations	21
Number of career fire personnel	171
Number of volunteer certified fire personnel	5
Sewer System:	
Number of treatment plants	12
Number of customers	10,962
Water System:	
Number of plants	9
Number of customers	15,003
Reclaimed Water System:	
Number of plants	2
Number of customers	1,442
Miles of streets:	
County:	
Paved	978.25
Unpaved	87.67
Bike Paths/Sidewalks:	
Paved	268.26
Refuse Disposal:	
Tomoka Landfill:	
Tons	310,695
Cubic Yards	1,242,780
Transfer Station:	
Tons	165,830
Cubic Yards	663,320
Volusia Transportation Authority (VOTRAN):	
Fixed Route:	
Passengers	3,734,117
Revenue Miles	2,606,497
Gold Paratransit:	
Passengers	269,916
Revenue Miles	1,299,359
Facilities and services not included in the reporting entity:	
Education:	
Number of:	
Elementary schools	46
Middle schools	13
Secondary schools	10
Special education schools	5
Charter Schools	9
Universities	9

VOLUSIA COUNTY, FLORIDA

MISCELLANEOUS STATISTICAL DATA

Employment by industry (2013): (2)

Education and Health Services	32,800
Trade (wholesale and retail)	28,000
Leisure and Hospitality	23,100
Government	20,200
Professional and Business Services	17,200
Manufacturing	9,000
Mining, Logging, and Construction	8,200
Financial Activities	7,700
Other Services	7,400
Information	1,800
Transportation, Warehousing, and Utilities	2,000

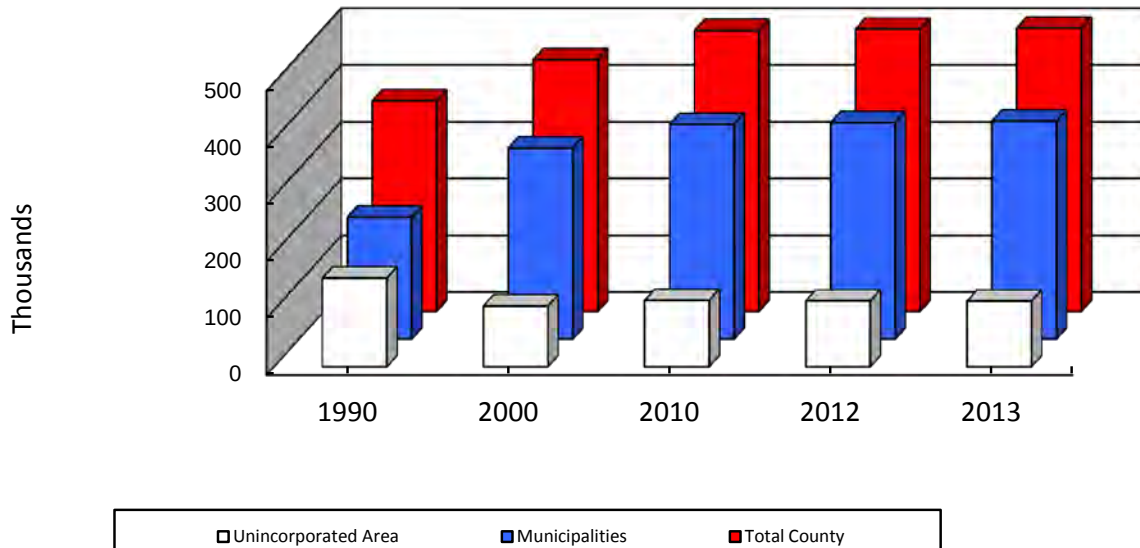
Taxable Sales:

Fiscal Year 2013	6,332,448,944
Fiscal Year 2012	5,974,608,707
Fiscal year 2011	5,656,399,462

Sources: (1) School Board of Volusia County
(2) Florida Department of Economic Opportunity, Bureau of Labor Market Statistics, Current Employment Statistics
(3) Florida Department of Revenue (http://dor.myflorida.com/dor/taxes/colls_from_7_2003.html)

VOLUSIA COUNTY, FLORIDA

Population



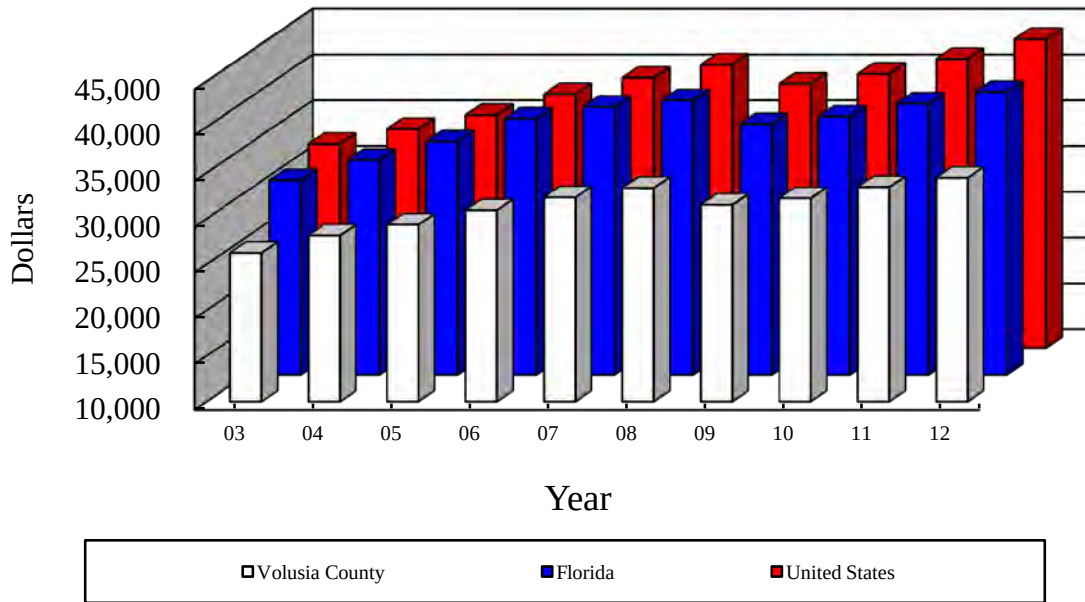
Population Distribution						
	1990	2000	2010	2012	2013	Average Annual Growth 2012-2013
Daytona Beach	61,991	64,112	61,005	61,859	61,998	0.0%
Daytona Beach Shores	2,197	4,299	4,247	4,255	4,292	0.1%
DeBary*	N/A	15,559	19,320	19,338	19,363	0.0%
DeLand	16,622	20,904	27,031	27,700	28,436	0.3%
Deltona*	N/A	69,543	85,182	85,281	85,469	0.0%
Edgewater	15,351	18,668	20,750	20,776	20,737	0.0%
Flagler Beach	N/A	76	60	60	60	0.0%
Holly Hill	11,141	12,119	11,659	11,665	11,632	0.0%
Lake Helen	2,344	2,743	2,624	2,619	2,630	0.0%
New Smyrna Beach	16,549	20,048	22,464	22,792	23,119	0.1%
Oak Hill	917	1,378	1,792	1,788	1,828	0.2%
Orange City	5,347	6,604	10,599	11,226	11,337	0.1%
Ormond Beach	29,721	36,301	38,137	38,612	38,557	0.0%
Pierson	2,988	2,596	1,736	1,691	1,688	0.0%
Ponce Inlet	1,704	2,513	3,032	3,046	3,041	0.0%
Port Orange	35,399	45,823	56,048	56,386	57,060	0.1%
South Daytona	12,488	13,177	12,252	12,294	12,431	0.1%
Unincorporated	155,978	106,880	116,655	115,757	115,300	0.0%
TOTAL	370,737	443,343	494,593	497,145	498,978	0.0%

Source: Florida Office of Economic and Demographic Research

*Incorporated after April 1, 1990

VOLUSIA COUNTY, FLORIDA

Per Capita Personal Income

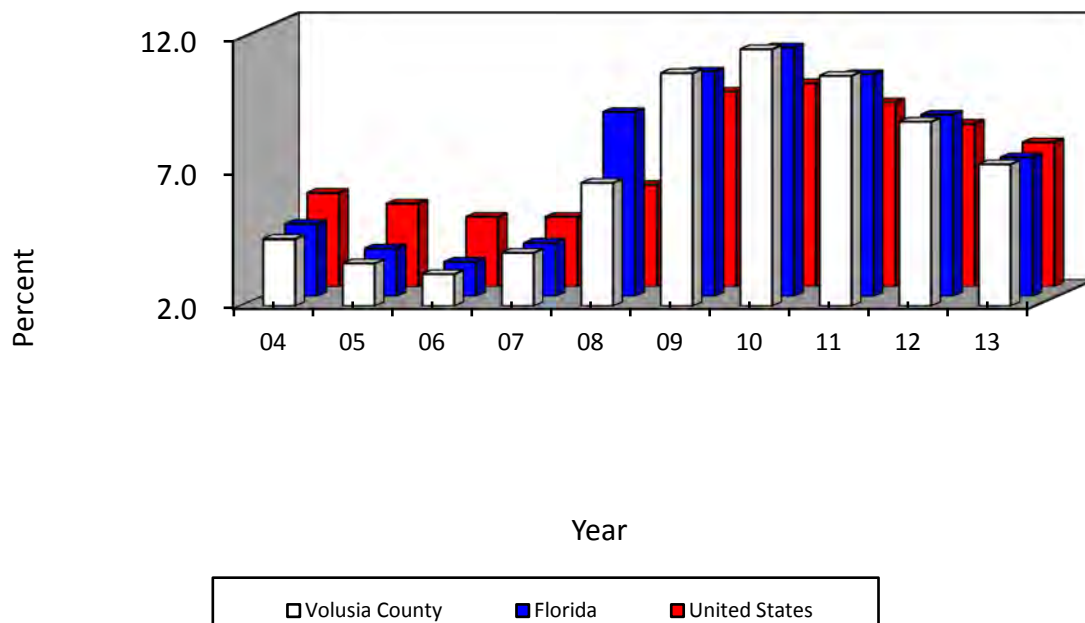


Per Capita Personal Income						
	Volusia	Percent Change	Florida	Percent Change	U.S.	Percent Change
2003	26,265	2.80%	31,241	2.60%	32,295	2.60%
2004	28,140	7.10%	33,463	7.10%	33,909	5.00%
2005	29,324	4.20%	35,489	6.10%	35,452	4.60%
2006	30,909	5.40%	37,996	7.10%	37,725	6.40%
2007	32,321	4.60%	39,256	3.30%	39,506	4.70%
2008	33,339	3.10%	39,978	1.80%	40,947	3.60%
2009	31,502	-5.50%	37,382	-6.50%	38,846	-5.10%
2010	32,212	2.30%	38,210	2.20%	39,937	2.80%
2011	33,436	3.80%	39,636	3.70%	41,560	4.10%
2012	34,445	3.00%	40,891	3.20%	43,735	5.20%

Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business;
Regional Economic Information System, Bureau of Economic Analysis

VOLUSIA COUNTY, FLORIDA

Unemployment Rate



<u>Unemployment Rate</u>			
Year	Volusia County	Florida	United States
2004	4.5	4.7	5.5
2005	3.6	3.8	5.1
2006	3.2	3.3	4.6
2007	4.0	4.0	4.6
2008	6.6	8.9	5.8
2009	10.7	10.4	9.3
2010	11.6	11.3	9.6
2011	10.6	10.3	8.9
2012	8.9	8.8	8.1
2013	7.3	7.2	7.4

Source: Florida Research & Economic Database

UNITED STATES Consumer Price Index



<u>Consumer Price Index</u>		
	U.S. Index	Inflation
Year	1982-1984=100	Percent
2004	188.9	2.3%
2005	195.3	2.7%
2006	201.6	3.4%
2007	207.3	3.2%
2008	215.3	2.8%
2009	214.5	3.8%
2010	218.1	-0.4%
2011	225.0	1.6%
2012	229.6	2.1%
2013	233.0	1.5%

Source: U.S. Department of Labor, Bureau of Labor Statistics United States Index

The Consumer Price Index (CPI) is an economic measure of inflation based on a "market basket" of goods and their corresponding changes in price from year to year. It exemplifies trends in the overall cost of doing business. Inflation affects all costs from personal wages to materials to borrowed money.

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**FISCAL YEAR 2014-15
VOLUSIA COUNTY, FLORIDA
RECOMMENDED BUDGET**

TOTAL COUNTY REVENUES

The Operating Budget, \$628.3 million, is \$31.2 million or 5.2% above the FY2013-14 Adopted Budget and provides funding for the following governmental functions: General Government, Public Safety, Environmental Services, Economic Development, Human Services, Transportation, and Culture and Recreation. Only 34% of the operating budget is attributed to property taxes with an additional \$5.5 million being distributed to various cities for community redevelopment areas (CRA). In keeping the millage rates flat, additional tax revenue of \$11.1M is used to maintain service levels. \$12.6 million of increased fund balance is appropriated into each corresponding fund. The remaining revenues are grant proceeds, charges for services, and increases in sales and resort taxes.

The Non-Operating Budget provides for the County's Capital Project and Internal Service Funds. The FY2014-15 budget is \$111.9 million, an increase of \$7.7 million compared to FY2013-14 due primarily to the increase in fund balance in Equipment Maintenance Internal Service Fund acquiring and replacing the County fleet enrolled in the vehicle replacement program and the Employee Benefits Group Insurance Internal Service Fund for future medical claims.

The following narrative explains the basis for the County's operating budget.

Basis for Projections – Revenue estimates are based on historical data, trend analysis, discussions with department directors, review of proposed initiatives, estimates from the State Department of Revenue and the Florida Legislature's Office of Demographic and Economic Research, the most recent Florida Tax Handbook, and analysis of economic data from various sources including the U.S. Department of Labor Statistics and the State Office of Economic and Demographic Research. The analysis of federal and state-funded programs was also critical in determining whether sufficient revenue streams will be available for some of the county's human services and public transportation programs. Staff evaluated data from the consumer price index; state and local population estimates; taxable sales for transient rental facilities and other goods; state funding initiatives; changes in taxable value; changes in development activity and changes in the unemployment rate.

Expenditure estimates were based on limited anticipated growth in property values, housing starts, new commercial development, or population. Therefore, law enforcement, fire protection, emergency transport, court activities, public works, water and wastewater functions, beach safety, parks, and other county services are relatively unchanged from present levels of service. That said, demands for social services, VOTRAN and Medicaid funding are anticipated to increase while the need for maintenance of equipment and infrastructure is ongoing. Population aging is greater than the state average, placing increased demands on ambulance services and the County's nursing home Medicaid expense.

Staff used the quantitative, statistical techniques of trend analysis and time-series analysis (smoothing). Percentage changes between prior year and year-to-date collections and expenditures (usually 5 to 10 years) are coupled with anticipated changes in circumstances.

5-YEAR FORECAST

Historically, 5-year projections are prepared for major funds. This year, four major funds were forecasted for FY15-FY18 and presented for council consideration: General Fund, Municipal Service District (MSD) Fund, Fire Fund, and Ponce DeLeon Inlet and Port District Fund.

Revenue and expenditure forecasting does the following:

- Provides an understanding of available funding;
- Evaluates financial risk;
- Assesses the likelihood that service levels can be sustained;
- Assesses the level at which capital investment can be made;
- Identifies future commitments and resource demands;
- Identifies the key variables that cause change in the level of revenue or expenditures;
- Provides a framework from which to develop policy discussions/decisions.

It is important to point out that a forecast is a snapshot in time and represents results of certain assumptions at that moment. Many things beyond county government control can affect those assumptions such as changes at the federal or state level, changes in economic conditions or acts of Mother Nature. The following revenue assumptions were used in the forecast:

Top Revenues	FY14 Estimate (millions)	2015	2016	2017	2018
Property Taxes*	\$217.2	5.4%	4%	4%	4%
Half Cent Sales Tax	18.2	4.7%	5.6%	5.2%	5.6%
State Revenue Sharing	7.6	3.6 %	3.6 %	3.6 %	3.6 %
Utility Tax	7.6	0%	0%	0%	0%

**Property tax assumption for General Fund and Port Authority forecasted to increase 4% annually, Municipal Service District and Fire Fund forecasted to increase 3% based on trend analysis of historical change in values.*

Expenditure assumptions for the forecast period were based on data from various national, state and local sources where applicable. In addition, the county's trends and purchasing experiences were analyzed in establishing the following assumptions:

Personal Services:

- Salary- increase FY15 and FY17; 3%
- FRS – rates are as outlined by legislative action
- Group Insurance – FY15: \$9,048 per eligible employee, FY16: \$9,552, FY17: \$10,056, FY18: \$10,560
- Workers compensation – allocated based upon claims history.
- No new positions.

Operating Expenses - adjusted for Consumer Price Index (CPI) and other specific assumptions below:

Contracted Services - increase FY16: 1.5%; FY17 and FY18: 2.2%.

Food and Dietary - increase FY16, FY17 and FY18: 1.9%.

Fuel - increase FY16, FY17, FY18: 1.5%.

Insurance-Property & Liability - increase FY16: 10%; FY17 and FY18: 8%.

Janitorial Services - increase FY16: 3%; FY17 and FY18: 2%.

Medicaid Payment - increase FY16, FY17 and FY18: 2.9%.

Medicine and Medical Supplies - increase FY16: 7.5%; FY17: 7.0%; FY18: 6.5%.

Other Maintenance and Chemicals - increase FY16: 1.5%; FY17 and FY18: 2.2%.

Postage- increase FY16, FY17 and FY18: 1.5%.

Utilities - increase FY16, FY17 and FY18: 1%.

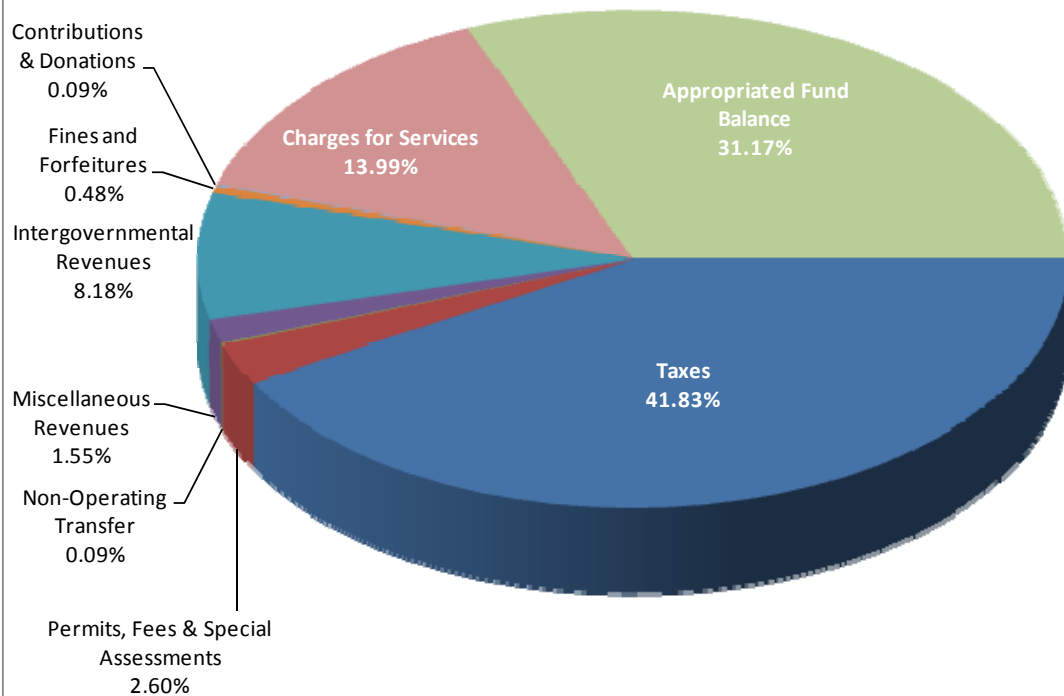
Vehicle Maintenance -Related Costs - increase FY16, FY17 and FY18: 2%.

By estimating potential shortfalls early, a forecast allows for service level modifications to be considered. By contrast, early identification of funding availability allows County Council some flexibility in decision-making for priorities now and into the future. To that end, Council policy direction was requested for the Fire Fund due to forecasted depletion of necessary reserves.

Detailed Five – Year Forecasts for identified funds are posted on the County’s website at www.volusia.org/budget.

For the FY2014-15 budget, the economic outlook for Volusia County is relatively favorable with limited growth anticipated. Property values drive the county’s largest revenue source, property taxes. Net growth in taxable value of 6.2% is up from \$24.2 billion in 2013 to \$25.7 billion in 2014.

FY 2014-15 Revenues by Major Source \$628,349,357



FY2014-15 Taxes

All taxes, including the property tax, utilities tax, convention development tax and local option gas tax are the County's primary revenue source. Approximately \$263 million or 41.8% of operating revenues are generated from this revenue stream. The FY2014-15 budget reflects an increase in tax revenues of \$13.9 million. Changes from prior year are summarized below:

Taxes	FY2013-14 (Millions)	FY2014-15 (Millions)	\$ Change (Millions)
Ad Valorem Taxes	\$206.1	\$217.2	\$11.1
Resort/Convention Tax	15.5	17.4	1.9
Gas Taxes	14.7	14.9	0.2
Utilities Tax	6.8	7.6	0.8
Communications Tax	4.0	3.7	-0.3
Other Taxes	1.9	2.1	0.2
Total Taxes	\$249.0	\$262.9	\$13.9

Note: \$5.5M of the ad valorem taxes is distributed to various cities for community redevelopment areas (CRA).

The following chart is a listing of all taxing funds with corresponding millage rates.

	Adopted 2013-14 Millage	Recommended 2014-15 Millage	Change from Prior Year	Rolled-back Rate 2014-15
Countywide Funds				
General*	6.3189	6.3189	0.0000	6.0063
Library*	0.5520	0.5520	0.0000	0.5242
Volusia Forever*	0.0547	0.0627	0.0080	0.0520
Volusia Forever - Voted Debt	0.1453	0.1373	(0.0080)	N/A
Volusia Echo*	0.2000	0.2000	0.0000	0.1901
Total Countywide Funds	7.2709	7.2709		6.7726
Special Taxing Districts				
East Volusia Mosquito Control District*	0.2080	0.1880	(0.0200)	0.1976
Ponce De Leon Inlet and Port District*	0.0929	0.0929	0.0000	0.0883
Municipal Service District	2.2399	2.2399	0.0000	2.1575
Silver Sands-Bethune Beach MSD*	0.0150	0.0150	0.0000	0.0141
Fire Services District	3.6315	3.6315	0.0000	3.4981
	<u>7.4415</u>	<u>7.4295</u>		

* 10 Mill Cap

Maximum 0.2000 mills per voter referendum for Volusia Forever, Forever Debt, and Volusia ECHO

Permits, Fees & Special Assessments are primarily collected in the unincorporated areas of the County. Major revenue sources include building permits, occupational licenses, contractor licenses, impact fees, boat slip mitigation fees and special assessment fees. A continued economic recovery is anticipated for FY2014-15 reflected in the budget of \$16.4 million, up 3.8% over prior year.

Intergovernmental Revenues include gas taxes, sales taxes, state revenue sharing, payment-in-lieu of taxes, as well as miscellaneous Federal and State revenues for agency reimbursed programs that include the following funds: E911, Library, Daytona International Airport and Public Transportation. This revenue category totals \$51.4 million or 6.9% over prior year. The largest revenue source is half-cent sales tax at \$19.1 million, up 10% from \$17.3 million last year.

Charges for Services include county officer fees related to tax collections, elections, and property appraisals; fees for beach access; waste collection; law enforcement services to other entities; impact fees; motor vehicle fees; parking garage fees; and other miscellaneous charges. The budget is \$87.9 million for FY2014-15, a \$2.0M increase over prior year.

Judgments, Fines and Forfeitures include court-related fines, library fines, beach fines, and 800 MHz radio system traffic fine surcharges totaling \$3 million, 2.4% below prior year. This is due to reduced fines for unlicensed contractors, water violations and court technology fees.

Miscellaneous Revenues totals \$9.8 million, a decrease of \$566,999 compared to prior year due to decreased interest and rental income.

Appropriated Fund Balance comprises 31.2% of the County's resources. Fund Balance, also known as carryover, is not considered ongoing revenue. Rather, these funds can be used to fund operating expenditures as a bridge until a modification to service levels can be put into place. This revenue source can also be used for one-time expenditure for such items as capital outlay or capital repairs/renovations.

The FY2014-15 operating budget includes \$195,884,369 million in appropriated fund balance, an increase of \$12.6 million or 6.9% above the \$183.3 million budgeted in the previous year. This increase is primarily the allocation \$5.0M is carry forward of project funding for One Daytona within Economic Development incentives. The balance is from General Fund for one-time infrastructure purchases or improvements.

	<u>Fund Balance</u>	<u>Percent</u>
Taxing Funds	\$97,378,991	50%
Special Revenue Funds	\$60,989,079	31%
Debt Service	\$1,673,218	1%
Enterprise Funds	\$35,843,081	18%
	<u>\$195,884,369</u>	

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Estimated Fund Balances

	Fund Balance 10/01/13	Revenues FY 2013-14 Projected	Expenditures FY 2013-14 Projected	Fund Balance 10/01/14
Countywide Funds				
001 - General	51,325,418	185,672,546	187,494,394	49,503,570
104 - Library	8,614,751	14,424,006	16,494,453	6,544,304
160 - Volusia ECHO	11,678,671	4,762,720	5,182,043	11,259,348
161 - Volusia Forever	5,289,370	1,646,928	1,175,943	5,760,355
Total Countywide Funds	\$76,908,210	\$206,506,200	\$210,346,833	\$73,067,577
Special Revenue Funds				
002 - Emergency Medical Services	617,708	18,343,415	18,142,054	819,069
103 - County Transportation Trust	40,268,559	27,235,231	35,971,816	31,531,974
105 - East Volusia Mosquito Control	8,309,881	3,881,614	4,249,758	7,941,737
106 - Resort Tax	0	8,223,207	8,223,207	0
108 - Sales Tax Trust	0	18,228,808	18,228,808	0
111 - Convention Development Tax	0	8,280,692	8,280,692	0
114 - Ponce De Leon Inlet and Port District	5,044,075	1,952,327	2,370,453	4,625,949
115 - E-911 Emergency Telephone System	2,744,809	2,312,000	3,075,162	1,981,647
116 - Special Lighting Districts	81,227	233,324	274,675	39,876
118 - Ocean Center	0	7,479,039	6,502,825	976,214
119 - Road District Maintenance	91,590	200,000	256,710	34,880
120 - Municipal Service District	4,932,167	42,933,911	41,532,387	6,333,691
121 - Special Assessments	1,674,193	233,576	251,581	1,656,188
122 - Manatee Conservation	148,027	4,751	7,380	145,398
123 - Inmate Welfare Trust	2,025,936	564,200	474,271	2,115,865
124 - Library Endowment	760,367	5,100	0	765,467
130 - Economic Development	4,406,250	22,549,977	21,183,063	5,773,164
131 - Road Impact Fees-Zone 1 (Northeast)	624,271	683,900	600,000	708,171
132 - Road Impact Fees-Zone 2 (Southeast)	375,190	424,933	250,000	550,123
133 - Road Impact Fees-Zone 3 (Southwest)	0	324,697	300,000	24,697
134 - Road Impact Fees-Zone 4 (Northwest)	8,039,613	230,000	3,464,769	4,804,844
135 - Park Impact Fees-County	590,707	23,000	513,062	100,645
136 - Park Impact Fees-Zone 1 (Northeast)	794,785	9,400	0	804,185
137 - Park Impact Fees-Zone 2 (Southeast)	369,785	3,800	0	373,585
138 - Park Impact Fees-Zone 3 (Southwest)	22,820	4,430	0	27,250
139 - Park Impact Fees-Zone 4 (Northwest)	648,768	7,300	0	656,068
140 - Fire Services	6,925,424	20,305,675	21,822,539	5,408,560
151 - Fire Impact Fees-Zone 1 (Northeast)	44,737	3,750	22,125	26,362
152 - Fire Impact Fees-Zone 2 (Southeast)	39,931	1,400	22,125	19,206
153 - Fire Impact Fees-Zone 3 (Southwest)	295,968	8,500	22,125	282,343
154 - Fire Impact Fees-Zone 4 (Northwest)	170,014	4,170	22,125	152,059
157 - Silver Sands/Bethune Beach MSD	1,630	14,041	14,194	1,477
158 - Gemini Springs Endowment	90,181	600	5,000	85,781
159 - Stormwater Utility	5,347,179	4,575,000	4,562,843	5,359,336
170 - Law Enforcement Trust	188,014	1,124,329	341,294	971,049
171 - Beach Enforcement Trust	20,343	120	0	20,463
172 - Federal Forfeiture Sharing Justice	473,634	103,000	395,161	181,473
173 - Federal Forfeiture Sharing Treasury	80,062	400	78,765	1,697
Total Special Revenue Funds	\$96,247,845	\$190,513,617	\$201,460,969	\$85,300,493

Estimated Fund Balances

	Fund Balance 10/01/13	Revenues FY 2013-14 Projected	Expenditures FY 2013-14 Projected	Fund Balance 10/01/14
Debt Service Funds				
201 - Subordinate Lien Sales Tax Revenue	599,275	5,652,213	5,753,213	498,275
202 - TDT Revenue Refunding, Series 2014	0	212,015	212,015	0
203 - Tourist Development Tax Revenue Bond	2,798,708	50,384,202	52,245,931	936,979
204 - Capital Improvement, Series 2012	0	580,467	580,467	0
208 - Capital Improvement Revenue Note, Series 2010	0	1,416,861	1,416,861	0
213 - Gas Tax Refunding Bond, Series 2013 Debt Service	0	1,440,711	1,440,711	0
234 - LOGT Revenue Bond Series 2004	0	4,505,789	4,505,789	0
261 - Limited Tax General Obligation Bonds Series 2005	271,403	3,400,275	3,433,714	237,964
295 - Public Transportation Debt Service	0	1,200,000	1,200,000	0
297 - 2009A/B Debt Service	0	1,806,787	1,806,787	0
Total Debt Service Funds	\$3,669,386	\$70,599,320	\$72,595,488	\$1,673,218
Enterprise Funds				
440 - Waste Collection	1,533,508	8,466,859	8,277,269	1,723,098
450 - Solid Waste	13,911,070	13,789,300	14,658,878	13,041,492
451 - Daytona Beach International Airport	14,578,195	20,653,545	22,013,930	13,217,810
456 - Volusia Transportation Authority	1,217,745	30,359,436	30,339,436	1,237,745
457 - Water and Sewer Utilities	12,035,723	15,188,712	21,135,498	6,088,937
475 - Parking Garage	57,858	2,383,248	1,907,107	533,999
Total Enterprise Funds	\$43,334,099	\$90,841,100	\$98,332,118	\$35,843,081
Capital Projects Funds				
305 - Capital Outlay	1,453,248	840,927	295,769	0
308 - Capital Improvement Projects	227,000	0	227,000	0
309 - Branch Jail Expansion	0	362,000	362,000	0
313 - Beach Capital Projects	32,895	1,540,135	1,579,041	0
318 - Ocean Center	0	180,000	180,000	0
326 - Park Projects	889,973	1,132,009	2,021,982	0
328 - Trail Projects	2,484,067	1,000,000	3,484,067	0
330 - Economic Development Capital Projects Fund	0	4,670,970	4,670,970	0
334 - Bond Funded Road Program	19,067,485	0	19,067,485	0
361 - Forever Capital Projects	24,362	0	0	24,362
Total Capital Projects Funds	\$24,179,030	\$9,726,041	\$31,888,314	\$24,362
Internal Service Funds				
511 - Computer Replacement	3,375,513	1,222,769	1,575,084	3,023,198
513 - Equipment Maintenance	7,751,979	18,555,100	18,244,037	8,063,042
521 - Insurance Management	14,448,357	11,080,917	10,221,949	15,307,325
530 - Group Insurance	19,240,484	34,568,647	39,759,676	14,049,455
Total Internal Service Funds	\$44,816,333	\$65,427,433	\$69,800,746	\$40,443,020

Revenues by Fund

	FY 2012-13 Budget	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Countywide Funds				
001 - General	214,701,608	227,256,401	236,997,964	244,326,371
104 - Library	23,516,620	22,466,867	23,038,757	21,785,993
160 - Volusia ECHO	12,494,544	12,771,666	16,441,391	16,302,840
161 - Volusia Forever	6,772,949	6,578,828	6,936,298	7,701,779
Total Countywide Funds	\$257,485,721	\$269,073,762	\$283,414,410	\$290,116,983
Special Revenue Funds				
002 - Emergency Medical Services	16,726,504	18,135,397	18,961,123	19,713,211
103 - County Transportation Trust	58,386,414	58,095,903	67,503,790	59,446,221
105 - East Volusia Mosquito Control	11,003,961	11,766,545	12,191,495	11,658,364
106 - Resort Tax	7,626,893	7,782,391	8,223,207	8,700,152
108 - Sales Tax Trust	16,324,080	17,364,340	18,228,808	19,083,997
111 - Convention Development Tax	6,852,302	7,749,159	8,280,692	8,698,280
114 - Ponce De Leon Inlet and Port District	6,566,949	6,657,702	6,996,402	6,707,572
115 - E-911 Emergency Telephone System	3,087,884	3,551,532	5,056,809	4,296,647
116 - Special Lighting Districts	294,545	323,330	314,551	293,338
118 - Ocean Center	6,620,841	6,916,567	7,479,039	7,641,413
119 - Road District Maintenance	211,000	300,507	291,590	234,880
120 - Municipal Service District	42,840,678	45,472,852	47,866,078	50,187,589
121 - Special Assessments	2,168,457	1,942,751	1,907,769	1,866,167
122 - Manatee Conservation	71,764	148,999	152,778	150,147
123 - Inmate Welfare Trust	2,178,213	2,524,632	2,590,136	2,680,115
124 - Library Endowment	753,549	764,230	765,467	770,567
130 - Economic Development	4,581,697	5,375,880	26,956,227	9,358,116
131 - Road Impact Fees-Zone 1 (Northeast)	752,808	1,484,352	1,308,171	1,392,171
132 - Road Impact Fees-Zone 2 (Southeast)	369,447	595,016	800,123	968,123
133 - Road Impact Fees-Zone 3 (Southwest)	306,526	423,798	324,697	369,797
134 - Road Impact Fees-Zone 4 (Northwest)	8,463,591	4,908,297	8,269,613	5,034,844
135 - Park Impact Fees-County	1,407,716	188,780	613,707	122,645
136 - Park Impact Fees-Zone 1 (Northeast)	798,101	801,088	804,185	813,685
137 - Park Impact Fees-Zone 2 (Southeast)	370,266	374,084	373,585	377,485
138 - Park Impact Fees-Zone 3 (Southwest)	202,867	27,032	27,250	31,720
139 - Park Impact Fees-Zone 4 (Northwest)	650,590	656,312	656,068	663,568
140 - Fire Services	27,920,440	26,435,713	27,231,099	26,456,099
151 - Fire Impact Fees-Zone 1 (Northeast)	62,056	18,331	48,487	29,562
152 - Fire Impact Fees-Zone 2 (Southeast)	55,863	11,051	41,331	20,506

Revenues by Fund

	FY 2012-13 Budget	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Special Revenue Funds				
153 - Fire Impact Fees-Zone 3 (Southwest)	322,064	276,957	304,468	293,343
154 - Fire Impact Fees-Zone 4 (Northwest)	189,087	144,221	174,184	156,969
157 - Silver Sands/Bethune Beach MSD	15,433	14,386	15,671	14,333
158 - Gemini Springs Endowment	95,147	90,800	90,781	86,379
159 - Stormwater Utility	8,442,189	9,899,364	9,922,179	9,934,336
170 - Law Enforcement Trust	392,282	399,344	1,312,343	1,315,049
171 - Beach Enforcement Trust	21,228	22,459	20,463	20,583
172 - Federal Forfeiture Sharing Justice	1,321,959	514,071	576,634	285,473
173 - Federal Forfeiture Sharing Treasury	1,015	78,765	80,462	1,797
Total Special Revenue Funds	\$238,456,406	\$242,236,938	\$286,761,462	\$259,875,243
Debt Service Funds				
201 - Subordinate Lien Sales Tax Revenue	6,278,111	6,200,892	6,251,488	7,656,988
202 - TDT Revenue Refunding, Series 2014	0	0	212,015	1,630,938
203 - Tourist Development Tax Revenue Bond	7,392,504	7,486,791	53,182,910	3,827,741
204 - Capital Improvement, Series 2012	580,449	578,967	580,467	575,040
208 - Capital Improvement Revenue Note, Series 2010	1,421,442	1,416,861	1,416,861	1,417,373
213 - Gas Tax Refunding Bond, Series 2013 Debt Service	0	1,440,711	1,440,711	4,508,399
214 - CDD Grant Debt Service Fund	0	0	0	604,213
234 - LOGT Revenue Bond Series 2004	4,894,263	4,505,789	4,505,789	0
261 - Limited Tax General Obligation Bonds Series 2005	3,518,953	3,645,014	3,671,678	3,623,399
295 - Public Transportation Debt Service	1,200,000	1,200,000	1,200,000	1,680,000
297 - 2009A/B Debt Service	1,808,684	1,806,787	1,806,787	922,683
Total Debt Service Funds	\$27,094,406	\$28,281,812	\$74,268,706	\$26,446,774
Enterprise Funds				
440 - Waste Collection	9,507,926	9,937,840	10,000,367	10,165,917
450 - Solid Waste	25,976,226	26,305,691	27,700,370	26,792,792
451 - Daytona Beach International Airport	27,280,275	29,064,285	35,231,740	27,319,065
456 - Volusia Transportation Authority	20,070,816	21,218,581	31,577,181	21,763,849
457 - Water and Sewer Utilities	21,133,453	22,100,126	27,224,435	20,507,857
475 - Parking Garage	2,821,251	2,612,234	2,441,106	2,918,999
Total Enterprise Funds	\$106,789,947	\$111,238,757	\$134,175,199	\$109,468,479
Operating Budget	\$629,826,480	\$650,831,269	\$778,619,777	\$685,907,479
Less Operating Transfers	\$47,507,657	\$53,716,798	\$61,509,881	\$57,558,122
Net Operating Budget	\$582,318,823	\$597,114,471	\$717,109,896	\$628,349,357

Revenues by Fund

	FY 2012-13 Budget	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Capital Projects Funds				
305 - Capital Outlay	1,338,461	792,552	2,294,175	1,948,473
308 - Capital Improvement Projects	853,518	0	227,000	0
309 - Branch Jail Expansion	571,057	0	362,000	0
313 - Beach Capital Projects	1,041,342	1,573,030	1,573,030	500,000
317 - Library Construction	728,896	0	0	0
318 - Ocean Center	180,000	180,000	180,000	431,267
326 - Park Projects	582,188	942,009	2,021,982	143,825
328 - Trail Projects	2,039,260	2,039,260	3,484,067	2,039,260
330 - Economic Development Capital Projec	0	0	4,670,970	0
334 - Bond Funded Road Program	0	0	19,067,485	0
361 - Forever Capital Projects	0	0	24,362	24,362
Total Capital Projects Funds	\$7,334,722	\$5,526,851	\$33,905,071	\$5,087,187
Internal Service Funds				
511 - Computer Replacement	4,313,681	4,337,238	4,598,282	4,299,539
513 - Equipment Maintenance	23,597,054	24,635,708	26,307,079	26,836,319
521 - Insurance Management	23,857,793	25,501,248	25,529,274	23,893,246
530 - Group Insurance	50,079,964	44,235,029	53,809,131	51,818,802
Total Internal Service Funds	\$101,848,492	\$98,709,223	\$110,243,766	\$106,847,906
Non-Operating Budget	\$109,183,214	\$104,236,074	\$144,148,837	\$111,935,093

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Taxes							
Ad Valorem Taxes	155,806,307	58,032,548	3,385,435	0	0	0	217,224,290
Ad Valorem Taxes-Delinquent	779,930	151,000	0	0	0	0	930,930
Business Tax Hazard Waste Surcharge	116,150	0	0	0	0	0	116,150
Business Tax Receipt	110,228	165,000	0	0	0	0	275,228
Communication Services Tax	0	3,740,000	0	0	0	0	3,740,000
Convention Development Tax	0	8,694,146	0	0	0	0	8,694,146
Franchise Fees	322,790	0	0	0	0	0	322,790
Gas Tax-Local Option	0	7,260,844	0	0	0	0	7,260,844
Gas Tax-Local Option 5th Cent	0	5,400,000	0	0	0	0	5,400,000
Gas Tax-Voted One Cent	0	2,274,015	0	0	0	0	2,274,015
Resort Tax - 2 Cent	0	5,796,097	0	0	0	0	5,796,097
Resort Tax - Additional 1 Cent	0	2,898,049	0	0	0	0	2,898,049
Solid Waste Franchise Fee	0	0	0	0	360,000	0	360,000
Utility Tax	0	7,556,188	0	0	0	0	7,556,188
Total Taxes	\$157,135,405	\$101,967,887	\$3,385,435	\$0	\$360,000	\$0	\$262,848,727
Permits, Fees & Special Assessments							
Boat Slip Mitigation Fee	0	4,000	0	0	0	0	4,000
Concession License	400	0	0	0	0	0	400
Culture Rec Impact Fees-Residential	0	31,700	0	0	0	0	31,700
Fire Impact Fees-Commercial	0	210	0	0	0	0	210
Fire Impact Fees-Residential	0	18,000	0	0	0	0	18,000
Permit-Commercial Solicitation	21,550	0	0	0	0	0	21,550
Permit-Farm Pond	0	750	0	0	0	0	750
Permit Fees-Sludge	8,400	0	0	0	0	0	8,400
Permit Fees-Utility Use	0	136,500	0	0	0	0	136,500
Permit-Garbage Haul	0	0	0	0	12,000	0	12,000
Permits-Building	0	1,000,000	0	0	0	0	1,000,000
Permit-Sign	0	2,000	0	0	0	0	2,000
Permit-Special Event	0	5,500	0	0	0	0	5,500
Plans Exam Fees	0	1,300	0	0	0	0	1,300
Road Impact Fees-Commercial	0	954,000	0	0	0	0	954,000
Road Impact Fees-Residential	0	666,000	0	0	0	0	666,000
Special Assessment Capital Improvement	0	160,933	0	0	0	0	160,933
Special Assessment Road Maintenance	0	200,000	0	0	0	0	200,000
Special Assessment Stormwater	0	4,515,000	0	0	68,842	0	4,583,842
Special Assessment Streetlighting	0	253,462	0	0	0	0	253,462
Special Assessment Waste Collection	0	0	0	0	8,297,819	0	8,297,819
Total Permits, Fees & Special Assessments	\$30,350	\$7,949,355	\$0	\$0	\$8,378,661	\$0	\$16,358,366
Intergovernmental Revenues							
Beverage Licenses	200,000	13,260	0	0	0	0	213,260
E911 Non-Wireless Distribution	0	1,000,000	0	0	0	0	1,000,000
E911-Wireless Distributions	0	1,300,000	0	0	0	0	1,300,000
Federal Airport Aid	0	0	0	0	2,280,663	0	2,280,663
FF Supp Compensation	0	39,840	0	0	0	0	39,840
Fla Boating Improvements	0	0	0	143,825	0	0	143,825
Gas Tax-5th & 6th Cents	0	4,736,900	0	0	0	0	4,736,900
Gas Tax-7th Cent	0	2,035,150	0	0	0	0	2,035,150
Gas Tax-Municipal Fuel Tax	0	300,000	0	0	0	0	300,000
Half-Cent Sales Tax	0	19,072,997	0	0	0	0	19,072,997

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Intergovernmental Revenues							
Insurance Agents	94,291	0	0	0	0	0	94,291
Licenses-Mobile Homes	0	153,000	0	0	0	0	153,000
Other Fed Urban Mass Transit	0	0	0	0	5,004,198	0	5,004,198
Other Local Unit-Transportation	0	101,261	0	0	0	0	101,261
Other Transportation	0	10,000	0	0	0	0	10,000
Payment in Lieu of Taxes	250,000	15,150	0	0	288,385	0	553,535
Racing-Extra Distribution	268,000	0	0	0	0	0	268,000
SJRWMD Grants	0	120,000	0	0	0	0	120,000
State Aid to Library	0	452,458	0	0	0	0	452,458
State Airport Aid	0	0	0	0	122,537	0	122,537
State Mass Transit	0	0	0	0	4,486,862	0	4,486,862
State Revenue Sharing	7,637,632	181,900	0	0	0	0	7,819,532
State Sales & Use Commission	2,232	0	0	0	0	0	2,232
Volusia County School Board	1,248,879	0	0	0	0	0	1,248,879
Total Intergovernmental Revenues	\$9,701,034	\$29,531,916	\$0	\$143,825	\$12,182,645	\$0	\$51,559,420
Charges for Services							
Addl Tax Sale	270,000	0	0	0	0	0	270,000
Airport-Airfield	0	0	0	0	565,000	0	565,000
Airport-Ground Handling Service Fee	0	0	0	0	611,928	0	611,928
Airport-Hangar Area	0	0	0	0	655,538	0	655,538
Airport-Passenger Facility Charge	0	0	0	0	1,334,761	0	1,334,761
Airport-Terminal-Airlines	0	0	0	0	1,516,951	0	1,516,951
Airport-Terminal-Concession	0	0	0	0	2,958,732	0	2,958,732
Ambulance Fees/Svc Chgs	0	14,701,714	0	0	0	0	14,701,714
Animal Control Fees	0	2,600	0	0	0	0	2,600
Animal Control - Svc Charges	0	50,000	0	0	0	0	50,000
Beach Access Fees	2,600,000	0	0	0	0	0	2,600,000
Boat Fees	302,000	0	0	0	0	0	302,000
Camping Fees	41,000	0	0	0	0	0	41,000
Charges for Labor	409,980	121,000	0	0	0	0	530,980
Charges for Services	82,000	0	0	0	0	0	82,000
Concurrency Management Review	0	1,264	0	0	0	0	1,264
Concurrency Review	0	15,000	0	0	0	0	15,000
Court Facility Fees	1,553,328	0	0	0	0	0	1,553,328
Daily Parking	0	0	0	0	1,370,000	0	1,370,000
Delinq Tax Commissions & Fees	55,000	0	0	0	0	0	55,000
Development Order Review Appli	0	500	0	0	0	0	500
Drug Lab Fee	160,668	0	0	0	0	0	160,668
Excess Fees-Clerk Circuit Court	610,000	0	0	0	0	0	610,000
False Alarm Fees	0	15,000	0	0	0	0	15,000
Fees-Property Appraiser	681,000	0	0	0	0	0	681,000
Fees-Sheriff	800,300	0	0	0	0	0	800,300
Fees-Supervisor of Elections	20,000	0	0	0	0	0	20,000
Fees-Tax Collection	2,600,000	0	0	0	0	0	2,600,000
Filing Fees	8,000	0	0	0	0	0	8,000
Fire Line Availability Fee	0	0	0	0	77,000	0	77,000
Fire Protection Services	0	160,000	0	0	0	0	160,000
Fire Training Charges	0	70,050	0	0	0	0	70,050
Housing of Prisoners	14,000	0	0	0	0	0	14,000
Hunting & Fishing License Fees	6,000	0	0	0	0	0	6,000
Itinerant Merchant Admin Svcs	0	105,000	0	0	0	0	105,000

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Landfill Charges	0	0	0	0	12,950,000	0	12,950,000
Land Management Fees	0	275,000	0	0	0	0	275,000
League Registration Fees	30,282	0	0	0	0	0	30,282
Library Service Charges	0	27,000	0	0	0	0	27,000
Library Service-Lost Books	0	27,000	0	0	0	0	27,000
Library Service-Lost Cards	0	28,000	0	0	0	0	28,000
Maintenance Agreements	0	226,477	0	0	0	0	226,477
Maintenance Fees	0	39,000	0	0	0	0	39,000
Management Fee	0	50,000	0	0	0	0	50,000
Marine Science Center Entrance Fees	252,588	0	0	0	0	0	252,588
Marine Science Center Field Trips	30,000	0	0	0	0	0	30,000
Marine Science Center Gift Shop/Novelties	249,000	0	0	0	0	0	249,000
Marine Science Center Special Events	26,000	0	0	0	0	0	26,000
Mass Transit Fares	0	0	0	0	2,981,809	0	2,981,809
Medical Examiner's Fees	891,500	0	0	0	0	0	891,500
Meter Disconnection Fee	0	0	0	0	120,000	0	120,000
Meter Installation	0	0	0	0	20,000	0	20,000
Mitigation Plan Review	0	237	0	0	0	0	237
Motor Vehicle Fees	2,586,461	0	0	0	0	0	2,586,461
OC Concession-Beverages	0	0	0	0	900	0	900
OC Concession-Stands	0	121,480	0	0	0	0	121,480
Ocean Center Business Center Sales	0	100	0	0	0	0	100
Ocean Center Revenues	0	3,000	0	0	0	0	3,000
Other Mass Transit-Advertising	0	0	0	0	342,516	0	342,516
Other Mass Transit-Concessions	0	0	0	0	72,000	0	72,000
Other Mass Transit-ID Cards	0	0	0	0	1,066	0	1,066
Other Wetland Application	0	14,000	0	0	0	0	14,000
Park Fees	232,500	391,000	0	0	0	0	623,500
Parking Garage Monthly Parking	0	0	0	0	155,000	0	155,000
Planning Development Fees	0	30,000	0	0	0	0	30,000
Power Ski Registration Fees	6,650	0	0	0	0	0	6,650
Prisoner Reporting-Incentive Payment	70,000	0	0	0	0	0	70,000
Reclaimed Water Sales	0	0	0	0	562,940	0	562,940
Recreation Fees	170,000	0	0	0	0	0	170,000
Research Services	24,000	0	0	0	0	0	24,000
Sales-Maps	21,000	85,500	0	0	1,000	0	107,500
Sewer C.I.A.C. Fees	0	0	0	0	35,000	0	35,000
Sewer Connection Fees	0	0	0	0	25,000	0	25,000
Sewer Sales	0	0	0	0	6,857,200	0	6,857,200
Sheriff Services	19,000	0	0	0	0	0	19,000
Sheriff Svcs-DeBary	0	2,868,702	0	0	0	0	2,868,702
Sheriff Svcs-Deltona	0	9,855,726	0	0	0	0	9,855,726
Sheriff Svcs - Oak Hill	0	507,751	0	0	0	0	507,751
Sheriff Svcs - Pierson	0	253,875	0	0	0	0	253,875
Special Event Parking	0	0	0	0	700,000	0	700,000
Special Events	28,108	0	0	0	346,576	0	374,684
Sp Rec Fac-Arena	0	500,700	0	0	0	0	500,700
Sp Rec Fac-Concessions	1,400	3,250	0	0	0	0	4,650
Sp Rec Fac-Conference Center	0	486,425	0	0	0	0	486,425

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Sp Rec Fac-Equipment	0	108,115	0	0	0	0	108,115
Sp Rec Fac-Reimbursable-Staff	0	94,930	0	0	0	0	94,930
Summer Recreation Fees	383,000	0	0	0	0	0	383,000
Surcharges - Judicial	280,000	0	0	0	0	0	280,000
Transportation-Contracted	0	0	0	0	65,000	0	65,000
Transportation Svcs-DeBary	0	47,000	0	0	0	0	47,000
Transportation Svcs-Deltona	0	14,000	0	0	0	0	14,000
Transportation Svcs-Other	0	175,000	0	0	0	0	175,000
Tree Preservation Ordinance	0	18,000	0	0	0	0	18,000
Tree Replacement Fee	0	17,000	0	0	0	0	17,000
Validation Parking	0	0	0	0	160,000	0	160,000
Value Adjustment Board Fees	48,371	0	0	0	0	0	48,371
Water C.I.A.C. Fees	0	0	0	0	25,000	0	25,000
Water Connection Fees	0	0	0	0	40,000	0	40,000
Water Sales	0	0	0	0	6,227,780	0	6,227,780
Zoning Fees	0	50,000	0	0	0	0	50,000
Total Charges for Services	\$15,563,136	\$31,560,396	\$0	\$0	\$40,778,697	\$0	\$87,902,229
Judgements, Fines and Forfeitures							
800 MHz Comm Surchg-Trffc Fine	462,711	0	0	0	0	0	462,711
Beach Fines	10,326	0	0	0	0	0	10,326
Code Enforcement Fines	0	50,000	0	0	0	0	50,000
Court Technology	802,000	0	0	0	0	0	802,000
Crim Misd Fines	124,000	0	0	0	0	0	124,000
Felony Fines	25,111	0	0	0	0	0	25,111
Fines-Airport Security	2,300	0	0	0	0	0	2,300
Fines-Beach Protection	8,000	0	0	0	0	0	8,000
Fines-Corrections Education	64,314	0	0	0	0	0	64,314
Fines-Drug Abuse Treatment	34,300	0	0	0	0	0	34,300
Fines-Police Ed-Training	0	55,000	0	0	0	0	55,000
Fines-Police Education	98,915	0	0	0	0	0	98,915
Library Fines	0	410,000	0	0	0	0	410,000
Mid Florida Community Legal Services	120,780	0	0	0	0	0	120,780
Mitigation Violations	0	500	0	0	0	0	500
Other Fines and Forfeitures	242,000	0	0	0	0	0	242,000
Teen Court Costs	189,000	0	0	0	0	0	189,000
Unlicensed Contractors	4,000	0	0	0	0	0	4,000
Volusia County Law Library	335,093	0	0	0	0	0	335,093
Water Violations	0	0	0	0	500	0	500
Total Judgements, Fines and Forfeitures	\$2,522,850	\$515,500	\$0	\$0	\$500	\$0	\$3,038,850
Miscellaneous Revenues							
Airport-Air Cargo Building Rent	0	0	0	0	37,369	0	37,369
Airport-Apron Rent	0	0	0	0	223,260	0	223,260
Bad Debt Recovery	0	500,000	0	0	0	0	500,000
Commissions	0	563,200	0	0	0	0	563,200
Commissions-Coke Contract	21,000	0	0	0	0	0	21,000
Corrections Commissions	404,875	0	0	0	0	0	404,875
Donations-Library NON FOL	0	2,000	0	0	0	0	2,000
Donations-Project Related	0	250,000	0	0	0	0	250,000
Insurance Proceeds-Loss Furn/Equipment	0	5,000	0	0	0	0	5,000
Interest Income	3,000	14,325	0	0	8,500	1,755	27,580

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Interest-Special Assessments	0	42,302	0	0	1,000	0	43,302
Investment Income	750,000	845,084	2,000	0	284,000	422,071	2,303,155
Land Rentals	0	56,055	0	0	1,883,439	0	1,939,494
Late Charges	0	0	0	0	225,000	0	225,000
License-Animal Control	0	24,000	0	0	0	0	24,000
License-Contractor	120,000	0	0	0	0	0	120,000
Miscellaneous Revenue	102,200	41,550	0	0	27,000	30,000	200,750
Mitigation Fees	0	6,000	0	0	0	0	6,000
Other Reimbursements	40,000	0	0	0	72,043	0	112,043
Outside Revenue	641,200	0	0	0	150,000	698,551	1,489,751
Refund of Prior Year Expenditures	0	130,963	0	0	0	0	130,963
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	20,000	20,000
Rent	85,000	234,875	0	0	1,011,021	0	1,330,896
Rental of Equipment	0	35,000	0	0	0	6,151,633	6,186,633
Rent - Facilities	0	0	0	0	55,000	0	55,000
Sale Methane	0	0	0	0	50,000	0	50,000
Sale of Recyclables	0	0	0	0	63,000	0	63,000
Sale of Supplies	0	0	0	0	50,000	0	50,000
Sales-Fuels, Materials, Supplies	0	0	0	0	89,110	0	89,110
Sales-Surplus Matls & Scrap	0	10,000	0	0	32,000	0	42,000
Sale-Surplus Furn/Fixtr/Equipment	100,000	285,700	0	0	127,500	14,000	527,200
Utilities-Rent Related	0	56,510	0	0	0	0	56,510
Total Miscellaneous Revenues	\$2,267,275	\$3,102,564	\$2,000	\$0	\$4,389,242	\$7,338,010	\$17,099,091
Non-Revenues							
Animal Welfare Donations	0	300	0	0	0	0	300
Appropriated Fund Balance	49,503,570	108,864,500	1,673,218	24,362	35,843,081	40,443,020	236,351,751
Awarded Evidence Funds	0	20,000	0	0	0	0	20,000
Confiscated Property Trust Rev	0	300,000	0	0	0	0	300,000
Contributions	0	104,751	0	0	0	0	104,751
Donations-Comm Services	2,500	0	0	0	0	0	2,500
Donations-Library	0	50,000	0	0	0	0	50,000
Flex Benefit Revenues	0	0	0	0	0	73,620	73,620
Justice-Confiscated Property	0	100,000	0	0	0	0	100,000
Transfers from Other Funds	7,600,251	21,598,686	21,386,121	4,919,000	7,535,653	0	63,039,711
Total Non-Revenues	\$57,106,321	\$131,038,237	\$23,059,339	\$4,943,362	\$43,378,734	\$40,516,640	\$300,042,633
Internal Service Revenues							
Contributions-Commercial Ins	0	0	0	0	0	286,670	286,670
Contributions-Liability	0	0	0	0	0	1,759,193	1,759,193
Contributions-Physical Damage	0	0	0	0	0	2,632,300	2,632,300
Contributions-Workers' Compens	0	0	0	0	0	3,177,758	3,177,758
Health Ins-Cobra/Retirees	0	0	0	0	0	2,719,814	2,719,814
Health Ins-Dependent Contr	0	0	0	0	0	6,208,968	6,208,968
Health Insurance-Employer	0	0	0	0	0	27,854,724	27,854,724
Health Ins-Vision Contribution	0	0	0	0	0	232,955	232,955
Information Systems Revenue	0	0	0	0	0	1,240,341	1,240,341
Life Insurance-employee	0	0	0	0	0	497,440	497,440
Recoveries-Claims	0	0	0	0	0	550,000	550,000
Vehicle-Gas & Oil	0	0	0	0	0	6,441,037	6,441,037
Vehicle Maintenance	0	0	0	0	0	3,245,459	3,245,459
Vehicle Maint Service Charge	0	0	0	0	0	2,096,597	2,096,597
Vehicle-Pool Cars	0	0	0	0	0	50,000	50,000

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Total Internal Service Revenues	\$0	\$0	\$0	\$0	\$0	\$58,993,256	\$58,993,256
Total Budget	\$244,326,371	\$305,665,855	\$26,446,774	\$5,087,187	\$109,468,479	\$106,847,906	\$797,842,572
Less Operating Transfers	16,998,338	40,290,984	0	0	268,800	0	57,558,122
Net Total Budget	\$227,328,033	\$265,374,871	\$26,446,774	\$5,087,187	\$109,199,679	\$106,847,906	\$740,284,450

Revenues by Major Sources and Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Taxes				
001 - General	135,070,860	148,351,783	148,339,142	157,135,405
103 - County Transportation Trust	14,822,465	14,704,157	14,912,344	14,934,859
104 - Library	13,778,890	12,885,158	12,885,158	13,640,768
105 - East Volusia Mosquito Control	3,429,727	3,507,084	3,504,084	3,349,899
106 - Resort Tax	7,748,880	7,776,991	8,217,530	8,694,146
111 - Convention Development Tax	7,748,497	7,746,499	8,276,924	8,694,146
114 - Ponce De Leon Inlet and Port District	1,531,977	1,567,690	1,525,500	1,653,423
120 - Municipal Service District	22,087,831	22,843,694	23,333,095	23,805,072
140 - Fire Services	19,786,446	19,894,372	19,912,372	20,692,574
157 - Silver Sands/Bethune Beach MSD	9,928	9,891	10,000	10,551
160 - Volusia ECHO	4,573,087	4,672,670	4,665,670	4,946,442
161 - Volusia Forever	1,173,757	1,273,873	1,275,873	1,546,007
261 - Limited Tax General Obligation Bonds Series 2005	3,399,259	3,383,798	3,387,275	3,385,435
450 - Solid Waste	368,184	360,000	360,000	360,000
Total Taxes	\$235,529,788	\$248,977,660	\$250,604,967	\$262,848,727
Permits, Fees, Special Assessments				
001 - General	37,155	39,250	30,470	30,350
116 - Special Lighting Districts	267,493	243,046	233,324	253,462
119 - Road District Maintenance	200,083	203,500	200,000	200,000
120 - Municipal Service District	1,008,940	950,295	1,175,808	1,161,050
121 - Special Assessments	215,247	193,385	184,500	160,933
122 - Manatee Conservation	26,500	9,250	4,001	4,000
131 - Road Impact Fees-Zone 1 (Northeast)	343,058	598,000	680,000	680,000
132 - Road Impact Fees-Zone 2 (Southeast)	114,075	100,000	422,000	415,000
133 - Road Impact Fees-Zone 3 (Southwest)	215,434	300,000	325,000	345,000
134 - Road Impact Fees-Zone 4 (Northwest)	96,830	200,000	180,000	180,000
135 - Park Impact Fees-County	11,988	10,000	19,000	18,500
136 - Park Impact Fees-Zone 1 (Northeast)	1,853	2,000	4,300	4,300
137 - Park Impact Fees-Zone 2 (Southeast)	1,451	2,000	1,400	1,400
138 - Park Impact Fees-Zone 3 (Southwest)	2,423	2,400	4,200	4,200
139 - Park Impact Fees-Zone 4 (Northwest)	3,007	3,000	3,300	3,300
151 - Fire Impact Fees-Zone 1 (Northeast)	2,426	2,200	3,500	3,000
152 - Fire Impact Fees-Zone 2 (Southeast)	2,157	760	1,200	1,200
153 - Fire Impact Fees-Zone 3 (Southwest)	2,900	4,010	7,500	10,000
154 - Fire Impact Fees-Zone 4 (Northwest)	5,217	2,200	3,510	4,010
159 - Stormwater Utility	4,529,103	4,490,000	4,500,000	4,500,000
440 - Waste Collection	8,297,847	8,308,709	8,294,382	8,297,819
450 - Solid Waste	11,570	12,000	12,000	12,000
451 - Daytona Beach International Airport	80,724	80,482	71,336	68,842
Total Permits, Fees, Special Assessments	\$15,477,481	\$15,756,487	\$16,360,731	\$16,358,366

Revenues by Major Sources and Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Intergovernmental Revenues				
001 - General	9,123,433	8,814,315	9,373,787	9,701,034
103 - County Transportation Trust	7,183,994	7,258,178	7,646,900	7,365,211
104 - Library	428,934	427,015	425,985	452,458
105 - East Volusia Mosquito Control	400,171	321,200	107,120	120,000
108 - Sales Tax Trust	16,894,299	17,349,340	18,216,808	19,072,997
114 - Ponce De Leon Inlet and Port District	163	148	150	150
115 - E-911 Emergency Telephone System	2,341,804	2,380,000	2,300,000	2,300,000
120 - Municipal Service District	177,610	175,945	160,653	166,260
130 - Economic Development	0	0	362,000	0
140 - Fire Services	52,972	50,880	50,880	54,840
160 - Volusia ECHO	717	1,000	0	0
261 - Limited Tax General Obligation Bonds Series 2005	867	0	0	0
326 - Park Projects	148,275	144,546	144,546	143,825
330 - Economic Development Capital Projects Fund	0	0	2,972,126	0
451 - Daytona Beach International Airport	7,096,586	2,486,650	9,198,618	2,691,585
456 - Volusia Transportation Authority	17,991,522	8,854,173	18,943,054	9,491,060
457 - Water and Sewer Utilities	0	0	928,117	0
Total Intergovernmental Revenues	\$61,841,347	\$48,263,390	\$70,830,744	\$51,559,420
Charges for Services				
001 - General	15,601,318	15,080,366	14,930,114	15,563,136
002 - Emergency Medical Services	14,659,802	14,396,307	14,611,714	14,751,714
103 - County Transportation Trust	502,051	453,804	540,307	522,477
104 - Library	183,206	173,000	177,000	167,000
105 - East Volusia Mosquito Control	17,800	50,000	40,000	30,000
114 - Ponce De Leon Inlet and Port District	396,524	376,176	391,000	391,000
118 - Ocean Center	1,153,589	1,389,075	1,298,489	1,318,000
120 - Municipal Service District	13,112,061	13,508,516	13,558,329	13,845,155
140 - Fire Services	381,292	276,050	270,938	230,050
159 - Stormwater Utility	36,712	0	30,000	30,000
161 - Volusia Forever	136,287	100,000	275,000	275,000
450 - Solid Waste	13,185,390	12,500,000	12,950,000	12,950,000
451 - Daytona Beach International Airport	8,311,725	8,106,993	8,048,170	7,991,386
456 - Volusia Transportation Authority	3,464,171	3,148,009	3,152,009	3,462,391
457 - Water and Sewer Utilities	13,432,620	13,995,900	13,495,626	13,989,920
475 - Parking Garage	2,362,176	2,337,755	2,382,758	2,385,000
Total Charges for Services	\$86,936,724	\$85,891,951	\$86,151,454	\$87,902,229
Judgements, Fines and Forfeitures				
001 - General	2,744,568	2,609,713	2,513,146	2,522,850
104 - Library	403,795	425,000	400,000	410,000
120 - Municipal Service District	76,645	77,500	101,915	105,500
450 - Solid Waste	153	0	0	0
457 - Water and Sewer Utilities	700	1,000	500	500
Total Judgements, Fines and Forfeitures	\$3,225,861	\$3,113,213	\$3,015,561	\$3,038,850
Miscellaneous Revenues				
001 - General	2,865,643	2,569,500	2,559,852	2,267,275
002 - Emergency Medical Services	696,878	522,385	514,996	526,200
103 - County Transportation Trust	525,704	265,000	285,680	391,700
104 - Library	469,398	471,463	465,863	471,463

Revenues by Major Sources and Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Miscellaneous Revenues				
105 - East Volusia Mosquito Control	119,162	110,785	158,183	144,500
106 - Resort Tax	5,504	5,400	5,677	6,006
108 - Sales Tax Trust	16,370	15,000	12,000	11,000
111 - Convention Development Tax	3,798	2,660	3,768	4,134
114 - Ponce De Leon Inlet and Port District	37,666	66,622	35,677	37,050
115 - E-911 Emergency Telephone System	14,634	10,000	12,000	15,000
118 - Ocean Center	362,118	342,227	381,465	298,385
120 - Municipal Service District	208,926	130,000	183,187	141,000
121 - Special Assessments	58,861	58,123	49,076	49,046
122 - Manatee Conservation	850	750	750	749
123 - Inmate Welfare Trust	608,254	528,500	564,200	564,250
124 - Library Endowment	4,637	4,500	5,100	5,100
130 - Economic Development	27,619	28,025	28,025	25,000
131 - Road Impact Fees-Zone 1 (Northeast)	3,804	4,000	3,900	4,000
132 - Road Impact Fees-Zone 2 (Southeast)	2,651	3,000	2,933	3,000
133 - Road Impact Fees-Zone 3 (Southwest)	124	100	(303)	100
134 - Road Impact Fees-Zone 4 (Northwest)	50,418	42,000	50,000	50,000
135 - Park Impact Fees-County	9,112	10,000	4,000	3,500
136 - Park Impact Fees-Zone 1 (Northeast)	4,845	5,000	5,100	5,200
137 - Park Impact Fees-Zone 2 (Southeast)	2,251	3,000	2,400	2,500
138 - Park Impact Fees-Zone 3 (Southwest)	1,365	1,200	230	270
139 - Park Impact Fees-Zone 4 (Northwest)	3,950	3,500	4,000	4,200
140 - Fire Services	265,871	82,090	70,185	70,075
151 - Fire Impact Fees-Zone 1 (Northeast)	390	100	250	200
152 - Fire Impact Fees-Zone 2 (Southeast)	358	100	200	100
153 - Fire Impact Fees-Zone 3 (Southwest)	1,937	300	1,000	1,000
154 - Fire Impact Fees-Zone 4 (Northwest)	1,154	660	660	900
157 - Silver Sands/Bethune Beach MSD	32	40	23	13
158 - Gemini Springs Endowment	581	600	600	598
159 - Stormwater Utility	64,227	45,000	45,000	45,000
160 - Volusia ECHO	88,760	97,500	97,050	97,050
161 - Volusia Forever	100,464	84,900	96,055	96,055
170 - Law Enforcement Trust	43,234	22,000	39,000	24,000
171 - Beach Enforcement Trust	124	120	120	120
172 - Federal Forfeiture Sharing Justice	3,791	4,000	3,000	4,000
173 - Federal Forfeiture Sharing Treasury	486	400	400	100
201 - Subordinate Lien Sales Tax Revenue	24,845	0	24,000	0
203 - Tourist Development Tax Revenue Bond	11,461	0	8,200	0
204 - Capital Improvement, Series 2012	1,475	0	500	0
234 - LOGT Revenue Bond Series 2004	10,805	0	0	0
261 - Limited Tax General Obligation Bonds Series 2005	16,487	0	13,000	0
297 - 2009A/B Debt Service	5,769	3,000	3,000	2,000
305 - Capital Outlay	(8,968)	0	0	0
308 - Capital Improvement Projects	(61,232)	0	0	0
309 - Branch Jail Expansion	(40,349)	0	0	0
313 - Beach Capital Projects	(17,697)	0	0	0
317 - Library Construction	(6,552)	0	0	0
318 - Ocean Center	(3,480)	0	0	0
322 - I.T. Capital Projects	(12,302)	0	0	0
326 - Park Projects	(3,263)	0	0	0

Revenues by Major Sources and Fund

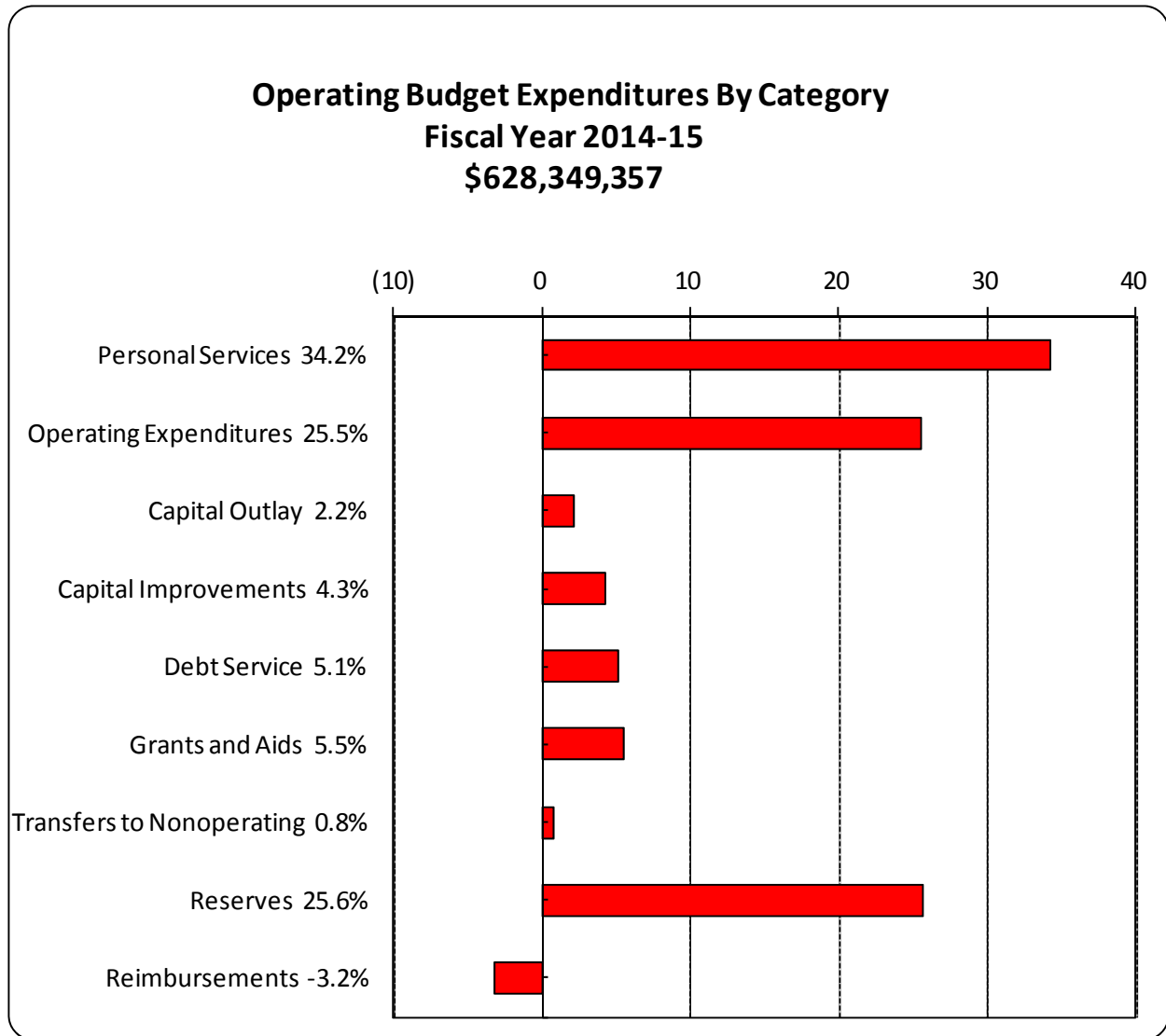
	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Miscellaneous Revenues				
328 - Trail Projects	(28,788)	0	0	0
334 - Bond Funded Road Program	(95,687)	0	0	0
361 - Forever Capital Projects	147	0	0	0
440 - Waste Collection	205,397	170,000	172,477	145,000
450 - Solid Waste	344,699	450,300	467,300	429,300
451 - Daytona Beach International Airport	3,793,131	3,691,050	3,335,421	3,349,442
456 - Volusia Transportation Authority	62,979	43,000	34,066	37,000
457 - Water and Sewer Utilities	577,022	427,500	764,469	428,500
475 - Parking Garage	1,662	2,680	490	0
511 - Computer Replacement	24,441	22,000	42,000	36,000
513 - Equipment Maintenance	6,840,869	7,012,311	6,877,513	6,940,184
521 - Insurance Management	163,815	183,000	184,000	180,000
530 - Group Insurance	229,869	210,071	210,071	181,826
Total Miscellaneous Revenues	\$18,712,506	\$17,755,462	\$17,827,809	\$17,099,091
Non-Revenues				
001 - General	11,557,026	49,791,474	59,251,453	57,106,321
002 - Emergency Medical Services	1,648,435	3,216,705	3,834,413	4,435,297
103 - County Transportation Trust	3,221,147	35,414,764	44,118,559	36,231,974
104 - Library	193,688	8,085,231	8,684,751	6,644,304
105 - East Volusia Mosquito Control	17,374	7,777,476	8,382,108	8,013,965
114 - Ponce De Leon Inlet and Port District	5,560	4,647,066	5,044,075	4,625,949
115 - E-911 Emergency Telephone System	1,390	1,161,532	2,744,809	1,981,647
116 - Special Lighting Districts	0	80,284	81,227	39,876
118 - Ocean Center	4,200,551	5,185,265	5,799,085	6,025,028
119 - Road District Maintenance	0	97,007	91,590	34,880
120 - Municipal Service District	4,338,808	7,786,902	9,353,091	10,963,552
121 - Special Assessments	0	1,691,243	1,674,193	1,656,188
122 - Manatee Conservation	0	138,999	148,027	145,398
123 - Inmate Welfare Trust	802	1,996,132	2,025,936	2,115,865
124 - Library Endowment	10,000	759,730	760,367	765,467
130 - Economic Development	1,584,393	5,347,855	11,566,202	9,333,116
131 - Road Impact Fees-Zone 1 (Northeast)	0	882,352	624,271	708,171
132 - Road Impact Fees-Zone 2 (Southeast)	0	492,016	375,190	550,123
133 - Road Impact Fees-Zone 3 (Southwest)	0	123,698	0	24,697
134 - Road Impact Fees-Zone 4 (Northwest)	0	4,666,297	8,039,613	4,804,844
135 - Park Impact Fees-County	0	168,780	590,707	100,645
136 - Park Impact Fees-Zone 1 (Northeast)	0	794,088	794,785	804,185
137 - Park Impact Fees-Zone 2 (Southeast)	0	369,084	369,785	373,585
138 - Park Impact Fees-Zone 3 (Southwest)	0	23,432	22,820	27,250
139 - Park Impact Fees-Zone 4 (Northwest)	0	649,812	648,768	656,068
140 - Fire Services	127,231	6,132,321	6,926,724	5,408,560
151 - Fire Impact Fees-Zone 1 (Northeast)	0	16,031	44,737	26,362
152 - Fire Impact Fees-Zone 2 (Southeast)	0	10,191	39,931	19,206
153 - Fire Impact Fees-Zone 3 (Southwest)	0	272,647	295,968	282,343
154 - Fire Impact Fees-Zone 4 (Northwest)	0	141,361	170,014	152,059
157 - Silver Sands/Bethune Beach MSD	3,600	4,455	5,648	3,769
158 - Gemini Springs Endowment	0	90,200	90,181	85,781
159 - Stormwater Utility	38,243	5,364,364	5,347,179	5,359,336
160 - Volusia ECHO	0	8,000,496	11,678,671	11,259,348

Revenues by Major Sources and Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Non-Revenues				
161 - Volusia Forever	2,780	5,120,055	5,289,370	5,784,717
170 - Law Enforcement Trust	302,907	377,344	1,273,343	1,291,049
171 - Beach Enforcement Trust	0	22,339	20,343	20,463
172 - Federal Forfeiture Sharing Justice	228,614	510,071	573,634	281,473
173 - Federal Forfeiture Sharing Treasury	595	78,365	80,062	1,697
201 - Subordinate Lien Sales Tax Revenue	5,643,711	6,200,892	6,227,488	7,656,988
202 - TDT Revenue Refunding, Series 2014	0	0	212,015	1,630,938
203 - Tourist Development Tax Revenue Bond	4,747,485	7,486,791	53,174,710	3,827,741
204 - Capital Improvement, Series 2012	577,353	578,967	579,967	575,040
208 - Capital Improvement Revenue Note, Series 2010	1,417,442	1,416,861	1,416,861	1,417,373
213 - Gas Tax Refunding Bond, Series 2013 Debt Service	1,090,601	1,440,711	1,440,711	4,508,399
214 - CDD Grant Debt Service	0	0	0	604,213
234 - LOGT Revenue Bond Series 2004	46,100,083	4,505,789	4,505,789	0
261 - Limited Tax General Obligation Bonds Series 2005	0	261,216	271,403	237,964
295 - Public Transportation Debt Service	1,200,000	1,200,000	1,200,000	1,680,000
297 - 2009A/B Debt Service	1,798,913	1,803,787	1,803,787	920,683
305 - Capital Outlay	405,148	792,552	2,294,175	1,948,473
308 - Capital Improvement Projects	0	0	227,000	0
309 - Branch Jail Expansion	0	0	362,000	0
313 - Beach Capital Projects	343,645	1,573,030	1,573,030	500,000
318 - Ocean Center	180,000	180,000	180,000	431,267
326 - Park Projects	1,014,436	797,463	1,877,436	0
328 - Trail Projects	1,600,000	2,039,260	3,484,067	2,039,260
330 - Economic Development Capital Projects Fund	0	0	1,698,844	0
334 - Bond Funded Road Program	0	0	19,067,485	0
361 - Forever Capital Projects	0	0	24,362	24,362
440 - Waste Collection	0	1,459,131	1,533,508	1,723,098
450 - Solid Waste	47,609	12,983,391	13,911,070	13,041,492
451 - Daytona Beach International Airport	31,664	14,699,110	14,578,195	13,217,810
456 - Volusia Transportation Authority	7,391,803	9,173,399	9,448,052	8,773,398
457 - Water and Sewer Utilities	40,803	7,675,726	12,035,723	6,088,937
475 - Parking Garage	0	271,799	57,858	533,999
511 - Computer Replacement	99,053	3,134,469	3,375,513	3,023,198
513 - Equipment Maintenance	324,224	5,945,810	7,751,979	8,063,042
521 - Insurance Management	8,339	14,881,573	14,448,357	15,307,325
530 - Group Insurance	102,470	11,716,883	20,835,940	14,123,075
Total Non-Revenues	\$101,647,926	\$279,706,074	\$406,458,955	\$300,042,633
Internal Service Revenues				
511 - Computer Replacement	1,219,044	1,180,769	1,180,769	1,240,341
513 - Equipment Maintenance	11,777,549	11,677,587	11,677,587	11,833,093
521 - Insurance Management	11,962,209	10,436,675	10,896,917	8,405,921
530 - Group Insurance	32,265,122	32,308,075	32,763,120	37,513,901
Total Internal Service Revenues	\$57,223,924	\$55,603,106	\$56,518,393	\$58,993,256
Total Budget	\$580,595,557	\$755,067,343	\$907,768,614	\$797,842,572
Less Operating Transfers	48,096,221	53,716,798	61,509,881	57,558,122
Net Total Budget	\$532,499,336	\$701,350,545	\$846,258,733	\$740,284,450

TOTAL COUNTY OPERATING EXPENDITURES

The FY2014-15 operating budget totals \$628.3M an increase of \$31.2 million from the FY2013-14 budget. In a budget as large and as complex as Volusia County's, there are many increases and decreases in programs that comprise this overall increase. The graph and discussion that follows will highlight the County's expenditures.



Personal Services expenditures are comprised of salaries and benefits and are 34.2% of the County's operating budget. As the largest component of any organization, Personal Services totals \$214.9 million, an increase of \$4.3 million. This reflects the state mandated Florida Retirement System rate structure and adjustment to employer contribution to group insurance.

Operating Expenditures include contractual services, professional services, repairs and maintenance, road materials, utilities, reimbursements and operating supplies. The total FY2014-15 operating budget is \$160.2 million, which is an increase of \$5.8 million or 3.8%. The increased operating expenditures are for convention development tax proceeds passed along to the advertising authorities, roadway maintenance efforts, economic development incentives, and public safety costs.

Capital Outlay expenditures are for various items over \$1,000 such as computers or other operating equipment. Total Capital Outlay for FY2014-15 is \$13.5 million, an increase of \$5.1 million, or 59.8%. Replacement capital items for FY2014-15 include sheriff patrol cars, a tandem dump truck and grader for Road and Bridge, an excavator and dump truck for Stormwater, a dozer and dump truck for use at the landfill and a replacement helicopter for Mosquito Control. Details of capital outlay can be found in the Appendix.

Capital Improvement expenditures are land, right-of-way acquisition, buildings, water and sewer, engineering and design and construction. The first year of the County's Five-Year Capital Improvement Program (CIP) is included in this category. The Recommended Budget is \$27 million, of which \$7.9 million is from carry forward of prior year allocation for projects that will not be completed by the end of the prior fiscal year. Roadway projects comprise 72% of CIP projects in the Special Revenue Funds.

Grants and Aids provides funding to community agencies to provide health care, housing assistance, elderly assistance, drug treatment, counseling, and other services. In addition, funding for land conservation, management, and cultural, historical and outdoor recreation projects is provided through the Volusia Forever and Volusia ECHO programs, for a combined \$9.3 million. Pass-through funding for Community Redevelopment Areas (CRA) is appropriated at \$5.6 million. Community Services comprises the next largest funding \$6 million for Community Assistance. The total Grants and Aids FY2014-15 budget is \$34.6 million, an increase of \$9.8 million, or 39.9% due to project funding for One Daytona within Economic Development incentives and carry forward of ECHO project funds.

Transfers to Other Funds are payments for services provided within other funds and would essentially be double-counted if included in totals. Transfers to operating funds in FY2014-15 provide for trails; economic development; public transportation; debt service; allocations of beach toll, 800 MHz, sales tax and resort tax revenues; and other purposes. The budgeted amount is \$62.5 million, an increase of \$3.4 million, or 5.7%. This includes increases for various purposes such as Economic Development \$1.3M, Transportation Trust \$850K, and Ocean Center \$703K. These were offset by a \$695K decrease in VOTRAN funding to standard levels.

Reserves are one of the main components of non-departmental budgets and total \$161 million. Many reserves are specific to the funds in which they reside. The FY2014-15 budgeted reserves represent an increase from prior year of \$2.0 million or 1.3%. Many times reserves are placeholders until enough funding is in place to complete a project. Also within reserves is funding for Emergencies which are located in major taxing funds and range from 5% to 10% of current revenues. The chart below groups them by fund type.

	Reserves	Percent
Taxing Funds	\$84,131,660	
Emergency Reserves	24,626,884	15.3%
	\$59,504,776	36.9%
Special Revenue Funds	48,967,828	30.4%
Debt Service Funds	1,335,254	0.8%
Enterprise Funds	26,789,091	16.6%
	\$161,223,833	

Service Reductions were generally not contemplated in this budget. Departments continue to evaluate programs for additional efficiencies. That said, for FY2014-15, the Road and Bridge program will continue a reduced level of service in several activities. Gateways and thoroughfare right-of-ways were mowed eight times per year and mowing has been reduced to six times per year. Residential right-of-ways that were mowed four times per year will be mowed three times per year. Dirt roads were graded every 10 days, and now are graded every 21 days. Repair of sidewalks have be reduced to trip hazards only; and maintenance of retention ponds within cities will be reduced from four times a year to twice a year.

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Personnel Authorization Summary By Division

Division	FY 2012-13 Budget			FY 2013-14 Budget			FY 2014-15 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	42.00	2.00	43.00	42.00	2.00	43.00	44.00	2.00	45.00
Airport	39.00	0.00	39.00	39.00	0.00	39.00	39.00	0.00	39.00
Animal Control	15.00	0.00	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Beach Safety	81.00	318.00	125.42	81.00	318.00	125.42	81.00	318.00	125.42
Building, Zoning and Code Administration	37.00	0.00	37.00	37.00	0.00	37.00	39.00	0.00	39.00
Central Services	92.00	0.00	92.00	92.00	0.00	92.00	93.00	0.00	93.00
Coastal	21.00	2.00	21.50	21.00	2.00	21.50	21.00	2.00	21.50
Community Assistance	2.00	0.00	2.00	2.00	0.00	2.00	1.00	0.00	1.00
Community Services & Grants	14.00	0.00	14.00	14.00	0.00	14.00	14.00	0.00	14.00
Cooperative Extension	15.00	1.00	15.50	15.00	1.00	15.50	15.00	1.00	15.50
Corrections	349.00	4.00	351.00	348.00	4.00	350.00	348.00	4.00	350.00
County Attorney	30.00	0.00	30.00	30.00	0.00	30.00	30.00	0.00	30.00
County Council	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
County Manager	26.00	2.00	27.25	26.00	2.00	27.25	26.00	2.00	27.25
Economic Development	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00
Elections	32.00	0.00	32.00	32.00	0.00	32.00	32.00	0.00	32.00
Emergency Management	6.00	0.00	6.00	7.00	0.00	7.00	7.00	0.00	7.00
Emergency Medical Administration	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
Emergency Medical Services	177.00	11.00	182.00	177.00	11.00	182.00	177.00	11.00	182.00
Engineering & Construction	53.00	0.00	53.00	53.00	0.00	53.00	53.00	0.00	53.00
Environmental Management	41.00	25.00	45.82	42.00	25.00	46.82	42.00	25.00	46.82
Fire Services	190.00	0.00	190.00	185.00	0.00	185.00	184.00	0.00	184.00
Growth and Resource Management	16.00	0.00	16.00	16.00	0.00	16.00	15.00	0.00	15.00
Growth Management Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.50
Information Technology	80.00	0.00	80.00	80.00	0.00	80.00	79.00	0.00	79.00
Justice System Circ Ct Criminal	29.00	0.00	29.00	29.00	0.00	29.00	29.00	0.00	29.00
Justice System Circuit Juvenile	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Justice System General Operations	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00

Personnel Authorization Summary By Division

Division	FY 2012-13 Budget			FY 2013-14 Budget			FY 2014-15 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Library Services	180.00	13.00	186.50	180.00	13.00	186.50	180.00	13.00	186.50
Management and Budget	11.00	0.00	11.00	11.00	0.00	11.00	11.00	0.00	11.00
Medical Examiner	16.00	0.00	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Mosquito Control	28.00	1.00	28.75	28.00	1.00	28.75	29.00	1.00	29.75
Ocean Center	42.00	1.00	42.50	42.00	1.00	42.50	42.00	1.00	42.50
Office of the CFO	4.00	0.00	4.00	5.00	0.00	5.00	5.00	0.00	5.00
Office of the Sheriff	787.00	132.00	840.68	787.00	132.00	840.68	787.00	132.00	840.68
Parks Recreation & Culture	76.00	201.00	108.27	75.00	198.00	107.27	75.00	198.00	107.27
Personnel	31.00	2.00	32.00	31.00	2.00	32.00	31.00	2.00	32.00
Planning and Development Services	19.00	2.00	20.00	18.00	2.00	19.00	18.00	2.00	19.00
Procurement	16.00	0.00	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Property Appraisal	101.00	0.00	101.00	101.00	0.00	101.00	101.00	0.00	101.00
Public Protection Services	5.00	0.00	5.00	5.00	0.00	5.00	6.00	0.00	6.00
Public Works Services	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Revenue	81.00	2.00	82.00	81.00	2.00	82.00	79.00	2.00	80.00
Road and Bridge	129.00	7.00	130.60	128.00	9.00	130.60	127.00	11.00	130.60
Solid Waste	71.00	1.00	71.75	70.00	0.00	70.00	69.00	0.00	69.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	57.00	1.00	57.75	57.00	1.00	57.75	57.00	1.00	57.75
Traffic Engineering	21.00	0.00	21.00	21.00	0.00	21.00	21.00	0.00	21.00
Transition Expenses	5.00	0.00	5.00	2.00	0.00	2.00	0.00	0.00	0.00
Veterans' Services	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00
Water Resources and Utilities	61.00	0.00	61.00	61.00	0.00	61.00	62.00	0.00	62.00
Total of All Funds	3,179.00	728.00	3,338.29	3,169.00	726.00	3,328.54	3,167.00	729.00	3,328.04
Attrition			25.00			29.00			29.00
Unfunded			235.00			248.00			226.00

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
Countywide Funds					
001 - General	111,178,762	52,859,834	4,178,985	4,119,000	0
104 - Library	9,043,073	6,683,938	147,840	538,500	0
160 - Volusia ECHO	0	0	0	0	0
161 - Volusia Forever	237,832	1,023,240	17,000	0	0
Total Countywide Funds	\$120,459,667	\$60,567,012	\$4,343,825	\$4,657,500	0
Special Revenue Funds					
002 - Emergency Medical Services	13,146,822	4,540,869	217,470	0	0
103 - County Transportation Trust	9,384,235	14,931,382	922,000	5,912,871	0
105 - East Volusia Mosquito Control	1,484,858	2,191,537	3,014,830	0	0
106 - Resort Tax	0	114,368	0	0	0
108 - Sales Tax Trust	0	0	0	0	0
111 - Convention Development Tax	0	8,698,280	0	0	0
114 - Ponce De Leon Inlet and Port District	799,992	534,333	24,860	1,421,000	0
115 - E-911 Emergency Telephone System	125,690	1,144,840	0	0	0
116 - Special Lighting Districts	0	276,776	0	0	0
118 - Ocean Center	2,359,289	3,360,857	317,100	0	0
119 - Road District Maintenance	0	180,067	0	0	0
120 - Municipal Service District	24,821,900	11,581,583	1,771,470	7,025	0
121 - Special Assessments	0	0	0	0	0
122 - Manatee Conservation	0	10,000	0	0	0
123 - Inmate Welfare Trust	89,362	285,548	6,000	210,000	0
124 - Library Endowment	0	0	0	0	0
130 - Economic Development	761,414	3,576,648	0	0	0
131 - Road Impact Fees- Zone 1 (Northeast)	0	0	0	0	0
132 - Road Impact Fees- Zone 2 (Southeast)	0	0	0	0	0
133 - Road Impact Fees- Zone 3 (Southwest)	0	0	0	0	0
134 - Road Impact Fees- Zone 4 (Northwest)	0	0	0	3,346,231	0
135 - Park Impact Fees- County	0	0	0	0	0
136 - Park Impact Fees- Zone 1 (Northeast)	0	0	0	0	0
137 - Park Impact Fees- Zone 2 (Southeast)	0	0	0	0	0

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
Countywide Funds					
001 - General	18,965,274	18,776,261	48,612,965	(14,364,710)	244,326,371
104 - Library	0	305,955	5,066,687	0	21,785,993
160 - Volusia ECHO	8,781,673	2,094,675	5,426,492	0	16,302,840
161 - Volusia Forever	484,046	790,038	5,149,623	0	7,701,779
Total Countywide Funds	\$28,230,993	\$21,966,929	\$64,255,767	(\$14,364,710)	\$290,116,983
Special Revenue Funds					
002 - Emergency Medical Services	1,200	166,953	1,699,897	(60,000)	19,713,211
103 - County Transportation Trust	0	2,717,079	28,976,448	(3,397,794)	59,446,221
105 - East Volusia Mosquito Control	150,758	18,250	4,898,131	(100,000)	11,658,364
106 - Resort Tax	0	8,585,784	0	0	8,700,152
108 - Sales Tax Trust	0	19,083,997	0	0	19,083,997
111 - Convention Development Tax	0	0	0	0	8,698,280
114 - Ponce De Leon Inlet and Port District	340,023	0	3,587,364	0	6,707,572
115 - E-911 Emergency Telephone System	0	1,200,311	1,825,806	0	4,296,647
116 - Special Lighting Districts	0	0	16,562	0	293,338
118 - Ocean Center	5,150	1,090,341	599,184	(90,508)	7,641,413
119 - Road District Maintenance	0	0	54,813	0	234,880
120 - Municipal Service District	50,252	4,997,797	6,957,562	0	50,187,589
121 - Special Assessments	0	253,027	1,613,140	0	1,866,167
122 - Manatee Conservation	707	5,859	133,581	0	150,147
123 - Inmate Welfare Trust	0	0	2,089,205	0	2,680,115
124 - Library Endowment	0	50,000	720,567	0	770,567
130 - Economic Development	5,000,000	0	20,054	0	9,358,116
131 - Road Impact Fees-Zone 1 (Northeast)	0	700,000	692,171	0	1,392,171
132 - Road Impact Fees-Zone 2 (Southeast)	0	400,000	568,123	0	968,123
133 - Road Impact Fees-Zone 3 (Southwest)	0	300,000	69,797	0	369,797
134 - Road Impact Fees-Zone 4 (Northwest)	0	391,320	1,297,293	0	5,034,844
135 - Park Impact Fees-County	0	0	122,645	0	122,645
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	813,685	0	813,685
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	377,485	0	377,485

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
138 - Park Impact Fees- Zone 3 (Southwest)	0	0	0	0	0
139 - Park Impact Fees- Zone 4 (Northwest)	0	0	0	0	0
140 - Fire Services	14,967,487	6,275,228	200,260	15,000	0
151 - Fire Impact Fees- Zone 1 (Northeast)	0	0	0	0	0
152 - Fire Impact Fees- Zone 2 (Southeast)	0	0	0	0	0
153 - Fire Impact Fees- Zone 3 (Southwest)	0	0	0	0	0
154 - Fire Impact Fees- Zone 4 (Northwest)	0	0	0	0	0
157 - Silver Sands/ Bethune Beach MSD	0	14,333	0	0	0
158 - Gemini Springs Endowment	0	5,000	0	0	0
159 - Stormwater Utility	2,810,694	1,720,194	573,000	1,920,000	0
170 - Law Enforcement Trust	0	535,000	25,000	0	0
171 - Beach Enforcement Trust	0	0	0	0	0
172 - Federal Forfeiture Sharing Justice	0	54,000	50,000	0	0
173 - Federal Forfeiture Sharing Treasury	0	1,797	0	0	0
Total Special Revenue Funds	\$70,751,743	\$60,032,640	\$7,121,990	\$12,832,127	0
Debt Service Funds					
201 - Subordinate Lien Sales Tax Revenue	0	0	0	0	7,208,713
202 - TDT Revenue Refunding, Series 2014	0	0	0	0	1,630,938
203 - Tourist Development Tax Revenue Bond	0	0	0	0	2,940,762
204 - Capital Improvement, Series 2012	0	0	0	0	575,040
208 - Capital Improvement Revenue Note, Series 2010	0	0	0	0	1,417,373
213 - Gas Tax Refunding Bond, Series 2013 Debt Service	0	0	0	0	4,508,399
214 - CDD Grant Debt Service Fund	0	0	0	0	604,213
234 - LOGT Revenue Bond Series 2004	0	0	0	0	0
261 - Limited Tax General Obligation Bonds Series 2005	0	0	0	0	3,435,714
295 - Public Transportation Debt Service	0	0	0	0	1,680,000

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
138 - Park Impact Fees- Zone 3 (Southwest)	0	0	31,720	0	31,720
139 - Park Impact Fees- Zone 4 (Northwest)	0	0	663,568	0	663,568
140 - Fire Services	582,049	208,447	4,245,151	(37,523)	26,456,099
151 - Fire Impact Fees- Zone 1 (Northeast)	0	0	29,562	0	29,562
152 - Fire Impact Fees- Zone 2 (Southeast)	0	0	20,506	0	20,506
153 - Fire Impact Fees- Zone 3 (Southwest)	0	0	293,343	0	293,343
154 - Fire Impact Fees- Zone 4 (Northwest)	0	0	156,969	0	156,969
157 - Silver Sands/ Bethune Beach MSD	0	0	0	0	14,333
158 - Gemini Springs Endowment	0	0	81,379	0	86,379
159 - Stormwater Utility	0	72,228	5,043,220	(2,205,000)	9,934,336
170 - Law Enforcement Trust	0	0	755,049	0	1,315,049
171 - Beach Enforcement Trust	0	0	20,583	0	20,583
172 - Federal Forfeiture Sharing Justice	0	0	181,473	0	285,473
173 - Federal Forfeiture Sharing Treasury	0	0	0	0	1,797
Total Special Revenue Funds	\$6,130,139	\$40,241,393	\$68,656,036	(\$5,890,825)	\$259,875,243
Debt Service Funds					
201 - Subordinate Lien Sales Tax Revenue	0	0	448,275	0	7,656,988
202 - TDT Revenue Refunding, Series 2014	0	0	0	0	1,630,938
203 - Tourist Development Tax Revenue Bond	0	0	886,979	0	3,827,741
204 - Capital Improvement, Series 2012	0	0	0	0	575,040
208 - Capital Improvement Revenue Note, Series 2010	0	0	0	0	1,417,373
213 - Gas Tax Refunding Bond, Series 2013 Debt Service	0	0	0	0	4,508,399
214 - CDD Grant Debt Service Fund	0	0	0	0	604,213
234 - LOGT Revenue Bond Series 2004	0	0	0	0	0
261 - Limited Tax General Obligation Bonds Series 2005	0	0	187,685	0	3,623,399
295 - Public Transportation Debt Service	0	0	0	0	1,680,000

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
297 - 2009A/B Debt Service	0	0	0	0	922,683
Total Debt Service Funds	0	0	0	0	\$24,923,835
Enterprise Funds					
440 - Waste Collection	130,396	8,170,295	0	0	0
450 - Solid Waste	3,907,884	7,834,290	1,673,650	4,720,000	0
451 - Daytona Beach International Airport	3,065,839	5,876,691	61,110	0	3,851,091
456 - Volusia Transportation Authority	13,016,989	8,729,860	0	0	0
457 - Water and Sewer Utilities	3,456,304	7,897,832	298,000	4,315,701	2,544,690
475 - Parking Garage	113,743	1,113,551	34,900	494,000	836,197
Total Enterprise Funds	\$23,691,155	\$39,622,519	\$2,067,660	\$9,529,701	\$7,231,978
Operating Budget	\$214,902,565	\$160,222,171	\$13,533,475	\$27,019,328	\$32,155,813
Less Operating Transfers	0	0	0	0	0
Net Operating Budget	\$214,902,565	\$160,222,171	\$13,533,475	\$27,019,328	\$32,155,813
Capital Projects Funds					
305 - Capital Outlay	0	57,600	1,648,473	242,400	0
313 - Beach Capital Projects	0	0	0	467,045	0
318 - Ocean Center	0	0	0	431,267	0
326 - Park Projects	0	0	0	143,825	0
328 - Trail Projects	0	0	0	1,533,988	0
361 - Forever Capital Projects	0	0	0	0	0
Total Capital Projects Funds	0	\$57,600	\$1,648,473	\$2,818,525	0
Internal Service Funds					
511 - Computer Replacement	0	183,000	1,127,665	0	0
513 - Equipment Maintenance	3,016,231	10,828,444	3,770,426	25,000	0
521 - Insurance Management	822,736	9,827,074	0	0	0
530 - Group Insurance	56,296	41,606,406	0	0	0
Total Internal Service Funds	\$3,895,263	\$62,444,924	\$4,898,091	\$25,000	0
Total Non-Operating Budget	\$3,895,263	\$62,502,524	\$6,546,564	\$2,843,525	0

Expenditures by Fund and Category

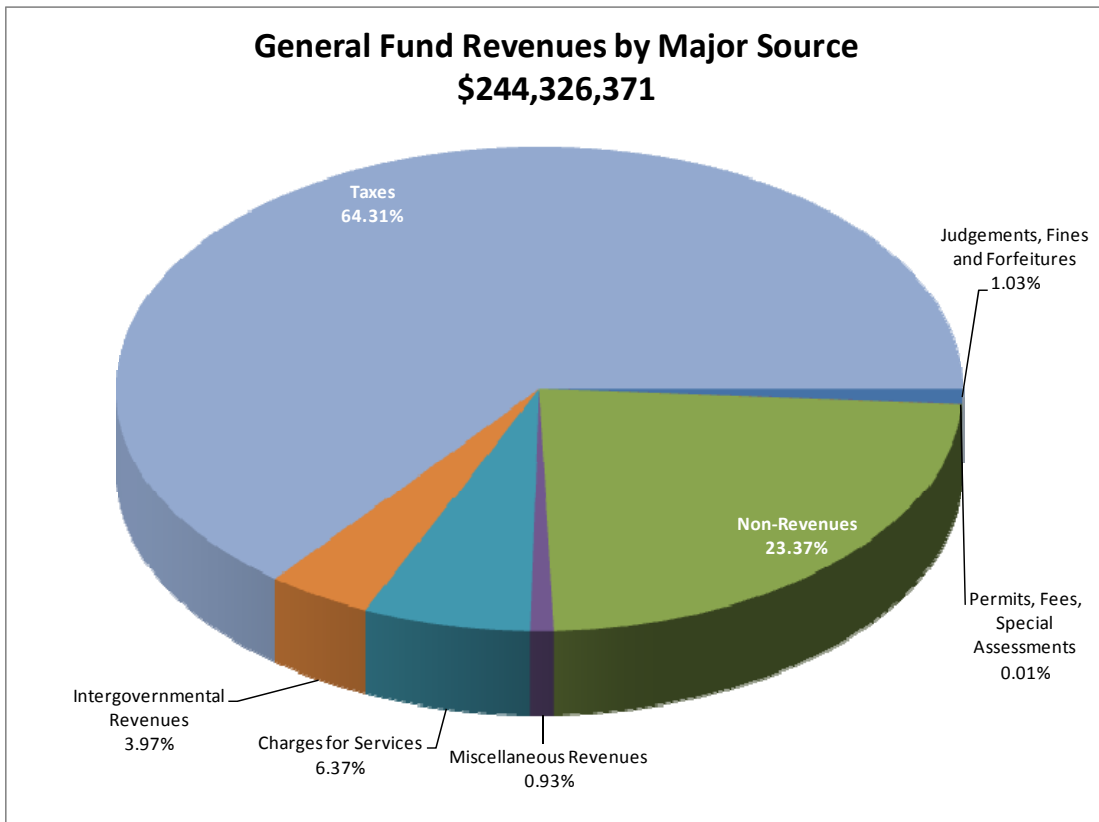
	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
297 - 2009A/B Debt Service	0	0	0	0	922,683
Total Debt Service Funds	0	\$0	\$1,522,939	0	\$26,446,774
Enterprise Funds					
440 - Waste Collection	0	0	1,865,226	0	10,165,917
450 - Solid Waste	250,000	0	8,406,968	0	26,792,792
451 - Daytona Beach International Airport	0	0	14,464,334	0	27,319,065
456 - Volusia Transportation Authority	17,000	0	0	0	21,763,849
457 - Water and Sewer Utilities	0	0	1,995,330	0	20,507,857
475 - Parking Garage	575	268,800	57,233	0	2,918,999
Total Enterprise Funds	\$267,575	\$268,800	\$26,789,091	0	\$109,468,479
Operating Budget	\$34,628,707	\$62,477,122	\$161,223,833	(\$20,255,535)	\$685,907,479
Less Operating Transfers	0	57,558,122	0	0	57,558,122
Net Operating Budget	\$34,628,707	\$4,919,000	\$161,223,833	(\$20,255,535)	\$628,349,357
Capital Projects Funds					
305 - Capital Outlay	0	0	0	0	1,948,473
313 - Beach Capital Projects	0	32,955	0	0	500,000
318 - Ocean Center	0	0	0	0	431,267
326 - Park Projects	0	0	0	0	143,825
328 - Trail Projects	0	505,272	0	0	2,039,260
361 - Forever Capital Projects	0	24,362	0	0	24,362
Total Capital Projects Funds	0	\$562,589	\$0	0	\$5,087,187
Internal Service Funds					
511 - Computer Replacement	0	0	2,988,874	0	4,299,539
513 - Equipment Maintenance	18,400	0	9,177,818	0	26,836,319
521 - Insurance Management	125,000	0	13,118,436	0	23,893,246
530 - Group Insurance	0	0	10,156,100	0	51,818,802
Total Internal Service Funds	\$143,400	\$0	\$35,441,228	0	\$106,847,906
Total Non-Operating Budget	\$143,400	\$562,589	\$35,441,228	0	\$111,935,093

The following is a discussion of specific major funds included in the FY2014-15 budget as a complement to the financial data presented in the Budget by Fund and Operating Budget schedules.

GENERAL (FUND 001)

Budget Cross-reference Page: E-2

The FY2014-15 budget totals \$244.3 million, an increase of \$17.1 or 7.5%. The primary funding source is property taxes at 64% of total fund revenues. The millage rate is presented at a flat rate of 6.3189 mills.



FY2014-15 General Fund Revenue	Change from FY2013-14 (Millions)
Taxes	\$8.8
Intergovernmental Revenues	0.9
Appropriated Fund Balance	7.0
All Others	<u>0.4</u>
Total Change	\$17.1

Ad Valorem Taxes – The ad valorem tax revenue will generate \$155.8 million based on the recommended millage rate of 6.3189, which is the same as prior year. The County experienced a 6.2% growth in total taxable value which includes reassessments and new construction.

Charges for Services – The FY2014-15 budget is \$15.6 million compared to last year's \$15 million. This increase is attributable to medical examiner, beach access fee collections, court facility fees, motor vehicle fees and others.

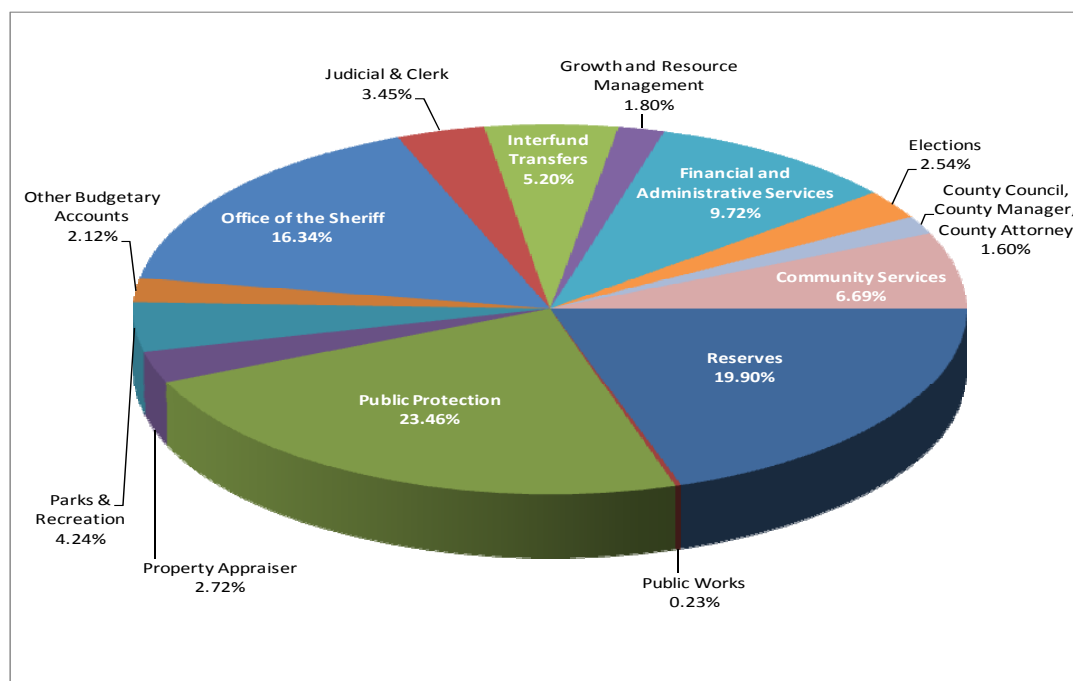
Transfers From Other Funds – The \$7.6 million is above last year's adopted of \$7.3 primarily due to increased funding for Economic Development incentives offset by reduction to Votran.

Appropriated Fund Balance – Appropriated Fund Balance carryover is predicated on analysis of excess revenue and expenditure savings from the prior year, resulting in \$49.5 million in carryover revenue.

General Fund Expenditures

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The budget for FY2014-15 includes a millage of 6.3189 mills; no change from prior year. As the economy has improved, modest increases in revenues have been realized along with continued efficiency measures. Increased funding is provided for state mandated costs, public safety, job creation through the Economic Development incentive program, and preservation of the integrity of public facilities.

General Fund operations include Supervisor of Elections, Property Appraiser, Judicial System, and countywide Sheriff. Other expenditures include courthouse security, facilities maintenance, growth management, administrative services, parks and recreation, and community services. Reserves have been identified for fuel, revenue stabilization, one-time funding for infrastructure opportunities, and future debt service costs. Following policy, the General Fund's Emergency Reserve is 10% of current revenues.



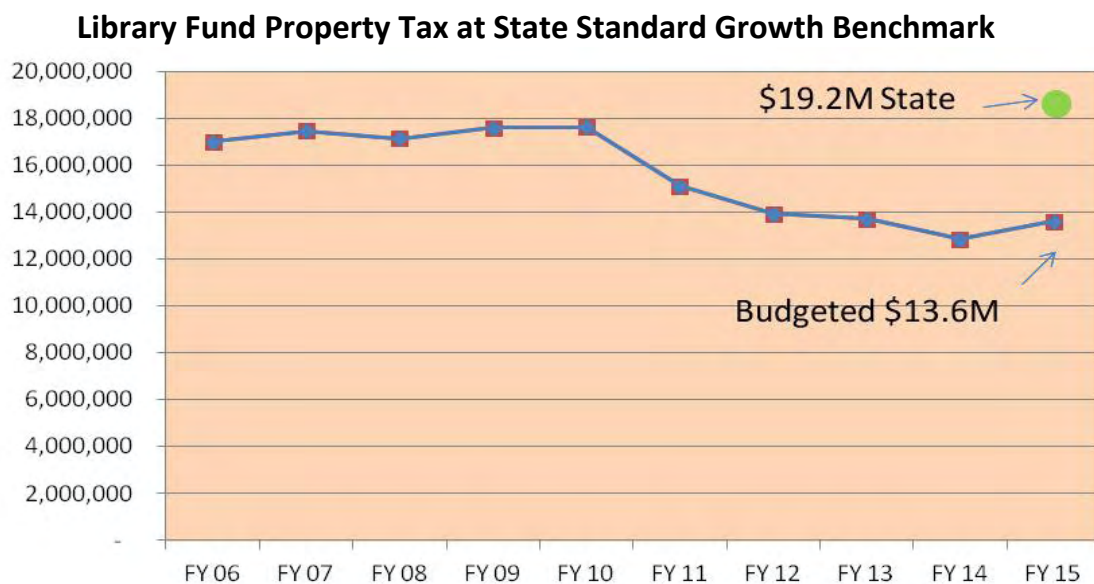
The chart below is the General Fund allocation by Department/Function

General Fund Expenditures By Department Fiscal Year 2014-15			
Community Services	16,351,221	Parks & Recreation/Coastal	10,355,005
County Council, County Manager, County Attorney	3,899,525	Property Appraiser	6,642,416
Elections	6,215,107	Public Protection	57,311,172
Financial and Administrative Services	23,750,313	Public Works	551,905
Growth and Resource Management	4,404,087	Other Budgetary Accounts	5,174,539
Judicial & Clerk	8,440,271	Reserves	48,612,965
Office of the Sheriff	39,916,601	Interfund Transfers	12,701,244
TOTAL EXPENDITURES			\$244,326,371

LIBRARY (FUND 104)

Budget Cross-reference Pages: E-18, F-182

The countywide Library Fund was established to account for revenues and expenses related to the operation of the library system which includes six regional libraries, seven community/branch libraries and the library operations center. The FY2014-15 budget of \$21,785,993 is funded at a millage rate of 0.5520 mills, which is the same as the rate for FY2013-14. The chart below is a comparison of this fund's budgeted ad valorem taxes compared to the State Standard which allows for growth in Florida Per Capita Income plus the growth in new construction. Library Fund is \$5.6 million under the State Standard.



VOLUSIA ECHO (FUND 160)

Budget Cross-reference Pages: E-98, F-233

The ECHO Program was approved by the voters of Volusia County on November 7, 2000 and provides grants in aid to not-for-profit organizations and municipalities of Volusia County as well as County departments solely to finance acquisition, restoration, renovation, construction and improvement of environmental, cultural, historic and outdoor recreation facilities for public use. The County Council created the ECHO Advisory Committee to develop the program procedures and application guidelines. The FY2014-15 millage rate is 0.2 mills, the maximum allowed per voter referendum.

Since the inception of this program, over \$63 million has been awarded to construct projects throughout Volusia County. In addition, beginning in FY 2004-05 the County Council earmarked \$1 million annually from ECHO revenues to meet debt service requirements and development of countywide Master Trails Program. The following chart lists open competitive and open county grants being carry forward.

FY15 ECHO Fund [Competitive and County Grants]		
Open Competitive Grants		
Grant Recipient	Project Name	Carry Forward
City of Ormond Beach	Central Park Environmental Learning Center	400,000
City of Port Orange	Coraci Ball Fields - Phase III	300,000
City of DeLand	Earl Brown Park/Spec Martin Stadium Renovation	350,041
Enterprise Preservation Society	Enterprise Heritage Center	41,000
City of Orange City	Mill Lake Park - Phase I	195,937
City of Orange City	Mill Lake Park - Phase II	386,250
City of Daytona Beach	Museum of Arts and Science West Wing Reconstruction	800,000
City of New Smyrna Beach	New Smyrna Beach Cross Trail - Phases I and II	281,853
Volusia/Flagler YMCA	Ormond Beach Community Aquatic Project	382,100
City of Ormond Beach	Ormond Beach Skate Park Expansion	225,000
City of New Smyrna Beach	Otter Lake Park Improvements Project	300,000
City of Daytona Beach	Peabody Auditorium Renovation	300,000
Halifax Humane Society	Public Dog Park and Recreational Rest Area	400,000
City of DeBary	Rob Sullivan Community Park Improvements - Phase III	121,000
Shoestring Theatre	Shoestring Black Box and Teaching Theatre	70,000
City of New Smyrna Beach	South Atlantic Beachfront Park	335,000
Open County Grants		
Volusia County	East Central Florida Rail Trail Segment 3	439,260
University of Florida/Volusia County Extension Service	Florida Friendly Landscape Demonstration Project	55,415
Volusia County	Spring to Spring Trail - 3B	600,000

VOLUSIA FOREVER (FUND 161 & FUND 261)

Budget Cross-reference Pages: E-100, F-132, G-24

The Volusia Forever program, created by a 61% majority of the County's electorate in the year 2000, provides for the acquisition and improvement of environmentally sensitive, water resource protection and outdoor recreation lands. The program is supported by a county-wide ad valorem assessment of up to 0.2 mills. This voter approved referendum included

authorization for the issuance of general obligation bonds up to \$40 million. In accordance with this directive, the County Council, in October of 2005, approved the issuance of \$39.875 million in Limited Tax General Obligation Bonds to support the program.

Volusia Forever is a voluntary program which relies exclusively upon participation by willing sellers. The Volusia Forever program seeks to maximize the effectiveness of local tax dollars by using these monies to leverage available funds from other public and private non-profit sources. The success of the Volusia Forever program has been recognized at the state and national levels. The program has been the recipient of the "Better Community Award" (1000 Friends of Florida), the "County Leadership in Conservation Award" (a nationally competitive award presented by the National Association of Counties and the Trust for Public Lands) and an "Achievement Award" (National Association of Counties).

The FY2014-15 Volusia Forever budget totals \$7,701,779, an increase of 17.1% from the FY2013-14 Adopted Budget. The increase is due to the carry forward of the balance for future land management expenses, an increase in the property values and an increase in the revenues from timber sales and leases. The total millage for FY2014-15 is split 69%, or \$3.4 million, to meet the debt service requirements of the Limited Tax General Obligation Bonds, Series 2005 (Fund 261) and 31% for the Volusia Forever fund. The millage for debt requirements is 0.1373; the amount available to fund operations and projects in the Volusia Forever fund is \$1.5 million, as generated by the remaining millage of 0.0627.

EMERGENCY MEDICAL SERVICES (FUND 002)

Budget Cross-reference Pages: E-12, F-7, F-112

Beginning October 1, 2011, Volusia County began providing countywide ambulance transport. This function had been previously provided by a not-for-profit organization, Emergency Medical Foundation, under the name of EVAC. The County has provided a subsidy for this important countywide service during the periods 1982-1997 and 2005-2011, totaling \$23.9 million for those years. During FY2010-11, the County Council determined it would serve our citizens best by taking over provision of emergency ambulance transport. Efficiencies in this health care service are realized by eliminating redundant administrative functions, streamlining dispatch protocols, and integration of similar fire services resources across jurisdictional boundaries.

The FY2014-15 budget is \$19,713,211, funded primarily by ambulance billing revenue. The budget also includes an interfund transfer from the General Fund of \$3.6 million. Funding is for 800 MHz radio replacement, \$180,000 and to expand the equipment set-aside for future replacement of stretchers and increase the number of cardiac monitor/defibrillator by ten. The reserve for capital equipment is to incrementally build sufficient funds to be used for major capital purchases such as stretchers, auto pulse machines and cardiac monitors slated for bulk replacement in FY2015-16. Funding is included for the replacement of six additional ambulances, as well as multiple tablets, drive cams, mobile data computers, stair chairs and transport ventilators.

COUNTY TRANSPORTATION TRUST (FUND 103)

Budget Cross-reference Pages: E-14, F-116, F-270, F-278, F-310

Major revenues in the County Transportation Trust fund include: the 6 Cents Local Option Gas Tax; 5 cents (Second) Local Option Gas Tax; the 5th and 6th Cent Constitutional gas tax; 7th cent County Gas Tax; the 9th Cent Gas Tax; and utility taxes transferred from the Municipal Service District. The 5th and 6th cent Local Option Gas Tax revenues are shared with the cities by Interlocal Agreement in which the County receives 57.239% and the cities receive the balance 42.761% to address local transportation issues.

The FY2014-15 budget of \$59,446,221 provides for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signals modernization. Major capital improvement projects funded within County Transportation Trust funds include: Countywide safety projects - \$1,000,000; land acquisition for the Public Works Service Center - \$2,783,000; bridge repairs program - \$250,000; traffic signal modernization - \$400,000; advanced right-of-way acquisition - \$500,000; advanced engineering and permitting - \$200,000; and \$779,871 in carry forward funds for LPGA Blvd/Jimmy Ann/Derbyshire right-of-way. A total of \$4.7M will be transferred from utility proceeds (Fund 120), increased by \$850K to address safety-related deferred maintenance needs of the local transportation infrastructure in the unincorporated areas of the County.

As road impact fee collections continue to improve, the amount transferred to the Debt Service Fund from the Transportation Trust Fund continues to decrease. A total of \$2,717,079 will be transferred to the Debt Service Fund in FY2014-15 to partially fund bond payment for gas tax revenue bonds in Zone 1 (Fund 131), Zone 2 (Fund 132), and Zone 3 (Fund 133). This represents a decrease of \$246,710 over prior year transfer. Reserve balances are designated for future capital improvement.

EAST VOLUSIA MOSQUITO CONTROL DISTRICT (FUND 105)

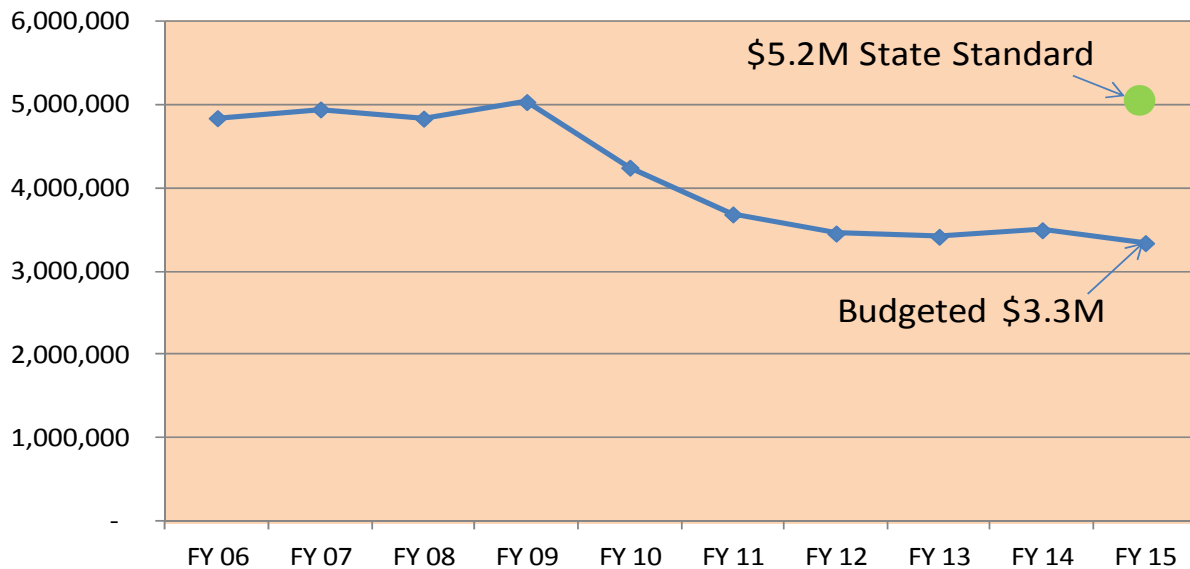
Budget Cross-reference Pages: E-22, F-196

The East Volusia Mosquito Control District is supported by State funds and local property taxes from the district, whose boundary encompasses the area east of Interstate 95. The District is funded by a millage rate of 0.1880, which is expected to generate \$3,337,899 in tax revenues. The amount of taxes levied by the County Council cannot exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenues are also realized from services provided to municipalities outside the District, i.e., St. John's River Water Management and the City of Sanford among others.

The FY2014-15 budget totals \$11,658,364, a decrease of \$108,181 from prior year. The major expense to be incurred in FY2014-15 is in capital outlay for the replacement of one of the helicopters (\$2.8M). In addition, Mosquito Control requests funding of replacement vehicles and equipment required to ensure efficient and safe operations. Mosquito Control further

requests continued funding of special workers and interns which provide seasonal support to help maintain the level of service to the public during peak season. Funds held in reserve include \$2.0M for the Public Works Service Center and \$2.8M for the replacement of a second helicopter in FY2018-19 to ensure efficient and safe operations.

East Volusia Mosquito Control District Fund Property Tax at State Standard Growth Benchmark



RESORT TAX (FUND 106)

Budget Cross-reference Pages: E-26, F-203

The Resort (Tourist Development) Tax revenues of \$8,694,146 are derived from a 3% resort tax on hotels/motels and short-term rentals, up 11.8% from the prior year budget based on year-to-date collections and anticipated continued recovery of the economy. Effective July 1, 2003, a 2% resort tax was increased to 3%. The additional 1% resort tax is pledged for the 2004 Ocean Center expansion. Beginning in FY2013-14, the full 3% is pledged for the 2014 Tourist Development Revenue Refunding Bonds. Resort tax revenues are transferred for debt service requirements with the balance for Ocean Center operations.

SALES TAX TRUST (FUND 108)

Budget Cross-reference Pages: E-28, F-204

The Sales Tax Trust fund allows the pooling of the Local Government Half-Cent Sales Tax revenue to be allocated between the General Fund and Municipal Service District Fund, based on the county population. Tourism has a direct relationship to the amount of sales tax collected for Volusia County.

For the FY2014-15 Budget, the General Fund allocation is 76% and the Municipal Service Fund allocation is 24%. From the General Fund portion, the debt service requirements are distributed. The next allocation is to the Ocean Center with the balance used for general government expenses.

Sales tax revenue is expected to increase \$1,723,657. The projected sales tax fund is \$19,083,997 of which \$8,654,436 or 45%, is currently budgeted to meet principal and interest payments on four different bond issues. Below is the planned distribution for FY2014-15.

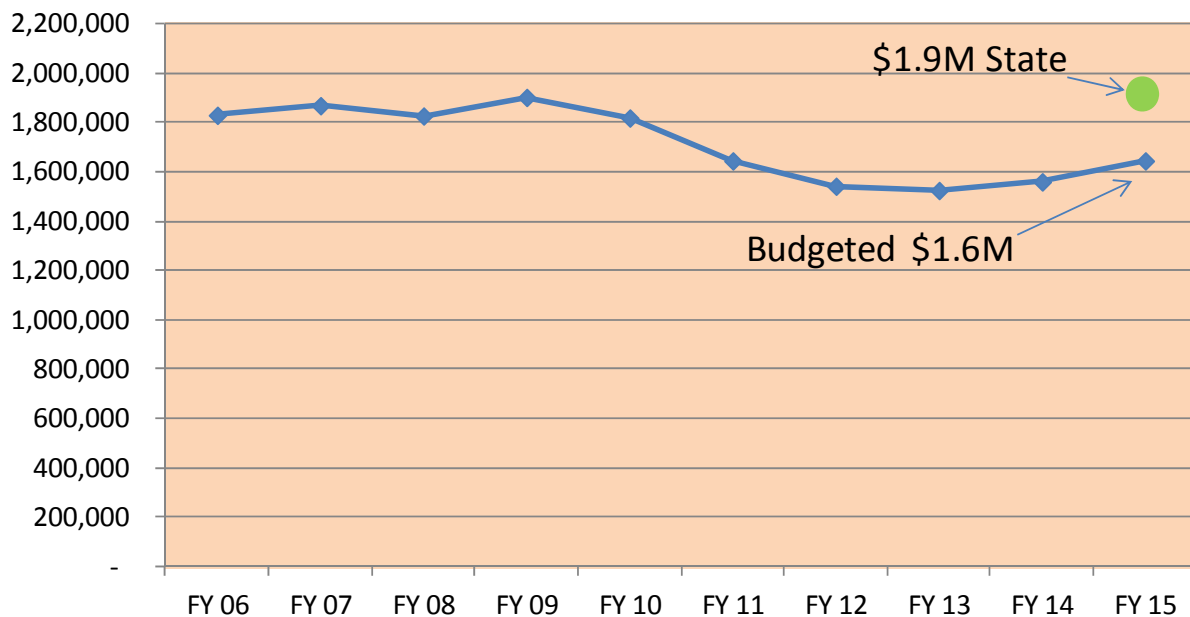
General Fund	\$ 4,969,423
Municipal Service District	4,580,159
Ocean Center	879,979
Debt Service	<u>8,654,436</u>
Total	\$ 19,083,997

PONCE DELEON INLET AND PORT DISTRICT (FUND 114)

Budget Cross-reference Pages: E-32, F-48

The Ponce DeLeon Inlet and Port District is authorized under Chapter 110 Article VIII of the Volusia County Code. The FY2014-15 budget of \$6,707,572 is funded by a millage rate of 0.0929 mills, which is the same as the rate for FY2013-14. Annual ad valorem levies are limited to 2 mills for voter approved debt service and 1 mill for administration and operations. Total operating revenues, not including fund balance, are \$2.1 million compared with operating expenditures of \$3.1 million, not including reserves. The Port District provides funding for coastal property acquisition; improvements to facilities and amenities for inlet and coastal parks; the clean vessel assistance program, coastal recreation, marine wildlife and fishing reef development, environmental mitigation and small navigation projects in cooperation with the U.S. Army Corps of Engineers. Service improvements include annual channel dredging through a local/federal partnership, developing two (2) nearshore artificial fishing reefs in state waters off New Smyrna Beach and Daytona Beach Shores, constructing a fishing pier for Smyrna Dunes Park and constructing improvements to the Jetty Deck Platform at Lighthouse Point Park. The chart below is a comparison of this fund's budgeted ad valorem taxes compared to the State Standard which allows for growth in Florida Per Capita Income plus the growth in new construction.

Ponce Inlet and Port District Fund Property Tax at State Standard Growth



OCEAN CENTER (FUND 118)

Budget Cross-reference Pages: E-40, F-208

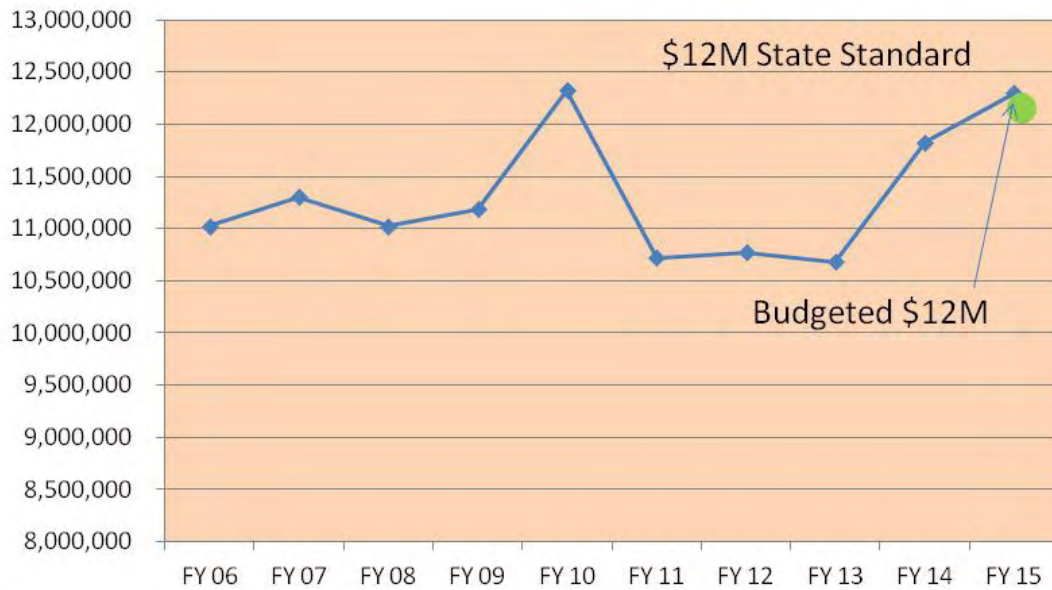
The operating budget for FY2014-15 totals \$7,641,413 or 10.5% over prior year and is supported by revenues generated from events \$1.6 million, sales tax \$880,000, and resort tax \$4.0 million. Of this amount, \$284,023 is reserved fund stabilization. Debt service payments for the facility expansion are budgeted as an interfund transfer to the 208 Capital Improvement Debt Service, Series 2010 Fund in the amount of \$659,074 for expansion of the Ocean Center, adding a 100,000 square foot exhibition hall and 30,000 square feet of new meeting rooms. An interfund transfer totaling \$431,267 is budgeted to the Capital Improvement Fund for long-term replacement plan of bleachers, carpet, elevators, marquee and roofs.

MUNICIPAL SERVICE DISTRICT (FUND 120)

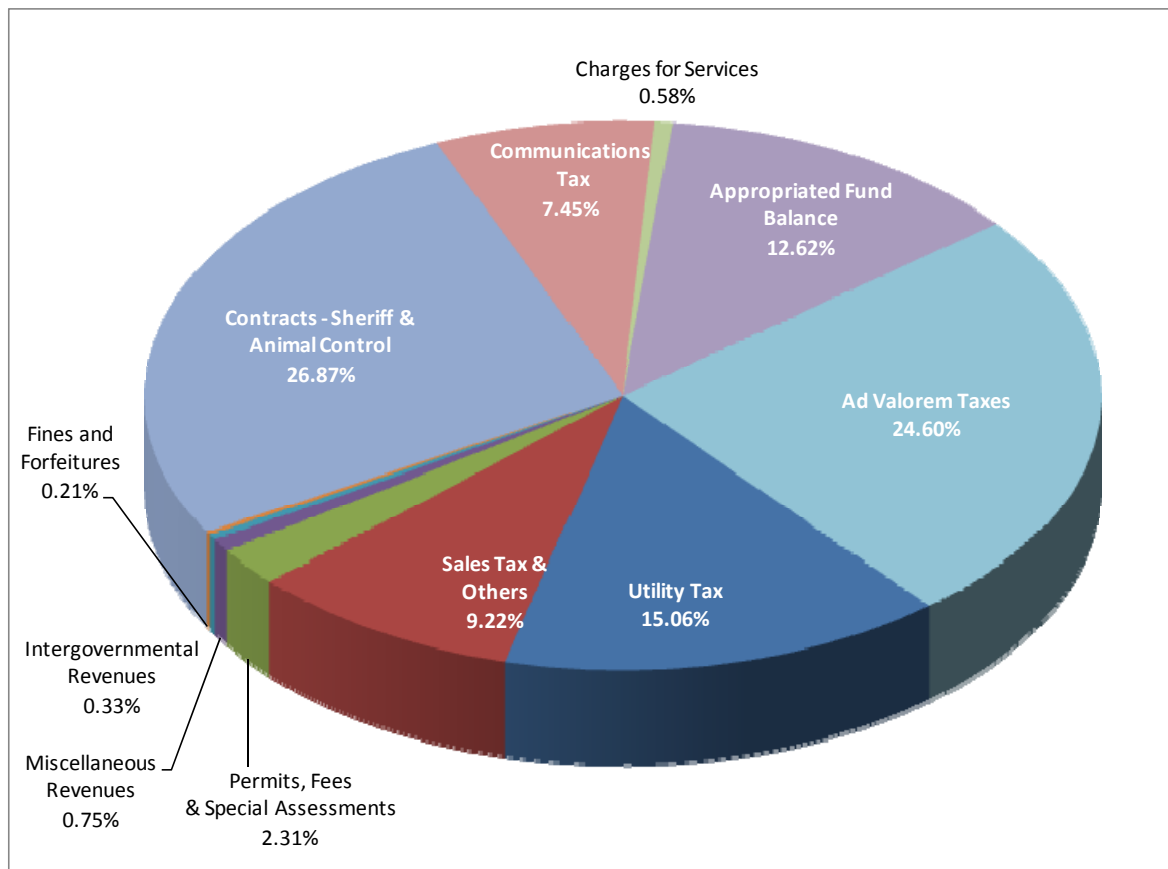
Budget Cross-reference Pages: E-46, F-20, F-28, F-116, F-124, F-152, F-200, F-220, F-230, F-246, F-274

The Municipal Service District Fund (MSD) provides municipal type services to the unincorporated areas of Volusia County. The FY2014-15 budget totals \$50.2 million and is supported by an ad valorem tax millage of 2.2399 mills which is the same as FY2013-14. The chart below is a comparison of ad valorem taxes compared to the State Standard which allows for growth in Florida Per Capita Income plus the growth in new construction.

Municipal Service District Fund Property Tax at State Standard Growth



The chart below identifies the revenues for the Municipal Service District fund.



Ad Valorem Taxes - The FY2014-15 Municipal Service District budget is predicated on a proposed operating millage rate of 2.2399 mills and is 24.6% of total revenues.

Utilities Tax - Volusia County levies a 10% Public Service Utility Tax on electricity and metered or bottled gas in the unincorporated area and represents 15% of fund revenues. The Public Service Utility Tax is estimated at \$7.6 million in FY2014-15 which is \$789,188 more than the prior year. A portion of this revenue is transferred annually to the Transportation Trust Fund (103) to support road and safety-related maintenance projects totaling \$4.7 million.

Communications Services Tax – In FY2014-15 this revenue source decreased \$300,000 for a total allocation of \$3.7 million. This source represents 7.5% of revenues and may be used for any public purpose.

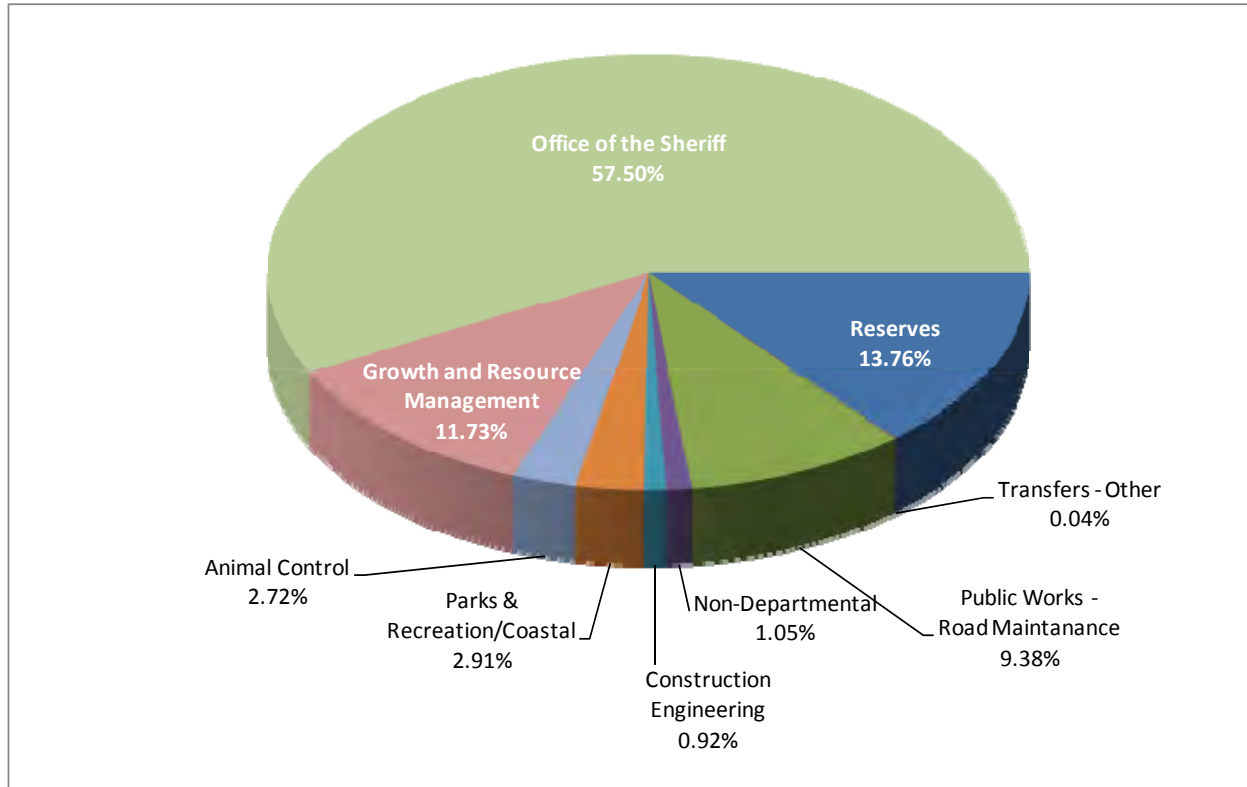
Transfers From Other Funds – The transfers from other funds are \$4.6 million, which is an increase of \$416,359 above the prior year.

Appropriated Fund Balance - The FY2014-15 Appropriated Fund Balance is \$6.3 million, which is an increase of \$2.8M for continuation of services. Additional balances provide funds necessary to meet the minimum required 5% emergency reserves.

Municipal Service District Expenditures

The FY2014-15 Municipal Service District budget totals \$50.2, a 10% increase from prior year Adopted Budget. The Office of the Sheriff is 57% of the total expenditures within this fund. However, 47% of this is directly offset by revenues from contracted services with cities.

The chart below identifies the expenditures for this fund.



Note: The Office of the Sheriff includes outside contracts that total \$13,486,054.

ECONOMIC DEVELOPMENT (FUND 130)

Budget Cross-reference Pages: E-60, F-92

In a continued effort to strengthen economic and workforce diversity, Economic Development continues to encourage value-added growth in both private-sector capital investments and employment opportunities through various initiatives that include advertising, direct mail, telemarketing, and participation in industry trade shows. These initiatives focus on recruitment of new businesses, as well as retention of existing businesses. The Economic Development team coordinates the county's legislative priorities at both the state and federal level.

The FY2014-15 budget totals \$9,358,116 which provides for the costs associated with the support of the professional staff and the implementation of the County Council goal of comprehensive countywide economic development. The General Fund contribution for the

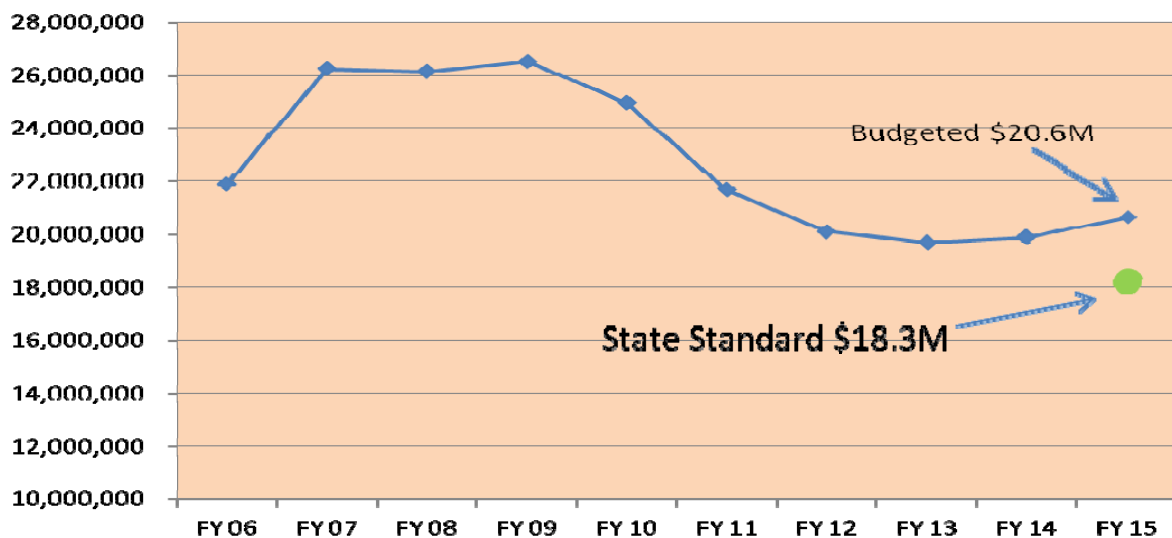
Economic Development Fund includes an increase of \$1.3M to maintain the incentive grant program.

FIRE SERVICES (FUND 140)

Budget Cross-reference Pages: E-80, F-142

The FY2014-15 budget of \$26,456,099 is funded at a millage rate of 3.6315 mills, which has remained at a flat rate since FY2010-11. Fire Services will continue to use reserves to fund ongoing operating expenses. Ad valorem taxes are the major revenue source for this fund at 98% of current revenues. The chart below is a comparison of this fund's budgeted ad valorem taxes compared to the State Standard which allows for growth in Florida Per Capita Income plus the growth in new construction. Fire Fund is \$2.3 million over the State Standard, prior year gap was \$2.2 million.

Fire Services Fund Property Tax at State Standard Growth



STORMWATER UTILITY (FUND 159)

Budget Cross-reference Pages: E-96, F-302

The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU), the current fee is \$72 per year per ERU. The fee is used to fund the stormwater management system which is designed to control discharges from rainfall and runoff, to collect, store, treat or reuse water to prevent or reduce flooding, environmental degradation and water pollution. The

maintenance program has been enhanced by the addition of a roadside ditch clearing crew and the replacement of existing equipment to increase productivity and accessibility of drainage infrastructure. This assessment is projected to provide \$4.5M in stormwater revenues for FY2014-15. Major construction projects for FY2014-15 include: \$200K for the acquisition of flood-prone land, \$630K for Local Projects, \$300K for improvements at North Peninsula, \$450K for engineering and drainage improvements at Wilbur by the Sea, and \$100K for the construction of a retention pond at Rio Way. In addition to these Capital Projects, \$5M is held in Reserves for the purchase of flood-prone properties and the construction of countywide retention ponds to address flooding and water quality issues.

DEBT SERVICE (FUNDS 201, 203, 204, 208, 213, 234, 261, 295, 297)

Budget Cross-reference Pages: G-8 to G-29

Principal, interest and other debt costs totaling \$24,211,074 are budgeted in FY2014-15, a decrease of \$4,070,738, or 14.4% compared to the prior year Adopted Budget. This decrease reflects the partial refunding of the 2004 Tourist Development Tax Revenue Bonds in FY2013-14. The County has one general obligation bond to purchase and maintain environmentally sensitive lands. The County's remaining debt obligations in these funds are sales tax, tourist tax, and gas tax revenue bonds, the capital improvement revenue note, and the public transportation debt service. Details of schedules can be found within Debt Service section of this document.

SOLID WASTE (FUND 450)

Budget Cross-reference Pages: E-112, F-284

The Solid Waste Division operates under the authority of F.S. 25.01, Chapter 110, Article IV, Division 2, for municipal service districts and F.S. 403.706 for local government solid waste management responsibilities. The core function of the Solid Waste Division is to provide safe, efficient and affordable transfer and disposal of county solid waste. Fund derives revenues from landfill or tipping charges established by Council resolution. These disposal fees were last adjusted on April 10, 2003. The capital improvement request for FY2014-15 includes \$200K for engineering and design work for administrative offices, \$640K for the construction of the Citizen's Convenience Center, and \$3.8M for the development and expansion of the permitted North Cell expansion and engineering design for the Southwest Cell identified in the Solid Waste ten-year master plan. Funds are held in restricted reserves for landfill closures and pollution mitigation associated with these closures. These expenditures are booked against restricted and unbudgeted closure reserves.

DAYTONA BEACH INTERNATIONAL AIRPORT (FUND 451)

Budget Cross-reference Pages: E-116, F-8, F-142

The Daytona Beach International Airport operates as an enterprise fund with airport landing and rental fees supporting operations. In addition, the airport funds a majority of its capital

projects through grants authorized by the Federal Aviation Administration (FAA) and the Florida Department of Transportation (FDOT). The FY2014-15 budget totals \$27,319,065 which includes \$8,061,799 for Airport operations, \$3,851,091 for debt service and \$941,841 for Fire Services. Reserves include the bond required reserves for maintenance and operations of \$1,491,773 and reserve for equipment replacement, new airline incentives, the reserve for revenue stabilization, and the local match required for federal and state grant projects. Federal and state grant funding for capital projects will be appropriated upon grant award.

VOLUSIA TRANSPORTATION AUTHORITY (FUND 456)

Budget Cross-reference Pages: E-120, F-264

Votran provides a countywide transportation system including bus service and handicapped transportation services. The budget has been funded through passenger fare revenues, ad valorem taxes, Federal Transit Administration funds, and Florida Department of Transportation funds. The Sun Rail commuter rail from DeBary to Seminole and Orange Counties began service May 1, 2014. The Florida Department of Transportation provided grants to subsidize feeder routes to the DeBary Station.

The FY2014-15 budget provides \$21,763,849 for the operation of the countywide bus/transportation system. Of this amount, \$7,535,653 is a General Fund subsidy, reduced from \$8.2 million in FY2013-14. Votran also receives \$9,491,060 in federal and state grants and generates \$3,462,391 in fare and miscellaneous revenues.

Votran's capital projects require no local funding. All funding for capital projects is provided by State toll revenue credits applied toward the Federal match. Federal grant funding will be used to purchase buses, vehicles and computer equipment and will be appropriated upon grant award.

WATER AND SEWER UTILITIES (FUND 457)

Budget Cross-reference Pages: E-124, F-318

Water and Sewer Utilities are operated under the authority of Volusia County Code, Chapter 122, Articles II, III and V. Volusia County Water Resources and Utilities owns and operates wastewater treatment plants and lift stations within the County. The utility also maintains water systems and a wastewater system by contract with other county divisions and other municipalities. The primary service areas include Southwest Volusia, Deltona North, Spruce Creek, Northeast Volusia, Pine Island, Stone Island and New Hope Villas of Seville. The combined system serves over 14,000 water and 10,000 sewer customers throughout Volusia County with collections of approximately \$14M annually in charges for services, mainly from water and sewer user fees, \$6.2M and \$6.9M respectively. Monthly water and sewer rates are adjusted annually based on changes in the Consumer Price Index (CPI) of July 1 from the prior year.

The FY2014-15 budget includes several capital improvement projects related to water quality and rehab of existing facilities. The request of \$4.3M for capital improvement funds includes \$2.2M for current and new projects and \$2.0M for carryover projects. Details of capital improvements and capital outlay are found in the Capital Improvements and Appendix sections of this document, respectively.

PARKING GARAGE (FUND 475)

Budget Cross-reference Pages: E-128, F-208

The Parking Garage, located on Earl Street in Daytona Beach, is a 1,500-space parking facility that services patrons of the Ocean Center, Ocean Walk Shops, Daytona Lagoon Water Park, several hotels and the Boardwalk area. The lower level of the garage serves as a transfer station for VOTRAN buses, the County's mass transit system.

The FY2014-15 budget totals \$2,918,999, an 11.7% increase from prior year to reflect fund balance carry forward. Debt service for this facility totals \$836,197 or 35% of parking revenues, down from 41.7% last year. An interfund transfer of \$268,800 is allocated to repay an advance from the General Fund that was made in prior years.

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E - Budget by Fund - Operating Only

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FUND STRUCTURE

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purpose of the various funds and account groups are as follows:

1. Governmental Funds

General Fund - The General Fund is the general operating fund of the County. It accounts for all financial resources, except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

Debt Service Funds - Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related expenditures.

Capital Projects Funds - Capital Projects Funds account for the financial resources used to acquire or construct major capital facilities other than those financed by proprietary funds.

2. Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the expenses, including depreciation, of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department or division to other departments or divisions of the County, or to other governmental units, on a cost reimbursement basis.

3. Fiduciary Funds

Trust and Agency Funds - Trust and Agency Funds account for assets held by the County in a trustee or custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Budgetary data for Trust and Agency Funds are not included in the budget document.

General Fund - 001

Summary: The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The budget for FY2014-15 includes a millage of 6.3189 mills; no change from prior year. As the economy has improved, modest increases in revenues have been realized along with continued efficiency measures. Increased funding is provided for state mandated costs, public safety, job creation through the Economic Development incentive program, and preservation of the integrity of public facilities.

General Fund operations include Supervisor of Elections, Property Appraiser, Judicial System, and countywide Sheriff. Other expenditures include courthouse security, facilities maintenance, growth management, administrative services, parks and recreation, and community services. Reserves have been identified for fuel, revenue stabilization, one-time funding for infrastructure opportunities, and future debt service costs. Following policy, the General Fund's Emergency Reserve is 10% of current revenues.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	148,351,783	157,135,405
Intergovernmental Revenues	8,814,315	9,701,034
Charges for Services	15,080,366	15,563,136
Miscellaneous Revenues	2,569,500	2,267,275
Permits, Fees, Special Assessments	39,250	30,350
Judgements, Fines and Forfeitures	2,609,713	2,522,850
Subtotal Current Revenues	<u>\$177,464,927</u>	<u>\$187,220,050</u>
Non-Current Revenues		
Non-Revenues	49,791,474	57,106,321
Subtotal Non-Current Revenues	<u>\$49,791,474</u>	<u>\$57,106,321</u>
Total Revenues	<u>\$227,256,401</u>	<u>\$244,326,371</u>
Less Operating Transfers	15,470,466	16,998,338
Total Operating Revenues	<u>\$211,785,935</u>	<u>\$227,328,033</u>
<u>Expenditures</u>		
Personal Services	110,041,722	111,178,762
Operating Expenses	51,755,254	52,859,834
Reimbursements	(14,617,383)	(14,364,710)
Capital Outlay	1,265,590	4,178,985
Capital Improvements	1,175,000	4,119,000
Grants and Aids	19,125,680	18,965,274
Interfund Transfers	16,644,018	18,776,261
Reserves	41,866,520	48,612,965
Total Expenditures	<u>\$227,256,401</u>	<u>\$244,326,371</u>
Less Operating Transfers	15,470,466	16,998,338
Total Operating Expenditures	<u>\$211,785,935</u>	<u>\$227,328,033</u>
Net Revenues Less Expenditures	<u>\$0</u>	<u>\$0</u>

General Fund - 001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	133,812,180	147,156,631	147,156,631	155,806,307
Ad Valorem Taxes-Delinquent	721,904	650,000	650,000	779,930
Business Tax Hazard Waste Surcharge	98,342	116,150	116,150	116,150
Business Tax Receipt	112,787	121,561	108,920	110,228
Franchise Fees	325,647	307,441	307,441	322,790
Total Taxes	\$135,070,860	\$148,351,783	\$148,339,142	\$157,135,405
Intergovernmental Revenues				
Beverage Licenses	199,064	210,338	200,000	200,000
Insurance Agents	98,220	91,788	92,000	94,291
Payment in Lieu of Taxes	280,389	250,000	250,000	250,000
Racing-Extra Distribution	262,663	268,156	265,000	268,000
State-Comm Affairs	9,646	0	0	0
State Revenue Sharing	7,113,789	6,809,452	7,382,056	7,637,632
State Sales & Use Commission	2,310	2,300	2,450	2,232
Volusia County School Board	1,157,352	1,182,281	1,182,281	1,248,879
Total Intergovernmental Revenues	\$9,123,433	\$8,814,315	\$9,373,787	\$9,701,034
Charges for Services				
Addl Tax Sale	270,366	286,000	268,408	270,000
Beach Access Fees	2,656,417	2,500,000	2,450,000	2,600,000
Boat Fees	311,893	304,464	302,600	302,000
Camping Fees	39,804	34,000	41,000	41,000
Charges for Labor	463,390	476,201	417,389	409,980
Charges for Services	86,377	0	81,400	82,000
Court Facility Fees	1,505,778	1,492,000	1,537,672	1,553,328
Delinq Tax Commissions & Fees	55,787	58,573	54,300	55,000
Drug Lab Fee	154,362	160,000	166,280	160,668
Environmental Health Lab Fees	29,070	0	0	0
Excess Fees-Clerk Circuit Court	773,452	610,000	610,000	610,000
Extension Program Revenues-Fee	27,239	27,508	27,300	0
Fees-Property Appraiser	716,286	715,629	664,051	681,000
Fees-Sheriff	757,463	800,350	800,300	800,300
Fees-Supervisor of Elections	7,358	20,000	20,000	20,000
Fees-Tax Collection	2,479,045	2,505,166	2,500,000	2,600,000
Filing Fees	8,443	0	8,000	8,000
Housing of Prisoners	10,747	14,000	14,000	14,000
Hunting & Fishing License Fees	6,922	7,300	5,896	6,000
Indirect Cost	46,795	94,812	46,794	0
League Registration Fees	436,070	35,000	30,282	30,282
Marine Science Center Entrance Fees	239,969	212,588	212,588	252,588
Marine Science Center Field Trips	26,771	15,000	15,000	30,000
Marine Science Center Gift Shop/Novelties	241,640	237,000	237,000	249,000

General Fund - 001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Charges for Services				
Marine Science Center Special Events	20,124	26,000	26,000	26,000
Medical Examiner's Fees	752,796	699,784	700,000	891,500
Motor Vehicle Fees	2,586,461	2,450,000	2,450,000	2,586,461
Park Fees	235,410	221,000	232,000	232,500
Power Ski Registration Fees	6,655	7,250	6,650	6,650
Prisoner Reporting-Incentive Payment	52,400	85,000	30,000	70,000
Recreation Fees	174,022	205,000	170,000	170,000
Research Services	24,400	16,770	23,700	24,000
Sales-Maps	26,526	20,000	20,228	21,000
Sheriff Services	26,880	19,000	17,000	19,000
Special Events	12,806	13,120	25,553	28,108
Sp Rec Fac-Concessions	2,208	1,800	1,400	1,400
Summer Recreation Fees	0	375,000	383,000	383,000
Surcharges - Judicial	277,482	280,000	280,000	280,000
Value Adjustment Board Fees	51,704	55,051	54,323	48,371
Total Charges for Services	\$15,601,318	\$15,080,366	\$14,930,114	\$15,563,136

Miscellaneous Revenues

City Elections-Supplies/Expense	100,455	0	0	0
Commissions-Coke Contract	20,975	0	20,975	21,000
Corrections Commissions	454,881	375,000	403,000	404,875
Insurance Proceeds-Loss Furn/Equipment	96,860	0	8,400	0
Interest Income	10,331	35,000	3,100	3,000
Investment Income	571,085	800,000	730,000	750,000
License-Concession	300	0	0	0
License-Contractor	110,528	148,000	150,477	120,000
Miscellaneous Revenue	72,956	98,300	160,000	102,200
Other Contributions & Donation	36,500	0	0	0
Other Reimbursements	179,170	60,000	35,000	40,000
Outside Revenue	855,795	838,200	853,200	641,200
Rent	105,140	90,000	85,000	85,000
Sale-Land	8,118	0	0	0
Sale of Recyclables	1,849	0	700	0
Sale-Surplus Furn/Fixtr/Equipment	240,700	125,000	110,000	100,000
Total Miscellaneous Revenues	\$2,865,643	\$2,569,500	\$2,559,852	\$2,267,275

Permits, Fees, Special Assessments

Concession License	0	0	600	400
Permit-Commercial Solicitation	27,276	29,550	21,050	21,550
Permit Fees-Sludge	9,104	8,400	8,400	8,400
Trades-Miscellaneous	775	1,300	420	0
Total Permits, Fees, Special Assessments	\$37,155	\$39,250	\$30,470	\$30,350

Judgements, Fines and Forfeitures

800 MHz Comm Surchg-Trffc Fine	427,525	410,052	458,427	462,711
Abandoned Property	111,239	0	0	0

General Fund - 001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Judgements, Fines and Forfeitures				
Beach Fines	8,262	11,000	10,326	10,326
Court Technology	980,991	986,763	802,299	802,000
Crim Misd Fines	127,954	130,947	123,528	124,000
Felony Fines	22,692	23,957	26,265	25,111
Fines-Airport Security	2,229	2,398	2,094	2,300
Fines-Beach Protection	8,016	8,000	7,536	8,000
Fines-Corrections Education	63,187	61,000	64,000	64,314
Fines-Drug Abuse Treatment	20,757	19,000	33,363	34,300
Fines-Police Education	95,962	91,087	93,399	98,915
Mid Florida Community Legal Services	116,305	121,765	120,780	120,780
Other Fines and Forfeitures	235,871	219,944	242,000	242,000
Other Judgments, Fines and Forfeitures	450	0	0	0
Restitution	0	0	400	0
Teen Court Costs	181,212	182,707	188,929	189,000
Unlicensed Contractors	10,500	6,000	4,800	4,000
Volusia County Law Library	331,416	335,093	335,000	335,093
Total Judgements, Fines and Forfeitures	\$2,744,568	\$2,609,713	\$2,513,146	\$2,522,850
Subtotal Current Revenues	\$165,442,977	\$177,464,927	\$177,746,511	\$187,220,050
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	11,554,429	7,266,554	7,923,335	7,600,251
Donations	4	50	0	0
Donations-Comm Services	2,573	2,500	2,700	2,500
Marine Science Center Donations	20	0	0	0
Appropriated Fund Balance	0	42,522,370	51,325,418	49,503,570
Total Non-Revenues	\$11,557,026	\$49,791,474	\$59,251,453	\$57,106,321
Subtotal Non-Current Revenues	\$11,557,026	\$49,791,474	\$59,251,453	\$57,106,321
Total Fund Revenues	\$177,000,003	\$227,256,401	\$236,997,964	\$244,326,371

Expenditure Detail

Accounting

Accounting	1,704,447	1,664,731	1,643,061	1,711,321
Total Accounting	\$1,704,447	\$1,664,731	\$1,643,061	\$1,711,321

Beach Safety

Beach Patrol	4,969,693	5,405,014	5,211,458	5,416,385
Beach Safety Specialists	575,852	628,165	613,661	667,748
Outside Detail	72,937	108,114	46,660	58,662
Seasonal Lifeguards	1,181,140	1,109,493	1,128,733	1,097,401
Total Beach Safety	\$6,799,622	\$7,250,786	\$7,000,512	\$7,240,196

General Fund - 001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
<u>Building, Zoning and Code Administration</u>				
Contractor Licensing	127,031	139,492	133,427	140,659
Permit Processing	59,138	60,052	73,948	178,576
Total Building, Zoning and Code Administration	\$186,169	\$199,544	\$207,375	\$319,235
<u>Central Services</u>				
ADA Projects	3,435	10,000	10,000	10,000
Court Facilities	1,435,310	2,106,444	2,974,327	3,175,676
Facility Maintenance	4,041,730	4,772,184	4,037,682	4,137,566
Projects	500,506	270,000	500,936	1,394,000
Security	292,790	301,554	286,026	294,962
Total Central Services	\$6,273,771	\$7,460,182	\$7,808,971	\$9,012,204
<u>Clerk of the Circuit Court</u>				
Clerk of the Circuit Court	2,161,618	2,181,045	2,158,584	2,353,474
Total Clerk of the Circuit Court	\$2,161,618	\$2,181,045	\$2,158,584	\$2,353,474
<u>Coastal</u>				
Beach Maintenance and Concessions	2,556,440	2,874,554	2,751,376	2,688,827
Coastal Parks	758,737	730,942	707,393	912,949
Public Access	150,176	151,465	130,713	163,216
Total Coastal	\$3,465,353	\$3,756,961	\$3,589,482	\$3,764,992
<u>Community Assistance</u>				
Administration	67,974	71,603	72,104	72,335
Alcohol Drugs Mental Health and Special C	3,686,061	3,686,061	3,686,061	3,686,061
CFAB Children and Family Advisory Board	2,238,759	2,246,352	2,295,757	2,295,757
Guardian Ad Litem	60,066	70,285	70,504	68,439
Total Community Assistance	\$6,052,860	\$6,074,301	\$6,124,426	\$6,122,592
<u>Community Services & Grants</u>				
Client Services	1,042,395	980,000	997,000	1,028,000
Community Services Administration	427,300	420,670	435,782	416,297
Continuing Client Support	1,314,322	1,437,016	1,437,016	1,437,016
Dori Slosberg Driver Education Program	374,799	992,521	325,000	885,836
Human Services	718,931	721,306	817,833	683,363
Payments F/O Contributions	2,083	3,729	2,500	3,670
Total Community Services & Grants	\$3,879,830	\$4,555,242	\$4,015,131	\$4,454,182

General Fund - 001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
<u>Cooperative Extension</u>				
4-H Extension	0	0	93	93
Animal Science	0	0	60	2,974
Commercial Horticulture	0	0	0	15,718
Cooperative Extension	646,498	684,732	679,825	698,940
Extension Services	29,947	165,419	0	0
Facilities	118,810	48,071	48,100	69,599
Family & Consumer Science	0	0	8,441	33,296
Horticulture & Master Gardener	0	0	59,675	45,320
Landscape Demonstration Project	0	0	0	71,415
Soils	0	0	2,830	33,016
Total Cooperative Extension	\$795,255	\$898,222	\$799,024	\$970,371
<u>Corrections</u>				
Administration	2,504,935	2,617,817	2,602,907	2,642,833
Branch Jail	24,511,062	24,946,774	25,354,924	26,825,097
Corrections Clinic	7,083,755	7,100,000	7,900,000	8,500,000
Maintenance-Facilities	1,330,826	1,196,275	1,146,188	1,132,154
Total Corrections	\$35,430,578	\$35,860,866	\$37,004,019	\$39,100,084
<u>County Attorney</u>				
County Attorney	1,638,408	2,014,002	2,022,496	1,988,957
Total County Attorney	\$1,638,408	\$2,014,002	\$2,022,496	\$1,988,957
<u>County Council</u>				
County Council	409,788	501,522	595,656	572,600
Total County Council	\$409,788	\$501,522	\$595,656	\$572,600
<u>County Manager</u>				
Community Information	414,549	496,659	482,011	541,563
County Manager	634,280	787,735	827,784	796,405
Total County Manager	\$1,048,829	\$1,284,394	\$1,309,795	\$1,337,968
<u>Elections</u>				
Elections	1,473,486	1,641,097	1,528,615	4,026,504
Poll Worker Recruitment and Training	172,718	252,314	249,354	231,614
Registration	1,359,071	1,530,945	1,465,273	1,850,917
Voter Education	83,976	163,490	142,433	106,072
Total Elections	\$3,089,251	\$3,587,846	\$3,385,675	\$6,215,107
<u>Emergency Management</u>				
Operations	679,534	746,812	727,578	739,694
Total Emergency Management	\$679,534	\$746,812	\$727,578	\$739,694
<u>Emergency Medical Administration</u>				
Emergency Medical Administration	1,775,373	3,487,772	3,484,571	3,889,662
Total Emergency Medical Administration	\$1,775,373	\$3,487,772	\$3,484,571	\$3,889,662

General Fund - 001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
<u>Engineering & Construction</u>				
Vertical Construction	279,521	495,056	495,993	551,905
Total Engineering & Construction	\$279,521	\$495,056	\$495,993	\$551,905
<u>Environmental Management</u>				
Administration	240,706	283,316	261,415	267,373
Environmental Health Laboratory	110,365	114,973	98,005	0
Field Sampling	0	0	0	102,634
Forever Programs	105,675	110,206	109,893	109,635
Green Volusia Program	7,037	10,000	10,000	10,000
Land Management Program	612,835	631,386	615,733	636,697
Marine Science Center	1,184,074	1,210,813	1,203,903	1,253,286
Natural Resources	232,796	223,871	227,593	225,829
Pollution Control	299,407	328,247	313,811	336,011
Sea Turtle Conservation Program	419,529	437,101	429,909	441,812
Total Environmental Management	\$3,212,424	\$3,349,913	\$3,270,262	\$3,383,277
<u>Fire Services</u>				
Mitigation/Disaster Management	55,492	57,727	57,784	57,878
Prescribed Burns Wildfire Prevention	274,808	278,950	278,874	163,051
Station 15/HAZMAT	886,365	976,342	937,376	959,435
Total Fire Services	\$1,216,665	\$1,313,019	\$1,274,034	\$1,180,364
<u>Growth and Resource Management</u>				
Administration	359,939	307,882	303,053	231,002
Total Growth and Resource Management	\$359,939	\$307,882	\$303,053	\$231,002
<u>Growth Management Commission</u>				
Growth Management Commission	113,265	275,949	145,731	298,704
Total Growth Management Commission	\$113,265	\$275,949	\$145,731	\$298,704
<u>Health Services</u>				
Health Services	2,442,286	2,487,910	2,487,910	2,487,910
Total Health Services	\$2,442,286	\$2,487,910	\$2,487,910	\$2,487,910
<u>Information Technology</u>				
800 MHz Communication System	834,458	1,050,300	989,108	1,040,257
Administration	188,711	198,265	220,432	232,880
Application Services	1,122,030	1,326,449	1,309,910	1,428,693
Communications	1,045,949	1,682,880	1,483,507	1,878,622
Technical Services	2,186,310	2,395,791	2,353,852	2,447,732
Total Information Technology	\$5,377,458	\$6,653,685	\$6,356,809	\$7,028,184

General Fund - 001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
<u>Justice System Administration</u>				
Court Administration	313,824	363,723	321,907	320,393
Judicial Support	42,645	43,358	43,358	56,873
Save Docket Program	0	0	50,000	50,000
Total Justice System Administration	\$356,469	\$407,081	\$415,265	\$427,266
<u>Justice System Circ Ct Criminal</u>				
Court Interpreters	4,781	2,000	2,000	2,000
Drug Court	345,791	362,757	363,238	366,469
Pre-trial Release	1,323,459	1,340,176	1,341,575	1,353,608
Total Justice System Circ Ct Criminal	\$1,674,031	\$1,704,933	\$1,706,813	\$1,722,077
<u>Justice System Circuit Juvenile</u>				
Other Circuit Court Juvenile	232,149	237,674	245,873	248,234
Total Justice System Circuit Juvenile	\$232,149	\$237,674	\$245,873	\$248,234
<u>Justice System County Civil</u>				
Alternative Dispute Resolution	10,525	10,525	10,525	10,525
Total Justice System County Civil	\$10,525	\$10,525	\$10,525	\$10,525
<u>Justice System General Operations</u>				
Drug Laboratory	373,690	444,478	419,211	447,219
Information Systems	309,400	294,110	289,646	278,765
Total Justice System General Operations	\$683,090	\$738,588	\$708,857	\$725,984
<u>Management and Budget</u>				
Management and Budget	369,493	461,944	483,272	501,430
VAB/TRIM	234,651	289,145	246,687	278,732
Total Management and Budget	\$604,144	\$751,089	\$729,959	\$780,162
<u>Medical Examiner</u>				
Administration	868,674	920,223	851,376	993,558
Investigations	401,665	405,427	528,016	411,503
Morgue Operations	517,366	559,459	536,677	577,076
Total Medical Examiner	\$1,787,705	\$1,885,109	\$1,916,069	\$1,982,137
<u>Non-Departmental</u>				
Appropriated Reserves	0	41,866,520	0	48,612,965
Contracts-General Government Service	3,884,443	4,774,631	4,764,681	5,174,539
Transfers to Other Funds	9,830,351	11,512,973	17,389,302	12,701,244
Total Non-Departmental	\$13,714,794	\$58,154,124	\$22,153,983	\$66,488,748
<u>Office of the CFO</u>				
CFO/Treasury	244,838	280,568	276,885	285,024
Total Office of the CFO	\$244,838	\$280,568	\$276,885	\$285,024

General Fund - 001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
<u>Office of the Sheriff</u>				
Administrative Services	3,073,930	3,110,158	3,176,566	3,302,893
BLE Scholarship Program	0	0	0	37,572
Communications	9,794,950	10,014,760	10,062,125	9,924,035
Community Services	2,882,267	3,097,765	3,095,668	3,145,773
Equipment Replacement Program	894,915	933,619	1,009,331	939,129
Judicial Services	11,041,897	11,580,186	11,356,063	11,470,194
Law Enforcement Services	5,192,548	5,389,288	5,371,306	5,520,500
Outside Detail	318,035	437,209	294,213	363,206
Special Services	3,631,256	3,842,229	3,838,968	3,710,850
Support Services	609,040	621,730	656,573	605,477
Training	522,474	601,714	628,593	618,183
Transfer to Other Funds	200,629	200,840	200,840	278,789
Total Office of the Sheriff	\$38,161,941	\$39,829,498	\$39,690,246	\$39,916,601
<u>Parks Recreation & Culture</u>				
Administration	270,690	245,136	277,160	264,305
Commuter Rail Station Maintenance	0	0	22,650	65,303
Cultural & Historic Programs	497,544	548,814	539,408	339,449
ECHO Program Administration	41,711	0	0	0
Operations And Maintenance	3,347,833	4,002,611	3,478,913	2,811,307
Parks Cultural Arts	610,221	611,758	596,566	611,758
Parks Environmental & Outdoor Programs	489,476	808,212	761,693	1,975,347
Parks Lyonia Preserve Environmental Cent	233,620	274,544	255,529	277,544
Parks Repair & Renovation	358,886	255,000	680,124	245,000
Total Parks Recreation & Culture	\$5,849,981	\$6,746,075	\$6,612,043	\$6,590,013
<u>Personnel</u>				
Personnel	760,987	983,093	858,548	987,260
Total Personnel	\$760,987	\$983,093	\$858,548	\$987,260
<u>Planning and Development Services</u>				
Land Development	169,946	188,905	168,278	171,869
Total Planning and Development Services	\$169,946	\$188,905	\$168,278	\$171,869
<u>Procurement</u>				
Auction Services	188,173	100,000	110,000	110,000
Procurement	556,802	595,929	628,249	681,034
Total Procurement	\$744,975	\$695,929	\$738,249	\$791,034
<u>Property Appraisal</u>				
Property Appraisal	6,296,387	6,664,063	6,425,322	6,642,416
Total Property Appraisal	\$6,296,387	\$6,664,063	\$6,425,322	\$6,642,416
<u>Public Protection Services</u>				
Administration	342,455	511,780	548,191	569,739
Strategic Reserve/Search and Rescue	42,328	51,478	50,105	38,548
Total Public Protection Services	\$384,783	\$563,258	\$598,296	\$608,287

General Fund - 001

	<u>FY 2012-13 Actual</u>	<u>FY 2013-14 Budget</u>	<u>FY 2013-14 Estimated</u>	<u>FY 2014-15 Budget</u>
<u>Public Transportation</u>				
Commuter Rail Transit Project	1,200,000	1,200,000	1,200,000	1,680,000
Total Public Transportation	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000
<u>Revenue</u>				
Revenue	2,852,794	3,076,231	2,984,383	3,155,124
Total Revenue	\$2,852,794	\$3,076,231	\$2,984,383	\$3,155,124
<u>State Department of Juvenile Justice</u>				
Pre-disposition Detention	1,901,440	3,254,711	580,490	2,570,748
Total State Department of Juvenile Justice	\$1,901,440	\$3,254,711	\$580,490	\$2,570,748
<u>State Mandated Costs</u>				
Community Legal Services of Mid-Florida	896,000	896,000	896,000	896,000
Law Library	602,301	616,154	616,154	630,952
Public Defender	517,535	640,692	517,171	617,243
Public Guardianship	126,000	126,000	126,000	126,000
State Attorney	522,611	614,182	529,050	682,516
Total State Mandated Costs	\$2,664,447	\$2,893,028	\$2,684,375	\$2,952,711
<u>Veterans' Services</u>				
Veterans' Services	575,800	584,277	579,787	636,166
Total Veterans' Services	\$575,800	\$584,277	\$579,787	\$636,166
Total Fund Expenditures	<u>\$169,263,470</u>	<u>\$227,256,401</u>	<u>\$187,494,394</u>	<u>\$244,326,371</u>

Emergency Medical Services Fund - 002

Summary: During FY2010-11, the County Council voted to take over provision of countywide emergency ambulance transport services from the Emergency Medical Foundation also known as EVAC. This fund was established beginning October 1, 2011 to provide the funding mechanism for ambulance operations. It is funded through ambulance billing revenue, special event support, and a subsidy from General Fund in the amount of \$3.6 million.

Funding is associated with increased transport expenses due to increased demand for service and to continue a reserve program for both revenue stabilization and capital equipment. Revenue stabilization is recommended to continue operational funding until Medicaid and other reimbursements are received. The reserve for capital equipment is to incrementally build sufficient funds to be used for major capital equipment such as stretchers, auto pulse machines and cardiac monitors slated for bulk replacement in FY2015-16.

Funding is included for the replacement of six additional ambulances, as well as multiple tablets, drive cams, mobile data computers, stair chairs and ventilators.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Charges for Services	14,396,307	14,751,714
Miscellaneous Revenues	522,385	526,200
Subtotal Current Revenues	\$14,918,692	\$15,277,914
Non-Current Revenues		
Non-Revenues	3,216,705	4,435,297
Subtotal Non-Current Revenues	\$3,216,705	\$4,435,297
Total Revenues	\$18,135,397	\$19,713,211
Less Operating Transfers	0	0
Total Operating Revenues	\$18,135,397	\$19,713,211
<u>Expenditures</u>		
Personal Services	13,192,631	13,146,822
Operating Expenses	4,304,716	4,540,869
Reimbursements	(60,000)	(60,000)
Capital Outlay	137,900	217,470
Grants and Aids	150	1,200
Interfund Transfers	0	166,953
Reserves	560,000	1,699,897
Total Expenditures	\$18,135,397	\$19,713,211
Less Operating Transfers	0	0
Total Operating Expenditures	\$18,135,397	\$19,713,211
Net Revenues Less Expenditures	\$0	\$0

Emergency Medical Services Fund - 002

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Ambulance Fees/Svc Chgs	14,561,714	14,276,307	14,561,714	14,701,714
Management Fee	65,129	50,000	50,000	50,000
Special Events	32,959	45,000	0	0
Training Service Charge	0	25,000	0	0
Total Charges for Services	\$14,659,802	\$14,396,307	\$14,611,714	\$14,751,714
Miscellaneous Revenues				
Bad Debt Recovery	677,413	500,000	500,000	500,000
Insurance Proceeds-Loss Furn/Equipment	0	0	796	0
Interest Income	851	1,200	1,200	1,200
Investment Income	(8,133)	0	(12,000)	0
Miscellaneous Revenue	10,997	8,000	10,000	10,000
Sale-Surplus Furn/Fixtr/Equipment	15,750	13,185	15,000	15,000
Total Miscellaneous Revenues	\$696,878	\$522,385	\$514,996	\$526,200
Subtotal Current Revenues	\$15,356,680	\$14,918,692	\$15,126,710	\$15,277,914
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,648,168	3,216,705	3,216,705	3,616,228
Contributions	267	0	0	0
Appropriated Fund Balance	0	0	617,708	819,069
Total Non-Revenues	\$1,648,435	\$3,216,705	\$3,834,413	\$4,435,297
Subtotal Non-Current Revenues	\$1,648,435	\$3,216,705	\$3,834,413	\$4,435,297
Total Fund Revenues	\$17,005,115	\$18,135,397	\$18,961,123	\$19,713,211
Expenditure Detail				
Accounting				
EMS Billing & Collection	1,045,677	1,076,581	1,154,791	1,171,981
Total Accounting	\$1,045,677	\$1,076,581	\$1,154,791	\$1,171,981
Emergency Medical Services				
Emergency Medical Services Ops	15,957,345	17,058,816	16,891,047	18,374,277
Transfer to Other Funds	0	0	0	166,953
Total Emergency Medical Services	\$15,957,345	\$17,058,816	\$16,891,047	\$18,541,230
Non-Departmental				
Transfers to Other Funds	0	0	96,216	0
Total Non-Departmental	\$0	\$0	\$96,216	\$0
Total Fund Expenditures	\$17,003,022	\$18,135,397	\$18,142,054	\$19,713,211

County Transportation Trust Fund - 103

Summary: The County Transportation Trust is comprised of Public Works Services, Engineering and Construction, Road and Bridge, and Traffic Engineering Divisions. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; 7th cent county gas tax; the 9th cent gas tax, and utility taxes transferred from the Municipal Service District Fund to be used for safety related maintenance services of local transportation infrastructure provided in the unincorporated areas of the County.

The FY2014-15 budget of \$59,446,221 provides for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signals modernization. Major capital improvement projects funded within County Transportation Trust funds include: Countywide safety projects - \$1,000,000; land acquisition for the Public Works Service Center - \$2,783,000; bridge repairs program - \$250,000; traffic signal modernization - \$400,000; advanced right-of-way acquisition - \$500,000; advanced engineering and permitting - \$200,000; and \$779,871 in carry forward for LPGA Blvd/Jimmy Ann/Derbyshire right-of-way. Reserve balances are designated for future capital improvement projects, capital outlay purchases, and the road maintenance program.

As a result of the continued decrease in road impact fees, a total of \$2,717,079 will be transferred to the Debt Service Fund in FY2014-15 to partially fund bond payment for gas tax revenue bonds in Zone 1 (Fund 131), Zone 2 (Fund 132), and Zone 3 (Fund 133), this results in fewer resources for roadway maintenance. For FY2014-15 a total of \$4.7M will be transferred from utility proceeds (Fund 120), this transfer is to address safety-related deferred maintenance needs of the local transportation infrastructure.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	14,704,157	14,934,859
Intergovernmental Revenues	7,258,178	7,365,211
Charges for Services	453,804	522,477
Miscellaneous Revenues	265,000	391,700
Subtotal Current Revenues	\$22,681,139	\$23,214,247
Non-Current Revenues		
Non-Revenues	35,414,764	36,231,974
Subtotal Non-Current Revenues	\$35,414,764	\$36,231,974
Total Revenues	\$58,095,903	\$59,446,221
Less Operating Transfers	2,963,789	2,717,079
Total Operating Revenues	\$55,132,114	\$56,729,142
<u>Expenditures</u>		
Personal Services	9,385,224	9,384,235
Operating Expenses	13,643,661	14,931,382
Reimbursements	(3,294,156)	(3,397,794)
Capital Outlay	859,950	922,000
Capital Improvements	5,208,000	5,912,871
Interfund Transfers	2,963,789	2,717,079
Reserves	29,329,435	28,976,448
Total Expenditures	\$58,095,903	\$59,446,221
Less Operating Transfers	2,963,789	2,717,079
Total Operating Expenditures	\$55,132,114	\$56,729,142
Net Revenues Less Expenditures	\$0	\$0

County Transportation Trust Fund - 103

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Gas Tax-Local Option	7,171,807	7,160,844	7,260,844	7,260,844
Gas Tax-Local Option 5th Cent	5,394,204	5,291,813	5,400,000	5,400,000
Gas Tax-Voted One Cent	2,256,454	2,251,500	2,251,500	2,274,015
Total Taxes	\$14,822,465	\$14,704,157	\$14,912,344	\$14,934,859
Intergovernmental Revenues				
Gas Tax-5th & 6th Cents	4,634,306	4,676,239	4,600,000	4,736,900
Gas Tax-7th Cent	2,018,498	2,012,640	2,015,000	2,035,150
Gas Tax-Municipal Fuel Tax	317,331	300,000	300,000	300,000
Other Local Unit-Transportation	(110,184)	77,399	540,000	101,261
Other Transportation	142,143	10,000	10,000	10,000
State Revenue Sharing	181,900	181,900	181,900	181,900
Total Intergovernmental Revenues	\$7,183,994	\$7,258,178	\$7,646,900	\$7,365,211
Charges for Services				
Charges for Labor	63,486	0	60,000	60,000
Maintenance Agreements	181,135	217,779	224,307	226,477
Other Charges for Services	18,236	0	0	0
Sales-Maps	0	25	0	0
Transportation Svcs-DeBary	33,796	47,000	47,000	47,000
Transportation Svcs-Deltona	0	14,000	14,000	14,000
Transportation Svcs-Other	205,398	175,000	195,000	175,000
Total Charges for Services	\$502,051	\$453,804	\$540,307	\$522,477
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	60,140	20,000	5,000	5,000
Investment Income	191,572	200,000	200,000	200,000
Miscellaneous Revenue	128,152	10,000	25,000	25,000
Sales-Surplus Matls & Scrap	12,563	10,000	10,000	10,000
Sale-Surplus Furn/Fixtr/Equipment	133,277	25,000	45,680	151,700
Total Miscellaneous Revenues	\$525,704	\$265,000	\$285,680	\$391,700
Subtotal Current Revenues	\$23,034,214	\$22,681,139	\$23,385,231	\$23,214,247
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	3,221,147	3,850,000	3,850,000	4,700,000
Appropriated Fund Balance	0	31,564,764	40,268,559	31,531,974
Total Non-Revenues	\$3,221,147	\$35,414,764	\$44,118,559	\$36,231,974
Subtotal Non-Current Revenues	\$3,221,147	\$35,414,764	\$44,118,559	\$36,231,974
Total Fund Revenues	\$26,255,361	\$58,095,903	\$67,503,790	\$59,446,221

County Transportation Trust Fund - 103

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure Detail				
<u>Engineering & Construction</u>				
Appropriated Reserves	0	5,762,064	0	4,648,802
Bridge Repair Program	579,006	250,000	459,312	250,000
Construction Engineering	629,989	665,504	653,492	597,316
Countywide Sidewalks	246,735	250,000	267,588	250,000
Howland Bl Ph3-Ft Smith-City	0	0	540,000	0
Orange Avenue Pipe Replacement	0	0	1,660,000	0
RailRoad Corssings - Annual	91,393	100,000	100,000	100,000
Resurfacing	3,163,651	3,000,000	4,143,790	4,800,000
Saxon Bl I-4 Enterprise Rd	138,852	0	0	0
Total Engineering & Construction	\$4,849,626	\$10,027,568	\$7,824,182	\$10,646,118
<u>LOGT 5 Road Projects</u>				
Advanced Engineering & Permitting	41,820	500,000	532,324	200,000
Advanced R/W Acquisition	26,360	500,000	500,000	500,000
Appropriated Reserves	0	10,024,743	0	9,736,493
Countywide Safety Projects	291,760	1,000,000	1,101,261	1,000,000
DeBary Av-I4-Providence 4 Lane	9,975	0	0	0
LPGA Bl-Jimmy Ann-Derbyshire	42,563	0	1,707,437	779,871
Pioneer Trail/Turnbull Bay Road	64,640	0	1,351,115	0
S Williamson Blvd Extension in Port Orang	387,022	0	369,000	0
Transfer to Other Funds	3,376,377	2,963,789	2,963,789	2,717,079
Tymber Ck Rd-Sr40-Peruvian Way	1,337,964	0	3,192,117	0
Total LOGT 5 Road Projects	\$5,578,481	\$14,988,532	\$11,717,043	\$14,933,443
<u>Public Works Services</u>				
Administration	13,406	127,903	83,551	172,178
Appropriated Reserves	0	1,484,366	0	5,259,120
Inter-Departmental Charges	775,311	703,473	703,473	631,439
Public Works Center	0	2,783,000	0	2,783,000
Total Public Works Services	\$788,717	\$5,098,742	\$787,024	\$8,845,737
<u>Road and Bridge</u>				
Appropriated Reserves	0	9,097,620	0	7,036,696
Outside Operations	174,930	181,980	181,900	181,900
Road and Bridge Operations	10,714,452	12,340,137	12,323,556	12,085,302
Total Road and Bridge	\$10,889,382	\$21,619,737	\$12,505,456	\$19,303,898
<u>Traffic Engineering</u>				
Appropriated Reserves	0	2,960,642	0	2,295,337
FDOT Traffic Signal Upgrades	257,811	217,779	217,779	226,477
Traffic Engineering	799,525	1,056,825	905,907	957,701
Traffic Signal Modernization	1,870,506	2,126,078	2,014,425	2,237,510
Total Traffic Engineering	\$2,927,842	\$6,361,324	\$3,138,111	\$5,717,025
Total Fund Expenditures	\$25,034,048	\$58,095,903	\$35,971,816	\$59,446,221

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Library Fund - 104

Summary: Volusia County's public library system includes six regional libraries, seven community branch libraries and one support/training facility. A countywide Library Fund millage rate of 0.5520; accounts for the tax revenues and expenditures relating to the operation of our library system. Volusia County earns State Aid grant funds based on a match of up to \$0.25 on local funds expended centrally by the library and the Friends of the Library groups. The library also expects revenue from fines, Friends of the Library contributions, and the City of Deltona contribution. Reserves are being utilized to fund capital and to continue library service at the current service level. Planned capital improvement projects are included in the budget; details can be found in the Capital Improvement Section of the budget book. Interfund transfers out to the General Fund are for two positions at the Environmental Learning Center and debt service payments for DeBary and New Smyrna Beach libraries.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	12,885,158	13,640,768
Intergovernmental Revenues	427,015	452,458
Charges for Services	173,000	167,000
Miscellaneous Revenues	471,463	471,463
Judgements, Fines and Forfeitures	425,000	410,000
Subtotal Current Revenues	\$14,381,636	\$15,141,689
Non-Current Revenues		
Non-Revenues	8,085,231	6,644,304
Subtotal Non-Current Revenues	\$8,085,231	\$6,644,304
Total Revenues	\$22,466,867	\$21,785,993
Less Operating Transfers	305,422	305,955
Total Operating Revenues	\$22,161,445	\$21,480,038
<u>Expenditures</u>		
Personal Services	8,884,826	9,043,073
Operating Expenses	6,669,780	6,683,938
Capital Outlay	120,240	147,840
Capital Improvements	470,000	538,500
Interfund Transfers	305,422	305,955
Reserves	6,016,599	5,066,687
Total Expenditures	\$22,466,867	\$21,785,993
Less Operating Transfers	305,422	305,955
Total Operating Expenditures	\$22,161,445	\$21,480,038
Net Revenues Less Expenditures	\$0	\$0

Library Fund - 104

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	13,701,860	12,855,158	12,855,158	13,610,768
Ad Valorem Taxes-Delinquent	77,030	30,000	30,000	30,000
Total Taxes	\$13,778,890	\$12,885,158	\$12,885,158	\$13,640,768
Intergovernmental Revenues				
Payment in Lieu of Taxes	2,949	1,030	0	0
State Aid to Library	425,985	425,985	425,985	452,458
Total Intergovernmental Revenues	\$428,934	\$427,015	\$425,985	\$452,458
Charges for Services				
Library Service Charges	25,832	35,000	27,000	27,000
Library Service-Lost Books	29,919	25,000	27,000	27,000
Library Service-Lost Cards	28,854	28,000	28,000	28,000
Sales-Maps	98,601	85,000	95,000	85,000
Total Charges for Services	\$183,206	\$173,000	\$177,000	\$167,000
Miscellaneous Revenues				
Commissions	1,959	3,000	2,000	3,000
Donations-Library NON FOL	2,203	2,000	1,500	2,000
Donations-Project Related	250,000	250,000	250,000	250,000
Interest Income	171	1,000	500	1,000
Investment Income	75,177	80,000	77,000	80,000
Miscellaneous Revenue	2,735	2,000	2,000	2,000
Refund of Prior Year Expenditures	130,963	130,963	130,963	130,963
Rent	1,631	1,500	1,500	1,500
Sale-Surplus Furn/Fixtr/Equipment	4,559	1,000	400	1,000
Total Miscellaneous Revenues	\$469,398	\$471,463	\$465,863	\$471,463
Judgements, Fines and Forfeitures				
Library Fines	403,795	425,000	400,000	410,000
Total Judgements, Fines and Forfeitu	\$403,795	\$425,000	\$400,000	\$410,000
Subtotal Current Revenues	\$15,264,223	\$14,381,636	\$14,354,006	\$15,141,689
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	120,285	110,000	0	50,000
Appropriated Fund Balance	0	7,925,231	8,614,751	6,544,304
Donations-Library	73,403	50,000	70,000	50,000
Total Non-Revenues	\$193,688	\$8,085,231	\$8,684,751	\$6,644,304
Subtotal Non-Current Revenues	\$193,688	\$8,085,231	\$8,684,751	\$6,644,304
Total Fund Revenues	\$15,457,911	\$22,466,867	\$23,038,757	\$21,785,993

Library Fund - 104

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure Detail				
Library Services				
Administration	16,508,767	22,416,867	16,362,789	21,735,993
Friends of the Library	81,762	50,000	46,082	50,000
Transfers To Other Funds	0	0	85,582	0
Total Library Services	\$16,590,529	\$22,466,867	\$16,494,453	\$21,785,993
Total Fund Expenditures	\$16,590,529	\$22,466,867	\$16,494,453	\$21,785,993

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East Volusia Mosquito Control Fund - 105

Summary: Under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, Volusia County Mosquito Control (VCMC) is responsible for nuisance and disease mosquito control in Volusia County. To achieve its major goal of reducing mosquito production, VCMC must mitigate mosquito production sites and control immature mosquitoes before they develop into adult mosquitoes. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For FY2014-15 the millage rate is reduced by .0200 mills to 0.1880 for the East Volusia Mosquito Control Special District. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenue is also realized from services provided to the St. John's River Water Management (marsh restoration) and the City of Sanford (midge control), in addition to reimbursements received for services provided to municipalities outside the District. The Florida Department of Agriculture and Consumer Services has provided limited state funds in the past and has proposed eliminating these funds to Districts with budgets of three million or greater.

The FY2014-15 budget totals \$11,658,364 a decrease of \$108,181 from prior year adopted budget. The major expense to be incurred in FY2014-15 is in capital outlay for the replacement of one of the helicopters (\$2.8M). Of the \$4.9M held in reserves, \$2.0M is capital reserves for the Public Works Service Center, and \$2.8M for the replacement of vehicles and equipment, to include the replacement of a second helicopter in FY2018-19, required to ensure efficient and safe operations.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	3,507,084	3,349,899
Intergovernmental Revenues	321,200	120,000
Charges for Services	50,000	30,000
Miscellaneous Revenues	110,785	144,500
Subtotal Current Revenues	\$3,989,069	\$3,644,399
Non-Current Revenues		
Non-Revenues	7,777,476	8,013,965
Subtotal Non-Current Revenues	\$7,777,476	\$8,013,965
Total Revenues	\$11,766,545	\$11,658,364
Less Operating Transfers	0	0
Total Operating Revenues	\$11,766,545	\$11,658,364
<u>Expenditures</u>		
Personal Services	1,461,622	1,484,858
Operating Expenses	2,141,440	2,191,537
Reimbursements	(150,000)	(100,000)
Capital Outlay	134,714	3,014,830
Grants and Aids	154,040	150,758
Interfund Transfers	0	18,250
Reserves	8,024,729	4,898,131
Total Expenditures	\$11,766,545	\$11,658,364
Less Operating Transfers	0	0
Total Operating Expenditures	\$11,766,545	\$11,658,364
Net Revenues Less Expenditures	\$0	\$0

East Volusia Mosquito Control Fund - 105

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	3,415,706	3,492,084	3,492,084	3,337,899
Ad Valorem Taxes-Delinquent	14,021	15,000	12,000	12,000
Total Taxes	\$3,429,727	\$3,507,084	\$3,504,084	\$3,349,899
Intergovernmental Revenues				
Payment in Lieu of Taxes	246	0	0	0
SJRWMD Grants	381,425	321,200	66,000	120,000
State Mosquito Control I	18,500	0	18,500	0
US Fish and Wildlife	0	0	22,620	0
Total Intergovernmental Revenues	\$400,171	\$321,200	\$107,120	\$120,000
Charges for Services				
Charges for Labor	17,800	50,000	40,000	30,000
Total Charges for Services	\$17,800	\$50,000	\$40,000	\$30,000
Miscellaneous Revenues				
Interest Income	9,471	9,005	17,005	9,000
Investment Income	56,759	80,780	65,000	65,000
Miscellaneous Revenue	570	1,000	178	500
Other Reimbursements	5,591	0	0	0
Rental of Equipment	16,856	10,000	10,000	35,000
Sale-Surplus Furn/Fixtr/Equipment	29,915	10,000	66,000	35,000
Total Miscellaneous Revenues	\$119,162	\$110,785	\$158,183	\$144,500
Subtotal Current Revenues	\$3,966,860	\$3,989,069	\$3,809,387	\$3,644,399
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	17,374	72,227	72,227	72,228
Appropriated Fund Balance	0	7,705,249	8,309,881	7,941,737
Total Non-Revenues	\$17,374	\$7,777,476	\$8,382,108	\$8,013,965
Subtotal Non-Current Revenues	\$17,374	\$7,777,476	\$8,382,108	\$8,013,965
Total Fund Revenues	\$3,984,234	\$11,766,545	\$12,191,495	\$11,658,364

East Volusia Mosquito Control Fund - 105

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure Detail				
<u>Mosquito Control</u>				
Mosquito Control	3,830,821	11,673,433	4,168,269	11,501,637
State I	147,279	93,112	81,489	156,727
Total Mosquito Control	\$3,978,100	\$11,766,545	\$4,249,758	\$11,658,364
Total Fund Expenditures	\$3,978,100	\$11,766,545	\$4,249,758	\$11,658,364

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Resort Tax Fund - 106

Summary: The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. Revenue from these funds are pledged to secure and liquidate revenue bonds for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums or auditoriums within Volusia County. Of these funds, 2% provides funding for the debt service on the 2002 Tourist Development Tax bond issue for the construction of the Ocean Center. The additional 1% provides funding for the 2004 Tourist Development Tax bond issue on the expansion of the Ocean Center. In FY2013-14 the 2002 Tourist Development Tax bond issue reached maturity, and the 2004 Tourist Development Tax bond issue was partially refunded by issuance of the 2014A and 2014B Tourist Development Tax bonds.

Volusia County, as a charter county, was authorized by state statute and local ordinance to do self-collection and administration of the tourist development taxes. The service charge for this activity is 2% which is charged on the first two pennies of resort tax and is used for collection, processing, and administration within the Revenue Division.

The FY2014-15 budget includes interfund transfers to Debt Service Fund (203) \$4,521,700 and Ocean Center Fund (118) \$4,064,084.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	7,776,991	8,694,146
Miscellaneous Revenues	5,400	6,006
Subtotal Current Revenues	\$7,782,391	\$8,700,152
Total Revenues	\$7,782,391	\$8,700,152
Less Operating Transfers	7,678,698	8,585,784
Total Operating Revenues	\$103,693	\$114,368
<u>Expenditures</u>		
Operating Expenses	103,693	114,368
Interfund Transfers	7,678,698	8,585,784
Total Expenditures	\$7,782,391	\$8,700,152
Less Operating Transfers	7,678,698	8,585,784
Total Operating Expenditures	\$103,693	\$114,368
Net Revenues Less Expenditures	\$0	\$0

Resort Tax Fund - 106

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Resort Tax - 2 Cent	5,166,018	5,184,658	5,478,353	5,796,097
Resort Tax - Additional 1 Cent	2,582,862	2,592,333	2,739,177	2,898,049
Total Taxes	\$7,748,880	\$7,776,991	\$8,217,530	\$8,694,146
Miscellaneous Revenues				
Investment Income	5,504	5,400	5,677	6,006
Total Miscellaneous Revenues	\$5,504	\$5,400	\$5,677	\$6,006
Subtotal Current Revenues	\$7,754,384	\$7,782,391	\$8,223,207	\$8,700,152
Total Fund Revenues	\$7,754,384	\$7,782,391	\$8,223,207	\$8,700,152
Expenditure Detail				
Non-Departmental				
Contracts-General Government Service	103,318	103,693	108,099	114,368
Transfers to Other Funds	7,650,683	7,678,698	8,115,108	8,585,784
Total Non-Departmental	\$7,754,001	\$7,782,391	\$8,223,207	\$8,700,152
Total Fund Expenditures	\$7,754,001	\$7,782,391	\$8,223,207	\$8,700,152

Sales Tax Trust Fund - 108

Summary: The primary purpose for the Sales Tax Fund is to record the County's receipt of the Half-Cent Sales Tax that is received from the State on a monthly basis. Funds are authorized by F.S. 212.20(6) and 218.60-.67, for countywide purposes, including debt service. The Half-Cent Sales Tax is allocated based on the county's population. The incorporated population (General Fund) is 76% and the unincorporated population (Municipal District Service) is 24%.

From the amount allocated to the General Fund, revenues are distributed first for debt service. Amounts are transferred to the Subordinate Sales Tax Lien Debt Service Fund (201) for 2008 Series bond, Capital Improvement Fund (204) for 2012 Series bonds and the Capital Improvement Debt Service Fund (297) for 2009B Series Bonds. The 2009A bonds matured in 2014. The Ocean Center receives a portion of Sales Tax revenue totaling \$879,979. The remaining amount is distributed to the General Fund.

From the amount allocated to the Municipal Service District Fund (MSD), revenues had been previously distributed for 2009A debt service (297) which matured in 2014. In FY2014-15, these funds are distributed for operating purposes in the Municipal Service District Fund.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	17,349,340	19,072,997
Miscellaneous Revenues	15,000	11,000
Subtotal Current Revenues	\$17,364,340	\$19,083,997
Non-Current Revenues		
Subtotal Non-Current Revenues	\$0	\$0
Total Revenues	\$17,364,340	\$19,083,997
Less Operating Transfers	17,364,340	19,083,997
Total Operating Revenues	\$0	\$0
<u>Expenditures</u>		
Interfund Transfers	17,364,340	19,083,997
Total Expenditures	\$17,364,340	\$19,083,997
Less Operating Transfers	17,364,340	19,083,997
Total Operating Expenditures	\$0	\$0
Net Revenues Less Expenditures	\$0	\$0

Sales Tax Trust Fund - 108

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Half-Cent Sales Tax	16,894,299	17,349,340	18,216,808	19,072,997
Total Intergovernmental Revenues	\$16,894,299	\$17,349,340	\$18,216,808	\$19,072,997
Miscellaneous Revenues				
Investment Income	16,370	15,000	12,000	11,000
Total Miscellaneous Revenues	\$16,370	\$15,000	\$12,000	\$11,000
Subtotal Current Revenues	\$16,910,669	\$17,364,340	\$18,228,808	\$19,083,997
Non-Current Revenues				
Subtotal Non-Current Revenues	\$0	\$0	\$0	\$0
Total Fund Revenues	\$16,910,669	\$17,364,340	\$18,228,808	\$19,083,997
Expenditure Detail				
Non-Departmental				
Transfers to Other Funds	16,930,030	17,364,340	18,228,808	19,083,997
Total Non-Departmental	\$16,930,030	\$17,364,340	\$18,228,808	\$19,083,997
Total Fund Expenditures	\$16,930,030	\$17,364,340	\$18,228,808	\$19,083,997

Convention Development Tax Fund - 111

Summary: The Convention Development Tax is distributed to three Advertising Authorities to promote and advertise tourism. The Convention Development Tax was originally authorized under Florida Law Chapter 84-324 for the Halifax Advertising Tax District, replacing an ad valorem advertising tax which had been authorized under Florida Law Chapter 26294 (1949). The County ended the ad valorem tax with the 1984-85 budget and created the Halifax Area Advertising Authority, authorizing a 1% tax on short term rental accommodations within the district under Florida Statute 212.03 (1983). In 1987, the County created the West Volusia Convention Development Tax District, the West Volusia Advertising Authority, the Southeast Volusia Convention Development Tax District, and the Southeast Volusia Advertising Authority and authorized a 1% tax on short term rental accommodations for each district as authorized in Florida Statutes 212.0305. In 1991, the rate for all three districts was increased from 1% to 2%. In 1995, the rate for Halifax and West Volusia was increased to 3%, while Southeast Volusia remained at 2%. The Southeast Volusia rate was increased to 3% in 2000.

Volusia County, as a charter county, is authorized by state statute and local ordinance to do self-collection and administration of the convention development tax. This service charge for this activity is 2%.

The budget for the Convention Development Tax Fund includes contract amounts for the Halifax Advertising Authority of \$6,478,638, Southeast Volusia Advertising Authority of \$1,619,546 and West Volusia Advertising Authority of \$426,213, as well as administrative costs.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	7,746,499	8,694,146
Miscellaneous Revenues	2,660	4,134
Subtotal Current Revenues	\$7,749,159	\$8,698,280
Total Revenues	\$7,749,159	\$8,698,280
Less Operating Transfers	0	0
Total Operating Revenues	\$7,749,159	\$8,698,280
<u>Expenditures</u>		
Operating Expenses	7,749,159	8,698,280
Total Expenditures	\$7,749,159	\$8,698,280
Less Operating Transfers	0	0
Total Operating Expenditures	\$7,749,159	\$8,698,280
Net Revenues Less Expenditures	\$0	\$0

Convention Development Tax Fund - 111

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Convention Development Tax	7,748,497	7,746,499	8,276,924	8,694,146
Total Taxes	\$7,748,497	\$7,746,499	\$8,276,924	\$8,694,146
Miscellaneous Revenues				
Investment Income	3,798	2,660	3,768	4,134
Total Miscellaneous Revenues	\$3,798	\$2,660	\$3,768	\$4,134
Subtotal Current Revenues	\$7,752,295	\$7,749,159	\$8,280,692	\$8,698,280
Total Fund Revenues	\$7,752,295	\$7,749,159	\$8,280,692	\$8,698,280
Expenditure Detail				
Tourist Development				
Halifax Area Advertising Authority	6,030,219	6,014,097	6,294,636	6,610,789
Southeast Volusia Advertising Authority	1,404,065	1,406,921	1,572,285	1,652,584
West Volusia Advertising Authority	318,010	328,141	413,771	434,907
Total Tourist Development	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280
Total Fund Expenditures	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280

Ponce De Leon Inlet and Port District Fund - 114

Summary: The Ponce DeLeon Inlet and Port District is authorized under Chapter 110 Article VIII of the Volusia County Code. Port district activities include Inlet Parks at Smyrna Dunes and Lighthouse Point, marine wildlife and artificial fishing reefs, derelict vessel removal and a coastal public access program. The Inlet Partnership Program provides grants to municipalities within the Port District for public access improvements. The Public Access and Inlet Parks improvements provide new and upgraded infrastructure such as fishing piers, boardwalks, parking, and boat and kayak launch sites. On August 5, 2010 Council approved expansion of the marine wildlife and artificial reef program in support of the boating, diving and fishing industries. Community participation is provided through the Volusia Reef Research Dive Team, which maintains a website at www.volusiareefs.org. There are eleven (11) federally permitted reef sites, and one hundred and fourteen (114) reefs have been built within these areas. On February 7, 2013 Council approved development of two (2) near shore artificial fishing reefs in state waters off New Smyrna Beach and Daytona Beach Shores. Permitting through the state and federal agencies is underway for development of these new reef sites.

The county code authorizes ad valorem millage not to exceed one mill per annum for administration, maintenance and operations and up to two mills per annum for debt service on any voter approved bonds. The port district millage rate is 0.0929, which is the same rate as in FY2013-14. Ad valorem revenue is projected at \$1,653,423, which represents an increase of 5.5% over prior year budgeted ad valorem revenue. Reserves are to be used for annual inlet maintenance dredging (\$250K/yr), artificial reef expansion (\$500K/yr), beach infrastructure disaster response (\$500K), and emergency reserves reflecting 10% of recurring revenues (\$207K).

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	1,567,690	1,653,423
Intergovernmental Revenues	148	150
Charges for Services	376,176	391,000
Miscellaneous Revenues	66,622	37,050
Subtotal Current Revenues	\$2,010,636	\$2,081,623
Non-Current Revenues		
Non-Revenues	4,647,066	4,625,949
Subtotal Non-Current Revenues	\$4,647,066	\$4,625,949
Total Revenues	\$6,657,702	\$6,707,572
Less Operating Transfers	0	0
Total Operating Revenues	\$6,657,702	\$6,707,572
<u>Expenditures</u>		
Personal Services	631,196	799,992
Operating Expenses	513,321	534,333
Capital Outlay	0	24,860
Capital Improvements	1,491,020	1,421,000
Grants and Aids	502,675	340,023
Reserves	3,519,490	3,587,364
Total Expenditures	\$6,657,702	\$6,707,572
Less Operating Transfers	0	0
Total Operating Expenditures	\$6,657,702	\$6,707,572
Net Revenues Less Expenditures	\$0	\$0

Ponce De Leon Inlet and Port District Fund - 114

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	1,525,913	1,559,690	1,520,000	1,649,423
Ad Valorem Taxes-Delinquent	6,064	8,000	5,500	4,000
Total Taxes	\$1,531,977	\$1,567,690	\$1,525,500	\$1,653,423
Intergovernmental Revenues				
Payment in Lieu of Taxes	163	148	150	150
Total Intergovernmental Revenues	\$163	\$148	\$150	\$150
Charges for Services				
Park Fees	396,524	376,176	391,000	391,000
Total Charges for Services	\$396,524	\$376,176	\$391,000	\$391,000
Miscellaneous Revenues				
Interest Income	20	500	20	50
Investment Income	37,646	66,122	35,657	37,000
Total Miscellaneous Revenues	\$37,666	\$66,622	\$35,677	\$37,050
Subtotal Current Revenues	\$1,966,330	\$2,010,636	\$1,952,327	\$2,081,623
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	5,560	0	0	0
Appropriated Fund Balance	0	4,647,066	5,044,075	4,625,949
Total Non-Revenues	\$5,560	\$4,647,066	\$5,044,075	\$4,625,949
Subtotal Non-Current Revenues	\$5,560	\$4,647,066	\$5,044,075	\$4,625,949
Total Fund Revenues	\$1,971,890	\$6,657,702	\$6,996,402	\$6,707,572
Expenditure Detail				
Coastal				
Administration	637,747	680,551	656,049	647,537
Appropriated Reserves	0	3,519,490	0	3,587,364
Beach Ramp Beautification	190	0	0	0
Inlet District Access & Operations	1,023,593	495,000	294,433	770,000
Inlet District Partnership Programs	0	383,400	168,400	215,000
Inlet Parks	550,672	909,241	566,007	952,671
Marine Wildlife and Artificial Fishing Reefs	763,132	670,020	680,500	535,000
Transfer to Other Fund	0	0	5,064	0
Total Coastal	\$2,975,334	\$6,657,702	\$2,370,453	\$6,707,572
Total Fund Expenditures	\$2,975,334	\$6,657,702	\$2,370,453	\$6,707,572

E-911 Emergency Telephone System Fund - 115

Summary: The "Florida Emergency Communications Number E911 State Plan Act" (ss. 356.171- 365.173, F.S.), outlines the establishment, use and distribution of "911" fee revenues. Service providers collect the fees levied on subscribers and remit them to the State E911 Board. On a monthly basis, the Board distributes to the counties 67% of the monies collected in the wireless category, and 97% of the monies collected in the non-wireless category.

Any county that receives these funds is required to establish a unique trust fund to be used exclusively for the receipt and expenditure of these revenues. Under the guidelines of the Act, the Florida Legislature specifically enumerates allowable expenditures from the fund for costs attributable to the establishment and/or provision of "911 services" per ss. 365.172 (9), F.S.

The FY2014-15 budget includes transfers of \$49,402 to the 120 fund (Municipal Service District) for GIS support and \$1,150,909 to the 001 fund (General Fund) for E911 services (land and wireless). Reserves in this account are set-aside for future capital replacement of servers and consoles, as well as the phone system upgrade.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	2,380,000	2,300,000
Miscellaneous Revenues	10,000	15,000
Subtotal Current Revenues	\$2,390,000	\$2,315,000
Non-Current Revenues		
Non-Revenues	1,161,532	1,981,647
Subtotal Non-Current Revenues	\$1,161,532	\$1,981,647
Total Revenues	\$3,551,532	\$4,296,647
Less Operating Transfers	986,319	1,200,311
Total Operating Revenues	\$2,565,213	\$3,096,336
<u>Expenditures</u>		
Personal Services	123,415	125,690
Operating Expenses	1,639,631	1,144,840
Interfund Transfers	986,319	1,200,311
Reserves	802,167	1,825,806
Total Expenditures	\$3,551,532	\$4,296,647
Less Operating Transfers	986,319	1,200,311
Total Operating Expenditures	\$2,565,213	\$3,096,336
Net Revenues Less Expenditures	\$0	\$0

E-911 Emergency Telephone System Fund - 115

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
E911 Non-Wireless Distribution	956,171	1,000,000	1,000,000	1,000,000
E911-Wireless Distributions	1,385,633	1,380,000	1,300,000	1,300,000
Total Intergovernmental Revenues	\$2,341,804	\$2,380,000	\$2,300,000	\$2,300,000
Miscellaneous Revenues				
Investment Income	14,634	10,000	12,000	15,000
Total Miscellaneous Revenues	\$14,634	\$10,000	\$12,000	\$15,000
Subtotal Current Revenues	\$2,356,438	\$2,390,000	\$2,312,000	\$2,315,000
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,390	0	0	0
Appropriated Fund Balance	0	1,161,532	2,744,809	1,981,647
Total Non-Revenues	\$1,390	\$1,161,532	\$2,744,809	\$1,981,647
Subtotal Non-Current Revenues	\$1,390	\$1,161,532	\$2,744,809	\$1,981,647
Total Fund Revenues	\$2,357,828	\$3,551,532	\$5,056,809	\$4,296,647
Expenditure Detail				
Office of the Sheriff				
E-911 Emergency Telephone System	219,004	274,556	275,680	268,732
E-911 PSAP Expenses	839,264	1,556,557	896,694	1,299,358
E-911 Wireless	2,451,069	1,720,419	1,902,788	2,728,557
Total Office of the Sheriff	\$3,509,337	\$3,551,532	\$3,075,162	\$4,296,647
Total Fund Expenditures	\$3,509,337	\$3,551,532	\$3,075,162	\$4,296,647

Special Lighting Districts Fund - 116

Summary: Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code; and have been created to account for street lighting utility expenditures in 55 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of a non-ad valorem assessment for each parcel within the specified district and is calculated based on the estimated cost of providing street lighting within that district. The FY2014-15 budget is predicated on assessment rates ranging from \$0.11/front feet to \$220/parcel per year.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Permits, Fees, Special Assessments	243,046	253,462
Subtotal Current Revenues	\$243,046	\$253,462
 Non-Current Revenues		
Non-Revenues	80,284	39,876
Subtotal Non-Current Revenues	\$80,284	\$39,876
Total Revenues	\$323,330	\$293,338
 Less Operating Transfers	0	0
Total Operating Revenues	\$323,330	\$293,338
 <u>Expenditures</u>		
Operating Expenses	278,930	276,776
Reserves	44,400	16,562
Total Expenditures	\$323,330	\$293,338
 Less Operating Transfers	0	0
Total Operating Expenditures	\$323,330	\$293,338
 Net Revenues Less Expenditures	\$0	\$0

Special Lighting Districts Fund - 116

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Special Assessment Streetlighting	267,493	243,046	233,324	253,462
Total Permits, Fees, Special Assessments	\$267,493	\$243,046	\$233,324	\$253,462
Subtotal Current Revenues	\$267,493	\$243,046	\$233,324	\$253,462
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	80,284	81,227	39,876
Total Non-Revenues	\$0	\$80,284	\$81,227	\$39,876
Subtotal Non-Current Revenues	\$0	\$80,284	\$81,227	\$39,876
Total Fund Revenues	\$267,493	\$323,330	\$314,551	\$293,338

Expenditure Detail

Non-Departmental

A Quiet Place in the Country	2,919	3,028	2,954	2,981
Audubon Park	999	1,002	969	976
Autumn Woods	6,763	6,915	6,773	6,824
Barrier Isle	521	527	521	526
Berry's Ridge Street Lighting District	5,360	5,423	5,343	5,373
Blue Springs Landing	1,150	1,169	1,150	1,159
Bon Air	362	372	361	365
Breezewood Park	10,659	11,001	10,674	10,748
Briarwood South	1,561	1,580	1,562	1,576
Capistrano	1,033	1,051	1,042	1,053
Cliff Street	889	913	913	898
Cone Road Street Lighting District	521	540	522	526
Coquina Key	2,707	2,743	2,727	2,759
Country Club Estates	3,147	3,245	3,145	3,172
Coventry Estates SLD	5,927	6,046	5,963	5,992
Dixie Ridge Estates	2,183	2,194	2,181	2,204
Fairwind Estates	2,479	2,524	2,504	2,533
Glenwood Hammock	976	1,004	978	983
Halifax Plantation Phase I	12,888	13,098	13,009	13,157
Hilltop Manor	226	231	226	228
Island Cay SLD	691	718	696	703
Jeanette Dr SLD	552	564	551	556
June Terrace	962	1,002	965	971
Knolton Avenue	553	565	565	556
Lakeshore Trails	2,404	2,456	2,410	2,427
Lake Waterford	828	834	827	835

Special Lighting Districts Fund - 116

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
<u>Non-Departmental</u>				
Lake Winnemissett Oaks	4,184	4,234	4,207	4,224
Long Leaf Plantation	7,850	8,061	7,863	7,917
Minaki Heights	1,818	1,879	1,820	1,829
Myrtle Jo Drive	938	987	937	944
North Peninsula	60,902	61,654	61,350	61,919
North Ridge	21,534	21,738	21,589	21,757
Oakhurst SLD	2,345	2,370	2,354	2,369
Ocean Aire Terrace	1,634	1,639	1,638	1,660
Peninsula Winds	806	809	812	819
Pine Terrace	3,131	3,213	3,148	3,159
Redfish Cove	1,707	1,716	1,708	1,742
Ridgewood Crossing	17,605	17,762	17,666	17,793
River Park	3,240	3,272	3,252	3,286
Riviera Oaks	1,820	1,815	1,822	1,836
Rolling Acres	3,701	3,842	3,707	3,732
Sandpiper Forest	973	976	977	986
Seabridge	9,050	9,218	9,151	9,239
Seabridge South	3,359	3,403	3,386	3,419
Sheridan	696	707	697	703
Spanish Mission Heights	1,266	1,286	1,269	1,279
Spring Forest	988	1,004	990	997
Spring Hill	25,503	27,093	25,715	25,744
Street Lighting Reserves	0	44,400	0	16,562
Tanglewood/Tomoka	3,469	3,464	3,475	3,510
Trails West	11,770	12,036	11,784	11,879
Twin Rivers	1,874	1,874	1,869	1,888
Village of Pine Run	4,132	4,164	4,153	4,202
Wilbur by the Sea	5,384	5,462	5,387	5,430
Wood Site Drive	1,129	1,186	1,134	1,137
Woodward Avenue	1,286	1,321	1,284	1,296
Total Non-Departmental	\$273,354	\$323,330	\$274,675	\$293,338
Total Fund Expenditures	\$273,354	\$323,330	\$274,675	\$293,338

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Ocean Center Fund - 118

Summary: The Ocean Center provides convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County. In 2009, the County completed a 250,000 square foot addition to the Ocean Center, with a new exhibit hall and meeting rooms. The Ocean Center Department is responsible for the overall planning, direction, and control of the Ocean Center and Parking Garage Fund (475).

The major funding source for the Ocean Center is the three cent Tourist Development Tax, per s. 125.0104 F.S. The Tourist Development Tax is pledged for the debt service on bonds issued for expansion of the Ocean Center in FY2003-04, and bonds issued in FY2013-14 for partial refunding of the 2004 bonds. \$4,064,084 in Tourist Development Tax, net of debt service requirements, is transferred from the Resort Tax Fund (106) to the Ocean Center Fund to be used for operations. Additional revenue totaling \$879,979, is transferred to the Ocean Center from the Half-Cent Sales Tax Fund (108). Since a percentage of sales tax is generated by tourism, this revenue source can assist with the operating expenses of the Ocean Center.

The FY2014-15 budget includes replacement of a sound system amplifier, arena switch gear and Closed Circuit TV databank capital equipment. Additional details of Capital Outlay can be found in the Appendix section of this document. Interfund transfers are \$659,074 to Fund 208 for debt service for the Ocean Center Expansion and \$431,267 to Ocean Center Capital Fund (318) for major capital replacement projects, see details in the Capital Improvement section of this document. A revenue stabilization reserve in the amount of \$284,023, or 5% of revenues, has been included, as well as additional reserves for on-going maintenance and capital needs.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Charges for Services	1,389,075	1,318,000
Miscellaneous Revenues	342,227	298,385
Subtotal Current Revenues	\$1,731,302	\$1,616,385
Non-Current Revenues		
Non-Revenues	5,185,265	6,025,028
Subtotal Non-Current Revenues	\$5,185,265	\$6,025,028
Total Revenues	\$6,916,567	\$7,641,413
Less Operating Transfers	659,003	659,074
Total Operating Revenues	\$6,257,564	\$6,982,339
<u>Expenditures</u>		
Personal Services	1,970,442	2,359,289
Operating Expenses	3,044,438	3,360,857
Reimbursements	(80,789)	(90,508)
Capital Outlay	509,000	317,100
Grants and Aids	5,700	5,150
Interfund Transfers	839,003	1,090,341
Reserves	628,773	599,184
Total Expenditures	\$6,916,567	\$7,641,413
Less Operating Transfers	659,003	659,074
Total Operating Expenditures	\$6,257,564	\$6,982,339
Net Revenues Less Expenditures	\$0	\$0

Ocean Center Fund - 118

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Concession-Catering	62,636	90,000	0	0
OC Concession-Stands	66,603	70,000	209,000	121,480
Ocean Center Business Center Sales	207	300	316	100
Ocean Center Revenues	19,489	25,000	31,000	3,000
Sp Rec Fac-Arena	352,063	420,900	446,000	500,700
Sp Rec Fac-Concessions	9,395	31,300	16,000	3,250
Sp Rec Fac-Conference Center	473,205	591,575	403,173	486,425
Sp Rec Fac-Equipment	111,162	100,000	109,000	108,115
Sp Rec Fac-Reimbursable-Staff	58,829	60,000	84,000	94,930
Total Charges for Services	\$1,153,589	\$1,389,075	\$1,298,489	\$1,318,000
Miscellaneous Revenues				
Commissions	12,160	8,500	27,500	7,500
Interest Income	1,086	0	2	0
Investment Income	2,009	2,500	2,500	0
Miscellaneous Revenue	1,869	1,000	54,500	1,000
Rent	261,566	255,227	234,200	233,375
Sale-Surplus Furn/Fixtr/Equipment	2,380	0	2,763	0
Utilities-Rent Related	81,048	75,000	60,000	56,510
Total Miscellaneous Revenues	\$362,118	\$342,227	\$381,465	\$298,385
Subtotal Current Revenues	\$1,515,707	\$1,731,302	\$1,679,954	\$1,616,385
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	4,200,551	4,241,164	5,399,085	4,944,063
Contributions	0	0	400,000	104,751
Appropriated Fund Balance	0	944,101	0	976,214
Total Non-Revenues	\$4,200,551	\$5,185,265	\$5,799,085	\$6,025,028
Subtotal Non-Current Revenues	\$4,200,551	\$5,185,265	\$5,799,085	\$6,025,028
Total Fund Revenues	\$5,716,258	\$6,916,567	\$7,479,039	\$7,641,413

Ocean Center Fund - 118

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure Detail				
<u>Ocean Center</u>				
Administration	749,019	907,118	925,543	766,854
Appropriated Reserves	0	628,773	0	599,184
Coordinated Marketing	0	0	104,751	400,000
Finance/Box Office	116,473	113,288	116,043	120,135
Operations	2,724,140	3,199,800	3,194,661	3,283,202
Sales and Marketing	1,014,101	1,228,585	1,308,138	1,381,697
Transfers to Other Funds	839,585	839,003	853,689	1,090,341
Total Ocean Center	\$5,443,318	\$6,916,567	\$6,502,825	\$7,641,413
Total Fund Expenditures	<u>\$5,443,318</u>	<u>\$6,916,567</u>	<u>\$6,502,825</u>	<u>\$7,641,413</u>

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Road District Maintenance Fund - 119

Summary: On December 21, 2006, the County Council approved County Ordinance 2006-28 and the tentative assessment roll creating the West Highlands/Highland Park Road special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated rights-of-way within the district boundaries. FY2008-09 was the first year for the Road Maintenance District Fund; this maintenance district pertains to the West Highlands Maintenance District. The assessment for the annual maintenance project for property owners continues to be \$56.70 per 25 foot lot. The Road and Bridge Division manages the maintenance program using subcontractors to effect repairs as warranted. The road maintenance assessment is subject to adjustments based on actual costs plus an administrative fee included in the current proposed annual maintenance cost.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Permits, Fees, Special Assessments	203,500	200,000
Subtotal Current Revenues	\$203,500	\$200,000
Non-Current Revenues		
Non-Revenues	97,007	34,880
Subtotal Non-Current Revenues	\$97,007	\$34,880
Total Revenues	\$300,507	\$234,880
Less Operating Transfers	0	0
Total Operating Revenues	\$300,507	\$234,880
<u>Expenditures</u>		
Operating Expenses	180,067	180,067
Reserves	120,440	54,813
Total Expenditures	\$300,507	\$234,880
Less Operating Transfers	0	0
Total Operating Expenditures	\$300,507	\$234,880
Net Revenues Less Expenditures	\$0	\$0

Road District Maintenance Fund - 119

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Special Assessment Road Maintenance	200,083	203,500	200,000	200,000
Total Permits, Fees, Special Assessments	\$200,083	\$203,500	\$200,000	\$200,000
Subtotal Current Revenues	\$200,083	\$203,500	\$200,000	\$200,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	97,007	91,590	34,880
Total Non-Revenues	\$0	\$97,007	\$91,590	\$34,880
Subtotal Non-Current Revenues	\$0	\$97,007	\$91,590	\$34,880
Total Fund Revenues	\$200,083	\$300,507	\$291,590	\$234,880
Expenditure Detail				
Road and Bridge				
W Highlands/Highlands Park	180,375	300,507	256,710	234,880
Total Road and Bridge	\$180,375	\$300,507	\$256,710	\$234,880
Total Fund Expenditures	\$180,375	\$300,507	\$256,710	\$234,880

Municipal Service District Fund - 120

Summary: The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of the Municipal Service District are coincident with those boundaries defining all of the unincorporated areas of the county. The proposed millage rate is 2.2399 which is unchanged from the previous fiscal year. Other revenues include the utilities tax, communications services tax, development-related fees, Sheriff city contracts, and animal control fees. The MSD Fund includes expenditures for Sheriff Operations for the unincorporated area and for contracted cities of Deltona, DeBary, Pierson and Oakhill; Animal Control; Building, Zoning, and Code Administration; Construction Engineering; Environmental Management; Growth and Resource Management Graphics; Parks, Recreation and Culture and Planning. Revenue: interfund transfers from other funds are half-cent sales tax revenues (Fund 108) and cost sharing for GIS maintenance for E-911 system (Fund 115). Expenditures: debt service for Sheriff training facilities (General Fund 001), transfer to capital outlay (Fund 305) for replacement of 800 MHz radios, and transfer a portion of the utilities tax to provide for road repairs and safety-related deferred maintenance needs 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, utilities tax, and communications services tax and to provide for unexpected expenditures. Emergency reserves are currently allocated at 5.3% of current revenues.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	22,843,694	23,805,072
Intergovernmental Revenues	175,945	166,260
Charges for Services	13,508,516	13,845,155
Miscellaneous Revenues	130,000	141,000
Permits, Fees, Special Assessments	950,295	1,161,050
Judgements, Fines and Forfeitures	77,500	105,500
Subtotal Current Revenues	\$37,685,950	\$39,224,037
Non-Current Revenues		
Non-Revenues	7,786,902	10,963,552
Subtotal Non-Current Revenues	\$7,786,902	\$10,963,552
Total Revenues	\$45,472,852	\$50,187,589
Less Operating Transfers	4,195,769	4,720,897
Total Operating Revenues	\$41,277,083	\$45,466,692
<u>Expenditures</u>		
Personal Services	24,127,139	24,821,900
Operating Expenses	11,528,855	11,581,583
Capital Outlay	1,877,468	1,771,470
Capital Improvements	0	7,025
Grants and Aids	50,000	50,252
Interfund Transfers	4,258,269	4,997,797
Reserves	3,631,121	6,957,562
Total Expenditures	\$45,472,852	\$50,187,589
Less Operating Transfers	4,195,769	4,720,897
Total Operating Expenditures	\$41,277,083	\$45,466,692
Net Revenues Less Expenditures	\$0	\$0

Municipal Service District Fund - 120

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	10,685,817	11,830,685	11,830,685	12,298,884
Ad Valorem Taxes-Delinquent	46,474	49,009	49,009	45,000
Business Tax Receipt	172,347	157,000	157,213	165,000
Communication Services Tax	3,964,700	4,040,000	3,740,000	3,740,000
Utility Tax	7,218,493	6,767,000	7,556,188	7,556,188
Total Taxes	\$22,087,831	\$22,843,694	\$23,333,095	\$23,805,072
Intergovernmental Revenues				
Beverage Licenses	13,330	14,000	13,500	13,260
Licenses-Mobile Homes	152,416	153,000	147,153	153,000
Payment in Lieu of Taxes	11,864	8,945	0	0
Total Intergovernmental Revenues	\$177,610	\$175,945	\$160,653	\$166,260
Charges for Services				
Animal Control Fees	2,370	2,600	2,300	2,600
Animal Control Fees-DeBary	77,314	77,314	6,443	0
Animal Control - Svc Charges	47,135	44,000	44,000	50,000
Charges for Labor	1,560	1,000	1,000	1,000
Concurrency Management Review	945	1,264	631	1,264
Concurrency Review	89	6,000	10,804	15,000
Development Order Review Appli	1,637	2,274	936	500
False Alarm Fees	15,425	18,000	15,000	15,000
Itinerant Merchant Admin Svcs	99,244	100,000	105,000	105,000
Maintenance Fees	21,089	20,000	39,245	39,000
Mitigation Plan Review	0	237	0	237
Other Charges for Services	0	0	4,500	0
Other Wetland Application	12,162	15,000	11,026	14,000
Planning Development Fees	29,844	38,405	29,000	30,000
Research Services	50	0	0	0
Sales-Maps	0	500	316	500
Sheriff Svcs-DeBary	2,717,460	2,794,925	2,794,925	2,868,702
Sheriff Svcs-Deltona	9,265,407	9,594,958	9,594,958	9,855,726
Sheriff Svcs - Oak Hill	480,829	494,693	494,693	507,751
Sheriff Svcs - Pierson	240,415	247,346	247,346	253,875
Tree Preservation Ordinance	17,417	15,000	16,565	18,000
Tree Replacement Fee	13,157	5,000	85,941	17,000
Wellfield Protectn Prmt Review	2,163	0	2,329	0
Zoning Fees	66,349	30,000	51,371	50,000
Total Charges for Services	\$13,112,061	\$13,508,516	\$13,558,329	\$13,845,155
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	73,596	0	45,000	0
Interest Income	2,589	4,000	2,500	3,000

Municipal Service District Fund - 120

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Miscellaneous Revenues				
Investment Income	19,844	7,000	40,991	45,000
License-Animal Control	22,255	21,000	23,000	24,000
Miscellaneous Revenue	6,710	3,000	3,000	3,000
Mitigation Fees	11,217	10,000	8,696	6,000
Sale-Surplus Furn/Fixtr/Equipment	72,715	85,000	60,000	60,000
Total Miscellaneous Revenues	\$208,926	\$130,000	\$183,187	\$141,000
Permits, Fees, Special Assessments				
Permit-Farm Pond	1,500	1,500	0	750
Permit Fees-Utility Use	127,005	113,585	130,572	136,500
Permits-Building	860,615	800,000	1,021,862	1,000,000
Permit-Sign	2,151	22,000	1,200	2,000
Permit-Special Event	7,673	5,500	6,149	5,500
Plans Exam Fees	850	1,100	1,025	1,300
Special Assessment Stormwater	9,146	6,610	15,000	15,000
Total Permits, Fees, Special Assessments	\$1,008,940	\$950,295	\$1,175,808	\$1,161,050
Judgements, Fines and Forfeitures				
Code Enforcement Fines	20,926	25,000	46,415	50,000
Fines-Police Ed-Training	54,810	52,000	55,000	55,000
Mitigation Violations	909	500	500	500
Total Judgements, Fines and Forfeitures	\$76,645	\$77,500	\$101,915	\$105,500
Subtotal Current Revenues	\$36,672,013	\$37,685,950	\$38,512,987	\$39,224,037
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	4,338,406	4,213,202	4,420,674	4,629,561
Appropriated Fund Balance	0	3,573,300	4,932,167	6,333,691
Animal Welfare Donations	402	400	250	300
Total Non-Revenues	\$4,338,808	\$7,786,902	\$9,353,091	\$10,963,552
Subtotal Non-Current Revenues	\$4,338,808	\$7,786,902	\$9,353,091	\$10,963,552
Total Fund Revenues	\$41,010,821	\$45,472,852	\$47,866,078	\$50,187,589

Expenditure Detail

Animal Control

Administration	1,058,743	1,134,576	1,084,421	1,118,965
Mobile Spay/Neuter Clinic	230,189	230,285	235,121	246,846
Total Animal Control	\$1,288,932	\$1,364,861	\$1,319,542	\$1,365,811

Municipal Service District Fund - 120

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
<u>Building, Zoning and Code Administration</u>				
Administration	301,546	338,163	378,143	425,580
Building Code Administration	1,328,373	1,445,616	1,370,404	1,442,093
Code Enforcement	567,993	621,800	629,345	668,940
Permit Processing	365,013	380,704	374,161	461,819
Total Building, Zoning and Code Administration	\$2,562,925	\$2,786,283	\$2,752,053	\$2,998,432
<u>Engineering & Construction</u>				
Development Engineering	475,820	483,047	510,026	459,577
Total Engineering & Construction	\$475,820	\$483,047	\$510,026	\$459,577
<u>Environmental Management</u>				
Environmental Permitting	485,353	493,856	473,510	491,748
Tree Replacement	49,839	350,446	82,742	331,993
Total Environmental Management	\$535,192	\$844,302	\$556,252	\$823,741
<u>Growth and Resource Management</u>				
Graphics	409,883	433,289	422,225	451,050
Total Growth and Resource Management	\$409,883	\$433,289	\$422,225	\$451,050
<u>Non-Departmental</u>				
Appropriated Reserves	0	3,631,121	0	6,957,562
Inter-Departmental Charges	864,133	463,063	459,063	474,315
Transfers to Other Funds	3,120,582	3,933,082	4,102,220	4,731,957
Total Non-Departmental	\$3,984,715	\$8,027,266	\$4,561,283	\$12,163,834
<u>Office of the Sheriff</u>				
BLE Scholarship Program	0	0	65,052	33,139
Community Services	416,111	412,236	329,124	323,647
Equipment Replacement Program	1,934,128	2,494,118	2,520,011	2,381,462
Law Enforcement Services	22,351,952	23,547,670	23,557,400	24,195,948
Special Services	894,222	904,236	918,197	931,638
Training	559,519	687,529	619,561	688,735
Transfer to Other Funds	324,844	325,187	325,187	265,840
Total Office of the Sheriff	\$26,480,776	\$28,370,976	\$28,334,532	\$28,820,409
<u>Parks Recreation & Culture</u>				
Operations And Maintenance	1,258,751	1,219,431	1,219,431	1,183,602
Parks Environmental & Outdoor Programs	286,690	280,664	280,664	273,022
Parks Repair & Renovation	11,138	1,087	1,087	272
Total Parks Recreation & Culture	\$1,556,579	\$1,501,182	\$1,501,182	\$1,456,896

Municipal Service District Fund - 120

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
<u>Planning and Development Services</u>				
Administration	336,203	345,716	341,728	348,791
Comprehensive Planning	498,850	545,038	455,996	492,623
Current Planning	396,121	424,078	413,925	421,620
Land Development	251,684	306,213	323,042	344,110
Total Planning and Development Services	\$1,482,858	\$1,621,045	\$1,534,691	\$1,607,144
<u>Revenue</u>				
Public Services Tax Administration	43,343	40,601	40,601	40,695
Total Revenue	\$43,343	\$40,601	\$40,601	\$40,695
Total Fund Expenditures	\$38,821,023	\$45,472,852	\$41,532,387	\$50,187,589

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Special Assessments Fund - 121

Summary: Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners desiring certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment District (SAD) was created on April 1, 2004 through ordinance 2004-02 for the purpose of road construction and paving of Capri Drive including installation of water and sewer utility lines, this assessment will come to an end in FY2015-16. On December 21, 2006, the County Council approved ordinance 2006-28 creating the West Highlands/ Highland Park special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated right-of-way within the district boundaries, this assessment will conclude in FY2016-17. Barring the Council approved establishment of new special assessment districts, these revenue streams will expire in FY2016-17.

Outstanding short-term commercial paper debt obligations for improvements in both Capri Drive and West Highlands were refinanced in FY2010-11. Interfund transfers to the Capital Improvement Revenue Note, Series 2010 Debt Service Fund (208) are included in the FY2014-15 budget.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	58,123	49,046
Permits, Fees, Special Assessments	193,385	160,933
Subtotal Current Revenues	\$251,508	\$209,979
Non-Current Revenues		
Non-Revenues	1,691,243	1,656,188
Subtotal Non-Current Revenues	\$1,691,243	\$1,656,188
Total Revenues	\$1,942,751	\$1,866,167
Less Operating Transfers	251,581	253,027
Total Operating Revenues	\$1,691,170	\$1,613,140
<u>Expenditures</u>		
Interfund Transfers	251,581	253,027
Reserves	1,691,170	1,613,140
Total Expenditures	\$1,942,751	\$1,866,167
Less Operating Transfers	251,581	253,027
Total Operating Expenditures	\$1,691,170	\$1,613,140
Net Revenues Less Expenditures	\$0	\$0

Special Assessments Fund - 121

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Interest-Special Assessments	49,519	47,272	41,138	42,302
Investment Income	9,342	10,851	7,938	6,744
Total Miscellaneous Revenues	\$58,861	\$58,123	\$49,076	\$49,046
Permits, Fees, Special Assessments				
Special Assessment Capital Improvement	215,247	193,385	184,500	160,933
Total Permits, Fees, Special Assessments	\$215,247	\$193,385	\$184,500	\$160,933
Subtotal Current Revenues	\$274,108	\$251,508	\$233,576	\$209,979
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,691,243	1,674,193	1,656,188
Total Non-Revenues	\$0	\$1,691,243	\$1,674,193	\$1,656,188
Subtotal Non-Current Revenues	\$0	\$1,691,243	\$1,674,193	\$1,656,188
Total Fund Revenues	\$274,108	\$1,942,751	\$1,907,769	\$1,866,167
Expenditure Detail				
Engineering & Construction				
Capri Dr SAD	91,263	1,782,138	90,968	1,704,737
West Highlands SAD	160,660	160,613	160,613	161,430
Total Engineering & Construction	\$251,923	\$1,942,751	\$251,581	\$1,866,167
Total Fund Expenditures	\$251,923	\$1,942,751	\$251,581	\$1,866,167

Manatee Conservation Fund - 122

Summary: Manatee Protection Phase II was drafted by Florida Fish and Wildlife Conservation Commission (FWCC) and approved by the Volusia County Council on September 8, 2005.

The Manatee Conservation Fund (MCF) will provide additional funding for increased on-the-water enforcement and manatee conservation through the collection of mitigation fees. The MCF was formed through the creation of the Manatee Protection Plan (MPP) for Volusia County at the request of the state. This plan is designed to decrease the potential for watercraft to collide with manatees and minimize indirect impacts of marine facilities on manatee populations.

Under MPP, all new or expanded boat facilities (with the exception of docks for single family residences) will pay a one-time mitigation fee of \$1,000 per wet slip, ramp parking space, or dry storage space. Single family boat docks will pay a one-time mitigation fee of \$250. The first \$500,000 collected is to be expended in support of the enforcement and conservation programs. All mitigation fees collected over the first \$500,000 are to be held in escrow, with only the interest earned on the fund to be used for enforcement and conservation programs. Funds are transferred to the General Fund to assist the Sheriff's Department with on-the-water law enforcement efforts. The first \$500,000 in revenues was earned and distributed in FY2011-12, only interest earnings is available for distribution.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	750	749
Permits, Fees, Special Assessments	9,250	4,000
Subtotal Current Revenues	\$10,000	\$4,749
Non-Current Revenues		
Non-Revenues	138,999	145,398
Subtotal Non-Current Revenues	\$138,999	\$145,398
Total Revenues	\$148,999	\$150,147
Less Operating Transfers	1,000	5,859
Total Operating Revenues	\$147,999	\$144,288
<u>Expenditures</u>		
Operating Expenses	10,000	10,000
Grants and Aids	1,000	707
Interfund Transfers	1,000	5,859
Reserves	136,999	133,581
Total Expenditures	\$148,999	\$150,147
Less Operating Transfers	1,000	5,859
Total Operating Expenditures	\$147,999	\$144,288
Net Revenues Less Expenditures	\$0	\$0

Manatee Conservation Fund - 122

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	850	750	750	749
Total Miscellaneous Revenues	\$850	\$750	\$750	\$749
Permits, Fees, Special Assessments				
Boat Slip Mitigation Fee	26,500	9,250	4,001	4,000
Total Permits, Fees, Special Assessments	\$26,500	\$9,250	\$4,001	\$4,000
Subtotal Current Revenues	\$27,350	\$10,000	\$4,751	\$4,749
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	138,999	148,027	145,398
Total Non-Revenues	\$0	\$138,999	\$148,027	\$145,398
Subtotal Non-Current Revenues	\$0	\$138,999	\$148,027	\$145,398
Total Fund Revenues	\$27,350	\$148,999	\$152,778	\$150,147
Expenditure Detail				
Environmental Management				
Appropriated Reserves	0	136,999	0	133,581
Manatee Protection	402	11,000	6,380	10,707
Transfers to Other Funds	4,086	1,000	1,000	5,859
Total Environmental Management	\$4,488	\$148,999	\$7,380	\$150,147
Total Fund Expenditures	\$4,488	\$148,999	\$7,380	\$150,147

Inmate Welfare Trust Fund - 123

Summary: The Corrections Welfare Trust Fund, commonly referred to as the Inmate Welfare Trust Fund, exists by way of statutory authority (Chapter 951.23(9), F.S.) granted to the Volusia County Division of Corrections in order to establish, maintain and operate certain services to be provided to inmates incarcerated at the county jail. The sales price of articles offered for sale through commissary are fixed with profits from the sales placed into the trust fund. In addition to the revenue generated from commissary sales, commissions received from a telephone service provider used by inmates while incarcerated fall under the statutory authority and are also deposited in the Inmate Welfare Trust Fund.

Proceeds from this fund are used to improve visitation facilities, provide inmates with recreational activities, as well as supply personal care items, law library materials and legal access to indigent inmates. The inmate welfare trust also provides funding for a recreational supervisor that oversees recreational activities and the inmate yard maintenance crew. Reserves in this fund are set-aside to institute a culinary arts program through Daytona State College as well as incorporating other future trade programs such as tailoring and gardening.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	528,500	564,250
Subtotal Current Revenues	\$528,500	\$564,250
Non-Current Revenues		
Non-Revenues	1,996,132	2,115,865
Subtotal Non-Current Revenues	\$1,996,132	\$2,115,865
Total Revenues	\$2,524,632	\$2,680,115
Less Operating Transfers	0	0
Total Operating Revenues	\$2,524,632	\$2,680,115
<u>Expenditures</u>		
Personal Services	89,221	89,362
Operating Expenses	377,074	285,548
Capital Outlay	0	6,000
Capital Improvements	160,000	210,000
Reserves	1,898,337	2,089,205
Total Expenditures	\$2,524,632	\$2,680,115
Less Operating Transfers	0	0
Total Operating Expenditures	\$2,524,632	\$2,680,115
Net Revenues Less Expenditures	\$0	\$0

Inmate Welfare Trust Fund - 123

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Commissions	597,424	520,000	552,700	552,700
Investment Income	10,830	8,500	11,500	11,550
Total Miscellaneous Revenues	\$608,254	\$528,500	\$564,200	\$564,250
Subtotal Current Revenues	\$608,254	\$528,500	\$564,200	\$564,250
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	695	0	0	0
Appropriated Fund Balance	0	1,996,012	2,025,936	2,115,865
Corrections Welfare Trust	107	120	0	0
Total Non-Revenues	\$802	\$1,996,132	\$2,025,936	\$2,115,865
Subtotal Non-Current Revenues	\$802	\$1,996,132	\$2,025,936	\$2,115,865
Total Fund Revenues	\$609,056	\$2,524,632	\$2,590,136	\$2,680,115
Expenditure Detail				
Corrections				
Inmate Welfare Services	298,411	2,524,632	474,271	2,680,115
Total Corrections	\$298,411	\$2,524,632	\$474,271	\$2,680,115
Total Fund Expenditures	\$298,411	\$2,524,632	\$474,271	\$2,680,115

Library Endowment Fund - 124

Summary: The Library Endowment Fund was created via Resolution 2007-77, Section X. Gifts, endowments, or other specially earmarked funds presented to the Library for the furtherance of library service should remain under the exclusive control of the Library and not diverted to other purposes in the general fund of county government. Nor should the receipt of gift funds be used as a reason for decreasing local tax support or holding it to a level less than necessary to meet standards. Such gifts are deposited in a separate fund earning interest to be added to the fund balance.

The FY2014-15 budget includes \$765,467 carry forward funding from FY2013-14 for unspent funds.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	4,500	5,100
Subtotal Current Revenues	\$4,500	\$5,100
Non-Current Revenues		
Non-Revenues	759,730	765,467
Subtotal Non-Current Revenues	\$759,730	\$765,467
Total Revenues	\$764,230	\$770,567
Less Operating Transfers	110,000	50,000
Total Operating Revenues	\$654,230	\$720,567
<u>Expenditures</u>		
Interfund Transfers	110,000	50,000
Reserves	654,230	720,567
Total Expenditures	\$764,230	\$770,567
Less Operating Transfers	110,000	50,000
Total Operating Expenditures	\$654,230	\$720,567
Net Revenues Less Expenditures	\$0	\$0

Library Endowment Fund - 124

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4,637	4,500	5,100	5,100
Total Miscellaneous Revenues	\$4,637	\$4,500	\$5,100	\$5,100
Subtotal Current Revenues	\$4,637	\$4,500	\$5,100	\$5,100
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	759,730	760,367	765,467
Donations-Library	10,000	0	0	0
Total Non-Revenues	\$10,000	\$759,730	\$760,367	\$765,467
Subtotal Non-Current Revenues	\$10,000	\$759,730	\$760,367	\$765,467
Total Fund Revenues	\$14,637	\$764,230	\$765,467	\$770,567
Expenditure Detail				
Library Services				
Appropriated Reserves	0	654,230	0	720,567
Transfers To Other Funds	0	110,000	0	50,000
Total Library Services	\$0	\$764,230	\$0	\$770,567
Total Fund Expenditures	\$0	\$764,230	\$0	\$770,567

Economic Development Fund - 130

Summary: The Economic Development fund was created in 2001 to implement the County Council goals for a comprehensive countywide economic development program. Economic Development receives funding from the General Fund to support all programs and services. Economic Development is responsible for the County's legislative affairs, to track federal and state issues of importance to Volusia County. The division implemented a business incubator program in cooperation with the University of Central Florida (UCF) to foster growth of local enterprises. Development Programming provides local financial support for business expansion and business recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Support from General Fund has been increased by \$1.3M to maintain the incentive grant program. Local funds are used for direct grants or are leveraged through cooperative programs such as the state's Qualified Tax Incentive (QTI) and Qualified Defense Space Contractor (QDSC) programs to expand the benefits for Volusia County manufacturers and other higher wage businesses.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	28,025	25,000
Subtotal Current Revenues	\$28,025	\$25,000
Non-Current Revenues		
Non-Revenues	5,347,855	9,333,116
Subtotal Non-Current Revenues	\$5,347,855	\$9,333,116
Total Revenues	\$5,375,880	\$9,358,116
Less Operating Transfers	0	0
Total Operating Revenues	\$5,375,880	\$9,358,116
<u>Expenditures</u>		
Personal Services	737,623	761,414
Operating Expenses	1,583,802	3,576,648
Capital Improvements	1,135,734	0
Grants and Aids	0	5,000,000
Reserves	1,918,721	20,054
Total Expenditures	\$5,375,880	\$9,358,116
Less Operating Transfers	0	0
Total Operating Expenditures	\$5,375,880	\$9,358,116
Net Revenues Less Expenditures	\$0	\$0

Economic Development Fund - 130

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
State-Dept of Transportation	0	0	362,000	0
Total Intergovernmental Revenues	\$0	\$0	\$362,000	\$0
Miscellaneous Revenues				
Investment Income	27,034	28,025	28,025	25,000
Miscellaneous Revenue	491	0	0	0
Sale-Surplus Furn/Fixtr/Equipment	94	0	0	0
Total Miscellaneous Revenues	\$27,619	\$28,025	\$28,025	\$25,000
Subtotal Current Revenues	\$27,619	\$28,025	\$390,025	\$25,000
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,584,393	2,259,952	7,159,952	3,559,952
Proceeds from Sale of Bonds	0	0	15,000,000	0
Appropriated Fund Balance	0	3,087,903	4,406,250	5,773,164
Total Non-Revenues	\$1,584,393	\$5,347,855	\$26,566,202	\$9,333,116
Subtotal Non-Current Revenues	\$1,584,393	\$5,347,855	\$26,566,202	\$9,333,116
Total Fund Revenues	\$1,612,012	\$5,375,880	\$26,956,227	\$9,358,116
Expenditure Detail				
Economic Development				
Administration	725,105	816,475	773,656	810,309
DBIA Corporate Park	31,100	1,135,734	1,446,233	0
Development Programming	512,404	2,742,869	3,364,942	2,911,935
Incubator Program	382,188	348,243	349,864	364,957
Legislative	237,155	244,459	169,568	190,415
Marketing	53,085	88,100	78,800	80,500
One Daytona	0	0	15,000,000	5,000,000
Total Economic Development	\$1,941,037	\$5,375,880	\$21,183,063	\$9,358,116
Total Fund Expenditures	\$1,941,037	\$5,375,880	\$21,183,063	\$9,358,116

Road Impact Fees-Zone 1 (Northeast) Fund - 131

Summary: The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four (4) years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected. Impact fees must be expended within five (5) years of collection or the fee payer may apply for a refund of the un-used fees, the refund must be paid back with interest at the rate of 6% per year.

In FY2004-05, the County issued \$65 million in bonds to fund the road program. Impact fee revenues collected in Zone 1 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. Due to the decrease in Impact Fee collection in this zone, only \$700,000 will be allocated to service the debt in FY2014-15 and \$692,171 will be held in reserves for future projects and debt service in Zone 1. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. The fees were reinstated incrementally beginning July 1, 2013 and will be collected in full by July 1, 2015.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	4,000	4,000
Permits, Fees, Special Assessments	598,000	680,000
Subtotal Current Revenues	\$602,000	\$684,000
Non-Current Revenues		
Non-Revenues	882,352	708,171
Subtotal Non-Current Revenues	\$882,352	\$708,171
Total Revenues	<u>\$1,484,352</u>	<u>\$1,392,171</u>
Less Operating Transfers	600,000	700,000
Total Operating Revenues	<u>\$884,352</u>	<u>\$692,171</u>
<u>Expenditures</u>		
Interfund Transfers	600,000	700,000
Reserves	884,352	692,171
Total Expenditures	\$1,484,352	\$1,392,171
Less Operating Transfers	600,000	700,000
Total Operating Expenditures	<u>\$884,352</u>	<u>\$692,171</u>
Net Revenues Less Expenditures	<u>\$0</u>	<u>\$0</u>

Road Impact Fees-Zone 1 (Northeast) Fund - 131

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3,804	4,000	3,900	4,000
Total Miscellaneous Revenues	\$3,804	\$4,000	\$3,900	\$4,000
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	204,368	418,600	500,000	500,000
Road Impact Fees-Residential	138,690	179,400	180,000	180,000
Total Permits, Fees, Special Assessments	\$343,058	\$598,000	\$680,000	\$680,000
Subtotal Current Revenues	\$346,862	\$602,000	\$683,900	\$684,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	882,352	624,271	708,171
Total Non-Revenues	\$0	\$882,352	\$624,271	\$708,171
Subtotal Non-Current Revenues	\$0	\$882,352	\$624,271	\$708,171
Total Fund Revenues	\$346,862	\$1,484,352	\$1,308,171	\$1,392,171
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 1 Roads	0	884,352	0	692,171
Transfers to Other Funds	475,943	600,000	600,000	700,000
Total Engineering & Construction	\$475,943	\$1,484,352	\$600,000	\$1,392,171
Total Fund Expenditures	\$475,943	\$1,484,352	\$600,000	\$1,392,171

Road Impact Fees-Zone 2 (Southeast) Fund - 132

Summary: The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fees apply to both residential and commercial properties. The impact fee is subject to review by the County Council at least every four (4) years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected. Impact fees must be expended within five (5) years of collection or the fee payer may apply for a refund of the un-used fees, the refund must be paid back with interest at the rate of 6% per year.

In FY2004-05 the County issued \$65 million in bonds to fund the road program. Impact fee revenues collected in Zone 2 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. Due to the decrease in Impact Fee collection in this zone, \$400,000 will be allocated in FY2014-15 to service the debt and \$568,123 will be held in reserves for future projects and debt service in Zone 2. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. The fees were reinstated incrementally beginning July 1, 2013 and will be collected in full by July 1, 2015.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	3,000	3,000
Permits, Fees, Special Assessments	100,000	415,000
Subtotal Current Revenues	\$103,000	\$418,000
Non-Current Revenues		
Non-Revenues	492,016	550,123
Subtotal Non-Current Revenues	\$492,016	\$550,123
Total Revenues	\$595,016	\$968,123
Less Operating Transfers	250,000	400,000
Total Operating Revenues	\$345,016	\$568,123
<u>Expenditures</u>		
Interfund Transfers	250,000	400,000
Reserves	345,016	568,123
Total Expenditures	\$595,016	\$968,123
Less Operating Transfers	250,000	400,000
Total Operating Expenditures	\$345,016	\$568,123
Net Revenues Less Expenditures	\$0	\$0

Road Impact Fees-Zone 2 (Southeast) Fund - 132

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,151	3,000	2,250	3,000
Rent	500	0	683	0
Total Miscellaneous Revenues	\$2,651	\$3,000	\$2,933	\$3,000
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	30,768	70,000	163,000	259,000
Road Impact Fees-Residential	83,307	30,000	259,000	156,000
Total Permits, Fees, Special Assessments	\$114,075	\$100,000	\$422,000	\$415,000
Subtotal Current Revenues	\$116,726	\$103,000	\$424,933	\$418,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	492,016	375,190	550,123
Total Non-Revenues	\$0	\$492,016	\$375,190	\$550,123
Subtotal Non-Current Revenues	\$0	\$492,016	\$375,190	\$550,123
Total Fund Revenues	\$116,726	\$595,016	\$800,123	\$968,123
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 2 Roads	0	345,016	0	568,123
Transfers to Other Funds	130,553	250,000	250,000	400,000
Total Engineering & Construction	\$130,553	\$595,016	\$250,000	\$968,123
Total Fund Expenditures	\$130,553	\$595,016	\$250,000	\$968,123

Road Impact Fees-Zone 3 (Southwest) Fund - 133

Summary: The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fees apply to both residential and commercial properties. The impact fee is subject to review by the County Council at least every four (4) years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected. Impact fees must be expended within five (5) years of collection or the fee payer may apply for a refund of the un-used fees, the refund must be paid back with interest at the rate of 6% per year.

In FY2004-05 the County issued \$65 million in bonds to fund the road program. Impact fee revenues collected in Zone 3 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. Due to the decrease in Impact Fee collection in this zone, \$300,000 will be allocated in FY2014-15 to service the debt and \$69,797 will be held in reserves for future projects and debt services in Zone 3. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. The fees were reinstated incrementally beginning July 1, 2013 and will be collected in full by July 1, 2015.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	100	100
Permits, Fees, Special Assessments	300,000	345,000
Subtotal Current Revenues	\$300,100	\$345,100
Non-Current Revenues		
Non-Revenues	123,698	24,697
Subtotal Non-Current Revenues	\$123,698	\$24,697
Total Revenues	\$423,798	\$369,797
Less Operating Transfers	300,000	300,000
Total Operating Revenues	\$123,798	\$69,797
<u>Expenditures</u>		
Interfund Transfers	300,000	300,000
Reserves	123,798	69,797
Total Expenditures	\$423,798	\$369,797
Less Operating Transfers	300,000	300,000
Total Operating Expenditures	\$123,798	\$69,797
Net Revenues Less Expenditures	\$0	\$0

Road Impact Fees-Zone 3 (Southwest) Fund - 133

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	124	100	(303)	100
Total Miscellaneous Revenues	\$124	\$100	(\$303)	\$100
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	146,032	210,000	175,000	195,000
Road Impact Fees-Residential	69,402	90,000	150,000	150,000
Total Permits, Fees, Special Assessments	\$215,434	\$300,000	\$325,000	\$345,000
Subtotal Current Revenues	\$215,558	\$300,100	\$324,697	\$345,100
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	123,698	0	24,697
Total Non-Revenues	\$0	\$123,698	\$0	\$24,697
Subtotal Non-Current Revenues	\$0	\$123,698	\$0	\$24,697
Total Fund Revenues	\$215,558	\$423,798	\$324,697	\$369,797
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 3 Roads	0	123,798	0	69,797
Transfers to Other Funds	239,159	300,000	300,000	300,000
Total Engineering & Construction	\$239,159	\$423,798	\$300,000	\$369,797
Total Fund Expenditures	\$239,159	\$423,798	\$300,000	\$369,797

Road Impact Fees-Zone 4 (Northwest) Fund - 134

Summary: The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fees apply to residential and commercial properties. The impact fee is subject to review by the County Council at least every four (4) years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected. Impact fees must be expended within five (5) years of collection or the fee payer may apply for a refund of the un-used fees, the refund must be paid back with interest at the rate of 6% per year.

In FY2004-05 the County issued \$65 million in bonds to fund the road program. Impact fee revenues collected in Zone 4 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For FY2014-15, \$391,320 is budgeted for debt service, \$2,906,231 for the Kepler Ave at SR44 intersection and \$440,000 for the Orange camp Rd to MLK expansion; with \$4,297,293 held in reserves for future capital projects and debt service in Zone 4. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. The fees were reinstated incrementally beginning July 1, 2013 and will be collected in full by July 1, 2015.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	42,000	50,000
Permits, Fees, Special Assessments	200,000	180,000
Subtotal Current Revenues	\$242,000	\$230,000
Non-Current Revenues		
Non-Revenues	4,666,297	4,804,844
Subtotal Non-Current Revenues	\$4,666,297	\$4,804,844
Total Revenues	\$4,908,297	\$5,034,844
Less Operating Transfers	392,000	391,320
Total Operating Revenues	\$4,516,297	\$4,643,524
<u>Expenditures</u>		
Capital Improvements	3,419,000	3,346,231
Interfund Transfers	392,000	391,320
Reserves	1,097,297	1,297,293
Total Expenditures	\$4,908,297	\$5,034,844
Less Operating Transfers	392,000	391,320
Total Operating Expenditures	\$4,516,297	\$4,643,524
Net Revenues Less Expenditures	\$0	\$0

Road Impact Fees-Zone 4 (Northwest) Fund - 134

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	50,418	42,000	50,000	50,000
Total Miscellaneous Revenues	\$50,418	\$42,000	\$50,000	\$50,000
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	(13,856)	140,000	0	0
Road Impact Fees-Residential	110,686	60,000	180,000	180,000
Total Permits, Fees, Special Assessments	\$96,830	\$200,000	\$180,000	\$180,000
Subtotal Current Revenues	\$147,248	\$242,000	\$230,000	\$230,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	4,666,297	8,039,613	4,804,844
Total Non-Revenues	\$0	\$4,666,297	\$8,039,613	\$4,804,844
Subtotal Non-Current Revenues	\$0	\$4,666,297	\$8,039,613	\$4,804,844
Total Fund Revenues	\$147,248	\$4,908,297	\$8,269,613	\$5,034,844
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 4 Roads	0	1,097,297	0	1,297,293
Kepler-SR 44 to US 92 3 Lane	43,493	2,979,000	2,072,769	2,906,231
Orange Camp-MLK-US 1792 4Ln Sty	78,389	440,000	1,000,000	440,000
Transfers to Other Funds	373,050	392,000	392,000	391,320
Total Engineering & Construction	\$494,932	\$4,908,297	\$3,464,769	\$5,034,844
Total Fund Expenditures	\$494,932	\$4,908,297	\$3,464,769	\$5,034,844

Park Impact Fees-County Fund - 135

Summary: The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council no less than once every six years. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes \$100,645 carry forward funding from FY2013-14 for future capital projects.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	10,000	3,500
Permits, Fees, Special Assessments	10,000	18,500
Subtotal Current Revenues	\$20,000	\$22,000
Non-Current Revenues		
Non-Revenues	168,780	100,645
Subtotal Non-Current Revenues	\$168,780	\$100,645
Total Revenues	\$188,780	\$122,645
Less Operating Transfers	0	0
Total Operating Revenues	\$188,780	\$122,645
<u>Expenditures</u>		
Reserves	188,780	122,645
Total Expenditures	\$188,780	\$122,645
Less Operating Transfers	0	0
Total Operating Expenditures	\$188,780	\$122,645
Net Revenues Less Expenditures	\$0	\$0

Park Impact Fees-County Fund - 135

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	9,112	10,000	4,000	3,500
Total Miscellaneous Revenues	\$9,112	\$10,000	\$4,000	\$3,500
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	11,988	10,000	19,000	18,500
Total Permits, Fees, Special Assessments	\$11,988	\$10,000	\$19,000	\$18,500
Subtotal Current Revenues	\$21,100	\$20,000	\$23,000	\$22,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	168,780	590,707	100,645
Total Non-Revenues	\$0	\$168,780	\$590,707	\$100,645
Subtotal Non-Current Revenues	\$0	\$168,780	\$590,707	\$100,645
Total Fund Revenues	\$21,100	\$188,780	\$613,707	\$122,645
Expenditure Detail				
Parks Recreation & Culture				
Parks-County Wide	970,054	188,780	513,062	122,645
Total Parks Recreation & Culture	\$970,054	\$188,780	\$513,062	\$122,645
Total Fund Expenditures	\$970,054	\$188,780	\$513,062	\$122,645

Park Impact Fees-Zone 1 (Northeast) Fund - 136

Summary: The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council no less than once every six years. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes \$804,185 carry forward funding from FY2013-14 for future capital projects.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	5,000	5,200
Permits, Fees, Special Assessments	2,000	4,300
Subtotal Current Revenues	\$7,000	\$9,500
 Non-Current Revenues		
Non-Revenues	794,088	804,185
Subtotal Non-Current Revenues	\$794,088	\$804,185
Total Revenues	\$801,088	\$813,685
 Less Operating Transfers	0	0
Total Operating Revenues	\$801,088	\$813,685
 <u>Expenditures</u>		
Reserves	801,088	813,685
Total Expenditures	\$801,088	\$813,685
 Less Operating Transfers	0	0
Total Operating Expenditures	\$801,088	\$813,685
 Net Revenues Less Expenditures	\$0	\$0

Park Impact Fees-Zone 1 (Northeast) Fund - 136

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4,845	5,000	5,100	5,200
Total Miscellaneous Revenues	\$4,845	\$5,000	\$5,100	\$5,200
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	1,853	2,000	4,300	4,300
Total Permits, Fees, Special Assessments	\$1,853	\$2,000	\$4,300	\$4,300
Subtotal Current Revenues	\$6,698	\$7,000	\$9,400	\$9,500
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	794,088	794,785	804,185
Total Non-Revenues	\$0	\$794,088	\$794,785	\$804,185
Subtotal Non-Current Revenues	\$0	\$794,088	\$794,785	\$804,185
Total Fund Revenues	\$6,698	\$801,088	\$804,185	\$813,685
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 1-Ne Quadrant	0	801,088	0	813,685
Total Parks Recreation & Culture	\$0	\$801,088	\$0	\$813,685
Total Fund Expenditures	\$0	\$801,088	\$0	\$813,685

Park Impact Fees-Zone 2 (Southeast) Fund - 137

Summary: The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council no less than once every six years. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes \$373,585 carry forward funding from FY2013-14 for future capital projects.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	3,000	2,500
Permits, Fees, Special Assessments	2,000	1,400
Subtotal Current Revenues	\$5,000	\$3,900
Non-Current Revenues		
Non-Revenues	369,084	373,585
Subtotal Non-Current Revenues	\$369,084	\$373,585
Total Revenues	\$374,084	\$377,485
Less Operating Transfers	0	0
Total Operating Revenues	\$374,084	\$377,485
<u>Expenditures</u>		
Reserves	374,084	377,485
Total Expenditures	\$374,084	\$377,485
Less Operating Transfers	0	0
Total Operating Expenditures	\$374,084	\$377,485
Net Revenues Less Expenditures	\$0	\$0

Park Impact Fees-Zone 2 (Southeast) Fund - 137

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,251	3,000	2,400	2,500
Total Miscellaneous Revenues	\$2,251	\$3,000	\$2,400	\$2,500
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	1,451	2,000	1,400	1,400
Total Permits, Fees, Special Assessments	\$1,451	\$2,000	\$1,400	\$1,400
Subtotal Current Revenues	\$3,702	\$5,000	\$3,800	\$3,900
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	369,084	369,785	373,585
Total Non-Revenues	\$0	\$369,084	\$369,785	\$373,585
Subtotal Non-Current Revenues	\$0	\$369,084	\$369,785	\$373,585
Total Fund Revenues	\$3,702	\$374,084	\$373,585	\$377,485
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 2-Se Quadrant	0	374,084	0	377,485
Total Parks Recreation & Culture	\$0	\$374,084	\$0	\$377,485
Total Fund Expenditures	\$0	\$374,084	\$0	\$377,485

Park Impact Fees-Zone 3 (Southwest) Fund - 138

Summary: The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council no less than once every six years. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes \$27,250 carry forward funding from FY2013-14 for future capital projects.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	1,200	270
Permits, Fees, Special Assessments	2,400	4,200
Subtotal Current Revenues	\$3,600	\$4,470
Non-Current Revenues		
Non-Revenues	23,432	27,250
Subtotal Non-Current Revenues	\$23,432	\$27,250
Total Revenues	\$27,032	\$31,720
Less Operating Transfers	0	0
Total Operating Revenues	\$27,032	\$31,720
<u>Expenditures</u>		
Reserves	27,032	31,720
Total Expenditures	\$27,032	\$31,720
Less Operating Transfers	0	0
Total Operating Expenditures	\$27,032	\$31,720
Net Revenues Less Expenditures	\$0	\$0

Park Impact Fees-Zone 3 (Southwest) Fund - 138

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,365	1,200	230	270
Total Miscellaneous Revenues	\$1,365	\$1,200	\$230	\$270
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	2,423	2,400	4,200	4,200
Total Permits, Fees, Special Assessments	\$2,423	\$2,400	\$4,200	\$4,200
Subtotal Current Revenues	\$3,788	\$3,600	\$4,430	\$4,470
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	23,432	22,820	27,250
Total Non-Revenues	\$0	\$23,432	\$22,820	\$27,250
Subtotal Non-Current Revenues	\$0	\$23,432	\$22,820	\$27,250
Total Fund Revenues	\$3,788	\$27,032	\$27,250	\$31,720
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 3-Sw Quadrant	202,000	27,032	0	31,720
Total Parks Recreation & Culture	\$202,000	\$27,032	\$0	\$31,720
Total Fund Expenditures	\$202,000	\$27,032	\$0	\$31,720

Park Impact Fees-Zone 4 (Northwest) Fund - 139

Summary: The Parks Impact Fee was established by ordinance and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council no less than once every six years. On August 18, 2011 Council approved a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes \$656,068 carry forward funding from FY2013-14 for future capital projects.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	3,500	4,200
Permits, Fees, Special Assessments	3,000	3,300
Subtotal Current Revenues	\$6,500	\$7,500
 Non-Current Revenues		
Non-Revenues	649,812	656,068
Subtotal Non-Current Revenues	\$649,812	\$656,068
Total Revenues	\$656,312	\$663,568
 Less Operating Transfers	0	0
Total Operating Revenues	\$656,312	\$663,568
<u>Expenditures</u>		
Reserves	656,312	663,568
Total Expenditures	\$656,312	\$663,568
 Less Operating Transfers	0	0
Total Operating Expenditures	\$656,312	\$663,568
 Net Revenues Less Expenditures	\$0	\$0

Park Impact Fees-Zone 4 (Northwest) Fund - 139

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3,950	3,500	4,000	4,200
Total Miscellaneous Revenues	\$3,950	\$3,500	\$4,000	\$4,200
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	3,007	3,000	3,300	3,300
Total Permits, Fees, Special Assessments	\$3,007	\$3,000	\$3,300	\$3,300
Subtotal Current Revenues	\$6,957	\$6,500	\$7,300	\$7,500
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	649,812	648,768	656,068
Total Non-Revenues	\$0	\$649,812	\$648,768	\$656,068
Subtotal Non-Current Revenues	\$0	\$649,812	\$648,768	\$656,068
Total Fund Revenues	\$6,957	\$656,312	\$656,068	\$663,568
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 4-Nw Quadrant	0	656,312	0	663,568
Total Parks Recreation & Culture	\$0	\$656,312	\$0	\$663,568
Total Fund Expenditures	\$0	\$656,312	\$0	\$663,568

Fire Services Fund - 140

Summary: The Fire Services Fund was established in FY1999-00 and replaced six (6) separate fire districts. The unified district was created to provide a uniform level of service at a single tax rate. The ad valorem millage rate remains flat at 3.6315. There are 19 stations in the Fire District, of which one, Lake Harney Station (Station 37) is currently in volunteer status. Additionally, Fire Administration manages the fire station at the Daytona Beach International Airport, which is funded by the airport fund, and a central HAZMAT station which is funded by the general fund.

Since FY2009-10, transitional positions have been included as part of the Fire Services cost savings measures, currently nine positions remain in transition. Emergency reserves are \$2,104,754 or 10% of new revenue. The FY2014-15 budget includes a \$208,447 transfer to the Capital Outlay Fund for the replacement of 800 MHz radios.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	19,894,372	20,692,574
Intergovernmental Revenues	50,880	54,840
Charges for Services	276,050	230,050
Miscellaneous Revenues	82,090	70,075
Subtotal Current Revenues	\$20,303,392	\$21,047,539
Non-Current Revenues		
Non-Revenues	6,132,321	5,408,560
Subtotal Non-Current Revenues	\$6,132,321	\$5,408,560
Total Revenues	\$26,435,713	\$26,456,099
Less Operating Transfers	0	0
Total Operating Revenues	\$26,435,713	\$26,456,099
<u>Expenditures</u>		
Personal Services	14,175,943	14,967,487
Operating Expenses	6,502,254	6,275,228
Reimbursements	(31,271)	(37,523)
Capital Outlay	25,600	200,260
Capital Improvements	12,000	15,000
Grants and Aids	591,139	582,049
Interfund Transfers	70,000	208,447
Reserves	5,090,048	4,245,151
Total Expenditures	\$26,435,713	\$26,456,099
Less Operating Transfers	0	0
Total Operating Expenditures	\$26,435,713	\$26,456,099
Net Revenues Less Expenditures	\$0	\$0

Fire Services Fund - 140

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	19,689,668	19,864,372	19,864,372	20,647,574
Ad Valorem Taxes-Delinquent	96,778	30,000	48,000	45,000
Total Taxes	\$19,786,446	\$19,894,372	\$19,912,372	\$20,692,574
Intergovernmental Revenues				
FF Supp Compensation	36,606	35,880	35,880	39,840
Payment in Lieu of Taxes	16,366	15,000	15,000	15,000
Total Intergovernmental Revenues	\$52,972	\$50,880	\$50,880	\$54,840
Charges for Services				
Charges for Services	9,262	0	2,938	0
Fire Protection Services	308,042	208,000	208,000	160,000
Fire Training Charges	63,988	68,050	60,000	70,050
Total Charges for Services	\$381,292	\$276,050	\$270,938	\$230,050
Miscellaneous Revenues				
Interest Income	249	500	0	25
Investment Income	71,858	60,000	60,000	67,000
Miscellaneous Revenue	517	50	6,543	50
Other Reimbursements	7,337	6,540	642	0
Sale-Surplus Furn/Fixtr/Equipment	185,910	15,000	3,000	3,000
Total Miscellaneous Revenues	\$265,871	\$82,090	\$70,185	\$70,075
Subtotal Current Revenues	\$20,486,581	\$20,303,392	\$20,304,375	\$21,047,539
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	126,830	0	0	0
Contributions	401	0	1,300	0
Appropriated Fund Balance	0	6,132,321	6,925,424	5,408,560
Total Non-Revenues	\$127,231	\$6,132,321	\$6,926,724	\$5,408,560
Subtotal Non-Current Revenues	\$127,231	\$6,132,321	\$6,926,724	\$5,408,560
Total Fund Revenues	\$20,613,812	\$26,435,713	\$27,231,099	\$26,456,099

Fire Services Fund - 140

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure Detail				
Fire Services				
Administration	333,421	456,539	315,944	472,510
Appropriated Reserves	0	2,180,339	0	2,468,890
Emergency Medical Services (EMS)	275,648	350,011	346,561	358,580
Fire Services	757,025	610,582	582,381	729,993
Fire Transition Reserves	0	2,909,709	0	1,776,261
Logistics	3,974,388	3,764,313	3,841,482	3,887,846
Management Services	439,851	445,323	449,460	452,357
Operations	14,727,898	14,629,237	15,102,949	14,981,051
Station 16 With Flagler County	23,672	21,838	21,716	36,735
Station 18 with Flagler County	8,236	8,554	8,554	9,319
Support Services	436,774	445,891	446,070	454,015
Training	440,330	420,864	498,123	516,164
Training and Maintenance	61,119	102,050	55,565	82,300
Transfers To Other Funds	0	70,000	153,684	208,447
Urban Interface Training	0	20,463	50	21,631
Total Fire Services	\$21,478,362	\$26,435,713	\$21,822,539	\$26,456,099
Total Fund Expenditures	\$21,478,362	\$26,435,713	\$21,822,539	\$26,456,099

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Fire Impact Fees-Zone 1 (Northeast) Fund - 151

Summary: The Fire/Impact Fees were established by ordinance in 1989, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fees apply to both residential and commercial properties. Impact fees are used to fund specific improvements in facilities or capital equipment. The fee is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI). The index change for the 12 months ending December 31 of the previous year is used to make adjustments effective May 1 of each year. The impact fee is subject to review by the County Council at least every six (6) years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected.

On August 18, 2011 County Council adopted a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes reserves for future station renovations.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	100	200
Permits, Fees, Special Assessments	2,200	3,000
Subtotal Current Revenues	\$2,300	\$3,200
Non-Current Revenues		
Non-Revenues	16,031	26,362
Subtotal Non-Current Revenues	\$16,031	\$26,362
Total Revenues	\$18,331	\$29,562
Less Operating Transfers	0	0
Total Operating Revenues	\$18,331	\$29,562
<u>Expenditures</u>		
Reserves	18,331	29,562
Total Expenditures	\$18,331	\$29,562
Less Operating Transfers	0	0
Total Operating Expenditures	\$18,331	\$29,562
Net Revenues Less Expenditures	\$0	\$0

Fire Impact Fees-Zone 1 (Northeast) Fund - 151

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	390	100	250	200
Total Miscellaneous Revenues	\$390	\$100	\$250	\$200
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	(97)	200	0	0
Fire Impact Fees-Residential	2,523	2,000	3,500	3,000
Total Permits, Fees, Special Assessments	\$2,426	\$2,200	\$3,500	\$3,000
Subtotal Current Revenues	\$2,816	\$2,300	\$3,750	\$3,200
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	16,031	44,737	26,362
Total Non-Revenues	\$0	\$16,031	\$44,737	\$26,362
Subtotal Non-Current Revenues	\$0	\$16,031	\$44,737	\$26,362
Total Fund Revenues	\$2,816	\$18,331	\$48,487	\$29,562
Expenditure Detail				
Fire Services				
Fire Impact Fees - Zone 1	0	18,331	22,125	29,562
Overflow Parking at Fire Services Institute	20,593	0	0	0
Total Fire Services	\$20,593	\$18,331	\$22,125	\$29,562
Total Fund Expenditures	\$20,593	\$18,331	\$22,125	\$29,562

Fire Impact Fees-Zone 2 (Southeast) Fund - 152

Summary: The Fire/Impact Fees were established by ordinance in 1989, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fees apply to both residential and commercial properties. Impact fees are used to fund specific improvements in facilities or capital equipment. The fee is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI). The index change for the 12 months ending December 31 of the previous year is used to make adjustments effective May 1 of each year. The impact fee is subject to review by the County Council at least every six (6) years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected.

August 18, 2011 County Council adopted a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes reserves for future station renovations.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	100	100
Permits, Fees, Special Assessments	760	1,200
Subtotal Current Revenues	\$860	\$1,300
Non-Current Revenues		
Non-Revenues	10,191	19,206
Subtotal Non-Current Revenues	\$10,191	\$19,206
Total Revenues	\$11,051	\$20,506
Less Operating Transfers	0	0
Total Operating Revenues	\$11,051	\$20,506
<u>Expenditures</u>		
Reserves	11,051	20,506
Total Expenditures	\$11,051	\$20,506
Less Operating Transfers	0	0
Total Operating Expenditures	\$11,051	\$20,506
Net Revenues Less Expenditures	\$0	\$0

Fire Impact Fees-Zone 2 (Southeast) Fund - 152

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	358	100	200	100
Total Miscellaneous Revenues	\$358	\$100	\$200	\$100
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	572	10	200	200
Fire Impact Fees-Residential	1,585	750	1,000	1,000
Total Permits, Fees, Special Assessments	\$2,157	\$760	\$1,200	\$1,200
Subtotal Current Revenues	\$2,515	\$860	\$1,400	\$1,300
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	10,191	39,931	19,206
Total Non-Revenues	\$0	\$10,191	\$39,931	\$19,206
Subtotal Non-Current Revenues	\$0	\$10,191	\$39,931	\$19,206
Total Fund Revenues	\$2,515	\$11,051	\$41,331	\$20,506
Expenditure Detail				
Fire Services				
Fire Impact Fees - Zone 2	0	11,051	22,125	20,506
Overflow Parking at Fire Services Institute	20,593	0	0	0
Total Fire Services	\$20,593	\$11,051	\$22,125	\$20,506
Total Fund Expenditures	\$20,593	\$11,051	\$22,125	\$20,506

Fire Impact Fees-Zone 3 (Southwest) Fund - 153

Summary: The Fire/Impact Fees were established by ordinance in 1989, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fees apply to both residential and commercial properties. Impact fees are used to fund specific improvements in facilities or capital equipment. The fee is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI). The index change for the 12 months ending December 31 of the previous year is used to make adjustments effective May 1 of each year. The impact fee is subject to review by the County Council at least every six (6) years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected.

August 18, 2011 County Council adopted a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes reserves for future station renovations.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	300	1,000
Permits, Fees, Special Assessments	4,010	10,000
Subtotal Current Revenues	\$4,310	\$11,000
Non-Current Revenues		
Non-Revenues	272,647	282,343
Subtotal Non-Current Revenues	\$272,647	\$282,343
Total Revenues	\$276,957	\$293,343
Less Operating Transfers	0	0
Total Operating Revenues	\$276,957	\$293,343
<u>Expenditures</u>		
Reserves	276,957	293,343
Total Expenditures	\$276,957	\$293,343
Less Operating Transfers	0	0
Total Operating Expenditures	\$276,957	\$293,343
Net Revenues Less Expenditures	\$0	\$0

Fire Impact Fees-Zone 3 (Southwest) Fund - 153

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,937	300	1,000	1,000
Total Miscellaneous Revenues	\$1,937	\$300	\$1,000	\$1,000
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	0	10	0	0
Fire Impact Fees-Residential	2,900	4,000	7,500	10,000
Total Permits, Fees, Special Assessments	\$2,900	\$4,010	\$7,500	\$10,000
Subtotal Current Revenues	\$4,837	\$4,310	\$8,500	\$11,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	272,647	295,968	282,343
Total Non-Revenues	\$0	\$272,647	\$295,968	\$282,343
Subtotal Non-Current Revenues	\$0	\$272,647	\$295,968	\$282,343
Total Fund Revenues	\$4,837	\$276,957	\$304,468	\$293,343
Expenditure Detail				
Fire Services				
Fire Impact Fees - Zone 3	0	276,957	22,125	293,343
Overflow Parking at Fire Services Institute	20,593	0	0	0
Total Fire Services	\$20,593	\$276,957	\$22,125	\$293,343
Total Fund Expenditures	\$20,593	\$276,957	\$22,125	\$293,343

Fire Impact Fees-Zone 4 (Northwest) Fund - 154

Summary: The Fire/Impact Fees were established by ordinance in 1989, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fees apply to both residential and commercial properties. Impact fees are used to fund specific improvements in facilities or capital equipment. The fee is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI). The index change for the 12 months ending December 31 of the previous year is used to make adjustments effective May 1 of each year. The impact fee is subject to review by the County Council at least every six (6) years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected.

August 18, 2011 County Council adopted a temporary suspension of impact fees to residential construction. These impact fees were reestablished incrementally beginning July 1, 2013 and will be collected in full beginning July 1, 2015.

The FY2014-15 budget includes reserves for future station renovations.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	660	900
Permits, Fees, Special Assessments	2,200	4,010
Subtotal Current Revenues	\$2,860	\$4,910
Non-Current Revenues		
Non-Revenues	141,361	152,059
Subtotal Non-Current Revenues	\$141,361	\$152,059
Total Revenues	\$144,221	\$156,969
Less Operating Transfers	0	0
Total Operating Revenues	\$144,221	\$156,969
<u>Expenditures</u>		
Reserves	144,221	156,969
Total Expenditures	\$144,221	\$156,969
Less Operating Transfers	0	0
Total Operating Expenditures	\$144,221	\$156,969
Net Revenues Less Expenditures	\$0	\$0

Fire Impact Fees-Zone 4 (Northwest) Fund - 154

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,154	660	660	900
Total Miscellaneous Revenues	\$1,154	\$660	\$660	\$900
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	22	200	10	10
Fire Impact Fees-Residential	5,195	2,000	3,500	4,000
Total Permits, Fees, Special Assessments	\$5,217	\$2,200	\$3,510	\$4,010
Subtotal Current Revenues	\$6,371	\$2,860	\$4,170	\$4,910
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	141,361	170,014	152,059
Total Non-Revenues	\$0	\$141,361	\$170,014	\$152,059
Subtotal Non-Current Revenues	\$0	\$141,361	\$170,014	\$152,059
Total Fund Revenues	\$6,371	\$144,221	\$174,184	\$156,969
Expenditure Detail				
Fire Services				
Fire Impact Fees - Zone 4	0	144,221	22,125	156,969
Overflow Parking at Fire Services Institute	20,593	0	0	0
Total Fire Services	\$20,593	\$144,221	\$22,125	\$156,969
Total Fund Expenditures	\$20,593	\$144,221	\$22,125	\$156,969

Silver Sands/Bethune Beach MSD Fund - 157

Summary: The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. Municipal services provided within the District are determined by the Volusia County Council and funded through the levy of a millage as authorized by the constitution and statutory law. The FY2014-15 proposed millage is 0.0150 mills.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	9,891	10,551
Miscellaneous Revenues	40	13
Subtotal Current Revenues	\$9,931	\$10,564
 Non-Current Revenues		
Non-Revenues	4,455	3,769
Subtotal Non-Current Revenues	\$4,455	\$3,769
Total Revenues	\$14,386	\$14,333
 Less Operating Transfers	0	0
Total Operating Revenues	\$14,386	\$14,333
 <u>Expenditures</u>		
Operating Expenses	14,386	14,333
Total Expenditures	\$14,386	\$14,333
 Less Operating Transfers	0	0
Total Operating Expenditures	\$14,386	\$14,333
 Net Revenues Less Expenditures	\$0	\$0

Silver Sands/Bethune Beach MSD Fund - 157

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	9,936	9,891	10,000	10,551
Ad Valorem Taxes-Delinquent	(8)	0	0	0
Total Taxes	\$9,928	\$9,891	\$10,000	\$10,551
Miscellaneous Revenues				
Interest Income	0	0	5	0
Investment Income	32	40	18	13
Total Miscellaneous Revenues	\$32	\$40	\$23	\$13
Subtotal Current Revenues	\$9,960	\$9,931	\$10,023	\$10,564
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	3,600	4,018	4,018	2,292
Appropriated Fund Balance	0	437	1,630	1,477
Total Non-Revenues	\$3,600	\$4,455	\$5,648	\$3,769
Subtotal Non-Current Revenues	\$3,600	\$4,455	\$5,648	\$3,769
Total Fund Revenues	\$13,560	\$14,386	\$15,671	\$14,333
Expenditure Detail				
Non-Departmental				
Silver Sands/Bethune Beach MSD	14,269	14,386	14,194	14,333
Total Non-Departmental	\$14,269	\$14,386	\$14,194	\$14,333
Total Fund Expenditures	\$14,269	\$14,386	\$14,194	\$14,333

Gemini Springs Endowment Fund - 158

Summary: Gemini Springs Endowment Fund received an initial check dated September 6, 2002 in the amount of \$100,000 from the St. John's River Water Management District. The funds are to provide security and maintenance assistance for the trail connecting Lake Monroe Park and Gemini Springs Park.

FY2014-15 budget includes \$85,781 carry forward funding from FY2013-14 for unspent funds.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	600	598
Subtotal Current Revenues	\$600	\$598
Non-Current Revenues		
Non-Revenues	90,200	85,781
Subtotal Non-Current Revenues	\$90,200	\$85,781
Total Revenues	\$90,800	\$86,379
Less Operating Transfers	0	0
Total Operating Revenues	\$90,800	\$86,379
<u>Expenditures</u>		
Operating Expenses	5,000	5,000
Reserves	85,800	81,379
Total Expenditures	\$90,800	\$86,379
Less Operating Transfers	0	0
Total Operating Expenditures	\$90,800	\$86,379
Net Revenues Less Expenditures	\$0	\$0

Gemini Springs Endowment Fund - 158

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	581	600	600	598
Total Miscellaneous Revenues	\$581	\$600	\$600	\$598
Subtotal Current Revenues	\$581	\$600	\$600	\$598
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	90,200	90,181	85,781
Total Non-Revenues	\$0	\$90,200	\$90,181	\$85,781
Subtotal Non-Current Revenues	\$0	\$90,200	\$90,181	\$85,781
Total Fund Revenues	\$581	\$90,800	\$90,781	\$86,379
Expenditure Detail				
Parks Recreation & Culture				
Gemini Springs Endowment	5,000	90,800	5,000	86,379
Total Parks Recreation & Culture	\$5,000	\$90,800	\$5,000	\$86,379
Total Fund Expenditures	\$5,000	\$90,800	\$5,000	\$86,379

Stormwater Utility Fund - 159

Summary: The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater fee was originally assessed in FY1993-94, as established by Ordinance 92-89. The full stormwater authorization is contained in County Code Chapter 122, Article IV. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU). The fee was revised in 2005 to be \$72 per year per ERU. The fee is to fund the stormwater management system which is designed to control discharges from rainfall and runoff, to collect, store, treat or reuse water to prevent or reduce flooding, environmental degradation and water pollution. Annexation proposals have surfaced in FY2013-14 and are anticipated to continue in FY2014-15 which if realized would result in reduced stormwater revenue for the County.

The Capital Improvements program for FY2014-15 includes, among other things, \$200,000 for the acquisition of flood-prone land, \$630,000 for Local Projects, \$300,000 for improvements at North Peninsula, \$450,000 for engineering and drainage improvements at Wilbur by the Sea, and \$100,000 for the construction of a retention pond at Rio Way. In addition to these Capital Projects, \$5.0M is held in Reserves for the purchase of flood-prone properties and the construction of countywide retention ponds and drainage improvements to address flooding and water quality issues.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Charges for Services		30,000
Miscellaneous Revenues	45,000	45,000
Permits, Fees, Special Assessments	4,490,000	4,500,000
Subtotal Current Revenues	\$4,535,000	\$4,575,000
Non-Current Revenues		
Non-Revenues	5,364,364	5,359,336
Subtotal Non-Current Revenues	\$5,364,364	\$5,359,336
Total Revenues	\$9,899,364	\$9,934,336
Less Operating Transfers	72,227	72,228
Total Operating Revenues	\$9,827,137	\$9,862,108
<u>Expenditures</u>		
Personal Services	2,725,627	2,810,694
Operating Expenses	1,704,620	1,720,194
Reimbursements	(2,205,000)	(2,205,000)
Capital Outlay	550,087	573,000
Capital Improvements	1,870,000	1,920,000
Interfund Transfers	72,227	72,228
Reserves	5,181,803	5,043,220
Total Expenditures	\$9,899,364	\$9,934,336
Less Operating Transfers	72,227	72,228
Total Operating Expenditures	\$9,827,137	\$9,862,108
Net Revenues Less Expenditures	\$0	\$0

Stormwater Utility Fund - 159

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Charges for Labor	36,712	0	30,000	30,000
Total Charges for Services	\$36,712	\$0	\$30,000	\$30,000
Miscellaneous Revenues				
Investment Income	45,694	45,000	45,000	45,000
Other Reimbursements	20	0	0	0
Sale-Surplus Furn/Fixtr/Equipment	18,513	0	0	0
Total Miscellaneous Revenues	\$64,227	\$45,000	\$45,000	\$45,000
Permits, Fees, Special Assessments				
Special Assessment Stormwater	4,529,103	4,490,000	4,500,000	4,500,000
Total Permits, Fees, Special Assessments	\$4,529,103	\$4,490,000	\$4,500,000	\$4,500,000
Subtotal Current Revenues	\$4,630,042	\$4,535,000	\$4,575,000	\$4,575,000
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	38,243	0	0	0
Appropriated Fund Balance	0	5,364,364	5,347,179	5,359,336
Total Non-Revenues	\$38,243	\$5,364,364	\$5,347,179	\$5,359,336
Subtotal Non-Current Revenues	\$38,243	\$5,364,364	\$5,347,179	\$5,359,336
Total Fund Revenues	\$4,668,285	\$9,899,364	\$9,922,179	\$9,934,336
Expenditure Detail				
General Government				
Non-Departmental (Revenues)	0	0	72,227	0
Total General Government	\$0	\$0	\$72,227	\$0
Stormwater				
Appropriated Reserves	0	5,109,576	0	4,970,992
Daytona Pk Est SW Mstr Plan	40,830	0	0	0
Drainage Task Team	1,928,273	3,019,788	3,083,171	3,143,344
Local Projects	700,223	600,000	600,000	630,000
Massachusetts/Voorhis	0	0	0	100,000
NPDES	49,245	30,000	30,000	30,000
N Peninsula SW Impr PhI	382,390	400,000	370,000	300,000
Rio Way	10,961	100,000	285,200	100,000
TMDL	89,363	290,000	122,245	110,000
Volusia Retention Pond	0	100,000	0	100,000
Wilbur by the Sea	0	250,000	0	450,000
Total Stormwater	\$3,201,285	\$9,899,364	\$4,490,616	\$9,934,336
Total Fund Expenditures	\$3,201,285	\$9,899,364	\$4,562,843	\$9,934,336

Volusia ECHO Fund - 160

Summary: On November 7, 2000 voters elected to levy up to .2 mill of ad valorem tax for 20 years to create the ECHO program and the issuance of \$40,000,000 Limited Tax General Obligation Bonds payable from the tax levy for financing. The ECHO program provides funding for Educational, Cultural, Historical and Outdoor (ECHO) recreation capital projects. Non-profit and municipal organizations within the County's boundaries as well as the County are eligible to apply for grant funding to assist with acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria (ECHO) of the program.

The FY2014-15 tax rate is proposed at the 0.2 mills approved by the voters. On June 3, 2004, the County Council approved allocation of \$1 million dollars of ECHO funds each year for the countywide Master Trail Program for the remaining life of the ECHO program which is transferred to the Trails Capital Fund 328.

Grants and Aids are budgeted revenues less CRA payments and annual allocation for trails. Specific projects are approved by the County Council on an annual basis.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	4,672,670	4,946,442
Intergovernmental Revenues	1,000	0
Miscellaneous Revenues	97,500	97,050
Subtotal Current Revenues	\$4,771,170	\$5,043,492
Non-Current Revenues		
Non-Revenues	8,000,496	11,259,348
Subtotal Non-Current Revenues	\$8,000,496	\$11,259,348
Total Revenues	\$12,771,666	\$16,302,840
Less Operating Transfers	0	55,415
Total Operating Revenues	\$12,771,666	\$16,247,425
<u>Expenditures</u>		
Grants and Aids	3,621,170	8,781,673
Interfund Transfers	3,876,858	2,094,675
Reserves	5,273,638	5,426,492
Total Expenditures	\$12,771,666	\$16,302,840
Less Operating Transfers	0	55,415
Total Operating Expenditures	\$12,771,666	\$16,247,425
Net Revenues Less Expenditures	\$0	\$0

Volusia ECHO Fund - 160

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	4,550,727	4,657,670	4,657,670	4,931,442
Ad Valorem Taxes-Delinquent	22,360	15,000	8,000	15,000
Total Taxes	\$4,573,087	\$4,672,670	\$4,665,670	\$4,946,442
Intergovernmental Revenues				
Payment in Lieu of Taxes	717	1,000	0	0
Total Intergovernmental Revenues	\$717	\$1,000	\$0	\$0
Miscellaneous Revenues				
Interest Income	57	500	50	50
Investment Income	88,703	97,000	97,000	97,000
Total Miscellaneous Revenues	\$88,760	\$97,500	\$97,050	\$97,050
Subtotal Current Revenues	\$4,662,564	\$4,771,170	\$4,762,720	\$5,043,492
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	8,000,496	11,678,671	11,259,348
Total Non-Revenues	\$0	\$8,000,496	\$11,678,671	\$11,259,348
Subtotal Non-Current Revenues	\$0	\$8,000,496	\$11,678,671	\$11,259,348
Total Fund Revenues	\$4,662,564	\$12,771,666	\$16,441,391	\$16,302,840
Expenditure Detail				
Parks Recreation & Culture				
ECHO Programs FY 2006-07	0	442,188	442,188	0
ECHO Programs FY 2007-08	748,974	0	0	0
ECHO Programs FY 2008-09	1,607,353	1,475,210	435,950	1,039,260
ECHO Programs FY 2009-10	759,302	0	671,582	1,081,853
ECHO Programs FY 2011-12	723,209	0	1,170,896	770,978
ECHO Programs FY 2012-13	1,745,186	959,460	1,111,427	0
ECHO Programs FY 2013-14	0	9,894,808	1,350,000	3,090,765
ECHO Programs FY 2014-15	0	0	0	10,319,984
Total Parks Recreation & Culture	\$5,584,024	\$12,771,666	\$5,182,043	\$16,302,840
Total Fund Expenditures	\$5,584,024	\$12,771,666	\$5,182,043	\$16,302,840

Volusia Forever Fund - 161

Summary: In 2000 the voters elected to levy up to .2 mill of ad valorem tax for 20 years to create the Volusia Forever program to purchase endangered lands and permit the issuance of \$40,000,000 Limited Tax General Obligation Bonds payable from the tax levy. In conjunction with acquisition partners, 38,000 acres have been protected through the program. Ten percent (10%) of Volusia Forever annual revenue is dedicated to support land management efforts to include forestry and wildlife management and trails for public access. Millage rates are established, first to meet the bonded debt service obligations, and second to fund current projects and land management operating expenses. The FY2014-15 millage to meet the debt service requirements of the Limited Tax General Obligation Bonds, Series 2005 (Fund 261) is 0.1373 and 0.0627 mills for operating costs which is allocated to this fund, for a total millage of 0.2000.

In FY2010-11 the County purchased 4,806 acres for the Deep Creek Preserve using a combination of Water & Sewer Utilities funds, Volusia Forever funds and an interfund loan from the General Fund of \$11,587,047. This interfund loan is repaid in annual installments through Volusia Forever tax revenues, with final payment in FY2020-21.

The Barberville Mitigation Tract is 386 acres of the 1,400 acre Barberville property that is permitted by the St. John's River Water Management District (SJRWMD) and the U.S. Army Corps of Engineers as a mitigation bank. Private and public entities may purchase mitigation credits to offset impacts to wetlands from development and other activities.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	1,273,873	1,546,007
Charges for Services	100,000	275,000
Miscellaneous Revenues	84,900	96,055
Subtotal Current Revenues	\$1,458,773	\$1,917,062
Non-Current Revenues		
Non-Revenues	5,120,055	5,784,717
Subtotal Non-Current Revenues	\$5,120,055	\$5,784,717
Total Revenues	\$6,578,828	\$7,701,779
Less Operating Transfers	645,607	790,038
Total Operating Revenues	\$5,933,221	\$6,911,741
<u>Expenditures</u>		
Personal Services	232,539	237,832
Operating Expenses	1,033,356	1,023,240
Capital Outlay	0	17,000
Grants and Aids	449,707	484,046
Interfund Transfers	645,607	790,038
Reserves	4,217,619	5,149,623
Total Expenditures	\$6,578,828	\$7,701,779
Less Operating Transfers	645,607	790,038
Total Operating Expenditures	\$5,933,221	\$6,911,741
Net Revenues Less Expenditures	\$0	\$0

Volusia Forever Fund - 161

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	1,165,864	1,273,873	1,273,873	1,546,007
Ad Valorem Taxes-Delinquent	7,893	0	2,000	0
Total Taxes	\$1,173,757	\$1,273,873	\$1,275,873	\$1,546,007
Intergovernmental Revenues				
Charges for Services				
Land Management Fees	136,287	100,000	275,000	275,000
Total Charges for Services	\$136,287	\$100,000	\$275,000	\$275,000
Miscellaneous Revenues				
Interest Income	15	0	0	0
Investment Income	33,304	33,000	40,000	40,000
Land Rentals	67,295	51,900	56,055	56,055
Miscellaneous Revenue	(150)	0	0	0
Total Miscellaneous Revenues	\$100,464	\$84,900	\$96,055	\$96,055
Subtotal Current Revenues	\$1,410,508	\$1,458,773	\$1,646,928	\$1,917,062
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	2,780	0	0	24,362
Appropriated Fund Balance	0	5,120,055	5,289,370	5,760,355
Total Non-Revenues	\$2,780	\$5,120,055	\$5,289,370	\$5,784,717
Subtotal Non-Current Revenues	\$2,780	\$5,120,055	\$5,289,370	\$5,784,717
Total Fund Revenues	\$1,413,288	\$6,578,828	\$6,936,298	\$7,701,779
Expenditure Detail				
Environmental Management				
10% Land Management Services	441,950	4,844,767	487,204	5,788,948
Barberville Mitigation Tract	0	638,747	0	638,747
Forever Programs	38,787	1,095,314	688,739	1,274,084
Hicks Trust	12,646	0	0	0
Total Environmental Management	\$493,383	\$6,578,828	\$1,175,943	\$7,701,779
Total Fund Expenditures	\$493,383	\$6,578,828	\$1,175,943	\$7,701,779

Law Enforcement Trust Fund - 170

Summary: Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S. local boards of county commissioners or the governing body of a municipality can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest earned is to be used only for law enforcement purposes. Fund balance in this account is derived from prior year activities.

Upon request by the Sheriff to the County Council, these funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal grants; or for such other law enforcement purposes as the council deems appropriate, but shall not be a source of revenue to meet normal operating needs of the law enforcement agency. Reserves will be used for the purchase of investigative equipment.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	22,000	24,000
Subtotal Current Revenues	\$22,000	\$24,000
Non-Current Revenues		
Non-Revenues	377,344	1,291,049
Subtotal Non-Current Revenues	\$377,344	\$1,291,049
Total Revenues	\$399,344	\$1,315,049
Less Operating Transfers	0	0
Total Operating Revenues	\$399,344	\$1,315,049
<u>Expenditures</u>		
Operating Expenses	288,575	535,000
Capital Outlay	0	25,000
Interfund Transfers	37,398	0
Reserves	73,371	755,049
Total Expenditures	\$399,344	\$1,315,049
Less Operating Transfers	0	0
Total Operating Expenditures	\$399,344	\$1,315,049
Net Revenues Less Expenditures	\$0	\$0

Law Enforcement Trust Fund - 170

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,001	2,000	4,000	4,000
Sale-Surplus Furn/Fixtr/Equipment	41,233	20,000	35,000	20,000
Total Miscellaneous Revenues	\$43,234	\$22,000	\$39,000	\$24,000
Subtotal Current Revenues	\$43,234	\$22,000	\$39,000	\$24,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	49,938	188,014	971,049
Confiscated Property Trust Rev	222,378	312,398	1,065,329	300,000
Awarded Evidence Funds	80,529	15,008	20,000	20,000
Total Non-Revenues	\$302,907	\$377,344	\$1,273,343	\$1,291,049
Subtotal Non-Current Revenues	\$302,907	\$377,344	\$1,273,343	\$1,291,049
Total Fund Revenues	\$346,141	\$399,344	\$1,312,343	\$1,315,049
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	221,058	399,344	341,294	1,315,049
Total Office of the Sheriff	\$221,058	\$399,344	\$341,294	\$1,315,049
Total Fund Expenditures	\$221,058	\$399,344	\$341,294	\$1,315,049

Beach Enforcement Trust Fund - 171

Summary: Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S. local boards of county commissioners or the governing body of a municipality can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest earned are to be used only for law enforcement purposes.

Upon request by the Division of Beach Safety to the County Council, these funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal grants; or for such other law enforcement purposes as the council deems appropriate, but shall not be a source of revenue to meet normal operating needs of the law enforcement agency.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	120	120
Subtotal Current Revenues	\$120	\$120
Non-Current Revenues		
Non-Revenues	22,339	20,463
Subtotal Non-Current Revenues	\$22,339	\$20,463
Total Revenues	\$22,459	\$20,583
Less Operating Transfers	0	0
Total Operating Revenues	\$22,459	\$20,583
<u>Expenditures</u>		
Reserves	22,459	20,583
Total Expenditures	\$22,459	\$20,583
Less Operating Transfers	0	0
Total Operating Expenditures	\$22,459	\$20,583
Net Revenues Less Expenditures	\$0	\$0

Beach Enforcement Trust Fund - 171

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	124	120	120	120
Total Miscellaneous Revenues	\$124	\$120	\$120	\$120
Subtotal Current Revenues	\$124	\$120	\$120	\$120
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	21,339	20,343	20,463
Awarded Evidence Funds	0	1,000	0	0
Total Non-Revenues	\$0	\$22,339	\$20,343	\$20,463
Subtotal Non-Current Revenues	\$0	\$22,339	\$20,343	\$20,463
Total Fund Revenues	\$124	\$22,459	\$20,463	\$20,583
Expenditure Detail				
Beach Safety				
Trust Accounts	0	22,459	0	20,583
Total Beach Safety	\$0	\$22,459	\$0	\$20,583
Total Fund Expenditures	\$0	\$22,459	\$0	\$20,583

Federal Forfeiture Sharing Justice Fund - 172

Summary: Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S. local boards of county commissioners or the governing body of a municipality can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest earned are to be used only for law enforcement purposes.

These funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal grants; or for such other law enforcement purposes, but shall not be a source of revenue to meet normal operating needs of the law enforcement agency.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	4,000	4,000
Subtotal Current Revenues	\$4,000	\$4,000
Non-Current Revenues		
Non-Revenues	510,071	281,473
Subtotal Non-Current Revenues	\$510,071	\$281,473
Total Revenues	\$514,071	\$285,473
Less Operating Transfers	0	0
Total Operating Revenues	\$514,071	\$285,473
<u>Expenditures</u>		
Operating Expenses	174,071	54,000
Capital Outlay	0	50,000
Capital Improvements	200,000	0
Reserves	140,000	181,473
Total Expenditures	\$514,071	\$285,473
Less Operating Transfers	0	0
Total Operating Expenditures	\$514,071	\$285,473
Net Revenues Less Expenditures	\$0	\$0

Federal Forfeiture Sharing Justice Fund - 172

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3,791	4,000	3,000	4,000
Total Miscellaneous Revenues	\$3,791	\$4,000	\$3,000	\$4,000
Subtotal Current Revenues	\$3,791	\$4,000	\$3,000	\$4,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	310,071	473,634	181,473
Justice-Confiscated Property	228,614	200,000	100,000	100,000
Total Non-Revenues	\$228,614	\$510,071	\$573,634	\$281,473
Subtotal Non-Current Revenues	\$228,614	\$510,071	\$573,634	\$281,473
Total Fund Revenues	\$232,405	\$514,071	\$576,634	\$285,473
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	418,535	514,071	395,161	285,473
Total Office of the Sheriff	\$418,535	\$514,071	\$395,161	\$285,473
Total Fund Expenditures	\$418,535	\$514,071	\$395,161	\$285,473

Federal Forfeiture Sharing Treasury Fund - 173

Summary: Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S. local boards of county commissioners or the governing body of a municipality can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest earned are to be used only for law enforcement purposes.

These funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal grants; or for such other law enforcement purposes, but shall not be a source of revenue to meet normal operating needs of the law enforcement agency.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	400	100
Subtotal Current Revenues	\$400	\$100
Non-Current Revenues		
Non-Revenues	78,365	1,697
Subtotal Non-Current Revenues	\$78,365	\$1,697
Total Revenues	\$78,765	\$1,797
Less Operating Transfers	0	0
Total Operating Revenues	\$78,765	\$1,797
<u>Expenditures</u>		
Operating Expenses	78,765	1,797
Total Expenditures	\$78,765	\$1,797
Less Operating Transfers	0	0
Total Operating Expenditures	\$78,765	\$1,797
Net Revenues Less Expenditures	\$0	\$0

Federal Forfeiture Sharing Treasury Fund - 173

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	486	400	400	100
Total Miscellaneous Revenues	\$486	\$400	\$400	\$100
Subtotal Current Revenues	\$486	\$400	\$400	\$100
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	78,365	80,062	1,697
Treasury-Confiscated Property	595	0	0	0
Total Non-Revenues	\$595	\$78,365	\$80,062	\$1,697
Subtotal Non-Current Revenues	\$595	\$78,365	\$80,062	\$1,697
Total Fund Revenues	\$1,081	\$78,765	\$80,462	\$1,797
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	0	78,765	78,765	1,797
Total Office of the Sheriff	\$0	\$78,765	\$78,765	\$1,797
Total Fund Expenditures	\$0	\$78,765	\$78,765	\$1,797

Waste Collection Fund - 440

Summary: Volusia County established the Waste Collection fund to account for collection services and mechanisms for the implementation of solid waste and recycling programs. The unincorporated residential collection non-ad valorem special assessment is billed annually on citizens' property tax bill. On August 6, 2009, the County Council approved a rate cap of \$240, as authorized per 197.3632(6) F.S. and set the rate at \$190. The FY2014-15 special assessment rate remains at \$190 and provides for garbage collection, yard waste collection and recycling collection.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	170,000	145,000
Permits, Fees, Special Assessments	8,308,709	8,297,819
Subtotal Current Revenues	\$8,478,709	\$8,442,819
Non-Current Revenues		
Non-Revenues	1,459,131	1,723,098
Subtotal Non-Current Revenues	\$1,459,131	\$1,723,098
Total Revenues	\$9,937,840	\$10,165,917
Less Operating Transfers	0	0
Total Operating Revenues	\$9,937,840	\$10,165,917
<u>Expenditures</u>		
Personal Services	125,980	130,396
Operating Expenses	8,162,698	8,170,295
Reserves	1,649,162	1,865,226
Total Expenditures	\$9,937,840	\$10,165,917
Less Operating Transfers	0	0
Total Operating Expenditures	\$9,937,840	\$10,165,917
Net Revenues Less Expenditures	\$0	\$0

Waste Collection Fund - 440

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	22,668	25,000	24,410	22,000
Sale of Recyclables	98,232	100,000	85,000	63,000
Sales-Fuels, Materials, Supplies	84,497	45,000	63,067	60,000
Total Miscellaneous Revenues	\$205,397	\$170,000	\$172,477	\$145,000
Permits, Fees, Special Assessments				
Special Assessment Waste Collection	8,297,847	8,308,709	8,294,382	8,297,819
Total Permits, Fees, Special Assessments	\$8,297,847	\$8,308,709	\$8,294,382	\$8,297,819
Subtotal Current Revenues	\$8,503,244	\$8,478,709	\$8,466,859	\$8,442,819
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,459,131	1,533,508	1,723,098
Total Non-Revenues	\$0	\$1,459,131	\$1,533,508	\$1,723,098
Subtotal Non-Current Revenues	\$0	\$1,459,131	\$1,533,508	\$1,723,098
Total Fund Revenues	\$8,503,244	\$9,937,840	\$10,000,367	\$10,165,917
Expenditure Detail				
Solid Waste				
Collection	8,214,825	9,937,840	8,277,269	10,165,917
Total Solid Waste	\$8,214,825	\$9,937,840	\$8,277,269	\$10,165,917
Total Fund Expenditures	\$8,214,825	\$9,937,840	\$8,277,269	\$10,165,917

Solid Waste Fund - 450

Summary: The Solid Waste Division operates under the authority of F.S. 25.01, chapter 110, article IV, division 2, for municipal service districts and F.S. 403.706 for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. Landfill disposal fees are established by Council Resolution, disposal fees were last adjusted on April 10, 2003. Services provided include Class I (household garbage), Class III (construction and demolition) disposal, yard trash, and clean debris (recyclable). Public-private partnership programs include recycling, sludge processing, methane gas recovery to energy and other special wastes services that include household hazardous waste disposal and electronics and fluorescent bulb recycling.

Capital improvement request for FY2014-15 include \$200,000 for engineering and design work for administrative offices, \$640,000 for the construction of the Citizen's Convenience Center, and to ensure future capacity the division is requesting \$3,840,000 for the development and expansion of the North Cell at Tomoka Farms Road Landfill (11 acres).

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	360,000	360,000
Charges for Services	12,500,000	12,950,000
Miscellaneous Revenues	450,300	429,300
Permits, Fees, Special Assessments	12,000	12,000
Subtotal Current Revenues	\$13,322,300	\$13,751,300
Non-Current Revenues		
Non-Revenues	12,983,391	13,041,492
Subtotal Non-Current Revenues	\$12,983,391	\$13,041,492
Total Revenues	\$26,305,691	\$26,792,792
Less Operating Transfers	0	0
Total Operating Revenues	\$26,305,691	\$26,792,792
<u>Expenditures</u>		
Personal Services	3,580,298	3,907,884
Operating Expenses	8,584,241	7,834,290
Capital Outlay	2,319,984	1,673,650
Capital Improvements	715,000	4,720,000
Grants and Aids	250,000	250,000
Reserves	10,856,168	8,406,968
Total Expenditures	\$26,305,691	\$26,792,792
Less Operating Transfers	0	0
Total Operating Expenditures	\$26,305,691	\$26,792,792
Net Revenues Less Expenditures	\$0	\$0

Solid Waste Fund - 450

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Solid Waste Franchise Fee	368,184	360,000	360,000	360,000
Total Taxes	\$368,184	\$360,000	\$360,000	\$360,000
Charges for Services				
Landfill Charges	13,185,390	12,500,000	12,950,000	12,950,000
Total Charges for Services	\$13,185,390	\$12,500,000	\$12,950,000	\$12,950,000
Miscellaneous Revenues				
Interest Income	4,537	3,500	3,500	3,500
Investment Income	92,053	90,000	92,000	92,000
Late Charges	32,638	85,000	75,000	75,000
Miscellaneous Revenue	302	0	0	0
Other Reimbursements	1,800	1,800	1,800	1,800
Rent	40,000	48,000	28,000	0
Rent - Facilities	63,281	65,000	65,000	55,000
Sale Methane	80,029	50,000	50,000	50,000
Sales-Surplus Matls & Scrap	30,021	32,000	32,000	32,000
Sale-Surplus Furn/Fixtr/Equipment	38	75,000	120,000	120,000
Total Miscellaneous Revenues	\$344,699	\$450,300	\$467,300	\$429,300
Permits, Fees, Special Assessments				
Permit-Garbage Haul	11,570	12,000	12,000	12,000
Total Permits, Fees, Special Assessments	\$11,570	\$12,000	\$12,000	\$12,000
Judgements, Fines and Forfeitures				
Restitution	71	0	0	0
Unlicensed Contractors	82	0	0	0
Total Judgements, Fines and Forfeitures	\$153	\$0	\$0	\$0
Subtotal Current Revenues	\$13,909,996	\$13,322,300	\$13,789,300	\$13,751,300
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	47,257	0	0	0
Contributions	352	0	0	0
Appropriated Fund Balance	0	12,983,391	13,911,070	13,041,492
Total Non-Revenues	\$47,609	\$12,983,391	\$13,911,070	\$13,041,492
Subtotal Non-Current Revenues	\$47,609	\$12,983,391	\$13,911,070	\$13,041,492
Total Fund Revenues	\$13,957,605	\$26,305,691	\$27,700,370	\$26,792,792

Solid Waste Fund - 450

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure Detail				
Solid Waste				
Administration	1,091,446	1,357,222	1,066,743	1,294,709
Leachate Treatment	199,638	427,803	252,514	405,480
New Cell Construction	61,332	1,150,337	582,475	4,068,776
Plymouth Closure/Care	73,706	187,421	104,744	153,990
Recycling and Education	103,881	110,223	105,794	102,847
Special Waste	398,560	454,953	436,587	444,142
Tomoka Closure/Care	228,086	10,027,660	228,442	7,116,734
Tomoka Landfill	8,099,934	9,000,428	8,327,701	9,760,034
West Volusia Transfer Station	3,047,195	3,589,644	3,553,878	3,446,080
Total Solid Waste	\$13,303,778	\$26,305,691	\$14,658,878	\$26,792,792
Total Fund Expenditures	\$13,303,778	\$26,305,691	\$14,658,878	\$26,792,792

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Daytona Beach International Airport Fund - 451

Summary: Daytona Beach Municipal Airport became part of Volusia County government in 1969, as Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed the airport to Daytona Beach International Airport (DBIA). The operations are authorized under Chapter 18 of the Volusia County Code. The airport is served by two commercial airlines and seven rental car companies, providing passengers with premiere customer service, convenience and hassle-free travel. Airline fees, passenger fees and rental income generate the operating revenues for the airport. DBIA provides facilities and services to NASCAR, Embry-Riddle Aeronautical University and many other local industries. The terminal also contains space for meetings, banquets and many corporate events. DBIA has leases for land and buildings for hotel, restaurant, office, cargo, hangar, and industrial spaces on airport property. Capital Improvement projects are funded primarily through Federal Aviation Administration and Florida Department of Transportation grants and are appropriated via Council-adopted budget resolutions when the grants are awarded; local match is budgeted in reserves. Reserves include \$10M for revenue stabilization to maintain operations for two (2) years due to changes of carrier operation.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	2,486,650	2,691,585
Charges for Services	8,106,993	7,991,386
Miscellaneous Revenues	3,691,050	3,349,442
Permits, Fees, Special Assessments	80,482	68,842
Subtotal Current Revenues	\$14,365,175	\$14,101,255
Non-Current Revenues		
Non-Revenues	14,699,110	13,217,810
Subtotal Non-Current Revenues	\$14,699,110	\$13,217,810
Total Revenues	\$29,064,285	\$27,319,065
Less Operating Transfers	0	0
Total Operating Revenues	\$29,064,285	\$27,319,065
<u>Expenditures</u>		
Personal Services	3,196,290	3,065,839
Operating Expenses	6,234,729	5,876,691
Capital Outlay	112,516	61,110
Debt Service	3,854,173	3,851,091
Reserves	15,666,577	14,464,334
Total Expenditures	\$29,064,285	\$27,319,065
Less Operating Transfers	0	0
Total Operating Expenditures	\$29,064,285	\$27,319,065
Net Revenues Less Expenditures	\$0	\$0

Daytona Beach International Airport Fund - 451

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Federal Airport Aid	3,248,383	2,137,460	5,998,259	2,280,663
Payment in Lieu of Taxes	234,609	234,609	281,354	288,385
State Airport Aid	3,613,594	114,581	2,919,005	122,537
Total Intergovernmental Revenues	\$7,096,586	\$2,486,650	\$9,198,618	\$2,691,585
Charges for Services				
Airport-Airfield	597,060	534,450	565,000	565,000
Airport-Ground Handling Service Fee	597,179	616,144	611,929	611,928
Airport-Hangar Area	787,802	839,313	684,982	655,538
Airport-Passenger Facility Charge	1,191,752	1,320,000	1,334,761	1,334,761
Airport-Terminal-Airlines	1,474,046	1,516,952	1,516,951	1,516,951
Airport-Terminal-Concession	3,316,434	2,928,334	2,962,647	2,958,732
OC Concession-Beverages	912	800	900	900
Sales-Maps	1,846	1,000	1,000	1,000
Special Events	344,694	350,000	370,000	346,576
Total Charges for Services	\$8,311,725	\$8,106,993	\$8,048,170	\$7,991,386
Miscellaneous Revenues				
Airport-Air Cargo Building Rent	35,918	36,636	36,636	37,369
Airport-Apron Rent	223,260	223,260	223,260	223,260
Grant Related Reimbursements	4,000	0	0	0
Investment Income	72,829	165,000	92,320	95,000
Land Rentals	2,157,979	1,984,190	1,854,964	1,883,439
Miscellaneous Revenue	2	0	0	0
Other Contributions & Donation	0	50,000	0	0
Other Reimbursements	216,081	171,175	88,532	70,243
Rent	1,051,454	1,040,789	1,010,599	1,011,021
Sales-Fuels, Materials, Supplies	31,608	20,000	29,110	29,110
Total Miscellaneous Revenues	\$3,793,131	\$3,691,050	\$3,335,421	\$3,349,442
Permits, Fees, Special Assessments				
Special Assessment Stormwater	80,724	80,482	71,336	68,842
Total Permits, Fees, Special Assessments	\$80,724	\$80,482	\$71,336	\$68,842
Subtotal Current Revenues	\$19,282,166	\$14,365,175	\$20,653,545	\$14,101,255
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	29,188	0	0	0
Contributions	2,476	0	0	0
Appropriated Fund Balance	0	14,699,110	14,578,195	13,217,810
Total Non-Revenues	\$31,664	\$14,699,110	\$14,578,195	\$13,217,810
Subtotal Non-Current Revenues	\$31,664	\$14,699,110	\$14,578,195	\$13,217,810
Total Fund Revenues	\$19,313,830	\$29,064,285	\$35,231,740	\$27,319,065

Daytona Beach International Airport Fund - 451

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure Detail				
Airport				
Administration	1,917,669	1,672,683	1,781,726	1,605,800
Airfield Sign Lens Replacement	0	0	100,000	0
Air Service Development/Marketing	572,024	477,892	567,335	540,609
Apron Drainage Improvement	11,826	0	433,541	0
ARFF Relocation	88	0	500,155	0
Checked Baggage Screening Project	3,307,935	0	2,992,589	0
Concrete Joint Replacement On Terminal	19,306	0	350,084	0
Environmental Cleanup	0	0	61,237	0
Fuel Farm System	0	0	100,000	0
Ground Handling	638,430	589,631	593,351	615,400
International Services	152,748	200,710	248,959	159,773
Maintenance	2,368,694	3,599,256	2,985,213	3,055,173
Operations	1,078,419	1,095,879	1,194,037	1,147,136
Parking Lot Improvements	0	0	450,000	0
Perimeter Fence	64,582	0	261,545	0
Real Estate Development	0	0	0	53,000
Reserves/Transfers	0	15,666,577	22,282	14,464,334
Roof Replacement Grant	733,680	0	1,528,812	0
RSAT Cut over Taxiway	1,778,544	0	249,708	0
Rw 7L/25R Pavement/Electrical	32,695	0	0	0
Security	872,264	852,192	883,549	884,908
Taxiway November	0	0	22,000	0
Terminal Air Handlers	0	0	800,000	0
Terminal Emergency Generators	0	0	225,000	0
Terminal Security System - Phase 1	3,393,499	0	494,007	0
T-Hangar Const - ID#414434	43,397	0	0	0
Wildlife Mitigation	33	0	222,110	0
Total Airport	\$16,985,833	\$24,154,820	\$17,067,240	\$22,526,133
Debt Service				
Airport Capital Improvement Revenue Not	29,359	248,885	248,885	248,029
Airport Revenue Bonds 2000	1,294,489	2,835,800	2,835,800	2,835,300
Airport Revenue Bonds 2012	118,563	769,488	769,488	767,762
Total Debt Service	\$1,442,411	\$3,854,173	\$3,854,173	\$3,851,091
Fire Services				
Airport Fire	986,288	1,055,292	1,092,517	941,841
Total Fire Services	\$986,288	\$1,055,292	\$1,092,517	\$941,841
Total Fund Expenditures	\$19,414,532	\$29,064,285	\$22,013,930	\$27,319,065

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Volusia Transportation Authority Fund - 456

Summary: The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 which provides transportation to all urban areas of the county. VOTRAN also provides its Gold Service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use the fixed-route service. VOTRAN's fleet includes 52 revenue-producing fixed-route buses and 41 paratransit vehicles. Four Sunrail (commuter rail) feeder bus routes were started in FY2013-14 and are supported by increased funding from the Florida Department of Transportation as well as passenger fares.

This budget is funded through passenger fares, General Fund contribution, Federal Transit Administrations funds, and Florida Department of Transportation funds. Additional funds are derived from bus advertising and charges for services. VOTRAN's capital projects require no local funding and are appropriated when grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction.

The General Fund transfer is reduced from \$8.2 million to \$7.5 million due to increasing revenues from passenger fares and other charges for services.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	8,854,173	9,491,060
Charges for Services	3,148,009	3,462,391
Miscellaneous Revenues	43,000	37,000
Subtotal Current Revenues	\$12,045,182	\$12,990,451
Non-Current Revenues		
Non-Revenues	9,173,399	8,773,398
Subtotal Non-Current Revenues	\$9,173,399	\$8,773,398
Total Revenues	\$21,218,581	\$21,763,849
Less Operating Transfers	0	0
Total Operating Revenues	\$21,218,581	\$21,763,849
<u>Expenditures</u>		
Personal Services	12,440,114	13,016,989
Operating Expenses	8,778,467	8,729,860
Grants and Aids	0	17,000
Total Expenditures	\$21,218,581	\$21,763,849
Less Operating Transfers	0	0
Total Operating Expenditures	\$21,218,581	\$21,763,849
Net Revenues Less Expenditures	\$0	\$0

Volusia Transportation Authority Fund - 456

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Federal Urban Mass Transit	14,792,641	0	10,143,957	0
Other Fed Urban Mass Transit	0	4,903,753	4,848,677	5,004,198
State Mass Transit	3,198,881	3,950,420	3,950,420	4,486,862
Total Intergovernmental Revenues	\$17,991,522	\$8,854,173	\$18,943,054	\$9,491,060
Charges for Services				
Mass Transit Fares	3,008,359	2,741,943	2,735,943	2,981,809
Other Mass Transit-Advertising	326,884	255,000	265,000	342,516
Other Mass Transit-Concessions	96,111	110,000	110,000	72,000
Other Mass Transit-ID Cards	524	1,066	1,066	1,066
Transportation-Contracted	32,293	40,000	40,000	65,000
Total Charges for Services	\$3,464,171	\$3,148,009	\$3,152,009	\$3,462,391
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	8,227	10,000	0	0
Investment Income	(16,179)	25,000	0	25,000
Miscellaneous Revenue	70,901	0	26,066	7,000
Sale-Surplus Furn/Fixtr/Equipment	30	8,000	8,000	5,000
Total Miscellaneous Revenues	\$62,979	\$43,000	\$34,066	\$37,000
Subtotal Current Revenues	\$21,518,672	\$12,045,182	\$22,129,129	\$12,990,451
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	7,391,803	8,230,307	8,230,307	7,535,653
Appropriated Fund Balance	0	943,092	1,217,745	1,237,745
Total Non-Revenues	\$7,391,803	\$9,173,399	\$9,448,052	\$8,773,398
Subtotal Non-Current Revenues	\$7,391,803	\$9,173,399	\$9,448,052	\$8,773,398
Total Fund Revenues	\$28,910,475	\$21,218,581	\$31,577,181	\$21,763,849

Volusia Transportation Authority Fund - 456

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure Detail				
<u>Public Transportation</u>				
Administration	626,004	760,332	738,883	834,446
Capital Grant	10,611,013	0	10,143,957	0
Indirect Costs	1,911,163	1,983,868	1,937,385	2,060,403
New Smyrna Beach Service	245,703	307,356	283,482	302,172
Non-Vehicle Maintenance	648,211	673,610	679,224	765,262
Orlando Express	79,800	81,428	75,000	0
Paratransit Service	5,704,267	5,911,478	5,536,839	5,627,367
Public Transportation	6,758,262	7,895,544	7,339,314	8,032,814
Van Pool	130,333	150,457	150,457	131,397
Vehicle Maintenance	1,839,814	1,867,689	1,932,032	1,894,323
Westside Circulator	1,258,301	1,586,819	1,522,863	2,115,665
Total Public Transportation	\$29,812,871	\$21,218,581	\$30,339,436	\$21,763,849
Total Fund Expenditures	\$29,812,871	\$21,218,581	\$30,339,436	\$21,763,849

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Water and Sewer Utilities Fund - 457

Summary: Water and wastewater utilities are operated under the authority of Volusia County Code, Chapter 122, Articles II, III and V. The County operates 9 water and 12 wastewater treatment plants, 6 consecutive water systems, 118 lift stations and 2 reuse water systems providing water and wastewater service to unincorporated parts of the County and some areas in incorporated Volusia County. The department also maintains 9 water systems belonging to other agencies. The department currently owns and operates a citrus grove, a site approved by the Federal Department of Environmental Protection, for disposing reclaimed water. Water and Utilities will be converting the citrus operation to a pine tree operation that will meet the department's disposal needs beginning in FY2014-15, once approval has been received of the Consumptive Use Permit (CUP) modification. The County promotes education programs, rebates and vouchers to increase conservation, and works with the St. Johns Water Management District and other local utilities to address regional issues regarding water availability, use and treatment.

Revenues are generated through user fees, with large capital improvements financed through the State Revolving Fund program. Monthly water and sewer rates are adjusted annually based on changes in the Consumer Price Index (CPI) of July 1, from prior year, (CPI +1%). Reserves for Future Capital will provide funds for anticipated rehabilitation of existing infrastructure and alternative water supply projects to meet federal and state water quality and quantity standards in the coming years.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Charges for Services	13,995,900	13,989,920
Miscellaneous Revenues	427,500	428,500
Judgements, Fines and Forfeitures	1,000	500
Subtotal Current Revenues	\$14,424,400	\$14,418,920
Non-Current Revenues		
Non-Revenues	7,675,726	6,088,937
Subtotal Non-Current Revenues	\$7,675,726	\$6,088,937
Total Revenues	\$22,100,126	\$20,507,857
Less Operating Transfers	0	0
Total Operating Revenues	\$22,100,126	\$20,507,857
<u>Expenditures</u>		
Personal Services	3,355,906	3,456,304
Operating Expenses	6,108,066	7,897,832
Capital Outlay	511,500	298,000
Capital Improvements	8,300,701	4,315,701
Debt Service	2,381,487	2,544,690
Reserves	1,442,466	1,995,330
Total Expenditures	\$22,100,126	\$20,507,857
Less Operating Transfers	0	0
Total Operating Expenditures	\$22,100,126	\$20,507,857
Net Revenues Less Expenditures	\$0	\$0

Water and Sewer Utilities Fund - 457

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
SJRWMD Grants	0	0	928,117	0
Total Intergovernmental Revenues	\$0	\$0	\$928,117	\$0
Charges for Services				
Fire Line Availability Fee	81,621	77,980	75,000	77,000
Meter Disconnection Fee	145,796	100,000	150,000	120,000
Meter Installation	32,655	20,000	40,000	20,000
Other Charges for Services	51,931	0	0	0
Reclaimed Water Sales	535,950	562,940	480,626	562,940
Sewer-Capacity Reserve	(76,241)	5,000	0	0
Sewer C.I.A.C. Fees	128,994	35,000	65,000	35,000
Sewer Connection Fees	172,080	25,000	80,000	25,000
Sewer Sales	6,580,659	6,657,200	6,775,000	6,857,200
Water-Capacity Reserve	(91,643)	5,000	0	0
Water C.I.A.C. Fees	71,118	40,000	40,000	25,000
Water Connection Fees	75,166	40,000	40,000	40,000
Water Sales	5,724,534	6,427,780	5,750,000	6,227,780
Total Charges for Services	\$13,432,620	\$13,995,900	\$13,495,626	\$13,989,920
Miscellaneous Revenues				
Interest Income	4,148	5,000	5,000	5,000
Interest-Special Assessments	1,766	0	1,000	1,000
Investment Income	61,449	100,000	70,000	50,000
Late Charges	181,116	150,000	200,000	150,000
Miscellaneous Revenue	64,641	20,000	35,000	20,000
Outside Revenue	195,932	100,000	398,469	150,000
Sale of Supplies	67,961	50,000	50,000	50,000
Sale-Surplus Furn/Fixtr/Equipment	9	2,500	5,000	2,500
Total Miscellaneous Revenues	\$577,022	\$427,500	\$764,469	\$428,500
Judgements, Fines and Forfeitures				
Water Violations	700	1,000	500	500
Total Judgements, Fines and Forfeitures	\$700	\$1,000	\$500	\$500
Subtotal Current Revenues	\$14,010,342	\$14,424,400	\$15,188,712	\$14,418,920
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	41,524	0	0	0
Contributions	(721)	50,000	0	0
Appropriated Fund Balance	0	7,625,726	12,035,723	6,088,937
Total Non-Revenues	\$40,803	\$7,675,726	\$12,035,723	\$6,088,937
Subtotal Non-Current Revenues	\$40,803	\$7,675,726	\$12,035,723	\$6,088,937
Total Fund Revenues	\$14,051,145	\$22,100,126	\$27,224,435	\$20,507,857

Water and Sewer Utilities Fund - 457

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Water Resources and Utilities				
17-92/Dirksen Lift Station	414	0	0	0
4 Towns Demo/Plant Improvements	0	50,000	0	250,000
Administration	1,532,310	1,779,209	1,739,981	1,781,620
Alternative Water Sources and Water Sup	34,621	1,285,701	70,333	1,285,701
Capital Improvements	681,688	1,376,500	1,076,624	2,571,000
Capital Reserves-Future Plant Constructio	0	526,324	0	1,026,324
Collection and Distribution Maintenance	1,364,524	1,550,502	1,400,328	1,634,674
Collections Systems Rehab Program	0	350,000	524,995	675,000
Customer Service	423,262	423,101	370,629	397,282
Deltona North SRL Note Pay	14,480	117,884	117,884	117,887
Deltona North Well 3R Improvements	0	0	190,985	0
Division Administration	430,752	1,390,764	464,044	1,421,912
Effluent Disposal Pond	49,166	600,000	14,365	0
Future Projects	0	0	0	100,000
Glen Abbey Well 2	31,677	0	320,660	0
Glen Abbey WTP Water Qual Improvemer	44,659	800,000	913,768	0
Grove Operations	171,701	95,412	87,353	0
Halifax Plantation WTP Expansion	0	100,000	0	0
Halifax Water Quality	7,294	1,250,000	1,437,125	0
Joint Wellfield Development	0	0	0	100,000
North Peninsula A1A Forcemain SAD	20,911	500,000	544,548	500,000
Operations-Potable Water	1,752,853	1,674,227	1,651,915	1,607,400
Operations-Wastewater	2,367,952	2,416,954	2,383,998	2,723,042
Pine Island WW Sys Upgrade	0	325,000	0	325,000
Rhode Island Water Main Extension	1,320,217	0	313,052	0
Saxon Blvd Waterline Relocation	116,819	0	137,051	0
Southeast SRL Note Pay	109,047	564,348	564,348	564,345
Southwest SRL2 Note Pay	243,452	674,509	592,382	834,787
Southwest SRL Note Pay	39,590	198,915	198,915	198,915
Spruce Creek Membrane Cleaning Skid	0	300,000	0	500,000
Stone Island Water - Operating	42,073	175,000	204,100	205,650
Stone Island WW Sys. Operating	150,933	155,000	237,888	245,000
SW 2 Water Quality Improvement	0	0	190,000	0
SW Clarifier Replacement	0	400,000	362,150	0
SW Reclaimed Augmentation- Sanford Int	0	1,700,000	2,432,618	0
SW Sludge Press Upgrade	0	125,000	50,000	190,000
SW Wtr Reclamation Facility Exp	340,208	0	681,580	0
Utility Engineering	464,328	369,945	386,048	423,562
Water/Sewer Refunding 1998	560	0	0	0
Water/Sewer Refunding 2012	93,595	825,831	825,831	828,756
West Volusia Suppliers Reclaimed Interco	0	0	650,000	0
Total Water Resources and Utilities	\$11,849,086	\$22,100,126	\$21,135,498	\$20,507,857
Total Fund Expenditures	\$11,849,086	\$22,100,126	\$21,135,498	\$20,507,857

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Parking Garage Fund - 475

Summary: The Parking Garage was constructed in 2000 and plays an integral role in the development of the Daytona Beach area's Main Street Entertainment District. Full ownership, management and operational responsibilities for the parking facility were transferred from Volusia Redevelopment Parking Corporation to Volusia County in FY2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts.

The FY2014-15 budget includes principal and interest payments in accordance with the Parking Facility Revenue Bonds, Series 2013 debt obligations. Capital improvements in the budget consist of replacement of door control equipment and software, and parking deck restoration. The interfund transfer is repayment of a prior year advance from the General Fund (001). Reserves have been established for fund revenue stabilization.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Charges for Services	2,337,755	2,385,000
Miscellaneous Revenues	2,680	0
Subtotal Current Revenues	\$2,340,435	\$2,385,000
Non-Current Revenues		
Non-Revenues	271,799	533,999
Subtotal Non-Current Revenues	\$271,799	\$533,999
Total Revenues	\$2,612,234	\$2,918,999
Less Operating Transfers	29,866	268,800
Total Operating Revenues	\$2,582,368	\$2,650,199
<u>Expenditures</u>		
Personal Services	110,807	113,743
Operating Expenses	1,188,205	1,113,551
Capital Outlay	42,300	34,900
Capital Improvements	0	494,000
Debt Service	974,863	836,197
Grants and Aids	575	575
Interfund Transfers	29,866	268,800
Reserves	265,618	57,233
Total Expenditures	\$2,612,234	\$2,918,999
Less Operating Transfers	29,866	268,800
Total Operating Expenditures	\$2,582,368	\$2,650,199
Net Revenues Less Expenditures	\$0	\$0

Parking Garage Fund - 475

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Daily Parking	1,284,883	1,370,005	1,370,005	1,370,000
Parking Garage Monthly Parking	172,715	154,562	154,562	155,000
Special Event Parking	763,800	698,191	698,191	700,000
Validation Parking	140,778	114,997	160,000	160,000
Total Charges for Services	\$2,362,176	\$2,337,755	\$2,382,758	\$2,385,000
Miscellaneous Revenues				
Investment Income	1,318	2,500	300	0
Miscellaneous Revenue	344	180	190	0
Total Miscellaneous Revenues	\$1,662	\$2,680	\$490	\$0
Subtotal Current Revenues	\$2,363,838	\$2,340,435	\$2,383,248	\$2,385,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	271,799	57,858	533,999
Total Non-Revenues	\$0	\$271,799	\$57,858	\$533,999
Subtotal Non-Current Revenues	\$0	\$271,799	\$57,858	\$533,999
Total Fund Revenues	\$2,363,838	\$2,612,234	\$2,441,106	\$2,918,999
Expenditure Detail				
Ocean Center				
Parking/Operations	2,281,598	2,612,234	1,907,107	2,918,999
Total Ocean Center	\$2,281,598	\$2,612,234	\$1,907,107	\$2,918,999
Total Fund Expenditures	\$2,281,598	\$2,612,234	\$1,907,107	\$2,918,999

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F - Division Operating Budgets

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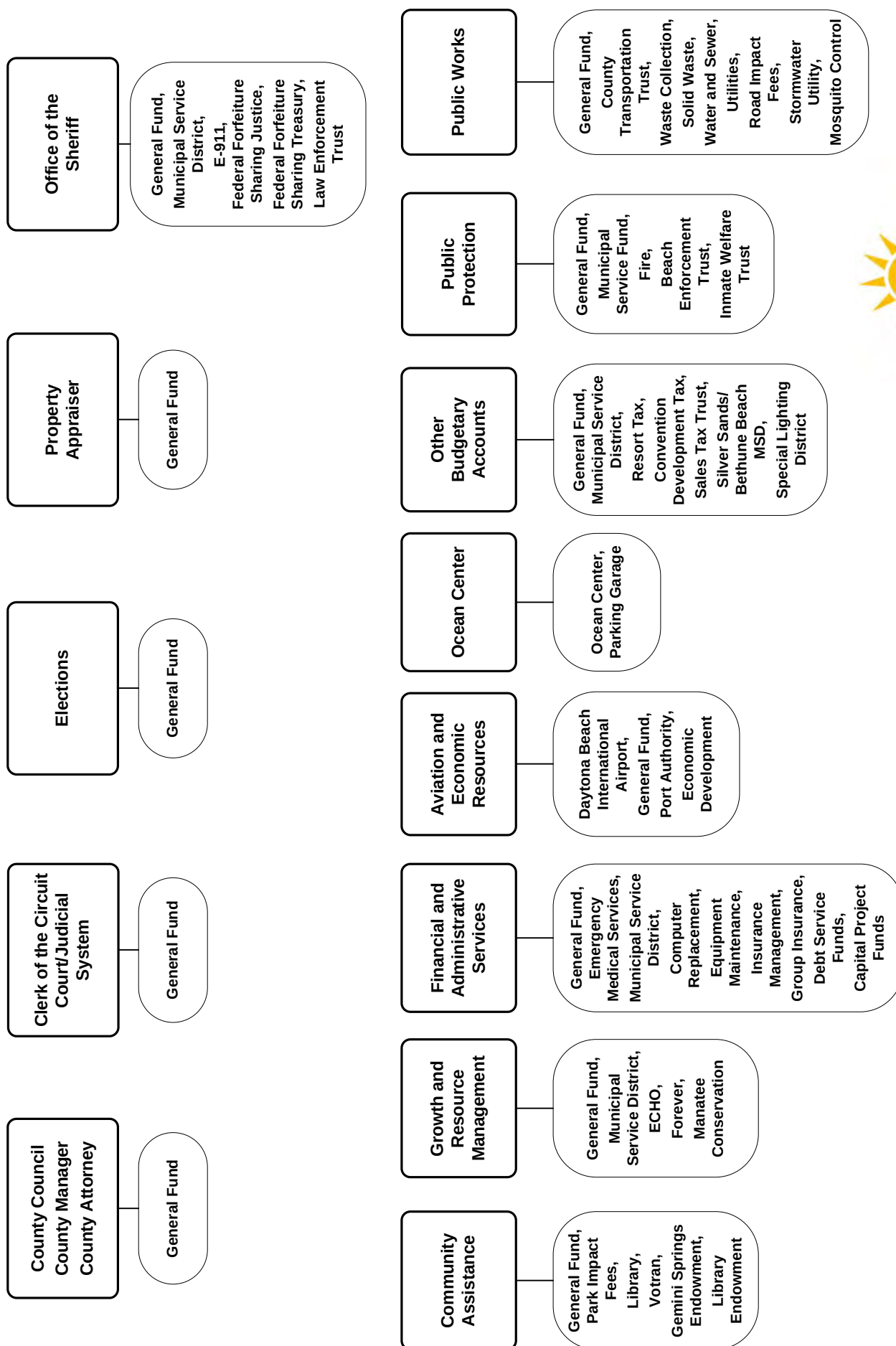
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Volusia County Government

Department to Fund Matrix



Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Aviation and Economic Resources								
Airport	2,316,616	5,697,073	48,110	18,315,425	26,377,224	39.00	0.00	39.00
Economic Development	761,414	3,576,648	0	5,020,054	9,358,116	12.00	0.00	12.00
Clerk of the Circuit Court								
Clerk of the Circuit Court	69,172	507,912	0	1,776,390	2,353,474	0.00	0.00	0.00
Community Services								
Community Assistance	69,566	33,953	0	6,019,073	6,122,592	1.00	0.00	1.00
Community Services & Grants	971,230	2,572,116	0	910,836	4,454,182	14.00	0.00	14.00
Cooperative Extension	550,280	399,791	20,300	0	970,371	15.00	1.00	15.50
Health Services	0	706,304	0	1,781,606	2,487,910	0.00	0.00	0.00
Library Services	9,043,073	6,683,938	147,840	6,681,709	22,556,560	180.00	13.00	186.50
Parks Recreation & Culture	4,228,322	4,290,096	8,000	17,918,813	26,445,231	75.00	198.00	107.27
Public Transportation	13,016,989	8,729,860	0	1,697,000	23,443,849	0.00	0.00	0.00
Veterans' Services	540,050	96,116	0	0	636,166	10.00	0.00	10.00
County Attorney								
County Attorney	3,081,410	366,718	0	(1,459,171)	1,988,957	30.00	0.00	30.00
County Council								
County Council	522,204	322,680	0	(272,284)	572,600	7.00	0.00	7.00
County Manager								
County Manager	1,882,089	224,612	0	(768,733)	1,337,968	26.00	2.00	27.25
Elections								
Elections	1,967,315	1,887,952	2,359,840	0	6,215,107	32.00	0.00	32.00
Financial and Administrative Services								
Accounting	2,469,412	1,381,818	0	(967,928)	2,883,302	44.00	2.00	45.00
Central Services	2,512,580	4,876,437	30,000	1,593,187	9,012,204	42.00	0.00	42.00
Information Technology	5,090,583	3,881,602	448,483	(2,392,484)	7,028,184	79.00	0.00	79.00
Management and Budget	789,312	263,447	0	(272,597)	780,162	11.00	0.00	11.00
Office of the CFO	423,722	19,361	0	(158,059)	285,024	5.00	0.00	5.00
Personnel	1,068,605	427,973	0	(509,318)	987,260	18.00	0.00	18.00
Procurement	985,691	164,823	0	(359,480)	791,034	16.00	0.00	16.00
Revenue	3,167,548	1,660,990	0	(1,632,719)	3,195,819	79.00	2.00	80.00
Growth and Resource Management								
Building, Zoning and Code Administration	2,246,952	1,064,551	0	6,164	3,317,667	39.00	0.00	39.00
Environmental Management	2,588,473	2,877,217	49,400	6,543,854	12,058,944	42.00	25.00	46.82
Growth and Resource Management	878,113	99,907	20,600	(316,568)	682,052	15.00	0.00	15.00
Planning and Development Services	1,273,064	505,949	0	0	1,779,013	18.00	2.00	19.00
Growth Management Commission								
Growth Management Commission	31,812	266,892	0	0	298,704	0.00	1.00	0.50
Justice System								
Justice System	2,211,808	888,754	22,999	10,525	3,134,086	42.00	0.00	42.00
Ocean Center								
Ocean Center	2,473,032	4,474,408	352,000	3,260,972	10,560,412	42.00	1.00	42.50

Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Office of the Sheriff								
Office of the Sheriff	56,134,214	13,639,988	2,638,737	2,223,037	74,635,976	787.00	132.00	840.68
Other Budgetary Accounts								
Non-Departmental	0	906,060	0	105,838,342	106,744,402	0.00	0.00	0.00
Property Appraiser								
Property Appraisal	6,255,742	988,187	0	(601,513)	6,642,416	101.00	0.00	101.00
Public Protection								
Animal Control	761,546	604,265	0	0	1,365,811	15.00	0.00	15.00
Beach Safety	5,979,413	1,202,470	60,613	18,283	7,260,779	81.00	318.00	125.42
Corrections	23,676,555	14,120,941	183,498	3,799,205	41,780,199	348.00	4.00	350.00
Emergency Management	535,733	203,961	0	0	739,694	7.00	0.00	7.00
Emergency Medical Administration	148,436	124,998	0	3,616,228	3,889,662	2.00	0.00	2.00
Emergency Medical Services	12,329,445	4,186,265	217,470	1,808,050	18,541,230	177.00	11.00	182.00
Fire Services	16,766,378	6,544,658	213,260	5,554,388	29,078,684	184.00	0.00	184.00
Medical Examiner	1,446,488	520,884	14,600	165	1,982,137	16.00	0.00	16.00
Public Protection Services	647,250	63,877	0	(102,840)	608,287	6.00	0.00	6.00
State Department of Juvenile Justice	0	0	0	2,570,748	2,570,748	0.00	0.00	0.00
Public Works								
Coastal	1,175,113	3,341,269	107,670	5,848,512	10,472,564	21.00	2.00	21.50
Engineering & Construction	2,533,701	5,911,002	37,000	27,740,442	36,222,145	53.00	0.00	53.00
Mosquito Control	1,484,858	2,191,537	3,014,830	4,967,139	11,658,364	29.00	1.00	29.75
Public Works Services	545,082	1,081,329	0	7,219,326	8,845,737	6.00	0.00	6.00
Road and Bridge	5,445,498	7,031,771	870,000	6,191,509	19,538,778	127.00	11.00	130.60
Solid Waste	4,038,280	16,004,585	1,673,650	15,242,194	36,958,709	69.00	0.00	69.00
Stormwater	2,810,694	1,720,194	573,000	4,830,448	9,934,336	57.00	1.00	57.75
Traffic Engineering	1,435,254	1,596,434	15,000	2,670,337	5,717,025	21.00	0.00	21.00
Water Resources and Utilities	3,456,304	7,897,832	298,000	8,855,721	20,507,857	62.00	0.00	62.00
State Mandated Costs								
State Mandated Costs	66,144	2,691,486	108,575	86,506	2,952,711	1.00	0.00	1.00
Tourist Development								
Tourist Development	0	8,698,280	0	0	8,698,280	0.00	0.00	0.00
TOTAL	214,902,565	160,222,171	13,533,475	270,802,494	659,460,705	3,103	727	3,263.04

Accounting

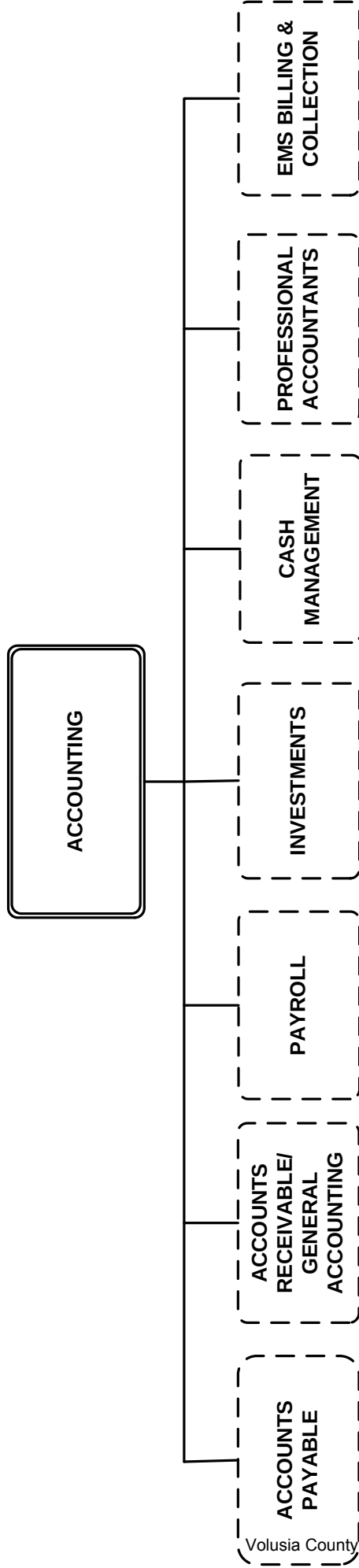
Department: Financial and Administrative Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Accounting	1,704,447	1,664,731	1,643,061	1,711,321
EMS Billing & Collection	1,045,677	1,076,581	1,154,791	1,171,981
Total Expenditures	\$2,750,124	\$2,741,312	\$2,797,852	\$2,883,302
Expenditures by Category				
Personal Services	2,326,929	2,369,718	2,376,653	2,469,412
Operating Expenses	1,265,977	1,353,581	1,403,186	1,381,818
Subtotal Operating Expenditures	\$3,592,906	\$3,723,299	\$3,779,839	\$3,851,230
Reimbursements	(842,782)	(981,987)	(981,987)	(967,928)
Total Operating Expenditures	\$2,750,124	\$2,741,312	\$2,797,852	\$2,883,302
Expenditures by Fund				
Emergency Medical Services	\$1,045,677	\$1,076,581	\$1,154,791	\$1,171,981
General	\$1,704,447	\$1,664,731	\$1,643,061	\$1,711,321
Number of Full Time Positions		42.00		44.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		43.00		45.00

Mission: To account for the County's fiscal activities in accordance with generally accepted accounting principles, to include payment of all County financial obligations, billing and collection of receivables and medical services, capital assets inventory, payroll, cash management and treasury functions; provide accurate and timely financial information to key decision makers.

FINANCIAL AND ADMINISTRATIVE SERVICES

ACCOUNTING DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Accounting

Department: Financial and Administrative Services

Accounting

8250000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,585,685	1,640,221	1,620,970	1,652,035
Operating Expenses	961,544	1,006,497	1,004,078	1,027,214
Subtotal Operating Expenditures	\$2,547,229	\$2,646,718	\$2,625,048	\$2,679,249
Reimbursements	(842,782)	(981,987)	(981,987)	(967,928)
Total Operating Expenditures	\$1,704,447	\$1,664,731	\$1,643,061	\$1,711,321
Expenditures by Fund				
General	\$1,704,447	\$1,664,731	\$1,643,061	\$1,711,321
Number of Full Time Positions		29.00		29.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		30.00		30.00

Key Objectives

1. Provide accurate and timely payments of all County financial obligations
2. Provide accurate billing and collection of all County receivables
3. Provide accurate payment and distribution of all County payroll checks/electronic fund transfers
4. Record and maintain files on all County capital assets

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of invoices processed for payment	116,611	125,000	130,000
2. Number of invoices/statements mailed	7,707	7,525	7,700
3. Number of payroll checks/electronic fund transfers	79,892	81,500	81,600
4. Number of capital asset records maintained	23,393	24,000	24,300

Highlights

The Accounting Division, with its accountants, section supervisors, and clerical staff, is responsible for maintaining and monitoring the accounting and financial transactions of the County. Over 140 funds have been established in the County's general ledger to assist in this task. Each year the Division prepares the comprehensive annual financial report which is audited by an independent, external auditor selected by County Council. Within Accounting, operational sections have been established for accounts receivable, accounts payable, capital asset tracking, payroll, investments, and cash management functions. FY2014-15 budget includes two part-time unfunded positions.

Accounting

Department: Financial and Administrative Services

EMS Billing & Collection

8250002

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	741,244	729,497	755,683	817,377
Operating Expenses	304,433	347,084	399,108	354,604
Subtotal Operating Expenditures	\$1,045,677	\$1,076,581	\$1,154,791	\$1,171,981
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,045,677	\$1,076,581	\$1,154,791	\$1,171,981
Expenditures by Fund				
Emergency Medical Services	\$1,045,677	\$1,076,581	\$1,154,791	\$1,171,981
Number of Full Time Positions		13.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		13.00		15.00

Key Objectives

1. Provide accurate and timely billing of all ambulance services

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Transports Billed	49,136	49,000	49,900

Highlights

Emergency Medical Services (EMS) Billing and Collection is responsible for billing and collecting charges for ambulance services and ensuring those charges are in compliance with federal and state regulations. Funds for outside consultation and professional services are provided in the budget. Two positions were transferred in from General Fund.

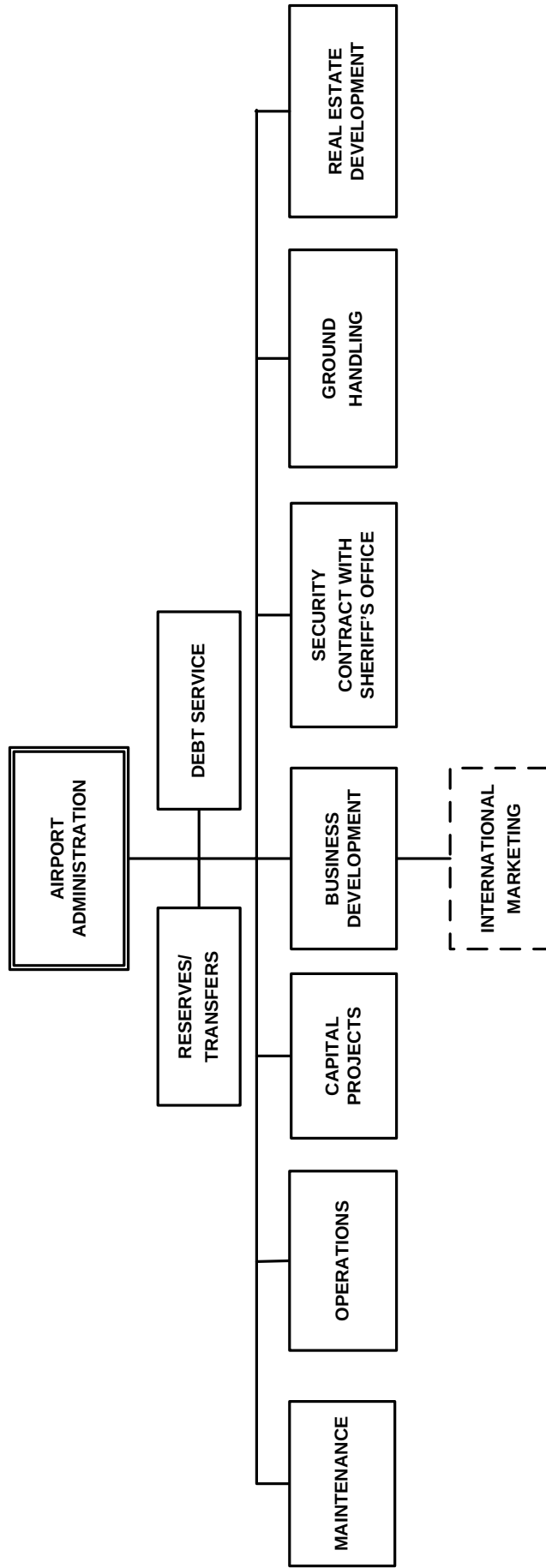
Department: Aviation and Economic Resources

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	1,917,669	1,672,683	1,781,726	1,605,800
Airport Capital Projects	9,385,585	0	8,790,788	0
Airport Debt Service	1,442,411	3,854,173	3,854,173	3,851,091
Business Development	724,772	678,602	816,294	700,382
Ground Handling	638,430	589,631	593,351	615,400
Maintenance	2,368,694	3,599,256	2,985,213	3,055,173
Operations	1,078,419	1,095,879	1,194,037	1,147,136
Real Estate Development	0	0	0	53,000
Reserves/Transfers	0	15,666,577	22,282	14,464,334
Security	872,264	852,192	883,549	884,908
Total Expenditures	\$18,428,244	\$28,008,993	\$20,921,413	\$26,377,224
Expenditures by Category				
Personal Services	2,156,875	2,298,469	2,265,956	2,316,616
Operating Expenses	5,831,528	6,077,258	6,126,107	5,697,073
Capital Outlay	75,678	112,516	1,184,572	48,110
Subtotal Operating Expenditures	\$8,064,081	\$8,488,243	\$9,576,635	\$8,061,799
Capital Improvements	8,918,002	0	7,468,323	0
Debt Service	1,442,411	3,854,173	3,854,173	3,851,091
Interfund Transfers	0	0	22,282	0
Non-Operating	3,750	0	0	0
Reserves	0	15,666,577	0	14,464,334
Subtotal Other Operating Expenses	\$10,364,163	\$19,520,750	\$11,344,778	\$18,315,425
Reimbursements	0	0	0	0
Total Operating Expenditures	\$18,428,244	\$28,008,993	\$20,921,413	\$26,377,224
Expenditures by Fund				
Daytona Beach International Airport	\$18,428,244	\$28,008,993	\$20,921,413	\$26,377,224
Number of Full Time Positions		39.00		39.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		39.00		39.00

Mission: To ensure Daytona Beach International Airport provides safe, efficient and cost effective air transportation facilities to the airline community allowing the commercial air carriers to provide economical air service that supports the area's economic growth and development.

AVIATION AND ECONOMIC RESOURCES

AIRPORT



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Airport

Department: Aviation and Economic Resources

Administration

1100100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	546,611	554,592	555,812	566,628
Operating Expenses	1,339,222	1,118,091	1,225,914	1,039,172
Capital Outlay	31,836	0	0	0
Subtotal Operating Expenditures	\$1,917,669	\$1,672,683	\$1,781,726	\$1,605,800
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,917,669	\$1,672,683	\$1,781,726	\$1,605,800
Expenditures by Fund				
Daytona Beach International Airport	\$1,917,669	\$1,672,683	\$1,781,726	\$1,605,800

Number of Full Time Positions	8.00	8.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	8.00	8.00

Key Objectives

1. Oversee staffing levels to ensure adequate services are provided for all divisions within the department
2. Obtain funds for capital projects that enhance the Airport's operation
3. Provide project management to ensure coordination of capital projects

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of staff members	39	39	39
2. Number of grants obtained	7	9	8
3. Number of capital projects	8	15	11

Highlights

Airport Administration provides the central interface with Volusia County Government entities, tenants and the general public. Airport Administration is responsible for planning, development, grant management, financial management, personnel administration, meeting coordination, procurement and maintenance of all files and records in accordance with state law. The Administrative Division oversees all areas of the airport to ensure the citizens and visitors have a first class facility that accommodates their air travel needs and provides a positive first impression of our community. There is one (1) unfunded position in Administration for FY2014-15.

Airport

Department: Aviation and Economic Resources

Airport Capital Projects

110_CAP_PROJECTS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	467,583	0	297,465	0
Capital Outlay	0	0	1,025,000	0
Subtotal Operating Expenditures	\$467,583	\$0	\$1,322,465	\$0
Capital Improvements	8,918,002	0	7,468,323	0
Subtotal Other Operating Expenses	\$8,918,002	\$0	\$7,468,323	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$9,385,585	\$0	\$8,790,788	\$0
Expenditures by Fund				
Daytona Beach International Airport	\$9,385,585	\$0	\$8,790,788	\$0

Highlights

Capital projects are funded through a combination of Federal and State grants and local revenues. Estimated budget reflects grants awarded during the budget year, the budget for a project is adopted upon grant award, implementing the Council's approved budget resolution.

Federal grants are funded 90% with federal dollars with the remaining 10% split evenly between state and local revenues. State grants are funded 50% with state dollars and 50% with local revenues.

Airport

Department: Aviation and Economic Resources

Airport Debt Service

451.910

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Debt Service	1,442,411	3,854,173	3,854,173	3,851,091
Subtotal Other Operating Expenses	\$1,442,411	\$3,854,173	\$3,854,173	\$3,851,091
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,442,411	\$3,854,173	\$3,854,173	\$3,851,091
Expenditures by Fund				
Daytona Beach International Airport	\$1,442,411	\$3,854,173	\$3,854,173	\$3,851,091

Highlights

The Airport Debt Service Activity represents debt service payments on Airport Revenue Bonds and Commercial Paper. In September, 2012, the Airport Refunding Bonds, Series 2003 were refunded as Series 2012 bonds to take advantage of low interest rates. Savings of \$611,402 over 10 years were realized with this refunding. Current outstanding debt is for Airport Revenue Bonds 2000, Airport Revenue Bonds 2012 and Airport Capital Improvement Note 2010.

Airport

Department: Aviation and Economic Resources

Business Development

AIRSVCS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	184,982	189,519	189,659	191,140
Operating Expenses	539,790	448,617	536,750	509,242
Capital Outlay	0	40,466	89,885	0
Subtotal Operating Expenditures	\$724,772	\$678,602	\$816,294	\$700,382
Reimbursements	0	0	0	0
Total Operating Expenditures	\$724,772	\$678,602	\$816,294	\$700,382
Expenditures by Fund				
Daytona Beach International Airport	\$724,772	\$678,602	\$816,294	\$700,382

Number of Full Time Positions	3.00	3.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	3.00	3.00

Key Objectives

1. Expand air service in domestic and international markets
2. Increase airline competition
3. Increase number of travelers through Daytona Beach International Airport
4. Promote optimum aeronautical and non-aeronautical property development, implement effective property management practices and maximize revenue development

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Average number of flights per day	7	8	10
2. Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	2	2	3
3. Number of total passengers	597,920	600,000	610,000
4. New long term lease agreements	1	1	2

Highlights

Air Service and Business Development is responsible for promotion of domestic and international air service and communicating airport benefits to the full range of potential customers within the community and market specific areas served by the airport. Air Service Development activities include ongoing communication and contact with airlines, development of air service proposals and market research. Marketing and promotional activities associated with air service development include presentations to civic groups, educational institutions, and other public and private forums. Business Development activities include development and promotion of aeronautical and non-aeronautical land uses, lease negotiations, lease drafting, property management, planning, customer service special events and revenue maximization. There is one (1) unfunded position in Business Development in FY2014-15.

Airport

Department: Aviation and Economic Resources

Ground Handling

1101900

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	60,411	61,151	61,241	62,352
Operating Expenses	578,019	528,480	532,110	538,048
Capital Outlay	0	0	0	15,000
Subtotal Operating Expenditures	\$638,430	\$589,631	\$593,351	\$615,400
Reimbursements	0	0	0	0
Total Operating Expenditures	\$638,430	\$589,631	\$593,351	\$615,400
Expenditures by Fund				
Daytona Beach International Airport	\$638,430	\$589,631	\$593,351	\$615,400

Number of Full Time Positions	1.00	1.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	1.00	1.00

Highlights

The Ground Handling Division is responsible for providing ground handling services to our commercial airline customers. Services to our customers include acceptance and sorting of outbound baggage; delivery and loading of baggage onto outbound flights; unloading and delivery of arriving baggage to the baggage claim area; cleaning and re-provisioning of aircraft interior between flights; cargo services; sky cap and wheelchair services. Daytona Beach International Airport currently provides this service to Delta Airlines. Service levels are dictated by Delta's flight schedule. Currently, services are required from 4 a.m. to 11:30 p.m.

Airport

Department: Aviation and Economic Resources

Maintenance

1101000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	736,343	852,811	831,338	870,930
Operating Expenses	1,602,865	2,684,445	2,098,542	2,169,243
Capital Outlay	29,486	62,000	55,333	15,000
Subtotal Operating Expenditures	\$2,368,694	\$3,599,256	\$2,985,213	\$3,055,173
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,368,694	\$3,599,256	\$2,985,213	\$3,055,173
Expenditures by Fund				
Daytona Beach International Airport	\$2,368,694	\$3,599,256	\$2,985,213	\$3,055,173

Number of Full Time Positions	16.00	16.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	16.00	16.00

Key Objectives

1. Maintain facilities by implementing the preventive maintenance program into Lucity, utilizing the system's capabilities for improved tracking & documentation
2. Complete all work orders in a timely fashion utilizing Lucity to enhance efficiency, maximizing the resources available
3. Coordinate the painting, roofing, sky light, air handler, fuel farm, generator replacement and other building projects, including parking lots and street signage upgrades

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percentage of scheduled preventative maintenance completed	80	80	100
2. Average work order completion time (days)	1	1	1
3. Painting and roofing projects (%)	60	80	100

Highlights

Airport Maintenance is responsible for maintaining and repairing the Daytona Beach International Airport facilities and equipment. This includes terminals, airport buildings, airport landscape (outside the scope of contracts), airfield grounds and lighting, signage, parking areas, gates and pavements. All maintenance must be accomplished in accordance with county policies and state and federal requirements. The FY2014-15 budget provides for upgrades to the terminal from numerous small cosmetic projects, installation of LED lighting and detailed coordination of air handler and generator replacement without disruption to airport operations.

Airport

Department: Aviation and Economic Resources

Operations

1101100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	522,346	536,594	527,671	522,184
Operating Expenses	541,717	549,235	652,012	606,842
Capital Outlay	14,356	10,050	14,354	18,110
Subtotal Operating Expenditures	\$1,078,419	\$1,095,879	\$1,194,037	\$1,147,136
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,078,419	\$1,095,879	\$1,194,037	\$1,147,136
Expenditures by Fund				
Daytona Beach International Airport	\$1,078,419	\$1,095,879	\$1,194,037	\$1,147,136

Number of Full Time Positions	9.00	9.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	9.00	9.00

Key Objectives

1. Maintain and improve the Wildlife Hazard Management Plan to enhance airfield safety
2. Reduce runway incursions by education measures for airfield tenants and by annual Airport Ground Vehicle Operations (AGVO) training for each airfield driver (vehicles/pedestrian measurement)
3. Enhance passenger satisfaction by implementing consequence procedures for driver violations in Ground Transportation Organization (GTO)
4. Maintain airfield and records in accordance with Federal Aviation Regulation (FAR) Part 139 (Annual Audit)

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of bird/wildlife strikes commercial and general aviation	2	2	2
2. Number of runway incursions/vehicle-pedestrian deviations	1	0	0
3. Number of GTO driver violations resolved through hearing process	0	1	1
4. Number of discrepancies found by FAA during inspection for 139 compliance	0	2	0

Highlights

Airport Operations is responsible for maintaining the Airport with Federal Aviation Regulation (FAR) Part 139 for commercial service airports, as well as Transportation Security Regulations (TSR) Part 1542. Compliance involves airfield maintenance, management of the Wildlife Plan, training, fuel inspections, etc. The Operations Division issues Notices to Airmen (NOTAMS), maintains numerous required operational/airfield logs and submits reports to the Federal Aviation Administration (FAA) as required/needed. Operations has additional duties to coordinate environmental issues and foreign object debris (FOD) management.

Airport

Department: Aviation and Economic Resources

Real Estate Development

1104000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	0	0	0	53,000
Subtotal Operating Expenditures	\$0	\$0	\$0	\$53,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$0	\$0	\$53,000
Expenditures by Fund				
Daytona Beach International Airport	\$0	\$0	\$0	\$53,000

Highlights

The Real Estate Development Activity was established to track expenses associated with Airport Real Estate Development. The Airport is actively starting an aggressive program to develop vacant property, a majority is on the south side of the airport with various parcels throughout. All associated expenses to include consulting fees, appraisals and surveys (for new and existing), environmental, site work and any other related costs will be charged to this activity in an effort to track this program to be used for business analysis and decision making on infrastructure and development.

Airport

Department: Aviation and Economic Resources

Reserves/Transfers

1109000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Interfund Transfers	0	0	22,282	0
Reserves	0	15,666,577	0	14,464,334
Subtotal Other Operating Expenses	\$0	\$15,666,577	\$22,282	\$14,464,334
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$15,666,577	\$22,282	\$14,464,334
Expenditures by Fund				
Daytona Beach International Airport	\$0	\$15,666,577	\$22,282	\$14,464,334

Highlights

This account establishes maintenance, operating, debt payment, and equipment renewal and/or replacement reserves as stipulated in signatory agreements with major air carriers that service Daytona Beach International Airport.

In FY2014-15 reserves funding includes:

\$1,491,773 Reserves for Maintenance & Operations

\$225,000 New Airline Incentive and Improvements

\$250,000 Bond Restricted Reserve for emergency repairs of equipment

\$500,000 Local Share - Grants

\$1,918,025 Reserve for Future Capital

The balance of the reserves are for revenue stabilization.

Airport

Department: Aviation and Economic Resources

Security

1101300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	106,182	103,802	100,235	103,382
Operating Expenses	762,332	748,390	783,314	781,526
Subtotal Operating Expenditures	\$868,514	\$852,192	\$883,549	\$884,908
Non-Operating	3,750	0	0	0
Subtotal Other Operating Expenses	\$3,750	\$0	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$872,264	\$852,192	\$883,549	\$884,908
Expenditures by Fund				
Daytona Beach International Airport	\$872,264	\$852,192	\$883,549	\$884,908
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00
Key Objectives				
1. To maintain airport security procedures/regulations in accordance with the approved airport security plan				
2. To develop and foster a culture of overlapping security awareness throughout the airport by support and understanding in the community				
Performance Measures				
	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget	
1. Random daily security checks (average)	3	0		0
2. Increase frequency of meetings with airfield tenants	1	1		1
Highlights				
Airport Security handles all aspects of coordination and compliance with regulations and directives of the Transportation Security Administration (TSA) under the Department of Homeland Security. Security coordinates Airport activities with the TSA and Volusia County Sheriff's Office. Security is responsible for airfield security, employee background checks, fingerprinting, and overall management of security systems.				

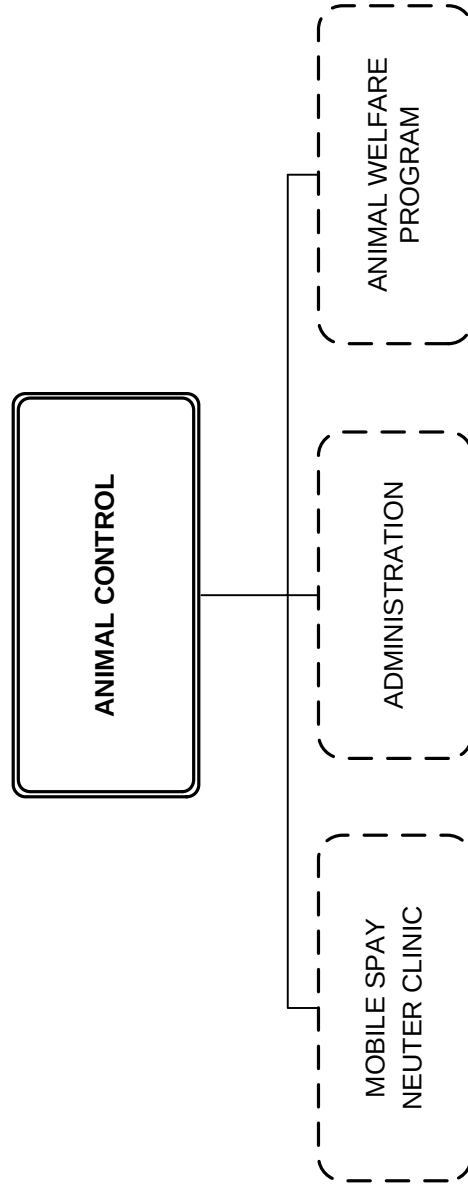
Animal Control

Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Animal Control	1,288,932	1,364,861	1,319,542	1,365,811
Total Expenditures	\$1,288,932	\$1,364,861	\$1,319,542	\$1,365,811
Expenditures by Category				
Personal Services	681,017	744,490	716,368	761,546
Operating Expenses	607,915	620,371	603,174	604,265
Subtotal Operating Expenditures	\$1,288,932	\$1,364,861	\$1,319,542	\$1,365,811
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,288,932	\$1,364,861	\$1,319,542	\$1,365,811
Expenditures by Fund				
Municipal Service District	\$1,288,932	\$1,364,861	\$1,319,542	\$1,365,811
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00

Mission: The Animal Services Division of Volusia County is committed to protecting people and their property from animals and animals from abuse by promoting responsible pet ownership through education and enforcement of local and state laws pertaining to animals.

PUBLIC PROTECTION ANIMAL CONTROL DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Animal Control

Department: Public Protection

Animal Control

ANIMAL_CTR

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	681,017	744,490	716,368	761,546
Operating Expenses	607,915	620,371	603,174	604,265
Subtotal Operating Expenditures	\$1,288,932	\$1,364,861	\$1,319,542	\$1,365,811
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,288,932	\$1,364,861	\$1,319,542	\$1,365,811
Expenditures by Fund				
Municipal Service District	\$1,288,932	\$1,364,861	\$1,319,542	\$1,365,811
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

1. Minimize the risk of a rabies outbreak in domestic animals by the immunization of dogs/cats
2. Protect people and pets from each other
3. Reduce the number of unwanted animals
4. Reduce the number of animals picked up

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of licenses sold	4,153	4,177	4,300
2. Number of routine complaints	4,586	5,000	5,000
3. Number of animals sterilized	2,545	2,469	2,700
4. Number of stray animals picked up	3,431	3,200	3,100

Highlights

Volusia County Animal Control provides animal services to citizens in the unincorporated area of Volusia County. Services are provided by seven Animal Control Officers that respond to emergencies 24 hours a day. The services include: response to nuisance animal complaints, investigation of animal bites, animal quarantines, investigation of dangerous dogs, animal neglect, animal cruelty, and the pickup and impoundment of stray animals. Animal Services provides community outreach programs for adults and children of all ages including a bite prevention program and a disaster preparedness program. Animal Services is the lead agency during emergencies and manages evacuation shelters for pets. Additionally, the Mobile Spay/Neuter Clinic, also known as the Pet Vet Cruiser (PVC), is a state of the art veterinary clinic that offers low cost animal sterilizations as a strategy to eventually reduce the total number of unwanted animals born. The mobile spay/neuter bus travels to the unincorporated areas of Volusia County providing services to economically challenged citizens. The PVC also provides rabies vaccinations and educational materials that advocate responsible pet ownership. The PVC operates 4 days a week with one veterinarian and two veterinarian assistants.

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Beach Safety

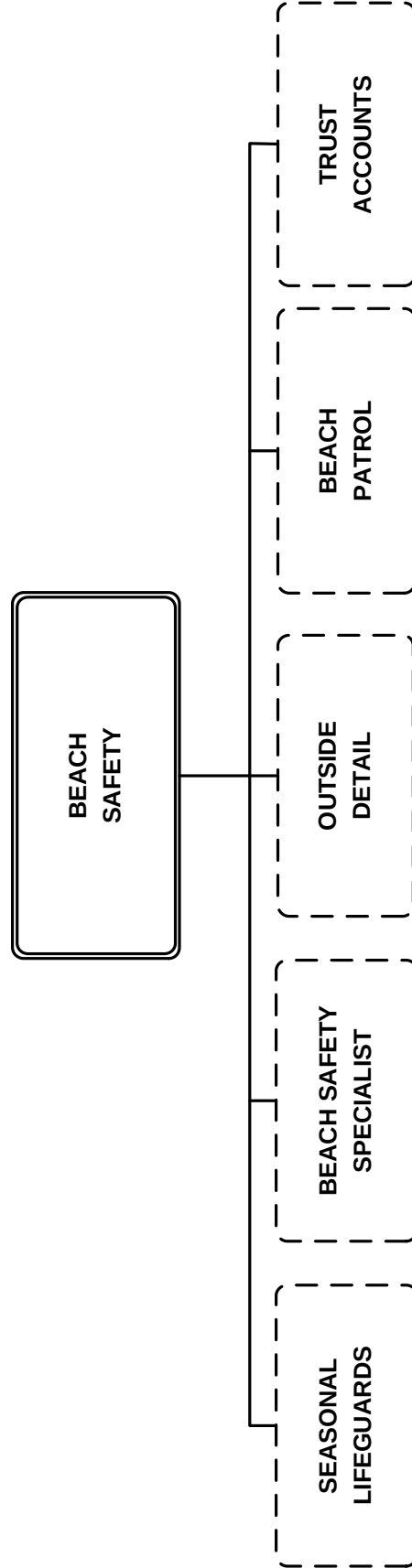
Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Beach Safety	6,799,622	7,273,245	7,000,512	7,260,779
Total Expenditures	\$6,799,622	\$7,273,245	\$7,000,512	\$7,260,779
Expenditures by Category				
Personal Services	5,469,660	6,012,814	5,747,144	5,979,413
Operating Expenses	1,249,788	1,206,511	1,215,544	1,202,470
Capital Outlay	72,016	37,900	38,274	60,613
Subtotal Operating Expenditures	\$6,791,464	\$7,257,225	\$7,000,962	\$7,242,496
Capital Improvements	10,424	0	0	0
Reserves	0	22,459	0	20,583
Subtotal Other Operating Expenses	\$10,424	\$22,459	\$0	\$20,583
Reimbursements	(2,266)	(6,439)	(450)	(2,300)
Total Operating Expenditures	\$6,799,622	\$7,273,245	\$7,000,512	\$7,260,779
Expenditures by Fund				
Beach Enforcement Trust	\$0	\$22,459	\$0	\$20,583
General	\$6,799,622	\$7,250,786	\$7,000,512	\$7,240,196
Number of Full Time Positions		81.00		81.00
Number of Part Time Positions		318.00		318.00
Number of Full Time Equivalent Positions		125.42		125.42

Mission: To provide a safe, clean, friendly ocean beach experience for the enjoyment of Volusia County residents and visitors offering a variety of fun, recreational opportunities and quality amenities while conserving our coastal natural resources.

PUBLIC PROTECTION

BEACH SAFETY DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Beach Safety

Department: Public Protection

Beach Safety

BEACH_SAFETY

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	5,469,660	6,012,814	5,747,144	5,979,413
Operating Expenses	1,249,788	1,206,511	1,215,544	1,202,470
Capital Outlay	72,016	37,900	38,274	60,613
Subtotal Operating Expenditures	\$6,791,464	\$7,257,225	\$7,000,962	\$7,242,496
Capital Improvements	10,424	0	0	0
Reserves	0	22,459	0	20,583
Subtotal Other Operating Expenses	\$10,424	\$22,459	\$0	\$20,583
Reimbursements	(2,266)	(6,439)	(450)	(2,300)
Total Operating Expenditures	\$6,799,622	\$7,273,245	\$7,000,512	\$7,260,779
Expenditures by Fund				
Beach Enforcement Trust	\$0	\$22,459	\$0	\$20,583
General	\$6,799,622	\$7,250,786	\$7,000,512	\$7,240,196

Number of Full Time Positions	81.00	81.00
Number of Part Time Positions	318.00	318.00
Number of Full Time Equivalent Positions	125.42	125.42

Key Objectives

1. Provide quality law enforcement; lifeguard services and emergency first aid to visitors of Volusia County beaches
2. Establish effective lifeguard coverage by the strategic placement of portable towers in areas of high bather concentration; areas identified as having challenging water conditions; upland activity and/or areas identified through historical rescue data using a tiered staffing schedule

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of water related rescues	1,902	2,000	2,000
2. Number of lifeguards per weekend (peak season)	74	75	75

Highlights

The Beach Safety Division is directly responsible for the safety and welfare of the millions of visitors to Volusia County beaches each year by providing lifeguard protection through a complement of full and part-time certified staff, emergency medical response and law enforcement services. Portable towers primarily staffed with part-time seasonal lifeguards are strategically placed and manned according to a priority list dependent on the season, bather concentration, upland parks and development. The division is currently implementing another portion of the Beach Service Model adopted in FY2011-12 with the deployment of base towers at four of the more populated parks and beach areas. Capital outlay includes the replacement of three ATV's, one personal watercraft, one electronic messaging board and five tasers. The FY2014-15 budget includes 7 full time and 4 part time unfunded positions, and 4 attrition positions.

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Building, Zoning and Code Administration

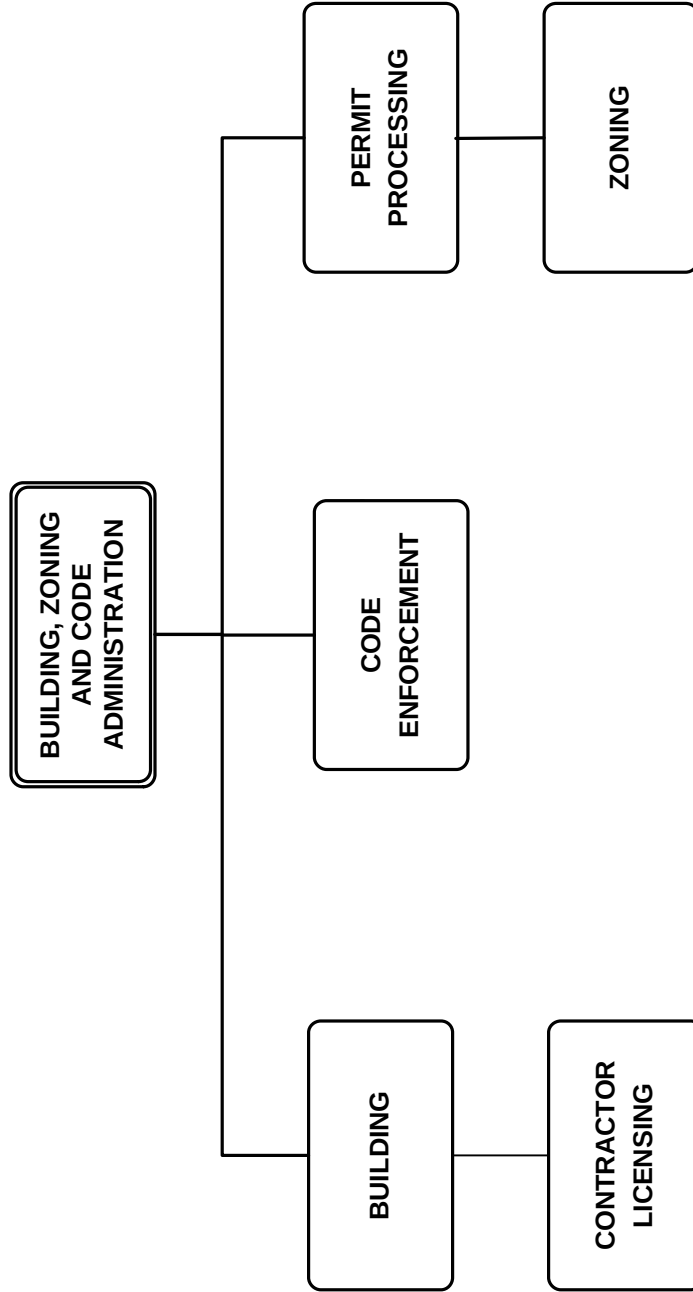
Department: Growth and Resource Management

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	301,546	338,163	378,143	425,580
Building	1,328,373	1,445,616	1,370,404	1,442,093
Code Enforcement	567,993	621,800	629,345	668,940
Contractor Licensing	127,031	139,492	133,427	140,659
Permit Processing	424,151	440,756	448,109	640,395
Total Expenditures	\$2,749,094	\$2,985,827	\$2,959,428	\$3,317,667
Expenditures by Category				
Personal Services	1,883,136	1,951,490	1,948,040	2,246,952
Operating Expenses	865,958	1,034,337	1,011,388	1,064,551
Subtotal Operating Expenditures	\$2,749,094	\$2,985,827	\$2,959,428	\$3,311,503
Grants and Aids	0	0	0	6,164
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$6,164
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,749,094	\$2,985,827	\$2,959,428	\$3,317,667
Expenditures by Fund				
General	\$186,169	\$199,544	\$207,375	\$319,235
Municipal Service District	\$2,562,925	\$2,786,283	\$2,752,053	\$2,998,432
Number of Full Time Positions		38.00		39.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		38.00		39.00

Mission: To provide a better quality of life for all Volusia County citizens by facilitating the development of a well designed, efficient, healthy and safely built environment that enhances community identity, co-exists with the natural environment and promotes sustainable development.

GROWTH AND RESOURCE MANAGEMENT

BUILDING, ZONING AND CODE ADMINISTRATION DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate division page.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Administration

2250100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	51,554	66,825	116,931	164,014
Operating Expenses	249,992	271,338	261,212	261,566
Subtotal Operating Expenditures	\$301,546	\$338,163	\$378,143	\$425,580
Reimbursements	0	0	0	0
Total Operating Expenditures	\$301,546	\$338,163	\$378,143	\$425,580
Expenditures by Fund				
Municipal Service District	\$301,546	\$338,163	\$378,143	\$425,580
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Highlights

The Administration Activity oversees the following work areas: Customer Service Permit Processing, Building Code Administration and Contractor Licensing. Administration ensures that each Activity work plan is implemented throughout the fiscal year.

There is one (1) unfunded position for FY 2014-15.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Building

BUILDING

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	991,633	1,026,579	943,924	1,035,504
Operating Expenses	336,740	419,037	426,480	406,589
Subtotal Operating Expenditures	\$1,328,373	\$1,445,616	\$1,370,404	\$1,442,093
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,328,373	\$1,445,616	\$1,370,404	\$1,442,093
Expenditures by Fund				
Municipal Service District	\$1,328,373	\$1,445,616	\$1,370,404	\$1,442,093
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

1. Review single family home, additions, alterations and mobile home permits
2. Use contract inspection service for <10% of inspections
3. Review commercial new construction permits and addition/alteration permits
4. Perform quality inspections by limiting the average number of daily inspections

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of residential reviews in 10 working days	99	94	95
2. Percentage of inspections performed by contract inspectors	4	9	10
3. Number of commercial reviews in 10 working days	96	97	95
4. Average number of daily inspections performed by each inspector	12	12	12

Highlights

Building Code Administration is tasked with the enforcement of the Florida Building Code as mandated by the State of Florida and ordinances as adopted by Volusia County for the unincorporated areas of Volusia County. Strict compliance with code requirements by plan review and inspections is essential to establish the minimum requirements to safeguard the public health, safety and general welfare. Through plan review and inspection, staff is able to determine compliance with code requirements for structural strength, means of egress facilities, stability, sanitation, adequate light and ventilation, energy conservation and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to firefighters and emergency responders during emergency operations. With the implementation of ConnectLive (on line permitting) in February 2013, Building Code Administration is responsible for reviewing and processing permits from the website.

The activity is divided into two sections.

The Plans Examination section is responsible for reviewing plans and related documents with the persons who are licensed under FS 468 and mandated to meet the requirements of the Florida Building Code regulations and ordinances.

The Building Inspection section is responsible for performing inspections to ensure compliance with the reviewed plans, codes and ordinances with personnel licensed under FS 468 and 633.

There is one (1) unfunded position for FY2014-15.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Code Enforcement

2253100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	380,587	383,796	415,541	434,754
Operating Expenses	187,406	238,004	213,804	234,186
Subtotal Operating Expenditures	\$567,993	\$621,800	\$629,345	\$668,940
Reimbursements	0	0	0	0
Total Operating Expenditures	\$567,993	\$621,800	\$629,345	\$668,940
Expenditures by Fund				
Municipal Service District	\$567,993	\$621,800	\$629,345	\$668,940
Number of Full Time Positions		7.00		8.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		8.00

Key Objectives

1. Respond to and pursue compliance on all reports of ordinance violations
2. Prepare violation cases to be heard by the Code Enforcement Board to bring properties into compliance
3. Assure that all signs meet ordinance requirements through issuance of new and renewal sign permits
4. Schedule and coordinate all requests for Code Enforcement Board hearings following legal requirements for case docketing and notification

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of property violations responded to and processed	2,686	2,700	2,700
2. Number of countywide code enforcement board cases	302	220	350
3. Number of sign renewals	1,007	1,000	1,000
4. Number of Code Enforcement Board hearings	12	12	12

Highlights

Building and Zoning Compliance is responsible for enforcement of Chapter 72, Article II, Zoning, Chapter 22 & 58 of the Code of Ordinances and the Florida Building Code in Florida Statutes Chapter 553. Building and Zoning Compliance responds to all building, zoning and related complaints received for the unincorporated areas of Volusia County. This Activity reviews and enforces the outdoor entertainment event permits, Host Itinerant merchant licenses and temporary campgrounds during special events in the unincorporated county. This section also administers lot maintenance and sign regulations and serves as staff to the Code Enforcement Board and the Special Magistrate. Revenues of approximately \$72,500 are generated from code enforcement fines, sign permit renewals, lot maintenance liens and outdoor entertainment permits. Currently, there are five (5) Zoning Compliance Officers for violations county wide.

There was one (1) position transferred to this division from 120-966-2500 during September 2014.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Contractor Licensing

2252400

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	105,910	110,417	110,487	112,768
Operating Expenses	21,121	29,075	22,940	27,891
Subtotal Operating Expenditures	\$127,031	\$139,492	\$133,427	\$140,659
Reimbursements	0	0	0	0
Total Operating Expenditures	\$127,031	\$139,492	\$133,427	\$140,659
Expenditures by Fund				
General	\$127,031	\$139,492	\$133,427	\$140,659
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Issue licenses daily upon receipt of required documentation, input insurance information. Print and mail computer generated licenses
2. Investigate reported unlicensed contractor activity, investigate violations against licensed contractors and prepare cases for Contractor Licensing and Construction Appeals Board (CLCA) meetings and file liens
3. Review applications, process payments, sponsor testing and issue specialty trade licenses

Highlights

Contractor Licensing regulates contractors licensed per FS 489, parts I & II and Local Specialty Licenses regulated by Volusia County Ordinance Chapter 22. This activity has licensing powers within every city in Volusia County except the Town of Pierson that has entered into an inter-local agreement. Cases brought by Contractor Licensing against local specialty and registered contractors are heard by the Volusia County Contractor Licensing & Construction Appeals Board (CLCA). The activity maintains a database of these contractors. All contractors participating in the program must pay a fee and meet the State requirements for insurance to obtain permits and to maintain their active status. Registered and Local Specialty Contractors are required to participate; certified contractors may decline participation in the program. Contractor Licensing operates with one Building Inspector/ Investigator and one Staff Assistant II. The Building Inspector/Investigator is responsible for reviewing and investigating complaints of unlicensed activity, including advertising for work without required licensure. The Staff Assistant II is responsible for the day to day licensing activity, issuing licenses, maintaining the database, collecting fees, processing complaints, scheduling, attending and taking minutes at the Board meetings. The Building Inspector/Investigator and Staff Assistant II report to the Chief Building Official who presides over the monthly CLCA meetings, presents cases, reviews licensing applications, interacts with City and State Officials in licensing matters, acts as liaison with the cities for licensed and unlicensed information.

The CLCA Board hears cases for unlicensed activity, cases against licensed contractors, cases for code appeals and enforcement of the Unsafe Dilapidated Ordinance.

There is one (1) unfunded position.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Permit Processing

2259400

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	353,452	363,873	361,157	499,912
Operating Expenses	70,699	76,883	86,952	134,319
Subtotal Operating Expenditures	\$424,151	\$440,756	\$448,109	\$634,231
Grants and Aids	0	0	0	6,164
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$6,164
Reimbursements	0	0	0	0
Total Operating Expenditures	\$424,151	\$440,756	\$448,109	\$640,395
Expenditures by Fund				
General	\$59,138	\$60,052	\$73,948	\$178,576
Municipal Service District	\$365,013	\$380,704	\$374,161	\$461,819

Number of Full Time Positions	10.00	10.00
Number of Full Time Equivalent Positions	10.00	10.00

Key Objectives

1. Intake, review and distribute permit applications to appropriate staff within 2 business days
2. Track status of permits and notify applicants the permit is ready to issue within 3-5 days of plan review
3. Promote ConnectLive as the means to submit on-line permits

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of permit applications processed	5,074	6,200	8,000
2. Number of applicants notified of permit status in 3-5 days	3,558	4,349	5,610
3. Number of ConnectLive permits processed within 2 days of receipt	522	1,576	2,400

Highlights

The Building and Zoning Permit Processing Activity is responsible for accepting, distributing, reviewing, processing, expediting building permit applications and archiving division information. The data collected and maintained in the permit center includes applications, checklists, survey, plans and any other related construction documentation required to implement the Volusia County Code of Ordinances. The Permit Processing Activity, in conjunction with the plan review process, is responsible for the intake and issuance of permits in one day.

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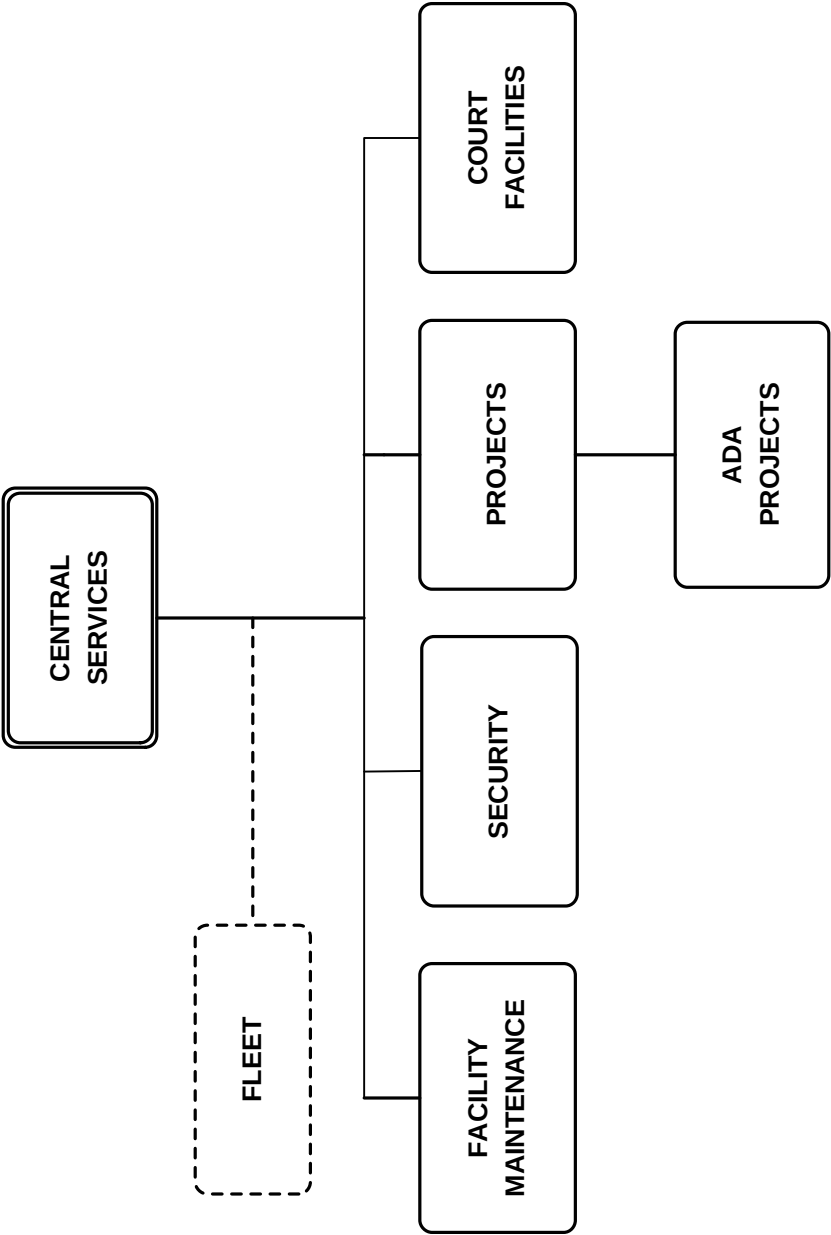
Central Services

Department: Financial and Administrative Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
ADA Projects	3,435	10,000	10,000	10,000
Court Facilities	1,435,310	2,106,444	2,974,327	3,175,676
Facility Maintenance	4,041,730	4,772,184	4,037,682	4,137,566
Projects	500,506	270,000	500,936	1,394,000
Security	292,790	301,554	286,026	294,962
Total Expenditures	\$6,273,771	\$7,460,182	\$7,808,971	\$9,012,204
Expenditures by Category				
Personal Services	2,246,111	2,329,034	2,327,580	2,512,580
Operating Expenses	4,195,098	4,948,672	4,884,950	4,876,437
Capital Outlay	4,288	0	0	30,000
Subtotal Operating Expenditures	\$6,445,497	\$7,277,706	\$7,212,530	\$7,419,017
Capital Improvements	501,803	920,000	1,333,965	2,374,000
Grants and Aids	3,343	2,475	2,475	2,475
Subtotal Other Operating Expenses	\$505,146	\$922,475	\$1,336,440	\$2,376,475
Reimbursements	(676,872)	(739,999)	(739,999)	(783,288)
Total Operating Expenditures	\$6,273,771	\$7,460,182	\$7,808,971	\$9,012,204
Expenditures by Fund				
General	\$6,273,771	\$7,460,182	\$7,808,971	\$9,012,204
Number of Full Time Positions		41.00		42.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		41.00		42.00

Mission: To provide safe, clean, efficient, and cost-effective repair and maintenance services to all county facilities by maximizing the utilitarian value of county resources and optimizing operational and capital costs.

FINANCIAL AND ADMINISTRATIVE SERVICES
CENTRAL SERVICES DIVISION
OPERATING



Programs shown with dotted lines reflect activities within this Division identified separately in the Internal Service Funds section.



Central Services

Department: Financial and Administrative Services

ADA Projects

8704201

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	3,435	10,000	10,000	10,000
Subtotal Operating Expenditures	\$3,435	\$10,000	\$10,000	\$10,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,435	\$10,000	\$10,000	\$10,000
Expenditures by Fund				
General	\$3,435	\$10,000	\$10,000	\$10,000

Key Objectives

1. Provide handicapped parking and accessible routes to County facilities
2. Make entrances and exteriors to all public services, programs and activities handicapped accessible
3. Remove barriers and assure free access to and use of restroom facilities

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Corrections of Parking/Access	1	1	1
2. Changes of Entrances/Interiors	4	10	10
3. Restrooms free of barriers	1	1	1

Highlights

Under direction of the Central Services Director, who is also the County ADA Coordinator, the ADA Project Activity administers compliance with the Americans with Disabilities Act (ADA) of January, 1992 (revised in 1994), and currently adopted into the Southern Building Codes. All county facilities are inspected to ensure continued accessibility. Any new county leased or owned space is inspected and updated to meet ADA accessibility requirements. Also, Elections' polling sites are reconfigured for ADA parking and entrance capabilities. The County expanded its ADA committee to provide representation for citizens with disabilities.

ADA Projects completed in FY2013-14 include a restroom at the Daytona Beach Administration building. Central Services also responded to and investigated multiple requests from citizens regarding accessibility issues. The major project planned for FY2014-15 is implementation of a system for internet closed captioning service for the hearing impaired for county meetings streamed via Volusia.org.

Central Services

Department: Financial and Administrative Services

Court Facilities

8704300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	481,497	488,597	496,754	520,515
Operating Expenses	857,890	966,347	1,624,323	1,673,661
Subtotal Operating Expenditures	\$1,339,387	\$1,454,944	\$2,121,077	\$2,194,176
Capital Improvements	94,433	650,000	851,750	980,000
Grants and Aids	1,490	1,500	1,500	1,500
Subtotal Other Operating Expenses	\$95,923	\$651,500	\$853,250	\$981,500
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,435,310	\$2,106,444	\$2,974,327	\$3,175,676
Expenditures by Fund				
General	\$1,435,310	\$2,106,444	\$2,974,327	\$3,175,676
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00
Key Objectives				
1. Maintain court buildings in a efficient, timely and cost effective manner				
Performance Measures		FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Square feet maintained/5 days per week		450,632	450,632	450,632
Highlights				
Capital improvement projects of \$980,000 for FY2014-15 include carpet replacement, door hardware and keys and envelope (sealing) for the Daytona Beach Courthouse Annex; HVAC replacement for the Clerk's Record Center; and replacement of lift station pumps and access and security at the DeLand Courthouse.				

Central Services

Department: Financial and Administrative Services

Facility Maintenance

FAC_MAINT

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,677,507	1,766,660	1,772,377	1,923,309
Operating Expenses	3,034,954	3,744,548	3,004,329	2,966,570
Capital Outlay	4,288	0	0	30,000
Subtotal Operating Expenditures	\$4,716,749	\$5,511,208	\$4,776,706	\$4,919,879
Grants and Aids	1,853	975	975	975
Subtotal Other Operating Expenses	\$1,853	\$975	\$975	\$975
Reimbursements	(676,872)	(739,999)	(739,999)	(783,288)
Total Operating Expenditures	\$4,041,730	\$4,772,184	\$4,037,682	\$4,137,566
Expenditures by Fund				
General	\$4,041,730	\$4,772,184	\$4,037,682	\$4,137,566

Number of Full Time Positions	35.00	36.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	35.00	36.00

Key Objectives

1. Budget and schedule replacement of HVAC (Heating, Ventilation and Air Conditioning) systems; provide cyclic preventive maintenance and repair services; provide labor and expertise for construction and renovations
2. Provide a cyclic painting program for interiors and exteriors of all county-owned/maintained buildings
3. Provide operational electrical and plumbing repair services; provide labor and expertise for renovations and construction projects
4. Provide carpentry and repair and replacement services; provide labor and expertise for renovation and construction projects

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of HVAC service calls	1,682	1,700	1,750
2. Number of interior/exterior painted calls	144	150	200
3. Number of electrical/plumbing calls	2,689	2,700	2,750
4. Number of carpentry/utility calls	3,576	3,600	3,650

Highlights

Central Services provides on-call services and planned maintenance for over 3M sq. ft. in 450 county owned buildings. A computerized work order system (Lucity) records all service activities, creating a service history on each building to enable proper budgeting and planning. This software tracks all major roofs, enabling the systematic tracking of the life of the roofs. Facility Maintenance oversees five major contracts to ensure performance standards are met. Service responsibilities also include grounds maintenance, parking lots, HVAC, painting, electrical, plumbing, and re-carpeting to maintain efficient and effective facilities.

Capital outlay for FY2014-15 is detailed in the Schedule of Capital Outlay in the Appendix to this document. One position was transferred to this activity in FY2013-14. The FY2014-15 budget includes two (2) unfunded positions.

Central Services

Department: Financial and Administrative Services

Projects

8704200

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	93,136	0	18,721	0
Subtotal Operating Expenditures	\$93,136	\$0	\$18,721	\$0
Capital Improvements	407,370	270,000	482,215	1,394,000
Subtotal Other Operating Expenses	\$407,370	\$270,000	\$482,215	\$1,394,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$500,506	\$270,000	\$500,936	\$1,394,000
Expenditures by Fund				
General	\$500,506	\$270,000	\$500,936	\$1,394,000

Key Objectives

1. Plan, contract, monitor, and complete projects for agencies in a timely, cost effective manner
2. Administer non-capital improvement projects for County facilities

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of capital improvement projects	6	9	18
2. Number of non-capital projects	16	14	25

Highlights

Capital improvement projects of \$1,394,000 for FY2014-15 include replacement of skylights and fire alarm system for DeLand Administration building; roof replacement of Sheriff's evidence facility and microcomputer building; building envelope (sealing) of DeLand Administration and Historic Courthouse; various HVAC replacements; Agriculture Center roof engineering; and back flow preventers for Daytona Beach Administration building.

Central Services

Department: Financial and Administrative Services

Security

8704100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	87,107	73,777	58,449	68,756
Operating Expenses	205,683	227,777	227,577	226,206
Subtotal Operating Expenditures	\$292,790	\$301,554	\$286,026	\$294,962
Reimbursements	0	0	0	0
Total Operating Expenditures	\$292,790	\$301,554	\$286,026	\$294,962
Expenditures by Fund				
General	\$292,790	\$301,554	\$286,026	\$294,962
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Provide security services for major County administrative and judicial facilities

Performance Measures

	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of buildings security is provided	5	5	5

Highlights

Central Services manages the county's security needs for the following buildings: DeLand Administration, Volusia County Courthouse, Daytona Beach Administration, Daytona Beach Courthouse Annex and the Volusia County Justice Center. County of Volusia security personnel are located at the Deland Administration building and the Volusia County Courthouse. County security personnel, as well as contracted staff, provide daily and after-hour security within these highly complex building environments. Seven-day, 24-hour services are provided at the Deland Administration building. Courthouse complexes are provided services for judicial areas and night shift.

The FY2-14-15 budget includes one (1) unfunded position.

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Clerk of the Circuit Court

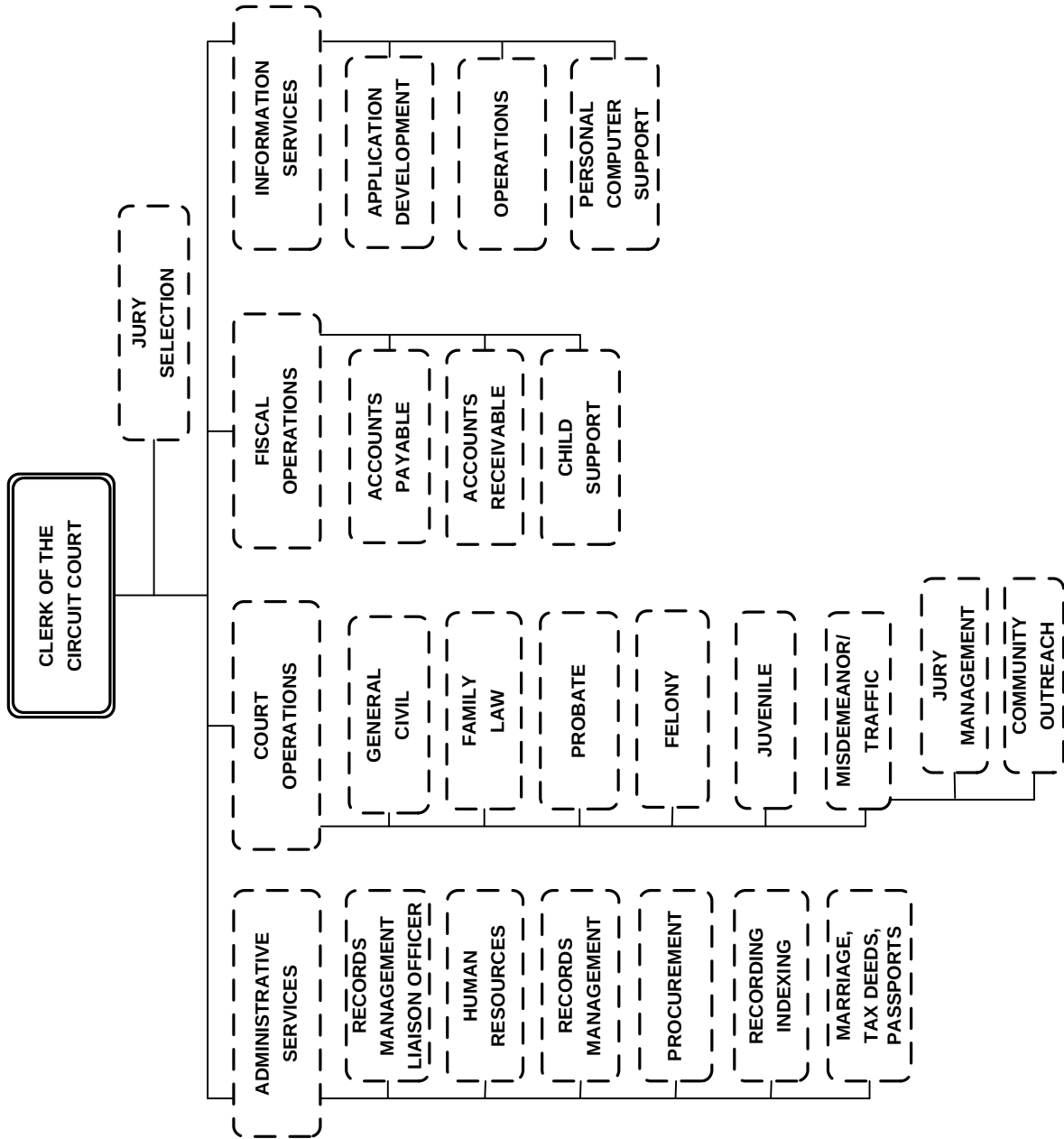
Department: Clerk of the Circuit Court

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Clerk of Circuit Court	2,161,618	2,181,045	2,158,584	2,353,474
Total Expenditures	\$2,161,618	\$2,181,045	\$2,158,584	\$2,353,474
Expenditures by Category				
Personal Services	35,107	35,638	35,638	69,172
Operating Expenses	498,836	505,631	483,170	507,912
Subtotal Operating Expenditures	\$533,943	\$541,269	\$518,808	\$577,084
Grants and Aids	1,627,675	1,639,776	1,639,776	1,776,390
Subtotal Other Operating Expenses	\$1,627,675	\$1,639,776	\$1,639,776	\$1,776,390
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,161,618	\$2,181,045	\$2,158,584	\$2,353,474
Expenditures by Fund				
General	\$2,161,618	\$2,181,045	\$2,158,584	\$2,353,474

Mission: To provide the highest level of service to the public and judiciary. To preserve the integrity of the official records of the County of Volusia. To enhance productivity and expand useful public access to information by utilizing sound technologies in a cost effective manner.

JUSTICE SYSTEM

CLERK OF THE CIRCUIT COURT



Clerk of the Circuit Court

Department: Clerk of the Circuit Court

Clerk of Circuit Court

CLERK

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	35,107	35,638	35,638	69,172
Operating Expenses	498,836	505,631	483,170	507,912
Subtotal Operating Expenditures	\$533,943	\$541,269	\$518,808	\$577,084
Grants and Aids	1,627,675	1,639,776	1,639,776	1,776,390
Subtotal Other Operating Expenses	\$1,627,675	\$1,639,776	\$1,639,776	\$1,776,390
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,161,618	\$2,181,045	\$2,158,584	\$2,353,474
Expenditures by Fund				
General	\$2,161,618	\$2,181,045	\$2,158,584	\$2,353,474

Key Objectives

1. Provide services to the Circuit Court judiciary, public and legal community to include court clerks, preparation of court calendars, and processing of all Felony, Misdemeanor, Juvenile Delinquency, and Criminal Traffic cases as required by law
2. Provide services to the County Court judiciary, public and legal community to include court clerks, preparation of court calendars, and processing of all traffic citations, Circuit Court, County Civil, Probate, Family and Juvenile cases
3. Maintain all official records of Volusia County
4. Maintain all court records and evidence until retention period has been met at which time they are microfilmed and destroyed

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Criminal Court cases per year	40,983	50,700	41,000
2. Number of Civil Court cases per year	102,509	115,600	98,000
3. Number of recorded instruments	252,827	245,000	245,000

Highlights

The Clerk of the Circuit Court is a constitutional officer who derives authority and responsibility from constitutional and statutory provisions. The Office of the Clerk performs a wide range of record keeping functions, manages information for the judicial system and provides a variety of services to the public. The Clerk's office is responsible for processing all required paperwork associated with civil, juvenile, criminal and traffic cases in the Circuit and County courts. The Clerk's office is primarily funded by fees collected in accordance with Florida Statutes. The County is responsible for all facility, maintenance, security, communication, utilities, information system and other costs as defined in Florida Statute 29.008. The funding levels shown are only contributions provided by the County.

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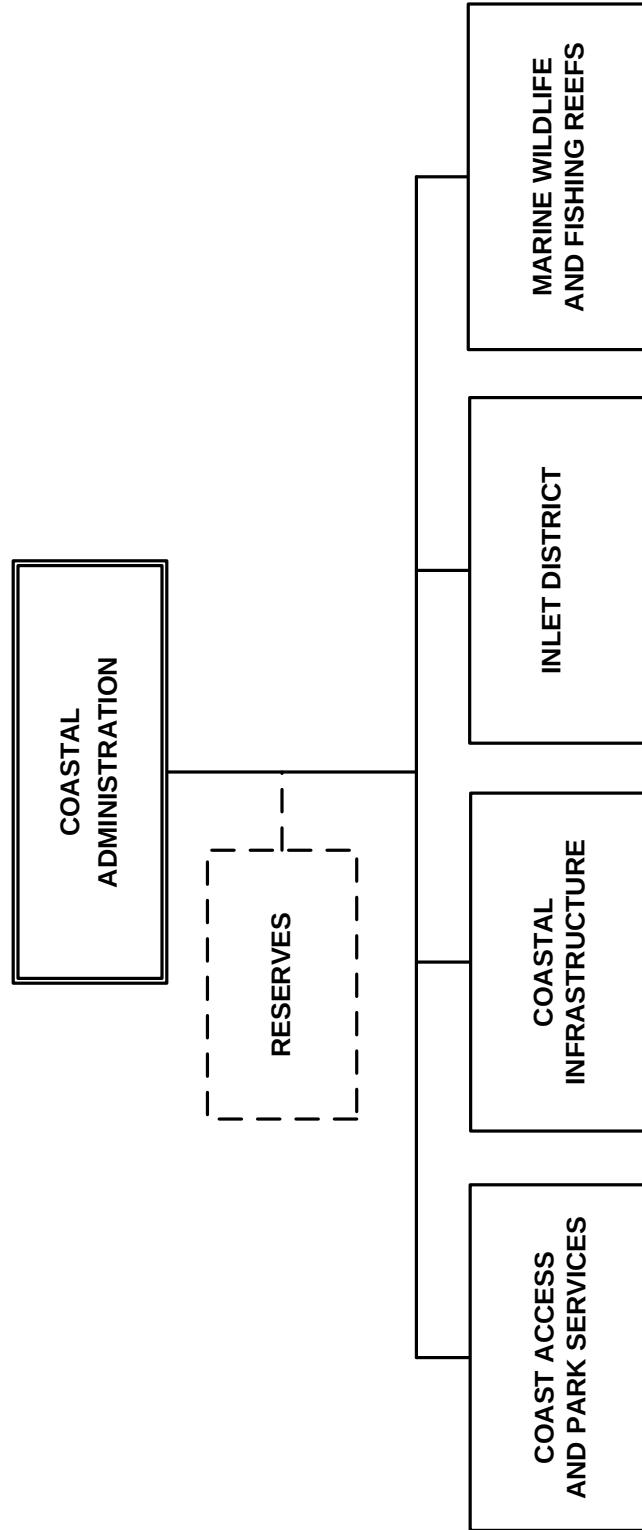


Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	637,747	4,200,041	661,113	4,234,901
Coastal Access and Inlet Parks	3,865,849	4,514,737	4,024,776	4,554,447
Coastal Infrastructure	1,173,769	646,465	425,146	933,216
Inlet District Partnership Programs	190	383,400	168,400	215,000
Marine Wildlife and Artificial Fishing Reefs	763,132	670,020	680,500	535,000
Total Expenditures	\$6,440,687	\$10,414,663	\$5,959,935	\$10,472,564
Expenditures by Category				
Personal Services	974,778	1,028,042	1,021,696	1,175,113
Operating Expenses	3,519,040	3,371,811	3,156,454	3,341,269
Capital Outlay	0	0	8,436	107,670
Subtotal Operating Expenditures	\$4,493,818	\$4,399,853	\$4,186,586	\$4,624,052
Capital Improvements	1,131,356	1,491,020	1,005,089	1,421,000
Grants and Aids	815,513	504,300	263,196	340,148
Interfund Transfers	0	500,000	505,064	500,000
Reserves	0	3,519,490	0	3,587,364
Subtotal Other Operating Expenses	\$1,946,869	\$6,014,810	\$1,773,349	\$5,848,512
Reimbursements	0	0	0	0
Total Operating Expenditures	\$6,440,687	\$10,414,663	\$5,959,935	\$10,472,564
Expenditures by Fund				
General	\$3,465,353	\$3,756,961	\$3,589,482	\$3,764,992
Ponce De Leon Inlet and Port District	\$2,975,334	\$6,657,702	\$2,370,453	\$6,707,572
Number of Full Time Positions		21.00		21.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		21.50		21.50

Mission: To efficiently manage, maintain and improve coastal public access infrastructure.

PUBLIC WORKS COASTAL



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



150_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	345,223	359,143	365,993	370,306
Operating Expenses	225,639	252,433	221,220	202,558
Subtotal Operating Expenditures	\$570,862	\$611,576	\$587,213	\$572,864
Grants and Aids	66,885	68,975	68,836	74,673
Interfund Transfers	0	0	5,064	0
Reserves	0	3,519,490	0	3,587,364
Subtotal Other Operating Expenses	\$66,885	\$3,588,465	\$73,900	\$3,662,037
Reimbursements	0	0	0	0
Total Operating Expenditures	\$637,747	\$4,200,041	\$661,113	\$4,234,901
Expenditures by Fund				
Ponce De Leon Inlet and Port District	\$637,747	\$4,200,041	\$661,113	\$4,234,901
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Highlights

This activity funds the centralized administrative functions of the coastal division to include activities such as coastal parks, beach concessions, beach maintenance contracts and coastal public access, inlet district activities including inlet parks, channel dredging, derelict vessel removal, and marine and artificial fishing reefs and beach capital fund activities related to renovation and design of beach access infrastructure. Division administration also coordinates projects and grants with other Federal state and local public agencies.

COASTAL_SVCS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	629,555	668,899	655,703	804,807
Operating Expenses	3,088,716	2,887,913	2,710,337	2,910,495
Capital Outlay	0	0	8,436	107,670
Subtotal Operating Expenditures	\$3,718,271	\$3,556,812	\$3,374,476	\$3,822,972
Capital Improvements	0	456,000	150,000	231,000
Grants and Aids	147,578	1,925	300	475
Interfund Transfers	0	500,000	500,000	500,000
Subtotal Other Operating Expenses	\$147,578	\$957,925	\$650,300	\$731,475
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,865,849	\$4,514,737	\$4,024,776	\$4,554,447
Expenditures by Fund				
General	\$3,315,177	\$3,605,496	\$3,458,769	\$3,601,776
Ponce De Leon Inlet and Port District	\$550,672	\$909,241	\$566,007	\$952,671
Number of Full Time Positions		17.00		17.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		17.50		17.50

Key Objectives

1. Manage and maintain safe, clean and functional coastal public access infrastructure, facilities and amenities
2. Implement facility and infrastructure maintenance efficiencies that reduce costs

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of coastal facility maintenance related customer complaints.	12	10	8
2. Reduction in contract costs for beach garbage collection and ramp grading	85,500	151,750	200,000

Highlights

The division manages and maintains coastal access infrastructure including 9 beachfront parks, 2 inlet parks, 36 off-beach parking lots, 18 permanent public restrooms facilities, 28 portable public restroom units, 41 beach ramps, 42 beach showers and 133 dune walkovers.

The division also manages contracts for beach garbage collection, recycling and ramp grading, beach toll collection, restroom janitorial, off-beach parking leases, port-a-let maintenance and beach concessions.

Activity construction plans include \$30,000 for parking lot drainage system repairs at Frank Rendon Park located in Daytona Beach Shores and \$75,000 for parking area improvements at Smyrna Dunes Park.

COAST_INFRA

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	180,864	181,465	194,897	193,216
Subtotal Operating Expenditures	\$180,864	\$181,465	\$194,897	\$193,216
Capital Improvements	392,045	415,000	205,089	690,000
Grants and Aids	600,860	50,000	25,160	50,000
Subtotal Other Operating Expenses	\$992,905	\$465,000	\$230,249	\$740,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,173,769	\$646,465	\$425,146	\$933,216
Expenditures by Fund				
General	\$150,176	\$151,465	\$130,713	\$163,216
Ponce De Leon Inlet and Port District	\$1,023,593	\$495,000	\$294,433	\$770,000

Key Objectives

1. Provide funding support for coastal waterway recreational access initiatives

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of new coastal waterway access locations developed	2	1	2

Highlights

The coastal infrastructure unit supports the maintenance, development and renovation of facilities providing public access to coastal waterways including Ponce de Leon Inlet. Partnership funding is leveraged for most projects. Funding partners include county ECHO, county beach capital, coastal municipalities, and state and federal agencies.

FY2014-15 highlights include support for derelict vessel removal, channel marker maintenance, inlet and public boat ramp channel dredging and construction of two public fishing piers.

Department: Public Works

Inlet District Partnership Programs

COASTAL_PART

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Grants and Aids	190	383,400	168,400	215,000
Subtotal Other Operating Expenses	\$190	\$383,400	\$168,400	\$215,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$190	\$383,400	\$168,400	\$215,000
Expenditures by Fund				
Ponce De Leon Inlet and Port District	\$190	\$383,400	\$168,400	\$215,000

Key Objectives

1. Finalize and disperse 2 previously awarded carry-over grant awards

Performance Measures

	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of grant awards finalized and dispersed	1	1	2

Highlights

This activity provides funding for grant initiatives of the inlet district. Requested FY2014-15 funding is 100% carry-forward of County Council awarded grants to the City of Ormond Beach for beach ramp beautification and the City of Holly Hill for a public fishing pier.

Department: Public Works

Marine Wildlife and Artificial Fishing Reefs

1506010

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	23,821	50,000	30,000	35,000
Subtotal Operating Expenditures	\$23,821	\$50,000	\$30,000	\$35,000
Capital Improvements	739,311	620,020	650,000	500,000
Grants and Aids	0	0	500	0
Subtotal Other Operating Expenses	\$739,311	\$620,020	\$650,500	\$500,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$763,132	\$670,020	\$680,500	\$535,000
Expenditures by Fund				
Ponce De Leon Inlet and Port District	\$763,132	\$670,020	\$680,500	\$535,000

Key Objectives

1. Complete engineering, design and permitting for near shore reef construction areas
2. Construct new reefs at each near shore reef area

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of near shore reef construction areas permitted	0	0	2
2. Number of near shore reef sites constructed	0	0	4

Highlights

Council authorized an artificial reef expansion effort to include a near shore reefs initiative. Near shore reefs are planned at two locations within one mile of the beach offshore the Sunglow Pier in Daytona Beach Shores and Flagler Avenue in New Smyrna Beach. The near shore reefs will provide marine habitat and artificial fishing reefs in easily accessible locations for small boat anglers. Two to four reefs are planned at each site.

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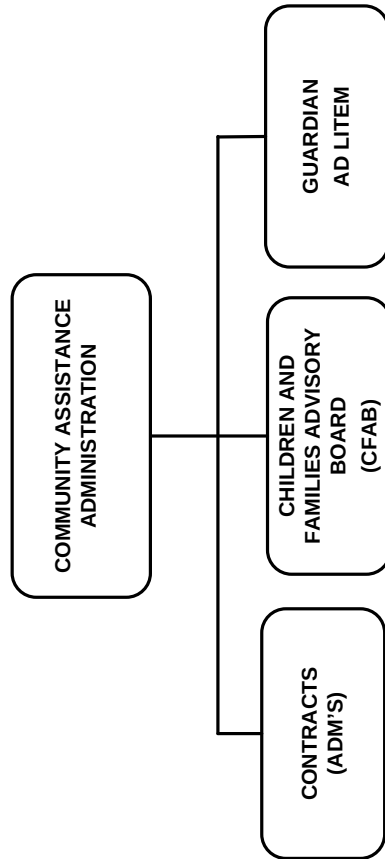
Community Assistance

Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	67,974	71,603	72,104	72,335
Community Assistance Contracts	3,686,061	3,686,061	3,686,061	3,686,061
Community Contributions	2,238,759	2,246,352	2,295,757	2,295,757
Guardian Ad Litem	60,066	70,285	70,504	68,439
Total Expenditures	\$6,052,860	\$6,074,301	\$6,124,426	\$6,122,592
Expenditures by Category				
Personal Services	101,160	106,056	79,249	69,566
Operating Expenses	26,880	35,832	34,177	33,953
Subtotal Operating Expenditures	\$128,040	\$141,888	\$113,426	\$103,519
Grants and Aids	5,924,820	5,932,413	6,011,000	6,019,073
Subtotal Other Operating Expenses	\$5,924,820	\$5,932,413	\$6,011,000	\$6,019,073
Reimbursements	0	0	0	0
Total Operating Expenditures	\$6,052,860	\$6,074,301	\$6,124,426	\$6,122,592
Expenditures by Fund				
General	\$6,052,860	\$6,074,301	\$6,124,426	\$6,122,592
Number of Full Time Positions		2.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		1.00

Mission: To identify and plan for the needs of children and their families in Volusia County and to monitor and evaluate the programs funded through the recommendations of the Children and Families Advisory Board and approved by Volusia County Council.

COMMUNITY SERVICES COMMUNITY ASSISTANCE



Community Assistance

Department: Community Services

Administration

6200100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	65,404	68,834	68,944	69,566
Operating Expenses	2,570	2,769	3,160	2,769
Subtotal Operating Expenditures	\$67,974	\$71,603	\$72,104	\$72,335
Reimbursements	0	0	0	0
Total Operating Expenditures	\$67,974	\$71,603	\$72,104	\$72,335
Expenditures by Fund				
General	\$67,974	\$71,603	\$72,104	\$72,335
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00

Key Objectives

1. Evaluate the needs of children and families in Volusia County and identify strategies to best meet those needs
2. Ensure that each agency providing services funded by Volusia County enters into and complies with all contractual agreements

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Children and Families Advisory Board meetings	7	5	5
2. Number of site and desk monitoring of programmatic and financial information	204	204	204

Highlights

Volusia County Council approved use of Children and Families Program funds - to be awarded through a Request for Proposal Process - for the following service areas: services for persons with disabilities; services for infant and maternal health and early childhood development; services to seniors; services to adolescents; basic need services; family-based intervention/counseling and services to prevent family violence; non-school hour services for school age children/youth development/academic enrichment; contingency programs and Summer Camp scholarships.

Funds are also used to provide mandatory local government match to agencies providing alcohol, drug and mental health (ADM) services. Lastly, funds are used for agencies that provide special countywide services - One Voice for Volusia and United Way.

Community Assistance

Community Assistance Contracts

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure by Category				
Grants and Aids				
Payments to Private Agencies	0	3,686,061	0	3,686,061
Mental Health Association	14,505	0	14,505	0
The House Next Door	85,282	0	85,282	0
United Way	42,274	0	42,274	0
Haven Recovery Center	296,906	0	296,906	0
SMA Behavioral Health Sciences	2,937,594	0	2,937,594	0
Drug Assessment-Corrections	287,000	0	287,000	0
One Voice for Volusia	22,500	0	22,500	0
Subtotal Grants and Aids	\$3,686,061	\$3,686,061	\$3,686,061	\$3,686,061
Total Operating Expenditures	<u>\$3,686,061</u>	<u>\$3,686,061</u>	<u>\$3,686,061</u>	<u>\$3,686,061</u>
Net Expenditures	<u>\$3,686,061</u>	<u>\$3,686,061</u>	<u>\$3,686,061</u>	<u>\$3,686,061</u>

Highlights

Contracts are established with private agencies to primarily meet the County's responsibility for mental health, alcohol, and drug abuse treatment pursuant to Florida Statute 394. This statute requires local match funding of 25% for State-funded mental health, alcohol and drug treatment programs. To meet the requirement, the County contracts with provider agencies such as Haven Recovery and SMA Behavioral Health Services. Because of a change in the State's payment method, shifting from variable-fees-for-service to a capped, fixed monthly payment for every Medicaid-eligible client, agency requests continue to increase.

Community Assistance

Community Contributions

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure by Category				
Grants and Aids				
Payments to Government Agency	650	0	0	2,295,757
Payments to Private Agencies	0	4,675	4,675	0
Children's Advocacy Center	6,580	6,580	6,580	0
Halifax Healthy Communities	9,324	8,392	8,392	0
Volusia Literacy Council	25,501	25,501	25,501	0
Volusia Sickle Cell Foundation	32,016	27,214	27,214	0
Easter Seal	69,047	70,388	70,388	0
Early Learning Coalition	179,635	179,635	179,635	0
Healthy Start Coalition	177,407	179,635	179,635	0
Volusia Council on Aging	143,708	143,708	143,708	0
Boys and Girls Club Volusia	358,870	359,270	359,270	0
Volusia/Flagler YMCA	178,983	179,635	179,635	0
Domestic Abuse Council	86,225	86,225	86,225	0
Summer Recreation Programs	350,000	350,000	399,405	0
United Cerebral Palsy of East Central Florida	96,284	96,284	96,284	0
The House Next Door	323,344	323,344	323,344	0
Halifax Urban Ministries	0	4,674	4,674	0
Coalition for the Homeless	201,185	201,192	201,192	0
Subtotal Grants and Aids	\$2,238,759	\$2,246,352	\$2,295,757	\$2,295,757
Total Operating Expenditures	\$2,238,759	\$2,246,352	\$2,295,757	\$2,295,757
Net Expenditures	\$2,238,759	\$2,246,352	\$2,295,757	\$2,295,757

Community Assistance

Department: Community Services

Guardian Ad Litem

6202900

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	35,756	37,222	10,305	0
Operating Expenses	24,310	33,063	31,017	31,184
Subtotal Operating Expenditures	\$60,066	\$70,285	\$41,322	\$31,184
Grants and Aids	0	0	29,182	37,255
Subtotal Other Operating Expenses	\$0	\$0	\$29,182	\$37,255
Reimbursements	0	0	0	0
Total Operating Expenditures	\$60,066	\$70,285	\$70,504	\$68,439
Expenditures by Fund				
General	\$60,066	\$70,285	\$70,504	\$68,439

Number of Full Time Positions	1.00	0.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	1.00	0.00

Key Objectives

1. Increase the representation of dependent children by certified community or staff advocates from 80% to 100%
2. Increase the percent of community advocates by 30%
3. Maintain a minimum annual retention rate of certified community advocates of 80%

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent representation of dependent children by volunteers	73	80	100
2. Number of certified community advocates	170	250	326
3. Percent of advocates retained annually	80	80	80

Highlights

The Florida Statewide Guardian ad Litem Program is a public/private partnership that provides a voice for children in the court system who have been abused, neglected or abandoned. A volunteer-driven organization, the Program seeks to bring about positive change for children, who through no fault of their own, have been or are at risk of grave harm if left in their parents' home. The sole goal of the Program is to represent the best interests of children in the Dependency Court System. The Volunteer Child Advocates are highly trained, unpaid advocates for children and ensure that these children are receiving services they need, the education they deserve and are able to live as "normal" a life as possible as the parents either remedy the problems that existed prior to the child/ren's removal or find another permanent and loving home as quickly as possible.

We currently have 240 active volunteers in Volusia County and represent 630 children. Our goal is to represent 100% of all children who need a Volunteer Child Advocate. Presently, approximately 80% of dependent children in Volusia County have a volunteer of the 100% who desperately need one. Our goal, the same goal for all Judicial Circuits in the State, is expected to be reached by the end of calendar year 2014. With the majority of our budget provided by the State through the Judicial Administration Commission, each county provides financial support in the area of office space, at least one staff member, computer and telecommunications services and support, registrations for training, some office supplies and administrative costs.

The FY2014-15 budget reflects a decrease in 1.0 FTE. In FY2013-14, the County entered into a contract with the Statewide Guardian Ad Litem Office (GAL) as authorized by 39.8297, F.S., to provide funding for clerical services to GAL, allowing the County to delete the position that had been providing these services.

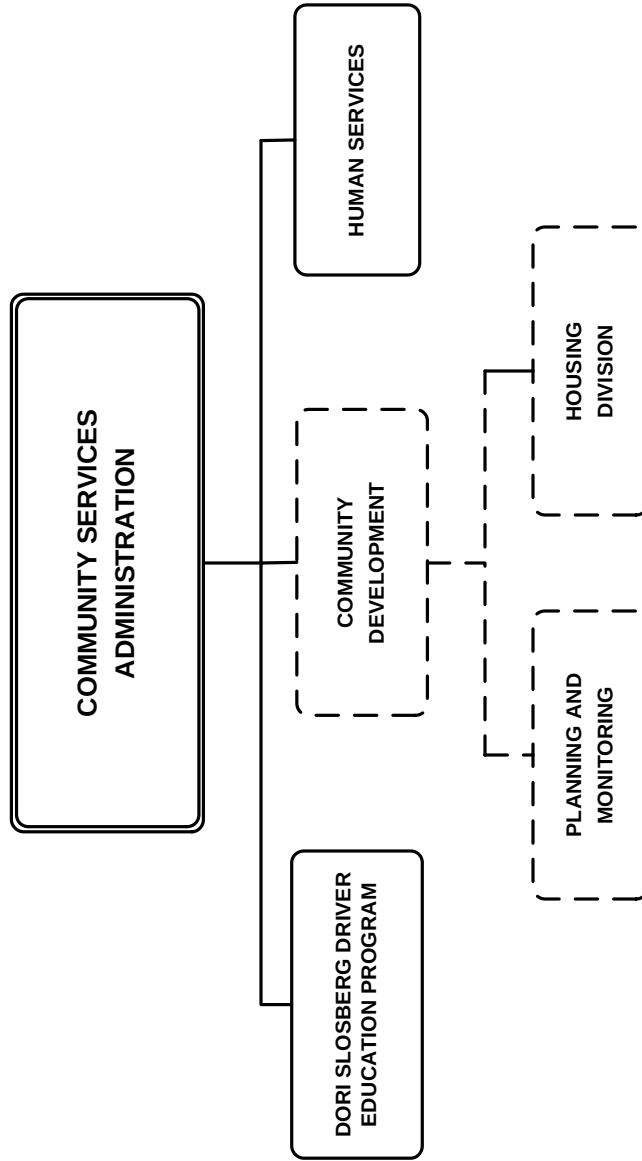
Community Services & Grants

Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Community Services Administration	427,300	420,670	435,782	416,297
Dori Slosberg Driver Ed Program	374,799	992,521	325,000	885,836
Human Services	3,077,731	3,142,051	3,254,349	3,152,049
Total Expenditures	\$3,879,830	\$4,555,242	\$4,015,131	\$4,454,182
Expenditures by Category				
Personal Services	989,799	1,003,011	1,041,983	971,230
Operating Expenses	2,515,098	2,534,710	2,648,148	2,572,116
Capital Outlay	134	0	0	0
Subtotal Operating Expenditures	\$3,505,031	\$3,537,721	\$3,690,131	\$3,543,346
Grants and Aids	374,799	1,017,521	325,000	910,836
Subtotal Other Operating Expenses	\$374,799	\$1,017,521	\$325,000	\$910,836
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,879,830	\$4,555,242	\$4,015,131	\$4,454,182
Expenditures by Fund				
General	\$3,879,830	\$4,555,242	\$4,015,131	\$4,454,182
Number of Full Time Positions		14.00		14.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		14.00		14.00

Mission: To improve the quality of life for Volusia County citizens having very low to moderate incomes by coordinating access to resources that will bring them sustenance when needed, a greater sense of hope, self-sufficiency, self-esteem and a greater sense of community to all citizens.

COMMUNITY SERVICES COMMUNITY SERVICES AND GRANTS



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.
Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Community Services & Grants

Department: Community Services

Community Services Administration

6300100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	319,149	330,985	345,431	337,228
Operating Expenses	108,151	89,685	90,351	79,069
Subtotal Operating Expenditures	\$427,300	\$420,670	\$435,782	\$416,297
Reimbursements	0	0	0	0
Total Operating Expenditures	\$427,300	\$420,670	\$435,782	\$416,297
Expenditures by Fund				
General	\$427,300	\$420,670	\$435,782	\$416,297
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Meet with Activity Managers to plan, discuss and monitor Division goals and services
2. Meet with private, non-profit and state agencies to coordinate services for Volusia County citizens
3. Attend community meetings to provide information and updates on services
4. Attend other relevant community and agency meetings

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of meetings with activity managers	46	30	26
2. Number of meetings with private and state agencies	12	12	15
3. Number of community meetings and updates given	10	10	10
4. Number of other relevant community and agency meetings	10	12	12

Highlights

The Volusia County Community Assistance Division continues to meet a variety of citizen housing, family and neighborhood needs throughout the County. Countywide improvements include housing, streets, neighborhood facilities and sidewalks. Additionally, thousands of eligible Volusia County citizens receive emergency energy and rental assistance, down payment assistance and other supportive services through Volusia County's Community Assistance programs. Community Assistance administrative staff meet with Activity Managers to discuss services and compliance along with identifying need and coordinating services with private and non-profit community service agencies. Funding for these diversified services is provided by local resources and various grants.

The FY 2014-15 budget includes one unfunded position.

Community Services & Grants

Department: Community Services

Dori Slosberg Driver Ed Program

DORI

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Grants and Aids	374,799	992,521	325,000	885,836
Subtotal Other Operating Expenses	\$374,799	\$992,521	\$325,000	\$885,836
Reimbursements	0	0	0	0
Total Operating Expenditures	\$374,799	\$992,521	\$325,000	\$885,836
Expenditures by Fund				
General	\$374,799	\$992,521	\$325,000	\$885,836

Highlights

F.S. 318.1215, the Dori Slosberg Driver Education Safety Act, has been amended to permit the County of Volusia to adopt an ordinance increasing from \$3.00 to \$5.00 the amount the Clerk of Court is required to collect with each civil traffic fine or penalty in addition to all other sums required by law or ordinance. These monies shall be deposited into a driver and traffic safety education account to be used for enhancement of driver and traffic safety education programs in public and nonpublic schools within the County. These funds may not be used to offset existing funding sources or for administration costs. Grant recipients shall be selected through procedures developed by the County Manager and approved by the County Council. Ordinance No. 2006-20 established a driver and safety education program funded through collection of \$5.00 for each civil traffic fine or penalty. The anticipated revenues for FY2014-15 are \$280,000; funding for the balance of this budget is provided by funds carried forward from prior years.

Community Services & Grants

Department: Community Services

Human Services

HUMSVCS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	670,650	672,026	696,552	634,002
Operating Expenses	2,406,947	2,445,025	2,557,797	2,493,047
Capital Outlay	134	0	0	0
Subtotal Operating Expenditures	\$3,077,731	\$3,117,051	\$3,254,349	\$3,127,049
Grants and Aids	0	25,000	0	25,000
Subtotal Other Operating Expenses	\$0	\$25,000	\$0	\$25,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,077,731	\$3,142,051	\$3,254,349	\$3,152,049
Expenditures by Fund				
General	\$3,077,731	\$3,142,051	\$3,254,349	\$3,152,049

Number of Full Time Positions	10.00	10.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	10.00	10.00

Key Objectives

1. Assist eligible Volusia County residents who are in a crisis situation to prevent eviction, foreclosure, utility disconnection and provide other support services
2. Monitor, review and prepare reports for compliance with local, state and federal regulations
3. Determine eligibility for in-county and out-of-county Health Care Responsibility Act (HCRA) and complete reports for state compliance

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Units of service for clients receiving emergency assistance	3,178	3,291	3,389
2. Number of monthly on-site meetings held with supervisors	19	18	18
3. Number of clients screened for eligibility for HCRA	407	401	397

Highlights

The primary function of the Human Services activity is to evaluate and determine the eligibility of Volusia County residents for emergency and supportive services. Eligibility is based on County requirements that include household income, residence and reason for crisis. Emergency assistance include financial assistance to prevent eviction and foreclosure, utility disconnection, emergency dental, medical, prescriptions, transportation, indigent burials and cremation.

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Cooperative Extension

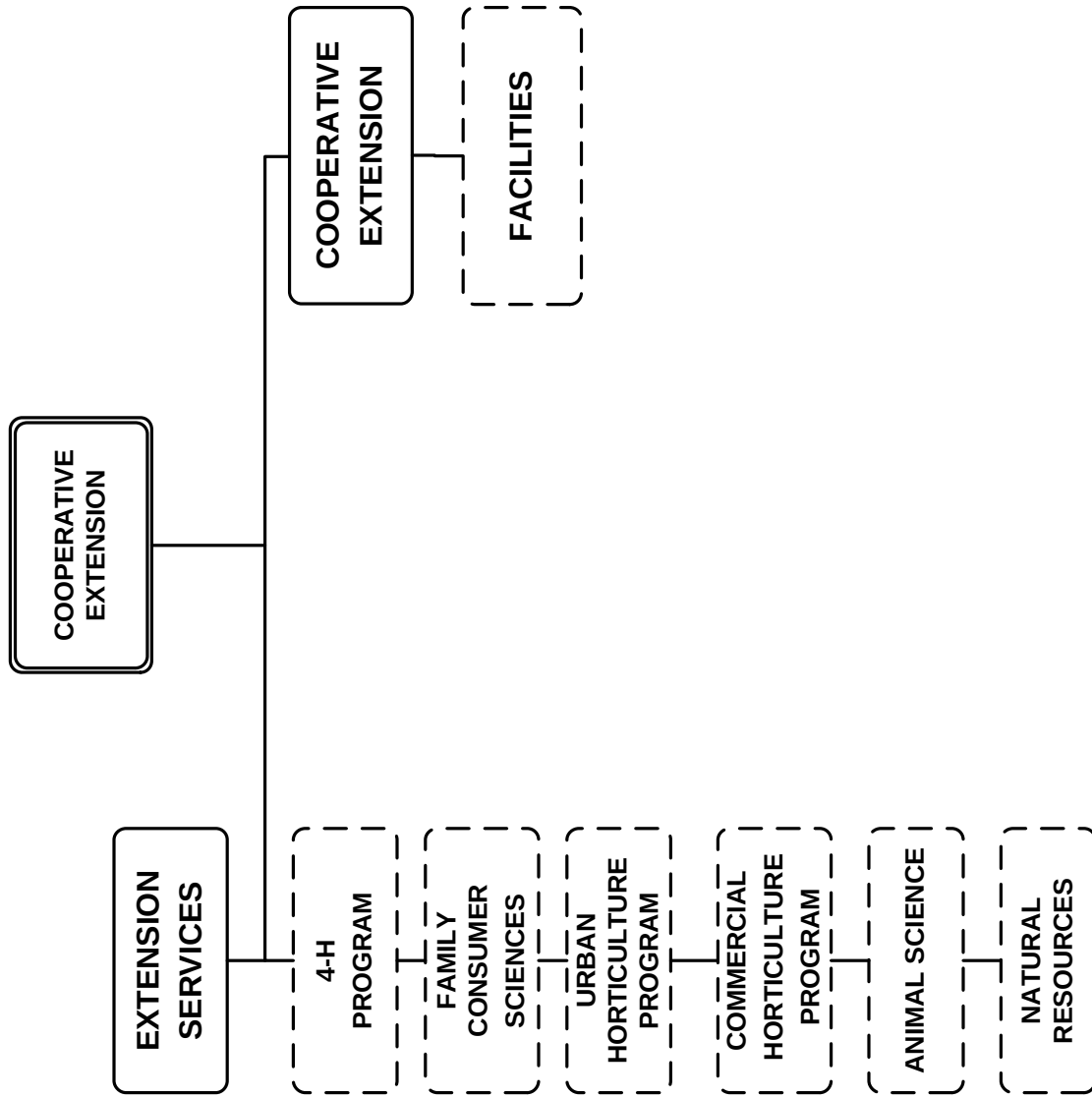
Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Cooperative Extension	765,308	732,803	727,925	768,539
Extension Services	29,947	165,419	71,099	201,832
Total Expenditures	\$795,255	\$898,222	\$799,024	\$970,371
Expenditures by Category				
Personal Services	508,417	534,211	540,727	550,280
Operating Expenses	229,059	364,011	258,297	399,791
Capital Outlay	13,179	0	0	20,300
Subtotal Operating Expenditures	\$750,655	\$898,222	\$799,024	\$970,371
Capital Improvements	44,600	0	0	0
Subtotal Other Operating Expenses	\$44,600	\$0	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$795,255	\$898,222	\$799,024	\$970,371
Expenditures by Fund				
General	\$795,255	\$898,222	\$799,024	\$970,371
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		15.50		15.50

Mission: To develop knowledge in agricultural, human and natural resources and life sciences and to make that knowledge accessible to people to sustain and enhance the quality of human life as well as to provide a family-friendly educational and entertainment venue which will foster a positive economic impact for Volusia County.

COMMUNITY SERVICES

COOPERATIVE EXTENSION SERVICE DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Cooperative Extension

Department: Community Services

Cooperative Extension

COOP_EXT

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	508,417	534,211	540,727	550,280
Operating Expenses	199,112	198,592	187,198	197,959
Capital Outlay	13,179	0	0	20,300
Subtotal Operating Expenditures	\$720,708	\$732,803	\$727,925	\$768,539
Capital Improvements	44,600	0	0	0
Subtotal Other Operating Expenses	\$44,600	\$0	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$765,308	\$732,803	\$727,925	\$768,539
Expenditures by Fund				
General	\$765,308	\$732,803	\$727,925	\$768,539

Number of Full Time Positions	15.00	15.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	15.50	15.50

Key Objectives

1. Provide University of Florida research based educational information to develop knowledge in agricultural, human and natural resources and make that knowledge accessible to people to sustain and enhance the quality of human life
2. Perform soil and water testing for suitability for urban development, landscape maintenance and crop production; conduct disease and pest identification for urban and agricultural clients, conduct nutrition education and family and consumer sciences programming
3. Recruit and manage Extension educated volunteers to assist with numerous community educational programs such as Master Gardeners, Home and Community Educators and 4-H Leaders
4. Manage and market commercial buildings and grounds used for educational nonprofit programs, as well as, commercial trade and specialty shows

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Education program attendances and client contacts	65,038	65,688	66,345
2. Number of diagnoses performed	388	392	396
3. Number of volunteer hours	17,078	17,249	17,421
4. Number of county extension functions	388	378	381

Highlights

The Facilities operating budget is up slightly due to capital outlay items: replacement of an "end of life" fire panel and replacement of a 20-year old commercial lawn mower.

The FY2014-15 budget includes one full-time and one part-time unfunded positions.

Cooperative Extension

Department: Community Services

Extension Services

6102000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	29,947	165,419	71,099	201,832
Subtotal Operating Expenditures	\$29,947	\$165,419	\$71,099	\$201,832
Reimbursements	0	0	0	0
Total Operating Expenditures	\$29,947	\$165,419	\$71,099	\$201,832
Expenditures by Fund				
General	\$29,947	\$165,419	\$71,099	\$201,832

Highlights

Designated revenues for 4-H, Horticulture & Master Gardener, Family & Consumer Science, Soils & Water, Animal Science and Commerical Horticulture used for self-supporting programs. Funds are used to educate the citizens and youth of Volusia County and to promote University of Florida Institute of Food and Agricultural Sciences Extension programs. The FY2014-15 budget reflects carry forward balances from prior year.

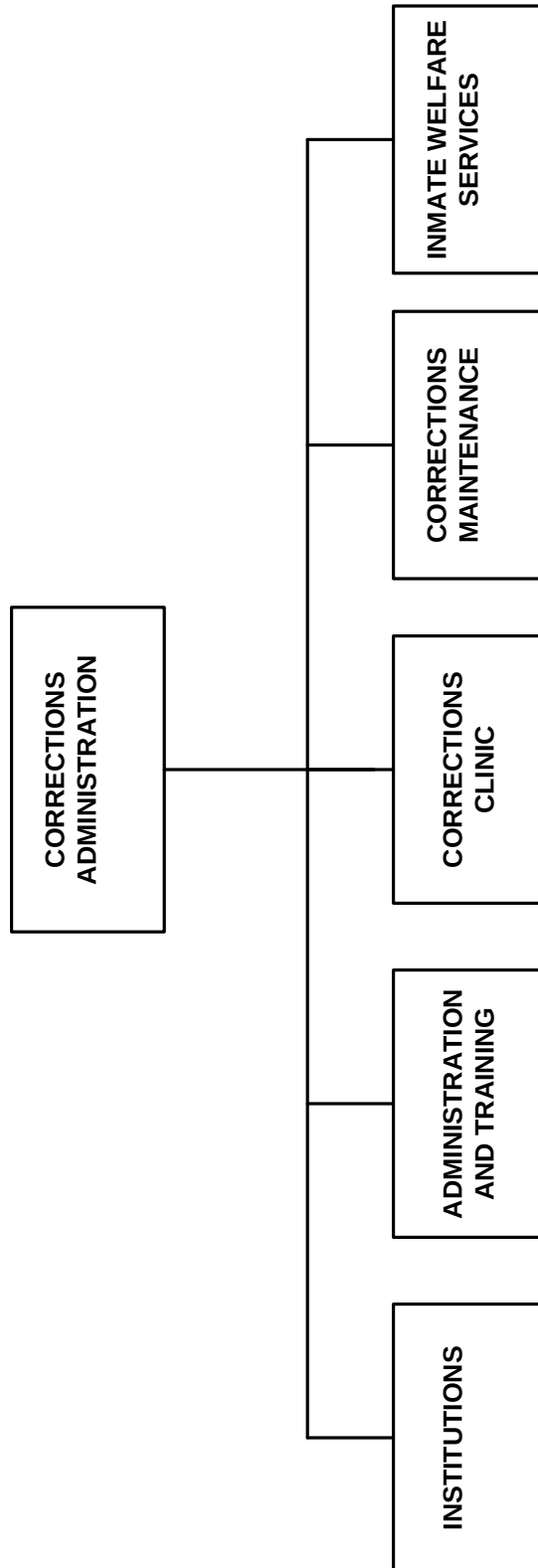
Corrections

Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Corrections Admin and Training	2,504,935	2,617,817	2,602,907	2,642,833
Corrections Clinic	7,083,755	7,100,000	7,900,000	8,500,000
Corrections Institutions	24,511,062	24,946,774	25,354,924	26,825,097
Inmate Welfare Services	298,411	2,524,632	474,271	2,680,115
Maintenance-Facilities	1,330,826	1,196,275	1,146,188	1,132,154
Total Expenditures	\$35,728,989	\$38,385,498	\$37,478,290	\$41,780,199
Expenditures by Category				
Personal Services	22,619,404	23,518,004	23,636,132	23,676,555
Operating Expenses	12,840,072	12,809,157	13,677,846	14,120,941
Capital Outlay	269,077	0	28,805	183,498
Subtotal Operating Expenditures	\$35,728,553	\$36,327,161	\$37,342,783	\$37,980,994
Capital Improvements	0	160,000	0	1,710,000
Interfund Transfers	436	0	135,507	0
Reserves	0	1,898,337	0	2,089,205
Subtotal Other Operating Expenses	\$436	\$2,058,337	\$135,507	\$3,799,205
Reimbursements	0	0	0	0
Total Operating Expenditures	\$35,728,989	\$38,385,498	\$37,478,290	\$41,780,199
Expenditures by Fund				
General	\$35,430,578	\$35,860,866	\$37,004,019	\$39,100,084
Inmate Welfare Trust	\$298,411	\$2,524,632	\$474,271	\$2,680,115
Number of Full Time Positions		348.00		348.00
Number of Part Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		350.00		350.00

Mission: Protect the community by maintaining a secure jail that also is safe, humane, and constitutional in operations.

PUBLIC PROTECTION CORRECTIONS DIVISION



Corrections

Department: Public Protection

Corrections Admin and Training

CORR_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	2,342,303	2,471,089	2,431,637	2,509,722
Operating Expenses	162,632	146,728	171,270	133,111
Subtotal Operating Expenditures	\$2,504,935	\$2,617,817	\$2,602,907	\$2,642,833
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,504,935	\$2,617,817	\$2,602,907	\$2,642,833
Expenditures by Fund				
General	\$2,504,935	\$2,617,817	\$2,602,907	\$2,642,833
Number of Full Time Positions		47.00		47.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		47.00		47.00

Key Objectives

1. Recruit and train sufficient officer applicants to fill budgeted positions
2. Provide more interactions between supervisors and subordinate staff through on-shift training exercises aimed at maintaining and increasing skills base for sworn and civilian staff
3. Train counselors about community services for inmate reentry and case management

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Corrections Officers hired	37	30	30
2. Annual number of on-shift training for Corrections Officers	12	16	16
3. Number of staff receiving community services training	16	16	16

Highlights

Corrections Administration develops administrative policies and provides support to operations in budget oversight, purchasing, recruitment, staff development and training, inventory control, central supplies, inmate accounting and mail. This activity has oversight responsibilities for four major service contracts: inmate medical, food service, commissary, and inmate telephones.

The Training Section coordinates training classes for corrections officers, civilian staff, and contracted staff working within the institutions. This section is also responsible for coordinating and administering physical abilities test (PAT) testing for all new hires for Corrections Officer Trainees and Certified Corrections Officers. Additionally, annual retesting is required for all corrections officers hired after May 22, 2008. Currently, PAT testing is administrated for 95 staff and will increase to 135 by the end of 2014. Thus the number of PATs will continue to go up each year as new corrections officers are hired. The Training Section is also responsible for overseeing range qualifications such as weapons qualification, scenario based shooting, and less than lethal weapons training.

The Program Section coordinates inmate programs with over 18,000 inmates who were oriented, classified, and counseled. The counselors provide case management services, and facilitate and support programming that will empower the inmates to successfully integrate back into society. Due to emerging community concern, litigation, and our desire to respond, emphasis continues to focus on staff training and services to the community with disabilities and other special needs.

Corrections Administrative Services FY2014-15 budget includes 8 unfunded positions.

Corrections

Department: Public Protection

Corrections Clinic

5204000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	7,083,755	7,100,000	7,900,000	8,500,000
Subtotal Operating Expenditures	\$7,083,755	\$7,100,000	\$7,900,000	\$8,500,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$7,083,755	\$7,100,000	\$7,900,000	\$8,500,000
Expenditures by Fund				
General	\$7,083,755	\$7,100,000	\$7,900,000	\$8,500,000

Key Objectives

1. Provide a medical and mental health screening for each inmate admitted to custody
2. Complete a physical examination on all inmates in custody within 14 days of admission
3. Provide regular and emergency medical care to all inmates
4. Provide regular and emergency mental health care to all inmates

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Annual number of intake screenings	24,811	25,555	26,000
2. Number of inmate physicals (in custody less than 10 days)	6,712	7,000	7,200
3. Number of medical visits	28,768	29,000	29,850
4. Annual number of mental health evaluations	12,639	13,000	13,400

Highlights

Corizon (previously Prison Health Services) has provided inmate medical services to the County since 2005. The current contract terminates at the end of September 2014 and Corrections is currently soliciting proposals for extended inmate medical services. An added aspect of care under the resulting new contract will be Electronic Health Records which will become a legal requirement within the initial term of the new contract. Budgeted cost of care is \$7,100,000 based on an average daily population of 1,425. The cost of providing inmate medical services are variable and dependent upon factors such as inmate age, medical history and other demographic, social and environmental trends. The FY2014-15 budgeted cost for medical services is \$8,500,000.

Corrections

Department: Public Protection

Corrections Institutions

CORR_INSTITUTIONS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	19,290,109	20,062,335	20,248,736	20,240,752
Operating Expenses	4,951,440	4,884,439	5,086,755	4,906,847
Capital Outlay	269,077	0	19,433	177,498
Subtotal Operating Expenditures	\$24,510,626	\$24,946,774	\$25,354,924	\$25,325,097
Capital Improvements	0	0	0	1,500,000
Interfund Transfers	436	0	0	0
Subtotal Other Operating Expenses	\$436	\$0	\$0	\$1,500,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$24,511,062	\$24,946,774	\$25,354,924	\$26,825,097
Expenditures by Fund				
General	\$24,511,062	\$24,946,774	\$25,354,924	\$26,825,097
Number of Full Time Positions		284.00		284.00
Number of Part Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		286.00		286.00

Key Objectives

1. Provide food, clothing, recreation, medical, and other services to the inmate population
2. Provide suitable housing and treatment for mental health inmates

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Average daily inmate population	1,510	1,550	1,550
2. Average daily number of inmates on mental health watch	51	50	50

Highlights

The Institutions Section handle security functions of the Division, through the operation of two detention facilities. The total combined capacity is 1,494 inmates (Branch Jail - 899 and Correctional Facility - 595). The budgeted average daily inmate population for FY2014-15 is 1,550. Both male and female inmates in pretrial and serving county jail sentences are held. The Division provides, food, medical/mental health care, clothing, and hygiene items to the inmate population. Additional services include religious, self-improvement, and substance abuse treatment programs.

Construction related to the Branch Jail Renovation and the Volusia County Correctional Facility Dorm Replacement projects are currently underway. The targeted dates for completion will see the dorms come online in January 2015 and the Branch Jail Renovation in February 2015.

Capital items in the FY2014-15 budget include a security camera system, self contained breathing apparatus and the replacement of a steam kettle for the kitchen. Capital improvement items include a fire alarm/smoke detection system, an emergency generator switch and exterior fencing. Corrections Institutions FY2014-15 budget includes 3 unfunded positions, 9 full-time and 2 part-time attrition positions.

Corrections

Department: Public Protection

Inmate Welfare Services

5203500

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	78,835	89,221	89,731	89,362
Operating Expenses	219,576	377,074	239,661	285,548
Capital Outlay	0	0	9,372	6,000
Subtotal Operating Expenditures	\$298,411	\$466,295	\$338,764	\$380,910
Capital Improvements	0	160,000	0	210,000
Interfund Transfers	0	0	135,507	0
Reserves	0	1,898,337	0	2,089,205
Subtotal Other Operating Expenses	\$0	\$2,058,337	\$135,507	\$2,299,205
Reimbursements	0	0	0	0
Total Operating Expenditures	\$298,411	\$2,524,632	\$474,271	\$2,680,115
Expenditures by Fund				
Inmate Welfare Trust	\$298,411	\$2,524,632	\$474,271	\$2,680,115

Number of Full Time Positions	1.00	1.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	1.00	1.00

Key Objectives

1. Provide visitation for inmates and their families and friends
2. Provide outdoor and indoor recreational equipment for inmate diversion

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of social visitors	40,368	41,000	41,500
2. Number of recreation periods	2,751	2,800	2,850

Highlights

The Inmate Welfare Trust Fund (IWF), overseen by the Volusia County Division of Corrections, provides service to inmates including commissary and telephone. Through the profits of commissary sales and telephone usage, the IWF provides direct services and products that otherwise may not be funded for the benefit of the inmates. The IWF does not receive general fund appropriations. The sales price of articles offered to sell through commissary are fixed with profits from the sales placed in IWF. In addition to the revenue generated from commissary sales, commissions received from a telephone service provider used by inmates falls under the statutory authority and are also deposited in the IWF.

Recreational activities at these facilities provide inmates with constructive ways to fill their time and encourage a safer institutional environment by reducing inmate tension. In addition, these funds are used to supply personal care items, law library materials and legal access for indigent inmates. Refurbishment of the visitation center and installation of a recreation yard canopy are included in the FY2014-15 budget. Reserves in this fund are set-aside to institute a culinary arts program through Daytona State College as well as incorporating other future trade programs such as tailoring and gardening.

Corrections

Department: Public Protection

Maintenance-Facilities

5206500

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	908,157	895,359	866,028	836,719
Operating Expenses	422,669	300,916	280,160	295,435
Subtotal Operating Expenditures	\$1,330,826	\$1,196,275	\$1,146,188	\$1,132,154
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,330,826	\$1,196,275	\$1,146,188	\$1,132,154
Expenditures by Fund				
General	\$1,330,826	\$1,196,275	\$1,146,188	\$1,132,154
Number of Full Time Positions		16.00		16.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		16.00		16.00

Key Objectives

1. Provide preventive maintenance and routine repair services as scheduled
2. Complete a minimum of ninety percent of all preventive maintenance task scheduled
3. Respond to immediate emergency requests outside normal shift coverage hours
4. Respond to emergency requests in a timely manner and complete emergency repairs within 12 hours

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of scheduled preventative maintenance checks	2,535	2,535	2,926
2. Percentage of scheduled preventative maintenance completed	100	100	100
3. Number of emergency service requests	20	12	12
4. Complete emergency repairs within 24 hours of request	100	100	100

Highlights

The Maintenance team provides 24-hour, 7 days a week "on site" services to the Branch Jail and Correctional Facility with a highly trained technical staff. Work orders are generated via computer for daily services and planned maintenance. The current renovation and construction projects will add 40,000 square feet of newly constructed space to operational responsibilities.

Corrections Maintenance went live with a new Maintenance Management System in February 2014. The management system is used to process work orders, schedule routine/preventive maintenance and track performance and efficiency of staff and equipment.

Currently, Corrections Maintenance has 3 unfunded positions.

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County Attorney

Department: County Attorney

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
County Attorney	1,638,408	2,014,002	2,022,496	1,988,957
Total Expenditures	\$1,638,408	\$2,014,002	\$2,022,496	\$1,988,957
Expenditures by Category				
Personal Services	2,854,751	3,062,531	3,053,419	3,081,410
Operating Expenses	294,517	382,599	400,205	366,718
Subtotal Operating Expenditures	\$3,149,268	\$3,445,130	\$3,453,624	\$3,448,128
Reimbursements	(1,510,860)	(1,431,128)	(1,431,128)	(1,459,171)
Total Operating Expenditures	\$1,638,408	\$2,014,002	\$2,022,496	\$1,988,957
Expenditures by Fund				
General	\$1,638,408	\$2,014,002	\$2,022,496	\$1,988,957
Number of Full Time Positions		30.00		30.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		30.00		30.00

Mission: To represent the Charter government, the County Council, the County Manager and all elected and appointed department heads as county officers, all other departments and divisions of county government and all adjustment, regulatory and advisory boards in all legal matters affecting Volusia County government.

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County Attorney

Department: County Attorney

County Attorney

0300100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	2,854,751	3,062,531	3,053,419	3,081,410
Operating Expenses	294,517	382,599	400,205	366,718
Subtotal Operating Expenditures	\$3,149,268	\$3,445,130	\$3,453,624	\$3,448,128
Reimbursements	(1,510,860)	(1,431,128)	(1,431,128)	(1,459,171)
Total Operating Expenditures	\$1,638,408	\$2,014,002	\$2,022,496	\$1,988,957
Expenditures by Fund				
General	\$1,638,408	\$2,014,002	\$2,022,496	\$1,988,957
Number of Full Time Positions		30.00		30.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		30.00		30.00

Key Objectives

1. Provide the highest level of service as general counsel to the County Council, represent the County in all litigation for and against the County, and attempt to resolve or settle disputes prior to trial

2. Assist the County's efforts to effectively fulfill mandates imposed by law

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of new cases	624	650	655
2. Number of ordinances & resolutions adopted	278	300	310

Highlights

The County Attorney's office serves as general counsel to the County Council and handles all legal matters for the county. The staff defends and prosecutes for the county in litigation and administrative proceedings. Litigation proceedings in state and federal courts include, but are not limited to: eminent domain, civil rights actions, claims of negligence resulting in property damage, personal injury and wrongful death, mortgage foreclosures, workers compensation claims, property assessment disputes, challenges to county codes and ordinances, appeals for review of county council decisions, elections dispute cases and Code Enforcement Board lien foreclosures. Administrative proceedings include, but are not limited to: internal hearings of the Personnel and Animal Control Boards, and hearings before state administrative hearing officers in unemployment compensation cases, personnel and labor cases, and environmental cases. Attorneys also provide counsel to the County Council in planning and zoning hearings. The County Attorney's office is responsible for conducting legal research, drafting and revising ordinances, resolutions, contracts, real property instruments, legislation, etc. The County Attorney's office updates bankruptcy files on notices of bankruptcy, collects delinquent taxes, fees and special assessments and where necessary, files claims. Attorneys represent the county in appeals in state and federal courts.

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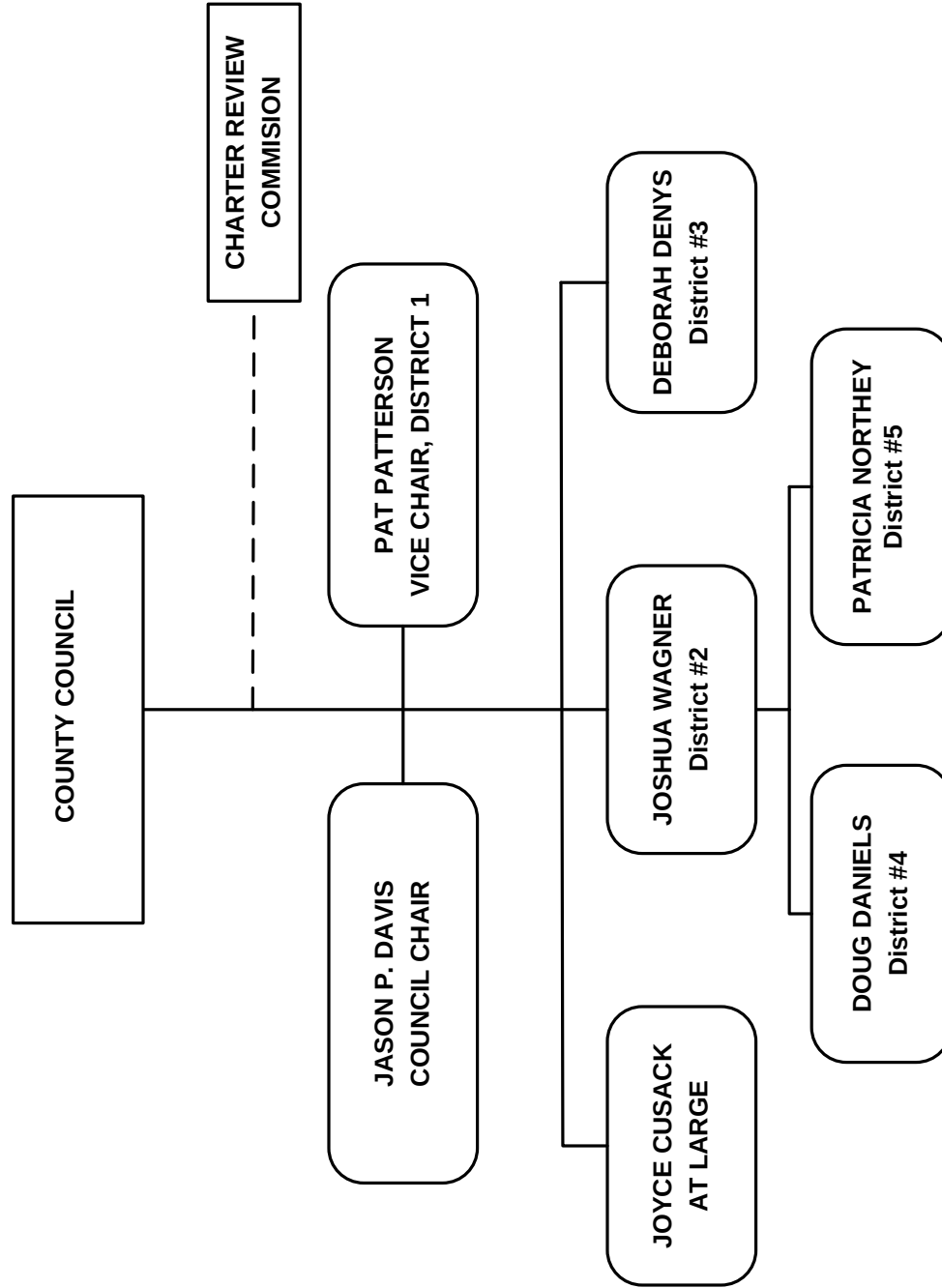
County Council

Department: County Council

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
County Council	409,788	501,522	595,656	572,600
Total Expenditures	\$409,788	\$501,522	\$595,656	\$572,600
Expenditures by Category				
Personal Services	400,899	461,483	492,859	522,204
Operating Expenses	313,383	328,330	391,088	322,680
Capital Outlay	2,259	0	0	0
Subtotal Operating Expenditures	\$716,541	\$789,813	\$883,947	\$844,884
Reimbursements	(306,753)	(288,291)	(288,291)	(272,284)
Total Operating Expenditures	\$409,788	\$501,522	\$595,656	\$572,600
Expenditures by Fund				
General	\$409,788	\$501,522	\$595,656	\$572,600
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

Mission: To promote good citizenship by supporting democratic values and earning public trust in good government. To respond effectively to citizen needs for health, safety, and general welfare. To allocate limited public resources equitably and efficiently. To provide leadership and high quality of government service by consistently communicating with the citizens about their needs.

COUNTY COUNCIL



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section. Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

County Council

Department: County Council

County Council

0101000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	400,899	461,483	492,859	522,204
Operating Expenses	313,383	328,330	391,088	322,680
Capital Outlay	2,259	0	0	0
Subtotal Operating Expenditures	\$716,541	\$789,813	\$883,947	\$844,884
Reimbursements	(306,753)	(288,291)	(288,291)	(272,284)
Total Operating Expenditures	\$409,788	\$501,522	\$595,656	\$572,600
Expenditures by Fund				
General	\$409,788	\$501,522	\$595,656	\$572,600
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

Highlights

The County Council serves as the legislative and policy-making body for Volusia County government. The County operates under a Council/Manager form of government and provides various services including public safety, economic development, transportation, health and social services, planning, zoning, environmental and other community services. The seven-member County Council is responsible for the promulgation and adoption of policy. The Council-appointed County Manager is responsible for the execution of policy. The County Council identifies the long-range goals and issues and works with county staff to identify ways to address these issues. The Council continues to work on: 1) Improving customer/partner relations; 2) Delivering quality services; 3) Improving the County's economic and financial vitality; and 4) Implementing smart growth principles.

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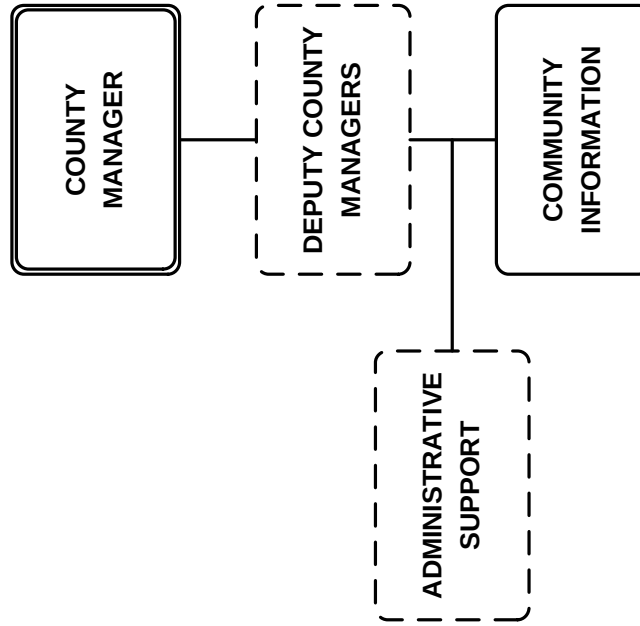
County Manager

Department: County Manager

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Community Information	414,549	496,659	482,011	541,563
County Manager	634,280	787,735	827,784	796,405
Total Expenditures	\$1,048,829	\$1,284,394	\$1,309,795	\$1,337,968
Expenditures by Category				
Personal Services	1,773,859	1,851,723	1,892,272	1,882,089
Operating Expenses	247,277	237,222	222,074	224,612
Capital Outlay	1,869	0	0	0
Subtotal Operating Expenditures	\$2,023,005	\$2,088,945	\$2,114,346	\$2,106,701
Reimbursements	(974,176)	(804,551)	(804,551)	(768,733)
Total Operating Expenditures	\$1,048,829	\$1,284,394	\$1,309,795	\$1,337,968
Expenditures by Fund				
General	\$1,048,829	\$1,284,394	\$1,309,795	\$1,337,968
Number of Full Time Positions		26.00		26.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		27.25		27.25

Mission: To support the County Council, Volusia County's Departments and its citizens. This commitment requires the County Manager's administrative staff to be proactive liaisons to internal and external groups, involved in the community, accessible points of contact, providers of information through research and analysis, and advocates of County government.

COUNTY MANAGER



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



County Manager

Department: County Manager

Community Information

0204000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	667,505	694,528	692,834	706,563
Operating Expenses	157,222	157,495	144,541	148,396
Subtotal Operating Expenditures	\$824,727	\$852,023	\$837,375	\$854,959
Reimbursements	(410,178)	(355,364)	(355,364)	(313,396)
Total Operating Expenditures	\$414,549	\$496,659	\$482,011	\$541,563
Expenditures by Fund				
General	\$414,549	\$496,659	\$482,011	\$541,563
Number of Full Time Positions		11.00		11.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		11.75		11.75

Key Objectives

1. Support, manage and improve the county's public information, public relations, and marketing programs in a coordinated, centralized manner with emphasis on the county's major services
2. Provide marketing support to the county's Economic Development Department, Daytona Beach International Airport, Ocean Center and Votran Public Transportation
3. Oversee and implement successful emergency public information during community-wide threats or incidents of widespread news media interest

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of news releases disseminated to public/media	939	1,150	1,300
2. Number of publications/print projects	119	125	125
3. Number of internet users visiting www.volusia.org	5,921,812	6,505,736	7,000,000

Highlights

Community Information oversees the county's internal and external communications and public relations efforts in support of the goals and directives established by the county's leadership. Community Information strives to increase the public's awareness and knowledge of county services; provides information on the issues that confront the leaders of county government; assists county departments with their communication needs; coordinates emergency public information; oversees the county's websites; and assists with the county's marketing, advertising and public relations programs.

The FY2014-15 budget includes one full-time and one part-time unfunded positions.

County Manager

Department: County Manager

County Manager

0202000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,106,354	1,157,195	1,199,438	1,175,526
Operating Expenses	90,055	79,727	77,533	76,216
Capital Outlay	1,869	0	0	0
Subtotal Operating Expenditures	\$1,198,278	\$1,236,922	\$1,276,971	\$1,251,742
Reimbursements	(563,998)	(449,187)	(449,187)	(455,337)
Total Operating Expenditures	<u>\$634,280</u>	<u>\$787,735</u>	<u>\$827,784</u>	<u>\$796,405</u>
Expenditures by Fund				
General	\$634,280	\$787,735	\$827,784	\$796,405
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		15.50		15.50

Highlights

The County Manager executes the policies established by the County Council and is responsible for the overall supervision of County government. In order to be responsive to the needs of the County Council and the citizens of Volusia County, budgeted expenditures are consistent with the operational needs of the County Manager's Office.

The FY2014-15 budget includes three full-time and one part-time unfunded positions.

Economic Development

Department: Aviation and Economic Resources

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Economic Development Administration	962,260	1,060,934	943,224	1,000,724
Economic Development Programming	978,777	4,314,946	5,239,839	3,357,392
One Daytona	0	0	0	5,000,000
Total Expenditures	\$1,941,037	\$5,375,880	\$6,183,063	\$9,358,116

Expenditures by Category				
Personal Services	648,725	737,623	693,795	761,414
Operating Expenses	1,236,212	1,583,802	2,339,633	3,576,648
Subtotal Operating Expenditures	\$1,884,937	\$2,321,425	\$3,033,428	\$4,338,062
Capital Improvements	31,100	1,135,734	1,446,233	0
Grants and Aids	25,000	0	0	5,000,000
Interfund Transfers	0	0	1,703,402	0
Reserves	0	1,918,721	0	20,054
Subtotal Other Operating Expenses	\$56,100	\$3,054,455	\$3,149,635	\$5,020,054
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,941,037	\$5,375,880	\$6,183,063	\$9,358,116

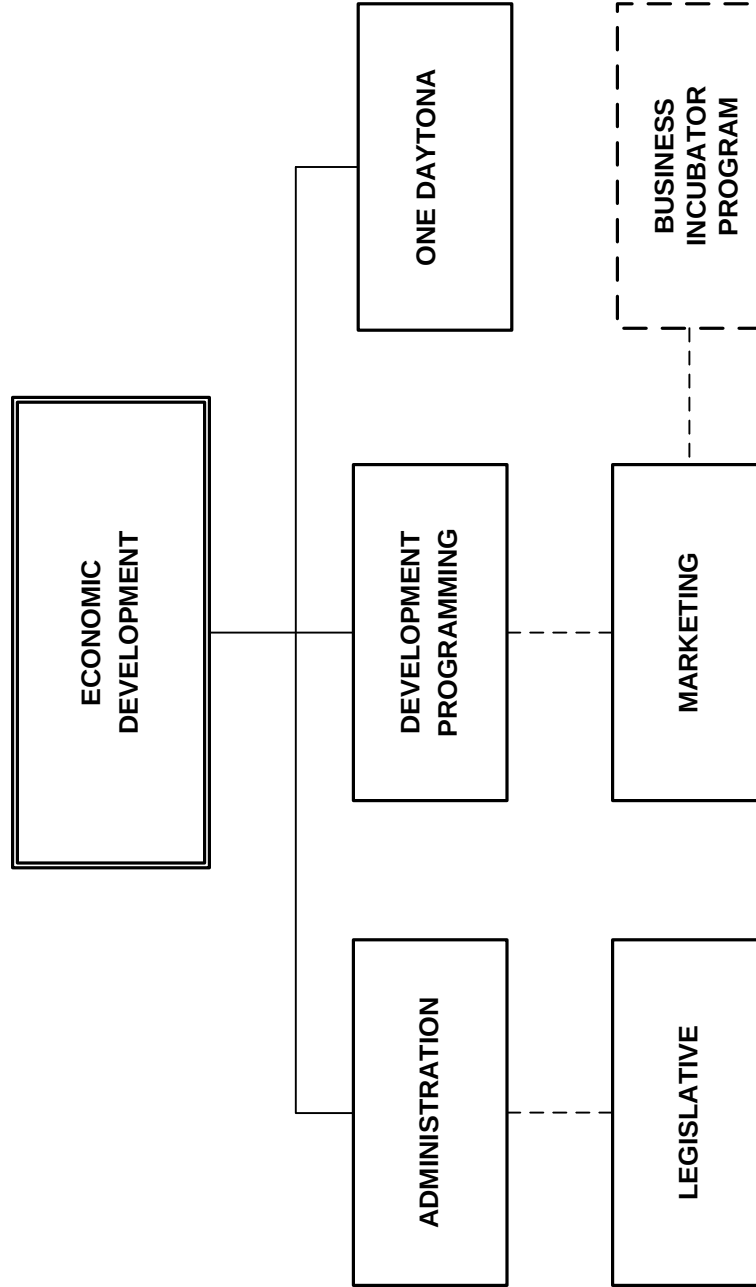
Expenditures by Fund				
Economic Development	\$1,941,037	\$5,375,880	\$6,183,063	\$9,358,116

Number of Full Time Positions	12.00	12.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	12.00	12.00

Mission: To promote and implement the County Council goals for a comprehensive countywide economic development program. To support the community wide effort in diverse, quality recruitment and expansion of employment opportunities, and business retention, while fostering positive local inter-governmental partnering.

AVIATION AND ECONOMIC RESOURCES

ECONOMIC DEVELOPMENT



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Economic Development

Department: Aviation and Economic Resources

Economic Development Administration

EC_DEV_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	648,725	737,623	693,795	761,414
Operating Expenses	313,535	323,311	244,871	239,310
Subtotal Operating Expenditures	\$962,260	\$1,060,934	\$938,666	\$1,000,724
Interfund Transfers	0	0	4,558	0
Subtotal Other Operating Expenses	\$0	\$0	\$4,558	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$962,260	\$1,060,934	\$943,224	\$1,000,724
Expenditures by Fund				
Economic Development	\$962,260	\$1,060,934	\$943,224	\$1,000,724
Number of Full Time Positions		12.00		12.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		12.00		12.00

Highlights

Economic Development is responsible for the County's legislative affairs, working with senior management as well as contracted lobbyists and professional organizations to track federal and state issues of importance to Volusia County and to develop and present the County's priorities for legislative action.

The Administration activity provides continued professional staffing. Staff also supports the Volusia County Industrial Development Authority, Business Incubator Advisory Board and serves as liaison to the municipalities with Community Redevelopment Areas (CRAs). The budget provides for the administrative and operational costs associated with the support of the professional staff and continued implementation of the County Council goal of comprehensive countywide economic development.

There are three unfunded positions in FY2014-15.

Economic Development

Department: Aviation and Economic Resources

Economic Development Programming

EC_DEV_PROG

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	922,677	1,260,491	2,094,762	3,337,338
Subtotal Operating Expenditures	\$922,677	\$1,260,491	\$2,094,762	\$3,337,338
Capital Improvements	31,100	1,135,734	1,446,233	0
Grants and Aids	25,000	0	0	0
Interfund Transfers	0	0	1,698,844	0
Reserves	0	1,918,721	0	20,054
Subtotal Other Operating Expenses	\$56,100	\$3,054,455	\$3,145,077	\$20,054
Reimbursements	0	0	0	0
Total Operating Expenditures	\$978,777	\$4,314,946	\$5,239,839	\$3,357,392
Expenditures by Fund				
Economic Development	\$978,777	\$4,314,946	\$5,239,839	\$3,357,392

Highlights

Daytona Beach International Airport (DBIA) Corporate Park is part of the ongoing master plan for the airport acreage adjacent to Beville Road. A signalized intersection will be developed to provide access to the interior of the DBIA property. It will be the base for development along Beville Road as a gateway to the City of Daytona Beach.

Economic Development provides funding for business expansion and business retention activities. Local funds are leveraged through cooperative programs such as the State's Qualified Tax Incentive (QTI) and Qualified Defense and Space Contractor (QDSC), which expand the benefits for Volusia County businesses. Team Volusia, University of Central Florida's (UCF's) Business Incubation Program, Small Business Development Center (SBDC) at Daytona State College, Senior Corps of Retired Executives (SCORE) and international trade sponsorships are all supported through other contributions.

The FY2014-15 budget includes an increase of \$1.3 million from the General Fund to provide for job creation through the Economic Development incentive program.

Marketing includes support for the professional services utilized in keeping the business community and residents informed of economic development opportunities and successes.

The Business Incubator Program is a joint venture with the University of Central Florida (UCF). UCF runs the program in renovated space in the International Terminal at DBIA.

Economic Development

Department: Aviation and Economic Resources

One Daytona

1004700

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Grants and Aids	0	0	0	5,000,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$5,000,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$0	\$0	\$5,000,000
Expenditures by Fund				
Economic Development	\$0	\$0	\$0	\$5,000,000

Highlights

The One Daytona Community Development District was established by the City of Daytona Beach February 5, 2014. Volusia County entered into an interlocal agreement with the district to provide \$20,000,000 to partially fund public improvements.

One Daytona is a multi-phase mixed use development projected to reach build out in 2045. At full build out, One Daytona will represent one of the largest mixed-use projects in the Daytona Beach -Tampa Interstate 4 corridor. The development will include office, retail, hotel, industrial and residential properties. It is projected to add over 7,200 onsite jobs.

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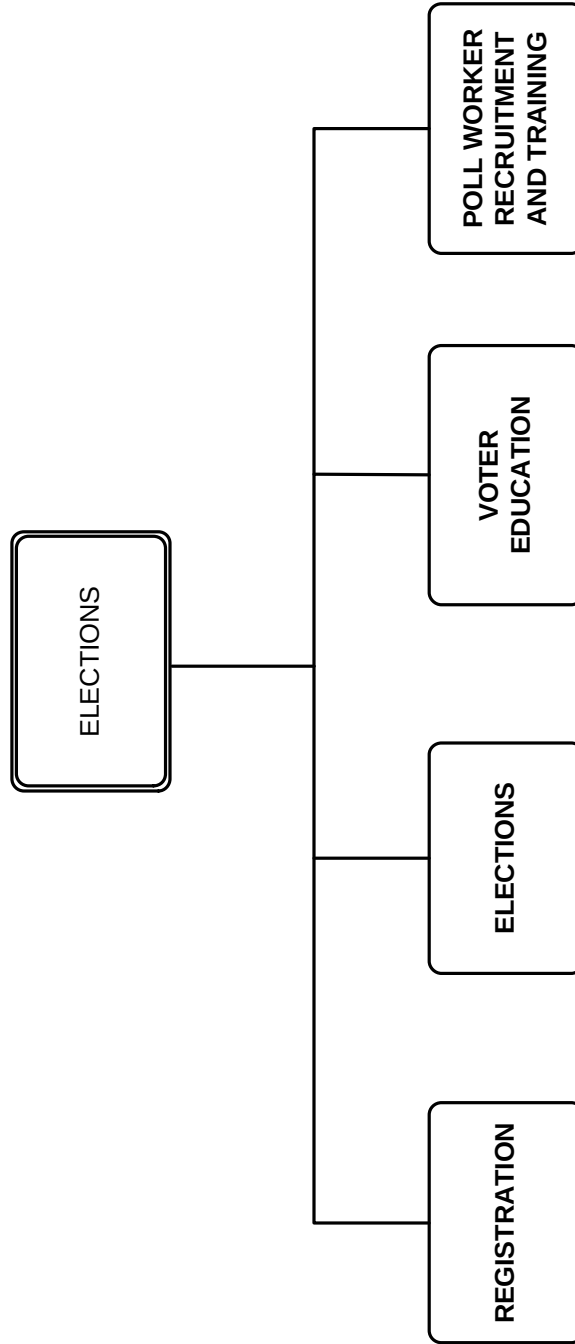
Elections

Department: Elections

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Elections	1,473,486	1,641,097	1,528,615	4,026,504
Poll Worker Recruitment and Training	172,718	252,314	249,354	231,614
Registration	1,359,071	1,530,945	1,465,273	1,850,917
Voter Education	83,976	163,490	142,433	106,072
Total Expenditures	\$3,089,251	\$3,587,846	\$3,385,675	\$6,215,107
Expenditures by Category				
Personal Services	1,752,322	1,815,717	1,792,979	1,967,315
Operating Expenses	1,316,432	1,640,833	1,454,410	1,887,952
Capital Outlay	12,158	117,796	117,796	2,359,840
Subtotal Operating Expenditures	\$3,080,912	\$3,574,346	\$3,365,185	\$6,215,107
Interfund Transfers	8,339	13,500	20,490	0
Subtotal Other Operating Expenses	\$8,339	\$13,500	\$20,490	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,089,251	\$3,587,846	\$3,385,675	\$6,215,107
Expenditures by Fund				
General	\$3,089,251	\$3,587,846	\$3,385,675	\$6,215,107
Number of Full Time Positions		32.00		32.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		32.00		32.00

Mission: To provide all eligible citizens of Volusia County convenient access to voter registration; to provide all registered voters accessible locations and voting equipment so they may exercise their right to vote; to hold fair, equitable and accurate elections in accordance with federal, state and local election laws; to educate and encourage maximum participation by all eligible citizens in the electoral process; to maintain registration, campaign finance reports, and other election-related data accurately and in a form that is accessible to the public; and to conduct all activities transparently and in a cost-effective manner.

ELECTIONS



Elections

Department: Elections

Elections

0403000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	395,716	432,485	412,201	440,147
Operating Expenses	1,077,770	1,122,612	1,030,414	1,239,737
Capital Outlay	0	86,000	86,000	2,346,620
Subtotal Operating Expenditures	\$1,473,486	\$1,641,097	\$1,528,615	\$4,026,504
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,473,486	\$1,641,097	\$1,528,615	\$4,026,504
Expenditures by Fund				
General	\$1,473,486	\$1,641,097	\$1,528,615	\$4,026,504

Number of Full Time Positions	8.00	8.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	8.00	8.00

Key Objectives

1. Conduct all elections in accordance with federal, state, county and local statutes transparently, accurately and cost-effectively while maintaining the security of the voting system, voting equipment and ballots
2. Provide the public with a wide range of opportunities to vote by offering absentee, early and Election Day voting
3. Accurately maintain absentee, early voting and Election Day records, process absentee requests and issue ballots accurately and expeditiously, correctly count all valid voted absentee, early voting and Election Day ballots

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of countywide elections conducted	1	2	1
2. Number of municipal elections conducted	4	16	16
3. Number of special elections conducted	2	1	1
4. Number of absentee voting sites (processing sites)	1	1	1
5. Number of early voting sites	5	5	5
6. Number of Election Day precincts	125	125	125
7. Number of absentee requests	77,350	85,000	85,000
8. Number of early voters	60,431	61,000	70,000
9. Number of Election Day voters	110,558	100,000	100,000

Highlights

The Elections Management Division will conduct one countywide election during this fiscal year. Legislative changes to election laws will require replacing current inventories of forms and envelopes. Early voting hours have been expanded to 12 hour days for General Elections. Additional early voting sites are planned for in advance of the 2016 election cycle.

The FY2014-15 budget includes \$2.3 million for a new elections system, including installation services, training, software, hardware and supplies required for implementation. The system purchased will be state certified to meet all statutory election requirements.

Elections

Department: Elections

Poll Worker Recruitment and Training

0405000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	151,366	154,385	151,425	161,418
Operating Expenses	21,352	97,929	97,929	70,196
Subtotal Operating Expenditures	\$172,718	\$252,314	\$249,354	\$231,614
Reimbursements	0	0	0	0
Total Operating Expenditures	\$172,718	\$252,314	\$249,354	\$231,614
Expenditures by Fund				
General	\$172,718	\$252,314	\$249,354	\$231,614
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Provide programs and procedures that will ensure the recruitment of skilled, qualified poll workers
2. Provide effective training materials and programs that will ensure poll workers are properly trained and prepared to conduct elections accurately and efficiently
3. Conduct poll worker training sessions in compliance with federal and state statutes and that provide poll workers with the opportunity to demonstrate they have a working knowledge of the job requirements

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of orientation sessions conducted	10	10	20
2. Number of training classes conducted	145	150	200
3. Number of training hours conducted	2,000	1,000	1,500

Highlights

On-line poll worker training was initiated in FY2010-11 and has proven to be a great success. As new equipment and systems are implemented more on-line training materials will be developed. Poll worker training is required for every election.

Elections

Department: Elections

Registration

0402000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,148,059	1,173,757	1,175,212	1,307,492
Operating Expenses	198,854	325,392	258,265	530,205
Capital Outlay	12,158	31,796	31,796	13,220
Subtotal Operating Expenditures	\$1,359,071	\$1,530,945	\$1,465,273	\$1,850,917
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,359,071	\$1,530,945	\$1,465,273	\$1,850,917
Expenditures by Fund				
General	\$1,359,071	\$1,530,945	\$1,465,273	\$1,850,917

Number of Full Time Positions	20.00	20.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	20.00	20.00

Key Objectives

1. Process new voter registrations in an efficient and timely manner while encouraging new registration through accessible and convenient voter registration sites around the county
2. Efficiently and accurately maintain voter registration records (e.g. name changes, address changes, party changes) in accordance with federal and state statutes
3. Efficiently and accurately process petitions in accordance with federal and state requirements
4. Provide prompt and courteous service in qualifying candidates and in fulfilling public information requests

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of new registrations processed	15,200	10,000	20,000
2. Number of registered voters	333,453	325,000	330,000
3. Number of changes to registered voter records	80,000	80,000	85,000
4. Number of petition signatures verified	75,000	85,000	85,000
5. Number of candidates	60	100	100
6. Number of committees	13	13	13
7. Number of public record requests	200	200	125

Highlights

The Elections Division is responsible for all voter registration activities including list maintenance of the voter records in accordance with federal and state laws.

Elections

Department: Elections

Voter Education

0404000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	57,181	55,090	54,141	58,258
Operating Expenses	18,456	94,900	67,802	47,814
Subtotal Operating Expenditures	\$75,637	\$149,990	\$121,943	\$106,072
Interfund Transfers	8,339	13,500	20,490	0
Subtotal Other Operating Expenses	\$8,339	\$13,500	\$20,490	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$83,976	\$163,490	\$142,433	\$106,072
Expenditures by Fund				
General	\$83,976	\$163,490	\$142,433	\$106,072

Number of Full Time Positions	1.00	1.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	1.00	1.00

Key Objectives

1. Offer community outreach projects that encourage voter participation, stimulate an interest in the electoral process and educate all sectors of the community on how to register and vote
2. Provide high school students with an opportunity to experience the electoral process by holding registration drives, by giving educational presentations and by conducting student government association elections
3. Maintain a web site that provides the public and candidates with the resources they need

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of community outreach projects conducted	100	100	100
2. Number of nursing homes visited	65	60	40
3. Number of schools visited	20	20	20
4. Number of school elections conducted	10	10	10

Highlights

The Voter Education division is responsible for all outreach activities, website management, and assistance with providing public information. Due to 3rd party restrictions, Voter Education is playing a key role in external voter education activities.

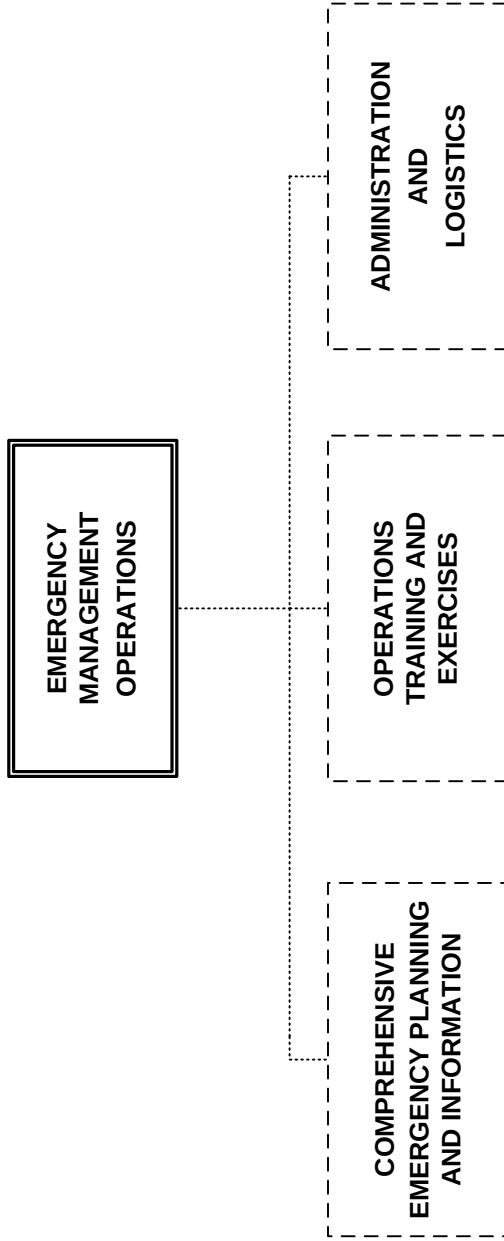
Emergency Management

Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Operations	679,534	746,812	727,578	739,694
Total Expenditures	\$679,534	\$746,812	\$727,578	\$739,694
Expenditures by Category				
Personal Services	490,296	538,996	521,562	535,733
Operating Expenses	189,238	207,816	206,016	203,961
Subtotal Operating Expenditures	\$679,534	\$746,812	\$727,578	\$739,694
Reimbursements	0	0	0	0
Total Operating Expenditures	\$679,534	\$746,812	\$727,578	\$739,694
Expenditures by Fund				
General	\$679,534	\$746,812	\$727,578	\$739,694
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

Mission: To provide coordinated "all-hazards" Emergency Management in support of our community.

PUBLIC PROTECTION EMERGENCY MANAGEMENT DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Emergency Management

Department: Public Protection

Operations

5301000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	490,296	538,996	521,562	535,733
Operating Expenses	189,238	207,816	206,016	203,961
Subtotal Operating Expenditures	\$679,534	\$746,812	\$727,578	\$739,694
Reimbursements	0	0	0	0
Total Operating Expenditures	\$679,534	\$746,812	\$727,578	\$739,694
Expenditures by Fund				
General	\$679,534	\$746,812	\$727,578	\$739,694
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

Key Objectives

1. Ensure the Comprehensive Emergency Management Plans (CEMP) are updated and annexes are kept current
2. Maintain capability to activate the County Emergency Operations Center (CEOC)
3. Provide integrated, countywide emergency management planning, coordination, response and recovery operations for local government and businesses through all-hazard preparedness activities
4. Increase public awareness by providing emergency preparedness education and training

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of CEMP and Emergency Support Functions lead agency reviews	7	8	8
2. Number of Emergency Operations Center activations	3	4	4
3. Number of all hazard exercises	7	10	10
4. Number of preparedness presentations/outreach programs	120	130	130

Highlights

Under Chapter 252, Florida Statutes, Volusia County Emergency Management Division is responsible for the countywide organization and administration of the emergency operations center and a variety of all hazards emergency management activities that support response, recovery, preparedness, and mitigation. Maintaining a forward leaning posture for disasters requires regular hazard analysis, integration with new technology, and strategic coordination toward completion of this stance. Volusia County Emergency Management maintains a training, planning, and an exercise cycle in support of countywide disaster resilience. Proper planning and maintenance of applicable capabilities are required for the use of a measured response during times of emergency and disaster.

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Emergency Medical Administration

Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Emergency Medical Administration	1,775,373	3,487,772	3,484,571	3,889,662
Total Expenditures	\$1,775,373	\$3,487,772	\$3,484,571	\$3,889,662
Expenditures by Category				
Personal Services	143,723	145,961	146,385	148,436
Operating Expenses	122,472	125,106	121,481	124,998
Subtotal Operating Expenditures	\$266,195	\$271,067	\$267,866	\$273,434
Interfund Transfers	1,509,178	3,216,705	3,216,705	3,616,228
Subtotal Other Operating Expenses	\$1,509,178	\$3,216,705	\$3,216,705	\$3,616,228
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,775,373	\$3,487,772	\$3,484,571	\$3,889,662
Expenditures by Fund				
General	\$1,775,373	\$3,487,772	\$3,484,571	\$3,889,662
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00

Mission: To coordinate and oversee the responsible delivery of effective pre-hospital emergency medical services.

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Emergency Medical Administration

Department: Public Protection

Emergency Medical Administration

5601100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	143,723	145,961	146,385	148,436
Operating Expenses	122,472	125,106	121,481	124,998
Subtotal Operating Expenditures	\$266,195	\$271,067	\$267,866	\$273,434
Interfund Transfers	1,509,178	3,216,705	3,216,705	3,616,228
Subtotal Other Operating Expenses	\$1,509,178	\$3,216,705	\$3,216,705	\$3,616,228
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,775,373	\$3,487,772	\$3,484,571	\$3,889,662
Expenditures by Fund				
General	\$1,775,373	\$3,487,772	\$3,484,571	\$3,889,662

Number of Full Time Positions	2.00	2.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	2.00	2.00

Key Objectives

1. Meet with pre-hospital provider agencies relating to consensus building and achieving common goals
2. Meet with hospital staff to ensure transmission of 12 lead electrocardiogram transmissions are accomplished under the published parameters
3. Review emergency medical system wide processes and protocol for quality assurance and continuous improvement

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Meet with various pre-hospital providers	6	6	8
2. Number of 12 lead electrocardiograms transmitted within parameters established by the medical director	6	9	12
3. Number of patient care records reviewed for compliance with field protocols	60	75	120

Highlights

Emergency Medical Administration provides statutorily mandated physician services to oversee the provision of emergency medical services throughout the county. This comprises over eighty-four percent (84%) of the division's estimated \$125,000 operating budget. Annual support for Emergency Medical Services is included in this budget.

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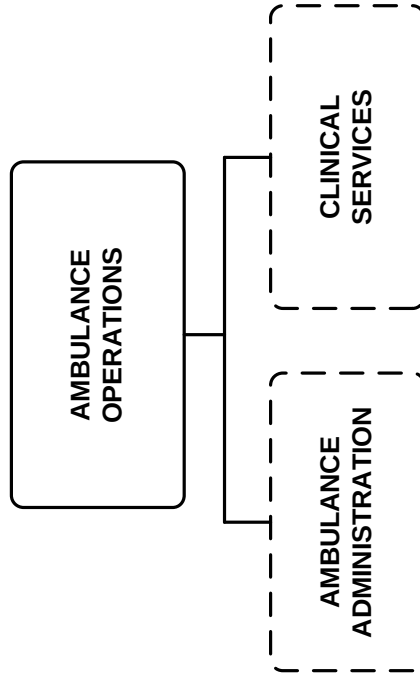
Emergency Medical Services

Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Emergency Medical Services (EMS)	15,957,345	17,058,816	16,891,047	18,541,230
Total Expenditures	\$15,957,345	\$17,058,816	\$16,891,047	\$18,541,230
Expenditures by Category				
Personal Services	11,763,152	12,463,134	12,526,929	12,329,445
Operating Expenses	3,835,725	3,957,632	4,126,662	4,186,265
Capital Outlay	398,488	137,900	279,848	217,470
Subtotal Operating Expenditures	\$15,997,365	\$16,558,666	\$16,933,439	\$16,733,180
Capital Improvements	2,089	0	1,760	0
Grants and Aids	2,193	150	150	1,200
Interfund Transfers	0	0	0	166,953
Reserves	0	560,000	0	1,699,897
Subtotal Other Operating Expenses	\$4,282	\$560,150	\$1,910	\$1,868,050
Reimbursements	(44,302)	(60,000)	(44,302)	(60,000)
Total Operating Expenditures	\$15,957,345	\$17,058,816	\$16,891,047	\$18,541,230
Expenditures by Fund				
Emergency Medical Services	\$15,957,345	\$17,058,816	\$16,891,047	\$18,541,230
Number of Full Time Positions		177.00		177.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		182.00		182.00

Mission: It is the mission of the Emergency Medical Services Division - EVAC Ambulance to be a community leader providing high quality, cost efficient pre-hospital care and medical transportation with the highest standard of professionalism, the most advanced technology and a deep sense of caring for the citizens and visitors of Volusia County.

EMERGENCY MEDICAL SERVICES



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Emergency Medical Services

Department: Public Protection

Emergency Medical Services (EMS)

EMS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	11,763,152	12,463,134	12,526,929	12,329,445
Operating Expenses	3,835,725	3,957,632	4,126,662	4,186,265
Capital Outlay	398,488	137,900	279,848	217,470
Subtotal Operating Expenditures	\$15,997,365	\$16,558,666	\$16,933,439	\$16,733,180
Capital Improvements	2,089	0	1,760	0
Grants and Aids	2,193	150	150	1,200
Interfund Transfers	0	0	0	166,953
Reserves	0	560,000	0	1,699,897
Subtotal Other Operating Expenses	\$4,282	\$560,150	\$1,910	\$1,868,050
Reimbursements	(44,302)	(60,000)	(44,302)	(60,000)
Total Operating Expenditures	\$15,957,345	\$17,058,816	\$16,891,047	\$18,541,230
Expenditures by Fund				
Emergency Medical Services	\$15,957,345	\$17,058,816	\$16,891,047	\$18,541,230
Number of Full Time Positions		177.00		177.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		182.00		182.00

Key Objectives

1. Demonstrate need for EMS services
2. Provide timely ambulance response in urban areas-greater than 1000 residents per square mile
3. Provide timely ambulance response in rural areas-less than 1000 residents per square mile
4. Improve cardiac arrest outcomes in the pre-hospital setting

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Transports	49,136	49,000	49,900
2. Average Response Time - Urban (Seconds)	394	445	420
3. Average Response Time - Rural (Seconds)	677	646	660
4. Number of pre-cardiac cases that are delivered to the ER with return to circulation (ROSC)	177	174	175

Highlights

The Division of Emergency Medical Service (EVAC) is the primary provider of pre-hospital 911 medical care and transportation to Volusia County residents and visitors. EVAC closely collaborates with all internal and external public service organizations operating within the County to address emergent medical needs as efficiently and effectively as possible. With an anticipated volume in excess of 80,000 calls, the EVAC business plan employs a unique High Performance Deployment strategy. Instead of a fixed station based model, the division analyzes highly variable historical information to develop an efficient dynamic deployment strategy. Volusia County EVAC will continue to focus on providing the most comprehensive, capable and cost efficient emergency medical care possible, and continues to explore all available opportunities to improve and balance those metrics.

Funding is included for the replacement of six additional ambulances, as well as multiple tablets, drive cams, mobile data computers, stair chairs and ventilators. The FY2014-15 budget also includes a transfer to the Capital Outlay Fund for the replacement of 800 MHz radios, reserves for revenue stabilization and reserves for future capital replacement of stretchers, heart monitors and auto pulse machines. One unfunded and five attrition positions are included in this fund.

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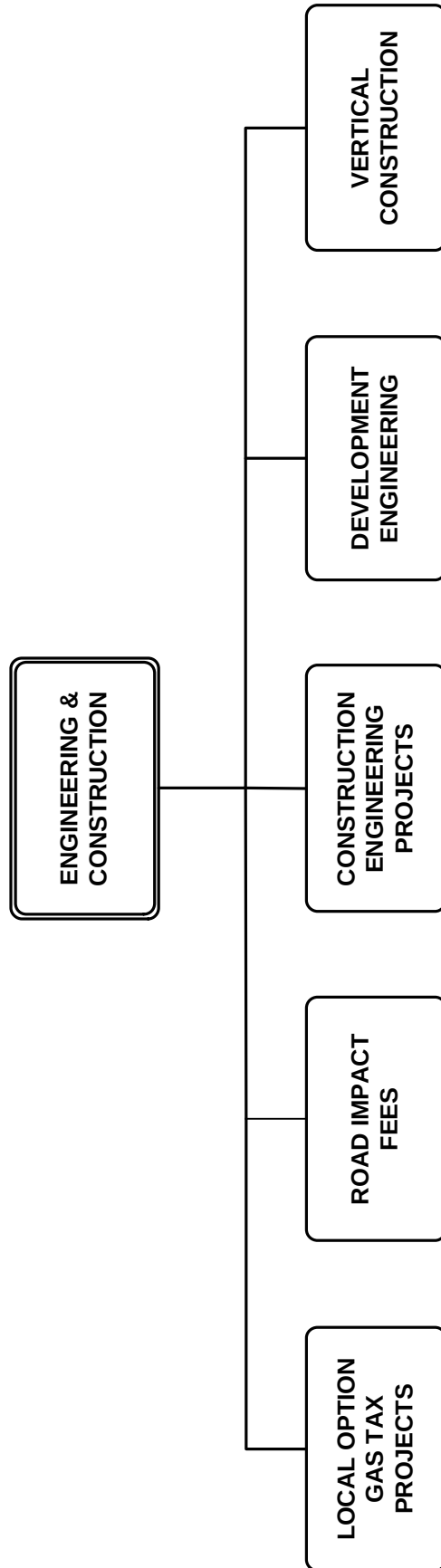
Engineering & Construction

Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Construction Engineering Projects	4,471,560	5,542,751	7,422,271	7,266,167
Development Engineering	475,820	483,047	510,026	459,577
Engineering & Construction	629,989	6,427,568	653,492	5,246,118
Local Option Gax Tax Projects	5,578,481	14,988,532	11,717,043	14,933,443
Road Impact Fees	1,340,587	7,411,463	4,614,769	7,764,935
Vertical Construction	279,521	495,056	495,993	551,905
Total Expenditures	\$12,775,958	\$35,348,417	\$25,413,594	\$36,222,145
Expenditures by Category				
Personal Services	2,643,206	2,647,260	2,618,038	2,533,701
Operating Expenses	4,176,661	4,106,227	6,872,582	5,911,002
Capital Outlay	8,279	0	1,372	37,000
Subtotal Operating Expenditures	\$6,828,146	\$6,753,487	\$9,491,992	\$8,481,703
Capital Improvements	3,028,329	5,669,000	12,426,515	6,076,102
Interfund Transfers	4,861,214	4,757,370	5,254,967	4,761,426
Reserves	0	19,928,440	0	18,625,819
Subtotal Other Operating Expenses	\$7,889,543	\$30,354,810	\$17,681,482	\$29,463,347
Reimbursements	(1,941,731)	(1,759,880)	(1,759,880)	(1,722,905)
Total Operating Expenditures	\$12,775,958	\$35,348,417	\$25,413,594	\$36,222,145
Expenditures by Fund				
County Transportation Trust	\$10,428,107	\$25,016,100	\$19,541,225	\$25,579,561
General	\$279,521	\$495,056	\$495,993	\$551,905
Municipal Service District	\$475,820	\$483,047	\$510,026	\$459,577
Road Impact Fees-Zone 1 (Northeast)	\$475,943	\$1,484,352	\$600,000	\$1,392,171
Road Impact Fees-Zone 2 (Southeast)	\$130,553	\$595,016	\$250,000	\$968,123
Road Impact Fees-Zone 3 (Southwest)	\$239,159	\$423,798	\$300,000	\$369,797
Road Impact Fees-Zone 4 (Northwest)	\$494,932	\$4,908,297	\$3,464,769	\$5,034,844
Special Assessments	\$251,923	\$1,942,751	\$251,581	\$1,866,167
Number of Full Time Positions		53.00		53.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		53.00		53.00

Mission: To provide quality and timely engineering, survey, right of way and construction engineering inspection services in support of the County's construction projects; to assist in the implementation of the County's Planning and Development Programs for the physical growth of Volusia County as governed by the State mandated Volusia County Comprehensive Plan, Land Development Code, and best engineering practices; and to provide assistance to the public and private sector in a professional, positive manner.

PUBLIC WORKS ENGINEERING & CONSTRUCTION



Engineering & Construction

Department: Public Works

Construction Engineering Projects

CONST_ENG_PROJECTS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	3,501,085	3,350,000	6,153,790	5,150,000
Subtotal Operating Expenditures	\$3,501,085	\$3,350,000	\$6,153,790	\$5,150,000
Capital Improvements	717,858	250,000	999,312	250,000
Interfund Transfers	252,617	251,581	269,169	253,027
Reserves	0	1,691,170	0	1,613,140
Subtotal Other Operating Expenses	\$970,475	\$2,192,751	\$1,268,481	\$2,116,167
Reimbursements	0	0	0	0
Total Operating Expenditures	\$4,471,560	\$5,542,751	\$7,422,271	\$7,266,167
Expenditures by Fund				
County Transportation Trust	\$4,219,637	\$3,600,000	\$7,170,690	\$5,400,000
Special Assessments	\$251,923	\$1,942,751	\$251,581	\$1,866,167

Highlights

Projects in this Activity are adopted as part of the County's Five Year Road Program. The Road Program is a five year work schedule for road maintenance and construction approved by County Council on an annual basis for inclusion in the Capital Improvement Program. Funds to support the Road Program are generated by gas tax revenue sharing including: 5th and 6th Cent used for maintenance, 7th Cent - for operations and maintenance, and a 9th Cent County Voted - for resurfacing and construction. On June 27, 1985 County Council adopted a 6th Cent Local Option Gas Tax, and by Interlocal Agreement the County receives 57.239% and the cities receive the balance 42.761%. The current Interlocal Agreement is scheduled to expire on August 31, 2018. Four cents are to be used on operations and maintenance. Projects done with gas tax revenue also are found in Road and Bridge, Traffic Engineering, and Engineering and Construction for the County Transportation Trust.

Engineering & Construction

Department: Public Works

Development Engineering

DEVELOP_ENG

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	413,965	417,873	447,584	396,876
Operating Expenses	61,855	65,174	62,442	62,701
Subtotal Operating Expenditures	\$475,820	\$483,047	\$510,026	\$459,577
Reimbursements	0	0	0	0
Total Operating Expenditures	\$475,820	\$483,047	\$510,026	\$459,577
Expenditures by Fund				
Municipal Service District	\$475,820	\$483,047	\$510,026	\$459,577
Number of Full Time Positions		5.00		5.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		5.00		5.00

Key Objectives

1. Perform engineering reviews and inspections of subdivisions
2. Perform engineering review and inspections of site plans and stormwater plans
3. Review and inspect use permits
4. Review subdivision exemptions applications
5. Perform State and Federally mandated NPDES inspections and assist in annual report compilation

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of subdivision reviews	5	5	5
2. Number of site plans/stormwater reviews	7	7	7
3. Number of permit applications processed	473	434	500
4. Number of exemption/vested rights reviews	46	62	40
5. Number of NPDES inspections	177	120	150

Highlights

Development Engineering provides professional and technical review and comments on development projects. Development Engineering is responsible for approval of County Stormwater Permits and Use Permits, and serves as an important link in the chain of the development review process. Development Engineering provides engineering reviews and inspections for Subdivisions, Site Plans and Use Permits under Volusia County regulations, and has increased the review effort with respect to traffic-related elements. Development Engineering also performs inspection and tracking of National Pollution Discharge Elimination System (NPDES) sites and assists in the preparation of the annual report to the State. A large portion of time is devoted to a variety of requests from citizens and businesses for information regarding current and historic development regulations, status of permits, reviews, and properties, and requests for copies of material from files. Additionally, Development Engineering handles grading, drainage and right-of-way complaints as well as variances, grading plan reviews and FEMA Letters of Map Revisions (LOMR's).

Engineering & Construction

Department: Public Works

Engineering & Construction

CONST_ENG

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	2,071,568	2,055,700	1,991,330	1,958,401
Operating Expenses	237,250	259,804	229,601	251,915
Capital Outlay	8,279	0	1,372	37,000
Subtotal Operating Expenditures	\$2,317,097	\$2,315,504	\$2,222,303	\$2,247,316
Interfund Transfers	0	0	81,189	0
Reserves	0	5,762,064	0	4,648,802
Subtotal Other Operating Expenses	\$0	\$5,762,064	\$81,189	\$4,648,802
Reimbursements	(1,687,108)	(1,650,000)	(1,650,000)	(1,650,000)
Total Operating Expenditures	\$629,989	\$6,427,568	\$653,492	\$5,246,118
Expenditures by Fund				
County Transportation Trust	\$629,989	\$6,427,568	\$653,492	\$5,246,118
Number of Full Time Positions		45.00		45.00
Number of Full Time Equivalent Positions		45.00		45.00

Key Objectives

1. Eliminate missing links in the County's sidewalk network that provide access to elementary schools, middle schools, high schools, libraries, parks, shopping centers, bus stops and other pedestrian attractions
2. Prepare Access Management Plans for all major County thoroughfares identifying proposed median crossovers as a planning tool for future development along the road corridors
3. Scan archived road project files into the document imaging system to conserve space by eliminating hard copies of close out files and to improve access and retrieval of archived information for countywide staff
4. Implement a pavement management system using Micropaver software

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent of sidewalks examined for missing links	10	10	10
2. Number of roads identified in each of the four zones that need Access Management Plans	2	2	2
3. Percentage of closed out road project files scanned into the document imaging system per year	10	10	10
4. Percentage of County roads evaluated to perform comprehensive ratings using Micropaver	33	33	33

Highlights

The primary duty of Engineering & Construction is to produce the County's Five Year Road Program. The Division is responsible for all phases of County road building from the time the roads are introduced into the Five Year Road Program through construction. The Division also assists other County Divisions and Departments in developing and building their construction projects. Engineering & Construction is part of the review process for the Land Development code to help insure compliance with state and local regulations. The Division also provides information to the public and private sector on a variety of subjects such as road rights-of-way, road maintenance, abandonments, special assessment districts, benchmarks, control data, etc.

Engineering & Construction

Department: Public Works

Local Option Gas Tax Projects

LOGT_PROJECTS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Capital Improvements	2,188,589	2,000,000	8,354,434	2,479,871
Interfund Transfers	3,389,892	2,963,789	3,362,609	2,717,079
Reserves	0	10,024,743	0	9,736,493
Subtotal Other Operating Expenses	\$5,578,481	\$14,988,532	\$11,717,043	\$14,933,443
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,578,481	\$14,988,532	\$11,717,043	\$14,933,443
Expenditures by Fund				
County Transportation Trust	\$5,578,481	\$14,988,532	\$11,717,043	\$14,933,443

Highlights

Revenue for this Activity comes from a County Council authorized additional 5 cent Local Option Gas Tax (adopted May 6, 1999) of which 57.239% goes to the County for transportation expenditures required to meet the Capital Improvement Element of the Comprehensive Plan and 47.761% goes to the various cities. Funding is to be used to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments.

Local Option Gas Tax Projects for FY2014-15:

Countywide Safety Projects - to fund countywide safety related projects to be determined throughout the year.

Advanced Right of Way Acquisition - to fund right of way costs for countywide projects programmed in future years.

Advanced Engineering and Permitting - to fund minimal expenditures for permitting and advance engineering for future countywide projects programmed in outer years.

Engineering & Construction

Department: Public Works

Road Impact Fees

ROADIMPACTFEES

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Capital Improvements	121,882	3,419,000	3,072,769	3,346,231
Interfund Transfers	1,218,705	1,542,000	1,542,000	1,791,320
Reserves	0	2,450,463	0	2,627,384
Subtotal Other Operating Expenses	\$1,340,587	\$7,411,463	\$4,614,769	\$7,764,935
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,340,587	\$7,411,463	\$4,614,769	\$7,764,935
Expenditures by Fund				
Road Impact Fees-Zone 1 (Northeast)	\$475,943	\$1,484,352	\$600,000	\$1,392,171
Road Impact Fees-Zone 2 (Southeast)	\$130,553	\$595,016	\$250,000	\$968,123
Road Impact Fees-Zone 3 (Southwest)	\$239,159	\$423,798	\$300,000	\$369,797
Road Impact Fees-Zone 4 (Northwest)	\$494,932	\$4,908,297	\$3,464,769	\$5,034,844

Highlights

The Road Impact Fee Trust Funds obtain revenue from transportation impact fee charges against new construction in the County. Road projects must be growth-related and located in one of the four districts in which the funds are collected. On August 18, 2011 Council adopted Ordinance 2011-22 temporarily suspending the collection of impact fees for residential construction as an incentive to construction and the associated job creation. The fees are being reinstated incrementally beginning July 1, 2013 and will be collected in full by July 1, 2015.

Road Impact Fees - Zone 1 through 4 include the following major projects and Debt Service for FY2014-15:

Zone 1 - Debt Service - to partially fund Zone 1 share of the Bond Funded Road Program Debt Service.

Zone 2 - Debt Service - to fund Zone 2 share of the Bond Funded Road Program Debt Service.

Zone 3 - Debt Service - to partially fund Zone 3 share of the Bond Funded Road Program Debt Service.

Zone 4 - Debt Service - to fund Zone 4 share of the Bond Funded Road Program Debt Service, and to fund the Kepler Rd/SR 44 intersection project and Orange Camp Rd widening project.

Engineering & Construction

Department: Public Works

Vertical Construction

VERTICAL_CONSTR

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	157,673	173,687	179,124	178,424
Operating Expenses	376,471	431,249	426,749	446,386
Subtotal Operating Expenditures	\$534,144	\$604,936	\$605,873	\$624,810
Reimbursements	(254,623)	(109,880)	(109,880)	(72,905)
Total Operating Expenditures	\$279,521	\$495,056	\$495,993	\$551,905
Expenditures by Fund				
General	\$279,521	\$495,056	\$495,993	\$551,905
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Construct county facilities in the most effective manner
2. Strive to include Green characteristics in every building with emphasis on energy efficiency, while obtaining Leadership in Energy and Environmental Design (LEED) certification on new building construction where achievable
3. Strive to accommodate current and future department needs within approved budgets for each capital improvement during design

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent of projects to bring in within anticipated engineer/architects estimates	95	95	95
2. Percent of structures which display characteristics common to LEED certification	95	95	95
3. Percent of changes to design after construction bidding	15	15	15

Highlights

Vertical Construction is responsible for the administration, planning, design, permitting and construction of capital facility projects in the county; including long-range planning, value engineering, quality control and owner's representation on facility construction. This organization is also responsible for establishing space and construction standards, space allocation, and design and construction programs which are not road and bridge or water system projects for Department/Divisions within Volusia County.

For FY2014-15 one (1) position will remain unfunded.

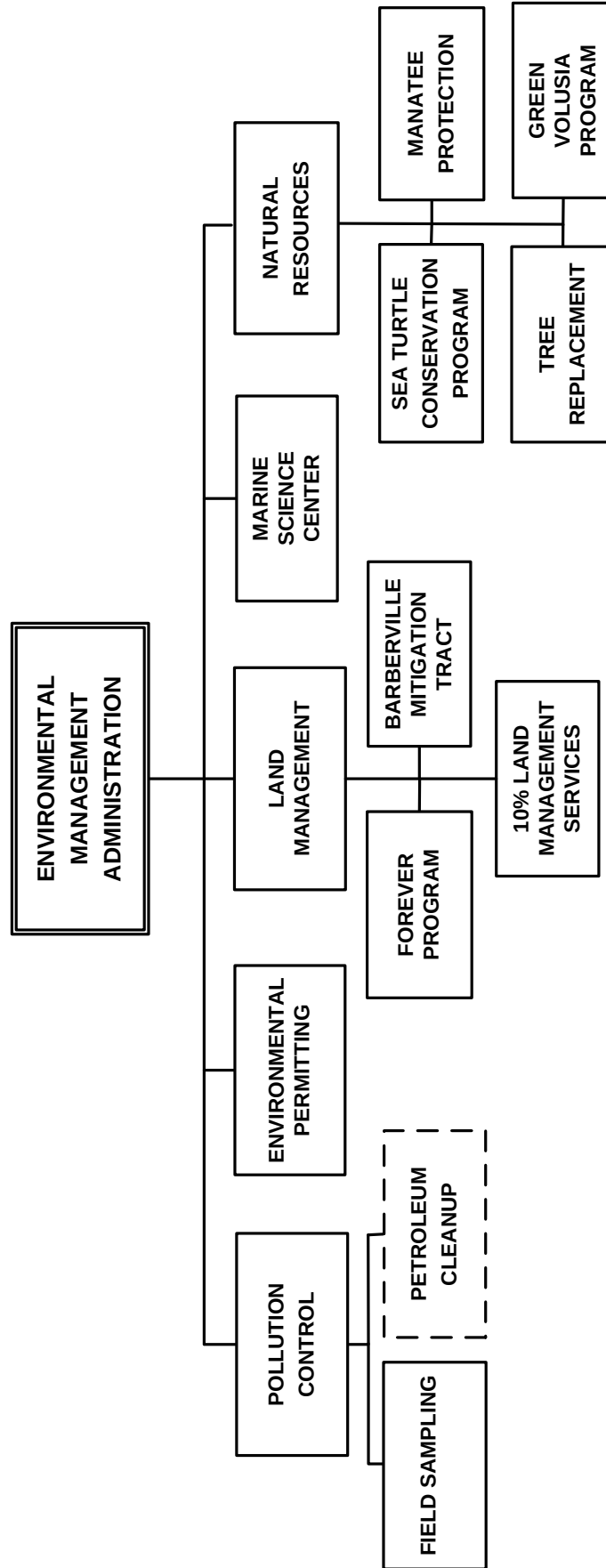
Environmental Management

Department: Growth and Resource Management

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
10% Land Management Services	441,950	4,844,767	487,204	5,788,948
Administration	240,706	283,316	261,415	267,373
Barberville Mitigation Tract	0	638,747	0	638,747
Environmental Health Laboratory	110,365	114,973	98,005	0
Environmental Permitting	485,353	493,856	473,510	491,748
Field Sampling	0	0	0	102,634
FOREVER Program	157,108	1,205,520	798,632	1,383,719
Green Volusia Program	7,037	10,000	10,000	10,000
Land Management Program	612,835	631,386	615,733	636,697
Manatee Protection	4,488	148,999	7,380	150,147
Marine Science Center	1,184,074	1,210,813	1,203,903	1,253,286
Natural Resources	232,796	223,871	227,593	225,829
Pollution Control	299,407	328,247	313,811	336,011
Sea Turtle Conservation Program	419,529	437,101	429,909	441,812
Tree Replacement	49,839	350,446	82,742	331,993
Total Expenditures	\$4,245,487	\$10,922,042	\$5,009,837	\$12,058,944
Expenditures by Category				
Personal Services	2,481,152	2,547,094	2,559,840	2,588,473
Operating Expenses	1,780,550	2,936,816	1,729,896	2,877,217
Capital Outlay	45,241	6,200	32,107	49,400
Subtotal Operating Expenditures	\$4,306,943	\$5,490,110	\$4,321,843	\$5,515,090
Capital Improvements	0	0	16,875	0
Grants and Aids	39,189	500,707	92,486	534,753
Interfund Transfers	4,130	646,607	648,633	795,897
Reserves	0	4,354,618	0	5,283,204
Subtotal Other Operating Expenses	\$43,319	\$5,501,932	\$757,994	\$6,613,854
Reimbursements	(104,775)	(70,000)	(70,000)	(70,000)
Total Operating Expenditures	\$4,245,487	\$10,922,042	\$5,009,837	\$12,058,944
Expenditures by Fund				
General	\$3,212,424	\$3,349,913	\$3,270,262	\$3,383,277
Manatee Conservation	\$4,488	\$148,999	\$7,380	\$150,147
Municipal Service District	\$535,192	\$844,302	\$556,252	\$823,741
Volusia Forever	\$493,383	\$6,578,828	\$1,175,943	\$7,701,779
Number of Full Time Positions		42.00		42.00
Number of Part Time Positions		25.00		25.00
Number of Full Time Equivalent Positions		46.82		46.82

Mission: To preserve, protect and restore the county's unique natural resources; to monitor the condition and health of aquatic ecosystems; to regulate pollution control facilities to minimize environmental impacts; to balance the quality of life and economic interest of our citizens.

GROWTH AND RESOURCE MANAGEMENT ENVIRONMENTAL MANAGEMENT DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Environmental Management

Department: Growth and Resource Management

10% Land Management Services

2100900

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	226,397	232,539	234,687	237,832
Operating Expenses	199,486	394,609	216,443	384,493
Capital Outlay	16,067	0	19,199	17,000
Subtotal Operating Expenditures	\$441,950	\$627,148	\$470,329	\$639,325
Capital Improvements	0	0	16,875	0
Reserves	0	4,217,619	0	5,149,623
Subtotal Other Operating Expenses	\$0	\$4,217,619	\$16,875	\$5,149,623
Reimbursements	0	0	0	0
Total Operating Expenditures	\$441,950	\$4,844,767	\$487,204	\$5,788,948
Expenditures by Fund				
Volusia Forever	\$441,950	\$4,844,767	\$487,204	\$5,788,948
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00
Key Objectives				
1. Provide public access to Volusia County conservation lands				
2. Provide land management activities on Volusia County conservation lands				
Performance Measures				
	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget	
1. Construction and maintenance of passive trails on conservation properties (number of miles)	50	50	50	
2. Number of acres actively managed	39,000	39,000	39,000	
Highlights				
This activity was established to provide the necessary funds to finance the management, restoration and public access to conservation lands purchased under the Volusia Forever Program, as well as conservation lands purchased under previous land acquisition programs. Capital Outlay is for a kayak launch at Spruce Creek Park. Spruce Creek is a very popular park and installation of kayak launches at various locations within the park is part of the adopted Doris Leeper Spruce Creek Management Plan.				

Environmental Management

Department: Growth and Resource Management

Administration

2100100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	262,236	266,512	248,321	253,331
Operating Expenses	13,245	16,804	13,094	14,042
Subtotal Operating Expenditures	\$275,481	\$283,316	\$261,415	\$267,373
Reimbursements	(34,775)	0	0	0
Total Operating Expenditures	\$240,706	\$283,316	\$261,415	\$267,373
Expenditures by Fund				
General	\$240,706	\$283,316	\$261,415	\$267,373
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Provide supervision, clerical and administrative support for the Division
2. Monitor the Division's budget and expenditures
3. Provide financial administration of grants

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Division employees supported (including grant positions)	45	45	45
2. Number of budget organizations monitored	21	18	18
3. Number of grants administered	7	5	5

Highlights

Administration provides clerical and administrative support to the Environmental Management Division.

Environmental Management

Department: Growth and Resource Management

Barberville Mitigation Tract

2101010

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	0	638,747	0	638,747
Subtotal Operating Expenditures	\$0	\$638,747	\$0	\$638,747
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$638,747	\$0	\$638,747
Expenditures by Fund				
Volusia Forever	\$0	\$638,747	\$0	\$638,747

Key Objectives

1. Provide available credits for sale to public and private projects

Highlights

The Barberville property is a wetland mitigation bank, permitted through the St. Johns River Water Management District and the U. S. Army Corp of Engineers. The permitting requirements include dedication of funds for the perpetual management of the site. Revenues from the credits sold will be used for the long term management of the bank. No credits were sold in FY2013-14 and no sales are anticipated for FY2014-15. The budget for FY2014-15 is carry forward of revenues from prior years.

Environmental Management

Department: Growth and Resource Management

Environmental Health Laboratory

2102500

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	115,413	121,350	121,488	0
Operating Expenses	62,452	63,623	46,517	0
Capital Outlay	2,500	0	0	0
Subtotal Operating Expenditures	\$180,365	\$184,973	\$168,005	\$0
Reimbursements	(70,000)	(70,000)	(70,000)	0
Total Operating Expenditures	\$110,365	\$114,973	\$98,005	\$0
Expenditures by Fund				
General	\$110,365	\$114,973	\$98,005	\$0
Number of Full Time Positions		2.00		0.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		0.00

Highlights

During FY2013-14, Growth and Resource Management reorganized its Environmental Health Laboratory function which was comprised of activities performed by the State Department of Health and the County's field sampling function. The State Department of Health component was closed on October 1, 2013 and the field sampling component remained in this cost center through the end of FY2013-14. The field sampling program officially separated from the Lab on April 1, 2014 and is budgeted for FY 2014-15 in 001-210-2101.

Environmental Management

Department: Growth and Resource Management

Environmental Permitting

2103400

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	329,361	367,930	368,197	374,544
Operating Expenses	155,992	125,926	105,313	117,204
Subtotal Operating Expenditures	\$485,353	\$493,856	\$473,510	\$491,748
Reimbursements	0	0	0	0
Total Operating Expenditures	\$485,353	\$493,856	\$473,510	\$491,748
Expenditures by Fund				
Municipal Service District	\$485,353	\$493,856	\$473,510	\$491,748
Number of Full Time Positions		7.00		7.00
Number of Full Time Equivalent Positions		7.00		7.00

Key Objectives

1. Review development projects for compliance with environmental provisions of the County Land Development Code, including the tree preservation ordinance, wetland protection ordinance, Indian River Lagoon Surface Water Improvements and Management Overlay Zone (Class II overlay) ordinance, and gopher tortoise ordinance requirements. Also review projects for compliance with environmental provisions of the Zoning Ordinance, including those for farm ponds, and state and federal protected species requirements
2. Implement and enforce the tree ordinance through issuance of tree removal permits. Implement and enforce the wetland ordinance through issuance of wetland alteration permits. Implement and enforce Class II regulations. Assist with implementation of the farm pond program
3. Perform environmental permitting and enforcement field inspections in response to applications, complaints, and other requests
4. Provide information to the public regarding environmental protection and County permitting requirements

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of building permit, site plan, subdivision, planning, zoning, and other environmental reviews	2,690	2,837	2,985
2. Number of tree removal, Class II permits, and farm pond permits	287	353	420
3. Number of field inspections for applications, complaints, and other requests	2,276	2,746	3,215
4. Number of phone calls, emails, and walk in requests	16,815	11,674	14,000

Highlights

Environmental Permitting is primarily responsible for administration and enforcement of the County's tree preservation and wetlands protection ordinances. Permitting staff have been cross-trained to provide onsite inspection and review for a variety of environmental resources including trees, wetlands and wetland buffers, and the Indian River Lagoon Surface Water Improvements and Management Overlay Zone (also known as the Class II overlay).

Environmental Permitting implements the permitting requirements of the Manatee Protection Plan, coordinates with state and federal agencies for review and permitting of developments that may affect threatened or endangered species such as the Florida scrub jay and gopher tortoise, and administers and enforces the County's gopher tortoise protection ordinance. Environmental Permitting also assists with inspections and implementation of the farm pond program, previously administered by the Volusia Soil and Water Conservation District.

There is one (1) unfunded position.

Environmental Management

Department: Growth and Resource Management

Field Sampling

2102101

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	0	0	0	120,008
Operating Expenses	0	0	0	50,826
Capital Outlay	0	0	0	1,800
Subtotal Operating Expenditures	\$0	\$0	\$0	\$172,634
Reimbursements	0	0	0	(70,000)
Total Operating Expenditures	\$0	\$0	\$0	\$102,634
Expenditures by Fund				
General	\$0	\$0	\$0	\$102,634

Number of Full Time Positions	0.00	2.00
Number of Full Time Equivalent Positions	0.00	2.00

Key Objectives

1. Collect samples of surface water, saline waters, stormwater, and TMDL program water bodies
2. Provide Quality Assurance of test results and data interpretation
3. Provide technical advice, assistance and consultation regarding water issues to county departments, consultants, and the public

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Sample sets collected	0	522	582
2. QA of test results	0	3,736	4,396
3. Assistance requests filled	0	26	30

Highlights

The Environmental Health Lab closed March 31, 2014. However, the field sampling program continues to ensure that the quality of county waters is maintained. In addition to monitoring water quality trends, the field sampling program plays a vital role in establishing Total Maximum Daily Loads (TMDL) on Volusia surface water bodies. The program is a partnership with the Florida Department of Environmental Management (FDEP) and St. Johns River Water Management District (SJRWMD) who contracts with the lab for sampling in the Indian River Lagoon. This contract provides \$19,505 for staff time, supplies, etc.

Environmental Management

Department: Growth and Resource Management

FOREVER Program

FOREVER_PROG

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	103,585	107,180	107,412	107,732
Operating Expenses	14,736	3,026	2,481	1,903
Subtotal Operating Expenditures	\$118,321	\$110,206	\$109,893	\$109,635
Grants and Aids	38,787	449,707	41,106	484,046
Interfund Transfers	0	645,607	647,633	790,038
Subtotal Other Operating Expenses	\$38,787	\$1,095,314	\$688,739	\$1,274,084
Reimbursements	0	0	0	0
Total Operating Expenditures	\$157,108	\$1,205,520	\$798,632	\$1,383,719
Expenditures by Fund				
General	\$105,675	\$110,206	\$109,893	\$109,635
Volusia Forever	\$51,433	\$1,095,314	\$688,739	\$1,274,084
Number of Full Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		1.00		1.00

Key Objectives

1. Prepare management / operational plans for conservation lands
2. Monitor the stewardship by private landowners of conservation easements
3. Finance, depending upon available funding, the acquisition of environmentally sensitive, water resource protection and outdoor recreation land

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of management and operational plans prepared	1	9	5
2. Number of conservation easements monitored	10	13	13
3. Number of acquisitions, including small lot donations	12	6	1

Highlights

Volusia Forever is a nationally and state recognized program for the acquisition (fee-simple and less-than-fee) and management of conservation lands. Approved by the county's voters in 2000, this twenty-year program is funded through an annual ad valorem assessment. Along with partners, approximately 39,000 acres of conservation land (fee-simple and easement) have been protected through acquisition since inception of the program.

FY2014-2015 will mark the fourth year of repayment for the interfund loan used to support the purchase of approximately 4,800 acres, the foundational component of the Deep Creek Preserve. The loan will be paid off in FY2020-21.

A portion of the Volusia Forever program's annual ad valorem revenue is also set aside to support the management of conservation lands. Additional information pertaining to the stewardship of conservation lands supported by Volusia Forever is provided by the 10% Land Management Services.

Environmental Management

Department: Growth and Resource Management

Green Volusia Program

2102900

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,754	0	2,031	0
Operating Expenses	5,283	10,000	7,969	10,000
Subtotal Operating Expenditures	\$7,037	\$10,000	\$10,000	\$10,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$7,037	\$10,000	\$10,000	\$10,000
Expenditures by Fund				
General	\$7,037	\$10,000	\$10,000	\$10,000

Key Objectives

1. Manage the Volusia County Sustainability Action Plan including green practices that can be incorporated into county operations
2. Develop and disseminate information to the citizens of Volusia County
3. Participate in public education and outreach opportunities

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of initiatives	8	4	43
2. Number of visitors to greenvolusia.org	3,000	3,000	3,000
3. Number of public events	6	6	6

Highlights

On June 5, 2008, the Green Volusia Program was established by the County Council as a long term initiative intended to promote the sustainable use of county resources and to educate our citizens. On February 20, 2014, Volusia County Council adopted the Volusia County Sustainability Action Plan. The plan identifies goals such as promoting a healthy economy, environment, and community. The plan strives to save tax dollars through water and energy conservation.

Operating funds support the marketing and promotional program and memberships in green development: United States Green Building Council (USGBC) and Florida Green Building Coalition (FGBC).

Environmental Management

Department: Growth and Resource Management

Land Management Program

2102300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	398,020	401,745	404,661	409,004
Operating Expenses	214,815	229,641	209,122	212,693
Capital Outlay	0	0	1,950	15,000
Subtotal Operating Expenditures	\$612,835	\$631,386	\$615,733	\$636,697
Reimbursements	0	0	0	0
Total Operating Expenditures	\$612,835	\$631,386	\$615,733	\$636,697
Expenditures by Fund				
General	\$612,835	\$631,386	\$615,733	\$636,697

Number of Full Time Positions	6.00	6.00
Number of Full Time Equivalent Positions	6.00	6.00

Key Objectives

1. Develop land management plans for natural resource conservation and restoration for all County conservation lands
2. Develop a prescribed burning program for each parcel to prevent catastrophic fires, increase wildlife populations and migration, and improve aesthetics
3. Improve habitat quality through restoration and reforestation
4. Increase public awareness of natural lands through outreach and education

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of management/operations plans prepared	1	9	5
2. Number of acres subjected to prescribed burns	700	500	1,000
3. Number of acres mechanically treated or planted	750	600	800
4. Number of people attending outreach events	3,200	3,000	3,200

Highlights

This Activity is responsible for managing all of the County's conservation lands, including Lake George Conservation Area, a joint partnership with the St. Johns River Water Management District. In addition, staff is responsible for the County's conservation lands Outreach Program, a program designed to highlight to the citizens the ecosystems of the County by giving them a hands on experience.

Environmental Management

Department: Growth and Resource Management

Manatee Protection

MANTEE_PROTECTION

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	0	10,000	5,000	10,000
Subtotal Operating Expenditures	\$0	\$10,000	\$5,000	\$10,000
Grants and Aids	402	1,000	1,380	707
Interfund Transfers	4,086	1,000	1,000	5,859
Reserves	0	136,999	0	133,581
Subtotal Other Operating Expenses	\$4,488	\$138,999	\$2,380	\$140,147
Reimbursements	0	0	0	0
Total Operating Expenditures	\$4,488	\$148,999	\$7,380	\$150,147
Expenditures by Fund				
Manatee Conservation	\$4,488	\$148,999	\$7,380	\$150,147

Key Objectives

1. To disburse funding to the Volusia County Sheriff's Office and cities to implement additional on-the-water manatee conservation enforcement
2. Coordinate interagency partnerships and public education programs

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of manatee enforcement grants disbursed	2	2	2
2. Number of manatee projects and partnerships	2	2	2

Highlights

Per stipulations in the Boat Facility Siting (Phase I) portion of the Manatee Protection Plan (MPP) for Volusia County the first \$500,000 collected in mitigation fees has been used for enforcement, manatee conservation, and/or educational purposes. Beginning with FY2011-12 and forward, only interest on the fund balance may be expended.

This plan is designed to decrease the potential for watercraft to collide with manatees and minimize indirect impacts of marine facilities on manatee populations. Section B.4A of Phase II requires that all permit applicants with new or expanding boat facilities must pay a one-time mitigation fee for each new or expanded boat slip, ramp parking space, and/or dry storage space. These fees shall be paid into a dedicated, interest bearing account named the Manatee Conservation Fund. The Manatee Conservation Fund will provide funding for increased enforcement of manatee speed zones, additional equipment for on-the-water law enforcement efforts, and manatee conservation and education, through a grant program. In addition to mitigation fees, other sources of revenue such as fines, penalties, donations, grants or other contributions may be accepted for use in the Manatee Conservation Fund. Transfer to General Fund is for manatee enforcement and protection by the Volusia County Sheriff's Office.

Environmental Management

Department: Growth and Resource Management

Marine Science Center

2102730

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	484,634	490,337	506,631	517,384
Operating Expenses	691,113	714,276	691,072	723,302
Capital Outlay	8,327	6,200	6,200	12,600
Subtotal Operating Expenditures	\$1,184,074	\$1,210,813	\$1,203,903	\$1,253,286
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,184,074	\$1,210,813	\$1,203,903	\$1,253,286
Expenditures by Fund				
General	\$1,184,074	\$1,210,813	\$1,203,903	\$1,253,286

Number of Full Time Positions	10.00	10.00
Number of Part Time Positions	25.00	25.00
Number of Full Time Equivalent Positions	14.82	14.82

Key Objectives

1. Rehabilitate sick/injured sea turtles and educate the public about their habitat
2. Rehabilitate sick/injured sea birds and educate the public about their habitat
3. Increase the number of visitors to the Marine Science Center
4. Educate the public through "Bird Day" and "Turtle Day" annual events

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of sea turtles in rehabilitation	114	85	85
2. Number of birds in rehabilitation	1,288	1,200	1,200
3. Number of visitors	82,306	85,000	88,000
4. Number of attendees at events	3,619	3,700	3,800

Highlights

The Marine Science Center offers a wide variety of programs for children and adults throughout the year, including summer camps and special events such as Turtle Day and Wings on the Wind. One of the major goals of the Marine Science Center is sea turtle rehabilitation. Sick and injured sea turtles, hatchlings and washbacks are rehabilitated and released upon full recovery. The Mary Keller Seabird Rehabilitation Center treats injured and sick birds. Upon full recovery, healthy birds are released. Some birds that cannot be released become ambassadors for their species as part of our educational exhibit birds or our glove-trained raptor programs.

The Marine Science Center will be extending their operational hours by one hour during their peak season from March 1 to August 31. The additional operational costs will be offset by additional revenues.

There are two (2) unfunded full-time positions and twenty-four (24) unfunded part-time positions.

Environmental Management

Department: Growth and Resource Management

Natural Resources

2103000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	164,343	155,202	161,689	157,160
Operating Expenses	64,364	68,669	65,904	68,669
Capital Outlay	4,045	0	0	0
Subtotal Operating Expenditures	\$232,752	\$223,871	\$227,593	\$225,829
Interfund Transfers	44	0	0	0
Subtotal Other Operating Expenses	\$44	\$0	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$232,796	\$223,871	\$227,593	\$225,829
Expenditures by Fund				
General	\$232,796	\$223,871	\$227,593	\$225,829

Number of Full Time Positions	2.00	2.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	2.00	2.00

Key Objectives

1. Implement Phase II, the Boat Facility Siting portion of the County's Manatee Protection Plan (MPP), continue implementing Phase I of the MPP: enforcement, education, interagency coordination, restoration and habitat conservation objectives
2. Develop habitat conservation and education partnerships and projects
3. Conserve and enhance fragile estuarine, riverine and coastal dune species and habitats within the County

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of manatee projects and partnerships	47	47	47
2. Number of habitat programs and partnerships	10	10	10
3. Number of habitat restoration and other partnerships	37	37	37

Highlights

The Natural Resources Activity encompasses protected species and habitat management to ensure that County activities comply with all applicable state and federal laws. Project areas include: manatee protection, estuarine shoreline restoration, exotic vegetation removal, native vegetation planting. All programs within Natural Resources provide education and outreach opportunities for the public so that resources will be conserved in a manner that may decrease the need for additional regulatory requirements. Natural Resources Activity works with other county departments including Stormwater and Coastal to implement environmental projects.

Environmental Management

Department: Growth and Resource Management

Pollution Control

2103200

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	261,220	275,252	276,056	280,016
Operating Expenses	38,187	52,995	37,755	52,995
Capital Outlay	0	0	0	3,000
Subtotal Operating Expenditures	\$299,407	\$328,247	\$313,811	\$336,011
Reimbursements	0	0	0	0
Total Operating Expenditures	\$299,407	\$328,247	\$313,811	\$336,011
Expenditures by Fund				
General	\$299,407	\$328,247	\$313,811	\$336,011

Number of Full Time Positions	4.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	4.00	4.00

Key Objectives

1. Process permit applications for sludge disposal per County ordinance and inspect Pollution Control facilities and pollution sources for compliance with applicable permits, regulations, and ordinances for the Wastewater and Small Quantity Generator (SQG)
2. Enforce the Pollution Control code and County ordinances regulating noise abatement and sludge disposal
3. Investigate and resolve citizen complaints regarding violations of environmental regulations
4. Participate on the Environmental Emergency Response Team (EERT) which provides support for County Hazardous Materials (HAZMAT) Response Team and assures appropriate remediation actions are performed

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of waste water, SQG and residual site inspections	1,014	900	900
2. Number of enforcement actions	803	700	700
3. Number of complaints investigated	308	275	275
4. Number of EERT calls	15	15	15

Highlights

The Pollution Control Activity (PC) consists of six program areas, two of which provide offsetting revenue. Programs include domestic waste, solid waste, hazardous waste, bio-solids, and water resource protection. PC staff participates on the Environmental Emergency Response Team (EERT). Pollution Control also coordinates the St. Johns River cleanup.

Certain programs in Pollution Control are mandated by statutes/ordinances as follows: Bio-Solids DEP 62-640 and County Chapter 50, Article V, Solid Waste Management Facilities DEP 62-701, Noise County Chapter 50, Article VI, Wastewater Treatment Facilities DEP 62-601, Small Quantity Generator(SQG) Assessment, Notification and Verification Program is Chapters 403, 62-730, and 62-731.030(1), Florida Administrative Code (F.A.C.) as adopted by Chapter 50 of the Volusia County Code of Ordinances, Water resources protection is Chapter 50, Division 8 of the Volusia County Code.

Environmental Management

Department: Growth and Resource Management

Sea Turtle Conservation Program

2102700

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	134,189	129,047	128,667	131,462
Operating Expenses	271,038	308,054	296,484	310,350
Capital Outlay	14,302	0	4,758	0
Subtotal Operating Expenditures	\$419,529	\$437,101	\$429,909	\$441,812
Reimbursements	0	0	0	0
Total Operating Expenditures	\$419,529	\$437,101	\$429,909	\$441,812
Expenditures by Fund				
General	\$419,529	\$437,101	\$429,909	\$441,812

Number of Full Time Positions	2.00	2.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	2.00	2.00

Key Objectives

1. Manage the United States Fish and Wildlife Service (USFWS) Incidental Take Permit (ITP) and associated HCP (Habitat Conservation Plan) for sea turtles and listed species
2. Protect endangered species habitat on Volusia County beaches including areas for nesting sea turtles, and migratory and wintering birds
3. Coordinate conservation and enhancement of fragile coastal habitat in cooperation with various local, state and federal agencies and programs as required by the implemented HCP and as needed
4. Evaluate data collected over time to analyze current needs and direction for future study and items of concern

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of nests laid on Volusia County managed beaches	522	525	525
2. Number of documented Incidental Take of listed species by vehicles	1	1	1
3. Number of coastal area partnerships	300	300	300
4. Number of coastal construction activities reviewed	170	170	170

Highlights

The beach ITP was renewed in 2005 for 25 years. Part of this permit renewal includes the Habitat Conservation Plan (HCP), which describes the various programs, policies, and measures proposed by the County to mitigate the take or incidental harm or death to nesting sea turtles, hatchlings, and wintering piping plovers caused by beach driving on 35.6 miles of County managed beaches.

The sea turtle program includes: sea turtle nest monitoring and reporting, small and large scale habitat restoration projects, review of coastal development projects, beach lighting enforcement, conservation zone management, and coordination with Parks, Coastal, Beach Safety and others.

Environmental Management

Department: Growth and Resource Management

Tree Replacement

2103300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	49,839	300,446	32,742	281,993
Subtotal Operating Expenditures	\$49,839	\$300,446	\$32,742	\$281,993
Grants and Aids	0	50,000	50,000	50,000
Subtotal Other Operating Expenses	\$0	\$50,000	\$50,000	\$50,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$49,839	\$350,446	\$82,742	\$331,993
Expenditures by Fund				
Municipal Service District	\$49,839	\$350,446	\$82,742	\$331,993

Key Objectives

1. Coordinate habitat restoration, interagency partnerships, and public education programs
2. Facilitate the planting of native trees in public areas to benefit all citizens of Volusia County

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of partnerships established for educational demonstration projects	2	2	2
2. Number of replanting projects	2	2	2

Highlights

At the direction of the County Council, environmental permitting staff and legal staff worked with the development community to revise the Volusia County Tree Preservation Ordinance. In 2002, Council passed Ordinance 2002-13, which provides for payment of a replacement contribution into the Volusia County Tree Replacement Trust Account if onsite tree replacement is not feasible (Section 1012(10)). Section 1016(3) establishes the trust account that will be maintained apart from the general revenue funds and accounts of Volusia County. Section 1016(2) states that funds in said account shall be expended for the planting of trees, and to cover any other ancillary costs for the preservation maintenance, relocation or restoration of tree ecosystems on any public land within Volusia County. This Activity offers grants to public agencies in unincorporated areas that wish to showcase native vegetation and promote water wise landscaping. The FY2014-15 budget is based on a carry forward balance of \$314,993.

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Fire Services

Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Airport Fire	986,288	1,055,292	1,092,517	941,841
Fire Administration	770,195	5,992,478	762,014	5,171,676
Fire Capital Projects	82,372	520,560	242,184	708,827
Logistics	3,974,388	3,764,313	3,841,482	3,887,846
Management Services	439,851	445,323	449,460	452,357
Operations	16,734,336	16,654,291	17,057,321	17,132,991
Prescribed Burns Wildfire Prevention	274,808	278,950	278,874	163,051
Training	501,449	543,377	553,738	620,095
Total Expenditures	\$23,763,687	\$29,254,584	\$24,277,590	\$29,078,684

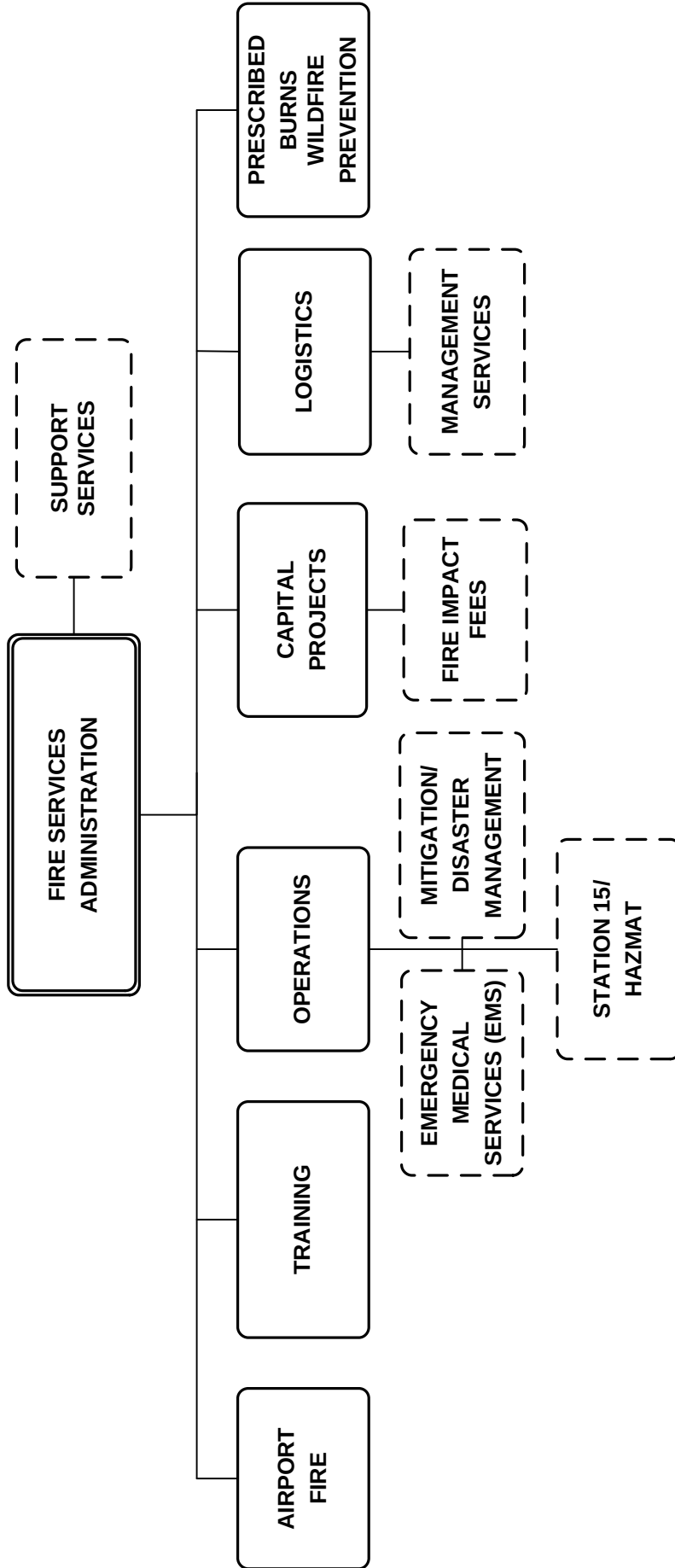
Expenditures by Category				
Personal Services	16,187,282	16,215,701	16,615,853	16,766,378
Operating Expenses	6,539,261	6,783,923	6,714,598	6,544,658
Capital Outlay	389,117	25,600	190,178	213,260
Subtotal Operating Expenditures	\$23,115,660	\$23,025,224	\$23,520,629	\$23,524,296
Capital Improvements	95,284	12,000	0	15,000
Grants and Aids	588,412	638,023	634,548	622,933
Interfund Transfers	2,861	70,000	153,684	208,447
Reserves	0	5,540,608	0	4,745,531
Subtotal Other Operating Expenses	\$686,557	\$6,260,631	\$788,232	\$5,591,911
Reimbursements	(38,530)	(31,271)	(31,271)	(37,523)
Total Operating Expenditures	\$23,763,687	\$29,254,584	\$24,277,590	\$29,078,684

Expenditures by Fund				
Daytona Beach International Airport	\$986,288	\$1,055,292	\$1,092,517	\$941,841
Fire Impact Fees-Zone 1 (Northeast)	\$20,593	\$18,331	\$22,125	\$29,562
Fire Impact Fees-Zone 2 (Southeast)	\$20,593	\$11,051	\$22,125	\$20,506
Fire Impact Fees-Zone 3 (Southwest)	\$20,593	\$276,957	\$22,125	\$293,343
Fire Impact Fees-Zone 4 (Northwest)	\$20,593	\$144,221	\$22,125	\$156,969
Fire Services	\$21,478,362	\$26,435,713	\$21,822,539	\$26,456,099
General	\$1,216,665	\$1,313,019	\$1,274,034	\$1,180,364

Number of Full Time Positions	185.00	184.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	185.00	184.00

Mission: To protect life, property and the environment through efficient and responsive services.

PUBLIC PROTECTION FIRE SERVICES DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Fire Services

Department: Public Protection

Airport Fire

5404500

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	816,266	897,821	935,046	749,223
Operating Expenses	170,022	157,471	157,471	179,618
Capital Outlay	0	0	0	13,000
Subtotal Operating Expenditures	\$986,288	\$1,055,292	\$1,092,517	\$941,841
Reimbursements	0	0	0	0
Total Operating Expenditures	\$986,288	\$1,055,292	\$1,092,517	\$941,841
Expenditures by Fund				
Daytona Beach International Airport	\$986,288	\$1,055,292	\$1,092,517	\$941,841

Number of Full Time Positions	7.00	7.00
Number of Full Time Equivalent Positions	7.00	7.00

Key Objectives

1. Ensure the deployment of fire/rescue resources and extinguishing agents to any incident scene within the Federal Aviation Regulation (FAR Part 139 parameters of 3 minutes)
2. Document training coursework, contact hours, certifications that incorporates training requirements of the FAA and Office of the State Fire Marshal for ARFF related inspection compliance
3. Increase public education events at the airport to promote Volusia County Fire Services ARFF and Daytona Beach International Airport capability for services to Fixed Based Operators

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent of time fire/rescue resources respond within FAR Part 139 parameters of 3 minutes within AOA	100	100	100
2. Number of hours of ARFF-related training	1,649	1,649	1,649
3. Number of public relations events to educate the public on both Volusia County Fire Services and DBIA	20	30	30

Highlights

Volusia County Fire Services provides management and oversight of the Airfield Response Fire Fighter (ARFF) unit at the Daytona Beach International Airport (DBIA). Through an increased investment, the members of the ARFF team will improve their response capabilities as well as their quality of performance. The team regularly responds annually to approximately 100 aviation calls on the airfield in some sort of emergency capacity. This budget allows for improvement of capability through training of ARFF personnel for an efficient and immediate response. The FY2014-15 budget includes funding for the replacement of self contained breathing apparatus (scba) bottles.

Fire Services

Department: Public Protection

Fire Administration

FIREADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	512,253	638,585	498,198	660,986
Operating Expenses	64,297	68,700	68,671	64,494
Subtotal Operating Expenditures	\$576,550	\$707,285	\$566,869	\$725,480
Grants and Aids	193,645	195,145	195,145	201,045
Reserves	0	5,090,048	0	4,245,151
Subtotal Other Operating Expenses	\$193,645	\$5,285,193	\$195,145	\$4,446,196
Reimbursements	0	0	0	0
Total Operating Expenditures	\$770,195	\$5,992,478	\$762,014	\$5,171,676
Expenditures by Fund				
Fire Services	\$770,195	\$5,992,478	\$762,014	\$5,171,676
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Highlights

Fire Services Administration provides management and oversight to agency programs and personnel ensuring effective and efficient services are delivered to the unincorporated and the serviced municipalities of the County. Current year emergency reserves are \$2.1M or 10% of new revenue. The balance is reserves for future capital set-aside for the replacement of self contained breathing apparatus (SCBA) and auto pulses as well as transitional reserves, which are being utilized for on-going operating expenses.

This activity will continue to provide overarching organizational leadership and direction through a comprehensive policy and guideline review, to ensure organizational and service delivery components are effectively and efficiently managed and remain accountable.

The Administrative Services Activity provides logistical support in several categories including personnel, purchasing, accounts payable and receivable, as well as budget preparation and management. Personnel functions include responsibility for payroll calculations, documentation and the processing of personnel related forms for promotions, demotions, disciplinary actions, performance evaluations, requisitions and retirements. Administrative Services also handles procurement of supplies for the division.

Fire Services

Department: Public Protection

Fire Capital Projects

FIRE_CAPITAL_PROJ

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Capital Outlay	0	0	88,500	0
Subtotal Operating Expenditures	\$0	\$0	\$88,500	\$0
Capital Improvements	82,372	0	0	0
Interfund Transfers	0	70,000	153,684	208,447
Reserves	0	450,560	0	500,380
Subtotal Other Operating Expenses	\$82,372	\$520,560	\$153,684	\$708,827
Reimbursements	0	0	0	0
Total Operating Expenditures	\$82,372	\$520,560	\$242,184	\$708,827
Expenditures by Fund				
Fire Impact Fees-Zone 1 (Northeast)	\$20,593	\$18,331	\$22,125	\$29,562
Fire Impact Fees-Zone 2 (Southeast)	\$20,593	\$11,051	\$22,125	\$20,506
Fire Impact Fees-Zone 3 (Southwest)	\$20,593	\$276,957	\$22,125	\$293,343
Fire Impact Fees-Zone 4 (Northwest)	\$20,593	\$144,221	\$22,125	\$156,969
Fire Services	\$0	\$70,000	\$153,684	\$208,447

Highlights

This account includes the transfer for the purchase of 800 MHz radios, as well as reserves for future capital set aside in the impact fee funds.

Fire Services

Department: Public Protection

Logistics

5407000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	350,355	361,965	362,698	368,800
Operating Expenses	3,268,370	3,364,748	3,406,748	3,351,586
Capital Outlay	342,751	25,600	72,036	167,460
Subtotal Operating Expenditures	\$3,961,476	\$3,752,313	\$3,841,482	\$3,887,846
Capital Improvements	12,912	12,000	0	0
Subtotal Other Operating Expenses	\$12,912	\$12,000	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,974,388	\$3,764,313	\$3,841,482	\$3,887,846
Expenditures by Fund				
Fire Services	\$3,974,388	\$3,764,313	\$3,841,482	\$3,887,846

Number of Full Time Positions	5.00	5.00
Number of Full Time Equivalent Positions	5.00	5.00

Key Objectives

1. Continue implementation of long range planned replacement schedules for major equipment, apparatus, appliances and systems
2. Complete the development of resource supply catalog for streamlining the ordering process for operations personnel
3. Ensure that all personal protective equipment (PPE) complies with standards established by the National Fire Protection Association (NFPA) and, where applicable, to testing and maintenance standards established by the Occupational Safety and Health Administration (OSHA) and/or other regulatory bodies

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of items established into a planned replacement schedule	8	14	15
2. Percent of on-site supply inventory accounted for and cataloged	85	90	100
3. Percent of PPE equipment inspected, tested or maintained to assure personnel safety	85	95	100

Highlights

The Logistics Team provides and manages materials, supplies, equipment, caches and schedule various services for the Division of Fire Services relating to all facilities, apparatus and equipment, protective clothing and uniforms and telecommunication for personnel. Additionally, the management of the materials inventory and asset control, plus various support and rehabilitation functions is provided for field operations. Occupational health, safety and environmental protection are the highest priority in all aspects of this team function. All capital purchases for the Division are managed by Logistics. Capital items include VHF mobile radios, thermal imaging cameras and self contained breathing apparatus bottles.

Fire Services

Department: Public Protection

Management Services

5403000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	304,431	321,485	317,256	338,101
Operating Expenses	125,463	123,838	132,204	106,756
Capital Outlay	9,957	0	0	7,500
Subtotal Operating Expenditures	\$439,851	\$445,323	\$449,460	\$452,357
Reimbursements	0	0	0	0
Total Operating Expenditures	\$439,851	\$445,323	\$449,460	\$452,357
Expenditures by Fund				
Fire Services	\$439,851	\$445,323	\$449,460	\$452,357
Number of Full Time Positions		5.00		5.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		5.00		5.00
Key Objectives				
1. Conduct fire and code compliance inspections and fire safety/prevention activity				
Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget	
1. Number of inspections and fire safety reviews conducted annually	893	800	800	
Highlights				
Management Services provides oversight for the Division's fire inspection and prevention programs; fire and life safety codes review for building and constructions plans and site reviews; the Division's data and records management systems (which include the software systems of Deccan (utilized for strategic planning), FireHouse (used for fire and EMS incidents reporting, inventory, inspections and preplanning, training records, personnel information, etc.) and Telestaff (used for scheduling). Other special projects include the review and updating of departmental policies, procedures and operating guidelines, grant applications and information technologies and telecommunications systems oversight. The FY2014-15 budget includes one unfunded position.				

Fire Services

Department: Public Protection

Operations

FIREOPS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	13,688,351	13,495,039	13,953,114	14,224,503
Operating Expenses	2,692,611	2,780,029	2,698,817	2,531,207
Capital Outlay	26,659	0	29,642	25,300
Subtotal Operating Expenditures	\$16,407,621	\$16,275,068	\$16,681,573	\$16,781,010
Grants and Aids	362,384	410,494	407,019	389,504
Interfund Transfers	2,861	0	0	0
Subtotal Other Operating Expenses	\$365,245	\$410,494	\$407,019	\$389,504
Reimbursements	(38,530)	(31,271)	(31,271)	(37,523)
Total Operating Expenditures	\$16,734,336	\$16,654,291	\$17,057,321	\$17,132,991
Expenditures by Fund				
Fire Services	\$15,792,479	\$15,620,222	\$16,062,161	\$16,115,678
General	\$941,857	\$1,034,069	\$995,160	\$1,017,313

Number of Full Time Positions	156.00	156.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	156.00	156.00

Key Objectives

1. Continue to deliver Fire-EMS emergency first response to the residents and visitors of unincorporated Volusia County; and transport services to the rural areas
2. Provide immediate and effective 24 hour response capability to any hazardous materials event within Volusia County through the deployment of on-duty Hazmat Technical Operations Personnel
3. Provide fire and life safety education programs to the citizens of Volusia County

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent of time fire/rescue resources respond and arrive on incident scene within an average of 7.5 minutes	69	70	70
2. Number of Hazardous Materials incidents	37	24	25
3. Number of community outreach projects conducted	225	240	250

Highlights

The Fire Services Operations Division encompasses the largest core component of Volusia County Fire Services. Within the Operations Division there are four activities which are managed twenty-four hours a day, seven days a week. Those associated activities are Fire Operations, Mitigation/Disaster Management, Hazmat and Emergency Medical Services. Each of these activities has personnel and equipment which are trained and ready to respond in an "all hazards" capable function. Incident responses include emergency medical, structure/building fires, motor vehicle crashes, vehicle fires, wild land fires, citizen assist requests, man-made and natural disasters, hazardous material spills, and special events. The Mitigation/Disaster Management activity consists of seven advanced technical rescue elements that are deployed countywide when needed in support of Fire Services day-to-day core mission. The Fire Services Operations Division continues to provide EMS transport in the rural areas of Oak Hill, Osteen, and Pierson. The Hazmat activity responds countywide to mitigate hazardous materials leaks, spills, meth labs, and other hazardous materials emergencies. All but four contracts with local municipalities to provide fire rescue services to the unincorporated areas have been canceled to provide more cost-efficient services to the residents countywide. Three unfunded positions remain within Operations.

Fire Services

Department: Public Protection

Prescribed Burns Wildfire Prevention

5403020

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	227,729	228,430	228,354	107,976
Operating Expenses	14,696	18,136	18,136	22,691
Subtotal Operating Expenditures	\$242,425	\$246,566	\$246,490	\$130,667
Grants and Aids	32,383	32,384	32,384	32,384
Subtotal Other Operating Expenses	\$32,383	\$32,384	\$32,384	\$32,384
Reimbursements	0	0	0	0
Total Operating Expenditures	\$274,808	\$278,950	\$278,874	\$163,051
Expenditures by Fund				
General	\$274,808	\$278,950	\$278,874	\$163,051
Number of Full Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		1.00		1.00

Key Objectives

1. Reduce hazardous fuel accumulations to lessen the threat of catastrophic wildfire
2. Support/assist the efforts of adjoining or cooperating agencies/jurisdictions that could result in the reduction of wildland fuels

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Acres managed through prescribed burning	40	75	200
2. Number of hours committed to support other agencies	1,481	2,000	2,000

Highlights

The Prescribed Burns Activity strives to reduce the potential for property loss due to uncontrolled wildfire by managing the amount of natural fuels available in the area known as the wild land/urban interface. This is primarily accomplished through prescribed burning, mechanical thinning and mowing. The application of prescribed burns is heavily dependent on weather conditions. Severe drought conditions (Keetch-Byram drought index above 450) can hamper fuel reduction efforts. Many of the wild land fires that threatened structures and improvements started outside of the wild land/urban interface and moved toward it. Fire Services continues to foster relationships with outside agencies who are responsible for land management inside the county, assisting their fuels management program through technical expertise, manpower and equipment. This activity plans to indentify more projects where protection of the interface can be accomplished. Continued education for the public living in the Wild land Urban interface on prescribed burning, mechanical fuel reduction, and wildfire preparedness through educational programs like Firewise and the Ready, Set, Go Program.

Fire Services

Department: Public Protection

Training

FIRETRN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	287,897	272,376	321,187	316,789
Operating Expenses	203,802	271,001	232,551	288,306
Capital Outlay	9,750	0	0	0
Subtotal Operating Expenditures	\$501,449	\$543,377	\$553,738	\$605,095
Capital Improvements	0	0	0	15,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$15,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$501,449	\$543,377	\$553,738	\$620,095
Expenditures by Fund				
Fire Services	\$501,449	\$543,377	\$553,738	\$620,095

Number of Full Time Positions	5.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	4.00

Key Objectives

1. Expand multi-discipline training by enhancing existing relationships with local educational institutions, Florida Forestry Services, and county and municipal agencies
2. Provide training and education recognized and supported by Insurance Services Organization (ISO), State Department of Health-Emergency Medical Services (EMS), Office of the State Fire Marshal Bureau of Fire Standards and Training and those agencies that direct/support the agency's core mission
3. Develop a career chart for every employee that documents training coursework, contact hours, certifications, experience and knowledge to promote continuous improvement consistent with service needs and organizational goals

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of students attending training at Volusia County Fire Services Training Center	8,776	8,800	8,950
2. Number of training classes conducted	328	345	360
3. Number of employees with up-to-date development charts	0	0	175

Highlights

The Training activity provides instruction for the current staff of Volusia County Fire Services. Training is provided in accordance with the national, state and local best practices and at the highest standard. The main goal is always to train students and to maintain the required hours set forth by the Insurance Service Office (ISO). Training will consist of Emergency Medical Services certifications, company and multi-company fire drills, and specialized team training including the Volusia County Hazmat team, the Technical Rescue Team and the Firewalker team. The FY2014-15 budget includes an electrical service upgrade at the the training center.

Growth and Resource Management

Department: Growth and Resource Management

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	359,939	307,882	303,053	231,002
Graphics	409,883	433,289	422,225	451,050
Total Expenditures	\$769,822	\$741,171	\$725,278	\$682,052
Expenditures by Category				
Personal Services	920,995	961,200	953,106	878,113
Operating Expenses	109,603	112,987	108,352	99,907
Capital Outlay	0	0	0	20,600
Subtotal Operating Expenditures	\$1,030,598	\$1,074,187	\$1,061,458	\$998,620
Grants and Aids	6,163	6,164	3,000	0
Subtotal Other Operating Expenses	\$6,163	\$6,164	\$3,000	\$0
Reimbursements	(266,939)	(339,180)	(339,180)	(316,568)
Total Operating Expenditures	\$769,822	\$741,171	\$725,278	\$682,052

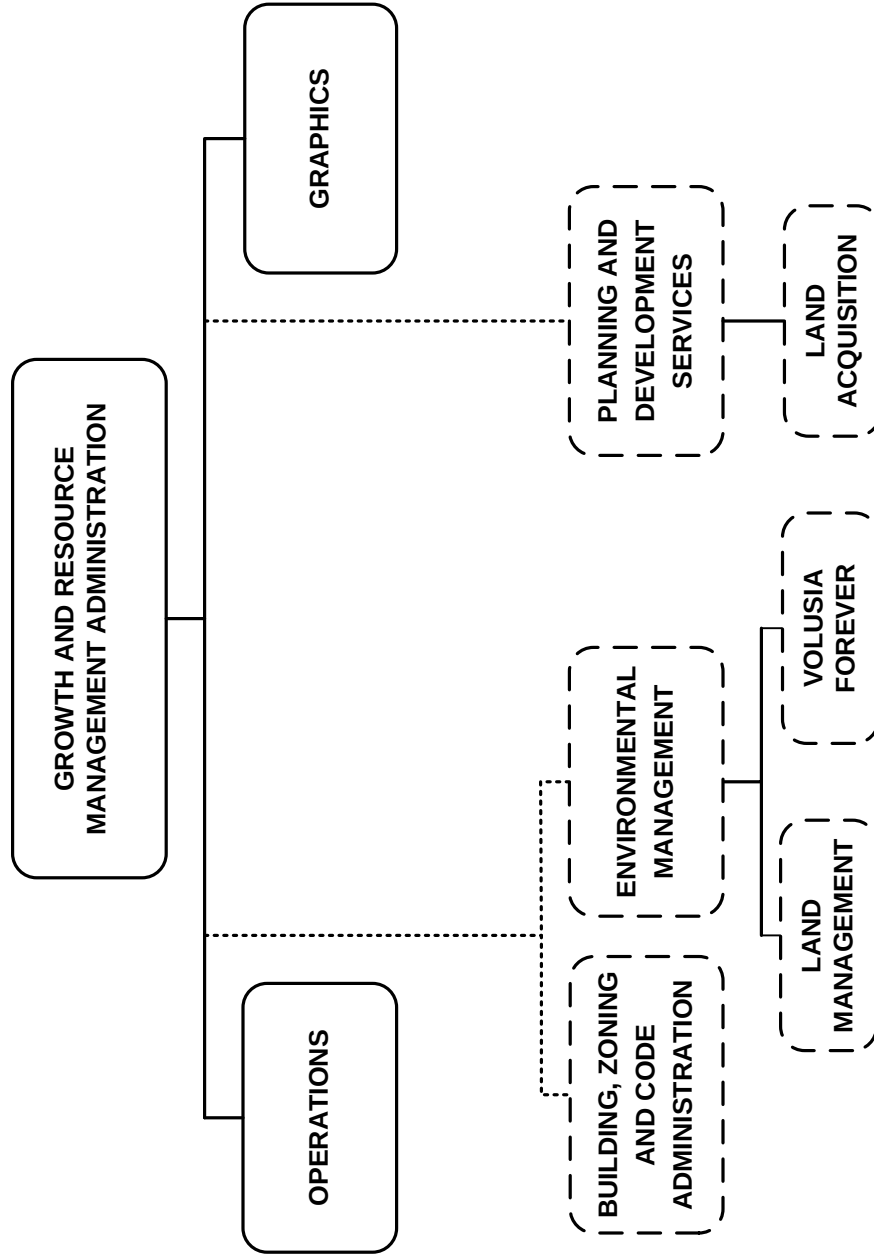
Expenditures by Fund

General	\$359,939	\$307,882	\$303,053	\$231,002
Municipal Service District	\$409,883	\$433,289	\$422,225	\$451,050

Number of Full Time Positions	16.00	15.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	16.00	15.00

Mission: To provide all Volusia County citizens and visitors an environment that is well-designed, economically viable, and enhances the quality of life through provision of services that promote sustainable growth and development, preserve the County's natural, cultural and historic resources, and offer recreational and outdoor opportunities.

GROWTH AND RESOURCE MANAGEMENT



Dashed lined represent Divisions reporting to this Department with budgets identified separately within this section.



Growth and Resource Management

Department: Growth and Resource Management

Administration

2000100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	593,334	613,404	612,434	525,233
Operating Expenses	27,381	27,494	26,799	22,337
Subtotal Operating Expenditures	\$620,715	\$640,898	\$639,233	\$547,570
Grants and Aids	6,163	6,164	3,000	0
Subtotal Other Operating Expenses	\$6,163	\$6,164	\$3,000	\$0
Reimbursements	(266,939)	(339,180)	(339,180)	(316,568)
Total Operating Expenditures	\$359,939	\$307,882	\$303,053	\$231,002
Expenditures by Fund				
General	\$359,939	\$307,882	\$303,053	\$231,002
Number of Full Time Positions		8.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		8.00		7.00

Highlights

Growth and Resource Management Administration provides overall management of three divisions: Building, Zoning and Code Administration; Environmental Management; and Planning and Development Services. It also administers the Graphics, Impact Fee and Scanning activities. Administration is also responsible for the AMANDA software system, which is an enterprise software system used to integrate all permitting and land development functions. The system provides permitting functionality for Comprehensive Planning, Building, Permitting, Code Enforcement, Land Development, and Contractor Licensing.

There is one (1) unfunded position for FY2014-15.

Growth and Resource Management

Department: Growth and Resource Management

Graphics

2009300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	327,661	347,796	340,672	352,880
Operating Expenses	82,222	85,493	81,553	77,570
Capital Outlay	0	0	0	20,600
Subtotal Operating Expenditures	\$409,883	\$433,289	\$422,225	\$451,050
Reimbursements	0	0	0	0
Total Operating Expenditures	\$409,883	\$433,289	\$422,225	\$451,050
Expenditures by Fund				
Municipal Service District	\$409,883	\$433,289	\$422,225	\$451,050

Number of Full Time Positions	8.00	8.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	8.00	8.00

Key Objectives

1. Oversee maintenance of the County's addressing databases and provide monthly updates
2. Maintain 20+ GIS layers including the County's official zoning and FLU map layers providing timely updates
3. Maintain the Exempt map layer in the Geographical Information System library
4. Provide complete mapping services to the Growth and Resource Management Department, Legal, Economic Development, VCSO, and some mapping services for Parks, Recreation and Culture, and Fire Services

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of updates for county addressing database provided within first week of each month	280	300	300
2. Number of zoning amendments added to County's zoning map within 3 working days of receipt	20	20	30
3. Number of exempt subdivisions added to exempt map layer within five working days of receipt	86	120	200
4. Number of mapping requests begun within 5 working days of receipt	175	175	250

Highlights

The Graphics Activity oversees maintenance of the County's addressing databases and provides monthly updates. The Activity also updates and integrates the Geographic Information System (GIS) for the Growth and Resource Management Department. In addition, with the implementation of AMANDA, a centralized scanning function was created under this Activity. The scanning function operates both the AMANDA and OnBase EDMS systems.

There is a capital request to purchase a plotter and scanner due to the age and reliability of the current equipment.

For FY2014-15 there are two (2) unfunded positions.

Growth Management Commission

Department: Growth Management Commission

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Growth Management Commission	113,265	275,949	145,731	298,704
Total Expenditures	\$113,265	\$275,949	\$145,731	\$298,704
Expenditures by Category				
Personal Services	23,585	25,357	52,492	31,812
Operating Expenses	89,680	250,592	93,239	266,892
Subtotal Operating Expenditures	\$113,265	\$275,949	\$145,731	\$298,704
Reimbursements	0	0	0	0
Total Operating Expenditures	\$113,265	\$275,949	\$145,731	\$298,704
Expenditures by Fund				
General	\$113,265	\$275,949	\$145,731	\$298,704
Number of Full Time Positions		0.00		0.00
Number of Part Time Positions		0.00		1.00
Number of Full Time Equivalent Positions		0.00		0.50

Mission: To provide an effective means for coordinating the plans of municipalities and Volusia County, in order to provide a forum for local governments in Volusia County to coordinate decision making related to land use, the environment and public services for the citizens of Volusia County.

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Growth Management Commission

Department: Growth Management Commission

Growth Management Commission

2300000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	23,585	25,357	52,492	31,812
Operating Expenses	89,680	250,592	93,239	266,892
Subtotal Operating Expenditures	\$113,265	\$275,949	\$145,731	\$298,704
Reimbursements	0	0	0	0
Total Operating Expenditures	\$113,265	\$275,949	\$145,731	\$298,704
Expenditures by Fund				
General	\$113,265	\$275,949	\$145,731	\$298,704
Number of Full Time Positions		0.00		0.00
Number of Part Time Positions		0.00		1.00
Number of Full Time Equivalent Positions		0.00		0.50

Key Objectives

1. Review the Comprehensive Plans and all plan amendments for each governmental entity in Volusia County
2. Insure intergovernmental coordination and cooperation on plans and plan amendments

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of applications reviewed	94	60	60
2. Number of cases with Request for Additional Information (RAI)	0	5	5

Highlights

The Volusia Growth Management Commission (VGMC) is established by Section 202.3 of the Volusia County Code and is comprised of 21 voting and 2 non-voting members. The voting members include one representative appointed by each of the 16 municipalities in Volusia County and 5 members appointed by County Council to represent the unincorporated area of Volusia County. The two non-voting members represent Volusia County School Board and the St. Johns River Water Management District.

The VGMC's primary duty and responsibility is to review comprehensive plans and any plan amendments for each governmental entity in Volusia County to determine the extent to which it is consistent with the comprehensive plans of adjacent or affected jurisdictions and to insure intergovernmental coordination and cooperation. The VGMC utilizes contract legal and planning services and also has one in-house part-time staff member.

During FY2013-14, Ordinance 2014-02 was approved by County Council officially making the part-time staff member a County employee with the benefits afforded such an employee.

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Health Services

Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Health Services	2,442,286	2,487,910	2,487,910	2,487,910
Total Expenditures	\$2,442,286	\$2,487,910	\$2,487,910	\$2,487,910
Expenditures by Category				
Operating Expenses	713,442	717,299	711,421	706,304
Capital Outlay	0	0	55,624	0
Subtotal Operating Expenditures	\$713,442	\$717,299	\$767,045	\$706,304
Grants and Aids	1,728,844	1,770,611	1,720,865	1,781,606
Subtotal Other Operating Expenses	\$1,728,844	\$1,770,611	\$1,720,865	\$1,781,606
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,442,286	\$2,487,910	\$2,487,910	\$2,487,910
Expenditures by Fund				
General	\$2,442,286	\$2,487,910	\$2,487,910	\$2,487,910

Mission: To protect, promote and improve the health of our community by assuring the provision of essential public health services and to promote and protect the health and safety of all people in Florida through the delivery of quality public health services and the promotion of health care standards.

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Health Services

Department: Community Services

Health Services

6507000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	713,442	717,299	711,421	706,304
Capital Outlay	0	0	55,624	0
Subtotal Operating Expenditures	\$713,442	\$717,299	\$767,045	\$706,304
Grants and Aids	1,728,844	1,770,611	1,720,865	1,781,606
Subtotal Other Operating Expenses	\$1,728,844	\$1,770,611	\$1,720,865	\$1,781,606
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,442,286	\$2,487,910	\$2,487,910	\$2,487,910
Expenditures by Fund				
General	\$2,442,286	\$2,487,910	\$2,487,910	\$2,487,910

Key Objectives

1. Expand provision of communicable disease control services including general population immunizations, sexually transmissible diseases and tuberculosis
2. Maintain current levels for the provision of Women, Infant and Children (WIC) services and children's dental services; transition the provision of pre-natal and most family planning services to community providers while still assuring the provision of primary care and preventive services to all Volusia County residents and visitors
3. Maintain the quality and effectiveness of environmental health services in order to protect the health of the general public in food hygiene, safe drinking water, sewage and solid waste disposal and occupational health

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of communicable disease control services provided to all residents and visitors	71,143	80,048	81,360
2. Number of primary care services provided to all residents and visitors	772,052	837,379	821,488
3. Number of environmental health services provided	25,140	22,449	22,460

Highlights

The Florida Department of Health - Volusia provides a range of services from assuring safe drinking water to promoting healthier lifestyles and providing access to affordable dental health care as well as containing infectious diseases and responding to disasters.

We have a dedicated and highly trained public health workforce which is ready to respond to a range of emergencies - having been tested in hurricane response and recovery as well as a number of other natural and man-made events over the past several years.

Continuing economic challenges have presented unique opportunities for both the health department and local community. While the demand for services is increasing, the revenue streams we rely on have been decreasing. By working with a number of community partners we are transitioning from a provider role to the more traditional public health role of assuring that quality, high-level services are delivered. We continue to plan and prepare to meet the challenges of an ever-changing landscape while striving to fulfill the expectations of our community. Over the years, Volusia County has demonstrated a commitment to build and maintain a strong public health network.

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Information Technology

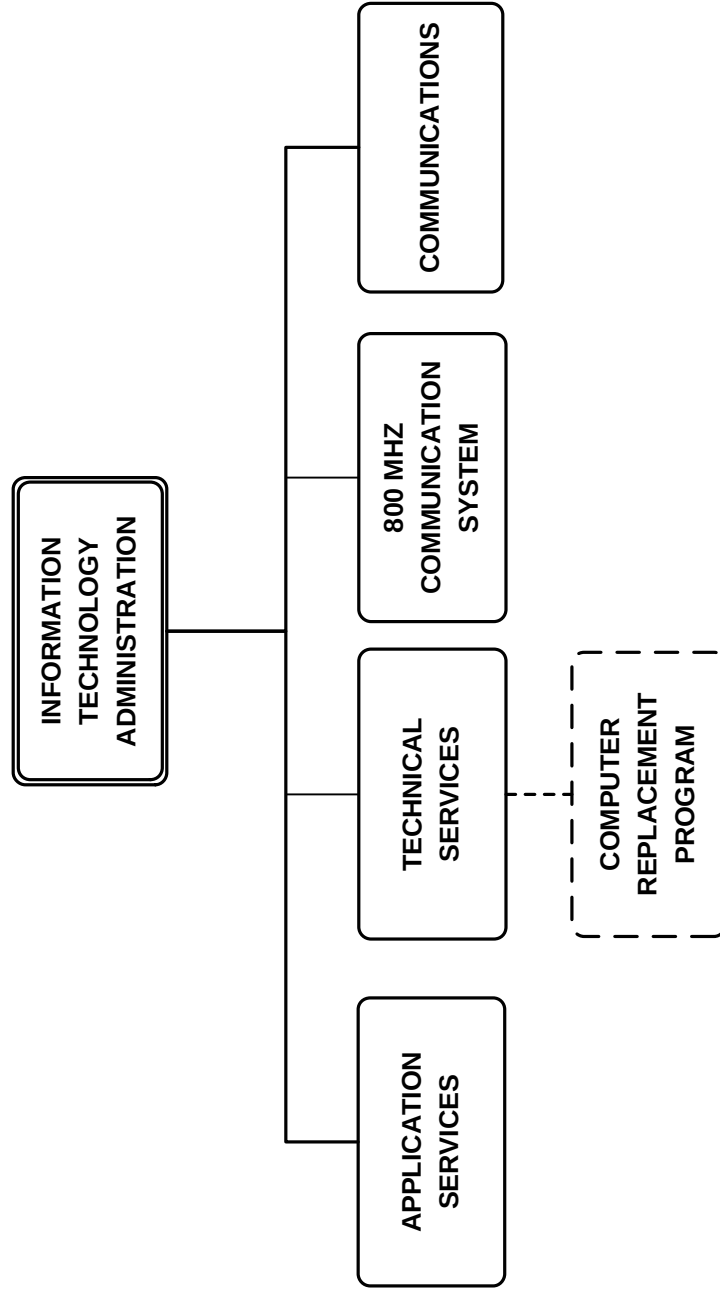
Department: Financial and Administrative Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
800 MHz Communication System	834,458	1,050,300	989,108	1,040,257
Administration	188,711	198,265	220,432	232,880
Application Services	1,122,030	1,326,449	1,309,910	1,428,693
Communications	1,045,949	1,682,880	1,483,507	1,878,622
Technical Services	2,186,310	2,395,791	2,353,852	2,447,732
Total Expenditures	\$5,377,458	\$6,653,685	\$6,356,809	\$7,028,184
Expenditures by Category				
Personal Services	4,567,797	4,973,041	4,932,902	5,090,583
Operating Expenses	3,392,650	4,069,101	3,812,364	3,881,602
Capital Outlay	207,749	212,409	212,409	448,483
Subtotal Operating Expenditures	\$8,168,196	\$9,254,551	\$8,957,675	\$9,420,668
Reimbursements	(2,790,738)	(2,600,866)	(2,600,866)	(2,392,484)
Total Operating Expenditures	\$5,377,458	\$6,653,685	\$6,356,809	\$7,028,184
Expenditures by Fund				
General	\$5,377,458	\$6,653,685	\$6,356,809	\$7,028,184
Number of Full Time Positions		80.00		79.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		80.00		79.00

Mission: To provide Volusia County agencies with a secure and reliable information technology and communications infrastructure along with the information technology products, services, and knowledge necessary to streamline operations and deliver the highest quality customer service.

FINANCIAL AND ADMINISTRATIVE SERVICES

INFORMATION TECHNOLOGY DIVISION



Division programs shown with dotted lines reflect activities within this Division identified separately in the Internal Service Funds section.

Information Technology

Department: Financial and Administrative Services

800 MHz Communication System

8204100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	172,596	224,173	215,427	239,446
Operating Expenses	659,762	826,127	773,681	800,811
Capital Outlay	2,100	0	0	0
Subtotal Operating Expenditures	\$834,458	\$1,050,300	\$989,108	\$1,040,257
Reimbursements	0	0	0	0
Total Operating Expenditures	\$834,458	\$1,050,300	\$989,108	\$1,040,257
Expenditures by Fund				
General	\$834,458	\$1,050,300	\$989,108	\$1,040,257

Number of Full Time Positions	4.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	4.00	4.00

Key Objectives

1. Maintain the reliability of the 800 MHz Communication System
2. Modernize the 800 MHz Radio System
3. Modernize the dispatch consoles in the Emergency Operations and Sheriff's Communication Center
4. Modernize the radio site rectifiers

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percentage of scheduled hours network is operational	100	100	100
2. Percentage of Modernization Program completed	95	100	100
3. Percentage of console upgrade project complete	60	100	100
4. Percentage of microwave rectifiers replaced	0	70	100

Highlights

The countywide 800 MHz Radio System provides critical two-way communications for all public safety agencies in Volusia County and city agencies. In FY2014-15 Information Technology will complete the upgrade of microwave rectifiers at seven of twelve radio system tower sites. The division will also establish a new radio site to enhance communication for the DeBary SunRail Station, Stone Island and the Lake Monroe area. The FY2014-15 budget includes one (1) unfunded position.

Information Technology

Department: Financial and Administrative Services

Administration

8200100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	311,435	327,551	349,818	338,504
Operating Expenses	8,543	9,475	9,375	7,734
Subtotal Operating Expenditures	\$319,978	\$337,026	\$359,193	\$346,238
Reimbursements	(131,267)	(138,761)	(138,761)	(113,358)
Total Operating Expenditures	\$188,711	\$198,265	\$220,432	\$232,880
Expenditures by Fund				
General	\$188,711	\$198,265	\$220,432	\$232,880
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Provide direction and oversight for Information Technology (IT) Modernization Program
2. Increase Information Technology Division (ITD) customer satisfaction
3. Develop and maintain ITD staff skills

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percentage of Modernization Program completed	99	100	100
2. Percentage of customers satisfied with ITD support desk services	100	100	100
3. Percentage of staff completing virtual, on-site or off-site technology training	100	100	100

Highlights

The Administration Activity is responsible for developing internal procedures and providing overall direction to the operating activities (Technical Services, Application Services, 800MHz Communication System and Communication Services) as well as the Computer Replacement Program.

Information Technology

Department: Financial and Administrative Services

Application Services

8201100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,417,718	1,484,282	1,485,738	1,503,310
Operating Expenses	337,955	389,245	371,250	416,879
Capital Outlay	4,766	11,409	11,409	17,483
Subtotal Operating Expenditures	\$1,760,439	\$1,884,936	\$1,868,397	\$1,937,672
Reimbursements	(638,409)	(558,487)	(558,487)	(508,979)
Total Operating Expenditures	\$1,122,030	\$1,326,449	\$1,309,910	\$1,428,693
Expenditures by Fund				
General	\$1,122,030	\$1,326,449	\$1,309,910	\$1,428,693

Number of Full Time Positions	23.00	23.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	23.00	23.00

Key Objectives

1. Provide satisfactory application programming, customization, integration, and consulting services to customers
2. Develop secure mobile solutions to provide customers with additional productivity opportunities
3. Work with County Divisions and other customers to perform needs assessment and identify potential applications solutions to streamline business processes and improve efficiency

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percentage of service requests completed per statement of work	100	100	100
2. Percentage of secure mobile solutions implemented	15	46	77
3. Percentage of needs assessments reviews completed	12	52	66

Highlights

The Application Services Activity is comprised of staff supporting Enterprise Business, Criminal Justice, Geographic and Land Information Systems.

In FY2014-15 Application Services will focus on increasing integration of enterprise systems and data, improving application systems' reliability and functionality through software upgrades, and continuing to work with departments to further utilize technology to improve service, streamline operations, and improve access to information. The phased replacement of end-of-life Kronos time clocks will continue this year with the replacement of five (5) clocks. The FY2014-15 budget includes four (4) unfunded positions.

Information Technology

Department: Financial and Administrative Services

Communications

8201500

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	690,400	836,804	803,331	861,017
Operating Expenses	1,428,176	1,784,595	1,618,695	1,647,647
Capital Outlay	0	0	0	175,000
Subtotal Operating Expenditures	\$2,118,576	\$2,621,399	\$2,422,026	\$2,683,664
Reimbursements	(1,072,627)	(938,519)	(938,519)	(805,042)
Total Operating Expenditures	\$1,045,949	\$1,682,880	\$1,483,507	\$1,878,622
Expenditures by Fund				
General	\$1,045,949	\$1,682,880	\$1,483,507	\$1,878,622

Number of Full Time Positions	16.00	16.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	16.00	16.00

Key Objectives

1. Ensure the integrity, reliability, and availability of the County's networks
2. Upgrade wireless capability for mobile devices
3. Implement ultra high speed networking between the DeLand and Daytona data centers to support continuity and recovery services for county's computer systems

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percentage of scheduled hours network is operational	100	100	100
3. Percentage of sites upgraded	100		
4. Percentage of projects completed	0	50	100

Highlights

The Communications Activity provides countywide data, voice, and video services for county departments, as well as non-county agencies such as Judicial Services, Clerk of Court, Public Defender, and State Attorney. Communications provides and supports the network infrastructure and cross-county circuits for the county voice and data networks, handles the billing for local, long distance, and toll-free number services, and staffs county switchboard operations. In FY2014-15 Communications will focus on a major infrastructure project to replace the aging fiber optic circuits on the Indian Lake Campus, beginning a multi-year end-of-life switch replacement project, and completion of the Alcatel telephone system E911 configuration to improve the location information sent to emergency dispatchers by calls made from county extensions. Capital outlay details can be found in the Schedule of Capital Outlay in the Appendix to this document. The FY2014-15 budget includes three (3) unfunded positions.

Information Technology

Department: Financial and Administrative Services

Technical Services

8201200

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,975,648	2,100,231	2,078,588	2,148,306
Operating Expenses	958,214	1,059,659	1,039,363	1,008,531
Capital Outlay	200,883	201,000	201,000	256,000
Subtotal Operating Expenditures	\$3,134,745	\$3,360,890	\$3,318,951	\$3,412,837
Reimbursements	(948,435)	(965,099)	(965,099)	(965,105)
Total Operating Expenditures	\$2,186,310	\$2,395,791	\$2,353,852	\$2,447,732
Expenditures by Fund				
General	\$2,186,310	\$2,395,791	\$2,353,852	\$2,447,732

Number of Full Time Positions	34.00	33.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	34.00	33.00

Key Objectives

1. Enhance reliability, cost effectiveness, and energy efficiency of server infrastructure
2. Reduce the number of Tier 2 calls requiring analyst visits to user desktops
3. Increase the number of Support Desk calls resolved at Tier 1
4. Enhance continuity and recovery services for county's computer systems

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
2. Percentage of servers migrated to or implemented in virtualized environment	62	73	78
3. Percentage of work orders resolved through telephone and email	53	54	57
4. Percentage of Support Desk calls resolved at Tier 1	68	69	69
5. Percentage of replication and failover technologies operational between DeLand and Daytona data centers	0	10	35

Highlights

The Technical Services Activity of the Information Technology Division (ITD) provides hardware and software support for over 300 physical and virtual servers housed primarily in the DeLand Information Technology data center. The Technical Services Activity also staffs an ITD Support Desk on a 24 hour a day basis and supports over 2,500 personal computers located in various departments.

In FY2014-15, Technical Services will be focused on enhancing recoverability and continuity of operations of county computer systems through implementation of replication and failover technologies between the DeLand data center and the Daytona data center. The mobile device management platform implemented and piloted in FY2013-14 will be enhanced and rolled-out to improved mobile device management and service. Capital outlay details can be found in the Schedule of Capital Outlay in the Appendix to this document.

In FY2013-14 one (1) position was transferred to the Emergency Medical Services Fund.

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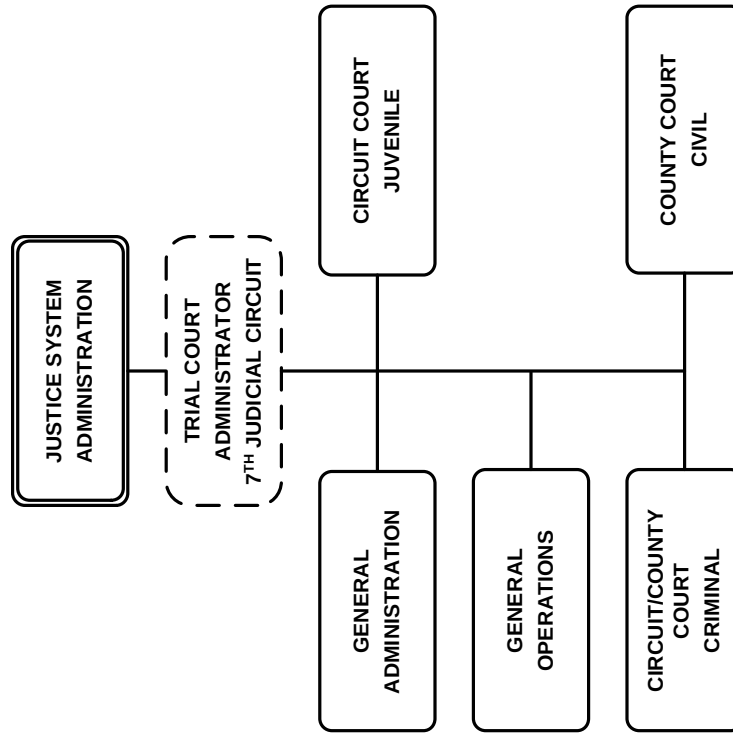
Justice System

Department: Justice System

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Circuit Court Criminal	1,328,240	1,342,176	1,343,575	1,355,608
Circuit Court Juvenile	232,149	237,674	245,873	248,234
County Court Civil	10,525	10,525	10,525	10,525
Drug Court	345,791	362,757	363,238	366,469
Drug Laboratory	373,690	444,478	419,211	447,219
Information Systems	309,400	294,110	289,646	278,765
Justice System Administration	356,469	407,081	415,265	427,266
Total Expenditures	\$2,956,264	\$3,098,801	\$3,087,333	\$3,134,086
Expenditures by Category				
Personal Services	2,108,811	2,166,234	2,180,405	2,211,808
Operating Expenses	832,240	893,042	872,403	888,754
Capital Outlay	4,688	29,000	24,000	22,999
Subtotal Operating Expenditures	\$2,945,739	\$3,088,276	\$3,076,808	\$3,123,561
Grants and Aids	10,525	10,525	10,525	10,525
Subtotal Other Operating Expenses	\$10,525	\$10,525	\$10,525	\$10,525
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,956,264	\$3,098,801	\$3,087,333	\$3,134,086
Expenditures by Fund				
General	\$2,956,264	\$3,098,801	\$3,087,333	\$3,134,086
Number of Full Time Positions		42.00		42.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		42.00		42.00

Mission: To provide an effective forum for the fair, efficient, and impartial resolution of legal and factual court related matters in Flagler, Putnam, St. Johns and Volusia Counties.

JUSTICE SYSTEM



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Justice System

Department: Justice System

Circuit Court Criminal

CIRC_CRIM

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,235,423	1,249,053	1,251,507	1,274,870
Operating Expenses	92,817	93,123	92,068	80,738
Subtotal Operating Expenditures	\$1,328,240	\$1,342,176	\$1,343,575	\$1,355,608
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,328,240	\$1,342,176	\$1,343,575	\$1,355,608
Expenditures by Fund				
General	\$1,328,240	\$1,342,176	\$1,343,575	\$1,355,608
Number of Full Time Positions		23.00		23.00
Number of Full Time Equivalent Positions		23.00		23.00

Key Objectives

1. Pretrial Assessment gathers comprehensive information including criminal histories of all arrestees booked into the Volusia County Jail and going to first appearance and provides this information to the Court
2. Pretrial Assessment conducts interviews with arrestees booking into the Volusia County Jail as part of a comprehensive information gathering process to provide the Court information needed for well-informed release decisions at first appearances
3. Pretrial Supervision provides multi-layered levels of community based supervision of arrestees released into the Pretrial Supervision program by the Court to assure compliance with all release conditions and arrestees appearance at scheduled court events

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Victim Contacts by Pretrial Services	1,785	1,945	1,900
2. Number of Arrestee interviews by Pretrial Services	5,414	5,548	5,600
3. Defendants assigned to Pretrial Supervision	3,822	3,816	3,850
4. Appearance rate of Pretrial Referrals (percent)	99	98	98

Highlights

Volusia County's Pretrial Services program was accredited by the Florida Corrections Accreditation Commission in 2008 and received reaccreditation in June 2011. The program will be seeking reaccreditation in 2014. The Pretrial Services staff also excels in the area of professional development by obtaining a minimum of 40 hours of continuing education training per year. In addition, the staff maintains memberships in the Association of Pretrial Professionals of Florida. Pretrial Services continues to collaborate with the Bureau of Justice Assistance and Pretrial Justice Institute.

One (1) position will continue to be unfunded in FY2014-15.

Justice System

Department: Justice System

Circuit Court Juvenile

CIRC_JUV

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	180,446	180,996	184,061	185,000
Operating Expenses	51,703	56,678	61,812	63,234
Subtotal Operating Expenditures	\$232,149	\$237,674	\$245,873	\$248,234
Reimbursements	0	0	0	0
Total Operating Expenditures	\$232,149	\$237,674	\$245,873	\$248,234
Expenditures by Fund				
General	\$232,149	\$237,674	\$245,873	\$248,234
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Less serious juvenile offenders are diverted from the traditional delinquency process by disposing of cases through a program of peer accountability
2. Teen Court disposes of cased referred and provides an opportunity for youth to acknowledge responsibility for their actions, and learn alternative behaviors
3. Teen Court provides valuable experiences for youth and gives them the opportunities to act as jurors, clerks, prosecuting attorneys and defense attorneys and Teen Court educates and motivates both defendants and student participants to learn to make positive choices within their everyday activities
4. Teen Court encourages community involvement by using adult volunteers

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of case referrals	619	630	700
2. Number of program completions	506	500	575
3. Number of student volunteer hours	6,283	5,250	5,750
4. Number of volunteer hours	7,047	5,900	6,500

Highlights

Teen Court is based on the premise that youthful offenders, who have admitted to guilt to an offense, will more readily accept the responsibility for their actions when judged and sentenced by peers. It uses positive peer pressure and other appropriate sanctions to show youthful offenders the consequences of breaking the law and the benefits of positive, constructive behavior.

Teen Court allows young people to get involved within their communities, engage in critical thinking and learn argument/persuasion skills that benefit them long after their Teen Court service has ended. Teen Court makes civic education a reality.

Two (2) position will continue to be unfunded in FY2014-15.

Justice System

Department: Justice System

County Court Civil

COUNTY_CIVIL

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Grants and Aids	10,525	10,525	10,525	10,525
Subtotal Other Operating Expenses	\$10,525	\$10,525	\$10,525	\$10,525
Reimbursements	0	0	0	0
Total Operating Expenditures	\$10,525	\$10,525	\$10,525	\$10,525
Expenditures by Fund				
General	\$10,525	\$10,525	\$10,525	\$10,525

Highlights

The Citizens Dispute Program provides the public with an alternative to resolving disputes through the court system. The program provides mediation services for County civil and small claims cases as well as for "citizen disputes" (non-court cases involving neighborhood disputes in the unincorporated areas of the County and disputes between citizens and County agencies and boards). The program is provided by County Court Mediation Services, which is responsible for the intake, scheduling and monitoring of cases as well as the recruitment and training of mediators.

Justice System

Department: Justice System

Drug Court

3256220

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	324,484	339,402	339,883	346,500
Operating Expenses	21,307	23,355	23,355	19,969
Subtotal Operating Expenditures	\$345,791	\$362,757	\$363,238	\$366,469
Reimbursements	0	0	0	0
Total Operating Expenditures	\$345,791	\$362,757	\$363,238	\$366,469
Expenditures by Fund				
General	\$345,791	\$362,757	\$363,238	\$366,469
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Integration of alcohol and other drug treatment services with justice system case processing
2. Access to continuum of alcohol, drug and related treatment and rehabilitation services and abstinence monitoring using frequent alcohol and other drug testing
3. Justice interaction with each drug court participant through program completion and graduation

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Drug Court participants admitted	78	100	100
2. Drug Court retention rates (percent)	94	78	60
3. Drug Court graduates	50	50	50

Highlights

Two judicially led drug court programs, Adult and Family, serve Volusia County through the use of community collaborations. Reducing substance abuse, lessening the fiscal impact on society, encouraging law abiding lifestyles, breaking the cycle of addiction, restoring families and protecting children are included in our missions. Many community stakeholders collaborate in a concerted effort to better address substance abuse by all participants. Participating entities include Volusia County, Department of Children & Families, private attorneys, Community Partnership for Children, Guardian ad Litem, treatment providers, law enforcement, etc.

Justice System

Department: Justice System

Drug Laboratory

3157190

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	189,864	202,855	210,788	207,868
Operating Expenses	183,826	241,623	208,423	239,351
Subtotal Operating Expenditures	\$373,690	\$444,478	\$419,211	\$447,219
Reimbursements	0	0	0	0
Total Operating Expenditures	\$373,690	\$444,478	\$419,211	\$447,219
Expenditures by Fund				
General	\$373,690	\$444,478	\$419,211	\$447,219
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. The Urinalysis Lab provides accurate and timely screening results to the judiciary, court programs and community partners
2. The Urinalysis Lab provides court testimony regarding the outcome of screening results
3. The Urinalysis Lab provides the judiciary and community partners with generalized drug screening education

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent of positive tests	3	3	3
2. Number of individual tests	230,261	200,000	210,000
3. Number of specimens tested	35,203	32,500	33,000

Highlights

Court Administration operates two (2) Urinalysis Laboratories that are located in Daytona Beach and DeLand, respectively. The labs perform urinalysis screenings upon order of the judges and the requests of community partners. The lab's staff strives to provide direct-observation collections to provide the greatest level of specimen integrity. The staff also routinely produces and disseminates screening results within one (1) business day of collection. The lab staff provides testimony to the court as needed.

Justice System

Department: Justice System

Information Systems

3157130

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	178,594	193,928	194,166	197,570
Operating Expenses	126,118	71,182	71,480	58,196
Capital Outlay	4,688	29,000	24,000	22,999
Subtotal Operating Expenditures	\$309,400	\$294,110	\$289,646	\$278,765
Reimbursements	0	0	0	0
Total Operating Expenditures	\$309,400	\$294,110	\$289,646	\$278,765
Expenditures by Fund				
General	\$309,400	\$294,110	\$289,646	\$278,765
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Highlights

The Information Technology Division is responsible for network maintenance, server maintenance and for providing support to the judiciary and court programs in Volusia County. In addition, it is responsible for providing an information technology system that meets any new requirements mandated by the State of Florida Supreme Court, by statute or by other government entities.

There are on-going capital requirements with the implementation of the Disaster Recovery Mandate.

Justice System Administration

Department: Justice System

Justice System Administration

JUST_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	356,469	407,081	415,265	427,266
Subtotal Operating Expenditures	\$356,469	\$407,081	\$415,265	\$427,266
Reimbursements	0	0	0	0
Total Operating Expenditures	\$356,469	\$407,081	\$415,265	\$427,266
Expenditures by Fund				
General	\$356,469	\$407,081	\$415,265	\$427,266

Key Objectives

1. To provide administrative support to the Circuit and County judges of the Seventh Judicial Circuit, management and supervision of court programs are integral components of this service
2. Adjudicate criminal, civil, family and juvenile, and probate cases filed within the Circuit Court and adjudicate criminal, civil and traffic cases filed within the County Court

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of circuit court filings	26,668	29,102	30,557
2. Number of county court filings	102,264	104,215	110,468

Highlights

Court Administration provides administrative support for the Seventh Judicial Circuit in Volusia County. The Judicial Support budget provides for funding of certain expenses associated with the operation of the Volusia County trial judges' offices, courtrooms, and hearing rooms as mandated by Florida Statute Sec. 29.008.

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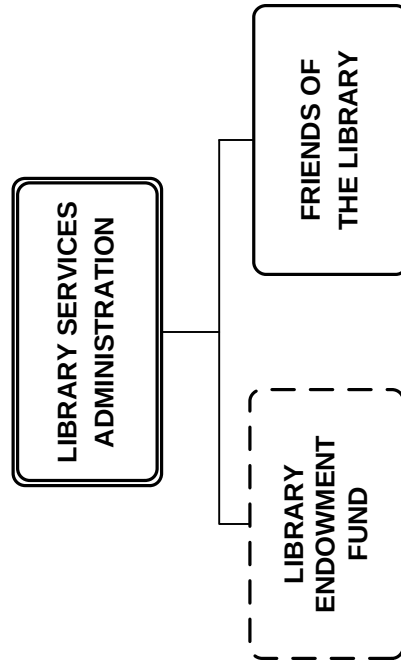
Library Services

Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Friends of the Library	81,762	50,000	46,082	50,000
Library Administration	16,508,767	23,181,097	16,448,371	22,506,560
Total Expenditures	\$16,590,529	\$23,231,097	\$16,494,453	\$22,556,560
Expenditures by Category				
Personal Services	8,565,991	8,884,826	8,780,596	9,043,073
Operating Expenses	6,656,295	6,669,780	6,586,444	6,683,938
Capital Outlay	60,058	120,240	93,024	147,840
Subtotal Operating Expenditures	\$15,282,344	\$15,674,846	\$15,460,064	\$15,874,851
Capital Improvements	1,002,551	470,000	643,385	538,500
Interfund Transfers	305,634	415,422	391,004	355,955
Reserves	0	6,670,829	0	5,787,254
Subtotal Other Operating Expenses	\$1,308,185	\$7,556,251	\$1,034,389	\$6,681,709
Reimbursements	0	0	0	0
Total Operating Expenditures	\$16,590,529	\$23,231,097	\$16,494,453	\$22,556,560
Expenditures by Fund				
Library	\$16,590,529	\$22,466,867	\$16,494,453	\$21,785,993
Library Endowment	\$0	\$764,230	\$0	\$770,567
Number of Full Time Positions		180.00		180.00
Number of Part Time Positions		13.00		13.00
Number of Full Time Equivalent Positions		186.50		186.50

Mission: Creating opportunities for personal growth, improving quality of life, and strengthening the community.

COMMUNITY SERVICES LIBRARY SERVICES DIVISION



Library Services

Department: Community Services

Friends of the Library

6402200

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	75,222	40,000	43,558	40,000
Capital Outlay	6,540	10,000	2,524	10,000
Subtotal Operating Expenditures	\$81,762	\$50,000	\$46,082	\$50,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$81,762	\$50,000	\$46,082	\$50,000
Expenditures by Fund				
Library	\$81,762	\$50,000	\$46,082	\$50,000

Highlights

The County earns matching state funds of up to \$0.25 cents on local funds expended on library services by county government, special interest groups, non-profit associations, and Friends of the Library. These cooperative partnerships result in additional publications, furniture, fixtures, equipment, and programs for library users.

Library Services

Department: Community Services

Library Administration

LIB_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	8,565,991	8,884,826	8,780,596	9,043,073
Operating Expenses	6,581,073	6,629,780	6,542,886	6,643,938
Capital Outlay	53,518	110,240	90,500	137,840
Subtotal Operating Expenditures	\$15,200,582	\$15,624,846	\$15,413,982	\$15,824,851
Capital Improvements	1,002,551	470,000	643,385	538,500
Interfund Transfers	305,634	415,422	391,004	355,955
Reserves	0	6,670,829	0	5,787,254
Subtotal Other Operating Expenses	\$1,308,185	\$7,556,251	\$1,034,389	\$6,681,709
Reimbursements	0	0	0	0
Total Operating Expenditures	\$16,508,767	\$23,181,097	\$16,448,371	\$22,506,560
Expenditures by Fund				
Library	\$16,508,767	\$22,416,867	\$16,448,371	\$21,735,993
Library Endowment	\$0	\$764,230	\$0	\$770,567
Number of Full Time Positions		180.00		180.00
Number of Part Time Positions		13.00		13.00
Number of Full Time Equivalent Positions		186.50		186.50

Key Objectives

1. Maintain an adequate collection-item inventory of library materials
2. Continue implementation of technology plan
3. Continue the development of system-wide adult, teen and juvenile program planning and implementation
4. To close the digital divide in our community by making sure residents have access to computers and the opportunities of broadband internet

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of collection items per capita (LOS=1.82 per capita)	2	2	2
2. Number of virtual visits to networked resources	4,205,513	4,289,623	4,375,415
3. Number of program attendees	109,452	120,640	123,053
4. Number of internet and computer use sessions	727,729	742,284	757,130

Highlights

The Library Division is responsible for providing public library service for every resident in the County and for maintaining facilities at acceptable standards. The countywide Library Fund was established to account for revenues and expenditures relating to the operation of a public library system, including six (6) regional libraries, seven (7) community branch libraries, and one (1) support/training facility. The budget represents continuing the capital improvement program as outlined in Section I, Summary of Capital Improvements by Fund, continuing to provide relevant on-site and on-line collections of popular materials, while moving more services from a nine-to-five to 24/7. The popularity of the library system continues to grow with resulting library public service indicators exceeding ten and a half million transactions (10,665,959) during FY12-13. The Division expects to capture \$1,550,921 in offsetting revenue: fines, earned interest, donations, Friends of the Library contributions, Federal e-rate refund, and State aid to public libraries.

The FY2014-15 includes 15 full-time and 5 part-time unfunded positions.

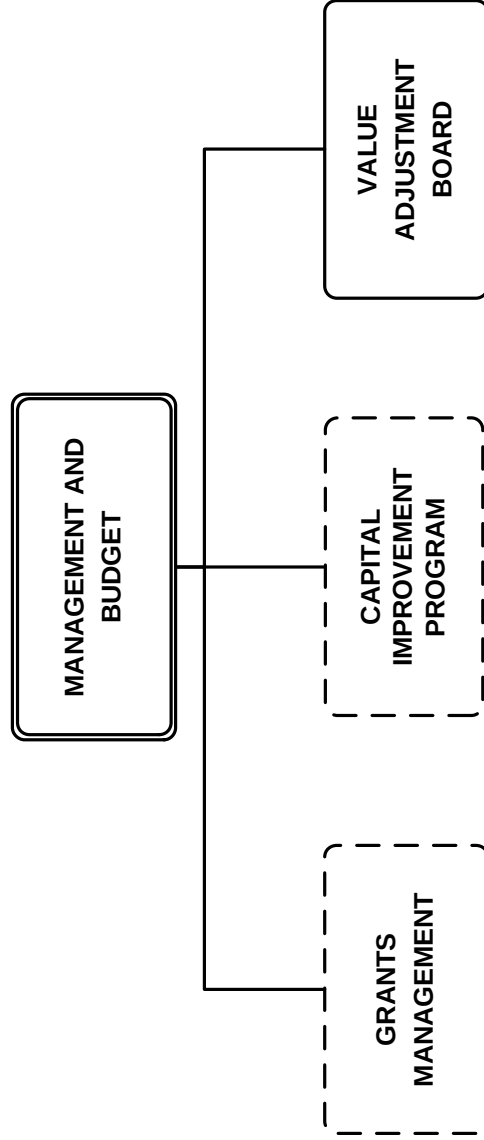
Management and Budget

Department: Financial and Administrative Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Management and Budget	369,493	461,944	483,272	501,430
VAB/TRIM	234,651	289,145	246,687	278,732
Total Expenditures	\$604,144	\$751,089	\$729,959	\$780,162
Expenditures by Category				
Personal Services	739,751	763,666	788,969	789,312
Operating Expenses	212,276	278,737	232,304	263,447
Subtotal Operating Expenditures	\$952,027	\$1,042,403	\$1,021,273	\$1,052,759
Reimbursements	(347,883)	(291,314)	(291,314)	(272,597)
Total Operating Expenditures	\$604,144	\$751,089	\$729,959	\$780,162
Expenditures by Fund				
General	\$604,144	\$751,089	\$729,959	\$780,162
Number of Full Time Positions		11.00		11.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		11.00		11.00

Mission: To make recommendations for the development and allocation of resources to meet citizen, County Council and Department priorities in a legal, innovative and efficient manner resulting in the effective and efficient delivery of services that instills public trust and the well being of citizens.

FINANCIAL AND ADMINISTRATIVE SERVICES MANAGEMENT AND BUDGET DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Management and Budget

Department: Financial and Administrative Services

Management and Budget

8300100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	687,733	711,235	736,375	735,716
Operating Expenses	29,643	42,023	38,211	38,311
Subtotal Operating Expenditures	\$717,376	\$753,258	\$774,586	\$774,027
Reimbursements	(347,883)	(291,314)	(291,314)	(272,597)
Total Operating Expenditures	\$369,493	\$461,944	\$483,272	\$501,430
Expenditures by Fund				
General	\$369,493	\$461,944	\$483,272	\$501,430
Number of Full Time Positions		10.00		10.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		10.00		10.00

Key Objectives

1. Project annual General Fund revenues within 4% of actual collections
2. Publish a budget document meeting Governmental Finance Officers Association (GFOA) standards as a policy document, financial plan, an operations guide, and as a communications device
3. Evaluate all budget amendment requests prior to County Council approval to determine budgetary needs and insure compliance with statutory mandates for amending the adopted budget
4. Develop and maintain budgetary reports for use by the departments

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Accuracy rate in forecasting annual General Fund revenue estimates (percent)	98	97	96
2. GFOA Distinguished Budget Presentation Award earned	1	1	1
3. Number of budget amendments processed (Operating/Non-Operating/Grants)	317	300	300
4. Number of reports developed and maintained	364	370	370

Highlights

The Office of Management and Budget includes the County's Budget operations, along with Grants and the Value Adjustment Board (VAB). End-user reports have been developed for monitoring of the budget-to-actuals.

The FY 2014-15 budget includes two unfunded positions.

Management and Budget

Department: Financial and Administrative Services

VAB/TRIM

8302283

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	52,018	52,431	52,594	53,596
Operating Expenses	182,633	236,714	194,093	225,136
Subtotal Operating Expenditures	\$234,651	\$289,145	\$246,687	\$278,732
Reimbursements	0	0	0	0
Total Operating Expenditures	\$234,651	\$289,145	\$246,687	\$278,732
Expenditures by Fund				
General	\$234,651	\$289,145	\$246,687	\$278,732
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00

Key Objectives

1. Pursuant to Chapter 194.011, Florida Statutes A taxpayer who objects to the assessment placed on their property, including the assessment of homestead property at less than just value under s. 193.155(8) may file a petition with the value adjustment board

2. Pursuant to Chapter 194.034 the Value Adjustment Board (VAB) must follow statutory procedures governing the board regarding Administrative and Judicial Review of Property Taxes

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. VAB Petitions	735	882	1,058
2. VAB Hearings	190	228	274

Highlights

Pursuant to statutory guidelines each property owner receives a Notice of Proposed Property Taxes from the Property Appraiser annually demonstrating the following information: prior year's taxes, current year's taxes, with and without budget changes, as well as, the market and assessed values for the previous and current year. Pursuant to Chapter 194.011 if the property owner feels this notice does not properly reflect fair market value, a petition may be filed with the Value Adjustment Board (VAB) with certain exceptions; a non-refundable \$15.00 filing fee per parcel is statutorily required at the time of petition filing.

The board clerk prepares a schedule of appearances before special magistrates; a notice of hearing will be provided to each petitioner at least 25 calendar days in advance for those petitions not settled or withdrawn. Once a hearing has concluded the magistrate makes a recommendation to the VAB which will render a final decision of such recommendations. A petitioner may file a claim with the circuit court if they disagree with the final decision of the VAB within 15 days (for exemptions) and 60 days (for valuation) from the date of recusal (Section 196.151 and Section 194.171 F.S.).

The FY2014-15 budget includes one board clerk position and the cost of mailing TRIM Notices.

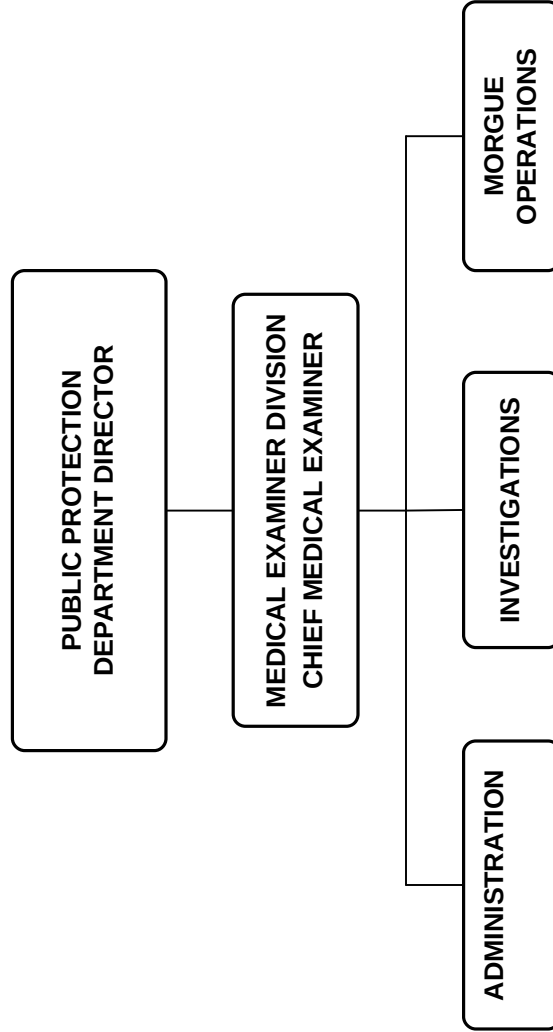
Medical Examiner

Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	868,674	920,223	851,376	993,558
Investigations	401,665	405,427	528,016	411,503
Morgue Operations	517,366	559,459	536,677	577,076
Total Expenditures	\$1,787,705	\$1,885,109	\$1,916,069	\$1,982,137
Expenditures by Category				
Personal Services	1,326,447	1,371,479	1,318,962	1,446,488
Operating Expenses	446,103	511,359	587,136	520,884
Capital Outlay	15,000	2,000	9,700	14,600
Subtotal Operating Expenditures	\$1,787,550	\$1,884,838	\$1,915,798	\$1,981,972
Grants and Aids	155	271	271	165
Subtotal Other Operating Expenses	\$155	\$271	\$271	\$165
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,787,705	\$1,885,109	\$1,916,069	\$1,982,137
Expenditures by Fund				
General	\$1,787,705	\$1,885,109	\$1,916,069	\$1,982,137
Number of Full Time Positions		16.00		16.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		16.00		16.00

Mission: To operate the medical examiner office in compliance with Florida Statute Chapter 406 while providing accurate, timely death investigation services for the citizens of Volusia and Seminole Counties with compassion and professionalism.

PUBLIC PROTECTION MEDICAL EXAMINER DIVISION



Medical Examiner

Department: Public Protection

Administration

5500100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	784,185	821,905	756,428	890,298
Operating Expenses	84,489	98,318	88,948	103,260
Capital Outlay	0	0	6,000	0
Subtotal Operating Expenditures	\$868,674	\$920,223	\$851,376	\$993,558
Reimbursements	0	0	0	0
Total Operating Expenditures	\$868,674	\$920,223	\$851,376	\$993,558
Expenditures by Fund				
General	\$868,674	\$920,223	\$851,376	\$993,558

Number of Full Time Positions	7.00	7.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	7.00	7.00

Key Objectives

1. Enable timely sharing of detailed death information with end-users (families, law enforcement agencies, hospitals, insurance companies, media, etc) regarding the cause and manner of death
2. Enable timely progress of the criminal justice system
3. Maintain autopsy performance workload in accordance with State and National medicolegal death investigation guidelines and standards

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percentage of medical examiner autopsy reports completed in 90 days or less	95	94	92
2. Percentage of homicide reports completed in 60 days or less	70	67	68
3. Number of autopsies performed by Chief Medical Examiner and two Associate Medical Examiners	603	650	650

Highlights

The Administration Activity provides forensic pathologist services, management, accounting and clerical support for the Division by preparing, organizing and maintaining all records, reports, photographs and legal documents which comprise the official case file. This Activity also provides community/educational outreach with organizations, institutions, schools, various task forces and medical facilities. The "Medical Examiner Law", Florida Statute Chapter 406.11, specifies the duty of the Medical Examiner which is to investigate and determine the cause of death in certain circumstances. The Volusia County Medical Examiner Office (FL District 7) also investigates deaths in Seminole County (FL District 24) via contractual agreement. While our level of service is consistent, the annual caseload is a function of population, visitors, economic climate and social pressures and is subject to unexpected fluctuations. This Activity also prepares and submits the mandated "Annual Workload Report" to the Medical Examiner Commission/FDLE and the "Drugs In Deceased Persons Annual Report". The medical examiner office is due for re-accreditation by the National Association of Medical Examiners in the Spring of 2015. The FY2014-15 budget includes one unfunded Office Assistant III position.

Medical Examiner

Department: Public Protection

Investigations

5501000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	355,135	352,777	365,047	355,416
Operating Expenses	46,530	52,650	162,969	52,087
Capital Outlay	0	0	0	4,000
Subtotal Operating Expenditures	\$401,665	\$405,427	\$528,016	\$411,503
Reimbursements	0	0	0	0
Total Operating Expenditures	\$401,665	\$405,427	\$528,016	\$411,503
Expenditures by Fund				
General	\$401,665	\$405,427	\$528,016	\$411,503

Number of Full Time Positions	5.00	5.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	5.00

Key Objectives

1. Investigate and determine Medical Examiner jurisdiction for deaths that occur in Volusia and Seminole Counties in accordance with Florida Statute 406.11
2. Provide approval to cremate the remains of persons who die in Volusia and Seminole counties after review of death certification and conduct additional investigations as needed

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percentage of deaths accepted as medical examiner cases	63	60	60
2. Additional deaths investigated for cremation approval	6,041	6,572	7,050

Highlights

The Forensic Investigators, under the direction of the Medical Examiner, determine jurisdictional status in accordance with Florida statute and assist law enforcement to identify the deceased. The investigators receive about 1,600 death report calls per year and those accepted undergo further investigation and examination in order to determine the cause of death. The office reviews the cause of death and conducts further investigation, as needed, in thousands more deaths in order to approve destructive disposition (cremation, donation, burial at sea) of the remains. This investigative function requires that investigators be available, in the office or on call every day, twenty four hours a day. Investigators also coordinate approvals for organ donation and postmortem tissue recovery in medical examiner cases, with procurement organizations and the Division's Forensic Technicians. There continues to be a substantial increase in the number of additional deaths investigated for cremation approval each year, while the percentage of reported deaths accepted for further investigation and examination is steady.

Medical Examiner

Department: Public Protection

Morgue Operations

5502000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	187,127	196,797	197,487	200,774
Operating Expenses	315,084	360,391	335,219	365,537
Capital Outlay	15,000	2,000	3,700	10,600
Subtotal Operating Expenditures	\$517,211	\$559,188	\$536,406	\$576,911
Grants and Aids	155	271	271	165
Subtotal Other Operating Expenses	\$155	\$271	\$271	\$165
Reimbursements	0	0	0	0
Total Operating Expenditures	\$517,366	\$559,459	\$536,677	\$577,076
Expenditures by Fund				
General	\$517,366	\$559,459	\$536,677	\$577,076

Number of Full Time Positions	4.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	4.00	4.00

Key Objectives

1. Perform autopsy and external examinations as deemed necessary in order to determine the cause of death
2. Utilize specialized testing to identify substances causing or contributing to death

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of dead bodies received and examined	962	1,000	1,000
2. Percentage of autopsy cases in which toxicology testing was completed	99	99	99

Highlights

The Morgue Operations Activity supports the postmortem procedures and ensures the proper storage and release of human remains. Bodies are stored in a refrigerated environment until the examinations are completed and the body is claimed and removed for final disposition. The refrigerated body storage unit has a listed capacity of 20 bodies. Forensic Technicians prepare the bodies for postmortem examination and assist the medical examiners with the examinations. They perform or assist with special procedures utilized to make identifications, and oversee tissue procurement personnel while on-premises. Specimens/evidence obtained during postmortem examinations are submitted to outside laboratories for analysis and/or other preparation utilizing chain-of-custody procedures. A limited number of tests are performed in-house.

The FY2014-15 budget includes the replacement of multi-level and bariatric autopsy carts and a mortuary lift.

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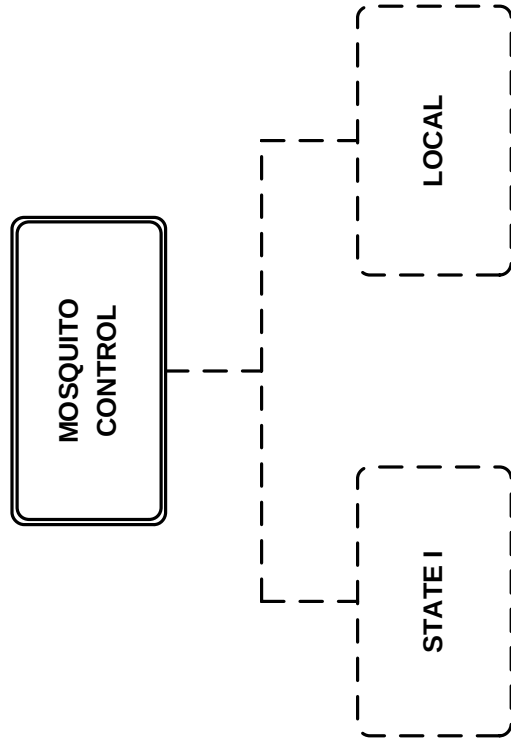
Mosquito Control

Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Mosquito Control	3,978,100	11,766,545	4,249,758	11,658,364
Total Expenditures	\$3,978,100	\$11,766,545	\$4,249,758	\$11,658,364
Expenditures by Category				
Personal Services	1,351,020	1,461,622	1,435,103	1,484,858
Operating Expenses	2,255,711	2,141,440	2,444,090	2,191,537
Capital Outlay	275,878	134,714	304,179	3,014,830
Subtotal Operating Expenditures	\$3,882,609	\$3,737,776	\$4,183,372	\$6,691,225
Grants and Aids	149,362	154,040	153,726	150,758
Interfund Transfers	0	0	12,660	18,250
Reserves	0	8,024,729	0	4,898,131
Subtotal Other Operating Expenses	\$149,362	\$8,178,769	\$166,386	\$5,067,139
Reimbursements	(53,871)	(150,000)	(100,000)	(100,000)
Total Operating Expenditures	\$3,978,100	\$11,766,545	\$4,249,758	\$11,658,364
Expenditures by Fund				
East Volusia Mosquito Control	\$3,978,100	\$11,766,545	\$4,249,758	\$11,658,364
Number of Full Time Positions		29.00		29.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		29.75		29.75

Mission: To provide an integrated pest management program for mosquitoes and other arthropods of public health importance based upon a surveillance system for both pest and potentially disease important species; meet acceptable outdoor comfort needs of the public; ensure protection of environmental concerns; utilize a rigorous pesticides safety program for employees and the public; follow all state and federal laws, regulations and standards and complies with required record of activities.

PUBLIC WORKS MOSQUITO CONTROL DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Mosquito Control

Department: Public Works

Mosquito Control

MOSQUITO

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,351,020	1,461,622	1,435,103	1,484,858
Operating Expenses	2,255,711	2,141,440	2,444,090	2,191,537
Capital Outlay	275,878	134,714	304,179	3,014,830
Subtotal Operating Expenditures	\$3,882,609	\$3,737,776	\$4,183,372	\$6,691,225
Grants and Aids	149,362	154,040	153,726	150,758
Interfund Transfers	0	0	12,660	18,250
Reserves	0	8,024,729	0	4,898,131
Subtotal Other Operating Expenses	\$149,362	\$8,178,769	\$166,386	\$5,067,139
Reimbursements	(53,871)	(150,000)	(100,000)	(100,000)
Total Operating Expenditures	\$3,978,100	\$11,766,545	\$4,249,758	\$11,658,364
Expenditures by Fund				
East Volusia Mosquito Control	\$3,978,100	\$11,766,545	\$4,249,758	\$11,658,364

Number of Full Time Positions	29.00	29.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	29.75	29.75

Key Objectives

1. Maintain a records system of pre and post spray treatment from mosquito surveillance data to measure reduction in adult mosquitoes (Local)
2. Maintain Mosquito Control Division equipment at a level to guarantee availability for adequate surveillance and control response
3. Utilize biorational formulations and biological organisms to control immature mosquitoes (State)

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percentage of operations showing adult mosquito reduction of 75% or greater following adultciding	85	90	90
2. Percentage of days one helicopter is available for work	100	100	100
3. Number of immature mosquito sites with newly stocked minnows	44	100	100

Mosquito Control

Department: Public Works

Highlights

LOCAL (0003) - Volusia County Mosquito Control (VCMC) is responsible for nuisance and disease mosquito surveillance and control in Volusia County. VCMC must reduce the mosquito production sites and control immature mosquitoes before they develop into adult mosquitoes. Funding for VCMC is provided primarily through the Special Taxing District. VCMC has incorporated several bio-rational control agents into our integrated management program, is performing marsh restoration on Federal lands (Canaveral National Seashore), initiated a fish rearing facility to enhance biological control, actively engages in resistance management and has initiated a Domestic Inspection Program.

STATE (0001) - To provide an integrated pest management program to control mosquitoes and other arthropods of public health importance based upon a surveillance system for both pest and potentially disease important species that: meets acceptable outdoor comfort needs of the public; ensures protection of environmental concerns; utilizes a rigorous pesticide safety program for employees and the public; follows all state and federal laws, regulations and standards. It is anticipated that equipment rental charges to other entities including west side cities will continue in FY2014-15. State funding provided by the legislature and approved by the governor is not expected to continue this year as funding will only be available to smaller Districts.

For FY2014-15 VCMC request includes the replacement of vehicles and one helicopter to ensure safe, efficient and regulatory compliant operations. VCMC requests continued funding of Special Workers and Interns which provide seasonal support for major surveillance and control initiatives.

For FY2014-15 five (5) positions will remain unfunded.

Non-Departmental

Department: Other Budgetary Accounts

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Non - Departmental	42,671,163	91,665,837	53,456,150	106,744,402
Total Expenditures	\$42,671,163	\$91,665,837	\$53,456,150	\$106,744,402
Expenditures by Category				
Personal Services	0	0	0	0
Operating Expenses	851,345	886,104	882,063	906,060
Subtotal Operating Expenditures	\$851,345	\$886,104	\$882,063	\$906,060
Grants and Aids	4,288,172	4,748,599	4,738,649	5,148,271
Interfund Transfers	37,531,646	40,489,093	47,835,438	45,102,982
Reserves	0	45,542,041	0	55,587,089
Subtotal Other Operating Expenses	\$41,819,818	\$90,779,733	\$52,574,087	\$105,838,342
Total Operating Expenditures	\$42,671,163	\$91,665,837	\$53,456,150	\$106,744,402
Reimbursements	0	0	0	0
Net Expenditures	\$42,671,163	\$91,665,837	\$53,456,150	\$106,744,402
Expenditures by Fund				
General	\$13,714,794	\$58,154,124	\$22,153,983	\$66,488,748
Municipal Service District	\$3,984,715	\$8,027,266	\$4,561,283	\$12,163,834
Resort Tax	\$7,754,001	\$7,782,391	\$8,223,207	\$8,700,152
Sales Tax Trust	\$16,930,030	\$17,364,340	\$18,228,808	\$19,083,997
Silver Sands/Bethune Beach MSD	\$14,269	\$14,386	\$14,194	\$14,333
Special Lighting Districts	\$273,354	\$323,330	\$274,675	\$293,338

Non-Departmental

General Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure by Category				
Operating Expenses				
Audit Services	65,000	0	0	0
Prior Period Expense	(511,769)	0	0	0
Property Insurance	18,184	0	0	0
Commissions	24,856	26,032	26,032	26,520
Subtotal Operating Expenses	(\$403,729)	\$26,032	\$26,032	\$26,520
Grants and Aids				
TITF-Payments	4,288,172	4,748,599	4,738,649	5,148,019
Subtotal Grants and Aids	\$4,288,172	\$4,748,599	\$4,738,649	\$5,148,019
Interfund Transfers				
Transfers to Capital Projects Fund	405,148	660,052	708,427	999,134
Transfers to Debt Service Fund	358,265	358,644	358,644	604,213
Transfers to E Volusia Transit District	7,391,803	8,230,307	8,230,307	7,535,653
Transfers to Grants	94,092	0	107,537	0
Transfers to Other Funds	0	0	820,417	0
Transfers to Silver Sands/Bethune Beach M	3,600	4,018	4,018	2,292
Trans to Ec Development	1,577,443	2,259,952	7,159,952	3,559,952
Subtotal Interfund Transfers	\$9,830,351	\$11,512,973	\$17,389,302	\$12,701,244
Reserves				
Contingency Reserves	0	250,000	0	250,000
Emergencies Reserves	0	17,746,493	0	18,722,005
Future Capital Reserves	0	3,420,000	0	9,399,777
Loan Repayment Reserves	0	8,903,309	0	7,489,433
Reserves	0	0	0	2,817,574
Special Programs Reserves	0	1,194,176	0	1,194,176
Revenue Stabilization	0	4,000,000	0	3,000,000
Transition Reserves	0	6,352,542	0	3,000,000
Equip Replacement Reserves	0	0	0	2,740,000
Subtotal Reserves	\$0	\$41,866,520	\$0	\$48,612,965
Total Operating Expenditures	\$13,714,794	\$58,154,124	\$22,153,983	\$66,488,748
Net Expenditures	\$13,714,794	\$58,154,124	\$22,153,983	\$66,488,748

Highlights

General Fund Non-Departmental expenditures include reserves, payments to other entities and transfers to other funds for debt service and other purposes. Transfers increase \$1.1 M due to increased funding for Economic Development incentives, 800MHz system and radio replacement, and debt service.

Emergency Reserves maintain 10% of current revenues as stated by County Council policy. Equipment replacement reserves are for EMS (EVAC) equipment replacements.

Municipal Service District Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	215,697	222,711	227,711	222,711
Admin Svc Chg-Prop Appraiser	124,684	131,010	131,010	131,010
Contracted Services	16,297	25,000	16,000	16,000
Interest Expense	4,337	4,342	4,342	4,342
W Volusia Mosquito Control	51,878	80,000	80,000	100,000
Indirect Cost	451,240	0	0	0
Subtotal Operating Expenses	\$864,133	\$463,063	\$459,063	\$474,063
Grants and Aids				
TITF-Payments	0	0	0	252
Subtotal Grants and Aids	\$0	\$0	\$0	\$252
Interfund Transfers				
Transfers to Capital Projects Fund	0	62,500	62,500	11,060
Transfers to General Fund	20,582	20,582	20,582	20,897
Transfers to Other Funds	0	0	169,138	0
Transfers to Transportation Trust Fund	3,100,000	3,850,000	3,850,000	4,700,000
Subtotal Interfund Transfers	\$3,120,582	\$3,933,082	\$4,102,220	\$4,731,957
Reserves				
Emergencies Reserves	0	2,072,727	0	2,072,727
Future Capital Reserves	0	0	0	2,088,748
Reserves	0	0	0	623,518
Special Programs Reserves	0	372,569	0	372,569
Revenue Stabilization	0	1,185,825	0	1,800,000
Subtotal Reserves	\$0	\$3,631,121	\$0	\$6,957,562
Total Operating Expenditures	\$3,984,715	\$8,027,266	\$4,561,283	\$12,163,834
Net Expenditures	\$3,984,715	\$8,027,266	\$4,561,283	\$12,163,834

Highlights

Municipal Service District Non-Departmental expenditures include administrative charges for tax collection and property appraisal, mosquito control spraying in unincorporated areas, reserves, and transfers. Transfer to the Transportation Trust Fund (Fund 103) increased \$850K for road repairs and safety-related maintenance.

Emergency Reserves are 5.3% of current revenues as stated by County Council policy. Reserves for revenue stabilization increased \$614K to offset volatility in various revenue streams such as development fees, utilities tax, and communications services tax and to provide for unexpected expenditures. Future capital reserves are established in FY2014-15 for planned equipment and vehicle replacements in the Sheriff's Office and Animal Control.

Resort Tax Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	103,318	103,693	108,099	114,368
Subtotal Operating Expenses	\$103,318	\$103,693	\$108,099	\$114,368
Interfund Transfers				
Transfers to Debt Service Fund	4,747,485	4,717,513	3,996,002	4,521,700
Transfers to Ocean Center	2,903,198	2,961,185	4,119,106	4,064,084
Subtotal Interfund Transfers	\$7,650,683	\$7,678,698	\$8,115,108	\$8,585,784
Total Operating Expenditures	\$7,754,001	\$7,782,391	\$8,223,207	\$8,700,152
Net Expenditures	\$7,754,001	\$7,782,391	\$8,223,207	\$8,700,152

Highlights

Resort Tax Fund expenditures include payments for 2% administrative charges authorized for collection of the Tourist Development (Resort) Tax. Pursuant to 125.0104(3)(c) F.S., the first two cents of the tourist development tax provides funding for the 2004 and 2014 Tourist Development Refunding Bonds as facilitated by interfund transfer of \$2,890,762 and \$1,630,938, respectively. The additional one cent resort tax, authorized per 125.0104(3)(l) F.S., provides for the FY2014-15 \$4M transfer to the Ocean Center.

Sales Tax Trust Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure by Category				
Interfund Transfers				
Transfers to Debt Service Fund	7,136,238	7,126,296	7,127,296	8,654,436
Transfers to General Fund	4,450,606	4,790,623	5,446,619	4,969,423
Transfers to Municipal Service District Fund	4,063,207	4,167,442	4,374,914	4,580,159
Transfers to Ocean Center	1,279,979	1,279,979	1,279,979	879,979
Subtotal Interfund Transfers	\$16,930,030	\$17,364,340	\$18,228,808	\$19,083,997
Total Operating Expenditures	\$16,930,030	\$17,364,340	\$18,228,808	\$19,083,997
Net Expenditures	\$16,930,030	\$17,364,340	\$18,228,808	\$19,083,997

Highlights

The Local Government Half Cent Sales Tax is distributed to the General Fund (76%) and Municipal Service District (24%). The General Fund distribution is allocated for debt service and Ocean Center. Distribution to the Ocean Center is reduced in FY2014-15 due to offsetting debt obligation for the 2004 and 2014 Tourist Development Revenue Refunding Bonds. The Municipal Service District distribution will provide funds for operations.

Silver Sands/Bethune Beach MSD Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	207	214	214	214
Admin Svc Chg-Prop Appraiser	115	122	122	122
Arterial Lighting	13,947	14,050	13,858	13,997
Subtotal Operating Expenses	\$14,269	\$14,386	\$14,194	\$14,333
Total Operating Expenditures	\$14,269	\$14,386	\$14,194	\$14,333
Net Expenditures	\$14,269	\$14,386	\$14,194	\$14,333

Highlights

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 77-30 and 79-18. Municipal services provided within the district are determined by the Volusia County Council and funded through the levy of a millage as authorized by the constitution and statutory law. The FY2014-15 proposed millage is 0.0150 mills.

Special Lighting Districts Fund

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	6,005	5,506	5,506	5,168
Utilities	253,574	260,400	256,145	258,674
Indirect Cost	13,775	13,024	13,024	12,934
Subtotal Operating Expenses	\$273,354	\$278,930	\$274,675	\$276,776
Reserves				
Reserves	0	44,400	0	16,562
Subtotal Reserves	\$0	\$44,400	\$0	\$16,562
Total Operating Expenditures	\$273,354	\$323,330	\$274,675	\$293,338
Net Expenditures	\$273,354	\$323,330	\$274,675	\$293,338

Highlights

Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code; and have been created to account for street lighting utility expenditures in 55 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of non-ad valorem assessment for each parcel within each specific district and is calculated based on the estimated cost of providing street lighting within that district. The FY2014-15 budget is predicated on assessment rates ranging from \$0.11/front feet to \$220/parcel per year.

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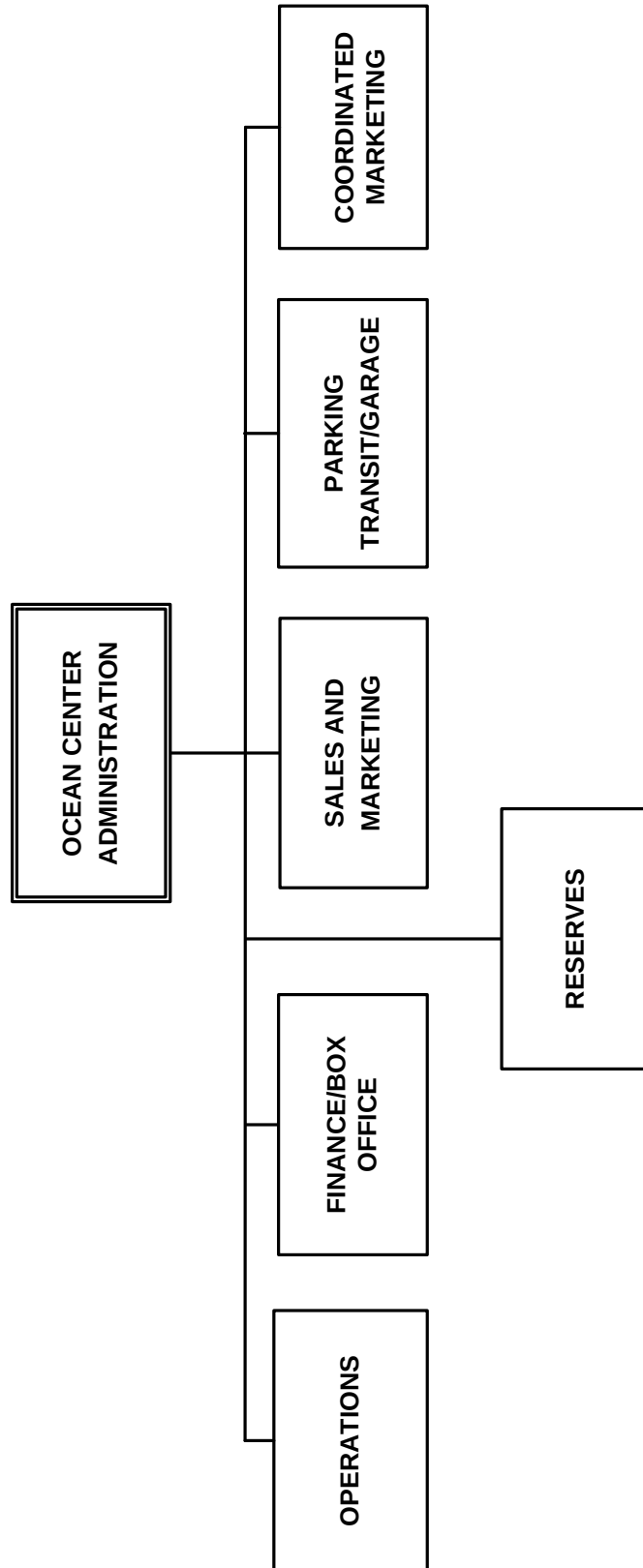
Ocean Center

Department: Ocean Center

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Coordinated Marketing	0	0	104,751	400,000
Finance/Box Office	116,473	113,288	116,043	120,135
Ocean Center Administration	1,588,604	2,374,894	1,779,232	2,456,379
Operations	2,724,140	3,199,800	3,194,661	3,283,202
Parking/Operations	2,281,598	2,612,234	1,907,107	2,918,999
Sales and Marketing	1,014,101	1,228,585	1,308,138	1,381,697
Total Expenditures	\$7,724,916	\$9,528,801	\$8,409,932	\$10,560,412
Expenditures by Category				
Personal Services	1,881,260	2,081,249	2,152,710	2,473,032
Operating Expenses	4,106,223	4,232,643	4,324,705	4,474,408
Capital Outlay	46,687	551,300	550,136	352,000
Subtotal Operating Expenditures	\$6,034,170	\$6,865,192	\$7,027,551	\$7,299,440
Capital Improvements	517,278	0	15,670	494,000
Debt Service	435,666	974,863	556,657	836,197
Grants and Aids	5,775	6,275	6,275	5,725
Interfund Transfers	839,585	868,869	884,568	1,359,141
Reserves	0	894,391	0	656,417
Subtotal Other Operating Expenses	\$1,798,304	\$2,744,398	\$1,463,170	\$3,351,480
Reimbursements	(107,558)	(80,789)	(80,789)	(90,508)
Total Operating Expenditures	\$7,724,916	\$9,528,801	\$8,409,932	\$10,560,412
Expenditures by Fund				
Ocean Center	\$5,443,318	\$6,916,567	\$6,502,825	\$7,641,413
Parking Garage	\$2,281,598	\$2,612,234	\$1,907,107	\$2,918,999
Number of Full Time Positions		42.00		42.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		42.50		42.50

Mission: To generate economic impact for the community, improve the quality of life, operate efficiently, and provide a positive experience.

OCEAN CENTER



Ocean Center

Department: Ocean Center

Coordinated Marketing

1301600

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	0	0	87,751	132,466
Operating Expenses	0	0	17,000	267,534
Subtotal Operating Expenditures	\$0	\$0	\$104,751	\$400,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$0	\$104,751	\$400,000
Expenditures by Fund				
Ocean Center	\$0	\$0	\$104,751	\$400,000
Number of Full Time Positions		0.00		2.00
Number of Full Time Equivalent Positions		0.00		2.00

Highlights

The Coordinated Marketing Activity was established in FY2013-14 for a coordinated marketing effort between the Ocean Center and the Halifax Advertising Authority. The Ad Authority contributed \$400,000 toward the effort, and has committed to continued funding of the program. The Ocean Center provided two staff members to implement a program to promote the Daytona Beach area as a tourism and convention destination.

Ocean Center

Department: Ocean Center

Finance/Box Office

1301500

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	74,458	74,995	75,150	76,242
Operating Expenses	42,015	38,293	40,893	43,893
Subtotal Operating Expenditures	\$116,473	\$113,288	\$116,043	\$120,135
Reimbursements	0	0	0	0
Total Operating Expenditures	\$116,473	\$113,288	\$116,043	\$120,135
Expenditures by Fund				
Ocean Center	\$116,473	\$113,288	\$116,043	\$120,135
Number of Full Time Positions		2.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		1.00

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Box Office Gross Sales	440,756	450,000	463,500

Highlights

The Ocean Center Finance/Box Office coordinates all event ticket sales activity and provides accurate and timely reporting to accounting personnel as part of the promoter settlement process. In addition, this area also serves as the central collection point for bank deposits made to the County's depository bank for both the Ocean Center and the Parking Garage. It also serves as a business center, providing and selling supplies and business services to clients visiting the Ocean Center for events and conferences. This business center can also provide UPS pickup service, exhibitor parking passes, and take applications for exhibitor utility and internet services.

An unfunded accounting clerk was transferred to Operations and funded in FY2014-15.

Ocean Center

Department: Ocean Center

Ocean Center Administration

OC_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	368,978	388,745	389,420	397,288
Operating Expenses	482,599	528,162	545,912	455,074
Capital Outlay	0	66,000	66,000	0
Subtotal Operating Expenditures	\$851,577	\$982,907	\$1,001,332	\$852,362
Grants and Aids	5,000	5,000	5,000	5,000
Interfund Transfers	839,585	839,003	853,689	1,090,341
Reserves	0	628,773	0	599,184
Subtotal Other Operating Expenses	\$844,585	\$1,472,776	\$858,689	\$1,694,525
Reimbursements	(107,558)	(80,789)	(80,789)	(90,508)
Total Operating Expenditures	\$1,588,604	\$2,374,894	\$1,779,232	\$2,456,379
Expenditures by Fund				
Ocean Center	\$1,588,604	\$2,374,894	\$1,779,232	\$2,456,379

Number of Full Time Positions	5.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	4.00

Key Objectives

1. Market the Ocean Center as a convention and trade show venue in order to provide a positive economic impact for Volusia County
2. Book food functions and consumer shows for the enjoyment of the residents of Volusia County
3. Book entertainment concerts and sports events for the enjoyment of the residents of Volusia County

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of convention and trade shows held	24	25	26
2. Number of consumer shows/food functions	28	24	25
3. Number of concerts/sporting events/family entertainment	31	23	24
4. Number of community related events	14	16	17

Highlights

The Ocean Center Administration activity is responsible for the overall planning, directing, and control of the Ocean Center and Parking Garage policies and procedures. Staff works closely with tourism officials, other governmental entities, and private industry interests in the strategic development of the core Daytona Beach tourism district to attract and provide various convention, entertainment, sports, and learning opportunities for visitors and residents.

An unfunded Office Assistant IV was transferred to Operations and funded in FY2014-15.

Ocean Center

Department: Ocean Center

Operations

1301000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	950,274	1,076,450	1,046,517	1,305,101
Operating Expenses	1,658,206	1,679,650	1,696,145	1,672,251
Capital Outlay	40,937	443,000	435,836	305,700
Subtotal Operating Expenditures	\$2,649,417	\$3,199,100	\$3,178,498	\$3,283,052
Capital Improvements	74,248	0	15,463	0
Grants and Aids	475	700	700	150
Subtotal Other Operating Expenses	\$74,723	\$700	\$16,163	\$150
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,724,140	\$3,199,800	\$3,194,661	\$3,283,202
Expenditures by Fund				
Ocean Center	\$2,724,140	\$3,199,800	\$3,194,661	\$3,283,202
Number of Full Time Positions		22.00		23.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		22.50		23.50

Key Objectives

1. Provide safe and comfortable facilities for lessees who attend various events
2. Provide safe and comfortable facilities for patrons who attend various events

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of event days utilized	277	253	266
2. Number in attendance	268,389	265,578	278,857

Highlights

The Operations activity is responsible for event set-up and tear-down, building engineering, show support, and year-round maintenance and repair of the Ocean Center building and exterior grounds.

In FY2014-15 funds for temporary personnel were reduced to help fund six full time positions in the Operations activity. An unfunded position was moved from administration, and one from the box office. The remaining four unfunded positions were in the Operations activity. Details of the capital outlay can be found in the Schedule of Capital Outlay in the Appendix of this document.

Ocean Center

Department: Ocean Center

Parking/Operations

1302500

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	104,705	110,807	110,850	113,743
Operating Expenses	1,292,147	1,188,205	1,165,639	1,113,551
Capital Outlay	5,750	42,300	42,300	34,900
Subtotal Operating Expenditures	\$1,402,602	\$1,341,312	\$1,318,789	\$1,262,194
Capital Improvements	443,030	0	207	494,000
Debt Service	435,666	974,863	556,657	836,197
Grants and Aids	300	575	575	575
Interfund Transfers	0	29,866	30,879	268,800
Reserves	0	265,618	0	57,233
Subtotal Other Operating Expenses	\$878,996	\$1,270,922	\$588,318	\$1,656,805
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,281,598	\$2,612,234	\$1,907,107	\$2,918,999
Expenditures by Fund				
Parking Garage	\$2,281,598	\$2,612,234	\$1,907,107	\$2,918,999

Number of Full Time Positions	6.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	6.00	6.00

Key Objectives

1. Provide patrons a clean and safe environment to park their vehicles
2. Provide adequate parking for patrons attending area events and activities

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Hours of monitoring and patrolling garage	17,431	11,056	12,003
2. Number of cars and trucks parked	625,258	645,903	650,000
3. Number of motorcycles parked	14,485	13,156	13,000

Highlights

Volusia County took full ownership, management and operational responsibilities of the Parking Garage in FY2007-08. A principal and interest payment of \$836,197 on the 2013 Parking Facility Revenue Bonds is in the FY2014-15 budget. The final general fund loan repayment of \$268,800 will be made in FY2014-15.

Details of the capital outlay can be found in the Schedule of Capital Outlay in the Appendix of this document. Capital improvements projects of \$494,000 for FY2014-15 are detailed in the Capital Improvements section of this document.

There are four (4) unfunded positions in the FY2014-15 budget.

Ocean Center

Department: Ocean Center

Sales and Marketing

1301400

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	382,845	430,252	443,022	448,192
Operating Expenses	631,256	798,333	859,116	922,105
Capital Outlay	0	0	6,000	11,400
Subtotal Operating Expenditures	\$1,014,101	\$1,228,585	\$1,308,138	\$1,381,697
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,014,101	\$1,228,585	\$1,308,138	\$1,381,697
Expenditures by Fund				
Ocean Center	\$1,014,101	\$1,228,585	\$1,308,138	\$1,381,697

Number of Full Time Positions	7.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	7.00	6.00

Key Objectives

1. Increase number of bookings and total event days
2. Market Daytona Beach area as an attractive and affordable convention destination generating positive economic impact
3. Market the expanded Ocean Center

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of event days utilized	277	253	266
2. Number of events held	97	88	92
3. Number of convention and trade shows held	24	25	26
4. Number in attendance	268,389	265,578	278,857

Highlights

Ocean Center Sales and Marketing is responsible for marketing and booking of events, facility and event operations, food and beverage event operations and settlement of revenues and costs for events. This activity is also responsible for maintaining the Ocean Center's web presence and creating print and video materials to support marketing campaigns. Ungerboeck software is now being utilized for all bookings, contracts, service work orders and daily sales activity.

In FY2014-15 one position was transferred to Operations and funded. The FY2014-15 budget includes one (1) unfunded position.

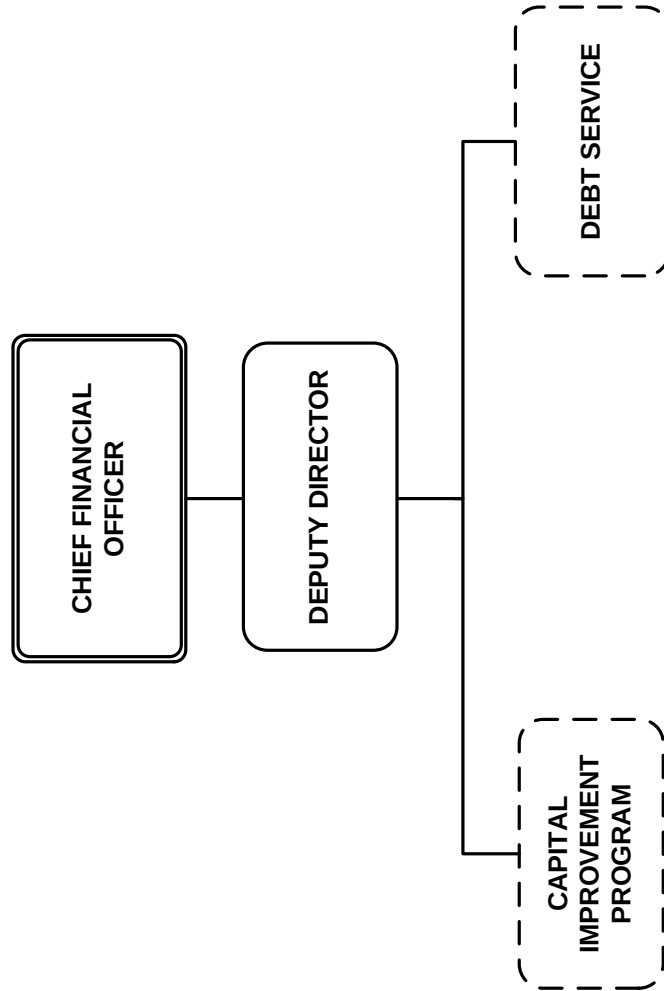
Office of the CFO

Department: Financial and Administrative Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
CFO/Treasury	244,838	280,568	276,885	285,024
Total Expenditures	\$244,838	\$280,568	\$276,885	\$285,024
Expenditures by Category				
Personal Services	399,332	418,466	418,183	423,722
Operating Expenses	16,621	21,225	17,825	19,361
Subtotal Operating Expenditures	\$415,953	\$439,691	\$436,008	\$443,083
Reimbursements	(171,115)	(159,123)	(159,123)	(158,059)
Total Operating Expenditures	\$244,838	\$280,568	\$276,885	\$285,024
Expenditures by Fund				
General	\$244,838	\$280,568	\$276,885	\$285,024
Number of Full Time Positions		5.00		5.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		5.00		5.00

Mission: To professionally and responsibly manage the financial affairs of Volusia County, to protect and further the county's strong financial position, and to effectively and efficiently manage the delivery of administrative service functions within the county focusing on ways to enhance service and reduce costs.

FINANCIAL AND ADMINISTRATIVE SERVICES OFFICE OF THE CHIEF FINANCIAL OFFICER



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Office of the CFO

Department: Financial and Administrative Services

CFO/Treasury

8001000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	399,332	418,466	418,183	423,722
Operating Expenses	16,621	21,225	17,825	19,361
Subtotal Operating Expenditures	\$415,953	\$439,691	\$436,008	\$443,083
Reimbursements	(171,115)	(159,123)	(159,123)	(158,059)
Total Operating Expenditures	\$244,838	\$280,568	\$276,885	\$285,024
Expenditures by Fund				
General	\$244,838	\$280,568	\$276,885	\$285,024
Number of Full Time Positions		5.00		5.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		5.00		5.00

Highlights

The Office of the Chief Financial Officer heads the Financial and Administrative Services Department. Divisions in the department provide administrative and operational support services to both internal and external customers. The divisions are: Accounting, Central Services, Information Technology, Management and Budget, Personnel, Purchasing, and Revenue. Activities managed by the division include: accounting, tax collection, county cashier, treasury, billing, collection, financial planning, countywide capital improvement program, data warehousing and distribution, communications and 800 MHz radios, budget, grants, Value Adjustment Board, employee benefit administration, risk management, purchase of goods and services, and contract management. Additional departmental responsibilities include maintenance, repair and renovation of county facilities, along with maintenance and replacement of county vehicles.

The FY2014-15 budget includes two unfunded positions.

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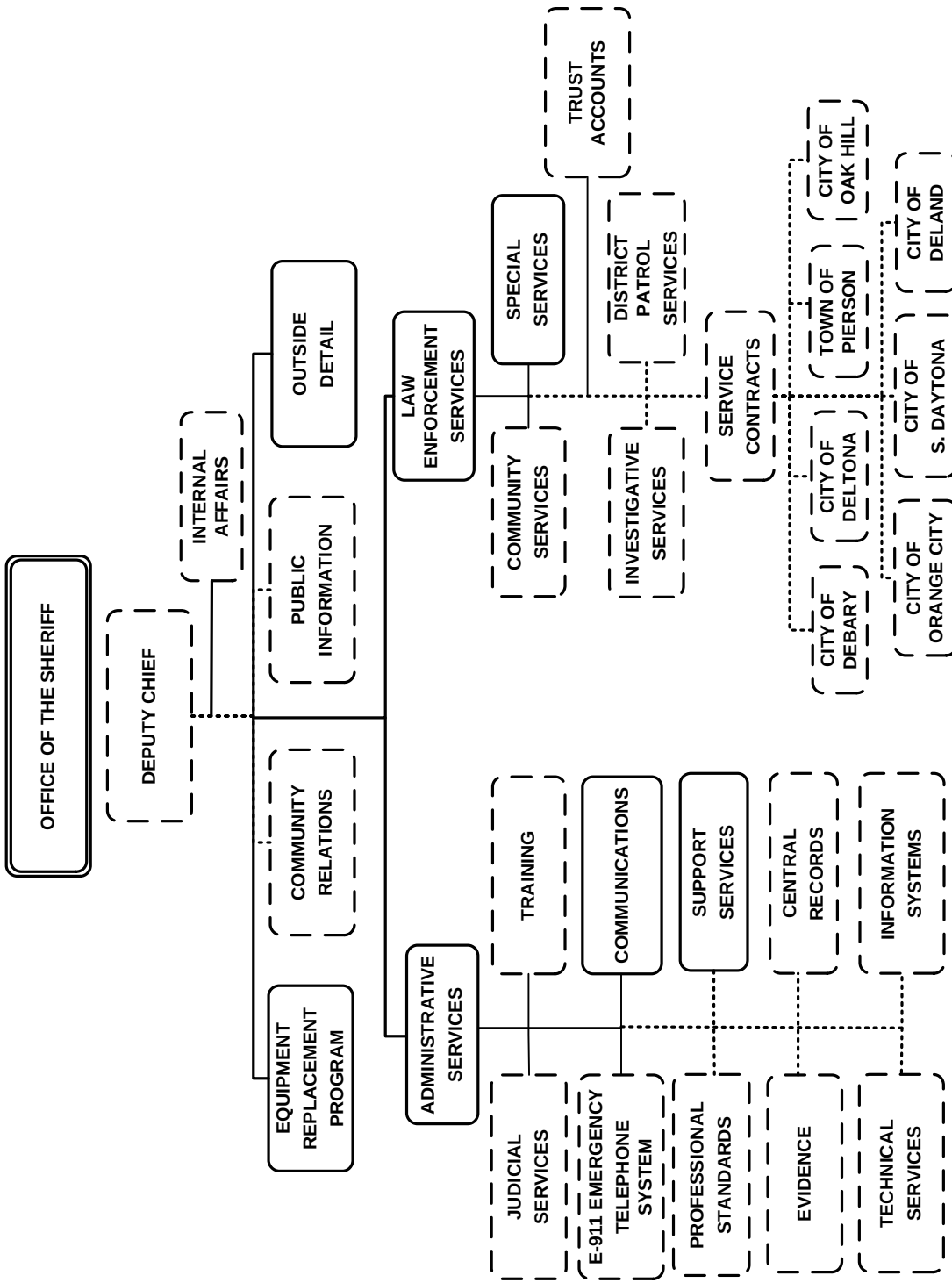
Office of the Sheriff

Department: Office of the Sheriff

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administrative Services	15,280,893	16,208,551	15,873,876	16,920,035
Communications	13,304,287	13,566,292	13,137,287	14,220,682
Equipment Replacement Program	2,829,043	3,427,737	3,529,342	3,320,591
Law Enforcement Services	27,544,500	28,936,958	28,993,758	29,787,159
Outside Detail	318,035	437,209	294,213	363,206
Special Services	7,823,856	8,256,466	8,181,957	8,111,908
Support Services	1,691,033	1,910,973	1,904,727	1,912,395
Total Expenditures	\$68,791,647	\$72,744,186	\$71,915,160	\$74,635,976
Expenditures by Category				
Personal Services	53,185,659	55,466,712	54,941,773	56,134,214
Operating Expenses	12,195,687	14,142,341	13,835,292	13,639,988
Capital Outlay	3,962,419	2,577,182	3,498,930	2,638,737
Subtotal Operating Expenditures	\$69,343,765	\$72,186,235	\$72,275,995	\$72,412,939
Capital Improvements	10,000	200,000	296,217	7,025
Interfund Transfers	1,485,415	1,549,744	1,568,468	1,744,940
Reserves	0	1,015,538	0	2,762,328
Subtotal Other Operating Expenses	\$1,495,415	\$2,765,282	\$1,864,685	\$4,514,293
Reimbursements	(2,047,533)	(2,207,331)	(2,225,520)	(2,291,256)
Total Operating Expenditures	\$68,791,647	\$72,744,186	\$71,915,160	\$74,635,976
Expenditures by Fund				
E-911 Emergency Telephone System	\$3,509,337	\$3,551,532	\$3,075,162	\$4,296,647
Federal Forfeiture Sharing Justice	\$418,535	\$514,071	\$395,161	\$285,473
Federal Forfeiture Sharing Treasury	\$0	\$78,765	\$78,765	\$1,797
General	\$38,161,941	\$39,829,498	\$39,690,246	\$39,916,601
Law Enforcement Trust	\$221,058	\$399,344	\$341,294	\$1,315,049
Municipal Service District	\$26,480,776	\$28,370,976	\$28,334,532	\$28,820,409
Number of Full Time Positions		787.00		787.00
Number of Part Time Positions		132.00		132.00
Number of Full Time Equivalent Positions		840.68		840.68

Mission: To serve the residents of Volusia County by enforcing all laws, providing for the safety and protection of public and property, and providing court security and civil process while maintaining cost-efficient, professional and pro-active law enforcement services through the use of the latest technological advances, community policing techniques, school-based youth intervention, crime prevention programs and volunteer services. Maximum public participation is encouraged to establish the service of delivery needs of each community.

OFFICE OF THE SHERIFF



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Office of the Sheriff

Department: Office of the Sheriff

Administrative Services

SHERIFF_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	14,086,100	14,766,211	14,638,577	14,871,566
Operating Expenses	1,984,539	2,061,694	1,797,600	1,991,359
Capital Outlay	106,303	0	264,973	177,482
Subtotal Operating Expenditures	\$16,176,942	\$16,827,905	\$16,701,150	\$17,040,407
Capital Improvements	10,000	200,000	200,000	0
Interfund Transfers	561,898	563,425	581,136	544,629
Reserves	0	213,371	0	936,522
Subtotal Other Operating Expenses	\$571,898	\$976,796	\$781,136	\$1,481,151
Reimbursements	(1,467,947)	(1,596,150)	(1,608,410)	(1,601,523)
Total Operating Expenditures	\$15,280,893	\$16,208,551	\$15,873,876	\$16,920,035
Expenditures by Fund				
Federal Forfeiture Sharing Justice	\$418,535	\$514,071	\$395,161	\$285,473
Federal Forfeiture Sharing Treasury	\$0	\$78,765	\$78,765	\$1,797
General	\$14,316,456	\$14,891,184	\$14,733,469	\$15,051,876
Law Enforcement Trust	\$221,058	\$399,344	\$341,294	\$1,315,049
Municipal Service District	\$324,844	\$325,187	\$325,187	\$265,840
Number of Full Time Positions		241.00		241.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		241.00		241.00
Key Objectives				
1. Effectively disseminate information from the VCSO Public Information Office to the media				
2. Manage and oversee Evidence process pursuant to state and federal laws				
3. Provide cost efficient extradition services as requested by the State Attorney's Office and the Courts				
Performance Measures				
1. Number of news releases disseminated to public/media		247	293	290
2. Number of staff inspections by professional standards		30	20	25
3. Number of prisoners handled/transported		37,972	40,494	49,494
Highlights				
The Administrative Division includes the Office of the Sheriff, Office of the Chief Deputy, Administrative Services, Professional Standards, Internal Affairs, Special Projects, and Public Information. Judicial Services are responsible for security in circuit and county courts, transporting and guarding prisoners to and from courts, and the extradition of prisoners to Volusia County. The civil unit is responsible for the service of subpoenas, writs, and other official court papers. Capital purchases include the replacement of a prisoner transport bus. Transfers to debt service represent payments for vehicles purchased in prior years. Reserves are set-aside for the purchase of investigative equipment. Law Enforcement Trust Fund revenues are primarily generated from locally confiscated drug money, whereas Federal Forfeiture Sharing Justice Trust revenues (Department of Justice and Department of Treasury) are awarded for work performed with the cooperation of federal agencies such as the Drug Enforcement Agency, U.S. Department of Customs, and the U.S. Coast Guard. The FY2014-15 budget includes two unfunded positions.				

Office of the Sheriff

Department: Office of the Sheriff

Communications

COMMUNICATIONS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	9,263,009	9,563,284	9,427,188	9,538,267
Operating Expenses	1,508,753	2,214,522	2,024,592	1,656,298
Capital Outlay	1,610,272	0	601,958	0
Subtotal Operating Expenditures	\$12,382,034	\$11,777,806	\$12,053,738	\$11,194,565
Capital Improvements	0	0	96,217	0
Interfund Transfers	922,253	986,319	987,332	1,200,311
Reserves	0	802,167	0	1,825,806
Subtotal Other Operating Expenses	\$922,253	\$1,788,486	\$1,083,549	\$3,026,117
Reimbursements	0	0	0	0
Total Operating Expenditures	\$13,304,287	\$13,566,292	\$13,137,287	\$14,220,682
Expenditures by Fund				
E-911 Emergency Telephone System	\$3,509,337	\$3,551,532	\$3,075,162	\$4,296,647
General	\$9,794,950	\$10,014,760	\$10,062,125	\$9,924,035
Number of Full Time Positions		161.00		159.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		162.98		160.98

Key Objectives

1. Provide uninterrupted 24-hour, 7-day a week emergency communication services in support of the Sheriff's Office, Beach Services, EVAC, Fire Services, and VOTRAN
2. Receive and process all calls for services in a timely and professional manner
3. Receive and dispatch E-911 calls in an efficient manner and ensure that the E-911 database is updated in a correct and timely manner

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of calls for service processed	1,158,998	1,200,000	1,320,000
2. Number of audio requests received/processed	9,078	7,200	10,000
3. Number of 911 calls	315,421	346,963	381,659

Highlights

The primary responsibility of the Communications Section is to provide emergency dispatch services to all public safety (law enforcement, fire and EVAC) in Volusia County. Telecommunicators handle incoming calls for service, receive and dispatch radio transmissions and teletypes 24/7. The system is funded through a .41 cent per month telephone line service charge collected on monthly phone bills and a .50-cent per month charge on cellular phones. The Communication section moved into the new, state-of-the-art Sheriff's Office Communications Center/Emergency Operations Center on May 13, 2013. E-911 reserves are set-aside for future replacement of servers and consoles as well as the phone system upgrade. Transfers provide funding for GIS support and E-911 services. During FY2013-14 two positions were moved to Law Enforcement Services for Investigations. The FY2014-15 budget includes one unfunded and 7 attrition positions.

Office of the Sheriff

Department: Office of the Sheriff

Equipment Replacement Program

4002400

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	738,537	942,620	1,014,552	1,008,900
Capital Outlay	2,090,506	2,485,117	2,514,790	2,311,691
Subtotal Operating Expenditures	\$2,829,043	\$3,427,737	\$3,529,342	\$3,320,591
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,829,043	\$3,427,737	\$3,529,342	\$3,320,591
Expenditures by Fund				
General	\$894,915	\$933,619	\$1,009,331	\$939,129
Municipal Service District	\$1,934,128	\$2,494,118	\$2,520,011	\$2,381,462

Highlights

The Sheriff's Office Equipment Replacement Program includes both vehicle and computer/technology equipment replacement. All vehicles purchased by the Sheriff's Office are financed over three years at current interest rates. Transfers to Debt Service represent the principal and interest expenses associated with the purchase of budgeted vehicles and those financed in previous years.

Computers, hardware, and network equipment are centrally purchased and expensed in this activity. In order to ensure the efficiency and performance of Sheriff's Office personnel, the Information Systems unit manages 500+ personal computers and 200+ Mobile Data Computers (MDC.)

Office of the Sheriff

Department: Office of the Sheriff

Law Enforcement Services

4001300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	21,520,066	22,374,385	22,393,118	23,142,640
Operating Expenses	5,927,333	6,537,668	6,553,793	6,573,987
Capital Outlay	99,640	24,905	50,425	63,507
Subtotal Operating Expenditures	\$27,547,039	\$28,936,958	\$28,997,336	\$29,780,134
Capital Improvements	0	0	0	7,025
Interfund Transfers	1,264	0	0	0
Subtotal Other Operating Expenses	\$1,264	\$0	\$0	\$7,025
Reimbursements	(3,803)	0	(3,578)	0
Total Operating Expenditures	\$27,544,500	\$28,936,958	\$28,993,758	\$29,787,159
Expenditures by Fund				
General	\$5,192,548	\$5,389,288	\$5,371,306	\$5,558,072
Municipal Service District	\$22,351,952	\$23,547,670	\$23,622,452	\$24,229,087

Number of Full Time Positions	298.00	301.00
Number of Part Time Positions	8.00	8.00
Number of Full Time Equivalent Positions	302.00	305.00

Key Objectives

1. Maintain established district substations and a total community based policing concept
2. Reduce per capita Index crimes (major crimes)

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of calls for service received based on calendar year	313,456	320,000	320,000
2. Number of index crimes per 100,000 residents annually	2,396	2,600	2,500

Highlights

Law Enforcement Services (LES) within the Law Enforcement Services Division is responsible for all functions associated with uniform patrol and criminal investigations. Calls for service range from emergencies, crimes in progress and major case investigations, to routine complaint taking and traffic stops. In addition to manning five district substations and the central Operations Center, LES is responsible for patrol/investigative services for the contracted cities of Deltona, DeBary, Oak Hill and the Town of Pierson. The LES division also incorporates the Community Services, Technical Services (Fingerprints), Special Services, and Investigative Services units. During FY2013-14 two positions from communications and one position from Special Services were transferred into Law Enforcement Services for Investigations.

Office of the Sheriff

Department: Office of the Sheriff

Outside Detail

4009999

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	318,035	437,209	294,213	363,206
Subtotal Operating Expenditures	\$318,035	\$437,209	\$294,213	\$363,206
Reimbursements	0	0	0	0
Total Operating Expenditures	\$318,035	\$437,209	\$294,213	\$363,206
Expenditures by Fund				
General	\$318,035	\$437,209	\$294,213	\$363,206

Key Objectives

1. Provide requested law enforcement services to governmental, public and private organizations during off duty hours

Performance Measures

	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of outside details assigned	301	348	350

Highlights

This revolving account allows Deputies to perform law enforcement duties for private and public organizations outside the structure of the Sheriff's Office. The users of this service are billed an hourly rate to cover the costs of services provided.

Office of the Sheriff

Department: Office of the Sheriff

Special Services

SHERIFF_SPECIAL

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	6,814,506	7,049,370	6,959,716	6,975,822
Operating Expenses	1,541,206	1,766,317	1,788,786	1,769,088
Capital Outlay	43,927	51,960	46,987	56,731
Subtotal Operating Expenditures	\$8,399,639	\$8,867,647	\$8,795,489	\$8,801,641
Reimbursements	(575,783)	(611,181)	(613,532)	(689,733)
Total Operating Expenditures	<u>\$7,823,856</u>	<u>\$8,256,466</u>	<u>\$8,181,957</u>	<u>\$8,111,908</u>
Expenditures by Fund				
General	\$6,513,523	\$6,939,994	\$6,934,636	\$6,856,623
Municipal Service District	\$1,310,333	\$1,316,472	\$1,247,321	\$1,255,285
Number of Full Time Positions		72.00		71.00
Number of Part Time Positions		113.00		113.00
Number of Full Time Equivalent Positions		119.70		118.70

Key Objectives

1. Provide efficient medical transport for accident victims
2. Reduce boating accidents through enforcement of boating safety laws
3. Increase the number of students participating in the DARE Program in Volusia County schools
4. Maintain and expand volunteer participation in the Citizen Observer , Chaplain, Citizen Volunteer and Victims Advocate Programs

Highlights

Under the direction of the Law Enforcement Services Division, the Special Services section encompasses a number of specialized law enforcement units that operate through Volusia County. Among the units under Special Services are the Aviation Unit, Marine Unit, Range Unit, Prisoner Transport/Reserve Deputy Unit, Traffic Unit, Bomb Disposal Unit, Honor Guard, Breath Alcohol Testing (BAT) Unit, Dive Unit, and K-9 Unit. Following the events of September 11, 2001, the Sheriff's Office accepted responsibility for law enforcement services at the Daytona Beach International Airport (DBIA).

Community Services encompasses a number of important programs including: School Crossing Guards, School Resource Deputy Program, Police Athletic League (PAL), Chaplain Program, Victim Advocates Program, Citizens Observe Program (COP), and the Citizen Volunteer Auxiliary Program (CVAP). Most Community Service programs operate under the direct supervision of the district commanders and are fully integrated into all the local communities.

During FY2013-14 one position was moved to Law Enforcement Services. One unfunded and two attrition positions are included in this budget.

Office of the Sheriff

Department: Office of the Sheriff

Support Services

SHERIFF_SUPP

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,183,943	1,276,253	1,228,961	1,242,713
Operating Expenses	495,319	619,520	655,969	640,356
Capital Outlay	11,771	15,200	19,797	29,326
Subtotal Operating Expenditures	\$1,691,033	\$1,910,973	\$1,904,727	\$1,912,395
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,691,033	\$1,910,973	\$1,904,727	\$1,912,395
Expenditures by Fund				
General	\$1,131,514	\$1,223,444	\$1,285,166	\$1,223,660
Municipal Service District	\$559,519	\$687,529	\$619,561	\$688,735
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

1. Safely and efficiently manage evidence
2. Conduct firearms instruction and training for all relevant personnel and range supervision for individuals from other agencies
3. Coordinate all mandatory and other in-house Sheriff's Office training sessions

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of evidence items received	22,588	24,847	27,331
2. Number of evidence items handled	27,036	29,740	32,714
3. Number of training classes conducted	314	330	346

Highlights

The Support Services Division oversees the management of the Evidence Unit, Information Systems Unit, Communications/E911 Section, Fleet Management, Training and Facility Management; funding for SWAT is also included in this account.

The Training Section focuses exclusively on the skill development and training of law enforcement personnel with particular emphasis on courses in law, firearm use and safety, emergency vehicle operation and self-defense tactics. New deputies are required to complete twenty-five weeks of intensive classroom and field training to ensure job proficiency prior to permanent assignment.

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Parks Recreation & Culture

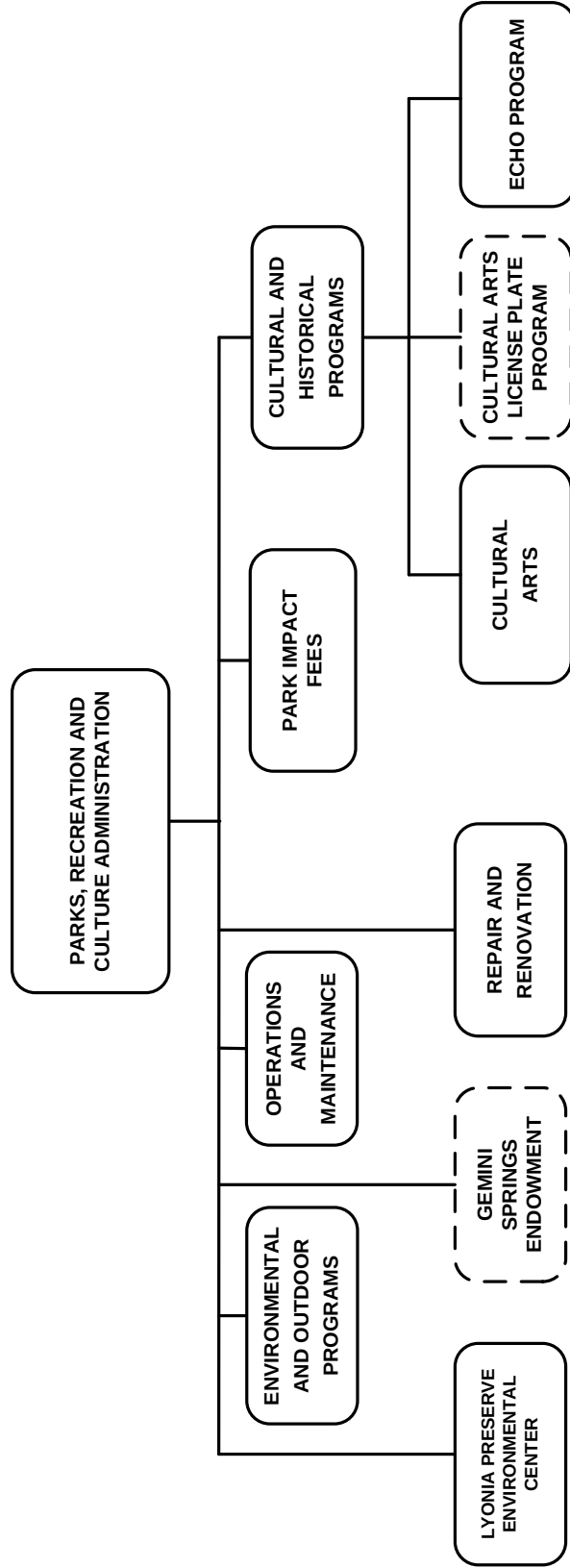
Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Cultural & Historic Programs	497,544	548,814	539,408	339,449
ECHO Program	5,625,735	12,771,666	5,182,043	16,302,840
Parks Administration	275,690	335,936	282,160	350,684
Parks Cultural Arts	610,221	611,758	596,566	611,758
Parks Environmental & Outdoor Programs	776,166	1,088,876	1,042,357	2,248,369
Parks Impact Fees	1,172,054	2,047,296	513,062	2,009,103
Parks Lyonia Preserve Environmental Center	233,620	274,544	255,529	277,544
Parks Operations & Maintenance	4,606,584	5,222,042	4,720,994	4,060,212
Parks Repair & Renovation	370,024	256,087	681,211	245,272
Total Expenditures	\$14,167,638	\$23,157,019	\$13,813,330	\$26,445,231
Expenditures by Category				
Personal Services	3,758,359	4,121,697	3,901,394	4,228,322
Operating Expenses	4,023,767	4,569,087	4,295,646	4,290,096
Capital Outlay	54,673	59,300	74,715	8,000
Subtotal Operating Expenditures	\$7,836,799	\$8,750,084	\$8,271,755	\$8,526,418
Capital Improvements	1,119,763	255,000	936,335	245,000
Grants and Aids	3,993,192	4,232,928	2,942,227	9,393,431
Interfund Transfers	2,618,895	3,876,858	3,027,598	2,094,675
Reserves	0	7,406,734	0	7,516,974
Subtotal Other Operating Expenses	\$7,731,850	\$15,771,520	\$6,906,160	\$19,250,080
Reimbursements	(1,401,011)	(1,364,585)	(1,364,585)	(1,331,267)
Total Operating Expenditures	\$14,167,638	\$23,157,019	\$13,813,330	\$26,445,231
Expenditures by Fund				
Gemini Springs Endowment	\$5,000	\$90,800	\$5,000	\$86,379
General	\$5,849,981	\$6,746,075	\$6,612,043	\$6,590,013
Municipal Service District	\$1,556,579	\$1,501,182	\$1,501,182	\$1,456,896
Park Impact Fees-County	\$970,054	\$188,780	\$513,062	\$122,645
Park Impact Fees-Zone 1 (Northeast)	\$0	\$801,088	\$0	\$813,685
Park Impact Fees-Zone 2 (Southeast)	\$0	\$374,084	\$0	\$377,485
Park Impact Fees-Zone 3 (Southwest)	\$202,000	\$27,032	\$0	\$31,720
Park Impact Fees-Zone 4 (Northwest)	\$0	\$656,312	\$0	\$663,568
Volusia ECHO	\$5,584,024	\$12,771,666	\$5,182,043	\$16,302,840
Number of Full Time Positions		75.00		75.00
Number of Part Time Positions		198.00		198.00
Number of Full Time Equivalent Positions		107.27		107.27

Mission: To provide ecological, cultural and outdoor experiences through a wide variety of parks, trails and unique resources to our community and visitors.

COMMUNITY SERVICES

PARKS, RECREATION AND CULTURE DIVISION



Division activities/programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget Section.



Parks Recreation & Culture

Department: Community Services

Cultural & Historic Programs

6803000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	429,416	436,449	436,243	313,278
Operating Expenses	68,128	112,365	103,165	26,171
Subtotal Operating Expenditures	\$497,544	\$548,814	\$539,408	\$339,449
Reimbursements	0	0	0	0
Total Operating Expenditures	\$497,544	\$548,814	\$539,408	\$339,449
Expenditures by Fund				
General	\$497,544	\$548,814	\$539,408	\$339,449
Number of Full Time Positions		6.00		5.00
Number of Part Time Positions		6.00		0.00
Number of Full Time Equivalent Positions		7.82		5.00

Key Objectives

1. Coordinate and conduct quasi judicial historic preservation board meetings
2. Coordinate and conduct Cultural Council meetings

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Historic Preservation Board meetings conducted	6	6	6
2. Number of Cultural Council meetings conducted	7	7	7

Highlights

The Cultural and Historic Preservation programs activity serves as the liaison to the Cultural Council of Volusia County, Historic Preservation Board and the ECHO Advisory Committee Board. The Historic Preservation Board is a quasi judicial board that regulates the County Historic Preservation Ordinance. The Cultural Council of Volusia County reviews and recommends to County Council the Community Cultural Grant funding and other cultural arts policies.

The FY2014-15 budget reflects a change in the number of positions due to a reorganization. The Division aligned resources to reflect current management structure. Two full-time positions transferred in from Operations & Maintenance and three full-time and six part-time positions transferred out to Environmental & Outdoor Programs.

ECHO Program

Department: Community Services

ECHO Program

ECHO_PROGRAM

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	38,012	0	0	0
Operating Expenses	4,968	0	0	0
Subtotal Operating Expenditures	\$42,980	\$0	\$0	\$0
Capital Improvements	597,979	0	1,984	0
Grants and Aids	3,380,317	3,621,170	2,342,461	8,781,673
Interfund Transfers	1,604,459	3,876,858	2,837,598	2,094,675
Reserves	0	5,273,638	0	5,426,492
Subtotal Other Operating Expenses	\$5,582,755	\$12,771,666	\$5,182,043	\$16,302,840
Reimbursements	0	0	0	0
Total Operating Expenditures	<u>\$5,625,735</u>	<u>\$12,771,666</u>	<u>\$5,182,043</u>	<u>\$16,302,840</u>
Expenditures by Fund				
General	\$41,711	\$0	\$0	\$0
Volusia ECHO	\$5,584,024	\$12,771,666	\$5,182,043	\$16,302,840

Highlights

The ECHO program is a competitive grant program that provides match funding to non-profits, municipalities of Volusia County and county departments to finance acquisition, restoration, renovation, construction and improvement of Environmental, Cultural, Historic/Heritage and Outdoor Recreation facilities for public use. Since the inception of the program over \$63 million dollars have been awarded throughout Volusia County. The program contributes \$1,000,000 annually to the county wide trail network.

Parks Recreation & Culture

Department: Community Services

Parks Administration

PARKS_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	305,787	304,372	320,286	322,859
Operating Expenses	65,560	49,464	65,574	45,360
Subtotal Operating Expenditures	\$371,347	\$353,836	\$385,860	\$368,219
Reserves	0	85,800	0	81,379
Subtotal Other Operating Expenses	\$0	\$85,800	\$0	\$81,379
Reimbursements	(95,657)	(103,700)	(103,700)	(98,914)
Total Operating Expenditures	\$275,690	\$335,936	\$282,160	\$350,684
Expenditures by Fund				
Gemini Springs Endowment	\$5,000	\$90,800	\$5,000	\$86,379
General	\$270,690	\$245,136	\$277,160	\$264,305

Number of Full Time Positions	6.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	6.00	6.00

Key Objectives

1. Issue facility usage permits in an accurate and timely manner
2. Promote Educational, Cultural, Historical and Outdoor (ECHO) activities and events
3. Provide good customer service and information about Volusia County Parks, Recreation and Culture Services via phone calls processed
4. Provide good customer service and information about Volusia County Parks, Recreation and Culture Services via number of permit users

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of permits issued	7,949	8,000	8,000
2. Number of events, activities promoted	95	100	100
3. Number of phone calls processed	4,000	4,000	4,000
4. Number of permit users	540,000	550,000	560,000

Highlights

Parks, Recreation and Culture Administration provides comprehensive support to all activities of the division; coordinates with other public and private non-profit agencies providing recreation and cultural opportunities to citizens; and provides public information on events, bookings, permits, registration, and park rules and regulations.

The FY2014-15 budget includes one unfunded position.

Parks Recreation and Culture

Parks - Cultural Arts

Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Adopted	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Grants and Aids				
African-American Museum	4,383	4,256	4,256	3,004
Art Haus	15,772	12,929	12,929	10,643
Artists' Workshop	6,183	8,177	8,177	7,577
Art League of Daytona Beach	8,737	8,887	8,887	9,296
Atlantic Center for the Arts	78,540	79,560	79,560	75,213
Bel Canto Singers	0	0	0	4,482
Black Heritage Festival	5,286	4,819	4,819	4,759
Cinematique of Daytona Beach	12,984	15,642	15,642	15,400
Commemorative Air Force	6,434	0	0	5,206
Daytona Beach Choral Society	1,993	0	0	1,962
Daytona Beach Symphony Society	58,052	59,291	59,291	56,790
Daytona Blues Festival	0	0	0	11,862
Daytona Playhouse	12,056	12,463	12,463	19,148
Deland Fall Festival of the Arts	13,337	14,707	14,707	15,332
Florida Museum for Women Artists	14,389	0	0	0
Gateway Center for the Arts	27,941	20,926	20,926	23,603
Halifax Historical Society	11,862	11,739	11,739	10,628
Heritage Preservation Trust	4,185	5,695	5,695	6,824
Images: A Fine Arts Festival	19,085	20,724	20,724	20,267
Iranian-American Society	3,688	7,864	7,864	1,873
Little Theatre NSB	25,691	27,003	27,003	17,954
Museum of Arts & Sciences	80,580	80,580	80,580	76,482
Museum of Florida Art	53,605	54,782	54,782	59,928
O Bch Memorial Arts	24,414	25,277	25,277	23,645
Ormond Beach Historical Trust	14,388	13,695	13,695	17,416
Payments to Private Agencies	0	15,192	0	0
Pioneer Art Settlement	19,612	20,301	20,301	21,114
Shoestring Theater	9,031	9,531	9,531	9,070
Sister Cities of Volusia	2,522	2,115	2,115	1,951
Southeast Historical Society	0	8,029	8,029	8,333
Surfscape Contemporary Dance	9,872	8,238	8,238	8,268
Theatre Center Inc	42,232	43,441	43,441	46,945
USA Dance	2,883	3,292	3,292	4,841
Very Special Arts	8,752	0	0	0
Volusia Community Symphony	2,020	2,155	2,155	2,067
W V Historical Society	9,712	10,448	10,448	9,875
Subtotal Grants and Aids	\$ 610,221	\$ 611,758	\$ 596,566	\$ 611,758
Total Operating Expenditures	\$ 610,221	\$ 611,758	\$ 596,566	\$ 611,758
Net Expenditures	\$ 610,221	\$ 611,758	\$ 596,566	\$ 611,758
Expenditures by Fund				
General	\$ 610,221	\$ 611,758	\$ 596,566	\$ 611,758

Parks Recreation and Culture

Parks - Cultural Arts

Department: Community Services

Key Objectives

1. Provide match funding for Local Arts Grant from Department of State
2. Increase exposure of Community Cultural Grants to organizations

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of local arts agencies	29	29	29
2. Number of organizations funded	29	29	29

Highlights

Pursuant to the Volusia County Comprehensive Plan the County Council has set aside funding from the General Fund annually to support the cultural and historical programs within Volusia County. The Cultural Council reviews the grant requests from the cultural and historical organizations and recommends distribution of funding to the County Council.

Parks Recreation & Culture

Department: Community Services

Parks Environmental & Outdoor Programs

6802000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	485,271	797,203	643,960	1,357,792
Operating Expenses	504,120	461,321	568,045	1,059,225
Subtotal Operating Expenditures	\$989,391	\$1,258,524	\$1,212,005	\$2,417,017
Reimbursements	(213,225)	(169,648)	(169,648)	(168,648)
Total Operating Expenditures	\$776,166	\$1,088,876	\$1,042,357	\$2,248,369
Expenditures by Fund				
General	\$489,476	\$808,212	\$761,693	\$1,975,347
Municipal Service District	\$286,690	\$280,664	\$280,664	\$273,022

Number of Full Time Positions	3.00	14.00
Number of Part Time Positions	180.00	187.00
Number of Full Time Equivalent Positions	30.00	43.07

Key Objectives

1. Work with user groups to coordinate activities (i.e. ball field use, special events, programs, etc.)
2. Increase the number of cost neutral programs
3. Create better awareness of programs and activities; integrate ECHO programs into summer recreation programs

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of coordinated activities	12	12	12
2. Number of program participants	28,000	28,500	28,520
3. Number of integrated ECHO programs in recreation	10	10	13

Highlights

Environmental and Outdoor programs provide leisure and recreation activities for the residents of Volusia County. Ongoing recreational programs have been developed to meet the needs of the community. Staff continues to work with the Volusia County School Board to offer programs during the student holidays throughout the school year. The Parks, Recreation and Culture Division will continue to evaluate the Summer Recreation Program to address the growth and changing needs of the community. This activity also manages the outdoor active ball field complexes.

The FY2014-15 budget reflects a change in the number of positions due to a reorganization. The Division aligned resources to reflect current management structure. Eight full-time and one part-time position transferred in from Operations & Maintenance plus three full-time and six part-time positions transferred in from Cultural & Historic Programs.

Parks Recreation & Culture

Department: Community Services

Parks Impact Fees

PARKIMPACTFEES

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	0	0	61,835	0
Subtotal Operating Expenditures	\$0	\$0	\$61,835	\$0
Capital Improvements	157,618	0	261,227	0
Interfund Transfers	1,014,436	0	190,000	0
Reserves	0	2,047,296	0	2,009,103
Subtotal Other Operating Expenses	\$1,172,054	\$2,047,296	\$451,227	\$2,009,103
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,172,054	\$2,047,296	\$513,062	\$2,009,103
Expenditures by Fund				
Park Impact Fees-County	\$970,054	\$188,780	\$513,062	\$122,645
Park Impact Fees-Zone 1 (Northeast)	\$0	\$801,088	\$0	\$813,685
Park Impact Fees-Zone 2 (Southeast)	\$0	\$374,084	\$0	\$377,485
Park Impact Fees-Zone 3 (Southwest)	\$202,000	\$27,032	\$0	\$31,720
Park Impact Fees-Zone 4 (Northwest)	\$0	\$656,312	\$0	\$663,568

Highlights

Fund 135 Countywide: No projects planned. Park impact fees are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Through time, sufficient funds are accumulated for initial park development. Revenue generated by quadrants is used for park improvements within respective areas.

Fund 136 Zone 1 NE: No projects planned. Parks include: Bicentennial, Frank Rendon Park, Lighthouse Point Park, Tom Renick Park, Sun Splash, Winterhaven, Robert Strickland Park, Highbridge Park, Tomoka Boat Ramp, Briggs Drive Fishing Dock, Riv-Ocean Drive Fishing Dock, Roberta Drive Fishing Dock, San Jose Fishing Dock, Sea Bridge Riverfront, Spruce Creek Park, Ormond Tomb Park, Dunlawton Sugar Mill Gardens, Wilbur Boathouse, Strickland Shooting Range.

Fund 137 Zone 2 SE: No projects planned. Parks include: Mary McLeod Bethune Beach, Smyrna Dunes, Hiles Boat Ramp, River Breeze, Sunrise Park, New Smyrna Sugar Mills Ruins.

Fund 138 Zone 3 SW: No projects planned. Parks include: Pfc. Emory L. Bennett Veterans Memorial Park, Highbanks Boat Ramp, Pooser Park, Lake Ashby Boat Ramp, Lake Monroe Park, Lemon Bluff Boat Ramp, Mariner's Cove Park, Spring Hill Park, Beck Ranch, Gemini Springs, Green Springs, Lake Ashby Park, Lake Beresford Park, Colby-Alderman Park, Lyonia Preserve and Lyonia Environmental Center, DeBary Hall.

Fund 139 Zone 4 NW: No projects planned. Parks include: Seville Village, Lake George Fishing Pier, Chuck Lennon Park, Candace R. Strawn Lake Dias Park, Hester Park, Ed Stone Park, Barkley Square Dog Park, Cypress Lake Park, Blue Lake Boat Ramp, Sylvester B. Bruten Park.

Parks Recreation & Culture

Department: Community Services

Parks Lyonia Preserve Environmental Center

6802010

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	178,376	216,852	204,072	221,514
Operating Expenses	55,244	57,692	51,457	56,030
Subtotal Operating Expenditures	\$233,620	\$274,544	\$255,529	\$277,544
Reimbursements	0	0	0	0
Total Operating Expenditures	\$233,620	\$274,544	\$255,529	\$277,544
Expenditures by Fund				
General	\$233,620	\$274,544	\$255,529	\$277,544
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Provide quality environmental education programs for all demographics
2. Encourage discovery and exploration of Volusia County ecosystems
3. Promote stewardship of our natural resources
4. Foster community involvement in the conservation of wildlife and the habitat we share

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of programs	195	200	210
2. Number of visitors to center & outreach	27,500	28,000	30,000
3. Number of students in Environ. Svcs. Learn & Serve Program	5,450	5,500	5,500
4. Number of outreach & special programs at center	4	4	3

Highlights

The Environmental Learning Center at Lyonia Preserve provides visitors with a unique insight into Volusia County's fragile ecosystems. The center promotes an understanding of the County's natural environment, the heritage it sustains and the challenges it faces.

Parks Recreation & Culture

Department: Community Services

Parks Operations & Maintenance

PARKS_OPSMAINT

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	2,321,497	2,366,821	2,296,833	2,012,879
Operating Expenses	3,314,609	3,887,158	3,444,483	3,103,038
Capital Outlay	54,673	59,300	67,715	8,000
Subtotal Operating Expenditures	\$5,690,779	\$6,313,279	\$5,809,031	\$5,123,917
Grants and Aids	2,654	0	3,200	0
Subtotal Other Operating Expenses	\$2,654	\$0	\$3,200	\$0
Reimbursements	(1,086,849)	(1,091,237)	(1,091,237)	(1,063,705)
Total Operating Expenditures	\$4,606,584	\$5,222,042	\$4,720,994	\$4,060,212
Expenditures by Fund				
General	\$3,347,833	\$4,002,611	\$3,501,563	\$2,876,610
Municipal Service District	\$1,258,751	\$1,219,431	\$1,219,431	\$1,183,602
Number of Full Time Positions		56.00		46.00
Number of Part Time Positions		12.00		11.00
Number of Full Time Equivalent Positions		59.45		49.20

Key Objectives

1. Increase park usage
2. Respond to complaints in a timely and efficient manner
3. Promote green initiatives throughout Volusia County Parks

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of park attendees	550,000	555,000	565,000
2. Average number of response days	2	2	2
3. Number of green initiatives implemented	5	4	4

Highlights

The Operations and Maintenance Activity is responsible for maintaining all Volusia County operated parks and trails, including but not limited to, restroom cleaning, mowing, trash removal, tree trimming, facilities repairs, painting, amenities repairs and maintenance, etc.

The Beck Ranch opened in June of 2014. An additional 5.9 miles of trails have been added to Volusia County's Trail System.

The FY2014-15 budget reflects a change in the number of positions due to a reorganization. The Division aligned maintenance resources to reflect current management structure. Eight full-time and one part-time positions transferred out to Environmental & Outdoor Programs. Two full-time positions transferred out to Cultural & Historic Programs. The FY2014-15 budget includes four unfunded positions.

Parks Recreation & Culture

Department: Community Services

Parks Repair & Renovation

6801020

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	11,138	1,087	1,087	272
Capital Outlay	0	0	7,000	0
Subtotal Operating Expenditures	\$11,138	\$1,087	\$8,087	\$272
Capital Improvements	364,166	255,000	673,124	245,000
Subtotal Other Operating Expenses	\$364,166	\$255,000	\$673,124	\$245,000
Reimbursements	(5,280)	0	0	0
Total Operating Expenditures	\$370,024	\$256,087	\$681,211	\$245,272
Expenditures by Fund				
General	\$358,886	\$255,000	\$680,124	\$245,000
Municipal Service District	\$11,138	\$1,087	\$1,087	\$272

Key Objectives

1. Meet ADA requirements in restrooms
2. Replace playground equipment
3. Replace playground safety surfaces
4. Improve parks and facilities

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of restrooms renovated	1	4	3
2. Number of parks with new playground equipment	2	1	1
3. Number of playground safety surfaces replaced	3	1	4
4. Number of parks and facilities improved	8	4	7

Highlights

The Repair and Renovation activity manages countywide repairs and replacement of park facilities including pavilions, restrooms, boating and fishing amenities, roof repairs, interior and exterior building repairs, playground replacements and repairs, safety upgrades and other park related capital improvements.

Personnel

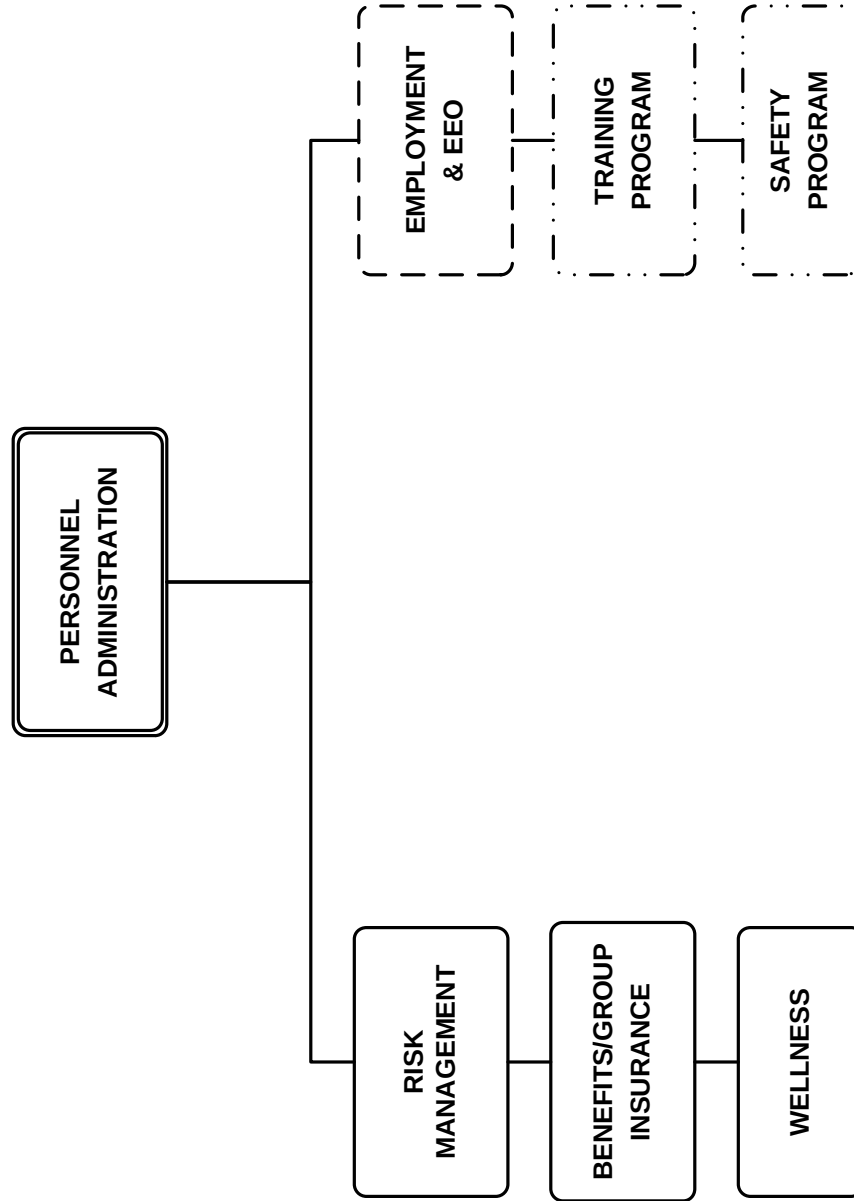
Department: Financial and Administrative Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Personnel	760,987	983,093	858,548	987,260
Total Expenditures	\$760,987	\$983,093	\$858,548	\$987,260
Expenditures by Category				
Personal Services	1,000,992	1,092,728	1,062,604	1,068,605
Operating Expenses	339,345	426,936	332,515	427,973
Subtotal Operating Expenditures	\$1,340,337	\$1,519,664	\$1,395,119	\$1,496,578
Reimbursements	(579,350)	(536,571)	(536,571)	(509,318)
Total Operating Expenditures	\$760,987	\$983,093	\$858,548	\$987,260
Expenditures by Fund				
General	\$760,987	\$983,093	\$858,548	\$987,260
Number of Full Time Positions		18.00		18.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		18.00		18.00

Mission: To facilitate county government operations through the proactive management of its human resources. To meet the challenges of the changing workplace environment, adhering to and promoting the principles of equal opportunity and racial equity through effective recruitment, training and development programs in conjunction with innovative reward and motivational programs, and to develop a highly qualified, productive and responsive workforce equipped with the knowledge, skills and abilities necessary to meet and adapt to the present and future needs of Volusia County.

FINANCIAL AND ADMINISTRATIVE SERVICES

PERSONNEL SERVICES DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page, activities/programs in boxes with dots and dashes, are identified separately in the Internal Service Funds section.

Personnel

Department: Financial and Administrative Services

Personnel

8400100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,000,992	1,092,728	1,062,604	1,068,605
Operating Expenses	339,345	426,936	332,515	427,973
Subtotal Operating Expenditures	\$1,340,337	\$1,519,664	\$1,395,119	\$1,496,578
Reimbursements	(579,350)	(536,571)	(536,571)	(509,318)
Total Operating Expenditures	\$760,987	\$983,093	\$858,548	\$987,260
Expenditures by Fund				
General	\$760,987	\$983,093	\$858,548	\$987,260
Number of Full Time Positions		18.00		18.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		18.00		18.00

Key Objectives

1. Recruit qualified applicants for employment
2. Develop and conduct pre-employment or promotional testing and examination
3. Provide training opportunities for all employees
4. Orientation for new employees

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of applications processed	32,840	34,000	36,000
2. Number of tests administered	557	600	620
3. Number of training course attendees	2,493	2,500	2,650
4. Number of employee orientation attendees	325	500	500

Highlights

The Personnel Division has a dual role: providing Departments with the resources to build a competent and diverse workplace through recruitment, selection and training; and ensuring that employees enjoy the rights and privileges guaranteed by the County Merit System Rules and Regulations in addition to Federal and State legislation. Personnel continues to pursue an ambitious schedule including supervisory, diversity and customer service training.

The Personnel Division has implemented modifications to become more efficient due to the constant changes in the State and Federal laws and regulations.

The FY2014-15 budget includes one unfunded position.

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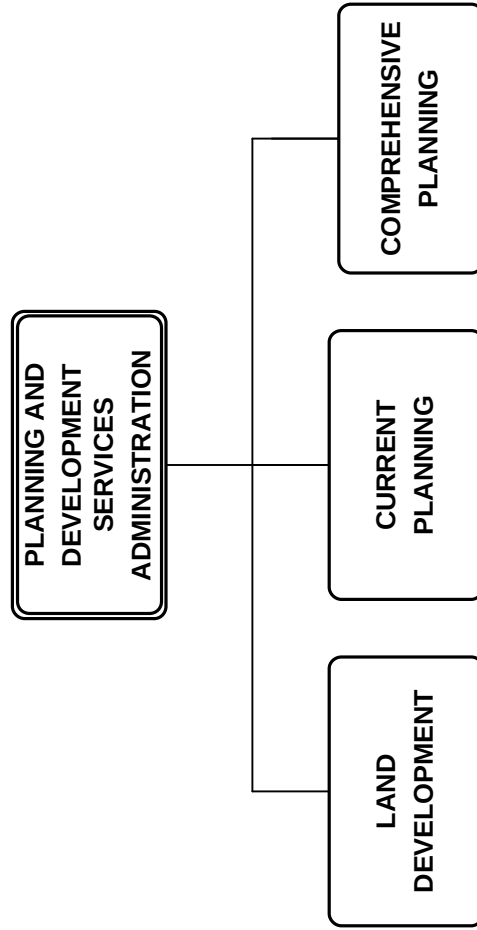
Planning and Development Services

Department: Growth and Resource Management

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	336,203	345,716	341,728	348,791
Comprehensive Planning	498,850	545,038	455,996	492,623
Current Planning	396,121	424,078	413,925	421,620
Land Development	421,630	495,118	491,320	515,979
Total Expenditures	\$1,652,804	\$1,809,950	\$1,702,969	\$1,779,013
Expenditures by Category				
Personal Services	1,210,988	1,334,735	1,260,493	1,273,064
Operating Expenses	440,366	475,215	442,476	505,949
Capital Outlay	1,450	0	0	0
Subtotal Operating Expenditures	\$1,652,804	\$1,809,950	\$1,702,969	\$1,779,013
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,652,804	\$1,809,950	\$1,702,969	\$1,779,013
Expenditures by Fund				
General	\$169,946	\$188,905	\$168,278	\$171,869
Municipal Service District	\$1,482,858	\$1,621,045	\$1,534,691	\$1,607,144
Number of Full Time Positions		18.00		18.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		19.00		19.00

Mission: To facilitate sustainable growth through the implementation of smart growth principles that support a thriving economy, protect our natural resources, and produce a high quality of life for Volusia County citizens and businesses.

GROWTH AND RESOURCE MANAGEMENT PLANNING AND DEVELOPMENT SERVICES DIVISION



Planning and Development Services

Department: Growth and Resource Management

Administration

2600100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	286,251	285,316	286,033	289,278
Operating Expenses	49,952	60,400	55,695	59,513
Subtotal Operating Expenditures	\$336,203	\$345,716	\$341,728	\$348,791
Reimbursements	0	0	0	0
Total Operating Expenditures	\$336,203	\$345,716	\$341,728	\$348,791
Expenditures by Fund				
Municipal Service District	\$336,203	\$345,716	\$341,728	\$348,791
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Continue to develop Smart Growth tools and partnerships with cities, stakeholders, major land owners and developers
2. Work with other County departments to enhance growth and further the goals as set forth by County Council
3. Remove hurdles to smart growth by updating the Land Development and Zoning Codes and the Comprehensive Plan

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of intergovernmental coordination efforts	163	150	150
2. Number of revisions to zoning and land development code	13	18	15
3. Number of planning program objectives initiated	120	92	136

Highlights

Planning and Development Services (PDS) administration is responsible for the supervision, direction, and operation of the Comprehensive Planning, Current Planning, and Land Development activities.

Planning and Development Services

Department: Growth and Resource Management

Comprehensive Planning

2609000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	252,264	313,882	224,045	222,396
Operating Expenses	245,136	231,156	231,951	270,227
Capital Outlay	1,450	0	0	0
Subtotal Operating Expenditures	\$498,850	\$545,038	\$455,996	\$492,623
Reimbursements	0	0	0	0
Total Operating Expenditures	\$498,850	\$545,038	\$455,996	\$492,623
Expenditures by Fund				
Municipal Service District	\$498,850	\$545,038	\$455,996	\$492,623
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		5.00		5.00
Key Objectives				
1. Administer all aspects of the Comprehensive Plan including maintaining compliance with state requirements and processing amendment applications. Manage the CIP and water supply plan. Determine comprehensive plan compliance for all PDS applications				
2. Monitor, review, comment, and coordinate all comprehensive plan amendments, DRIs, and annexations				
3. Manage planning program objectives, including smarth growth initiatives, local area studies, and joint planning agreements				
Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget	
1. Number of comprehensive plan amendments	9	12	12	
2. Number of city/agency applications reviewed	163	150	150	
3. Number of planning program objectives initiated	9	12	10	
Highlights				
For FY2014-15, the Comprehensive Planning activity is focused on refining the comprehensive plan to improve efficiency and function and to remove hurdles to smart growth techniques. This activity will also focus on the implementation of the Smart Growth Policy Review Committee recommendations, which may include a number of administrative comprehensive plan and zoning code text amendments.				
There is a decrease in salaries due to unfunding a Planner III position. Operating expenses increased due to an increase for a contracted employee.				
There are two (2) part-time positions and one (1) full-time position currently unfunded.				

Planning and Development Services

Department: Growth and Resource Management

Current Planning

2603000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	309,957	315,366	315,724	320,390
Operating Expenses	86,164	108,712	98,201	101,230
Subtotal Operating Expenditures	\$396,121	\$424,078	\$413,925	\$421,620
Reimbursements	0	0	0	0
Total Operating Expenditures	\$396,121	\$424,078	\$413,925	\$421,620
Expenditures by Fund				
Municipal Service District	\$396,121	\$424,078	\$413,925	\$421,620
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Process rezoning, variance, special exception, appeal and ordinance amendment requests, prepare staff analysis and recommendations for the Planning and Land Development Regulations Commission (PLDRC), forward commission actions to the County Council
2. Determine zoning compliance for all PDS applications and customer inquiries
3. Manage zoning code text amendments that may be necessary to remove hurdles to smart growth implementation

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of zoning applications scheduled for PLDRC	74	56	65
2. Number of zoning code determinations and commercial building and sign permit reviews	512	368	440
3. Number of zoning code text amendments	2	4	3

Highlights

The Current Planning activity remains focused on streamlining the application review process to increase efficiency and quality of staff analyses and presentations to council. Zoning code text amendments are necessary for the enhanced clarity of development standards and applicability review.

Planning and Development Services

Department: Growth and Resource Management

Land Development

LAND_DEV

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	362,516	420,171	434,691	441,000
Operating Expenses	59,114	74,947	56,629	74,979
Subtotal Operating Expenditures	\$421,630	\$495,118	\$491,320	\$515,979
Reimbursements	0	0	0	0
Total Operating Expenditures	\$421,630	\$495,118	\$491,320	\$515,979
Expenditures by Fund				
General	\$169,946	\$188,905	\$168,278	\$171,869
Municipal Service District	\$251,684	\$306,213	\$323,042	\$344,110
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00
Key Objectives				
1. Process site plan and subdivision applications, which includes preparing staff analysis reports and recommendations to the Development Review Committee (DRC).				
2. Determine land development code compliance for all applications, including vacations, vested rights, use permits, and customer inquiries.				
3. Manage land development code text amendments that may be necessary to remove hurdles to smart growth implementation.				
Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget	
1. Number of site plan and subdivision applications	37	24		59
2. Number of code compliance determinations and review of other applications	286	350		315
3. Number of land development code text amendments	2	2		2
Highlights				
The Land Development activity continues to streamline the review process by incorporating a dynamic systems approach, which utilizes advanced software to link applicants with county staff and outside agencies.				

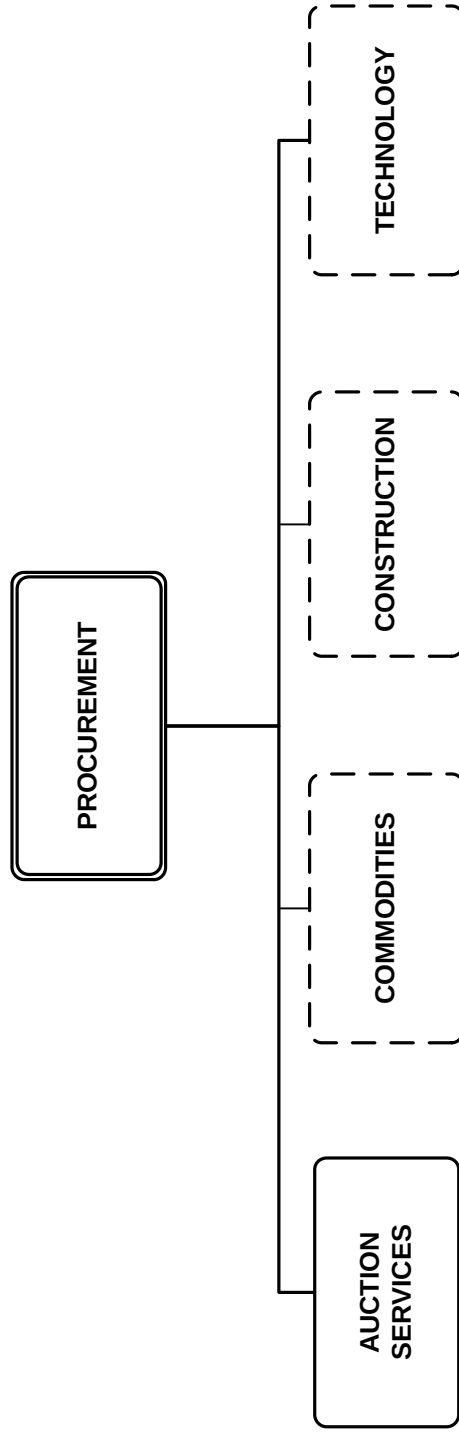
Procurement

Department: Financial and Administrative Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Auction Services	188,173	100,000	110,000	110,000
Procurement	556,802	595,929	628,249	681,034
Total Expenditures	\$744,975	\$695,929	\$738,249	\$791,034
Expenditures by Category				
Personal Services	889,039	906,980	941,369	985,691
Operating Expenses	245,114	161,745	169,676	164,823
Subtotal Operating Expenditures	\$1,134,153	\$1,068,725	\$1,111,045	\$1,150,514
Reimbursements	(389,178)	(372,796)	(372,796)	(359,480)
Total Operating Expenditures	\$744,975	\$695,929	\$738,249	\$791,034
Expenditures by Fund				
General	\$744,975	\$695,929	\$738,249	\$791,034
Number of Full Time Positions		16.00		16.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		16.00		16.00

Mission: To provide fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

FINANCIAL AND ADMINISTRATIVE SERVICES PROCUREMENT



Procurement

Department: Financial and Administrative Services

Auction Services

8504100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	188,173	100,000	110,000	110,000
Subtotal Operating Expenditures	\$188,173	\$100,000	\$110,000	\$110,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$188,173	\$100,000	\$110,000	\$110,000
Expenditures by Fund				
General	\$188,173	\$100,000	\$110,000	\$110,000

Highlights

The Procurement Division is responsible for the disposal of surplus County equipment and fixed assets in accordance with Florida Statutes and the Volusia County Code. This service is contracted with a private vendor to provide the most efficient and cost effective means of disposal and to gain the greatest return for the items auctioned. Cost for the contract and associated storage and auction expenses are offset by proceeds from the auctions.

Procurement

Department: Financial and Administrative Services

Procurement

8504000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	889,039	906,980	941,369	985,691
Operating Expenses	56,941	61,745	59,676	54,823
Subtotal Operating Expenditures	\$945,980	\$968,725	\$1,001,045	\$1,040,514
Reimbursements	(389,178)	(372,796)	(372,796)	(359,480)
Total Operating Expenditures	\$556,802	\$595,929	\$628,249	\$681,034
Expenditures by Fund				
General	\$556,802	\$595,929	\$628,249	\$681,034
Number of Full Time Positions		16.00		16.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		16.00		16.00

Key Objectives

1. Create a competitive environment for the timely purchase of quality materials, supplies, equipment, professional services, construction and contractual services for Volusia County
2. Implement, maintain, and improve E-Commerce/Automated Solutions that add value to the procurement and surplus property disposition services for County Departments
3. Complete the upgrade of the Purchasing portion of the AMS Financial system as a cohesive segment of the overall upgrade
4. Community Outreach to the Purchasing process with the integration of Small Business Chamber events to the existing quarterly vendor How to do Business with the County training

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of formal and informal solicitations	186	180	185
2. Number of master agreements	840	840	850
3. Number of training hours conducted	160	164	165
4. Number of vendor training programs and outreach events	8	9	9

Highlights

The Procurement Division continues to work closely with County Departments and the business community to ensure that County business is conducted as efficiently and effectively as possible, and that maximum value is received from tax payer dollars spent on the purchase of commodities, services and construction.

The FY2014-15 budget includes one unfunded position.

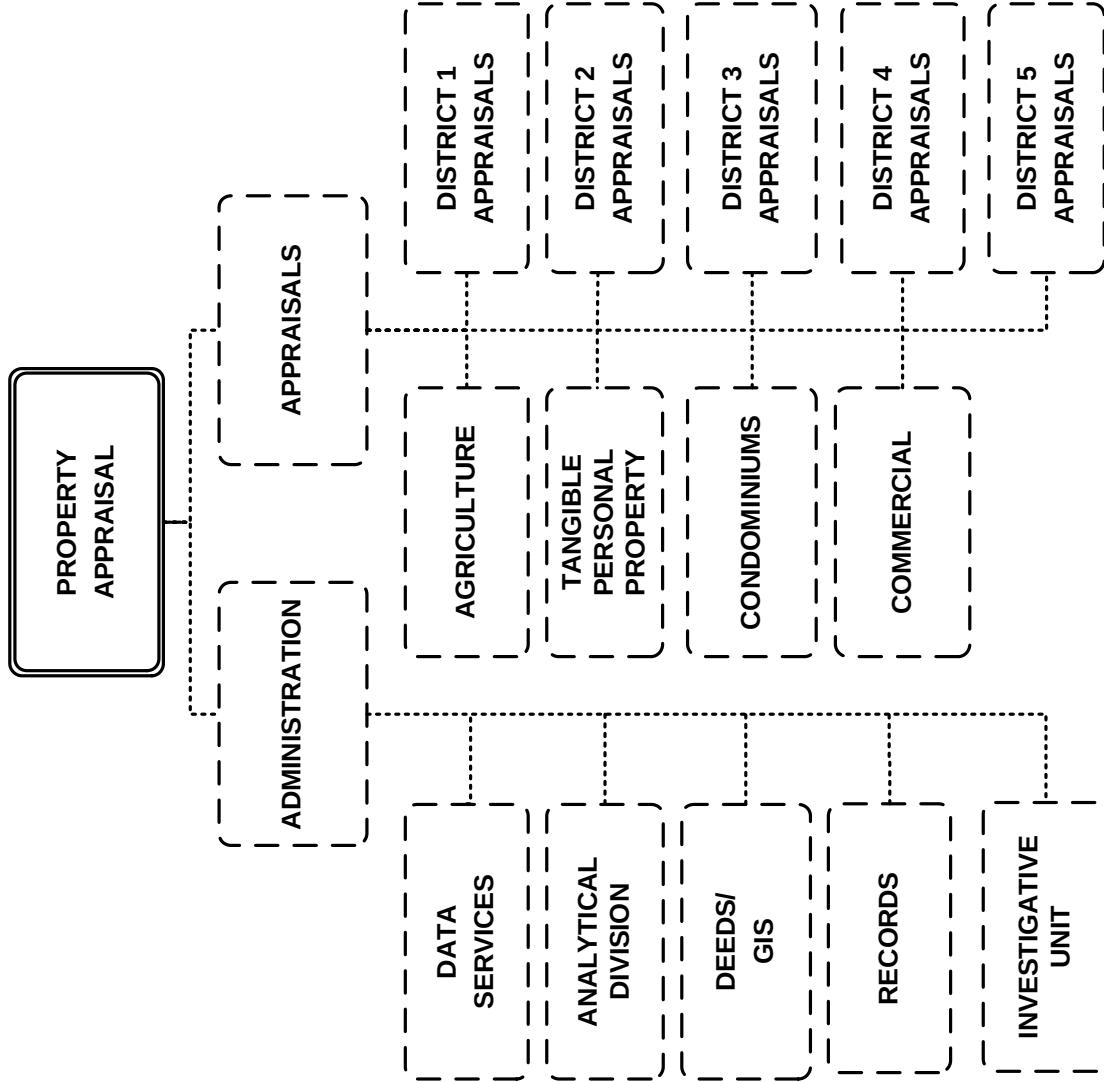
Property Appraisal

Department: Property Appraiser

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Property Appraisal	6,296,387	6,664,063	6,425,322	6,642,416
Total Expenditures	\$6,296,387	\$6,664,063	\$6,425,322	\$6,642,416
Expenditures by Category				
Personal Services	5,994,608	6,292,018	6,081,878	6,255,742
Operating Expenses	879,134	989,311	944,957	988,187
Subtotal Operating Expenditures	\$6,873,742	\$7,281,329	\$7,026,835	\$7,243,929
Reimbursements	(577,355)	(617,266)	(601,513)	(601,513)
Total Operating Expenditures	\$6,296,387	\$6,664,063	\$6,425,322	\$6,642,416
Expenditures by Fund				
General	\$6,296,387	\$6,664,063	\$6,425,322	\$6,642,416
Number of Full Time Positions		101.00		101.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		101.00		101.00

Mission: To fairly and equitably discover, list, and value all real and tangible personal property in Volusia County for the purpose of creating the annual ad valorem tax roll in accordance with applicable Florida Statutes and Florida Department of Revenue Substantive Regulations. To assist the public (citizens, cities, independent taxing authorities and County government) in accessing and utilizing the real estate/economic data base, maps, and other associated information maintained and updated by the Property Appraisal Office.

PROPERTY APPRAISAL



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Property Appraisal

Department: Property Appraiser

Property Appraisal

0600000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	5,994,608	6,292,018	6,081,878	6,255,742
Operating Expenses	879,134	989,311	944,957	988,187
Subtotal Operating Expenditures	\$6,873,742	\$7,281,329	\$7,026,835	\$7,243,929
Reimbursements	(577,355)	(617,266)	(601,513)	(601,513)
Total Operating Expenditures	\$6,296,387	\$6,664,063	\$6,425,322	\$6,642,416
Expenditures by Fund				
General	\$6,296,387	\$6,664,063	\$6,425,322	\$6,642,416
Number of Full Time Positions		101.00		101.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		101.00		101.00

Highlights

The Property Appraiser is responsible for the annual valuation of all real estate and tangible personal property in Volusia County. In addition to review of sales, deeds, and related documents, staff must review building permits from several municipalities and the County. The Department also conducts damage assessment after natural disasters needed to received disaster relief declaration and funding; investigates fraudulent homestead applications; and maintains a web site used extensively by real estate professionals and citizens to access property data, including legal descriptions and maps. Pursuant to Florida Statute 192.091, the Property Appraiser charges commission fees for services rendered to taxing authorities, excluding the School Board and municipalities. There are eight (8) unfunded positions for FY2014-15.

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Public Protection Services

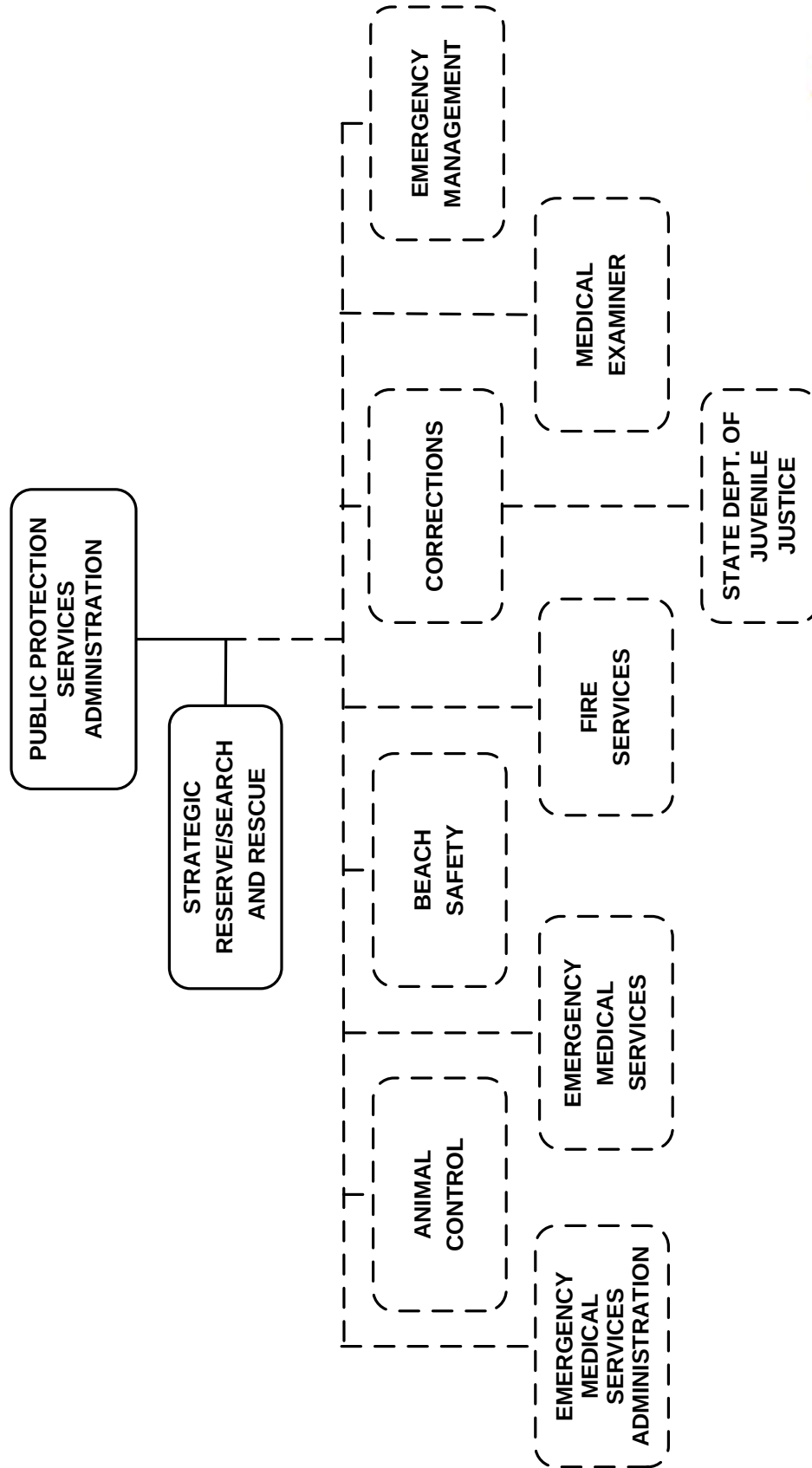
Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	342,455	511,780	548,191	569,739
Strategic Reserve/Search and Rescue	42,328	51,478	50,105	38,548
Total Expenditures	\$384,783	\$563,258	\$598,296	\$608,287
Expenditures by Category				
Personal Services	445,666	580,974	616,012	647,250
Operating Expenses	66,524	85,934	85,934	63,877
Capital Outlay	26	0	0	0
Subtotal Operating Expenditures	\$512,216	\$666,908	\$701,946	\$711,127
Reimbursements	(127,433)	(103,650)	(103,650)	(102,840)
Total Operating Expenditures	\$384,783	\$563,258	\$598,296	\$608,287
Expenditures by Fund				
General	\$384,783	\$563,258	\$598,296	\$608,287
Number of Full Time Positions		5.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		5.00		6.00

Mission: To deliver proactive and responsive public safety services for the citizens and visitors of Volusia County that promotes a safe and secure community.

PUBLIC PROTECTION

PUBLIC PROTECTION SERVICES



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.

Public Protection Services

Department: Public Protection

Administration

5000100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	440,620	574,433	610,844	640,668
Operating Expenses	29,242	40,997	40,997	31,911
Capital Outlay	26	0	0	0
Subtotal Operating Expenditures	\$469,888	\$615,430	\$651,841	\$672,579
Reimbursements	(127,433)	(103,650)	(103,650)	(102,840)
Total Operating Expenditures	\$342,455	\$511,780	\$548,191	\$569,739
Expenditures by Fund				
General	\$342,455	\$511,780	\$548,191	\$569,739

Number of Full Time Positions	5.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	6.00

Key Objectives

1. Manage Public Protection's operating budget through a department wide strategy that focuses on efficiencies while matching effective service delivery with appropriated revenues

Highlights

This department continues to mitigate the effects of those events from accident, illness, loss of property or life through effective planning (Emergency Management), appropriate preventative actions (Animal Control, Beach Safety and Fire Prevention), as well as provide prompt and efficient response to emergencies (Beach Safety, Emergency Medical Services and Fire Services).

Additionally, the Department continues to meet statutory responsibilities as required for Corrections and Medical Examiner. The Medical Examiner's Office will continue in the FY2014-15 budget year to serve both the Volusia and Seminole County Districts. During FY2013-14 a support staff position was moved to Public Protection Administration to assist with contract oversight, special projects, and day to day business of Public Protection's eight Divisions.

Public Protection Services

Department: Public Protection

Strategic Reserve/Search and Rescue

5001000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	5,046	6,541	5,168	6,582
Operating Expenses	37,282	44,937	44,937	31,966
Subtotal Operating Expenditures	\$42,328	\$51,478	\$50,105	\$38,548
Reimbursements	0	0	0	0
Total Operating Expenditures	\$42,328	\$51,478	\$50,105	\$38,548
Expenditures by Fund				
General	\$42,328	\$51,478	\$50,105	\$38,548

Key Objectives

1. Strengthen the Strategic Reserve Team's integration with other teams within Volusia County
2. Strengthen the role and mission of the Strategic Reserve Team through response training, security assignments, and recovery operations
3. Continue position specific training commensurate with National Incident Management System (NIMS) requirements for and relating to Incident Management Teams (IMT)
4. Maintain an all hazards, multiple discipline, Incident Management Team (IMT)

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of team members	23	23	23
2. Number of specialized training courses offered	1	1	1
3. Number of recurring training hours per month	1	2	2
4. Number of training hours conducted	1	2	2

Highlights

The Strategic Reserve Team (SRT) was created during the 1998 Wildfires. The scope of the SRT was and is to protect the public infrastructure from destructive wildfire and respond to the results of incidents (hurricanes, tornadoes, floods, medical pandemic and points of distribution/dispensing within State, County, or municipalities if requested and existing resources are committed.

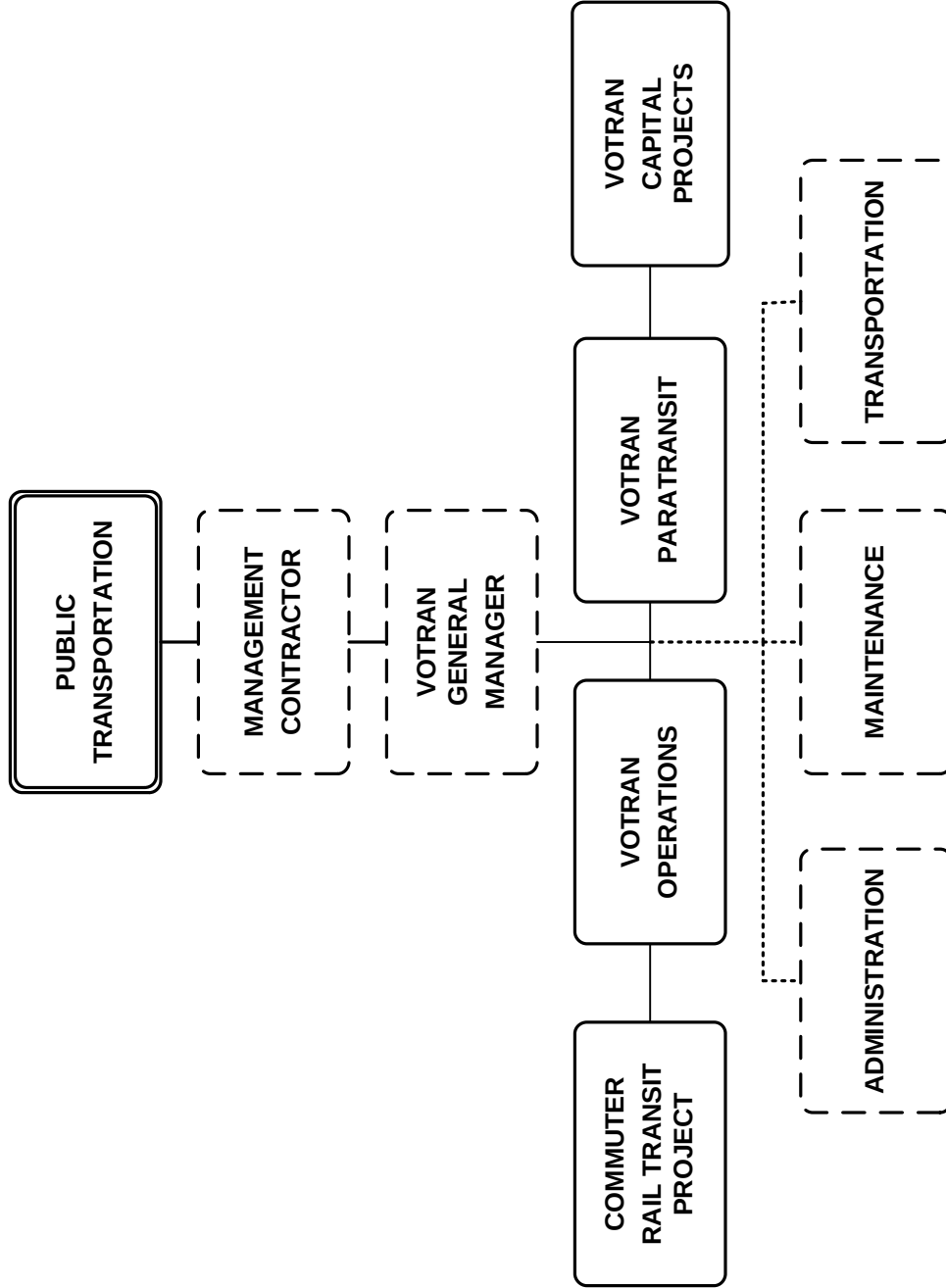
Public Transportation

Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Commuter Rail Transit Project	1,200,000	1,200,000	1,200,000	1,680,000
VOTRAN Capital Projects	10,611,013	0	10,143,957	0
VOTRAN Operations	13,497,591	15,307,103	14,658,640	16,136,482
VOTRAN Paratransit	5,704,267	5,911,478	5,536,839	5,627,367
Total Expenditures	\$31,012,871	\$22,418,581	\$31,539,436	\$23,443,849
Expenditures by Category				
Personal Services	10,939,964	12,440,114	11,864,451	13,016,989
Operating Expenses	11,261,414	8,778,467	10,859,788	8,729,860
Capital Outlay	7,522,844	0	7,526,548	0
Subtotal Operating Expenditures	\$29,724,222	\$21,218,581	\$30,250,787	\$21,746,849
Capital Improvements	88,649	0	88,649	0
Grants and Aids	0	0	0	17,000
Interfund Transfers	1,200,000	1,200,000	1,200,000	1,680,000
Subtotal Other Operating Expenses	\$1,288,649	\$1,200,000	\$1,288,649	\$1,697,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$31,012,871	\$22,418,581	\$31,539,436	\$23,443,849
Expenditures by Fund				
General	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000
Volusia Transportation Authority	\$29,812,871	\$21,218,581	\$30,339,436	\$21,763,849

Mission: To provide safe, reliable, and clean transportation in the most efficient and cost effective manner possible.

COMMUNITY SERVICES PUBLIC TRANSPORTATION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.



Public Transportation

Department: Community Services

Commuter Rail Transit Project

6702010

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Interfund Transfers	1,200,000	1,200,000	1,200,000	1,680,000
Subtotal Other Operating Expenses	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000
Expenditures by Fund				
General	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000

Highlights

In 2010, the Florida Legislature passed legislation creating Sun Rail for Central Florida. The system links Volusia County with Seminole and Orange Counties, and will extend to Osceola County when completely finished. Service from the DeBary Station to Seminole and Orange Counties began on May 1, 2014. Phase II of Sun Rail is scheduled to be completed in 2015 and will extend service from DeLand to Poinciana in Osceola County. The FY2014-15 budget is debt service on the State Infrastructure Bank (SIB) loan in the amount of \$1.2 million for Phase I plus \$480,000 for debt service on the anticipated SIB loan for Phase II. See Public Transportation Debt Service Fund (295) in the Debt Service section of this document.

Public Transportation

Department: Community Services

VOTRAN Capital Projects

VOTRAN_CAP_PROJ

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	2,999,520	0	2,532,464	0
Capital Outlay	7,522,844	0	7,522,844	0
Subtotal Operating Expenditures	\$10,522,364	\$0	\$10,055,308	\$0
Capital Improvements	88,649	0	88,649	0
Subtotal Other Operating Expenses	\$88,649	\$0	\$88,649	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$10,611,013	\$0	\$10,143,957	\$0
Expenditures by Fund				
Volusia Transportation Authority	\$10,611,013	\$0	\$10,143,957	\$0

Highlights

Votran's capital projects require no local funding. All funding for capital projects is provided by federal grants and the match for these grants is covered by State Toll Revenues. At the time that the grant is awarded, funding is appropriated. Various projects such as bus purchases, both fixed and para transit, passenger amenities, facility renovation, computers, various maintenance tools and equipment, planning studies. Part of the FY2014-15 Federal Grant Revenue will be used to purchase such items.

Public Transportation

Department: Community Services

VOTRAN Operations

VOTRAN_OPS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	8,235,478	9,664,789	9,149,570	9,881,102
Operating Expenses	5,262,113	5,642,314	5,505,366	6,238,380
Capital Outlay	0	0	3,704	0
Subtotal Operating Expenditures	\$13,497,591	\$15,307,103	\$14,658,640	\$16,119,482
Grants and Aids	0	0	0	17,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$17,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$13,497,591	\$15,307,103	\$14,658,640	\$16,136,482
Expenditures by Fund				
Volusia Transportation Authority	\$13,497,591	\$15,307,103	\$14,658,640	\$16,136,482

Key Objectives

1. Maintain an "on-time" performance at 90%
2. Respond to complaints promptly
3. Increase the level of ridership by 2.75%

Performance Measures

	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent of on-time performance	88	90	90
2. Number of complaints	74	90	90
3. Number of passengers	3,734,117	3,771,400	3,827,470

Highlights

The Volusia County Council Created Volusia County's public transportation system, called Votran, in 1975 which provides transportation to all urban areas of the county with a fleet of 52 revenue-producing fixed route buses, and 41 para transit vehicles. The budget is funded through passenger fare revenues, general fund, Federal Transit Administration and Florida Department of Transportation funds. The council-approved fare change was instituted on February 16, 2014, and contributes to the projected increase in revenues.

Public Transportation

Department: Community Services

VOTRAN Paratransit

VOTRAN_PARA

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	2,704,486	2,775,325	2,714,881	3,135,887
Operating Expenses	2,999,781	3,136,153	2,821,958	2,491,480
Subtotal Operating Expenditures	\$5,704,267	\$5,911,478	\$5,536,839	\$5,627,367
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,704,267	\$5,911,478	\$5,536,839	\$5,627,367
Expenditures by Fund				
Volusia Transportation Authority	\$5,704,267	\$5,911,478	\$5,536,839	\$5,627,367

Key Objectives

1. Maintain on-time performance at 90%
2. Respond to complaints promptly

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent of on-time performance	89	88	90
2. Number of complaints	61	78	80

Highlights

Votran offers its gold service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use fixed-route bus service. Assisting devices such as wheelchair lifts and lower step for boarding access meet the requirements of the Americans with Disability Act. Votran drivers are given special training in personal assistance. Service is available throughout Volusia County for those who meet eligibility requirements.

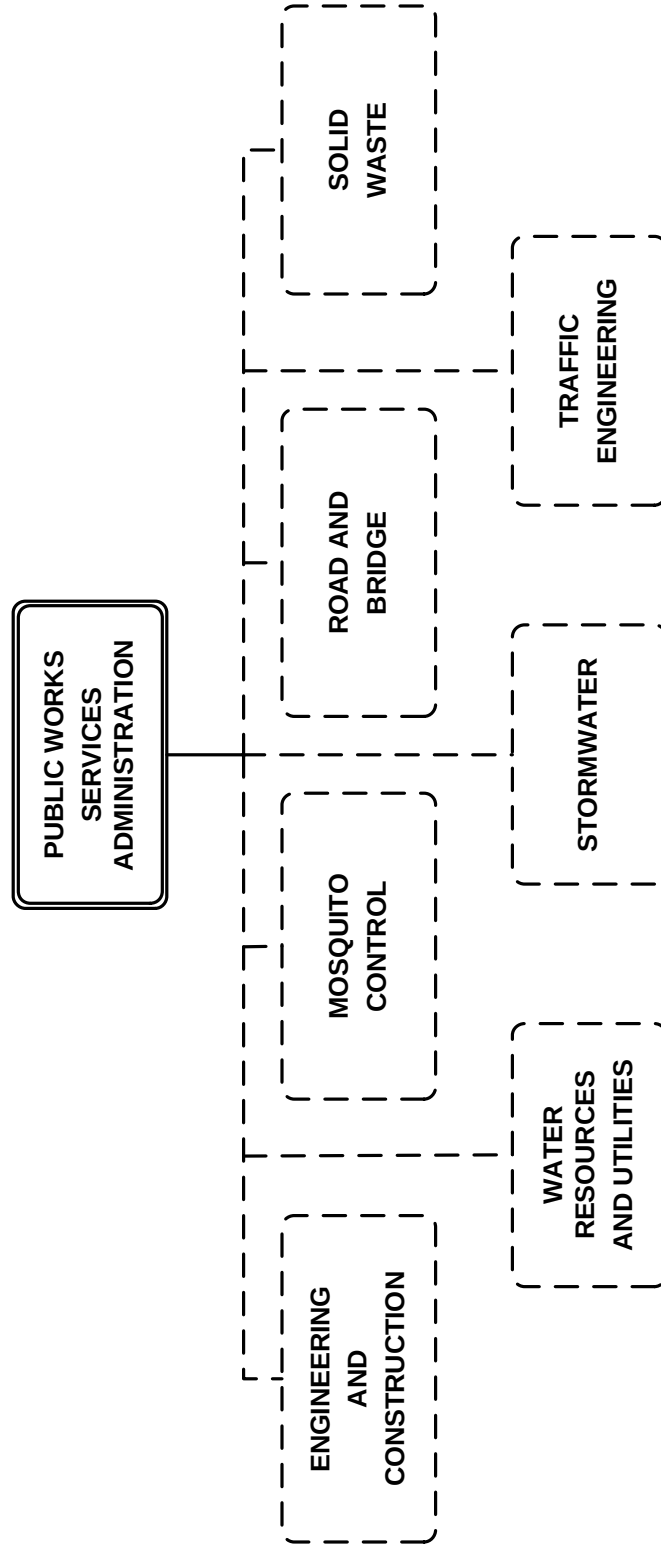
Public Works Services

Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Public Works Services	788,717	5,098,742	787,024	8,845,737
Total Expenditures	\$788,717	\$5,098,742	\$787,024	\$8,845,737
Expenditures by Category				
Personal Services	441,094	540,786	512,089	545,082
Operating Expenses	1,150,988	1,134,746	1,129,681	1,081,329
Subtotal Operating Expenditures	\$1,592,082	\$1,675,532	\$1,641,770	\$1,626,411
Capital Improvements	0	2,783,000	0	2,783,000
Reserves	0	1,484,366	0	5,259,120
Subtotal Other Operating Expenses	\$0	\$4,267,366	\$0	\$8,042,120
Reimbursements	(803,365)	(844,156)	(854,746)	(822,794)
Total Operating Expenditures	\$788,717	\$5,098,742	\$787,024	\$8,845,737
Expenditures by Fund				
County Transportation Trust	\$788,717	\$5,098,742	\$787,024	\$8,845,737
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Mission: To ensure and enhance the basic quality of life, general welfare and growth of Volusia County by properly managing the County's infrastructure and related support services.

PUBLIC WORKS PUBLIC WORKS SERVICES



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.



Public Works Services

Department: Public Works

Public Works Services

PW_SERV

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	441,094	540,786	512,089	545,082
Operating Expenses	1,150,988	1,134,746	1,129,681	1,081,329
Subtotal Operating Expenditures	\$1,592,082	\$1,675,532	\$1,641,770	\$1,626,411
Capital Improvements	0	2,783,000	0	2,783,000
Reserves	0	1,484,366	0	5,259,120
Subtotal Other Operating Expenses	\$0	\$4,267,366	\$0	\$8,042,120
Reimbursements	(803,365)	(844,156)	(854,746)	(822,794)
Total Operating Expenditures	\$788,717	\$5,098,742	\$787,024	\$8,845,737
Expenditures by Fund				
County Transportation Trust	\$788,717	\$5,098,742	\$787,024	\$8,845,737

Number of Full Time Positions	6.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	6.00	6.00

Key Objectives

1. Implement operational efficiencies identified as a result of a department organization evaluation
2. Promote fiscal accountability
3. Expand utilization of asset management technology to improve operations and cost efficiency
4. Identify new revenue sources to fund increased road construction and maintenance costs related to the countywide transportation network

Highlights

The goal of Public Works Administration is to ensure and enhance the basic quality of life, general welfare and growth of Volusia County, and to manage the operations of six Divisions, 373 employees, and a budget over \$159 million. Operational Divisions and their primary responsibilities include: Engineering and Construction - new roads, bike trails, sidewalks, and vertical construction; Road and Bridge - maintenance of roadways and bridges; Traffic Engineering - traffic control and system maintenance throughout the County; Mosquito Control - manages an integrated pest control program designed to control weeds, mosquitoes, and other biting insect populations through maintenance of canals/ditches and insecticide spraying while considering public and environmental concerns; Solid Waste - collection and proper disposal of solid waste materials; Stormwater Utilities - manages the County's stormwater systems; and Water Resources and Utilities - provides water, reuse water, and waste water services to residents of the County.

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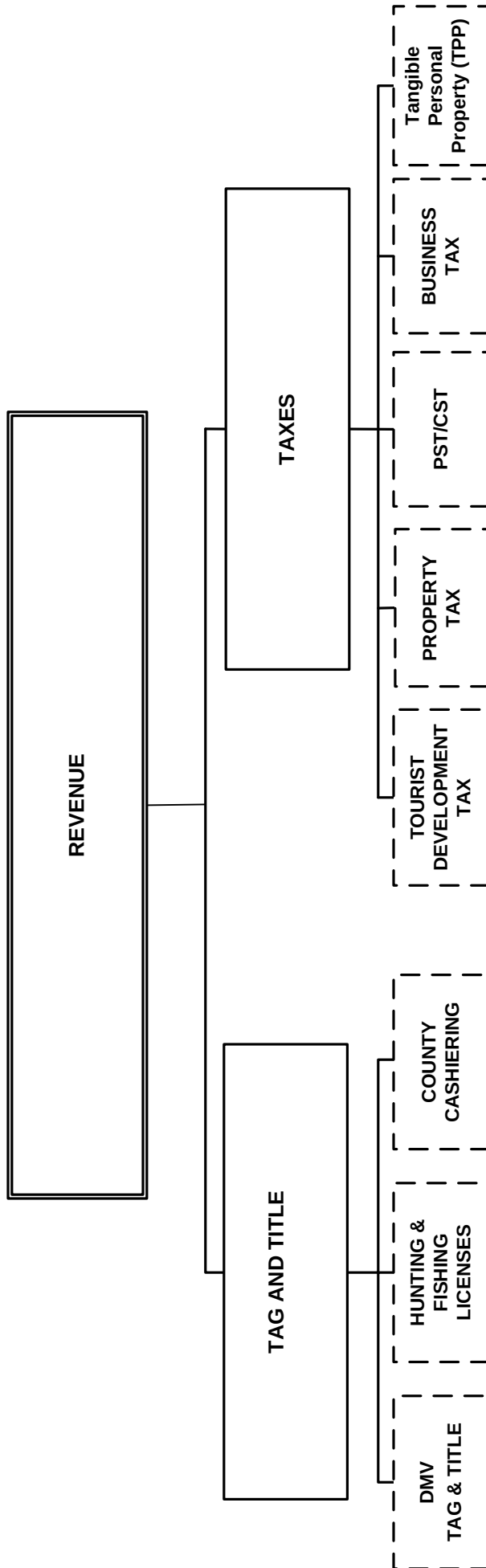
Revenue

Department: Financial and Administrative Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Revenue	2,896,137	3,116,832	3,024,984	3,195,819
Total Expenditures	\$2,896,137	\$3,116,832	\$3,024,984	\$3,195,819
Expenditures by Category				
Personal Services	3,019,286	3,162,374	3,045,785	3,167,548
Operating Expenses	1,420,135	1,546,884	1,565,270	1,660,990
Capital Outlay	0	0	6,355	0
Subtotal Operating Expenditures	\$4,439,421	\$4,709,258	\$4,617,410	\$4,828,538
Reimbursements	(1,543,284)	(1,592,426)	(1,592,426)	(1,632,719)
Total Operating Expenditures	\$2,896,137	\$3,116,832	\$3,024,984	\$3,195,819
Expenditures by Fund				
General	\$2,852,794	\$3,076,231	\$2,984,383	\$3,155,124
Municipal Service District	\$43,343	\$40,601	\$40,601	\$40,695
Number of Full Time Positions		81.00		79.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		82.00		80.00

Mission: To utilize the most efficient and effective methods of revenue collection, documentation, and distribution in accordance with Florida Statutes and Administrative Code, and local ordinances, while providing excellent customer service.

FINANCIAL AND ADMINISTRATIVE SERVICES REVENUE DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Revenue

Department: Financial and Administrative Services

Revenue

8058200

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	3,019,286	3,162,374	3,045,785	3,167,548
Operating Expenses	1,420,135	1,546,884	1,565,270	1,660,990
Capital Outlay	0	0	6,355	0
Subtotal Operating Expenditures	\$4,439,421	\$4,709,258	\$4,617,410	\$4,828,538
Reimbursements	(1,543,284)	(1,592,426)	(1,592,426)	(1,632,719)
Total Operating Expenditures	\$2,896,137	\$3,116,832	\$3,024,984	\$3,195,819
Expenditures by Fund				
General	\$2,852,794	\$3,076,231	\$2,984,383	\$3,155,124
Municipal Service District	\$43,343	\$40,601	\$40,601	\$40,695
Number of Full Time Positions		81.00		79.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		82.00		80.00

Highlights

The Revenue Division director serves as the county tax collector and manages the administration and collection of property taxes, tangible personal property taxes, centrally assessed taxes, business tax receipts and tourist development tax. As an agent for the Florida Department of Highway Safety and Motor Vehicles, the division is responsible for issuing titles and registrations for automobiles, trucks, mobile homes and vessels, and serving as an agent for the Florida Fish and Wildlife Conservation Commission, issues hunting and fishing licenses.

Additionally, the division serves as the county's cashier and processes payments for a variety of county services, such as, building permits, water bills, Votran passes, dog tags, hauling permits, false alarm fees, domestic partnerships, special assessments, Value Adjustment Board fees, beach citations, and confiscated funds.

The FY2014-15 budget includes thirteen full-time and two part-time unfunded positions. Two positions were transferred to other departments: one to Central Services and one to EVAC accounting.

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Road and Bridge

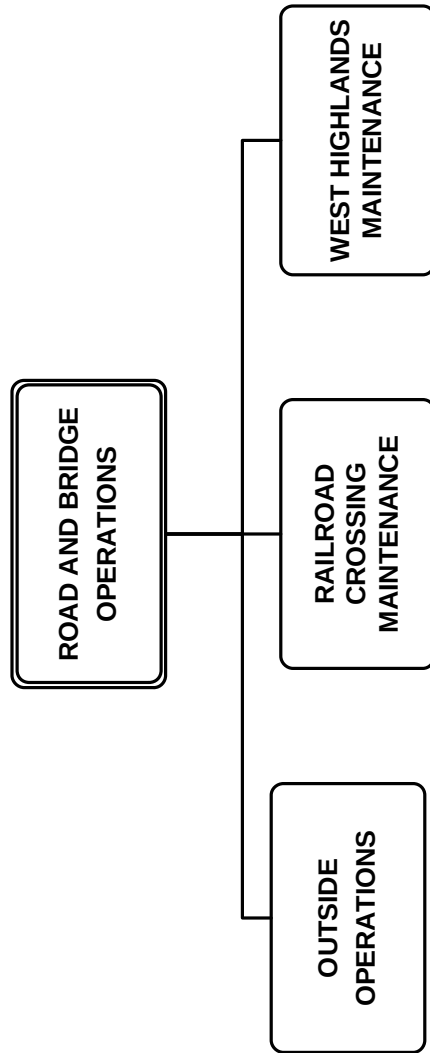
Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Outside Operations	174,930	181,980	181,900	181,900
Road & Bridge Operations	10,714,452	21,437,757	12,323,556	19,121,998
W Highlands/Highlands Park	180,375	300,507	256,710	234,880
Total Expenditures	\$11,069,757	\$21,920,244	\$12,762,166	\$19,538,778
Expenditures by Category				
Personal Services	5,059,443	5,435,386	5,268,124	5,445,498
Operating Expenses	5,884,187	7,210,048	7,537,292	7,031,771
Capital Outlay	1,084,911	856,750	856,750	870,000
Subtotal Operating Expenditures	\$12,028,541	\$13,502,184	\$13,662,166	\$13,347,269
Reserves	0	9,218,060	0	7,091,509
Subtotal Other Operating Expenses	\$0	\$9,218,060	\$0	\$7,091,509
Reimbursements	(958,784)	(800,000)	(900,000)	(900,000)
Total Operating Expenditures	\$11,069,757	\$21,920,244	\$12,762,166	\$19,538,778
Expenditures by Fund				
County Transportation Trust	\$10,889,382	\$21,619,737	\$12,505,456	\$19,303,898
Road District Maintenance	\$180,375	\$300,507	\$256,710	\$234,880
Number of Full Time Positions		128.00		127.00
Number of Part Time Positions		9.00		11.00
Number of Full Time Equivalent Positions		130.60		130.60

Mission: To maintain the County's transportation system of roads and bridges, provide a safe system, and protect the investment in that system. To develop and provide levels of service by planning, scheduling, directing and controlling work.

PUBLIC WORKS

ROAD AND BRIDGE DIVISION



Road and Bridge

Department: Public Works

Outside Operations

7506800

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	174,930	181,980	181,900	181,900
Subtotal Operating Expenditures	\$174,930	\$181,980	\$181,900	\$181,900
Reimbursements	0	0	0	0
Total Operating Expenditures	\$174,930	\$181,980	\$181,900	\$181,900
Expenditures by Fund				
County Transportation Trust	\$174,930	\$181,980	\$181,900	\$181,900

Highlights

The Outside Operations Activity accounts for numerous emergency maintenance roadway repairs and all signage. This activity is also responsible for the maintenance of abandoned cemeteries located throughout the County and other special projects such as support for the Volusia County Fair, Volusia County Food Drive and Keep DeLand Beautiful projects.

Road and Bridge

Department: Public Works

Road & Bridge Operations

ROAD_BR_OPERATIONS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	5,059,443	5,435,386	5,268,124	5,445,498
Operating Expenses	5,528,882	6,848,001	7,098,682	6,669,804
Capital Outlay	1,084,911	856,750	856,750	870,000
Subtotal Operating Expenditures	\$11,673,236	\$13,140,137	\$13,223,556	\$12,985,302
Reserves	0	9,097,620	0	7,036,696
Subtotal Other Operating Expenses	\$0	\$9,097,620	\$0	\$7,036,696
Reimbursements	(958,784)	(800,000)	(900,000)	(900,000)
Total Operating Expenditures	\$10,714,452	\$21,437,757	\$12,323,556	\$19,121,998
Expenditures by Fund				
County Transportation Trust	\$10,714,452	\$21,437,757	\$12,323,556	\$19,121,998

Number of Full Time Positions	128.00	127.00
Number of Part Time Positions	9.00	11.00
Number of Full Time Equivalent Positions	130.60	130.60

Key Objectives

1. Ensure the highest possible level of service with existing resources through effective organization and management of all work performed
2. Maintain approximately 1000 miles of paved roads and 100 miles of dirt roads and associated right of way

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Miles of right-of-way trees trimmed	110	110	110
2. Number of acres mowed	11,813	12,000	12,000
3. Square feet of sidewalk repaired	46,783	40,000	40,000
4. Tons of asphalt repairs	1,296	1,358	1,400

Highlights

Road and Bridge Operations is responsible for the maintenance of approximately 1,000 miles of paved roads and approximately 100 miles of dirt roads. This includes the associated right of way mowing, tree removal and trimming, signs, striping and medians, curbing and sidewalk maintenance. Budget cuts over the past several years have required a reduction in the levels of service to the residents of Volusia County in the mowing and grading frequencies.

During FY2013-14 a full-time Bridgetender position was eliminated and two part-time Bridgetender positions established, bringing the total number of full-time and part-time positions to 128 and 11, respectively. The bridgetenders are being reduced in anticipation of the replacement of the Orange Ave. bascule bridge with a high rise bridge.

For FY2014-15 seventeen (17) positions will remain unfunded.

Road and Bridge

Department: Public Works

W Highlands/Highlands Park

7507001

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	180,375	180,067	256,710	180,067
Subtotal Operating Expenditures	\$180,375	\$180,067	\$256,710	\$180,067
Reserves	0	120,440	0	54,813
Subtotal Other Operating Expenses	\$0	\$120,440	\$0	\$54,813
Reimbursements	0	0	0	0
Total Operating Expenditures	\$180,375	\$300,507	\$256,710	\$234,880
Expenditures by Fund				
Road District Maintenance	\$180,375	\$300,507	\$256,710	\$234,880

Highlights

Provide maintenance for the West Highlands maintenance district for FY2014-15 per the special assessment agreement.

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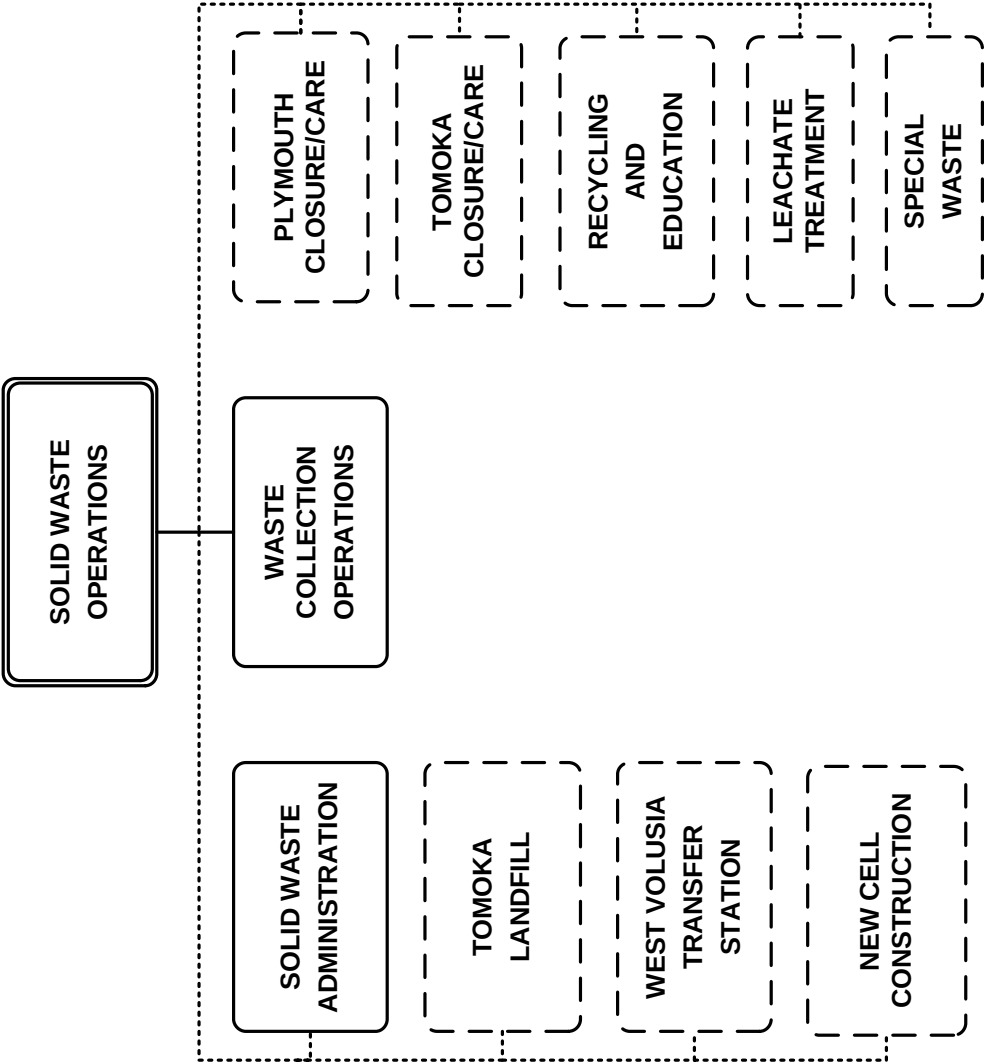
Solid Waste

Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Collection	8,214,825	9,937,840	8,277,269	10,165,917
Solid Waste Administration	13,303,778	26,305,691	14,658,878	26,792,792
Total Expenditures	\$21,518,603	\$36,243,531	\$22,936,147	\$36,958,709
Expenditures by Category				
Personal Services	3,479,631	3,706,278	3,570,821	4,038,280
Operating Expenses	16,524,502	16,746,939	16,486,245	16,004,585
Capital Outlay	1,203,138	2,319,984	1,899,983	1,673,650
Subtotal Operating Expenditures	\$21,207,271	\$22,773,201	\$21,957,049	\$21,716,515
Capital Improvements	61,332	715,000	695,169	4,720,000
Grants and Aids	250,000	250,000	250,000	250,000
Interfund Transfers	0	0	33,929	0
Reserves	0	12,505,330	0	10,272,194
Subtotal Other Operating Expenses	\$311,332	\$13,470,330	\$979,098	\$15,242,194
Reimbursements	0	0	0	0
Total Operating Expenditures	\$21,518,603	\$36,243,531	\$22,936,147	\$36,958,709
Expenditures by Fund				
Solid Waste	\$13,303,778	\$26,305,691	\$14,658,878	\$26,792,792
Waste Collection	\$8,214,825	\$9,937,840	\$8,277,269	\$10,165,917
Number of Full Time Positions		70.00		69.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		70.00		69.00

Mission: To manage an integrated, cost effective solid waste program that will provide long-term disposal capacity for our citizens, while being environmentally sound and sustainable.

PUBLIC WORKS **SOLID WASTE**



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Solid Waste

Department: Public Works

Collection

7600600

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	96,710	125,980	126,328	130,396
Operating Expenses	8,118,115	8,162,698	8,149,421	8,170,295
Subtotal Operating Expenditures	\$8,214,825	\$8,288,678	\$8,275,749	\$8,300,691
Interfund Transfers	0	0	1,520	0
Reserves	0	1,649,162	0	1,865,226
Subtotal Other Operating Expenses	\$0	\$1,649,162	\$1,520	\$1,865,226
Reimbursements	0	0	0	0
Total Operating Expenditures	\$8,214,825	\$9,937,840	\$8,277,269	\$10,165,917
Expenditures by Fund				
Waste Collection	\$8,214,825	\$9,937,840	\$8,277,269	\$10,165,917

Number of Full Time Positions	3.00	3.00
Number of Full Time Equivalent Positions	3.00	3.00

Key Objectives

1. Provide efficient collection services for unincorporated Volusia County
2. Promote proper waste management, waste reduction and recycling through public education programs to exceed the state recycling goal
3. Administer collection services to protect the health and well-being of the community
4. Provide continuing education for proper waste reduction, recycling and disposal

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of unincorporated residential units per year	44,973	44,956	45,023
2. Tons of residential waste collected for recycling	4,692	4,914	4,950
3. Percent of complaints resolved in 24 hours	99	99	99
4. Number of residential education contacts	31,968	32,000	32,100

Highlights

The core function of Waste Collection Operations is to provide safe, efficient and cost effective refuse collection services through contracted services; that includes curbside refuse, recycling, yard waste and bulk item pick-up. The annual non-ad valorem special assessment to residents of the unincorporated areas of the county is \$190.

Solid Waste

Department: Public Works

Solid Waste Administration

SOLID_WASTE_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	3,382,921	3,580,298	3,444,493	3,907,884
Operating Expenses	8,406,387	8,584,241	8,336,824	7,834,290
Capital Outlay	1,203,138	2,319,984	1,899,983	1,673,650
Subtotal Operating Expenditures	\$12,992,446	\$14,484,523	\$13,681,300	\$13,415,824
Capital Improvements	61,332	715,000	695,169	4,720,000
Grants and Aids	250,000	250,000	250,000	250,000
Interfund Transfers	0	0	32,409	0
Reserves	0	10,856,168	0	8,406,968
Subtotal Other Operating Expenses	\$311,332	\$11,821,168	\$977,578	\$13,376,968
Reimbursements	0	0	0	0
Total Operating Expenditures	\$13,303,778	\$26,305,691	\$14,658,878	\$26,792,792
Expenditures by Fund				
Solid Waste	\$13,303,778	\$26,305,691	\$14,658,878	\$26,792,792

Number of Full Time Positions	67.00	66.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	67.00	66.00

Key Objectives

1. Administer solid waste programs in accordance with applicable laws and regulations
2. Provide safe and economical transfer of solid waste to Tomoka Landfill
3. Administer recycling and education programs to promote recycling, reuse, waste reduction and other sustainable programs
4. Provide adequate disposal capacity for current and future waste volumes

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Tons of solid waste processed per year	476,256	452,046	450,000
2. Tons of transported waste per year	147,804	134,920	134,000
3. Percent recycled materials per year	43	43	50
4. Years of available permitted capacity	5	4	3

Solid Waste

Department: Public Works

Highlights

The core function of the Solid Waste Division is to provide safe, efficient and affordable transfer and disposal of municipal solid waste while evaluating new technology and moving towards a sustainable future. The FY2014-15 budget provides for safe transfer of refuse from the West Volusia Transfer Station to Tomoka Farms Road Landfill; operation of our municipal solid waste facility, Tomoka Farms Road Landfill, in an efficient manner while complying with federal, state and local regulations; and facilitates management of public-private partnership contracts and leases. Programs include yard waste reduction and household hazardous waste drop-off facilities.

The FY2014-15 budget proposes construction projects for Tomoka Farms Road Landfill including construction of 11 acres of the permitted North cell phase 2 expansion and engineering design for the new Southeast cell area identified in the Solid Waste ten-year master plan.

During the FY2013-14, one position was transferred to the Water Resources and Utilities Division to provide the treatment, process control and regulatory reporting responsibilities for the two Solid Waste treatment facilities, reducing authorized full time positions to 66.

For FY2014-15 three (3) positions will remain unfunded.

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State Department of Juvenile Justice

Department: Public Protection

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Pre-disposition Detention	1,901,440	3,254,711	580,490	2,570,748
Total Expenditures	\$1,901,440	\$3,254,711	\$580,490	\$2,570,748
Expenditures by Category				
Grants and Aids	1,901,440	3,254,711	580,490	2,570,748
Subtotal Other Operating Expenses	\$1,901,440	\$3,254,711	\$580,490	\$2,570,748
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,901,440	\$3,254,711	\$580,490	\$2,570,748
Expenditures by Fund				
General	\$1,901,440	\$3,254,711	\$580,490	\$2,570,748

Mission: To comply with s. 985.2155 F.S. passed in the 2004 Legislative Session. This law requires County of Volusia to reimburse the State for the estimated cost of pre-disposition detention of juveniles who reside in the County.

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State Department of Juvenile Justice

Department: Public Protection

Pre-disposition Detention

5901000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Grants and Aids	1,901,440	3,254,711	580,490	2,570,748
Subtotal Other Operating Expenses	\$1,901,440	\$3,254,711	\$580,490	\$2,570,748
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,901,440	\$3,254,711	\$580,490	\$2,570,748
Expenditures by Fund				
General	\$1,901,440	\$3,254,711	\$580,490	\$2,570,748

Highlights

Florida State Statute 985.2155, approved by the legislature in 2004, requires counties, except those that have been designated as "fiscally constrained", to pay for costs associated with the pre-trial detention of juveniles who are County residents.

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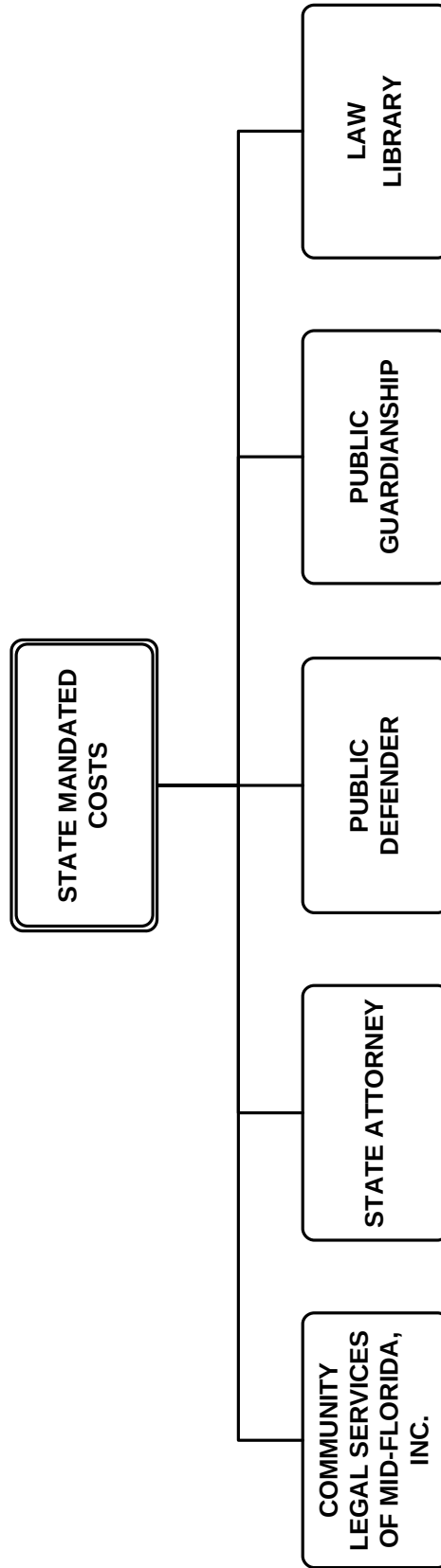
State Mandated Costs

Department: State Mandated Costs

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Community Legal Services of Mid-Florida	896,000	896,000	896,000	896,000
Law Library	602,301	616,154	616,154	630,952
Public Defender	517,535	640,692	517,171	617,243
Public Guardianship	126,000	126,000	126,000	126,000
State Attorney	522,611	614,182	529,050	682,516
Total Expenditures	\$2,664,447	\$2,893,028	\$2,684,375	\$2,952,711
Expenditures by Category				
Personal Services	62,196	64,930	64,990	66,144
Operating Expenses	2,448,345	2,644,480	2,464,882	2,691,486
Capital Outlay	77,190	101,271	72,156	108,575
Subtotal Operating Expenditures	\$2,587,731	\$2,810,681	\$2,602,028	\$2,866,205
Grants and Aids	76,716	82,347	82,347	86,506
Subtotal Other Operating Expenses	\$76,716	\$82,347	\$82,347	\$86,506
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,664,447	\$2,893,028	\$2,684,375	\$2,952,711
Expenditures by Fund				
General	\$2,664,447	\$2,893,028	\$2,684,375	\$2,952,711
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00

Mission: To provide a safe environment and community to the citizens of County of Volusia through the elected State Attorney, whose office prosecutes criminal acts on behalf of both the State and County; the elected Public Defender, whose office provides effective assistance of counsel to indigent persons who are charged with criminal violations of law; the Volusia County Law Library; the Council On Aging, operating as the Office of Public Guardianship for Volusia County; and Community Legal Services of Mid-Florida, whose office is charged with providing low cost or free civil legal services.

JUSTICE SYSTEM STATE MANDATED COSTS



State Mandated Costs

Department: State Mandated Costs

Community Legal Services of Mid-Florida

3304100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	896,000	896,000	896,000	896,000
Subtotal Operating Expenditures	\$896,000	\$896,000	\$896,000	\$896,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$896,000	\$896,000	\$896,000	\$896,000
Expenditures by Fund				
General	\$896,000	\$896,000	\$896,000	\$896,000

Highlights

Community Legal Services of Mid-Florida (CLSMF) operates a Legal Advice/Intake Helpline that provides centralized intake, legal advice, brief services, and referrals and allows expert CLSMF attorneys to assist clients throughout our 12-county service area without regard for location. In 2013, CLSMF's Legal Helpline received over 31,000 calls and on-line applications and assisted more than 14,000 people - over 3,000 of whom were Volusia County residents. Ninety-seven (97) percent of Helpline clients surveyed said they would use Helpline again if they have another legal problem.

CLSMF's Volunteer Lawyers Project (VLP) provides free legal assistance to low-income clients by referring cases to volunteer attorneys. In 2013, a total of 327 cases from Volusia County were referred. In addition, the VLP offers legal advice clinics where Volusia County residents can receive free legal advice from private attorneys on various matters. Currently, CLSMF offers weekly general legal advice clinics in Daytona Beach, and a twice-monthly legal advice clinic in DeLand.

CLSMF's Daytona Beach office houses nine attorneys and one paralegal who help low-income, elderly or victimized Volusia County residents with a wide array of legal issues. Our Family Law attorneys help victims of domestic violence obtain injunctions for protection (also known as restraining orders) from the court, as well as helping victims obtain divorces and orders for child custody and child support so they can maintain independence from their abusers. Our Housing attorneys advise and assist homeowners facing foreclosure, educate renters on their rights and responsibilities under Florida's Landlord-Tenant Act and defend unlawful eviction actions, and work to preserve affordable housing for low-income workers and their families. Our Special Education attorneys fight for the rights of disabled schoolchildren to appropriate accommodations in the public school system, and are working collaboratively with other agencies to address policies and procedures that push children out of school and into delinquency court.

CLSMF's Public Benefits paralegal helps low-income families obtain or keep income through programs such as SNAP (food stamps), Unemployment Compensation, temporary cash assistance, Medicaid, and others. Our Veterans attorney helps disabled veterans appeal the denial of Veterans Benefits, discharge upgrades, and other military benefits. In 2013, our legal assistance on behalf of Volusia County residents provided a direct economic benefit of more than \$243,000 in amounts awarded to, or payments avoided by, our clients.

State Mandated Costs

Department: State Mandated Costs

Law Library

3307140

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	602,301	616,154	616,154	630,952
Subtotal Operating Expenditures	\$602,301	\$616,154	\$616,154	\$630,952
Reimbursements	0	0	0	0
Total Operating Expenditures	\$602,301	\$616,154	\$616,154	\$630,952
Expenditures by Fund				
General	\$602,301	\$616,154	\$616,154	\$630,952

Key Objectives

1. Continue to meet the legal information needs of the community
2. Continue to increase awareness of Law Library resources and services
3. Continue to develop and provide programs and services for Library users

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Daytona and DeLand patron usage by calendar year	51,718	51,977	52,236
2. Annual website visits	110,765	110,765	110,765
3. Educational seminars, sessions, and tours conducted	12	12	12

Highlights

The VCLL provides the necessary resources and services to facilitate meaningful access to the legal information needs of the community. Users of the Volusia County Law Library include the general public, attorneys, judges, court and government agencies, students, and members of the business community. Referrals from other agencies and libraries are common. The legal resources and reference services required by these user groups vary in terms of type, degree and complexity.

The Volusia County Law Library operates branches located in Daytona Beach, DeLand and New Smyrna Beach, and legal research workstations in Deltona and Ormond Beach. The Law Library operates a website at www.vclawlib.org.

The VCLL maintains the core collection standards in accordance with the American Association of Law Libraries. It maintains a collection of key supplementary resources including topical treatises, practice manuals and form books to assist in the practice and procedures of law.

The VCLL provides access to legal databases for all its patrons. Educational materials are available to assist patrons in learning about various areas of law. Legal research seminars and tours are offered by the Library on a regular basis.

State Mandated Costs

Department: State Mandated Costs

Public Defender

3307000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	401,943	481,074	395,948	479,162
Capital Outlay	38,876	77,271	38,876	51,575
Subtotal Operating Expenditures	\$440,819	\$558,345	\$434,824	\$530,737
Grants and Aids	76,716	82,347	82,347	86,506
Subtotal Other Operating Expenses	\$76,716	\$82,347	\$82,347	\$86,506
Reimbursements	0	0	0	0
Total Operating Expenditures	\$517,535	\$640,692	\$517,171	\$617,243
Expenditures by Fund				
General	\$517,535	\$640,692	\$517,171	\$617,243

Highlights

In accordance with Section 27.51(1), Florida Statutes, Public Defenders are charged with the representation of indigent defendants. The duties and responsibilities of the Public Defender's Office are constantly expanding. Section 29.008, Florida Statutes, requires the County to be responsible for funding communications, information systems and networks, utilities, facilities, maintenance, security and technology equipment.

The capital request is for the continuing implementation of the Disaster Recovery Mandates.

State Mandated Costs

Department: State Mandated Costs

Public Guardianship

3307040

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	126,000	126,000	126,000	126,000
Subtotal Operating Expenditures	\$126,000	\$126,000	\$126,000	\$126,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$126,000	\$126,000	\$126,000	\$126,000
Expenditures by Fund				
General	\$126,000	\$126,000	\$126,000	\$126,000

Highlights

The Council on Aging has been operating as the Office of Public Guardianship for Volusia County since 2003. Staff provides a necessary service to the age 18 or older who lack the capacity to make their own decisions; do not have a willing or qualified family member or friend to serve as a guardian; and do not have adequate income or assets to pay for a professional guardian. Through this program, the Council provides services for 38 active public wards with over 35 on the waiting list. Natural attrition of this population allows staff to serve approximately 50 wards in any year. On a daily basis the program provides wards with health care management, residential placement, and financial management. Many of these residents are extremely frail residents in nursing homes while others are developmentally disabled and have resided in group homes for most of their lives. The Office is able to assist these individuals to obtain the least restrictive and the most productive life possible.

State Mandated Costs

Department: State Mandated Costs

State Attorney

3305000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	62,196	64,930	64,990	66,144
Operating Expenses	422,101	525,252	430,780	559,372
Capital Outlay	38,314	24,000	33,280	57,000
Subtotal Operating Expenditures	\$522,611	\$614,182	\$529,050	\$682,516
Reimbursements	0	0	0	0
Total Operating Expenditures	\$522,611	\$614,182	\$529,050	\$682,516
Expenditures by Fund				
General	\$522,611	\$614,182	\$529,050	\$682,516
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00

Highlights

The State Attorney's Office, Seventh Judicial Circuit is responsible for Criminal Prosecutions in Volusia, Flagler, St. John's and Putnam Counties ranging from First-Degree Murder to Disorderly Conduct. The budget for the State Attorney's Office including staff salaries, is primarily funded by the State. Article V, Revision 7 of the State Constitution called for full State funding on July 1, 2004. Section 29.008, Florida Statutes, requires the County to be responsible for costs of communications, information systems, and facilities. These costs include information technology (hardware, software and equipment), rent, utilities, building maintenance, security, property insurance and liability insurance.

The FY2014-15 budget includes one-time capital outlay and operating expenses for the continuing implementation of the Disaster Recovery Mandates.

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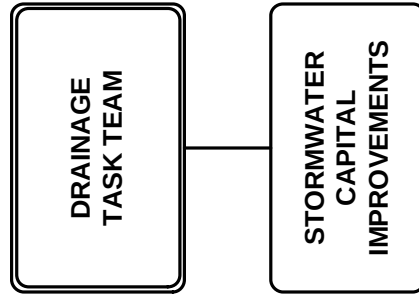
Stormwater

Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Drainage Task Team	1,928,273	8,129,364	3,083,171	8,114,336
Stormwater Capital Improvements	1,273,012	1,770,000	1,407,445	1,820,000
Total Expenditures	\$3,201,285	\$9,899,364	\$4,490,616	\$9,934,336
Expenditures by Category				
Personal Services	2,509,208	2,725,627	2,642,900	2,810,694
Operating Expenses	1,619,373	1,704,620	1,670,572	1,720,194
Capital Outlay	68,697	550,087	947,338	573,000
Subtotal Operating Expenditures	\$4,197,278	\$4,980,334	\$5,260,810	\$5,103,888
Capital Improvements	1,221,369	1,870,000	1,202,245	1,920,000
Interfund Transfers	10,961	72,227	232,561	72,228
Reserves	0	5,181,803	0	5,043,220
Subtotal Other Operating Expenses	\$1,232,330	\$7,124,030	\$1,434,806	\$7,035,448
Reimbursements	(2,228,323)	(2,205,000)	(2,205,000)	(2,205,000)
Total Operating Expenditures	\$3,201,285	\$9,899,364	\$4,490,616	\$9,934,336
Expenditures by Fund				
Stormwater Utility	\$3,201,285	\$9,899,364	\$4,490,616	\$9,934,336
Number of Full Time Positions		57.00		57.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		57.75		57.75

Mission: To provide for physical structures, natural systems and maintenance activities to protect people, infrastructure, property and water resources from the hazards of flooding, inadequate drainage and stormwater pollutants.

PUBLIC WORKS STORMWATER



Stormwater

Department: Public Works

Drainage Task Team

DRAINAGETASK

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	2,509,208	2,725,627	2,642,900	2,810,694
Operating Expenses	1,500,128	1,604,620	1,570,572	1,620,194
Capital Outlay	68,697	550,087	947,338	573,000
Subtotal Operating Expenditures	\$4,078,033	\$4,880,334	\$5,160,810	\$5,003,888
Capital Improvements	78,563	200,000	100,000	200,000
Interfund Transfers	0	72,227	27,361	72,228
Reserves	0	5,181,803	0	5,043,220
Subtotal Other Operating Expenses	\$78,563	\$5,454,030	\$127,361	\$5,315,448
Reimbursements	(2,228,323)	(2,205,000)	(2,205,000)	(2,205,000)
Total Operating Expenditures	\$1,928,273	\$8,129,364	\$3,083,171	\$8,114,336
Expenditures by Fund				
Stormwater Utility	\$1,928,273	\$8,129,364	\$3,083,171	\$8,114,336

Number of Full Time Positions	57.00	57.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	57.75	57.75

Key Objectives

1. Inspect and efficiently evaluate canals, ditches and storm water systems on thoroughfare roads and in the unincorporated areas
2. Perform primary drainage system and roadside ditch cleaning chemically and mechanically to improve water quality and quantity flow
3. Maintain County retention areas with mowing and herbicide application to enhance appearance and effectiveness
4. Clean drainage systems within the County using vacuum equipment to remove debris
5. Replace deteriorated storm pipe and structures

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of catch basins inspected	5,653	7,000	7,000
2. Feet of roadside ditch systems cleaned	263,168	300,000	400,000
3. Acres of retention areas maintained	1,165	1,200	1,300
4. Feet of deteriorated pipe replaced	8,621	9,000	10,000

Highlights

The Stormwater program continues to develop and implement projects for County and partnership benefits. The Capital Improvement Plan focuses on water quality, flood reduction and water recharge benefits. Projects to continue in FY2014-15 include North Peninsula drainage improvements, Rio Way improvements and Wilbur by the Sea drainage improvements. Focus in the upcoming year will be on renewal and replacement of deteriorated infrastructure and on the Total Maximum Daily Load (TMDL) program. The County is involved in two current Basin Management Action Plan (BMAP) processes for the Halifax River and the Tomoka River.

For FY2014-15 five (5) positions will remain unfunded.

Stormwater

Department: Public Works

Stormwater Capital Improvements

STORM_CAPITAL

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	119,245	100,000	100,000	100,000
Subtotal Operating Expenditures	\$119,245	\$100,000	\$100,000	\$100,000
Capital Improvements	1,142,806	1,670,000	1,102,245	1,720,000
Interfund Transfers	10,961	0	205,200	0
Subtotal Other Operating Expenses	\$1,153,767	\$1,670,000	\$1,307,445	\$1,720,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,273,012	\$1,770,000	\$1,407,445	\$1,820,000
Expenditures by Fund				
Stormwater Utility	\$1,273,012	\$1,770,000	\$1,407,445	\$1,820,000

Highlights

Capital Improvement funds are allocated for the commencement and/or completion of the following capital projects:

Wilbur by the Sea Drainage Improvement	\$ 450,000
Volusia Retention Pond	100,000
North Peninsula Drainage Improvement	300,000
Total Maximum Daily Load (TMDL)	110,000
Rio Way Retention Pond	100,000
Massachusetts/Voorhis Drainage Improvement	100,000
Local Projects -TBD	630,000

Tourist Development

Department: Tourist Development

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Tourist Development	7,752,294	7,749,159	8,280,692	8,698,280
Total Expenditures	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280
Expenditures by Category				
Operating Expenses	7,752,294	7,749,159	8,280,692	8,698,280
Subtotal Operating Expenditures	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280
Reimbursements	0	0	0	0
Total Operating Expenditures	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280
Expenditures by Fund				
Convention Development Tax	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280

Mission: To promote tourism in Volusia County through statewide and national promotions which highlight the County's diverse qualities and attributes.

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Tourist Development

Department: Tourist Development

Tourist Development

TOURIST_DEV

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	7,752,294	7,749,159	8,280,692	8,698,280
Subtotal Operating Expenditures	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280
Reimbursements	0	0	0	0
Total Operating Expenditures	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280
Expenditures by Fund				
Convention Development Tax	\$7,752,294	\$7,749,159	\$8,280,692	\$8,698,280

Highlights

The Tourist Development Advertising Authorities receive Convention Development Tax revenues raised from a 3% tax on hotel rooms and other short-term rentals in each district. Each of the authorities, Halifax Area Advertising Authority, Southeast Volusia Advertising Authority and West Volusia Advertising Authority conduct promotion and advertising campaigns in their respective areas.

FY2013-14 was the first year of a coordinated marketing effort between the Halifax Advertising Authority and Volusia County. Halifax contributed \$400,000 to the County for this effort. The Halifax Advertising Authority has committed to continued funding for coordinated marketing for the Daytona Beach tourism district. See the Coordinated Marketing Activity in the Ocean Center for more information. Budgeted expenditures include 2% administrative costs of \$173,883, and transfers of \$6,478,638 to Halifax, \$1,619,546 to Southeast Volusia, and \$426,213 to West Volusia.

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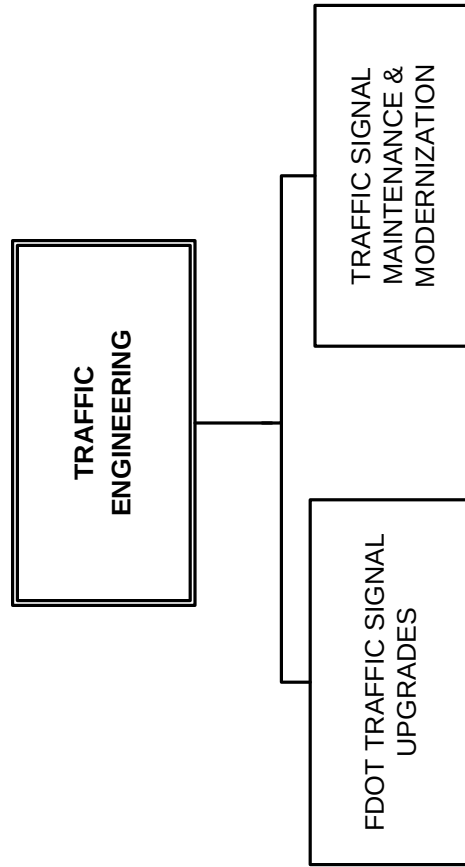
Traffic Engineering

Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Traffic Engineering	1,057,336	4,235,246	1,123,686	3,479,515
Traffic Signal Modernization	1,870,506	2,126,078	2,014,425	2,237,510
Total Expenditures	\$2,927,842	\$6,361,324	\$3,138,111	\$5,717,025
Expenditures by Category				
Personal Services	1,240,903	1,353,352	1,295,899	1,435,254
Operating Expenses	1,492,082	1,869,130	1,499,870	1,596,434
Capital Outlay	138,913	3,200	25,852	15,000
Subtotal Operating Expenditures	\$2,871,898	\$3,225,682	\$2,821,621	\$3,046,688
Capital Improvements	83,230	175,000	336,490	400,000
Interfund Transfers	13	0	0	0
Reserves	0	2,960,642	0	2,295,337
Subtotal Other Operating Expenses	\$83,243	\$3,135,642	\$336,490	\$2,695,337
Reimbursements	(27,299)	0	(20,000)	(25,000)
Total Operating Expenditures	\$2,927,842	\$6,361,324	\$3,138,111	\$5,717,025
Expenditures by Fund				
County Transportation Trust	\$2,927,842	\$6,361,324	\$3,138,111	\$5,717,025
Number of Full Time Positions		21.00		21.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		21.00		21.00

Mission: To enhance the quality of life for residents and visitors by providing essential services for the safe and efficient movement of both vehicular and pedestrian traffic throughout Volusia County. This is accomplished through the planning, design, implementation and maintenance of traffic control devices (such as traffic signals, school zone flashers, curve warning flashers) and studies that recommend roadway signing or pavement markings in accordance with standard engineering practices. The division assists the Florida Department of transportation and numerous municipalities in accomplishing this same mission.

PUBLIC WORKS TRAFFIC ENGINEERING DIVISION



Traffic Engineering

Department: Public Works

Traffic Engineering

TRAFFIC_ENG

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	535,704	633,093	605,127	645,010
Operating Expenses	545,936	638,311	535,359	549,168
Capital Outlay	2,995	3,200	3,200	15,000
Subtotal Operating Expenditures	\$1,084,635	\$1,274,604	\$1,143,686	\$1,209,178
Reserves	0	2,960,642	0	2,295,337
Subtotal Other Operating Expenses	\$0	\$2,960,642	\$0	\$2,295,337
Reimbursements	(27,299)	0	(20,000)	(25,000)
Total Operating Expenditures	\$1,057,336	\$4,235,246	\$1,123,686	\$3,479,515
Expenditures by Fund				
County Transportation Trust	\$1,057,336	\$4,235,246	\$1,123,686	\$3,479,515

Number of Full Time Positions	11.00	11.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	11.00	11.00

Key Objectives

1. Provide a comprehensive program of 24-hour Traffic Counts at fixed stations throughout Volusia county
2. Produce Yearly Average Daily Traffic (AADT) counts for State and Volusia roads
3. Conduct traffic studies to determine whether intersections and/or corridors need additional traffic control devices
4. Evaluate development review projects for transportation

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Traffic Studies & Volume/Vehicle Classification Counts	774	760	740
2. Complete Yearly AADT & LOS Report	1	1	1
3. Number of Days to Complete Traffic Studies After Receiving Request	71	99	90
4. Number of development projects reviewed	570	586	600

Highlights

Traffic Engineering is responsible for transportation planning and the proper warranting, design, installation, operations and maintenance of traffic control devices countywide. The division continues to maintain and analyze traffic crash records to identify and implement appropriate corrective safety measures. In addition, Traffic Engineering provides traffic engineering and traffic operations services to all cities in the county with interlocal agreements for municipal services. The division analyzes all land use amendments with regard to transportation impacts within the provisions of Chapter 2, Transportation Element of the Comprehensive Plan's goals, objectives and policies. The division evaluates traffic engineering elements on development projects such as driveway use permits, rezoning, planned unit developments, special exceptions, variances, conceptual and final site plans, subdivision overall development plans, preliminary and final plats, transportation concurrency applications, and transportation impact analyses.

For FY2014-15 two (2) positions will remain unfunded.

Traffic Engineering

Department: Public Works

Traffic Signal Modernization

7702502

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	705,199	720,259	690,772	790,244
Operating Expenses	946,146	1,230,819	964,511	1,047,266
Capital Outlay	135,918	0	22,652	0
Subtotal Operating Expenditures	\$1,787,263	\$1,951,078	\$1,677,935	\$1,837,510
Capital Improvements	83,230	175,000	336,490	400,000
Interfund Transfers	13	0	0	0
Subtotal Other Operating Expenses	\$83,243	\$175,000	\$336,490	\$400,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,870,506	\$2,126,078	\$2,014,425	\$2,237,510
Expenditures by Fund				
County Transportation Trust	\$1,870,506	\$2,126,078	\$2,014,425	\$2,237,510
Number of Full Time Positions		10.00		10.00
Number of Full Time Equivalent Positions		10.00		10.00

Key Objectives

1. Provide a comprehensive program of scheduled traffic signal maintenance two times per year
2. Provide a comprehensive program of scheduled school zone and flasher maintenance once per year
3. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems
4. Maintain communications system to 168 state, county, and city coordinated traffic signals countywide

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of Twice Per Year Traffic Signal Preventative Maintenance	654	674	674
2. Number of Annual School Zone/Flasher Preventative Maintenance	0	233	233
3. Response Time to Afterhours Emergency Traffic Signal Trouble Calls (hrs)	2	2	2
4. Miles of Signal Communications Network Maintained & Operated	52	52	52

Highlights

Traffic Engineering is responsible for transportation planning and the proper warranting, design, installation, operation and maintenance of traffic control devices countywide. In addition, Traffic Engineering provides routine and emergency maintenance to all local jurisdiction signals, school flashers, and flashers; except for the City of Daytona Beach. Currently, this entails 337 signals, 159 school flashers and 74 flashers countywide. A new concrete strain pole signal is proposed (MLK & Taylor Rd, DeLand); whereas, the modernization will include upgrading one signalized intersection overhead, controller, and cabinet to a new box configuration (Saxon Blvd & Enterprise Rd) and additional replacement/rebuilding of signalized intersection overhead wiring & equipment.

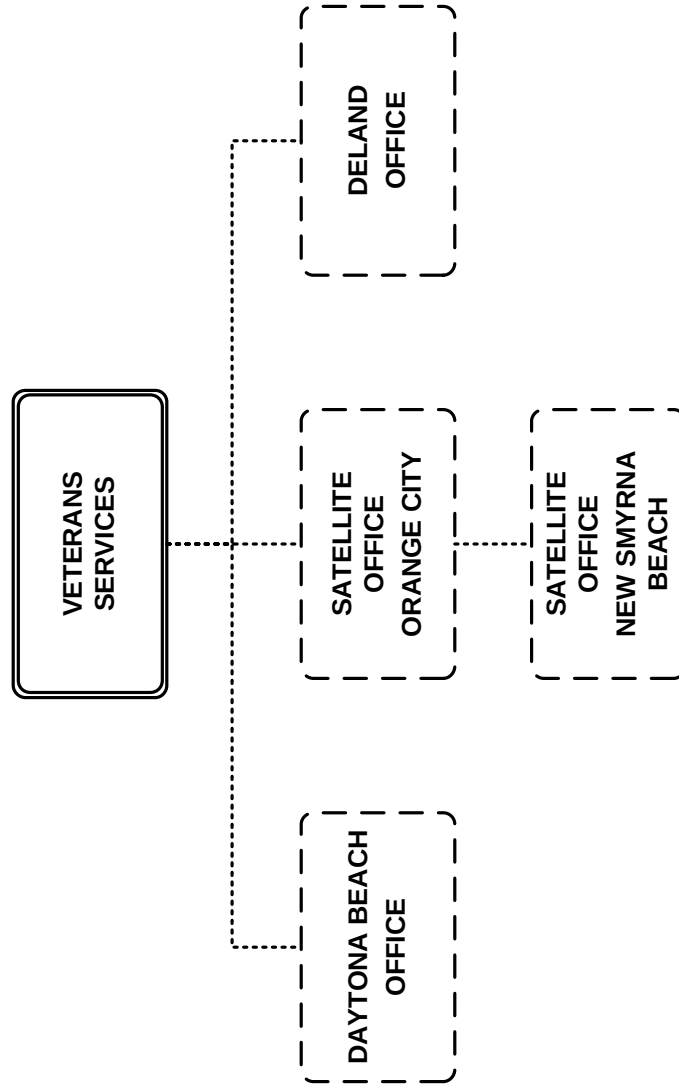
Veterans' Services

Department: Community Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Veterans' Services	575,800	584,277	579,787	636,166
Total Expenditures	\$575,800	\$584,277	\$579,787	\$636,166
Expenditures by Category				
Personal Services	483,809	482,628	473,315	540,050
Operating Expenses	91,991	101,649	106,472	96,116
Subtotal Operating Expenditures	\$575,800	\$584,277	\$579,787	\$636,166
Reimbursements	0	0	0	0
Total Operating Expenditures	\$575,800	\$584,277	\$579,787	\$636,166
Expenditures by Fund				
General	\$575,800	\$584,277	\$579,787	\$636,166
Number of Full Time Positions		10.00		10.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		10.00		10.00

Mission: To inform the veterans/dependents of benefits to which they may be entitled to. Assist them in obtaining those benefits by filing claims/appeals/benefits and supporting documents that will justify those claims.

COMMUNITY SERVICES VETERANS SERVICES DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Veterans' Services

Department: Community Services

Veterans' Services

6603000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	483,809	482,628	473,315	540,050
Operating Expenses	91,991	101,649	106,472	96,116
Subtotal Operating Expenditures	\$575,800	\$584,277	\$579,787	\$636,166
Reimbursements	0	0	0	0
Total Operating Expenditures	\$575,800	\$584,277	\$579,787	\$636,166
Expenditures by Fund				
General	\$575,800	\$584,277	\$579,787	\$636,166
Number of Full Time Positions		10.00		10.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		10.00		10.00

Key Objectives

1. File all requested claims and benefits for veterans/dependents
2. Serve all veterans/dependents including shut-ins and those in nursing homes/assisted living facilities
3. Perfect appeals on behalf of veterans and their dependents
4. Maintain Client Support for all veterans/dependents for all benefits

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of claims & benefits filed	8,592	12,436	14,000
2. Number of Veterans/dependents served	11,057	14,724	15,000
3. Number of appeals on behalf of Veterans and dependents	708	1,420	1,475
4. Number of client support cases for veterans & dependents	76,512	101,109	102,000

Highlights

Florida Statute 292.11 allows for the County to employ a Veteran's Services Officer and Staff. The Volusia County Veterans' Services Division assists all former and present members of the Armed Forces and their dependents in preparing claims for compensation, hospitalization, vocational training and other benefits and privileges to which they were entitled under Federal and State Laws and County regulations. Offices are located in Daytona Beach, DeLand, New Smyrna Beach and Orange City. Due to frequent changes in laws and regulations, training and certification of staff is essential. Continued Certification and Accreditation is a necessity through the training provided by the Florida Department of Veteran Affairs (FDVA), the Department of Veteran Affairs (VA) and internally by this division.

In FY2012-13 the Volusia County Veterans Services Office assisted our local community in receiving \$176,501,012 in VA awards and was able to recoup \$15,736,548 in retroactive benefits that were due to the veterans and/or their families for a total of \$192,237,560.

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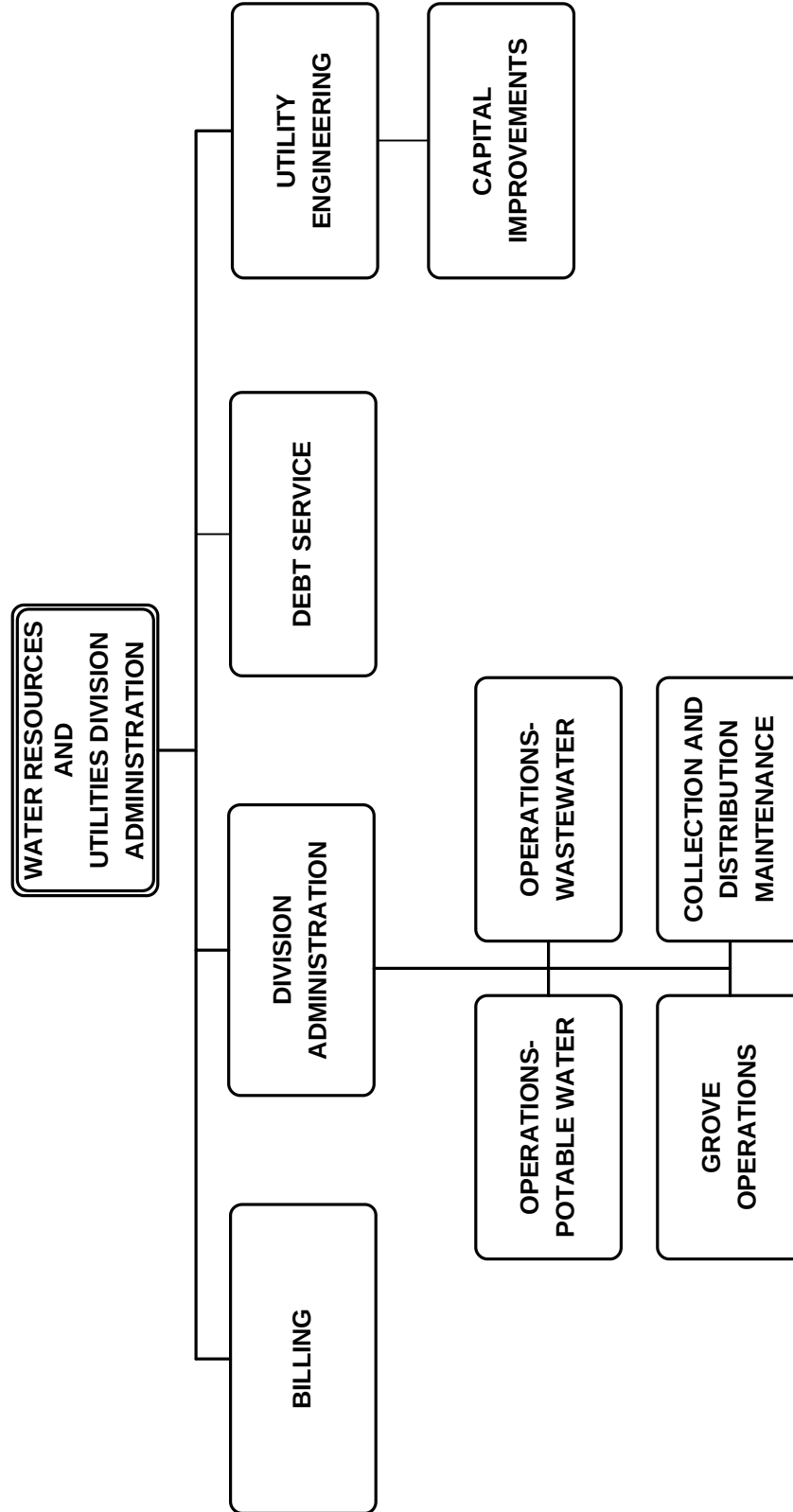
Water Resources and Utilities

Department: Public Works

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Collection and Distribution Maintenance	1,364,524	1,550,502	1,400,328	1,634,674
Customer Service	423,262	423,101	370,629	397,282
Operations-Potable Water	1,752,853	1,674,227	1,651,915	1,607,400
Utility Engineering	464,328	369,945	386,048	423,562
Water Utilities Capital Improvements	2,840,680	10,018,525	9,701,842	7,973,675
Water Utilities Debt Service	500,724	2,381,487	2,299,360	2,544,690
Water Utilities Division Administration	1,963,062	3,169,973	2,204,025	3,203,532
Water Utilities Wastewater	2,539,653	2,512,366	3,121,351	2,723,042
Total Expenditures	\$11,849,086	\$22,100,126	\$21,135,498	\$20,507,857
Expenditures by Category				
Personal Services	3,138,568	3,355,906	3,254,910	3,456,304
Operating Expenses	5,935,606	6,108,066	5,985,500	7,897,832
Capital Outlay	190,734	511,500	331,762	298,000
Subtotal Operating Expenditures	\$9,264,908	\$9,975,472	\$9,572,172	\$11,652,136
Capital Improvements	2,083,454	8,300,701	9,235,101	4,315,701
Debt Service	500,724	2,381,487	2,299,360	2,544,690
Interfund Transfers	0	0	28,865	0
Reserves	0	1,442,466	0	1,995,330
Subtotal Other Operating Expenses	\$2,584,178	\$12,124,654	\$11,563,326	\$8,855,721
Reimbursements	0	0	0	0
Total Operating Expenditures	\$11,849,086	\$22,100,126	\$21,135,498	\$20,507,857
Expenditures by Fund				
Water and Sewer Utilities	\$11,849,086	\$22,100,126	\$21,135,498	\$20,507,857
Number of Full Time Positions		61.00		62.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		61.00		62.00

Mission: Our mission is to employ best management, operations, engineering, and financial practices necessary to produce and deliver safe drinking water; as well as treat and dispose wastewater within environmentally safe regulatory standards; while offering competitively priced products and high quality services for all Volusia County Water Resources and Utilities customers.

PUBLIC WORKS WATER RESOURCES AND UTILITIES DIVISION



Water Resources and Utilities

Department: Public Works

Collection and Distribution Maintenance

7806010

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	555,743	587,021	586,908	686,374
Operating Expenses	808,781	963,481	813,420	948,300
Subtotal Operating Expenditures	\$1,364,524	\$1,550,502	\$1,400,328	\$1,634,674
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,364,524	\$1,550,502	\$1,400,328	\$1,634,674
Expenditures by Fund				
Water and Sewer Utilities	\$1,364,524	\$1,550,502	\$1,400,328	\$1,634,674
Number of Full Time Positions		11.00		14.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		11.00		14.00

Key Objectives

1. Provide water, sewer and reclaimed connections for new customers and continue the meter change out program
2. Provide timely, accurate utility locates when requested
3. Maintain fire hydrant repair/flow test and valve turning programs
4. Perform scheduled sewer main cleaning per established standards

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of meter conversions to Automatic Meter Read	2,390	12,400	700
2. Number of utility locates performed	2,613	2,200	2,300
3. Number of valves turned and hydrants tested	4,203	4,300	4,400
4. Number of linear feet of sewer main cleaned	152,549	200,000	210,000

Highlights

The primary function of the Collection and Distribution Activity is to provide water, sewer and reclaimed water connections for new customers, routine/emergency repairs of distribution and collection systems, conduct scheduled valve exercising/maintenance activities and gravity sewer main cleaning. The Collection and Distribution Activity also included in previous years, the systematic conversion of aging water meters to the new Automatic Meter Reading (AMR) technology. This program has resulted in a reduction of unaccounted for water in several areas, improved meter reading efficiencies and increased revenue as the result of precision meter reading. In FY2013-14, a project to complete this conversion was begun and will be completed during FY2014-15.

During FY2013-14 two (2) Equipment Operator I positions were transferred from Wastewater Operations and one (1) Trades Worker III was transferred from Portable Water Operations bringing the total number of positions for this Activity to fourteen (14).

For FY2014-15 one (1) position will remain unfunded.

Water Resources and Utilities

Department: Public Works

Customer Service

7800800

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	83,546	117,903	115,969	121,858
Operating Expenses	316,223	305,198	254,660	275,424
Capital Outlay	23,493	0	0	0
Subtotal Operating Expenditures	\$423,262	\$423,101	\$370,629	\$397,282
Reimbursements	0	0	0	0
Total Operating Expenditures	\$423,262	\$423,101	\$370,629	\$397,282
Expenditures by Fund				
Water and Sewer Utilities	\$423,262	\$423,101	\$370,629	\$397,282

Number of Full Time Positions	3.00	3.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	3.00	3.00

Key Objectives

1. Produce and provide utility bills to all active Volusia County utility customers
2. Increase Automatic Clearing House (ACH)
3. Reduce the number of accounts with a balance of 60-90 days

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of bills mailed to active water and sewer accounts per month	13,923	13,650	13,700
2. Number of ACH and online payments	2,615	3,000	3,500
3. Number of customers with balances over 90 days	32	0	0

Highlights

The primary function of the Customer Service Activity is management and billing for approximately 14,000 water customers and more than 10,000 wastewater customers countywide and the collection of approximately \$14M in annual revenue.

The meter reading function is currently contracted to an outside agency. Volusia County Utilities is aggressively replacing the touch read meters with radio read meters and plans to do a complete "change out" are currently moving forward. The meter reading function will be brought back in-house at the culmination of the "change out" project. Funds currently budgeted for meter reading will be used for future water quality projects.

Outsourcing of the printing and billing process was also completed this year and anticipated savings of nearly \$30K is expected. This outsourcing has increased customer service and enabled staff to be more proactive in identifying issues that need to be addressed in a timely manner such as zero read meters and account analysis for discrepancies.

Customer service will also be activating a new customer friendly electronic portal that will allow access to statements, historical consumption and the ability to make a payment from one web site. This process is called WebShare and is an enhancement to the BillMaster utility system that we currently use.

Water Resources and Utilities

Department: Public Works

Operations-Potable Water

7804000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	535,102	564,927	543,034	542,450
Operating Expenses	1,217,751	1,109,300	1,108,881	1,064,950
Subtotal Operating Expenditures	\$1,752,853	\$1,674,227	\$1,651,915	\$1,607,400
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,752,853	\$1,674,227	\$1,651,915	\$1,607,400
Expenditures by Fund				
Water and Sewer Utilities	\$1,752,853	\$1,674,227	\$1,651,915	\$1,607,400
Number of Full Time Positions		10.00		9.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		10.00		9.00

Key Objectives

1. Provide a safe/reliable source of potable water for customers' needs
2. Promote customer confidence by producing/providing a very high quality water
3. Reduce unaccounted for water (produced vs. billed metered water)

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Amount of potable water processed (million gallons per year)	1,205	1,200	1,150
2. Number of customer concerns corrected for taste, odor & pressure	84	50	40
3. Percent of unaccounted-for water	8	5	5

Highlights

The primary function of the Potable (drinking) Water Operations Activity is proper treatment of drinking water, supply customers with high quality drinking water that meets or exceeds regulatory standards, to ensure treatment capacities meet increasing customer needs and regulatory demands.

This activity also maintains water quality within the distribution systems by flushing, identifies ways to reduce water losses and maintains a proactive well field management program.

The Potable Water Operation continues to develop efficiencies that allow it to effectively function with the current Treatment Plant Operator staffing levels.

The FY2014-15 budget includes funding for a proactive well rehabilitation program to ensure reliable source water. The objective of this program is to identify, inspect and re-develop wells to ensure adequate water production. This budget also includes funding for pump/equipment upgrades to meet increasing pumping demands and conversion of water systems to chloramines to allow water produced to comply with the stringent Safe Drinking Water Disinfectant By-product Rule.

During FY2013-14 one (1) Trades Worker III position was transferred to Collection and Distribution reducing the total number of positions for this Activity to nine (9).

For FY2014-15 one (1) position will remain unfunded.

Water Resources and Utilities

Department: Public Works

Utility Engineering

7801000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	279,103	259,945	258,042	260,962
Operating Expenses	185,225	110,000	128,006	162,600
Subtotal Operating Expenditures	\$464,328	\$369,945	\$386,048	\$423,562
Reimbursements	0	0	0	0
Total Operating Expenditures	\$464,328	\$369,945	\$386,048	\$423,562
Expenditures by Fund				
Water and Sewer Utilities	\$464,328	\$369,945	\$386,048	\$423,562
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Determine the Utilities' future needs, develop a five year CIP program and provide project management for contract design and construction of capital projects
2. Update and manage the GIS data base of all county-owned water/wastewater infrastructure
3. Maintain the County's Consumptive Use Permits and Florida Dept of Environmental Protection permits for all county-owned water/wastewater facilities

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of capital projects	10	12	8
2. Number of GPS for all water and sewer assets	500	478	100
3. Number of permits maintained	16	16	16

Highlights

The primary function of the Utility Engineering Activity is the support of the water/wastewater system by overseeing capital improvement projects (CIP) and support of the maintenance and upgrade work performed by Utility Operations. Proposed capital projects for FY2014-15 total \$4.3M, this includes carryover funds and new projects.

The FY2014-15 budget will focus on engineering for future projects to be fully funded should funding become available.

For FY2014-15 one (1) position will remain unfunded.

Water Resources and Utilities

Department: Public Works

Water Utilities Capital Improvements

WATER_UTIL_CAP_IMPR

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	603,137	730,000	841,988	2,360,650
Capital Outlay	154,089	461,500	274,753	271,000
Subtotal Operating Expenditures	\$757,226	\$1,191,500	\$1,116,741	\$2,631,650
Capital Improvements	2,083,454	8,300,701	8,585,101	4,315,701
Reserves	0	526,324	0	1,026,324
Subtotal Other Operating Expenses	\$2,083,454	\$8,827,025	\$8,585,101	\$5,342,025
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,840,680	\$10,018,525	\$9,701,842	\$7,973,675
Expenditures by Fund				
Water and Sewer Utilities	\$2,840,680	\$10,018,525	\$9,701,842	\$7,973,675

Highlights

Water Utilities Capital Outlay and Improvements are budgeted for repair and replacement of aging equipment and to continue maintaining Water Utilities' infrastructure with a total estimated replacement value of \$225 million. Capital Outlay for facilities equipment includes generators, pumps and vehicle replacements. Details of Capital Outlay are listed in the Appendix of this document.

Capital Improvement projects in the amount of 4.3M are included in the FY2014-15 budget, which includes 2.1M in carryforward funds for completion of projects that were begun in the previous year. The majority of funding is for engineering to prepare projects for future funding opportunities. Details of Capital Improvements are listed in the Capital Improvement Program Section of this document.

Water Resources and Utilities

Department: Public Works

Water Utilities Debt Service

WATER_UTIL_DEBT

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Debt Service	500,724	2,381,487	2,299,360	2,544,690
Subtotal Other Operating Expenses	\$500,724	\$2,381,487	\$2,299,360	\$2,544,690
Reimbursements	0	0	0	0
Total Operating Expenditures	\$500,724	\$2,381,487	\$2,299,360	\$2,544,690
Expenditures by Fund				
Water and Sewer Utilities	\$500,724	\$2,381,487	\$2,299,360	\$2,544,690

Highlights

The amounts above represent debt service expenses for various major Water Utilities projects funded by five debt obligations. Additional details are included in the Debt Service section of this document.

\$5,450,000 Water & Sewer Refunding Revenue Bonds, Series 2012 refunded the remaining portion of Water & Sewer Refunding Revenue Bonds, Series 1998 and 2003. Interest on these bonds is 1.61% and final maturity is 10/1/2019. Debt service expense for FY2014-15 is \$828,756.

\$9,023,326 SE Wastewater Facilities State Revolving Fund (SRF) loan. Interest on this loan is 3.24% and final maturity is 2/2020. Debt service expense for FY2014-15 is \$564,345.

\$1,776,210 Deltona North Water Reclamation Facility State Revolving Fund (SRF) loan. Interest on this loan is 2.99% and final maturity is 6/2017. Debt service expense for FY2014-15 is \$117,887.

\$2,993,386 SW Regional Water Reclamation Facility State Revolving Fund (SRF) loan. Interest on this loan is 3.05% and final maturity is 5/2020. Debt service expense for FY2014-15 is \$198,915.

\$9,849,963 SW Regional Water Reclamation Facility Expansion State Revolving Fund (SRF) loan. Interest on this loan is 3.05% and final maturity is 6/2027. Debt service expense for FY2014-15 is \$834,787.

Water Resources and Utilities

Department: Public Works

Water Utilities Division Administration

WATER_UTIL_ADMIN

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	608,697	765,632	727,522	788,618
Operating Expenses	1,351,054	1,438,199	1,390,629	1,418,908
Capital Outlay	3,311	50,000	57,009	27,000
Subtotal Operating Expenditures	\$1,963,062	\$2,253,831	\$2,175,160	\$2,234,526
Interfund Transfers	0	0	28,865	0
Reserves	0	916,142	0	969,006
Subtotal Other Operating Expenses	\$0	\$916,142	\$28,865	\$969,006
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,963,062	\$3,169,973	\$2,204,025	\$3,203,532
Expenditures by Fund				
Water and Sewer Utilities	\$1,963,062	\$3,169,973	\$2,204,025	\$3,203,532
Number of Full Time Positions		13.00		13.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		13.00		13.00
Key Objectives				
1. Provide supervision, clerical and administrative support for all activities within the Division				
2. Input Lucity work orders and maintain Lucity database				
3. Convert paper records to electronic files				
Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget	
1. Number of utility connections (water & sewer)	15,003	14,503	14,553	
2. Number of work orders	6,838	7,000	7,200	
3. Cubic feet of files converted to digital	95	230	10	

Water Resources and Utilities

Department: Public Works

Highlights

The primary function of Administration includes support for the customer service, engineering, Water/Wastewater operations and Collection/Distribution activities and long term strategic planning. The Administration Activities also provide support and leadership for personnel, training, budget, purchasing and other project activities. Promotion of conservation through public education, rebate/credit incentives and irrigation system audit requests for residents is also conducted by the Administration Activities.

Succession planning is moving forward with the addition of the Maintenance and Field Operations Supervisor and the Water and Wastewater Operation Supervisor positions filled this year. These positions achieve the Division's goals of sustaining an effective workforce through succession planning and knowledge capture in key staff positions; efficient staffing in the maintenance and distribution areas; adequate cross-training and continuing education opportunities for licensed operators and technical staff.

The proposed FY2014-15 budget includes several significant changes including efforts to reduce net operating losses pertaining to under producing products and service areas, elimination of the citrus operation at the grove and reductions in capital spending due to a reduced fund balance. Water Resources and Utilities also assumed responsibility for the leachate treatment process at Solid Waste locations.

The Capital Improvement Plan (CIP) for the FY2014-15 budget includes several new projects related to water quality and additional funds are added to the units set up for future capital rehab and construction of new facilities when the need arises.

Administration is aggressively working on a comprehensive plan to combine all interlocal agreements with neighboring cities to clarify those agreements and ensure best management practices and opportunities in services to our customers that are mutually acceptable with providers.

Water Resources and Utilities

Department: Public Works

Water Utilities Wastewater

WATER_UTIL_WWATER

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	1,076,377	1,060,478	1,023,435	1,056,042
Operating Expenses	1,453,435	1,451,888	1,447,916	1,667,000
Capital Outlay	9,841	0	0	0
Subtotal Operating Expenditures	\$2,539,653	\$2,512,366	\$2,471,351	\$2,723,042
Capital Improvements	0	0	650,000	0
Subtotal Other Operating Expenses	\$0	\$0	\$650,000	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,539,653	\$2,512,366	\$3,121,351	\$2,723,042
Expenditures by Fund				
Water and Sewer Utilities	\$2,539,653	\$2,512,366	\$3,121,351	\$2,723,042

Number of Full Time Positions	20.00	19.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	20.00	19.00

Key Objectives

1. Reduce the number of wastewater treatment plants and stand-alone package plants that are not connected to a central sewer system
2. Provide safe/reliable wastewater treatment that meets customer's needs
3. Ensure wastewater effluent meets regulatory standards
4. Increase reclaimed water availability

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of plants owned	12	12	8
2. Wastewater processed (in millions of gallons)	755	770	700
3. Percent of plants with FDEP permit effluent compliance > 99%	100	100	100
4. Reclaimed water pumped (millions of gallons per year)	607	590	590

Highlights

The primary function of the Wastewater Operations Activity is the proper treatment/disposal of wastewater; provide a reliable supply of reclaimed water for irrigation, ensure treatment capacities meet increasing customer needs and regulatory demands.

The Wastewater Operation continues to develop efficiencies that allow it to effectively function with the current Treatment Plant Operator staffing levels.

The FY2014-15 budget includes funding for upgrades to sludge press equipment to improve transportation efficiencies of cake biosolids and increased costs due to sludge removal and processing. This budget also includes funding of a new force main to connect the four (4) North Peninsula area package plants and allow for decommissioning of these aging facilities.

An Equipment Operator III was transferred to Collection and Distribution during FY2013-14 bring the total number of positions in this Activity to nineteen (19).

For FY2014-15 one (1) position will remain unfunded.

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G - Debt Service

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VOLUSIA COUNTY DEBT SERVICE

This section provides information related to outstanding debt and debt service obligations for the County. There are no budgeted commercial paper or lease purchase borrowings for FY2014-15.

The County takes a planned approach to the management of debt: funding from internally generated capital, where appropriate, and financing, when appropriate. Conservative financial strategies and management practices help to minimize exposure to sudden economic shocks or unexpected volatility. Quarterly monitoring and evaluation of factors that can affect the financial condition of the County help to identify any emerging financial concerns. The practice of multi-year forecasting enables management to take corrective action long before budgetary gaps develop into a crisis.

The Government Finance Officers Association (GFOA) and other national associations have published best practices promoting efficiency in government and solvency in public finance. The major credit rating agencies use these and other quantitative measures to determine credit rating. Fitch Ratings and Standard and Poor's consider continued funding of the General Fund Reserve a "best practice" and have a "very significant" rating value. In keeping with this "best practice", the County Council adopted a minimum goal of 5 percent of current revenues to fund emergency reserves in both the General Fund and the Municipal Service District Fund. For FY2014-15, approximately 10% has been reserved in the General Fund and 5.3% in the Municipal Service District Fund. Other emergency reserves include the Library at 7.6%, Ponce DeLeon Port Authority, Mosquito Control, and Fire Services are at 10%.

The FY2014-15 budget includes funding for the County's debt obligations. Total debt service is \$32,155,813 including \$2,501,599 in revenue notes, \$1,680,000 in State Infrastructure Bank Loans, \$1,715,934 in State Revolving Loans, \$21,826,462 in non-self supporting debt, and \$4,431,818 in self-supporting debt.

COUNTY DEBT MANAGEMENT

On April 3, 2014, County Council approved a partial refinancing of the Tourist Development Tax Revenue Bonds, Series 2004 not to exceed \$47M. The outstanding bonds contained \$19.6M in non-callable capital appreciation bonds that were not included in this financing. Financing is comprised of two non-qualified tax-exempt bank loans in the form of revenue bonds. TD Bank and Regions Bank will provide TDT Refunding Revenue Bonds Series 2014A (\$22M) and 2014B (\$25M), respectively. The bonds carry a fixed rate of 3.51% and will generate interest savings of \$6.2M over the term of the bonds; the pledged source is the 3% Tourist Development Tax. The repayment period of 20 years coincides with the current repayment period, maturing in 2034.

On March 13, 2014, County Council approved the future borrowing of \$15M to finance a portion of the One Daytona Community Development District (CDD) Interlocal Infrastructure Grant Agreement. Borrowing may occur later in FY2014-15 and the first of four anticipated interest-only payments of \$604,000 is included in the budget.

Strong financial management, manageable debt levels, and financial flexibility are all indicators of good fiscal health. Management continues to monitor declining revenues and their potential impact on bond covenants and debt service requirements. The debt burden is low, and the County has significant debt capacity remaining. Volusia County has no specified debt limit; however, the debt procedures provide guidelines for prudent fiscal management of all obligations.

Fiscal Year 2014-15 Debt Service Summary

Bond Issue	Original Amount	Final Maturity	Pledged Source	Purpose
Airport System Refunding Revenue Bonds, Series 2012	\$6,335,000	October 1, 2021	Net revenues derived from operation of Airport System	To refinance Airport System Refunding Revenue Bonds, Series 2003, which refunded a portion of County's outstanding Airport System Refunding Revenue Bonds, Series 1993, which refinanced a portion of 1991 bonds, originally used to finance construction of new airport terminal and related improvements at Daytona Beach International Airport.
Airport System Refunding Revenue Bonds, Series 2000	\$30,795,000	October 1, 2021	Net revenues derived from operation of Airport System	To advance refund a portion of County's outstanding Airport System Refunding Revenue Bonds, Series 1991, originally used to finance acquisition, expansion and installation of new terminals at Daytona Beach International Airport.
Capital Improvement Revenue Bond, Series 2009B	\$5,812,000	October 1, 2016	Subordinate lien on the Local Government Half Cent Sales Tax	To refinance all of the County's outstanding Subordinate Lien Sales Tax Revenue Bonds, Series 1998.
Capital Improvement Revenue Note, Series 2010	\$17,750,000	December 1, 2030	Covenant to Budget and Appropriate (CBA) - Non - Ad Valorem Revenues	To refinance the County's outstanding Short Term Commercial Paper Debt Service related to Airport land purchase, Capri Drive and West Highlands improvements; Trails; and Ocean Center expansion.
Capital Improvement Refunding, Revenue Bond, Series 2012	\$4,780,000	October 1, 2021	Local Government Half-Cent Sales Tax	To refinance Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2003, which refinanced the Sales Tax Improvement Refunding Revenue Bonds, Series 1993, which refunded Series 1991 bonds originally issued to finance the Justice Center, acquire 250 N. Beach Street, and other projects.
Gas Tax Revenue Bonds, Series 2013	\$41,505,000	October 1, 2024	Six Cents Local Option Gas Tax	To refund the Gas Tax Revenue Bonds, Series 2004 bonds maturing on and after October 1, 2015, which were issued to refinance the costs of acquisition, construction, and reconstruction of roads and bridges and other transportation improvements within the County.
Capital Improvement Revenue Note, Series 2013 (Parking Garage)	\$8,030,000	April 1, 2024	Net Revenue of Parking Garage; subordinate lien on TDT Revenue	To refinance the County's outstanding Parking Facility Revenue Bonds, Series 2007 Debt Service related to the Ocean Center Parking Garage.
Limited Tax General Obligation Bonds, Series 2005	\$39,875,000	October 1, 2021	Volusia Forever Ad Valorem Millage	To finance cost of acquisition and improvement of environmentally sensitive, water resource protection and outdoor recreation lands.
State Revolving Fund (SRF) Loan, Reclaimed Water Reuse Facilities	\$1,776,210	June 15, 2017	Net Water and Sewer Utility System Revenues after payment of the 1998 and 2003 Water and Sewer Utility Revenue bonds	To finance water reuse facilities in Deltona North
State Revolving Fund (SRF) Loan, Collection, Influent Transmission, Treatment & Reuse Facilities	\$9,849,963	June 15, 2027	Net Water and Sewer Utility System Revenues after payment of the 1998 and 2003 Water and Sewer Utility Revenue bonds	To finance water collections, treatment, and reuse facilities in Southeast Region

Fiscal Year 2014-15 Debt Service Summary

Bond Issue	Original Amount	Final Maturity	Pledged Source	Purpose
State Revolving Fund (SRF) Loan, Treatment & Reuse Facilities	\$2,993,386	May 15, 2020	Net Water and Sewer Utility System Revenues after payment of the 1998 and 2003 Water and Sewer Utility Revenue bonds	To finance expansion of the Southwest Regional Water Reuse Facility
State Revolving Fund (SRF) Loan, Treatment & Reuse Facilities	\$9,023,326	May 15, 2020	Net Water and Sewer Utility System Revenues after payment of the 1998 and 2003 Water and Sewer Utility Revenue bonds	To finance additional expansion of the Southwest Regional Water Reuse Facility
State Infrastructure Bank (SIB) Loan	\$10,200,000	October 1, 2019	Covenant to Budget and Appropriate (CBA) - Non - Ad Valorem Revenues	To finance Phase 1 of the Central Florida Commuter Rail Transit System
Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2008	\$42,605,000	October 1, 2018	Local Government Half-Cent Sales Tax	To advance refund a portion of the Sales Tax Improvement Refunding Revenue Bonds, Series 1996 and 1998, issued for court improvements.
Tourist Development Tax Revenue Bond, Series 2004*	\$55,451,336	December 1, 2021	Tourist Development Tax - 1 cent	To fund renovation and expansion of Ocean Center.
Tourist Development Tax Refunding Revenue Bond, Series 2014A and 2014B	\$46,380,000	December 1, 2034	Tourist Development Tax - 3 cent	To refund a portion of the Tourist Development Tax Revenue Bonds, Series 2004 for renovation and expansion of the Ocean Center.
Water and Sewer Refunding Revenue Bonds, Series 2012	\$5,450,000	October 1, 2019	Net Revenues from operation of County's Water and Sewer System connection fees and investment earnings.	To refinance Water and Sewer Refunding Revenue Bonds, Series 1998 and 2003. Water and Sewer Refunding Revenue Bonds, Series 1998, refinanced a portion of Water and Sewer Revenue Refunding and Improvement Bonds, Series 1989, which finance the cost of improvements. Water and Sewer Refunding Revenue Bonds, Series 2003, refinanced a portion of Water and Sewer Revenue Refunding and Improvement Bonds, Series 1993, which finance the cost of improvements also.

* A portion of this debt was refunded on 4/15/2014 with TDT Refunding Revenue Bonds, Series 2014A and 2014B

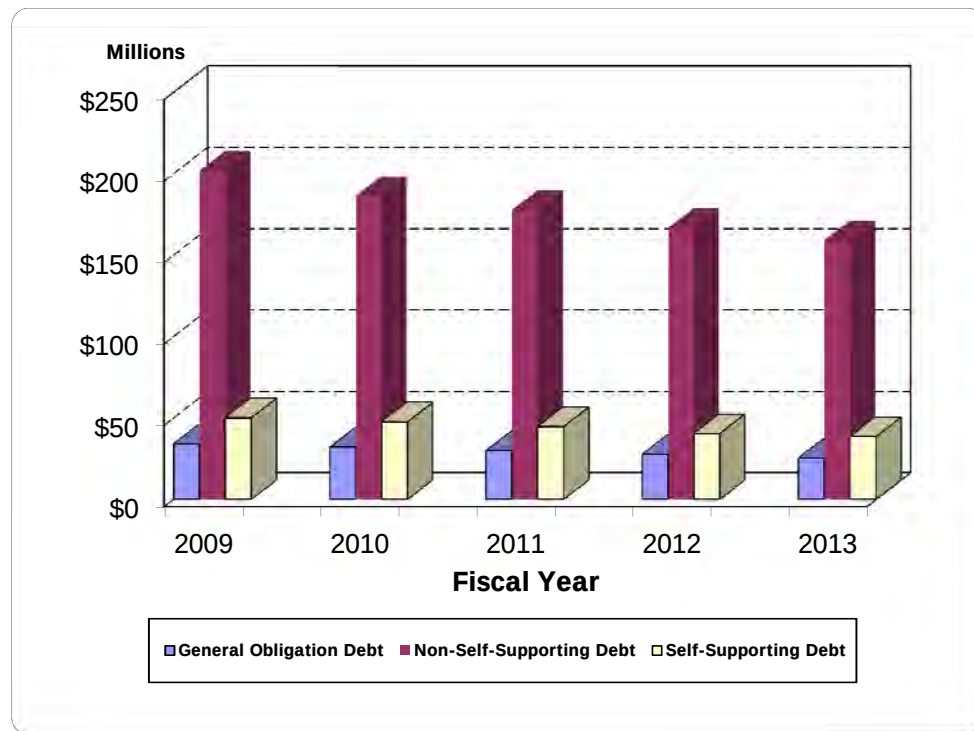
VOLUSIA COUNTY, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS
FY 2014-15

	FUND		FY 2014-15 PRINCIPAL PAYMENT	FY 2014-15 INTEREST PAYMENT	FY 2014-15 OTHER FEES AND RESERVES	FY 2014-15 TOTALS
<u>Revenue Note Loan</u>						
2010 Capital Improvement Revenue Note						
Airport	451	*	\$230,000	\$18,029	\$0	\$248,029
Ocean Center Expansion	208		401,000	258,074	0	659,074
Capri Drive	208		80,000	11,597	0	91,597
West Highlands	208		141,000	20,430	0	161,430
Trails	208		403,000	102,272	0	505,272
2013 Capital Improvement Revenue Note (Parking Garage)	475	*	665,000	171,197	0	836,197
Total Revenue Note Loans			<u>\$1,920,000</u>	<u>\$581,599</u>	<u>\$0</u>	<u>\$2,501,599</u>
<u>State Infrastructure Bank Loan (SIB)</u>						
Commuter Rail Loan	295		\$1,566,434	\$113,566	\$0	\$1,680,000
Total State Infrastructure Bank Loans (SIB)			<u>\$1,566,434</u>	<u>\$113,566</u>	<u>\$0</u>	<u>\$1,680,000</u>
<u>State Revolving Loans (SRF)</u>						
Southeast Wastewater Facility	457	*	481,296	83,049	0	564,345
Deltona North Water Reclamation Facility	457	*	108,650	9,237	0	117,887
Southwest Regional Water Reclamation Facility	457	*	167,144	31,771	0	198,915
Southwest Regional Water Reclamation Facility 2	457	*	605,275	229,512	0	834,787
Total State Revolving Loans (SRF)			<u>\$1,362,365</u>	<u>\$353,569</u>	<u>\$0</u>	<u>\$1,715,934</u>
<u>Non-Self Supporting Bonded Debt</u>						
2004 Tourist Development Tax Revenue Bonds	203		\$1,571,666	\$1,368,346	\$750	2,940,762
2014A Tourist Development Refunding Revenue Bonds	202		0	750,438	1,500	751,938
2014B Tourist Development Refunding Revenue Bonds	202		0	877,500	1,500	879,000
CDD Grant Debt Service	214		0	603,463	750	604,213
2009B Capital Improvement Bonds	297		876,000	46,683	0	922,683
2012 Capital Improvement Refunding Revenue Bonds	204		500,000	74,290	750	575,040
2008 Sales Tax Refunding Revenue Bonds	201		5,855,000	1,353,463	250	7,208,713
2013 Gas Tax Refunding Revenue Bonds	213		3,685,000	822,649	750	4,508,399
2005 Limited Tax General Obligation Bonds	261		2,600,000	833,175	2,539	3,435,714
Total Non-Self Supporting Bonded Debt			<u>\$15,087,666</u>	<u>\$6,730,007</u>	<u>\$8,789</u>	<u>\$21,826,462</u>
<u>Self Supporting Bonded Debt</u>						
2000 Airport System Refunding Revenue Bonds	451	*	\$1,765,000	\$1,070,300	\$0	\$2,835,300
2012 Airport System Refunding Revenue Bonds	451	*	680,000	87,762	0	767,762
2012 Water and Sewer Refunding Revenue Bonds	457	*	765,000	63,756	0	828,756
Total Self Supporting Bonded Debt			<u>\$3,210,000</u>	<u>\$1,221,818</u>	<u>\$0</u>	<u>\$4,431,818</u>
Total Debt Service			<u>\$23,146,465</u>	<u>\$9,000,559</u>	<u>\$8,789</u>	<u>\$32,155,813</u>

* Shown here for informational purposes only. The budgeted debt service is reflected in the Water Resources and Utilities, Airport, and Ocean Center/Parking Facility sections of the budget document.

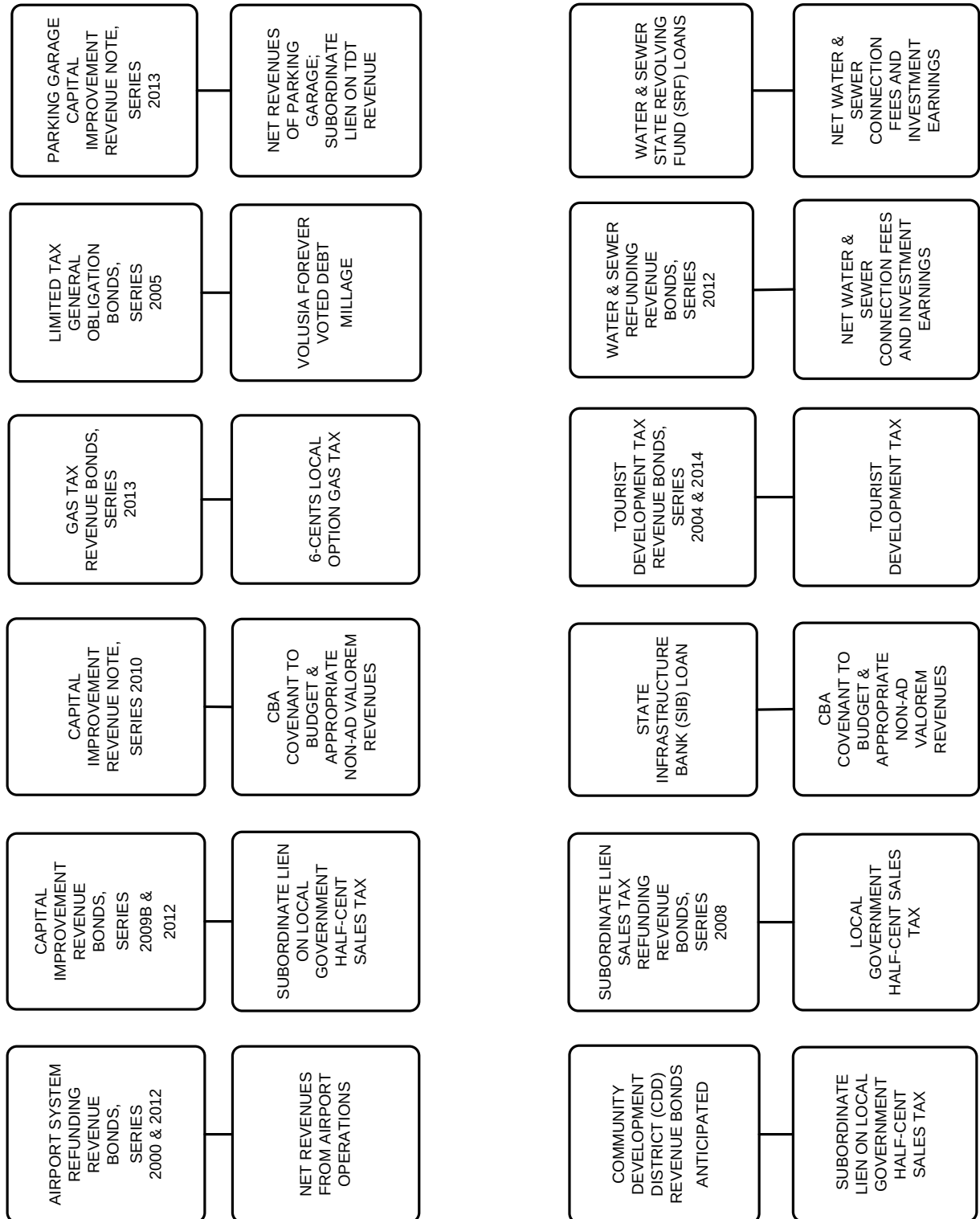
**Volusia County Bonded Debt
Summary of Outstanding Bond Debt
Last Five Fiscal Years**

	<u>Fiscal Year Ended September 30</u>				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
General Obligation Debt					
Limited Tax G.O. Bonds, Series 2005	\$34,230,000	\$32,145,000	\$29,985,000	\$27,750,000	\$25,430,000
Non-Self-Supporting Debt					
Capital Improvement Revenue Bonds	9,530,000	9,530,000	8,222,000	11,565,000	9,939,000
Gas Tax Revenue Bonds	54,900,000	52,350,000	49,720,000	47,015,000	47,345,000
Subordinate Lien: Sales Tax	61,525,000	50,690,000	48,170,000	38,815,000	34,915,000
Tourist Development Tax Revenue Bonds	75,960,000	73,835,000	71,645,000	69,380,000	67,040,000
Total Non-Self-Supporting Debt	\$201,915,000	\$186,405,000	\$177,757,000	\$166,775,000	\$159,239,000
Self-Supporting Debt					
Parking Facility Revenue Bonds	9,995,000	9,775,000	9,310,000	8,820,000	8,300,000
Water & Sewer Revenue Refunding Bonds	7,925,000	7,325,000	6,700,000	5,450,000	5,450,000
Airport System Revenue Bonds	32,255,000	30,530,000	28,715,000	26,260,000	24,820,000
Total Self-Supporting Debt	\$50,175,000	\$47,630,000	\$44,725,000	\$40,530,000	\$38,570,000
Total Bonded Debt	<u>\$286,320,000</u>	<u>\$266,180,000</u>	<u>\$252,467,000</u>	<u>\$235,055,000</u>	<u>\$223,239,000</u>



Source: Annual Report on County Debt Fiscal Year Ending September 30, 2013.

VOLUSIA COUNTY DEBT SERVICE PLEDGED REVENUE



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Subordinate Lien Sales Tax Revenue Fund - 201

Summary: The Subordinate Lien Sales Tax Revenue Debt Service Fund provides funding for the Sales Tax Refunding Revenue Bonds, Series 2008. Series 2008 bonds were issued to advance refund a portion of the Sales Tax Improvement Refunding Revenue Bonds, Series 1996 and 1998, issued for court improvements. Final maturity is October 1, 2018. Revenue for debt service is transferred from the Sales Tax Fund (108).

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	6,200,892	7,656,988
Subtotal Non-Current Revenues	\$6,200,892	\$7,656,988
Total Revenues	\$6,200,892	\$7,656,988
Less Operating Transfers	0	0
Total Operating Revenues	\$6,200,892	\$7,656,988
<u>Expenditures</u>		
Debt Service	5,753,213	7,208,713
Reserves	447,679	448,275
Total Expenditures	\$6,200,892	\$7,656,988
Less Operating Transfers	0	0
Total Operating Expenditures	\$6,200,892	\$7,656,988
Net Revenues Less Expenditures	\$0	\$0

Subordinate Lien Sales Tax Revenue Fund - 201

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	24,845	0	24,000	0
Total Miscellaneous Revenues	\$24,845	\$0	\$24,000	\$0
Subtotal Current Revenues	\$24,845	\$0	\$24,000	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	5,643,711	5,628,213	5,628,213	7,158,713
Appropriated Fund Balance	0	572,679	599,275	498,275
Total Non-Revenues	\$5,643,711	\$6,200,892	\$6,227,488	\$7,656,988
Subtotal Non-Current Revenues	\$5,643,711	\$6,200,892	\$6,227,488	\$7,656,988
Total Fund Revenues	\$5,668,556	\$6,200,892	\$6,251,488	\$7,656,988
Expenditure Detail				
Appropriated Reserves				
Reserves	0	447,679	0	448,275
Total Appropriated Reserves	\$0	\$447,679	\$0	\$448,275
Sub Lien Sales Tax Series 2008				
Principal	4,015,000	4,190,000	4,190,000	5,855,000
Interest	1,688,431	1,562,963	1,562,963	1,353,463
Other Debt Svc Costs	250	250	250	250
Total Sub Lien Sales Tax Series 2008	\$5,703,681	\$5,753,213	\$5,753,213	\$7,208,713
Total Fund Expenditures	\$5,703,681	\$6,200,892	\$5,753,213	\$7,656,988

TDT Revenue Refunding, Series 2014 Fund - 202

Summary: The Tourist Development Tax (TDT) Revenue Refunding Bond Fund was established in 2014 for the partial refunding of 2004 TDT Revenue bonds which were issued for the Ocean Center expansion and renovations. Debt service funding is provided by the Tourist Development Tax via interfund transfer from the Tourist Development Tax Fund (106). The par amount of this borrowing is \$46,380,000; bonds mature in 2034.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues		1,630,938
Subtotal Non-Current Revenues	\$0	\$1,630,938
Total Revenues	\$0	\$1,630,938
Less Operating Transfers	0	0
Total Operating Revenues	\$0	\$1,630,938
<u>Expenditures</u>		
Debt Service	0	1,630,938
Total Expenditures	\$0	\$1,630,938
Less Operating Transfers	0	0
Total Operating Expenditures	\$0	\$1,630,938
Net Revenues Less Expenditures	\$0	\$0

TDT Revenue Refunding, Series 2014 Fund - 202

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	\$0	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	212,015	1,630,938
Total Non-Revenues	\$0	\$0	\$212,015	\$1,630,938
Subtotal Non-Current Revenues	\$0	\$0	\$212,015	\$1,630,938
Total Fund Revenues	\$0	\$0	\$212,015	\$1,630,938
Expenditure Detail				
TDT Refunding Revenue Bonds, Series 2014A				
Interest	0	0	95,890	750,438
Other Debt Svc Costs	0	0	2,000	1,500
Total TDT Refunding Revenue Bonds, Series 2014A	\$0	\$0	\$97,890	\$751,938
TDT Refunding Revenue Bonds, Series 2014B				
Interest	0	0	112,125	877,500
Other Debt Svc Costs	0	0	2,000	1,500
Total TDT Refunding Revenue Bonds, Series 2014B	\$0	\$0	\$114,125	\$879,000
Total Fund Expenditures	\$0	\$0	\$212,015	\$1,630,938

Tourist Development Tax Revenue Bond Fund - 203

Summary: The Tourist Development Tax Revenue Bond Fund provides for debt service expenses and reserves for two Tourist Development Tax Revenue Bonds, Series 2002, par of \$22,565,000, and Series 2004, par of \$55,451,336. Series 2002 bonds were issued to refund Series 1993 bonds, which refunded 1986 bonds issued for the construction of the Ocean Center. The Series 2002 bonds matured in December 2013. Series 2004 bonds were issued to provide funding for the Ocean Center expansion and renovations. Debt service funding is provided by the additional 1 cent Tourist Development Tax via interfund transfer from the Tourist Development Tax Fund (106). In FY2013-14, the Series 2004 bonds were partially refunded (Fund 202) and the remaining bonds mature in 2021. Reserves are reduced in FY2014-15 due to the partial refunding of the 2004 bonds.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	7,486,791	3,827,741
Subtotal Non-Current Revenues	\$7,486,791	\$3,827,741
Total Revenues	\$7,486,791	\$3,827,741
Less Operating Transfers	0	0
Total Operating Revenues	\$7,486,791	\$3,827,741
<u>Expenditures</u>		
Debt Service	4,717,513	2,940,762
Reserves	2,769,278	886,979
Total Expenditures	\$7,486,791	\$3,827,741
Less Operating Transfers	0	0
Total Operating Expenditures	\$7,486,791	\$3,827,741
Net Revenues Less Expenditures	\$0	\$0

Tourist Development Tax Revenue Bond Fund - 203

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	11,461	0	8,200	0
Total Miscellaneous Revenues	\$11,461	\$0	\$8,200	\$0
Subtotal Current Revenues	\$11,461	\$0	\$8,200	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	4,747,485	4,717,513	3,996,002	2,890,762
Proceeds from Sale of Bonds	0	0	46,380,000	0
Appropriated Fund Balance	0	2,769,278	2,798,708	936,979
Total Non-Revenues	\$4,747,485	\$7,486,791	\$53,174,710	\$3,827,741
Subtotal Non-Current Revenues	\$4,747,485	\$7,486,791	\$53,174,710	\$3,827,741
Total Fund Revenues	\$4,758,946	\$7,486,791	\$53,182,910	\$3,827,741
Expenditure Detail				
Tourist Dev Tax Imp Bonds 2004				
Principal	0	0	47,209,201	1,571,666
Interest	2,248,750	2,248,750	2,248,750	1,368,346
Other Debt Svc Costs	750	750	750	750
Bond Issuance Costs	0	0	107,777	0
Transfers to Debt Service Fund	0	0	212,015	0
Reserves	0	2,769,278	0	886,979
Total Tourist Dev Tax Imp Bonds 2004	\$2,249,500	\$5,018,778	\$49,778,493	\$3,827,741
Tourist Dev Tax Ref Bonds 2002				
Principal	2,340,000	2,425,000	2,425,000	0
Interest	124,363	42,438	42,438	0
Other Debt Svc Costs	575	575	0	0
Total Tourist Dev Tax Ref Bonds 2002	\$2,464,938	\$2,468,013	\$2,467,438	\$0
Total Fund Expenditures	\$4,714,438	\$7,486,791	\$52,245,931	\$3,827,741

Capital Improvement, Series 2012 Fund - 204

Summary: The Capital Improvement Refunding Revenue Bond, Series 2012 provides funding for the refinancing of the outstanding Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2003 which refinanced Series 1993 bonds, which refunded Series 1991 bonds originally issued to finance the Justice Center, acquire 250 N. Beach Street, and other projects. This is a \$4,780,000 bond maturing in 2021. Revenue for this debt service fund is provided by transfer from the Sales Tax Fund (108).

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	578,967	575,040
Subtotal Non-Current Revenues	\$578,967	\$575,040
Total Revenues	\$578,967	\$575,040
Less Operating Transfers	0	0
Total Operating Revenues	\$578,967	\$575,040
<u>Expenditures</u>		
Debt Service	578,967	575,040
Total Expenditures	\$578,967	\$575,040
Less Operating Transfers	0	0
Total Operating Expenditures	\$578,967	\$575,040
Net Revenues Less Expenditures	\$0	\$0

Capital Improvement, Series 2012 Fund - 204

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,475	0	500	0
Total Miscellaneous Revenues	\$1,475	\$0	\$500	\$0
Subtotal Current Revenues	\$1,475	\$0	\$500	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	577,353	578,967	579,967	575,040
Total Non-Revenues	\$577,353	\$578,967	\$579,967	\$575,040
Subtotal Non-Current Revenues	\$577,353	\$578,967	\$579,967	\$575,040
Total Fund Revenues	\$578,828	\$578,967	\$580,467	\$575,040
Expenditure Detail				
Sales Tax Rev 2012 Series				
Principal	485,000	495,000	495,000	500,000
Interest	93,449	83,967	83,967	74,290
Other Debt Svc Costs	379	0	1,500	750
Total Sales Tax Rev 2012 Series	\$578,828	\$578,967	\$580,467	\$575,040
Total Fund Expenditures	\$578,828	\$578,967	\$580,467	\$575,040

Capital Improvement Revenue Note, Series 2010 Fund - 208

Summary: The Capital Improvement Revenue Note, Series 2010 Debt Service Fund was established during FY2010-11 to provide for the refinancing of several commercial paper loans. This is a \$17,750,000 note with multiple maturities. The pledged funding source is non-ad valorem revenues for the following loans: Ocean Center Expansion \$9,875,000 (final maturity 2030), improvements for Capri Drive and West Highlands Special Assessment Districts \$1,790,000 combined (final maturity 2019) and Trails \$4,724,000 (final maturity 2022). Interfund Transfers from Ocean Center (118), Special Assessments (121), and the Trails Capital Fund (328) via an annual allocation from ECHO Fund (160) provide for these expenditures, respectively. This fund excludes the Airport obligation of \$1,361,000 which is budgeted in the Daytona International Airport Enterprise Fund (451).

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	1,416,861	1,417,373
Subtotal Non-Current Revenues	\$1,416,861	\$1,417,373
Total Revenues	\$1,416,861	\$1,417,373
Less Operating Transfers	0	0
Total Operating Revenues	\$1,416,861	\$1,417,373
<u>Expenditures</u>		
Debt Service	1,416,861	1,417,373
Total Expenditures	\$1,416,861	\$1,417,373
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,416,861	\$1,417,373
Net Revenues Less Expenditures	\$0	\$0

Capital Improvement Revenue Note, Series 2010 Fund - 208

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	\$0	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,417,442	1,416,861	1,416,861	1,417,373
Total Non-Revenues	\$1,417,442	\$1,416,861	\$1,416,861	\$1,417,373
Subtotal Non-Current Revenues	\$1,417,442	\$1,416,861	\$1,416,861	\$1,417,373
Total Fund Revenues	\$1,417,442	\$1,416,861	\$1,416,861	\$1,417,373
Expenditure Detail				
Capri Drive SAD Revenue Note 2010				
Principal	75,000	77,000	77,000	80,000
Interest	16,263	13,968	13,968	11,597
Total Capri Drive SAD Revenue Note 2010	\$91,263	\$90,968	\$90,968	\$91,597
Ocean Center Exp. Revenue Note 2010				
Principal	378,000	389,000	389,000	401,000
Interest	281,585	270,003	270,003	258,074
Total Ocean Center Exp. Revenue Note 2010	\$659,585	\$659,003	\$659,003	\$659,074
Trails Program CIP Revenue Note 2010				
Principal	380,000	392,000	392,000	403,000
Interest	125,934	114,277	114,277	102,272
Total Trails Program CIP Revenue Note 2010	\$505,934	\$506,277	\$506,277	\$505,272
W. Highlands SAD Revenue Note 2010				
Principal	132,000	136,000	136,000	141,000
Interest	28,660	24,613	24,613	20,430
Total W. Highlands SAD Revenue Note 2010	\$160,660	\$160,613	\$160,613	\$161,430
Total Fund Expenditures	\$1,417,442	\$1,416,861	\$1,416,861	\$1,417,373

Gas Tax Refunding Bond, Series 2013 Debt Service Fund - 213

Summary: The Gas Tax Refunding Revenue Bonds, Series 2013 provides funding for refinanced portion of Gas Tax Refunding Revenue Bonds, Series 2004 originally issued to finance acquisition, construction, and reconstruction of roads, bridges, and other transportation improvements. The pledged funding source for this obligation is the Six Cent Local Option Gas Tax. Annual principal payments are due October 1st with interest payable due semi-annually. Funding sources are provided by transfer from the Transportation Trust Fund (103) and the Road Impact Fee funds (131-134). Bond debt service payments were planned to coincide with the FY2013-14 final maturity of the remaining Gas Tax Refunding Revenue Bonds, Series 2004 (Fund 234).

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	1,440,711	4,508,399
Subtotal Non-Current Revenues	\$1,440,711	\$4,508,399
Total Revenues	\$1,440,711	\$4,508,399
Less Operating Transfers	0	0
Total Operating Revenues	\$1,440,711	\$4,508,399
<u>Expenditures</u>		
Debt Service	1,440,711	4,508,399
Total Expenditures	\$1,440,711	\$4,508,399
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,440,711	\$4,508,399
Net Revenues Less Expenditures	\$0	\$0

Gas Tax Refunding Bond, Series 2013 Debt Service Fund - 213

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	\$0	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,090,601	1,440,711	1,440,711	4,508,399
Total Non-Revenues	\$1,090,601	\$1,440,711	\$1,440,711	\$4,508,399
Subtotal Non-Current Revenues	\$1,090,601	\$1,440,711	\$1,440,711	\$4,508,399
Total Fund Revenues	\$1,090,601	\$1,440,711	\$1,440,711	\$4,508,399
Expenditure Detail				
Gas Tax Refunding Revenue Bond, Series 2013				
Principal	475,000	605,000	605,000	3,685,000
Interest	614,701	834,961	834,961	822,649
Other Debt Svc Costs	900	750	750	750
Total Gas Tax Refunding Revenue Bond, Series 2013	\$1,090,601	\$1,440,711	\$1,440,711	\$4,508,399
LOGT Improvement Bonds 2004				
Total Fund Expenditures	\$1,090,601	\$1,440,711	\$1,440,711	\$4,508,399

CDD Grant Debt Service Fund - 214

Summary: The CDD Debt Service Fund provides funding for the One Daytona Community Development District (CDD). On 4/3/2014, Council approved the One Daytona CDD Interlocal Infrastructure Grant Agreement in the amount of \$20M to assist in construction of public infrastructure improvements (roads, sidewalks, recreational areas, parks public parking, etc.) in the initial phase of a \$250M multi-phase, mixed use retail, dining and entertainment development across the street from the Daytona International Speedway's DAYTONA Rising project. The County anticipates borrowing \$15M for this project. The FY2014-15 budget reflects initial financing of interest-only payments for four years in the amount of \$604K. The project's anticipated new sales tax revenue will offset the annual debt service.

<u>Revenues</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
Non-Current Revenues		
Non-Revenues		604,213
Subtotal Non-Current Revenues	\$0	\$604,213
Total Revenues	\$0	\$604,213
Less Operating Transfers	0	0
Total Operating Revenues	\$0	\$604,213
Expenditures		
Debt Service	0	604,213
Total Expenditures	\$0	\$604,213
Less Operating Transfers	0	0
Total Operating Expenditures	\$0	\$604,213
Net Revenues Less Expenditures	\$0	\$0

CDD Grant Debt Service Fund - 214

FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget

Revenue Detail

Non-Current Revenues

Non-Revenues

Transfers from Other Funds	0	0	0	604,213
Total Non-Revenues	\$0	\$0	\$0	\$604,213
Subtotal Non-Current Revenues	\$0	\$0	\$0	\$604,213
Total Revenues	\$0	\$0	\$0	\$604,213

Expenditure Detail

Debt Service

One Daytona CDD Debt Service Fund	0	0	0	604,213
Total Debt Service	\$0	\$0	\$0	\$604,213
Total Expenditures	\$0	\$0	\$0	\$604,213

LOGT Revenue Bond Series 2004 Fund - 234

Summary: The Local Option Gas Tax Revenue Bond, Series 2004 Debt Service Fund provides for debt service costs and required reserves for the Gas Tax Revenue Bonds, Series 2004, issued to finance acquisition, construction, and reconstruction of roads, bridges, and other transportation improvements. Par amount of the bonds is \$64,215,000 for a term of 20 years. During FY2012-13, a portion of this bond was refinanced with Gas Tax Refunding Revenue Bonds, Series 2013, (Fund 213) to take advantage of favorable rates. The remaining 2004 bonds matured in FY2013-2014.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	4,505,789	0
Subtotal Non-Current Revenues	\$4,505,789	\$0
Total Revenues	\$4,505,789	\$0
Less Operating Transfers	1,440,711	0
Total Operating Revenues	\$3,065,078	\$0
<u>Expenditures</u>		
Debt Service	3,065,078	0
Interfund Transfers	1,440,711	0
Total Expenditures	\$4,505,789	\$0
Less Operating Transfers	1,440,711	0
Total Operating Expenditures	\$3,065,078	\$0
Net Revenues Less Expenditures	\$0	\$0

LOGT Revenue Bond Series 2004 Fund - 234

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	10,805	0	0	0
Total Miscellaneous Revenues	\$10,805	\$0	\$0	\$0
Subtotal Current Revenues	\$10,805	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	4,595,083	4,505,789	4,505,789	0
Trust Fund Revenues	41,505,000	0	0	0
Total Non-Revenues	\$46,100,083	\$4,505,789	\$4,505,789	\$0
Subtotal Non-Current Revenues	\$46,100,083	\$4,505,789	\$4,505,789	\$0
Total Fund Revenues	\$46,110,888	\$4,505,789	\$4,505,789	\$0
Expenditure Detail				
LOGT Improvement Bonds 2004				
Principal	2,875,000	2,965,000	2,965,000	0
Interest	192,765	99,328	99,328	0
Other Debt Svc Costs	750	750	750	0
Transfers to Debt Service Fund	1,090,601	1,440,711	1,440,711	0
Bond Issuance Costs	64,412	0	0	0
Bond Escrow Costs	41,887,359	0	0	0
Total LOGT Improvement Bonds 2004	\$46,110,887	\$4,505,789	\$4,505,789	\$0
Total Fund Expenditures	\$46,110,887	\$4,505,789	\$4,505,789	\$0

Limited Tax General Obligation Bonds Series 2005 Fund - 261

Summary: Volusia Forever is a voter-approved millage of up to 0.2000 mills for land acquisition and improvement of environmentally sensitive, water and resource protection, and outdoor recreation lands. In 2005, \$39,875,000 in bonds were issued for a term of 16 years to coincide with the voter approved millage levy. The pledged funding source is ad valorem tax revenue and the FY2014-15 millage rate is 0.1373 with remaining 0.0627 mills for the Forever Fund (161). The Limited Tax General Obligation Bonds Debt Service Fund provides for debt service costs and required reserves for the Series 2005 bonds.

There is no reserve requirement for this bond; however, funds have accumulated due to interest earnings and unanticipated delinquent ad valorem receipts.

<u>Revenues</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
Current Revenues		
Taxes	3,383,798	3,385,435
Subtotal Current Revenues	\$3,383,798	\$3,385,435
Non-Current Revenues		
Non-Revenues	261,216	237,964
Subtotal Non-Current Revenues	\$261,216	\$237,964
Total Revenues	\$3,645,014	\$3,623,399
Less Operating Transfers	0	0
Total Operating Revenues	\$3,645,014	\$3,623,399
Expenditures		
Debt Service	3,433,714	3,435,714
Reserves	211,300	187,685
Total Expenditures	\$3,645,014	\$3,623,399
Less Operating Transfers	0	0
Total Operating Expenditures	\$3,645,014	\$3,623,399
Net Revenues Less Expenditures	\$0	\$0

Limited Tax General Obligation Bonds Series 2005 Fund - 261

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	3,384,828	3,383,798	3,383,798	3,385,435
Ad Valorem Taxes-Delinquent	14,431	0	3,477	0
Total Taxes	\$3,399,259	\$3,383,798	\$3,387,275	\$3,385,435
Intergovernmental Revenues				
Payment in Lieu of Taxes	867	0	0	0
Total Intergovernmental Revenues	\$867	\$0	\$0	\$0
Miscellaneous Revenues				
Interest Income	42	0	0	0
Investment Income	16,445	0	13,000	0
Total Miscellaneous Revenues	\$16,487	\$0	\$13,000	\$0
Subtotal Current Revenues	\$3,416,613	\$3,383,798	\$3,400,275	\$3,385,435
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	261,216	271,403	237,964
Total Non-Revenues	\$0	\$261,216	\$271,403	\$237,964
Subtotal Non-Current Revenues	\$0	\$261,216	\$271,403	\$237,964
Total Revenues	\$3,416,613	\$3,645,014	\$3,671,678	\$3,623,399
Expenditure Detail				
Debt Service				
Endangered Lands Bond Issue	3,431,908	3,645,014	3,433,714	3,623,399
Total Debt Service	\$3,431,908	\$3,645,014	\$3,433,714	\$3,623,399
Total Expenditures	\$3,431,908	\$3,645,014	\$3,433,714	\$3,623,399

Public Transportation Debt Service Fund - 295

Summary: The Public Transportation Debt Service Fund provides funding for the construction, reconstruction, or improvements of transportation and rail facilities. On July 31, 2007, the County joined Orange, Osceola, and Seminole counties, and the City of Orlando to create the Central Florida Commuter Rail Commission. The purpose of this commission is to provide for the operation and creation of a funding plan for a light rail system that will serve the Central Florida area. The commission entered into two agreements with the Florida Department of Transportation who will provide 50 percent match of federal funds for the acquisition and construction of a commuter rail system. As a commission partner, the County is responsible for providing a portion of the capital costs, including debt service payments. Volusia County has pledged \$26.5 million, which will pay for the two west train stations, train sets, and track improvements.

In 2007, County Council approved using State Infrastructure Bank (SIB) loans through the State Department of Transportation totaling \$12.5M for Phase I construction of the Commuter Rail (SunRail). As of 9/30/2013, the County has drawn down \$5.6M (SIB loan 1) and the draw down of the remaining \$6.9M (SIB loan 2) is anticipated during FY2014-15, increasing debt service payments accordingly. In the future, the County will need to apply for an additional \$12.4M (SIB loan 3) to complete construction of Phase II once construction begins.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	1,200,000	1,680,000
Subtotal Non-Current Revenues	\$1,200,000	\$1,680,000
Total Revenues	\$1,200,000	\$1,680,000
Less Operating Transfers	0	0
Total Operating Revenues	\$1,200,000	\$1,680,000
<u>Expenditures</u>		
Debt Service	1,200,000	1,680,000
Total Expenditures	\$1,200,000	\$1,680,000
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,200,000	\$1,680,000
Net Revenues Less Expenditures	\$0	\$0

Public Transportation Debt Service Fund - 295

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	\$0	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,200,000	1,200,000	1,200,000	1,680,000
Total Non-Revenues	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000
Subtotal Non-Current Revenues	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000
Total Fund Revenues	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000
Expenditure Detail				
Public Trans SIB1 Debt Service				
Principal	1,150,136	1,150,136	1,150,136	1,115,184
Interest	49,864	49,864	49,864	84,816
Total Public Trans SIB1 Debt Service	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
Public Trans SIB2 Debt Service				
Principal	0	0	0	451,250
Interest	0	0	0	28,750
Total Public Trans SIB2 Debt Service	\$0	\$0	\$0	\$480,000
Total Fund Expenditures	\$1,200,000	\$1,200,000	\$1,200,000	\$1,680,000

2009A/B Debt Service Fund - 297

Summary: The Capital Improvement Debt Service Fund provides for Series 2009A and Series 2009B Revenue Bond debt service. Series 2009A bonds were issued totaling \$3,718,000 to finance capital expenditures, including the purchase of Sheriff's vehicles and a helicopter. 2009A bonds matured in 2014 as reflected below. Series 2009B bonds were issued totaling \$5,812,000 to refinance all of the County's outstanding Subordinate Lien Sales Tax Revenue Bonds, Series 1998. The pledged revenue source is Local Government Half Cent Sales Tax. The 2009B debt service is transferred from the Sales Tax Fund (108). Bonds mature in 2016.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	3,000	2,000
Subtotal Current Revenues	\$3,000	\$2,000
Non-Current Revenues		
Non-Revenues	1,803,787	920,683
Subtotal Non-Current Revenues	\$1,803,787	\$920,683
Total Revenues	\$1,806,787	\$922,683
Less Operating Transfers	0	0
Total Operating Revenues	\$1,806,787	\$922,683
<u>Expenditures</u>		
Debt Service	1,806,787	922,683
Total Expenditures	\$1,806,787	\$922,683
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,806,787	\$922,683
Net Revenues Less Expenditures	\$0	\$0

2009A/B Debt Service Fund - 297

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	5,769	3,000	3,000	2,000
Total Miscellaneous Revenues	\$5,769	\$3,000	\$3,000	\$2,000
Subtotal Current Revenues	\$5,769	\$3,000	\$3,000	\$2,000
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,798,913	1,803,787	1,803,787	920,683
Total Non-Revenues	\$1,798,913	\$1,803,787	\$1,803,787	\$920,683
Subtotal Non-Current Revenues	\$1,798,913	\$1,803,787	\$1,803,787	\$920,683
Total Fund Revenues	\$1,804,682	\$1,806,787	\$1,806,787	\$922,683
Expenditure Detail				
Capital Improv Series 2009A				
Principal	839,000	862,000	862,000	0
Interest	44,736	22,671	22,671	0
Total Capital Improv Series 2009A	\$883,736	\$884,671	\$884,671	\$0
Capital Improv Series 2009B				
Principal	830,000	853,000	853,000	876,000
Interest	90,945	69,116	69,116	46,683
Total Capital Improv Series 2009B	\$920,945	\$922,116	\$922,116	\$922,683
Total Fund Expenditures	\$1,804,681	\$1,806,787	\$1,806,787	\$922,683

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H - Internal Service Funds

FY2014-15 Internal Service Budget by Department.....	H - 1
Computer Replacement Fund - 511	H - 2
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Activity: Group Insurance.....	H - 37

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Summary Non-Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Financial and Administrative Services								
Central Services	3,016,231	10,828,444	3,770,426	9,221,218	26,836,319	51.00	0.00	51.00
Information Technology	0	183,000	1,127,665	2,988,874	4,299,539	0.00	0.00	0.00
Personnel	879,032	51,433,480	0	23,399,536	75,712,048	13.00	2.00	14.00
Total	\$3,895,263	\$62,444,924	\$4,898,091	\$35,609,628	\$106,847,906	64.00	2.00	65.00

Computer Replacement Fund - 511

Summary: The fund was established in FY2000-01 as a financial vehicle for the planned replacement of computer equipment.

In general, desktop, laptop, and tough-book computers for Council-operated departments are in this program. The Public Defender's Office, Judiciary, and Court Administrator's Office also participate in this program. Department computers not in the program are primarily those in the Sheriff's Office, State Attorney's Office, Elections and computers funded by grants.

There are approximately 2,600 units in the program. The current contract, renewed in June 2012, has a 4-year replacement cycle, and the County purchases the equipment. The Information Technology Division manages the contract and coordinates with the departments and the contractor for equipment replacement.

The FY2014-15 budget will replace 610 desktop, laptop and tablet computers and is adding 152 new units for Libraries, the Courthouse Training Room and Corrections into the replacement program.

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	22,000	36,000
Subtotal Current Revenues	\$22,000	\$36,000
Non-Current Revenues		
Internal Service Revenues	1,180,769	1,240,341
Non-Revenues	3,134,469	3,023,198
Subtotal Non-Current Revenues	\$4,315,238	\$4,263,539
Total Revenues	\$4,337,238	\$4,299,539
Less Operating Transfers	0	0
Total Operating Revenues	\$4,337,238	\$4,299,539
<u>Expenditures</u>		
Operating Expenses	270,300	183,000
Capital Outlay	1,397,547	1,127,665
Reserves	2,669,391	2,988,874
Total Expenditures	\$4,337,238	\$4,299,539
Less Operating Transfers	0	0
Total Operating Expenditures	\$4,337,238	\$4,299,539
Net Revenues Less Expenditures	\$0	\$0

Computer Replacement Fund - 511

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	24,403	22,000	22,000	22,000
Sale-Surplus Furn/Fixtr/Equipment	38	0	20,000	14,000
Total Miscellaneous Revenues	\$24,441	\$22,000	\$42,000	\$36,000
Subtotal Current Revenues	\$24,441	\$22,000	\$42,000	\$36,000
Non-Current Revenues				
Internal Service Revenues				
Information Systems Revenue	1,219,044	1,180,769	1,180,769	1,240,341
Total Internal Service Revenues	\$1,219,044	\$1,180,769	\$1,180,769	\$1,240,341
Non-Revenues				
Contributions	99,053	0	0	0
Appropriated Fund Balance	0	3,134,469	3,375,513	3,023,198
Total Non-Revenues	\$99,053	\$3,134,469	\$3,375,513	\$3,023,198
Subtotal Non-Current Revenues	\$1,318,097	\$4,315,238	\$4,556,282	\$4,263,539
Total Fund Revenues	\$1,342,538	\$4,337,238	\$4,598,282	\$4,299,539
Expenditure Detail				
Information Technology				
Computer Replacement	1,439,447	4,337,238	1,575,084	4,299,539
Total Information Technology	\$1,439,447	\$4,337,238	\$1,575,084	\$4,299,539
Total Fund Expenditures	\$1,439,447	\$4,337,238	\$1,575,084	\$4,299,539

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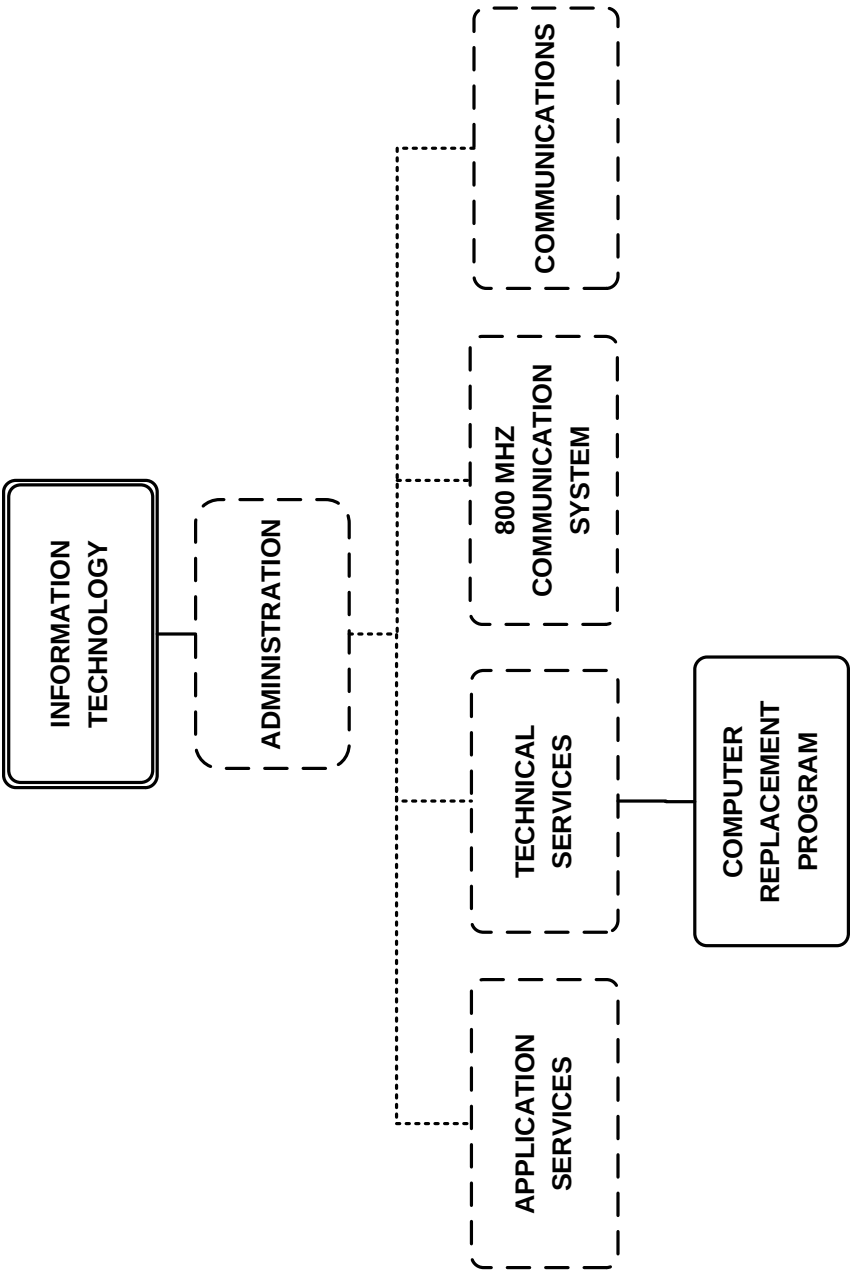


Information Technology

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Computer Replacement	1,439,447	4,337,238	1,575,084	4,299,539
Total Expenditures	\$1,439,447	\$4,337,238	\$1,575,084	\$4,299,539
Expenditures by Category				
Operating Expenses	89,280	270,300	268,000	183,000
Capital Outlay	1,350,167	1,397,547	1,307,084	1,127,665
Subtotal Operating Expenditures	\$1,439,447	\$1,667,847	\$1,575,084	\$1,310,665
Reserves	0	2,669,391	0	2,988,874
Subtotal Other Operating Expenses	\$0	\$2,669,391	\$0	\$2,988,874
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,439,447	\$4,337,238	\$1,575,084	\$4,299,539
Expenditures by Fund				
Computer Replacement	\$1,439,447	\$4,337,238	\$1,575,084	\$4,299,539

Mission: To provide Volusia County agencies with a secure and reliable information technology and communications infrastructure along with the IT products, services, and knowledge necessary to streamline operations and deliver the highest quality customer service.

FINANCIAL AND ADMINISTRATIVE SERVICES
INFORMATION TECHNOLOGY DIVISION
NON-OPERATING



Division programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget section.

Information Technology

Computer Replacement

8201300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	89,280	270,300	268,000	183,000
Capital Outlay	1,350,167	1,397,547	1,307,084	1,127,665
Subtotal Operating Expenditures	\$1,439,447	\$1,667,847	\$1,575,084	\$1,310,665
Reserves	0	2,669,391	0	2,988,874
Subtotal Other Operating Expenses	\$0	\$2,669,391	\$0	\$2,988,874
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,439,447	\$4,337,238	\$1,575,084	\$4,299,539
Expenditures by Fund				
Computer Replacement	\$1,439,447	\$4,337,238	\$1,575,084	\$4,299,539

Key Objectives

1. Provide up-to-date equipment for County users that satisfy application requirements.
2. Stabilize service charge acquisition and replacement of computer equipment.

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Percent of computers that meet application requirements with the standard configuration	99	99	99
2. Dollar amount of annual service charge per desktop	342	342	342

Highlights

This fund was established in FY2000-01 as a financial vehicle for the planned replacement of computer equipment on a coordinated countywide basis. By consolidating the acquisition process, a lower maintenance workload was achieved, volume discounts were obtained and equipment was standardized.

In FY2008-09, the cost of the personal computer (PC) replacement program was reduced by extending the PC life-cycle from three to four years.

Funding for the PC replacement program is generated by an annual computer replacement charge, that is assessed to each department based on the number of their computer workstations, and a percentage of the sale of surplus equipment. This funding supports hardware, software and vendor fees for workstations acquired and maintained through the replacement program.

Equipment Maintenance Fund - 513

Summary: Fleet Management is responsible for the maintenance of all County vehicles and equipment as well as 171 emergency generators countywide. Preventative maintenance and load bank testing is performed on each generator twice a year.

The cost of fuel, oil, parts and fuel cleanup is centralized in this division, as well as a motor pool for use when vehicles are in for repair or for occasional users without assigned vehicles.

The division also provides service to outside agencies including: City of Holly Hill, Clerk of the Circuit Court, Department of Forestry (state), New Smyrna Beach Utilities Commission, City of New Smyrna Beach, Volusia County School Board, Florida Department of Health-Information Technology Division, and State Attorney.

The Vehicle Replacement Program, tracked by Fleet Management, is used to stabilize and amortize the cost of acquiring and replacing the County fleet. Fleet composition ranges from passenger vehicles to fire engines. Initially the departments purchase vehicles, then the vehicles are entered in the Vehicle Replacement Program where they are scheduled for replacement based on vehicle type, age, annual mileage, type of use and other factors. Once a vehicle is added to the program, the department pays an annual service charge to accumulate funds to replace the vehicle. The FY2014-15 budget includes the scheduled replacement of 65 vehicles in the Replacement Program.

Reserves are primarily for acquiring and replacing the County fleet enrolled in the Vehicle Replacement Program. Surplus funds are used for the upgrade/replacement of fleet equipment and cleanup of tanks.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	7,012,311	6,940,184
Subtotal Current Revenues	\$7,012,311	\$6,940,184
Non-Current Revenues		
Internal Service Revenues	11,677,587	11,833,093
Non-Revenues	5,945,810	8,063,042
Subtotal Non-Current Revenues	\$17,623,397	\$19,896,135
Total Revenues	\$24,635,708	\$26,836,319
Less Operating Transfers	0	0
Total Operating Revenues	\$24,635,708	\$26,836,319
<u>Expenditures</u>		
Personal Services	3,084,450	3,016,231
Operating Expenses	11,025,908	10,828,444
Capital Outlay	2,485,887	3,770,426
Capital Improvements	0	25,000
Grants and Aids	16,400	18,400
Reserves	8,023,063	9,177,818
Total Expenditures	\$24,635,708	\$26,836,319
Less Operating Transfers	0	0
Total Operating Expenditures	\$24,635,708	\$26,836,319
Net Revenues Less Expenditures	\$0	\$0

Equipment Maintenance Fund - 513

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	2,571	0	0	0
Investment Income	46,290	42,000	45,000	45,000
Miscellaneous Revenue	29,198	20,000	25,000	25,000
Outside Revenue	1,256,851	1,167,556	1,020,344	698,551
Reimb-Warranty Rev-Maintenance	23,416	25,000	20,000	20,000
Rental of Equipment	5,474,578	5,757,755	5,755,131	6,151,633
Sale-Surplus Furn/Fixtr/Equipment	7,965	0	12,038	0
Total Miscellaneous Revenues	\$6,840,869	\$7,012,311	\$6,877,513	\$6,940,184
Subtotal Current Revenues	\$6,840,869	\$7,012,311	\$6,877,513	\$6,940,184
Non-Current Revenues				
Internal Service Revenues				
Vehicle Maintenance	3,188,572	3,409,446	3,409,446	3,245,459
Vehicle-Pool Cars	51,386	50,000	50,000	50,000
Vehicle-Gas & Oil	6,412,545	6,149,594	6,149,594	6,441,037
Vehicle Maint Service Charge	2,125,046	2,068,547	2,068,547	2,096,597
Total Internal Service Revenues	\$11,777,549	\$11,677,587	\$11,677,587	\$11,833,093
Non-Revenues				
Transfers from Other Funds	34,748	0	0	0
Contributions	289,476	0	0	0
Appropriated Fund Balance	0	5,945,810	7,751,979	8,063,042
Total Non-Revenues	\$324,224	\$5,945,810	\$7,751,979	\$8,063,042
Subtotal Non-Current Revenues	\$12,101,773	\$17,623,397	\$19,429,566	\$19,896,135
Total Fund Revenues	\$18,942,642	\$24,635,708	\$26,307,079	\$26,836,319
Expenditure Detail				
Central Services				
Administration	244,810	275,355	304,620	247,573
Fleet Maintenance	2,391,801	2,550,118	2,527,015	2,668,105
Fuel Cleanup	2,520	21,062	342	342
Fuel/Oil	7,490,197	7,341,344	7,253,206	7,215,766
Insured Loss-Vehicle Replace	0	25,000	0	0
Parts Inventory	3,693,618	4,006,762	3,902,689	3,922,195
Pool Cars	102,204	107,990	113,109	101,929
Vehicle Replacement Program	1,770,649	10,308,077	4,143,056	12,680,409
Total Central Services	\$15,695,799	\$24,635,708	\$18,244,037	\$26,836,319
Total Fund Expenditures	\$15,695,799	\$24,635,708	\$18,244,037	\$26,836,319

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Central Services

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Administration	244,810	275,355	304,620	247,573
Fleet Maintenance	2,391,801	2,550,118	2,527,015	2,668,105
Fuel Cleanup	2,520	21,062	342	342
Fuel/Oil	7,490,197	7,341,344	7,253,206	7,215,766
Insured Loss-Vehicle Replace	0	25,000	0	0
Parts Inventory	3,693,618	4,006,762	3,902,689	3,922,195
Pool Cars	102,204	107,990	113,109	101,929
Vehicle Replacement Program	1,770,649	10,308,077	4,143,056	12,680,409
Total Expenditures	\$15,695,799	\$24,635,708	\$18,244,037	\$26,836,319

Expenditures by Category				
Personal Services	2,929,263	3,084,450	3,056,716	3,016,231
Operating Expenses	11,099,852	11,025,908	10,973,633	10,828,444
Capital Outlay	1,643,249	2,485,887	4,086,456	3,770,426
Subtotal Operating Expenditures	\$15,672,364	\$16,596,245	\$18,116,805	\$17,615,101
Capital Improvements	0	0	82,757	25,000
Grants and Aids	23,435	16,400	18,400	18,400
Interfund Transfers	0	0	26,075	0
Reserves	0	8,023,063	0	9,177,818
Subtotal Other Operating Expenses	\$23,435	\$8,039,463	\$127,232	\$9,221,218
Reimbursements	0	0	0	0
Total Operating Expenditures	\$15,695,799	\$24,635,708	\$18,244,037	\$26,836,319

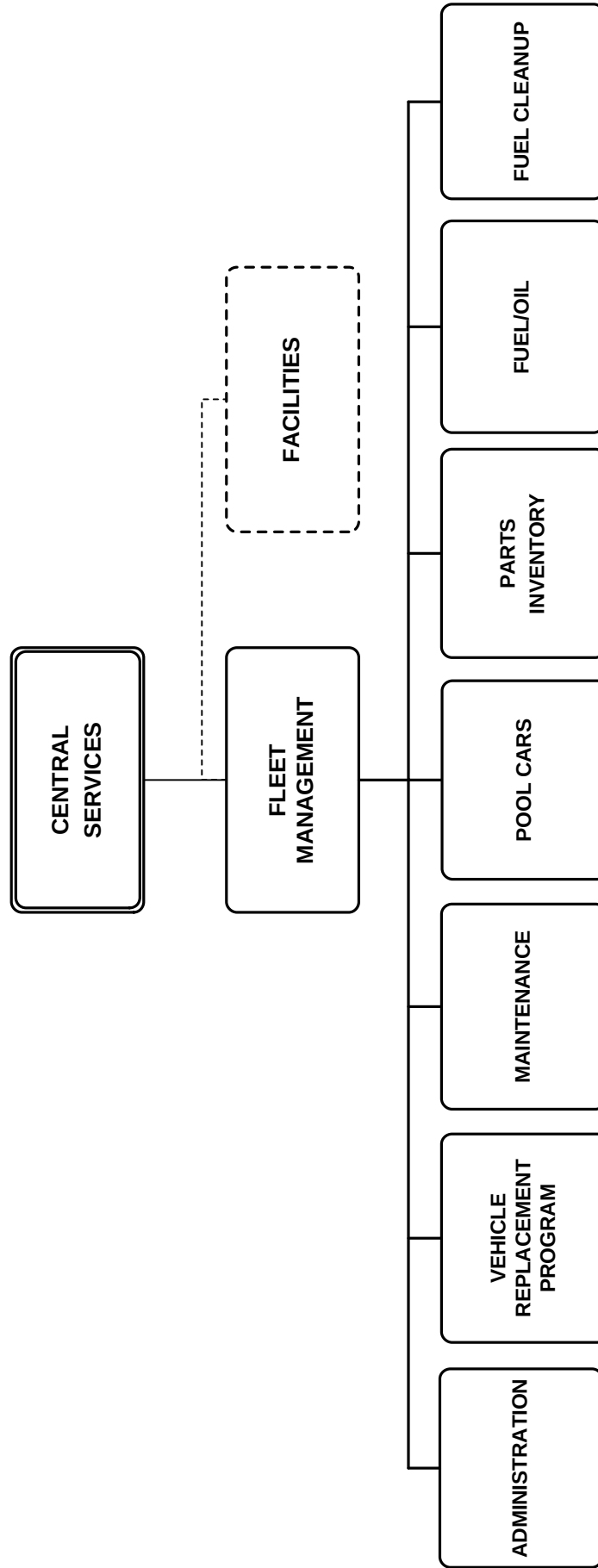
Expenditures by Fund				
Equipment Maintenance	\$15,695,799	\$24,635,708	\$18,244,037	\$26,836,319
Number of Full Time Positions		51.00		51.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		51.00		51.00

Mission: To provide safe, clean, efficient, and cost-effective repair and maintenance services to all county facilities by maximizing the utilitarian value of county resources and optimizing operational and capital costs.

FINANCIAL AND ADMINISTRATIVE SERVICES

CENTRAL SERVICES DIVISION

NON-OPERATING



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate division page.



Central Services

Administration

8700100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	155,424	172,075	178,192	92,270
Operating Expenses	66,301	76,148	74,134	112,303
Capital Outlay	0	8,000	1,412	0
Subtotal Operating Expenditures	\$221,725	\$256,223	\$253,738	\$204,573
Capital Improvements	0	0	6,807	25,000
Grants and Aids	23,085	16,000	18,000	18,000
Interfund Transfers	0	0	26,075	0
Reserves	0	3,132	0	0
Subtotal Other Operating Expenses	\$23,085	\$19,132	\$50,882	\$43,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$244,810	\$275,355	\$304,620	\$247,573
Expenditures by Fund				
Equipment Maintenance	\$244,810	\$275,355	\$304,620	\$247,573

Number of Full Time Positions	2.00	2.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	2.00	2.00

Key Objectives

1. Process accounts payable in a timely manner
2. Provide high quality services and ensure customer satisfaction

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. On-time accounts payable processing rate	98	99	99
2. Overall customer satisfaction rate	98	99	99

Highlights

In 2013 Fleet Management received honorable mention in the Government Green Fleet Award competition. In 2014, Fleet Management placed fifth in the 100 Best Public Sector Fleets in North America competition. Fleet Management has ranked among the 100 Best Public Sector Fleets since 2005.

Division administration continues leadership development and succession training. Employees are continuing to cross-train in all administrative functions.

Fleet Management participated in a vehicle e-audit, reducing three under-utilized vehicles last year.

The FY2014-15 budget reflects split funding administrative personnel with the General Fund to cover Central Services activities. Capital Improvements project is for remodeling of the training room.

Central Services

Fleet Maintenance

8701000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	2,017,398	2,147,371	2,112,780	2,189,105
Operating Expenses	339,918	360,080	380,330	317,578
Capital Outlay	34,485	32,500	33,905	86,000
Subtotal Operating Expenditures	\$2,391,801	\$2,539,951	\$2,527,015	\$2,592,683
Reserves	0	10,167	0	75,422
Subtotal Other Operating Expenses	\$0	\$10,167	\$0	\$75,422
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,391,801	\$2,550,118	\$2,527,015	\$2,668,105
Expenditures by Fund				
Equipment Maintenance	\$2,391,801	\$2,550,118	\$2,527,015	\$2,668,105

Number of Full Time Positions	37.00	37.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	37.00	37.00

Key Objectives

1. Maintain an aggressive program for the measurement, analysis, and improvement of labor productivity.
2. Provide a competitive labor rate.
3. Raise the percentage of scheduled work order hours.
4. Continue the generator preventive maintenance program.

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Billable mechanic hours	47,743	46,670	45,240
2. Fully burdened labor rate	55	55	60
3. Monthly scheduled work order hours to total hours	55	56	56
4. Generator preventive maintenance on-schedule rate	98	99	99

Highlights

Fleet maintenance activity will continue to enhance customer service by decreasing vehicle breakdowns and increasing preventive maintenance. In FY2012-13, Fleet Management achieved a 54.46% scheduled repair rate, with a goal of 56% by the end of FY2013-14. In the first labor rate increase since 2005, Fleet Management is raising the rate to \$60/hour in FY2014-15. Our in-house generator team is able to render low cost support service for 171 emergency generators countywide, and performs preventive maintenance and load bank testing on each generator twice a year. The maintenance software dashboard function continues to be a good in managing maintenance operations.

The FY2014-15 budget contains capital outlay for a replacement 3/4 ton eastside service truck and diagnostic equipment.

Central Services

Fuel Cleanup

8702100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	2,520	342	342	342
Subtotal Operating Expenditures	\$2,520	\$342	\$342	\$342
Reserves	0	20,720	0	0
Subtotal Other Operating Expenses	\$0	\$20,720	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,520	\$21,062	\$342	\$342
Expenditures by Fund				
Equipment Maintenance	\$2,520	\$21,062	\$342	\$342

Highlights

Fuel cleanup funds are set aside to address mitigation issues as required by state and federal regulations. These funds will be used to assist in countywide fuel cleanup monitoring and compliance inspections. Fleet partially funds an environmental specialist position which ensures state and federal regulations are followed on fuel operations and formulates sustainability procedures and implementation.

Central Services

Fuel/Oil

8702000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	174,362	176,829	176,682	179,314
Operating Expenses	7,315,485	7,053,704	6,965,279	6,948,701
Capital Outlay	0	32,000	34,895	87,351
Subtotal Operating Expenditures	\$7,489,847	\$7,262,533	\$7,176,856	\$7,215,366
Capital Improvements	0	0	75,950	0
Grants and Aids	350	400	400	400
Reserves	0	78,411	0	0
Subtotal Other Operating Expenses	\$350	\$78,811	\$76,350	\$400
Reimbursements	0	0	0	0
Total Operating Expenditures	\$7,490,197	\$7,341,344	\$7,253,206	\$7,215,766
Expenditures by Fund				
Equipment Maintenance	\$7,490,197	\$7,341,344	\$7,253,206	\$7,215,766

Number of Full Time Positions	2.00	2.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	2.00	2.00

Key Objectives

1. Ensure maximum fuel inventory accountability.
2. Maintain a minimum level of fuel cost mark-up to county customers to ensure a competitive market price per gallon.
3. Maintain a minimum level of fuel cost mark-up to outside customers to ensure a competitive market price per gallon

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Fuel inventory accountability	99	99	99
2. Fuel price adjustments markup in cents - County	14	14	14
3. Fuel price adjustments markup in cents - Outside	16	16	16

Highlights

Phase III of the upgrade to all lease rental vehicles providing wireless transmission of fuel transaction data to the fuel management system is 90% complete. This automates the fueling process for customers and eliminates human error.

Fleet Management installed one 10,000 gallon ethanol fuel tank at the Tomoka Landfill, adding unleaded fuel to their operation. Unleaded fuel use at the Tomoka Landfill is projected to increase sharply in the coming years. Another 10,000 gallon ethanol tank will be installed at the Transfer Station in the future, to increase the unleaded fuel supply for use in the county's 463 flex fuel vehicles.

The FY2013-14 estimate for capital improvements consists of a canopy over fuel tanks and a catwalk at the landfill.

The FY2014-15 capital outlay budget contains security cameras and networking the fuel master system to allow electronic monitoring of fueling alarms and fuel tank levels at the fuel sites.

Central Services

Insured Loss-Vehicle Replace

8703010

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Reserves	0	25,000	0	0
Subtotal Other Operating Expenses	\$0	\$25,000	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$25,000	\$0	\$0
Expenditures by Fund				
Equipment Maintenance	\$0	\$25,000	\$0	\$0

Highlights

Fleet Management established this account to replace accident-totaled vehicles in the county lease rental fleet. In FY2014-15 these funds were combined with the Vehicle Replacement Activity.

Central Services

Parts Inventory

8701100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	361,338	371,224	372,875	380,306
Operating Expenses	3,332,280	3,494,538	3,498,551	3,406,004
Capital Outlay	0	35,000	31,263	21,500
Subtotal Operating Expenditures	\$3,693,618	\$3,900,762	\$3,902,689	\$3,807,810
Reserves	0	106,000	0	114,385
Subtotal Other Operating Expenses	\$0	\$106,000	\$0	\$114,385
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,693,618	\$4,006,762	\$3,902,689	\$3,922,195
Expenditures by Fund				
Equipment Maintenance	\$3,693,618	\$4,006,762	\$3,902,689	\$3,922,195

Number of Full Time Positions	7.00	7.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	7.00	7.00

Key Objectives

1. Maintain a minimum level of cost mark-up to customers to ensure a competitive price.
2. Issue repair parts in a timely manner to support the maintenance and service operations.
3. Ensure parts inventory accountability.
4. Continue to reduce monthly expenses.

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Parts price adjustments	15	15	15
2. Parts on-demand rate	83	83	83
3. Parts inventory accuracy rate	98	98	98
4. Monitor monthly overhead report	4,610	4,800	5,000

Highlights

The Fleet parts activity maintains an equipment parts inventory, including oil and lubricants, at their main facility on Indian Lake Road and at the satellite shops at the Tomoka Landfill and EVAC locations. A database tracks all receipt and issuance of parts. Staff reviews reports and audits inventory, daily. Sublet and accounts payable transactions are processed by administrative staff.

In FY2014-15 the sublet mark-up will increase, from 5% to 10%, for the first time since 2005. The parts mark-up will stay at 15% and 18% on parts with environmental or disposal fees. The budget for sublet costs was reduced to more closely reflect prior year actual costs.

Central Services

Pool Cars

8700900

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	62,783	62,799	62,826	63,500
Operating Expenses	39,421	36,555	50,283	38,429
Subtotal Operating Expenditures	\$102,204	\$99,354	\$113,109	\$101,929
Reserves	0	8,636	0	0
Subtotal Other Operating Expenses	\$0	\$8,636	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$102,204	\$107,990	\$113,109	\$101,929
Expenditures by Fund				
Equipment Maintenance	\$102,204	\$107,990	\$113,109	\$101,929

Number of Full Time Positions	1.00	1.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	1.00	1.00

Key Objectives

1. Maintain a high availability rate for short-term rental vehicles
2. Continue to educate customers to use the online pool vehicle reservation system (Agilefleet)

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Vehicle availability rate	98	99	99
2. Increase the percentage of online reservation	98	99	99

Highlights

The Fleet Management motor pool was established to provide employees with county vehicles to conduct their work. The main motor pool is located on Indian Lake Road, and an automated motor pool is at the DeLand Administration building.

Fleet Management continues to hold the line on pool rates, with current rates well below the commercial rental car company average rates. Customers utilized pool rentals over 427 times last year. Fleet has implemented automated billing for the pool rental program and will be changing the cost structure to a cost-per-mile system.

The automated kiosk and the key control unit continues to be a convenience to our customers enabling them to pick up pre-reserved vehicles or grab-and-go vehicles without making prior requests.

The relocation of the service writer from the entrance booth to an indoor office, and the added cameras/intercom system, improved customer safety and site security.

Central Services

Vehicle Replacement Program

8703000

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	157,958	154,152	153,361	111,736
Operating Expenses	3,927	4,541	4,714	5,087
Capital Outlay	1,608,764	2,378,387	3,984,981	3,575,575
Subtotal Operating Expenditures	\$1,770,649	\$2,537,080	\$4,143,056	\$3,692,398
Reserves	0	7,770,997	0	8,988,011
Subtotal Other Operating Expenses	\$0	\$7,770,997	\$0	\$8,988,011
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,770,649	\$10,308,077	\$4,143,056	\$12,680,409
Expenditures by Fund				
Equipment Maintenance	\$1,770,649	\$10,308,077	\$4,143,056	\$12,680,409
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00

Highlights

The vehicle replacement program is used to stabilize and amortize the cost of acquiring and replacing the County fleet. Fleet composition ranges from passenger vehicles to ambulances to fire engines. Initially the divisions purchase the vehicles, then they are entered into the vehicle replacement program where they are scheduled for replacement based on vehicle type, age, annual mileage, type of use and other factors. Once a vehicle is added to the program, the division pays an annual service charge to accumulate funds to replace the vehicle. The purchase of hybrids and environmentally friendly vehicles has continued to expand over the past several years with a total of 463 flex fuel and 27 hybrid vehicles currently in the county fleet. The Fleet Right-Sizing Committee continues its mission to reduce the county fleet and the Fleet Customer Service Committee continues to meet to improve fleet operations. In FY2014-15 65 vehicles, from ambulances to passenger vehicles, are scheduled for replacement.

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Insurance Management Fund - 521

Summary: Risk Management is part of the Personnel Division. The fund includes the Wellness Centers, the Safety Officer, Insurance Administration, Workers Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal Service Charges for Worker's Compensation are allocated based on claims history; for Liability are based on FTE's and for Property/Physical Damage are based on the property value. Commercial insurance policies are direct-billed to the responsible agency.

The County maintains a reserve for property losses resulting from hurricanes & tropical storms in the amount of \$9.6M. The County's property insurance policy limits coverage to \$20M per occurrence for damage resulting from Named Storms. The County's property value totals \$617,413,932. Of that, in excess of \$180M of property values are less than 1 mile from the ocean. A \$3.5M worker's compensation and liability loss reserve has been established to protect the County from variances between the actuary's estimated loss projections vs. actual losses incurred. The County's actuary provides estimated loss projections at the 75% confidence level. There is a 25% chance in a given year that losses will exceed the projected and budgeted amount. The County maintains an excess worker's compensation policy with a self-insured retention (SIR) of \$650,000 per claim.

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	183,000	180,000
Subtotal Current Revenues	\$183,000	\$180,000
Non-Current Revenues		
Internal Service Revenues	10,436,675	8,405,921
Non-Revenues	14,881,573	15,307,325
Subtotal Non-Current Revenues	\$25,318,248	\$23,713,246
Total Revenues	\$25,501,248	\$23,893,246
Less Operating Transfers	0	0
Total Operating Revenues	\$25,501,248	\$23,893,246
<u>Expenditures</u>		
Personal Services	861,681	822,736
Operating Expenses	7,940,078	9,827,074
Grants and Aids	125,000	125,000
Interfund Transfers	500,000	0
Reserves	16,074,489	13,118,436
Total Expenditures	\$25,501,248	\$23,893,246
Less Operating Transfers	0	0
Total Operating Expenditures	\$25,501,248	\$23,893,246
Net Revenues Less Expenditures	\$0	\$0

Insurance Management Fund - 521

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	150,605	175,000	175,000	175,000
Miscellaneous Revenue	3,925	5,000	6,000	5,000
Sale-Surplus Furn/Fixtr/Equipment	12	0	0	0
SCild Recrtn Prog-Contr	9,273	3,000	3,000	0
Total Miscellaneous Revenues	\$163,815	\$183,000	\$184,000	\$180,000
Subtotal Current Revenues	\$163,815	\$183,000	\$184,000	\$180,000
Non-Current Revenues				
Internal Service Revenues				
Recoveries-Claims	2,000,352	545,000	1,097,468	550,000
Contributions-Liability	3,388,844	3,388,844	3,335,243	1,759,193
Contributions-Commercial Ins	257,462	187,335	180,000	286,670
Contributions-Physical Damage	2,664,586	2,664,586	2,633,296	2,632,300
Contributions-Workers' Compens	3,650,965	3,650,910	3,650,910	3,177,758
Total Internal Service Revenues	\$11,962,209	\$10,436,675	\$10,896,917	\$8,405,921
Non-Revenues				
Transfers from Other Funds	8,339	0	0	0
Appropriated Fund Balance	0	14,881,573	14,448,357	15,307,325
Total Non-Revenues	\$8,339	\$14,881,573	\$14,448,357	\$15,307,325
Subtotal Non-Current Revenues	\$11,970,548	\$25,318,248	\$25,345,274	\$23,713,246
Total Fund Revenues	\$12,134,363	\$25,501,248	\$25,529,274	\$23,893,246
Expenditure Detail				
Personnel				
Commercial Insurance	309,120	436,575	395,943	412,500
Insurance Administration	2,223,074	1,800,777	1,783,119	1,328,816
Liability	1,464,883	6,983,400	1,805,904	4,225,000
Loss Control Program	325,791	477,910	448,891	445,354
Physical Damage	2,616,712	10,343,289	2,594,860	12,418,436
Wellness Program	196,319	209,897	210,096	218,140
Workers Compensation	2,858,260	5,249,400	2,983,136	4,845,000
Total Personnel	\$9,994,159	\$25,501,248	\$10,221,949	\$23,893,246
Total Fund Expenditures	\$9,994,159	\$25,501,248	\$10,221,949	\$23,893,246

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Personnel

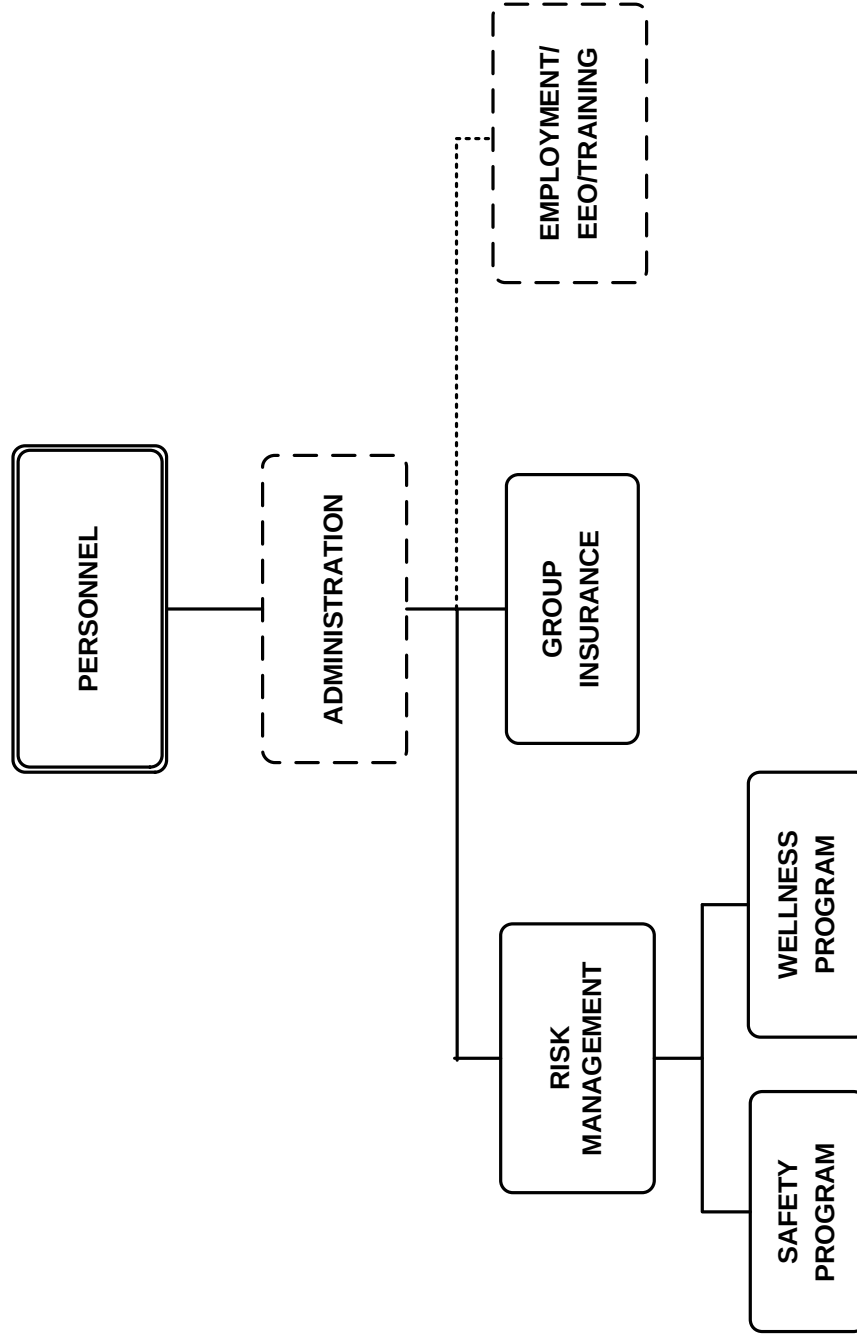
	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Program				
Commercial Insurance	309,120	436,575	395,943	412,500
Group Insurance	38,628,874	44,235,029	39,759,676	51,818,802
Insurance Administration	2,223,074	1,800,777	1,783,119	1,328,816
Liability	1,464,883	6,983,400	1,805,904	4,225,000
Loss Control Program	325,791	477,910	448,891	445,354
Physical Damage	2,616,712	10,343,289	2,594,860	12,418,436
Wellness Program	196,319	209,897	210,096	218,140
Workers Compensation	2,858,260	5,249,400	2,983,136	4,845,000
Total Expenditures	\$48,623,033	\$69,736,277	\$49,981,625	\$75,712,048
Expenditures by Category				
Personal Services	916,137	930,405	869,863	879,032
Operating Expenses	44,471,138	42,572,682	48,496,191	51,433,480
Subtotal Operating Expenditures	\$45,387,275	\$43,503,087	\$49,366,054	\$52,312,512
Grants and Aids	99,739	125,000	110,000	125,000
Interfund Transfers	3,136,019	500,000	505,571	0
Reserves	0	25,608,190	0	23,274,536
Subtotal Other Operating Expenses	\$3,235,758	\$26,233,190	\$615,571	\$23,399,536
Reimbursements	0	0	0	0
Total Operating Expenditures	\$48,623,033	\$69,736,277	\$49,981,625	\$75,712,048
Expenditures by Fund				
Group Insurance	\$38,628,874	\$44,235,029	\$39,759,676	\$51,818,802
Insurance Management	\$9,994,159	\$25,501,248	\$10,221,949	\$23,893,246
Number of Full Time Positions		13.00		13.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		14.00		14.00

Mission: To facilitate county government operations through the proactive management of its human resources. To meet the challenges of the changing workplace environment, adhering to and promoting the principles of equal opportunity and racial equity through effective recruitment, training and development programs in conjunction with innovative reward and motivational programs, and to develop a highly qualified, productive and responsive workforce equipped with the knowledge, skills and abilities necessary to meet and adapt to the present and future needs of Volusia County.

FINANCIAL AND ADMINISTRATIVE SERVICES

PERSONNEL SERVICES DIVISION

NON-OPERATING



Division activities/programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget Section.

Personnel

Commercial Insurance

8405500

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	309,120	436,575	395,943	412,500
Subtotal Operating Expenditures	\$309,120	\$436,575	\$395,943	\$412,500
Reimbursements	0	0	0	0
Total Operating Expenditures	\$309,120	\$436,575	\$395,943	\$412,500
Expenditures by Fund				
Insurance Management	\$309,120	\$436,575	\$395,943	\$412,500

Highlights

This unit covers commercial insurance policies for the County's elected officials, law enforcement personnel and high risk employees. Commercial liability policies are needed for Leisure Services' recreation program, and Fleet Management. Additionally, aviation policies are required for the Daytona Beach International Airport, Sheriff's Office, and Mosquito Control. Costs for these policies are charged back directly to the using department. The FY2014-15 budget reflects savings on renewals for excess policies for Leisure Services and Mosquito Control Aviation.

Personnel

Insurance Administration

8405100

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	507,956	512,283	494,129	502,372
Operating Expenses	715,118	788,494	783,419	826,444
Subtotal Operating Expenditures	\$1,223,074	\$1,300,777	\$1,277,548	\$1,328,816
Interfund Transfers	1,000,000	500,000	505,571	0
Subtotal Other Operating Expenses	\$1,000,000	\$500,000	\$505,571	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,223,074	\$1,800,777	\$1,783,119	\$1,328,816
Expenditures by Fund				
Insurance Management	\$2,223,074	\$1,800,777	\$1,783,119	\$1,328,816
Number of Full Time Positions		8.00		8.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		8.00		8.00
Key Objectives				
1. Maintain a reasonable competitive insurance market in the interest of premium reduction with innovative approaches to all insurance markets.				
2. Maintain insurance policies that protect the interest of the County.				
Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget	
1. Total premium (dollars)	3,900,000	4,000,000	4,000,000	
2. Number of policies	32	32	32	
Highlights				
Insurance Administration provides administrative services, investigations, and processing for workers' compensation, liability, commercial insurance and property damage policies and claims. Administration also provides support for the Wellness Program, Safety Officer, and Risk Management medical staff.				

Personnel

Liability

8405400

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	1,464,883	3,483,400	1,805,904	2,475,000
Subtotal Operating Expenditures	\$1,464,883	\$3,483,400	\$1,805,904	\$2,475,000
Reserves	0	3,500,000	0	1,750,000
Subtotal Other Operating Expenses	\$0	\$3,500,000	\$0	\$1,750,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,464,883	\$6,983,400	\$1,805,904	\$4,225,000
Expenditures by Fund				
Insurance Management	\$1,464,883	\$6,983,400	\$1,805,904	\$4,225,000

Key Objectives

1. Endeavor to foster 100% closure ratio of claims, there by reducing reserves.

Performance Measures

	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of claims closed	129	140	150

Highlights

The Liability Activity accounts for settlement costs and the County's excess liability policies. The reserve was established in FY2013-14 to cover the County's self-insured retention (SIR) and any major claims or settlement expenses above the actuarial projection.

Personnel

Loss Control Program

8405600

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	200,508	207,073	178,054	175,694
Operating Expenses	125,283	270,837	270,837	269,660
Subtotal Operating Expenditures	\$325,791	\$477,910	\$448,891	\$445,354
Reimbursements	0	0	0	0
Total Operating Expenditures	\$325,791	\$477,910	\$448,891	\$445,354
Expenditures by Fund				
Insurance Management	\$325,791	\$477,910	\$448,891	\$445,354
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00

Key Objectives

1. Provide mandated Fitness For Duty physicals, Medical Surveillance physicals, pre-employment physicals and workers' compensation visits as efficiently and expeditiously as possible.
2. Provide random drug screens and occupational blood screening.

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of physicals	2,256	2,000	2,000
2. Number of Drug screens	3,891	3,400	3,400
3. Number of Independent Lab Tests	3,361	3,357	3,350
4. Number of Vaccinations	1,315	1,405	1,400
5. Number of TB Tests	650	687	650

Highlights

Risk Management has an on-going commitment to reducing losses in the workplace through health intervention programs designed to inspire employees to embrace good health. The medical staff conducts pre-employment physicals and drug screenings as required by licensing or other regulations for certain job classifications. Volusia County also provides these services to outside agencies on a contract basis.

Personnel

Physical Damage

8405300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	2,616,712	268,800	2,594,860	2,800,000
Subtotal Operating Expenditures	\$2,616,712	\$268,800	\$2,594,860	\$2,800,000
Reserves	0	10,074,489	0	9,618,436
Subtotal Other Operating Expenses	\$0	\$10,074,489	\$0	\$9,618,436
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,616,712	\$10,343,289	\$2,594,860	\$12,418,436
Expenditures by Fund				
Insurance Management	\$2,616,712	\$10,343,289	\$2,594,860	\$12,418,436

Key Objectives

1. Maintain accurate listing of County property.
2. Endeavor to foster 100% closure ratio of claims, there by reducing reserves.

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Total property value (dollars)	617,413,932	620,500,000	625,000,000
2. Number of claims closed	129	135	135

Highlights

Volusia County insures facilities with a total value of over \$617 million. The total value of properties is estimated to increase only minimally in FY2014-15. The budget for the FY2013-14 excess policy (\$2.5M) was included in the reserve account, as the changes in coverages made projections highly variable. The County has purchased policies with coverages of \$20 million for named storm wind damage with a 3% deductible. Policy provides coverage up to \$150 million for damage from non-named storms with a \$100,000 deductible. All other perils are covered with a deductible of \$25,000.

Personnel

Wellness Program

8403300

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	143,202	142,325	142,662	144,670
Operating Expenses	53,117	67,572	67,434	73,470
Subtotal Operating Expenditures	\$196,319	\$209,897	\$210,096	\$218,140
Reimbursements	0	0	0	0
Total Operating Expenditures	\$196,319	\$209,897	\$210,096	\$218,140
Expenditures by Fund				
Insurance Management	\$196,319	\$209,897	\$210,096	\$218,140
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Improve employee and family health through effective programs related to healthy lifestyles and support for behavioral changes.
2. Develop physical fitness conditioning programs for employee lifestyle enhancement.
3. Encourage employees to participate in Health, Wellness and Benefits Fair with a focus on medical screening participation.
4. Ensure safe work sites by regular site visits, coordination of training, accident analysis, and provision of safety education information.

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. Number of employees participating in Wellness Center	810	875	962
2. Number of employees qualifying for Wellness Incentives	1,468	1,393	1,533
3. Number of employees attending Wellness Fair	1,380	1,680	1,932
4. Percent of Divisions providing safety orientation and guidelines	0	15	75

Highlights

The Wellness Program promotes healthy lifestyles through education, training, and with assistance in behavioral changes through on-site wellness centers, lunch and learn programs, coordination with community wellness events, and organizations that provide related services. The goal for the coming year is to enhance the health screenings and provide more programs for awareness. The continued emphasis will be to contain health care costs by ensuring that employees, retirees, and their dependents are provided the appropriate care at reasonable costs, as well as early screenings. Funding for this program is primarily offset by investment income earned in this fund.

The Safety program provides in-house safety inspections, training, indoor air quality, ergonomic and safety evaluations, claim investigations, and emergency evacuation drills.

Personnel

Workers Compensation

8405200

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Operating Expenses	2,758,521	2,624,400	2,873,136	2,970,000
Subtotal Operating Expenditures	\$2,758,521	\$2,624,400	\$2,873,136	\$2,970,000
Grants and Aids	99,739	125,000	110,000	125,000
Reserves	0	2,500,000	0	1,750,000
Subtotal Other Operating Expenses	\$99,739	\$2,625,000	\$110,000	\$1,875,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,858,260	\$5,249,400	\$2,983,136	\$4,845,000
Expenditures by Fund				
Insurance Management	\$2,858,260	\$5,249,400	\$2,983,136	\$4,845,000

Key Objectives

1. Process claims and payments within state mandated time frame.
2. Endeavor to foster 100% closure ratio of claims, there by reducing reserves.

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. State fines paid due to late filing/payments (dollars)	100	100	100
2. Number of claims closed	351	265	275

Highlights

The Worker's Compensation budget includes funding for medical expenses, compensation expenses and the assessment from the State of Florida for the self-insurance plan. Reserves are established to fund the self-insured retention (SIR) of \$650,000 per claim and any claims that might exceed the maximum aggregate of \$25M.

Group Insurance Fund - 530

Summary: The Employee Benefits Group Insurance Fund reflects employer, employee, COBRA and retiree health plan contributions (premiums) and payment of claims. The Employee Benefits program includes employee-paid options such as dependent health coverage, dental, vision, and various other insurance plans. The Wellness program overseen by Personnel has ongoing educational events to educate employees about the value of maintaining healthy lifestyles to help control health care costs.

The fund reserve is for the Florida Office of Insurance and Regulations recommendation of 60 days as well as covering major large claims that may occur.

Current health provider contracts end December 31, 2016. The process to consider health insurance options will begin the fall of 2014 with Council decision in spring of 2016 (18 month process).

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	210,071	181,826
Subtotal Current Revenues	\$210,071	\$181,826
Non-Current Revenues		
Internal Service Revenues	32,308,075	37,513,901
Non-Revenues	11,716,883	14,123,075
Subtotal Non-Current Revenues	\$44,024,958	\$51,636,976
Total Revenues	\$44,235,029	\$51,818,802
Less Operating Transfers	0	0
Total Operating Revenues	\$44,235,029	\$51,818,802
<u>Expenditures</u>		
Personal Services	68,724	56,296
Operating Expenses	34,632,604	41,606,406
Reserves	9,533,701	10,156,100
Total Expenditures	\$44,235,029	\$51,818,802
Less Operating Transfers	0	0
Total Operating Expenditures	\$44,235,029	\$51,818,802
Net Revenues Less Expenditures	\$0	\$0

Group Insurance Fund - 530

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Interest Income	2,078	1,755	0	1,755
Investment Income	227,791	208,316	210,071	180,071
Total Miscellaneous Revenues	\$229,869	\$210,071	\$210,071	\$181,826
Subtotal Current Revenues	\$229,869	\$210,071	\$210,071	\$181,826
Non-Current Revenues				
Internal Service Revenues				
Health Insurance-Employer	24,460,110	24,479,227	24,479,227	27,854,724
Life Insurance-employee	607,632	560,515	497,440	497,440
Disability Insurance	89,928	0	0	0
Health Ins-Cobra/Retirees	2,385,284	2,461,855	2,624,485	2,719,814
Health Ins-Dependent Contr	4,492,416	4,574,478	4,935,098	6,208,968
Health Ins-Vision Contribution	229,752	232,000	226,870	232,955
Total Internal Service Revenues	\$32,265,122	\$32,308,075	\$32,763,120	\$37,513,901
Non-Revenues				
Transfers from Other Funds	0	0	1,521,836	0
Appropriated Fund Balance	0	11,691,883	19,240,484	14,049,455
Flex Benefit Revenues	102,470	25,000	73,620	73,620
Total Non-Revenues	\$102,470	\$11,716,883	\$20,835,940	\$14,123,075
Subtotal Non-Current Revenues	\$32,367,592	\$44,024,958	\$53,599,060	\$51,636,976
Total Fund Revenues	\$32,597,461	\$44,235,029	\$53,809,131	\$51,818,802
Expenditure Detail				
Personnel				
Group Insurance	36,492,855	44,235,029	39,759,676	51,818,802
Transfer To Other Funds	2,136,019	0	0	0
Total Personnel	\$38,628,874	\$44,235,029	\$39,759,676	\$51,818,802
Total Fund Expenditures	\$38,628,874	\$44,235,029	\$39,759,676	\$51,818,802

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Personnel

Group Insurance

GROUP_INS

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Expenditures by Category				
Personal Services	64,471	68,724	55,018	56,296
Operating Expenses	36,428,384	34,632,604	39,704,658	41,606,406
Subtotal Operating Expenditures	\$36,492,855	\$34,701,328	\$39,759,676	\$41,662,702
Interfund Transfers	2,136,019	0	0	0
Reserves	0	9,533,701	0	10,156,100
Subtotal Other Operating Expenses	\$2,136,019	\$9,533,701	\$0	\$10,156,100
Reimbursements	0	0	0	0
Total Operating Expenditures	\$38,628,874	\$44,235,029	\$39,759,676	\$51,818,802
Expenditures by Fund				
Group Insurance	\$38,628,874	\$44,235,029	\$39,759,676	\$51,818,802

Number of Full Time Positions	1.00	1.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	1.00	1.00

Key Objectives

1. Provide affordable, high quality health care to County employees.
2. Stabilize claim costs through education.
3. Stabilize claim costs per employee per month through wellness programs.

Performance Measures	FY 2012-13 Actual	FY 2013-14 Estimated	FY 2014-15 Budget
1. County contribution per FTE	8,040	8,540	9,040
2. Health claim costs	36,473,699	38,731,587	40,999,165
3. Number of employees who qualify for wellness incentive	1,726	2,236	2,236

Highlights

The Group Insurance fund reflects both employer and employee health plan contributions and payment of claims. The program costs include employee-paid options such as dependent coverage, cancer, and dental coverage. Additionally, the program includes retirees who continue to participate in County's plan. The employer contribution is projected to increase from \$8,040 to \$9,048 annually.

The County continues to provide extra flex dollars to employees who obtain screenings that will help employees understand their current health status. The Personnel Division conducts ongoing programs to educate employees on using the health plan and getting the best care.

The reserves meets the Florida Office of Insurance and Regulations recommendations of 60 days as well as meeting cash flow coverage and close out payments should a change in policy be implemented.

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I - Capital Improvements

Capital Improvement Program (CIP)..... I - 1

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Capital Improvement Program (CIP)

Capital improvement programming is a guide toward the efficient and effective provision of public facilities. The result of this continuing programming process is the Capital Improvement Program (CIP), a document published annually that proposes the development, modernization or replacement of physical public projects over a multi-year period. By looking beyond year-to-year budgeting and projecting what, where, when and how capital investments should be made, capital programming enables public bodies to maintain an effective level of service to the present and future population. The CIP shows the arrangement of projects in a sequential order based on a schedule of priorities and assigns an estimated cost and anticipated method of financing for each project.

Items that are considered for the Capital Improvement Program include all renovations, improvements, or purchases which exceed \$25,000 (unit item value) and have a life expectancy exceeding five years. Any systems or renovations which have a total value meeting the above criteria, despite being comprised of numerous lower value unit costs, should also be considered a capital improvement.

BENEFITS OF CAPITAL PROGRAMMING

A long-term capital improvement program has many obvious benefits that result from its systematic approach to planning and financing public agency projects. Some of the more important benefits derived from a viable capital programming process include the following:

- Assists in the implementation of the Comprehensive Plan. The CIP serves as a mechanism for implementation of the Comprehensive Plan. By outlining the facilities needed to serve the population and land uses called for in the Plan and by scheduling them over time, the CIP guides the public construction program for the future.
- Focuses attention on community goals and needs. Capital projects can be brought into line with community objectives, anticipating growth and the government's ability to pay. By planning ahead for projects, those that are needed or desired most can be constructed or acquired first. The CIP keeps the public informed about future capital investment plans of the County. The public involvement in the process provides a mechanism through which a previously unidentified need can emerge, be addressed and placed in the framework of community priorities.
- Encourages more efficient government administration. The CIP promotes coordination among government agencies and provides a check on potential overlapping or conflicting programs. The program can guide local officials in making sound annual budget decisions. In addition, the CIP will indicate where sites for projects are needed and where advance acquisition may be necessary to insure the availability of land.
- Fosters a sound and stable financial program. Through capital facilities planning, the need for bond issues or other revenue production measures can be planned and action taken before the need becomes critical and requires emergency financing measures. In addition, sharp changes in the tax structure and bonded indebtedness may be avoided when the projects to be constructed are staged over a number of years. Where there is sufficient time for planning, the most economical means for project financing can be selected in advance. The CIP can facilitate reliable capital expenditure, revenue estimates, and reasonable bond programs by looking ahead to minimize the impact of capital improvement projects. Keeping planned projects within the financial capacity of the County helps to preserve its credit rating and makes it more attractive to business and industry. Thus, the CIP is an integral element of the County's budgetary process.

FY2014-15 CAPITAL IMPROVEMENT BUDGET

The FY2014-15 Capital Improvement Budget totals \$29,862,853. Of this total, \$27 million is allocated within the operating budget or 90.5%% of the total CIP budget with balance of \$2.9 million allocated in non-operating funds. \$7.9 million is being carried forward from prior year's allocations and new funding allocation is \$22 million. The following pages list each CIP project by funding source and project name. Major funding sources for the CIP include: ECHO grants, Ad Valorem Taxes, Gas Taxes, Solid Waste User Fees, Water Utilities User Fees, and Impact Fees.

Capital projects included within Countywide Funds comprise 15.6% of CIP projects, totaling \$4.7 million and include:

- General Fund (\$4.1 million in building maintenance)
- Library Fund (\$538,500 in building maintenance)

Capital projects included within Special Revenue Funds comprise 43% of CIP projects, totaling \$12.8 million with 72% being roadway projects. These funds include:

- County Transportation Trust (\$5.9 million in roadway improvements)
- Fire Services
- Inmate Welfare Trust
- Ponce De Leon Inlet and Port District
- Road Impact Fees – Zone 4
- Stormwater Utility

Capital projects included within Enterprise Funds comprise 31.9% of CIP projects, totaling \$9.5 million. These funds include: Solid Waste, Water & Sewer Utilities and Parking Garage Funds.

Capital projects included within the Capital Projects Funds comprise 9.5% of CIP projects, totaling \$2.9 million. These funds include: Beach Capital Projects, Capital Outlay, Ocean Center, Park Projects and Trail Projects.

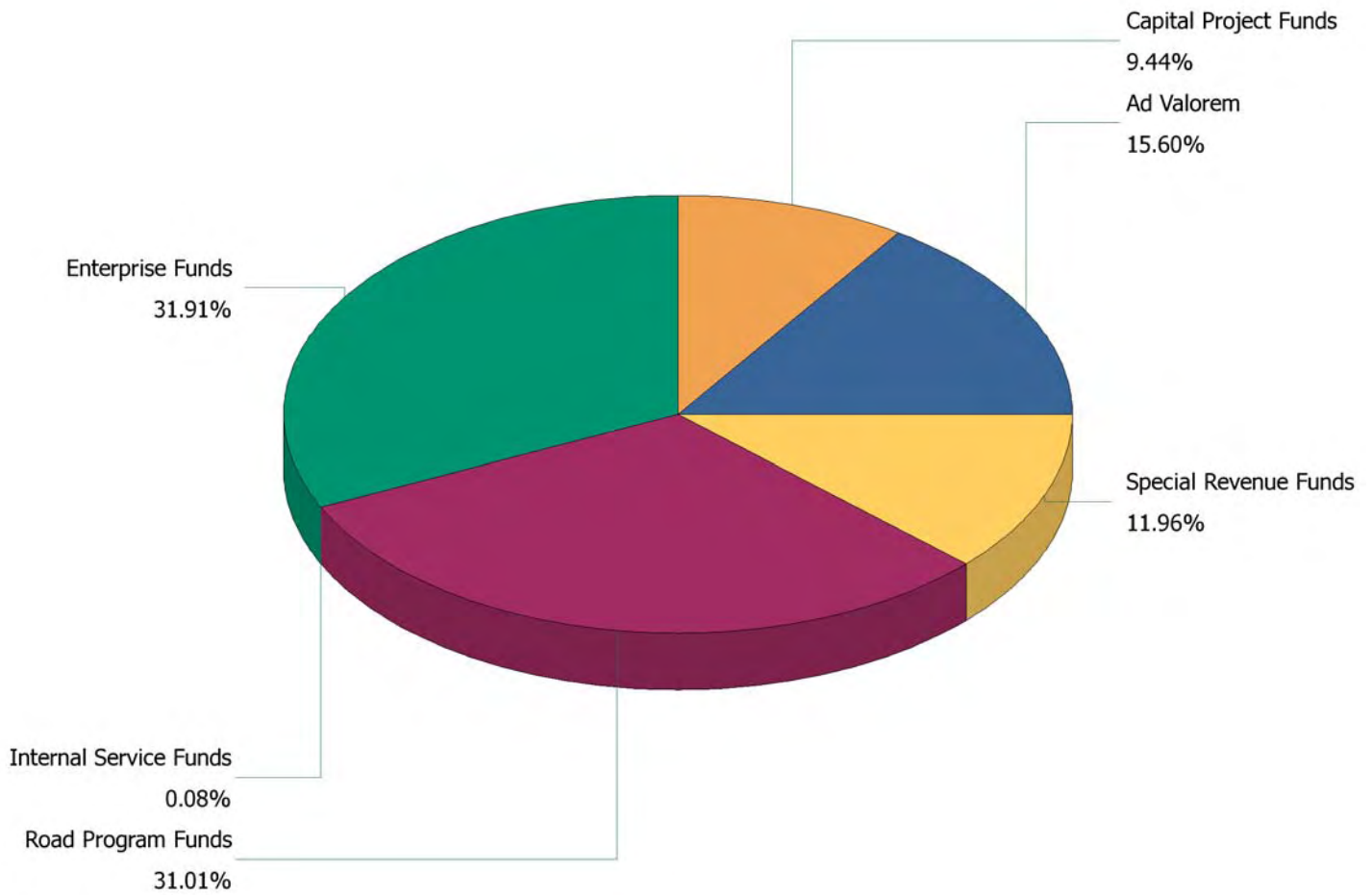
Overall, major projects funded in FY2014-15 include:

- \$9.3 million for road related projects (\$4.1 million is carry forward)
- \$4.7 million for Solid Waste Projects
- \$4.3 million for Water and Sewer Utilities (\$2 million is carry forward)
- \$1.9 million for Stormwater Utility
- \$2.9 million for Capital Funds projects
- \$1.4 million for Ponce De Leon Inlet and Port District

Operational Impact of Capital Improvements

The capital improvement budget was developed not to increase costs but instead to maintain the integrity of our facilities. Majority of the projects included in this budget submittal are for maintenance and renovations and do not add new infrastructure. Until the economic environment improves, the capital improvement program will be minimal and require no additional dollars for maintenance or operating costs. No new employees are required as a result of the capital plan and all operating impacts will be absorbed through other cost saving efforts.

VOLUSIA COUNTY, FLORIDA
Capital Improvement Program
Fiscal Year 2014-15
\$29,862,853



Capital Improvement Program by Fund Category Fiscal Year 2014-15	
FUND CATEGORY	TOTAL REVENUE
Ad Valorem	4,657,500
Enterprise Funds	9,529,701
Road Program Funds	9,259,102
Special Revenue Funds	3,573,025
Operating Budget	\$27,019,328
Capital Project Funds	2,818,525
Internal Service Funds	25,000
Non-Operating Budget	\$2,843,525
TOTAL	\$29,862,853

Summary of Capital Improvements by Fund

		FY 2014-15		
Fund		On-Going / Continuous	Carry Forward	Total Request
<u>Countywide Funds</u>				
001	General	4,099,000	20,000	4,119,000
104	Library	538,500		538,500
Total Countywide Funds		4,637,500	20,000	4,657,500
<u>Special Revenue Funds</u>				
103	County Transportation Trust	5,133,000	779,871	5,912,871
114	Ponce De Leon Inlet and Port District	950,000	471,000	1,421,000
120	Municipal Service District	7,025		7,025
123	Inmate Welfare Trust	50,000	160,000	210,000
134	Road Impact Fees-Zone 4 (Northwest)		3,346,231	3,346,231
140	Fire Services	15,000		15,000
159	Stormwater Utility	1,920,000		1,920,000
Total Special Revenue Funds		8,075,025	4,757,102	12,832,127
<u>Enterprise Funds</u>				
450	Solid Waste	4,720,000		4,720,000
457	Water and Sewer Utilities	2,230,000	2,085,701	4,315,701
475	Parking Garage	494,000		494,000
Total Enterprise Funds		7,444,000	2,085,701	9,529,701
TOTAL OPERATING FUNDS		20,156,525	6,862,803	27,019,328
<u>Capital Projects Funds</u>				
305	Capital Outlay	242,400		242,400
313	Beach Capital Projects	467,045		467,045
318	Ocean Center	431,267		431,267
326	Park Projects	143,825		143,825
328	Trail Projects	494,728	1,039,260	1,533,988
Total Capital Projects Funds		1,779,265	1,039,260	2,818,525
<u>Internal Service Funds</u>				
513	Equipment Maintenance	25,000		25,000
Total Internal Service Funds		25,000		25,000
TOTAL NON-OPERATING FUNDS		1,804,265	1,039,260	2,843,525
TOTAL ALL FUNDS		21,960,790	7,902,063	29,862,853

**Detail of Capital Improvements by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 001 - General					
Central Services					
Ag Center Roof Engineering	1	30,000	30,000	0	30,000
Clerk's Record Center HVAC	1	60,000	60,000	0	60,000
Courthouse Annex Carpet Replacement	1	150,000	150,000	0	150,000
Courthouse Annex Door Hardware and Keys	1	50,000	50,000	0	50,000
Courthouse Annex Envelope (Sealing)	1	250,000	250,000	0	250,000
Daytona Beach Admin Back Flow Preventers	1	25,000	25,000	0	25,000
Daytona Beach Admin Building HVAC	1	17,000	17,000	0	17,000
DeLand Courthouse Access & Security	1	450,000	450,000	0	450,000
DeLand Courthouse Lift Station Pumps	1	20,000	20,000	0	20,000
DeLand IT HVAC Replacement	1	20,000	20,000	0	20,000
Historic Courthouse Courtroom HVAC	1	30,000	30,000	0	30,000
Historic Courthouse Envelope Sealing	1	100,000	100,000	0	100,000
Holly Hill EVAC - Roof Repair (Engineering)	1	20,000	0	20,000	20,000
Medical Examiner's Lab HVAC	1	50,000	50,000	0	50,000
Micro Computer Building Roof	1	70,000	70,000	0	70,000
New Smyrna Beach Admin Building HVAC	1	12,000	12,000	0	12,000
Seabird Sanctuary HVAC Replacement	1	15,000	15,000	0	15,000
Sheriff's Evidence Facility Roof Replacement	1	180,000	180,000	0	180,000
TCK Building Envelope (Sealing)	1	100,000	100,000	0	100,000
TCK Building Fire Alarm	1	600,000	600,000	0	600,000
TCK Building Skylights Replacement	1	125,000	125,000	0	125,000
Total Central Services			\$2,354,000	\$20,000	\$2,374,000
Corrections					
Emergency Generator Engineering	1	100,000	100,000	0	100,000
Emergency Generator Switch	1	800,000	800,000	0	800,000
Exterior Fence Replacement	1	225,000	225,000	0	225,000
Fire Alarm and Smoke Detection Systems	1	225,000	225,000	0	225,000
Loading Dock	1	40,000	40,000	0	40,000
Roof Ladder	1	15,000	15,000	0	15,000
West Wing Officer Station Electrical Panel	1	15,000	15,000	0	15,000
West Wing Roof & Air Handler	1	80,000	80,000	0	80,000
Total Corrections			\$1,500,000	\$0	\$1,500,000
Parks Recreation & Culture					
Beck Ranch Roof on Office	1	14,000	14,000	0	14,000
Gemini Springs Metal Roof	1	63,000	63,000	0	63,000
Gemini Springs Playground	1	84,000	84,000	0	84,000
Gemini Springs Swing Sets	1	14,000	14,000	0	14,000
Green Springs Park Playground	1	27,000	27,000	0	27,000
Spring Hill Park Playground	1	23,000	23,000	0	23,000
Tomoka Boat Ramp - Paving	1	20,000	20,000	0	20,000
Total Parks Recreation & Culture			\$245,000	\$0	\$245,000
Total Fund 001			\$4,099,000	\$20,000	\$4,119,000

**Detail of Capital Improvements by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 103 - County Transportation Trust					
Engineering & Construction					
Major Bridges - Construction	1	200,000	200,000	0	200,000
Major Bridges - Engineering	1	50,000	50,000	0	50,000
Total Engineering & Construction			\$250,000	\$0	\$250,000
LOGT 5 Road Projects					
Advanced Engineering	1	200,000	200,000	0	200,000
Advanced Right of Way	1	500,000	500,000	0	500,000
Countywide Safety Projects as Needed	1	1,000,000	1,000,000	0	1,000,000
LPGA - Jimmy Ann to Derbyshire	1	779,871	0	779,871	779,871
Total LOGT 5 Road Projects			\$1,700,000	\$779,871	\$2,479,871
Public Works Services					
Purchase Property for Service Center	1	2,783,000	2,783,000	0	2,783,000
Total Public Works Services			\$2,783,000	\$0	\$2,783,000
Traffic Engineering					
New Signal & Box Span Upgrade	1	400,000	400,000	0	400,000
Total Traffic Engineering			\$400,000	\$0	\$400,000
Total Fund 103			\$5,133,000	\$779,871	\$5,912,871

Fund: 104 - Library

Library Services

Edgewater Paint Exterior	1	25,000	25,000	0	25,000
HVAC & Other Renovations, Various Loc.	1	100,000	100,000	0	100,000
Lake Helen Window Replacement	1	70,000	70,000	0	70,000
New Smyrna Beach Floor Covering	1	150,000	150,000	0	150,000
New Smyrna Beach Paint Interior	1	25,000	25,000	0	25,000
New Smyrna Beach Revolving Door	1	100,000	100,000	0	100,000
NSB Revolving Door Engineering	1	8,500	8,500	0	8,500
Ormond Beach Paint Exterior	1	30,000	30,000	0	30,000
Pierson Roof	1	30,000	30,000	0	30,000
Total Library Services			\$538,500	\$0	\$538,500
Total Fund 104			\$538,500	0	\$538,500

**Detail of Capital Improvements by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 114 - Ponce De Leon Inlet and Port District					
Coastal					
Artificial Reef	1	500,000	500,000	0	500,000
Channel Dredging	1	250,000	250,000	0	250,000
Channel Dredging Carry Forward	1	290,000	0	290,000	290,000
Fishing Pier at Smyrna Dunes Park	1	181,000	0	181,000	181,000
Jetty Deck Platform	2	50,000	50,000	0	50,000
Wilbur by the Sea Fishing Pier	1	150,000	150,000	0	150,000
Total Coastal			\$950,000	\$471,000	\$1,421,000
Total Fund 114			\$950,000	\$471,000	\$1,421,000
Fund: 120 - Municipal Service District					
Office of the Sheriff					
K9 Building - Training Bldg	1	7,025	7,025	0	7,025
Total Office of the Sheriff			\$7,025	\$0	\$7,025
Total Fund 120			\$7,025	0	\$7,025
Fund: 123 - Inmate Welfare Trust					
Corrections					
Corrections Visitation Center Refurbish	1	50,000	50,000	0	50,000
Recreation Yard Canopy	1	160,000	0	160,000	160,000
Total Corrections			\$50,000	\$160,000	\$210,000
Total Fund 123			\$50,000	\$160,000	\$210,000
Fund: 134 - Road Impact Fees-Zone 4 (Northwest)					
Engineering & Construction					
Kepler Rd @ SR 44 Intersection - Const	1	579,000	0	579,000	579,000
Kepler Rd @ SR 44 Intersection - Eng	1	367,446	0	367,446	367,446
Kepler Rd @ SR 44 Intersection - ROW	1	1,959,785	0	1,959,785	1,959,785
Orange Camp Rd - MLK Blvd to I-4	1	440,000	0	440,000	440,000
Total Engineering & Construction			\$0	\$3,346,231	\$3,346,231
Total Fund 134			0	\$3,346,231	\$3,346,231
Fund: 140 - Fire Services					
Fire Services					
Electrical Services Upgrade - Training Center	1	15,000	15,000	0	15,000
Total Fire Services			\$15,000	\$0	\$15,000
Total Fund 140			\$15,000	0	\$15,000

**Detail of Capital Improvements by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 159 - Stormwater Utility					
Stormwater					
Local Projects as Needed	1	630,000	630,000	0	630,000
Massachusetts/Voorhis Imp-Construction	1	100,000	100,000	0	100,000
N Peninsula Stormwater Improvements	1	300,000	300,000	0	300,000
Purchase of Flood Prone Land	1	200,000	200,000	0	200,000
Rio Way Retention Pond-Construction	1	100,000	100,000	0	100,000
Total Maximum Daily Load Engineering	1	40,000	40,000	0	40,000
Volusia Retention Pond	1	100,000	100,000	0	100,000
Wilbur by the Sea Drainage Engineering	1	50,000	50,000	0	50,000
Wilbur by the Sea Drainage Improvements	1	400,000	400,000	0	400,000
Total Stormwater			\$1,920,000	\$0	\$1,920,000
Total Fund 159			\$1,920,000	0	\$1,920,000

Fund: 450 - Solid Waste

Solid Waste

Citizen's Convenience Center	1	640,000	640,000	0	640,000
New Cell - Cell Expansion	1	3,000,000	3,000,000	0	3,000,000
New Cell - Expansion Construction	1	140,000	140,000	0	140,000
New Cell - Landfill Gas Construction	1	50,000	50,000	0	50,000
New Cell - Landfill Gas System Upgrades	1	520,000	520,000	0	520,000
New Cell - SE Area Cell Design	1	130,000	130,000	0	130,000
Tomoka Landfill-Solid Waste Facility	1	200,000	200,000	0	200,000
Transfer Station - Front Gate Improvement	1	40,000	40,000	0	40,000
Total Solid Waste			\$4,720,000	\$0	\$4,720,000
Total Fund 450			\$4,720,000	0	\$4,720,000

**Detail of Capital Improvements by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 457 - Water and Sewer Utilities					
Water Resources and Utilities					
4-Towns Demolition	1	50,000	0	50,000	50,000
Alternative Water Source Construction	1	500,000	500,000	0	500,000
Alternative Water Sources Carry Forward	1	785,701	0	785,701	785,701
Collections System Rehab	1	250,000	250,000	0	250,000
Collections System Rehab Construction	1	425,000	0	425,000	425,000
Construction	1	200,000	200,000	0	200,000
Joint Wellfield Engineering	1	100,000	100,000	0	100,000
New Operations Bldg	1	100,000	100,000	0	100,000
North Peninsula Construction	1	500,000	500,000	0	500,000
Infiltration	1	60,000	60,000	0	60,000
Operation & Maintenance Well Rehabilitation	1	130,000	130,000	0	130,000
Pine Island Construction	1	325,000	0	325,000	325,000
Southwest Sludge Press Engineering	1	190,000	190,000	0	190,000
Spruce Creek Construction	1	250,000	0	250,000	250,000
Spruce Creek Engineering	1	50,000	0	50,000	50,000
Spruce Creek Generator Upgrade	1	200,000	0	200,000	200,000
Water Main Replacement	1	200,000	200,000	0	200,000
Total Water Resources and Utilities			\$2,230,000	\$2,085,701	\$4,315,701
Total Fund 457			\$2,230,000	\$2,085,701	\$4,315,701
Fund: 475 - Parking Garage					
Ocean Center					
Door Control Equipment & Software	1	350,000	350,000	0	350,000
Parking Deck 2 Restoration	1	46,000	46,000	0	46,000
Parking & Storage Buildout	1	15,000	15,000	0	15,000
Toll Booths	1	83,000	83,000	0	83,000
Total Ocean Center			\$494,000	\$0	\$494,000
Total Fund 475			\$494,000	0	\$494,000
Total OPERATING FUNDS			20,156,525	6,862,803	27,019,328
Fund: 305 - Capital Outlay					
Capital Projects					
800 MHz Backbone - 5 Year Plan	1	242,400	242,400	0	242,400
Total Capital Projects			\$242,400	\$0	\$242,400
Total Fund 305			\$242,400	0	\$242,400

**Detail of Capital Improvements by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 313 - Beach Capital Projects					
Capital Projects					
Beach Infrastructure Plan	1	467,045	467,045	0	467,045
Total Capital Projects			\$467,045	\$0	\$467,045
Total Fund 313			\$467,045	0	\$467,045
Fund: 318 - Ocean Center					
Capital Projects					
Bleachers - 25 Year Life	1	93,750	93,750	0	93,750
Carpet - 10 Year Life	1	100,000	100,000	0	100,000
Elevators - 30 Year Life	1	58,000	58,000	0	58,000
Marquee - 25 Year Life	1	129,517	129,517	0	129,517
Roofs - 25 Year Life	1	50,000	50,000	0	50,000
Total Capital Projects			\$431,267	\$0	\$431,267
Total Fund 318			\$431,267	0	\$431,267
Fund: 326 - Park Projects					
Capital Projects					
Florida Boating Improvement Program	1	143,825	143,825	0	143,825
Total Capital Projects			\$143,825	\$0	\$143,825
Total Fund 326			\$143,825	0	\$143,825
Fund: 328 - Trail Projects					
Capital Projects					
East Central Florida Rail Trail - Segment 3	1	439,260	0	439,260	439,260
Spring-to-Spring Trail	1	494,728	494,728	0	494,728
Spring-to-Spring Trail Phase 3B	1	600,000	0	600,000	600,000
Total Capital Projects			\$494,728	\$1,039,260	\$1,533,988
Total Fund 328			\$494,728	\$1,039,260	\$1,533,988
Fund: 513 - Equipment Maintenance					
Central Services					
Training Room Remodel	1	25,000	25,000	0	25,000
Total Central Services			\$25,000	\$0	\$25,000
Total Fund 513			\$25,000	0	\$25,000
Total NON-OPERATING FUNDS			1,804,265	1,039,260	2,843,525
TOTAL ALL FUNDS			21,960,790	7,902,063	29,862,853

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Capital Outlay Fund - 305

Summary: This fund is used for the construction and upgrade of the 800 MHz public safety radio system. This includes technology upgrades consisting of software, equipment, GPS simulcast, and radio towers. Annual revenue collected from the 800 MHz system traffic fine surcharge is transferred to this fund from the General Fund.

The FY2014-15 budget includes transfers of \$1,498,473 from all participating funds for radio replacement. The General Fund transfer from the traffic fine surcharge is \$450,000. In FY2016-17, the county will begin the development of system design specifications for an RFP to upgrade the County's 800 MHz to the next generation of technology. The technology is based on P25, an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor. This upgrade will begin in FY 2017-18.

Capital Outlay budget for FY2014-15 includes \$150,000 for VHF equipment for the Regional Mutual Aid System and \$1,498,473 for the radio replacement plan. Capital Improvement budget is for the 800MHz Backbone project in support of the P25 technology. The operating budget is for implementation of a tower to serve southwest Volusia County.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	792,552	1,948,473
Subtotal Non-Current Revenues	\$792,552	\$1,948,473
Total Revenues	\$792,552	\$1,948,473
Less Operating Transfers	0	0
Total Operating Revenues	\$792,552	\$1,948,473
<u>Expenditures</u>		
Operating Expenses	0	57,600
Capital Outlay	597,500	1,648,473
Capital Improvements	0	242,400
Reserves	195,052	0
Total Expenditures	\$792,552	\$1,948,473
Less Operating Transfers	0	0
Total Operating Expenditures	\$792,552	\$1,948,473
Net Revenues Less Expenditures	\$0	\$0

Capital Outlay Fund - 305

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	(24,099)	0	0	0
Investment Income	15,131	0	0	0
Total Miscellaneous Revenues	(\$8,968)	\$0	\$0	\$0
Subtotal Current Revenues	(\$8,968)	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	405,148	792,552	840,927	1,948,473
Appropriated Fund Balance	0	0	1,453,248	0
Total Non-Revenues	\$405,148	\$792,552	\$2,294,175	\$1,948,473
Subtotal Non-Current Revenues	\$405,148	\$792,552	\$2,294,175	\$1,948,473
Total Fund Revenues	\$396,180	\$792,552	\$2,294,175	\$1,948,473
Expenditure Detail				
Capital Projects				
800 MHZ Back Bone Infrastructure	10,915	410,052	215,000	450,000
800 MHz Communication System	200,307	0	80,769	0
Radio Replacement	0	382,500	0	1,498,473
Transfers to Other Funds	933,313	0	0	0
Total Capital Projects	\$1,144,535	\$792,552	\$295,769	\$1,948,473
Total Fund Expenditures	\$1,144,535	\$792,552	\$295,769	\$1,948,473

Beach Capital Projects Fund - 313

Summary: This fund is used to account for various beach related capital projects. Such projects may include the acquisition or construction of off beach parking at multiple locations.

Annual revenue collected from 5th Dollar Beach Access Fee is transferred from the General Fund for beach projects, estimated at \$500,000.

The FY2014-15 budget includes an interfund transfer to the General Fund for debt service payment of Winterhaven off-beach parking which ends in FY2015-16.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	1,573,030	500,000
Subtotal Non-Current Revenues	\$1,573,030	\$500,000
Total Revenues	\$1,573,030	\$500,000
Less Operating Transfers	0	32,955
Total Operating Revenues	\$1,573,030	\$467,045
<u>Expenditures</u>		
Capital Improvements	1,040,135	467,045
Interfund Transfers	32,895	32,955
Reserves	500,000	0
Total Expenditures	\$1,573,030	\$500,000
Less Operating Transfers	0	32,955
Total Operating Expenditures	\$1,573,030	\$467,045
Net Revenues Less Expenditures	\$0	\$0

Beach Capital Projects Fund - 313

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	(46,648)	0	0	0
Investment Income	28,951	0	0	0
Total Miscellaneous Revenues	(\$17,697)	\$0	\$0	\$0
Subtotal Current Revenues	(\$17,697)	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	343,645	1,540,135	1,540,135	500,000
Appropriated Fund Balance	0	32,895	32,895	0
Total Non-Revenues	\$343,645	\$1,573,030	\$1,573,030	\$500,000
Subtotal Non-Current Revenues	\$343,645	\$1,573,030	\$1,573,030	\$500,000
Total Fund Revenues	\$325,948	\$1,573,030	\$1,573,030	\$500,000
Expenditure Detail				
Capital Projects				
Appropriated Reserves	0	500,000	0	0
Beach Dept Capital Improvements	32,931	32,895	32,895	32,955
Beach Infrastructure	0	0	106,267	467,045
Cardinal Ave Lifeguard Station	316,476	0	4,025	0
Dunlawton Ops Facility	0	0	125,000	0
Flagler Ave Lifeguard Station	33,877	0	150,565	0
Neptune Ave Ramp	0	0	47,000	0
Riverview Blvd Ramp	0	0	63,143	0
Sunsplash Park	8,872	0	4,000	0
Toronita	165,361	1,040,135	1,040,135	0
Transfers to Other Funds	572,461	0	0	0
Total Capital Projects	\$1,129,978	\$1,573,030	\$1,573,030	\$500,000
Total Fund Expenditures	\$1,129,978	\$1,573,030	\$1,573,030	\$500,000

Ocean Center Fund - 318

Summary: This fund accounts for the fiscal activity relating to the construction, renovation, and major maintenance at the Ocean Center.

The FY2014-15 budget includes an interfund transfer from the Ocean Center Fund (118) of \$431,267 for the ongoing capital improvement plan to replace and update the buildings, fixtures and systems including bleachers, carpet, elevators, HVAC, marquee and roofs.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

	FY 2013-14 Budget	FY 2014-15 Budget
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	180,000	431,267
Subtotal Non-Current Revenues	\$180,000	\$431,267
Total Revenues	\$180,000	\$431,267
Less Operating Transfers	0	0
Total Operating Revenues	\$180,000	\$431,267
<u>Expenditures</u>		
Capital Improvements	180,000	431,267
Total Expenditures	\$180,000	\$431,267
Less Operating Transfers	0	0
Total Operating Expenditures	\$180,000	\$431,267
Net Revenues Less Expenditures	\$0	\$0

Ocean Center Fund - 318

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	(8,435)	0	0	0
Investment Income	4,955	0	0	0
Total Miscellaneous Revenues	(\$3,480)	\$0	\$0	\$0
Subtotal Current Revenues	(\$3,480)	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	180,000	180,000	180,000	431,267
Total Non-Revenues	\$180,000	\$180,000	\$180,000	\$431,267
Subtotal Non-Current Revenues	\$180,000	\$180,000	\$180,000	\$431,267
Total Fund Revenues	\$176,520	\$180,000	\$180,000	\$431,267
Expenditure Detail				
Capital Projects				
Ocean Center CIP Projects	31,619	180,000	180,000	431,267
Ocean Center Sales Office Modification	33,451	0	0	0
Total Capital Projects	\$65,070	\$180,000	\$180,000	\$431,267
Total Fund Expenditures	\$65,070	\$180,000	\$180,000	\$431,267

Park Projects Fund - 326

Summary: This fund incorporates revenue from the Florida Boating Improvement Program (FBIP). Annual revenue collected from Florida Boating Improvements fee is allocated to this fund for construction or renovations such as sea walls, restrooms, and boat ramps.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	144,546	143,825
Subtotal Current Revenues	\$144,546	\$143,825
Non-Current Revenues		
Non-Revenues	797,463	0
Subtotal Non-Current Revenues	\$797,463	\$0
Total Revenues	\$942,009	\$143,825
Less Operating Transfers	0	0
Total Operating Revenues	\$942,009	\$143,825
<u>Expenditures</u>		
Capital Improvements	942,009	143,825
Total Expenditures	\$942,009	\$143,825
Less Operating Transfers	0	0
Total Operating Expenditures	\$942,009	\$143,825
Net Revenues Less Expenditures	\$0	\$0

Park Projects Fund - 326

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Fla Boating Improvements	148,275	144,546	144,546	143,825
Total Intergovernmental Revenues	\$148,275	\$144,546	\$144,546	\$143,825
Miscellaneous Revenues				
GASB 31 Interest	(20,533)	0	0	0
Investment Income	12,270	0	0	0
Other Contributions & Donation	5,000	0	0	0
Total Miscellaneous Revenues	(\$3,263)	\$0	\$0	\$0
Subtotal Current Revenues	\$145,012	\$144,546	\$144,546	\$143,825
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,014,436	797,463	987,463	0
Appropriated Fund Balance	0	0	889,973	0
Total Non-Revenues	\$1,014,436	\$797,463	\$1,877,436	\$0
Subtotal Non-Current Revenues	\$1,014,436	\$797,463	\$1,877,436	\$0
Total Fund Revenues	\$1,159,448	\$942,009	\$2,021,982	\$143,825
Expenditure Detail				
Capital Projects				
Beck Ranch Project	56,500	442,188	1,560,151	0
Debary Hall Roof Replacement	6,357	355,275	339,461	0
Fla Boating Improvemnt Program	56,722	144,546	122,370	143,825
Smyrna Dunes Park	339,186	0	0	0
Total Capital Projects	\$458,765	\$942,009	\$2,021,982	\$143,825
Total Fund Expenditures	\$458,765	\$942,009	\$2,021,982	\$143,825

Trail Projects Fund - 328

Summary: The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council has committed \$1 million of ECHO funds, annually, to be used toward debt service and the trail projects. The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260 mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

The FY2014-15 budget includes an interfund transfer to the Capital Improvement Revenue Note, Series 2010 fund for debt service payment.

The transfer from other funds revenue is to carry forward prior ECHO grant awards totalling \$1,039,260 and the annual \$1 million from ECHO fund for the trails program.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	2,039,260	2,039,260
Subtotal Non-Current Revenues	\$2,039,260	\$2,039,260
Total Revenues	\$2,039,260	\$2,039,260
Less Operating Transfers	0	505,272
Total Operating Revenues	\$2,039,260	\$1,533,988
<u>Expenditures</u>		
Capital Improvements	1,532,983	1,533,988
Interfund Transfers	506,277	505,272
Total Expenditures	\$2,039,260	\$2,039,260
Less Operating Transfers	0	505,272
Total Operating Expenditures	\$2,039,260	\$1,533,988
Net Revenues Less Expenditures	\$0	\$0

Trail Projects Fund - 328

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	(72,563)	0	0	0
Investment Income	43,775	0	0	0
Total Miscellaneous Revenues	(\$28,788)	\$0	\$0	\$0
Subtotal Current Revenues	(\$28,788)	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,600,000	2,039,260	1,000,000	2,039,260
Appropriated Fund Balance	0	0	2,484,067	0
Total Non-Revenues	\$1,600,000	\$2,039,260	\$3,484,067	\$2,039,260
Subtotal Non-Current Revenues	\$1,600,000	\$2,039,260	\$3,484,067	\$2,039,260
Total Fund Revenues	\$1,571,212	\$2,039,260	\$3,484,067	\$2,039,260
Expenditure Detail				
Capital Projects				
Spring to Spring Trail	487,599	1,532,983	2,977,790	1,533,988
Total Capital Projects	\$487,599	\$1,532,983	\$2,977,790	\$1,533,988
Non-Departmental				
Transfers to Other Funds	505,934	506,277	506,277	505,272
Total Non-Departmental	\$505,934	\$506,277	\$506,277	\$505,272
Total Fund Expenditures	\$993,533	\$2,039,260	\$3,484,067	\$2,039,260

Forever Capital Projects Fund - 361

Summary: This fund provides for the acquisition and improvement of environmentally sensitive, water resource protection, and outdoor recreation lands for the purpose of conservation. The FY2014-15 budget is to close the capital projects fund and move the accrued balance to the Volusia Forever Fund (161).

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues		24,362
Subtotal Non-Current Revenues	\$0	\$24,362
Total Revenues	\$0	\$24,362
Less Operating Transfers	0	24,362
Total Operating Revenues	\$0	\$0
<u>Expenditures</u>		
Interfund Transfers	0	24,362
Total Expenditures	\$0	\$24,362
Less Operating Transfers	0	24,362
Total Operating Expenditures	\$0	\$0
Net Revenues Less Expenditures	\$0	\$0

Forever Capital Projects Fund - 361

	FY 2012-13 Actual	FY 2013-14 Budget	FY 2013-14 Estimated	FY 2014-15 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	147	0	0	0
Total Miscellaneous Revenues	\$147	\$0	\$0	\$0
Subtotal Current Revenues	\$147	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	24,362	24,362
Total Non-Revenues	\$0	\$0	\$24,362	\$24,362
Subtotal Non-Current Revenues	\$0	\$0	\$24,362	\$24,362
Total Fund Revenues	\$147	\$0	\$24,362	\$24,362
Expenditure Detail				
Capital Projects				
Transfers to Other Funds	0	0	0	24,362
Total Capital Projects	\$0	\$0	\$0	\$24,362
Total Fund Expenditures	\$0	\$0	\$0	\$24,362

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J - Appendix

CHARTS & GRAPHS

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Volusia County

Chart of Taxable Values and Millages

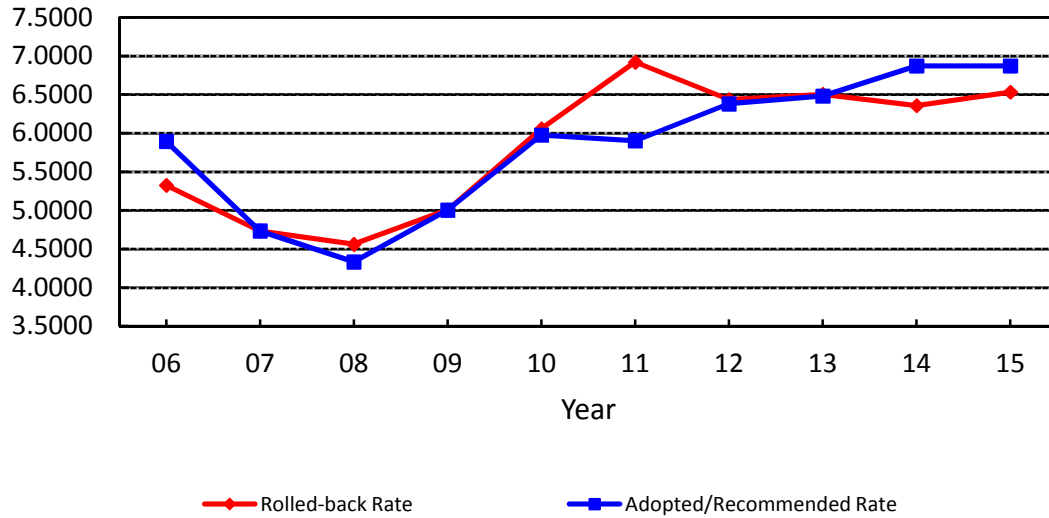
	Taxable Value 2013-14	Adopted 2013-14 Millage	Taxable Value 2014-15	Rolled-back Rate 2014-15	Majority Vote	Two-thirds Vote	Recommended 2014-15 Millage
Countywide Funds							
General*	\$24,187,235,399	6.3189	\$25,684,571,112	6.0063	7.3936	8.1330	6.3189
Library*	\$24,187,235,399	0.5520	\$25,684,571,112	0.5242	0.8191	0.9010	0.5520
Volusia Forever*	\$24,187,259,260	0.0547	\$25,684,594,973	0.0520	N/A	N/A	0.0627
Volusia Forever - Voted Debt	\$24,187,259,260	0.1453	\$25,684,594,973	N/A	N/A	N/A	0.1373
Volusia Echo*	\$24,187,259,260	0.2000	\$25,684,594,973	0.1901	N/A	N/A	0.2000
Total Countywide Funds		7.2709		6.7726			7.2709
Special Taxing Districts							
East Volusia Mosquito Control District*	\$17,423,162,704	0.2080	\$18,494,565,187	0.1976	0.3394	0.3733	0.1880
Ponce De Leon Inlet and Port District*	\$17,423,207,149	0.0929	\$18,494,610,380	0.0883	0.1237	0.1361	0.0929
Municipal Service District	\$5,485,867,596	2.2399	\$5,719,602,628	2.1575	2.4258	2.6684	2.2399
Silver Sands-Bethune Beach MSD*	\$685,804,059	0.0150	\$732,759,308	0.0141	0.0190	0.0209	0.0150
Fire Services District	\$5,681,006,505	3.6315	\$5,922,591,111	3.4981	5.2055	5.7261	3.6315
		<u>7.4415</u>				*10 mill cap	<u>7.4295</u>

Effective in 2009, the Florida Legislature established maximum millage vote requirements in Florida Statute 200.065(5). A millage equal to or less than the rolled-back millage rate adjusted by the percentage change in Florida per capita income requires a simple majority vote of the governing body. If the prior year adopted millage was less than the prior year majority vote rate, the rolled-back rate for majority vote is calculated based on the prior year majority vote rate. Any proposed millage greater than the majority vote rate and up to 110% of the majority vote rate requires a two-thirds vote of the governing body. Any proposed millage greater than the 110% rate, up to the constitutional or statutory maximum, must be approved by a unanimous vote of the governing body.

VOLUSIA COUNTY, FLORIDA

Countywide Ad Valorem Tax Rates (General Fund and Library Fund)

Ten Year History



Countywide (General Fund and Library Fund)		
Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Budgeted Rate
2005-06	5.3249	5.8940
2006-07	4.7333	4.7333
2007-08	4.5607	4.3326
2008-09	5.0037	5.0037
2009-10	6.0568	5.9743
2010-11	6.9190	5.9025
2011-12	6.4357	6.3791
2012-13	6.5032	6.4809
2013-14	6.3569	6.8709
2014-15	6.5305	6.8709

Excludes voted millage

VOLUSIA COUNTY, FLORIDA

Municipal Service District

Ad Valorem Tax Rates

Ten Year History



Municipal Service District Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Budgeted Rate
2005-06	1.4419	1.6910
2006-07	1.3388	1.3388
2007-08	1.2824	1.2183
2008-09	1.4023	1.4023
2009-10	1.7166	1.8783
2010-11	2.1339	1.8610
2011-12	2.0155	2.0155
2012-13	2.0499	2.0399
2013-14	2.0217	2.2399
2014-15	2.1575	2.2399

VOLUSIA COUNTY, FLORIDA
2014 TAXABLE BASE

2013 Base	\$ 24.187 Billion

2014 Tax Base Adjustment			
New Construction	0.213 Billion	0.83%	% of taxable value
Net Reassessment (Real Estate)	1.251 Billion	4.87%	% of taxable value
Centrally Assessed	0.006 Billion	-0.02%	% change from prior year
Personal Property	0.028 Billion	-0.11%	% change from prior year
Total Taxable Base Adjustment	1.497 Billion		

2014 Base	\$ 25.685 Billion	6.2%

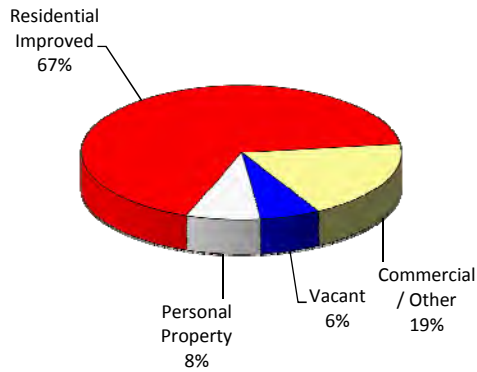
TAX EXEMPTIONS

2014 Homestead and Senior Exemptions	5.778 Billion
2013 Homestead and Senior Exemptions	5.797 Billion

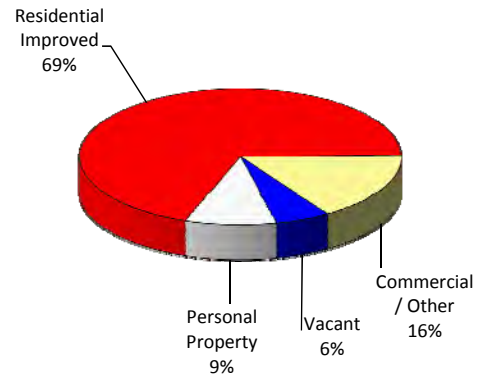
Reduction	(0.018) Billion	-0.3%

Homestead and Senior Exemptions represent 14.6% of the just value (market value).

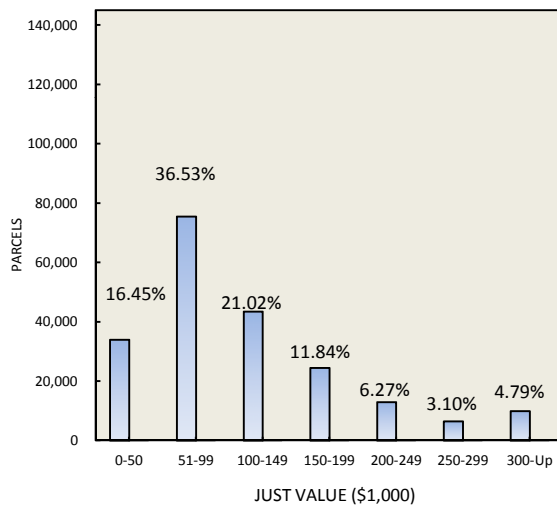
VOLUSIA COUNTY, FLORIDA
Classification of Property
Total Just Value \$39,576,917,262



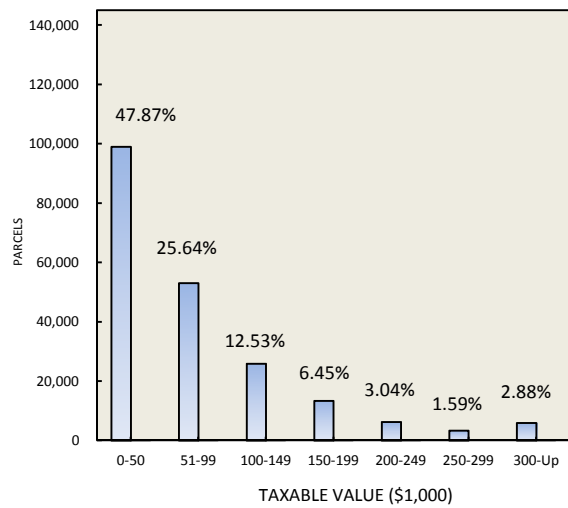
VOLUSIA COUNTY, FLORIDA
Classification of Property
Total Taxable Value \$25,684,571,112



JUST VALUE RESIDENTIAL IMPROVED PROPERTIES

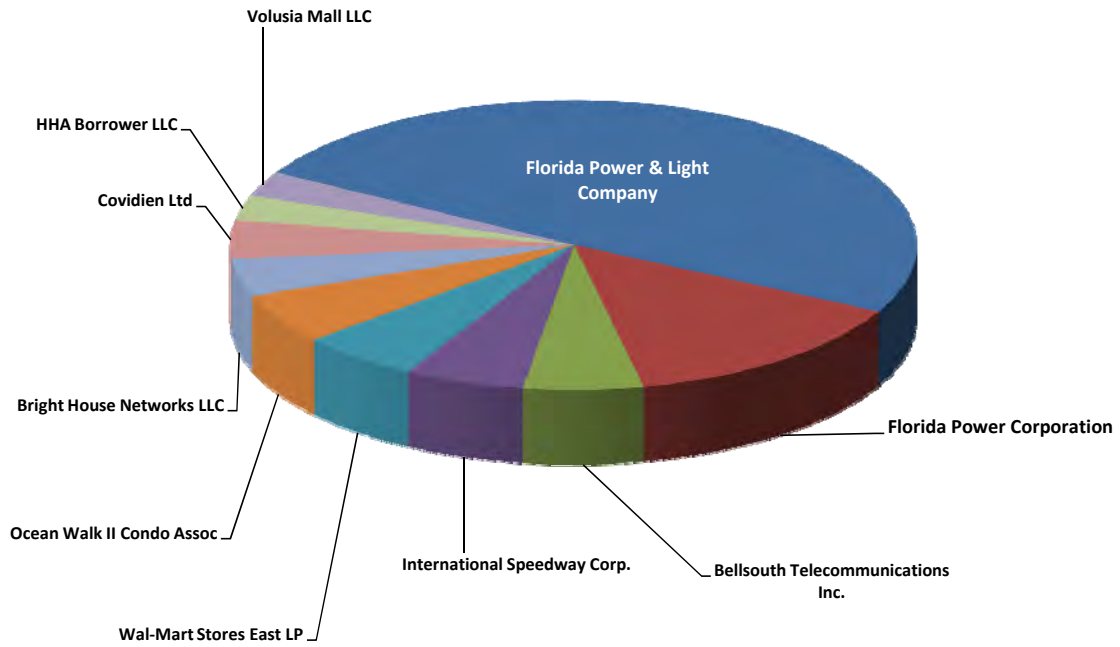


TAXABLE VALUE RESIDENTIAL IMPROVED PROPERTIES



Data based on DR-403PC; DR489PC

VOLUSIA COUNTY, FLORIDA
Top Ten Taxable Values - By Owner
Fiscal Year 2013-14



Top Ten Taxable Values - By Owner Fiscal Year 2013-14		
Owner	Taxable Value	% of Total Taxable Value
Florida Power & Light Company	\$ 928,089,845	3.5%
Florida Power Corporation	240,529,267	1.0%
Bellsouth Telecommunications Inc.	95,767,946	0.4%
Ocean Walk II Condo Assoc	92,925,349	0.4%
Wal-Mart Stores East LP	88,426,590	0.4%
International Speedway Corp	87,911,116	0.4%
Bright House Networks LLC	75,184,266	0.3%
Covidien Ltd	59,328,735	0.3%
HHA Borrower LLC	54,390,295	0.2%
Volusia Mall LLC	45,049,027	0.2%
All others	22,450,814,568	92.9%
Total Countywide Taxable Value	\$ 24,218,417,004	100.00%

Values updated each October by the Property Appraiser's Office.

2014 Volusia County Preliminary Tax Roll - Summary
(Summary of County-wide Authority Changes)

	<u>2013</u>	<u>2014</u>	<u>Change</u>	<u>Net Change</u>
Total Just Value	36,228,755,812	39,576,917,262	9.2%	8.6%
SOH Value, Nonhomestead Residential, Etc.	\$1,571,194,129	\$3,193,483,276	103.3%	
Total Assessed Value	\$33,934,978,935	\$35,614,997,851	5.0%	
Total Exemptions	\$9,747,743,536	\$9,930,426,739	1.9%	
Total Taxable Value: (Assessed Value less Exemptions)	\$24,187,235,399	\$25,684,571,112	6.2%	5.3%
Taxable Percentage of Just Value	66.76%	64.90%		

			<u>Difference</u>
<u>Total Number of Parcels:</u>	329,945	331,247	1,302
Real Property	285,065	285,233	168
Personal Property	43,360	44,422	1,062
Centrally Assessed	1,520	1,592	72

<u>Gross Increase (Decrease) in Tax Roll</u>	<u>2012-2013</u>	<u>2013-2014</u>
Just Value	\$1,031,278,923	\$3,348,161,450

<u>New Construction:</u>	<u>2013</u>	<u>2014</u>
Just Value	\$171,936,566	\$250,630,235
Taxable Value	\$139,481,068	\$212,574,195

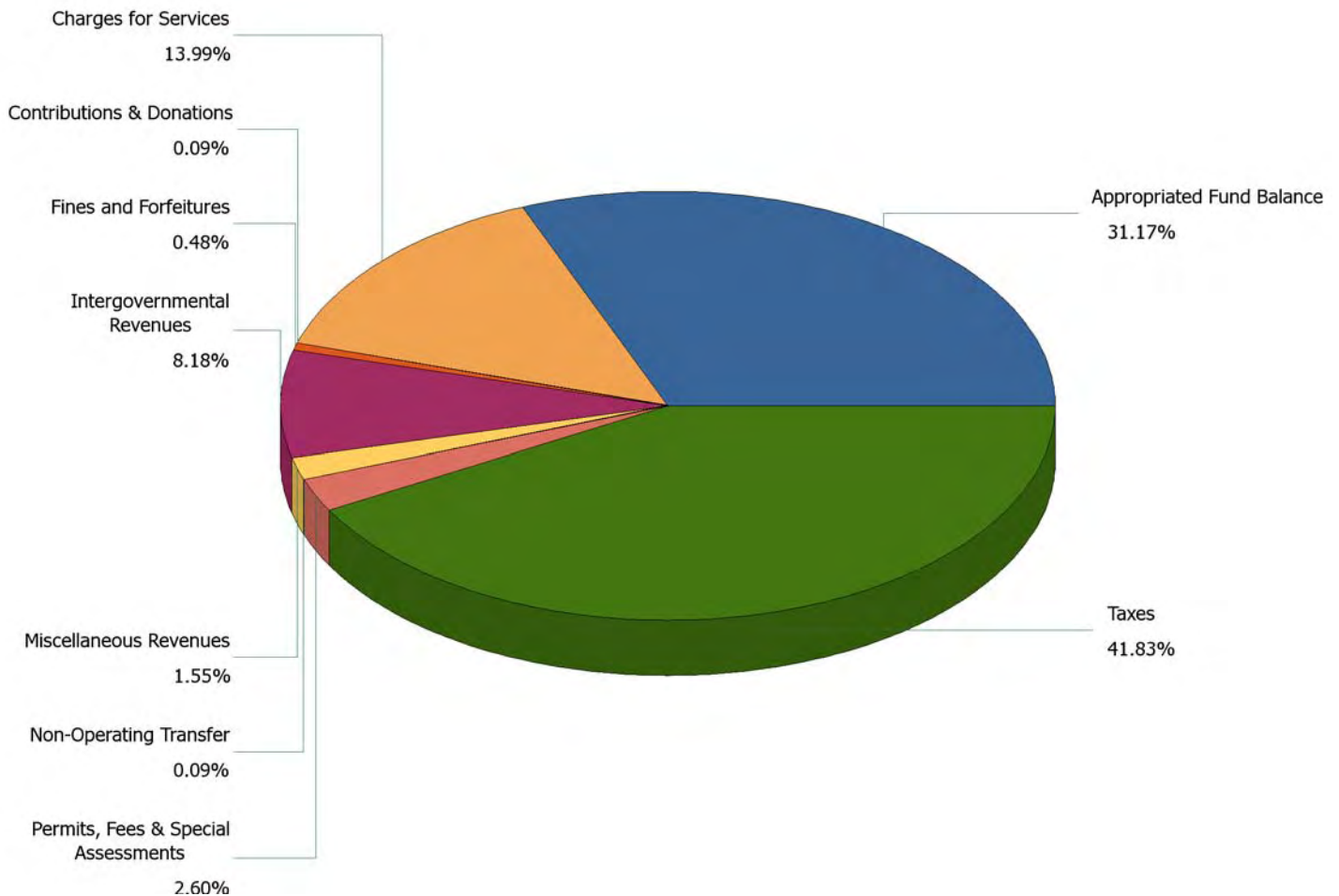
<u>"Net" Increase (Decrease) in Tax Roll</u>	<u>2012-2013</u>	<u>2013-2014</u>
(Total Tax Roll less New Construction)		
Just Value	\$859,342,357	\$3,097,531,215
Taxable Value	\$398,184,470	\$1,284,761,518

Annual Save our Homes "Value Cap"

Allowable Percentage ---->	1.7%	1.5%

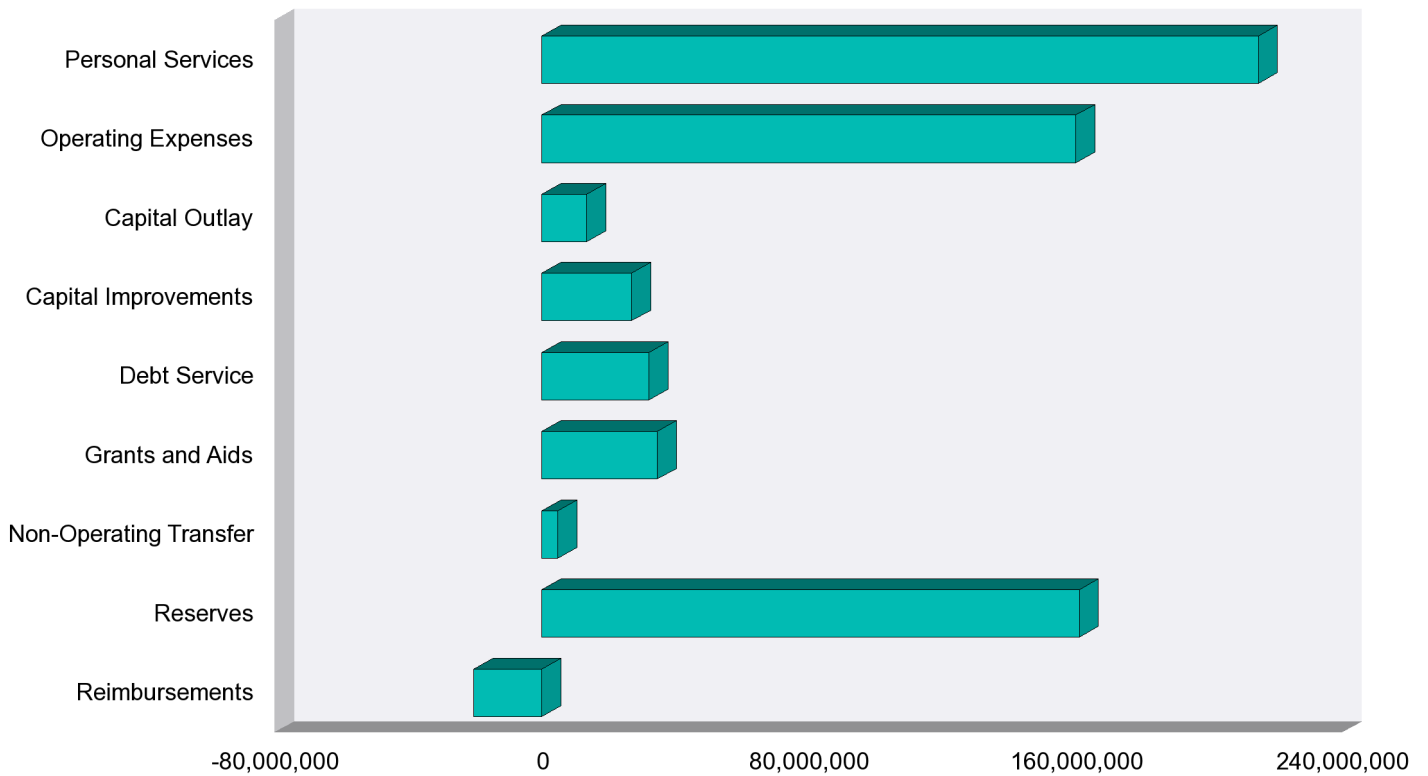
In summary, the 2014 Preliminary Tax Roll indicates an overall gross increase (including \$251 million in new construction) of 9.2% in the Just Value of property in Volusia County. There is a net increase (excluding new construction) of 8.6% in the same Just Values. The Taxable Values (on which taxes are paid) have a gross increase of 6.2% (including new construction) and a net increase of 5.3%, excluding new construction.

VOLUSIA COUNTY, FLORIDA
Countywide Revenues By Major Source
Fiscal Year 2014-15
\$628,349,357



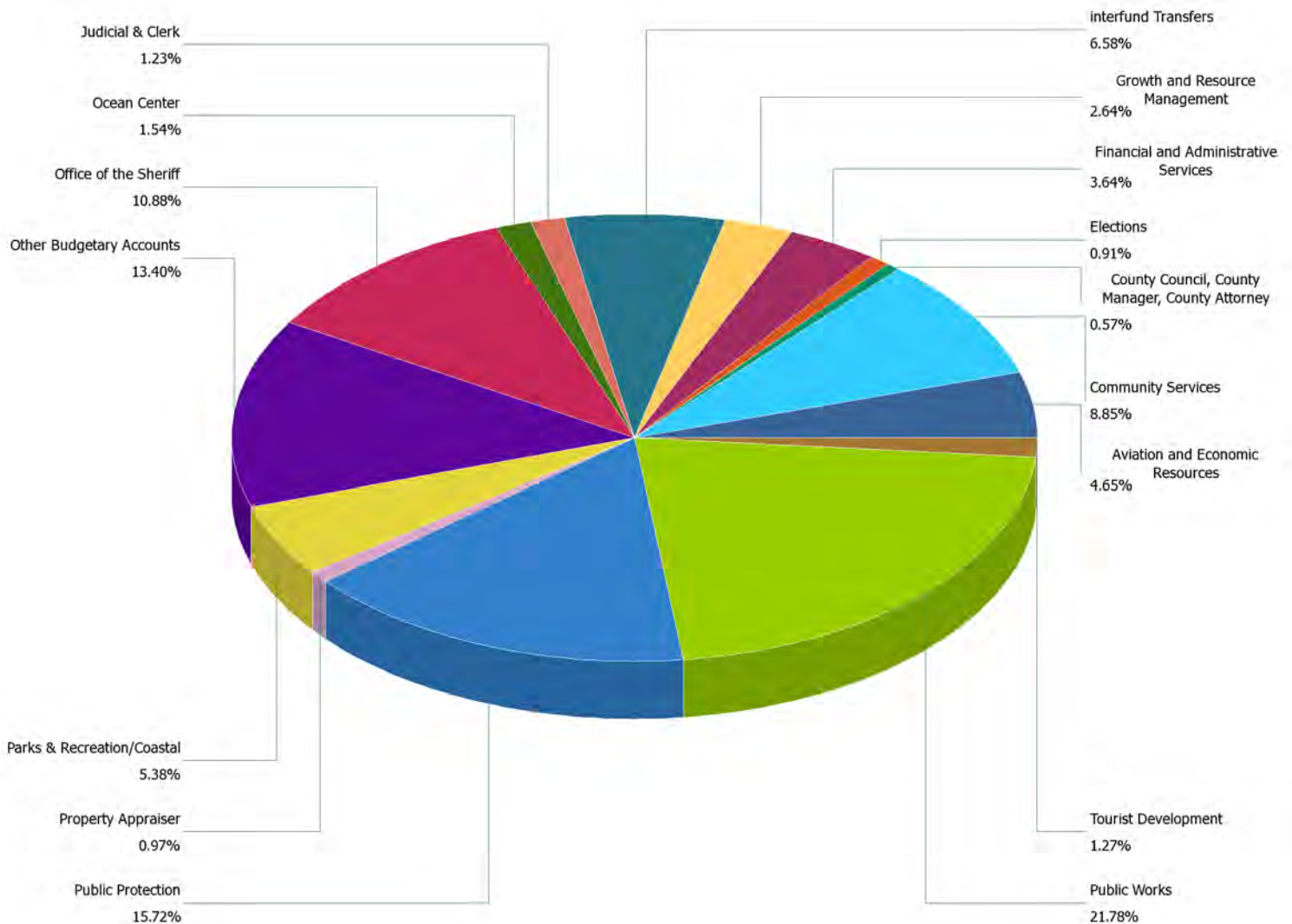
Countywide Revenues By Major Source Fiscal Year 2014-15	
Taxes	262,848,727
Intergovernmental Revenues	51,415,595
Charges for Services	87,902,229
Miscellaneous Revenues	9,761,081
Permits, Fees, Special Assessments	16,358,366
Judgements, Fines and Forfeitures	3,038,850
Contributions & Donations	577,551
Non-Operating Transfer	562,589
Appropriated Fund Balance	195,884,369
TOTAL REVENUES	\$628,349,357

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures By Category
Fiscal Year 2014-15
\$628,349,357



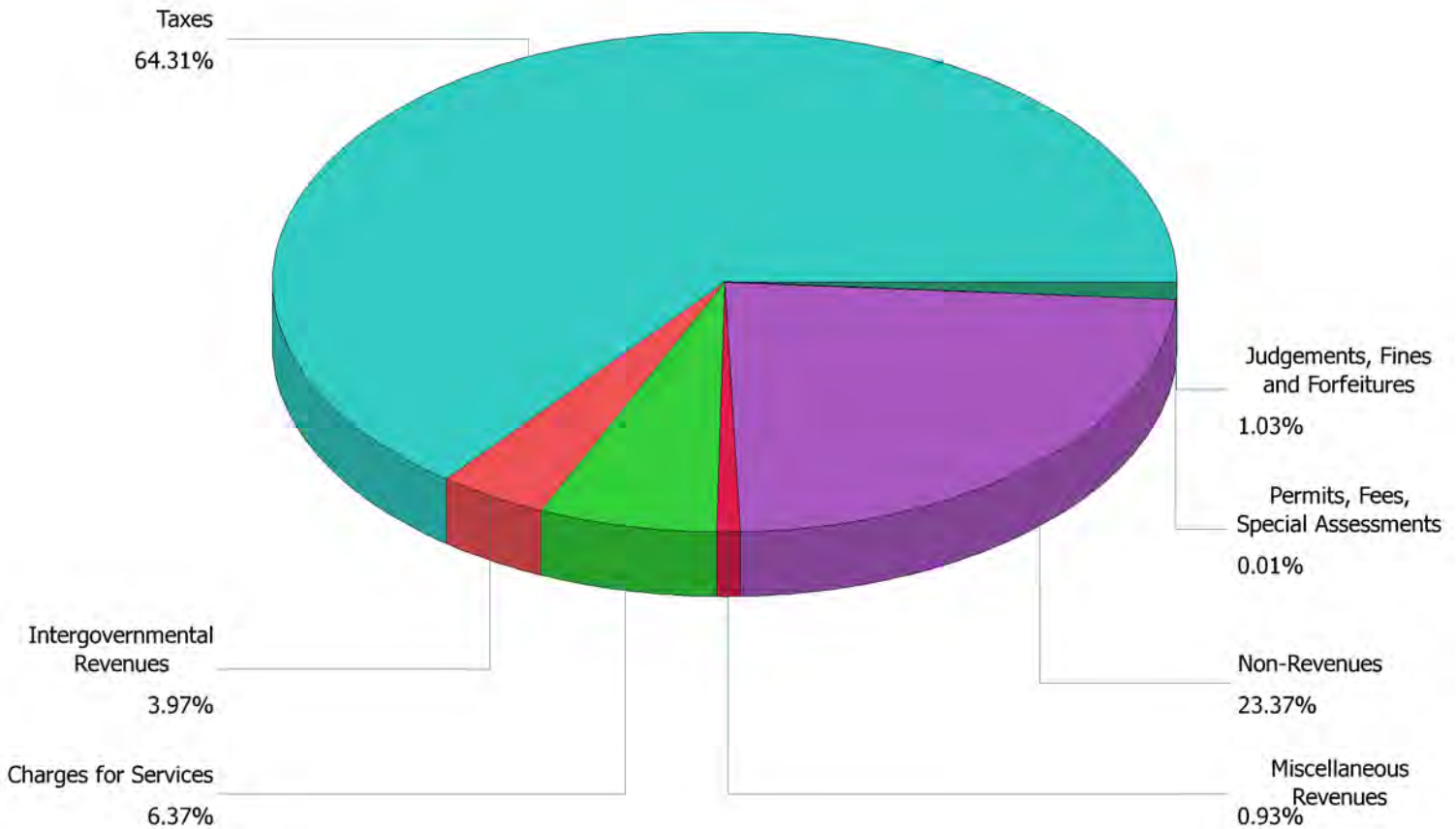
Countywide Expenditures By Category Fiscal Year 2014-15	
Personal Services	214,902,565
Operating Expenses	160,222,171
Capital Outlay	13,533,475
Subtotal Operating Expenses	\$388,658,211
Capital Improvements	27,019,328
Debt Service	32,155,813
Grants and Aids	34,628,707
Non-Operating Transfer	4,919,000
Reserves	161,223,833
Total Expenditures	\$648,604,892
Reimbursements	(20,255,535)
Net Expenditures	\$628,349,357

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures by Department
FY 2014-15
\$628,349,357



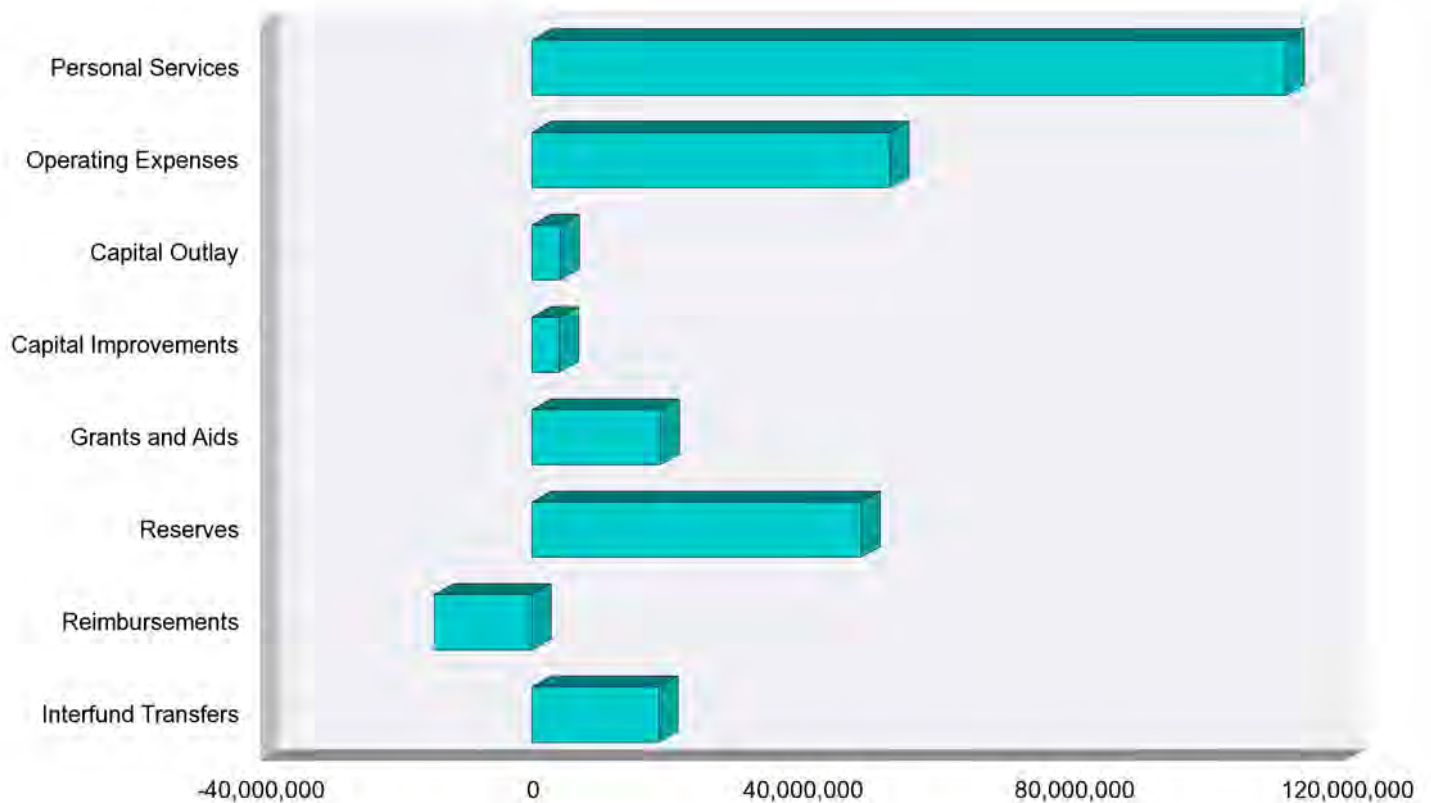
Countywide Expenditures By Department Fiscal Year 2014-15			
Aviation and Economic Resources	31,884,249	Office of the Sheriff	74,635,976
Community Services	60,671,630	Other Budgetary Accounts	137,042,267
County Council, County Manager, County Attorney	3,899,525	Parks & Recreation/Coastal	36,917,795
Elections	6,215,107	Property Appraiser	6,642,416
Financial and Administrative Services	24,962,989	Public Protection	107,817,231
Growth and Resource Management	18,136,380	Public Works	149,382,951
Judicial & Clerk	8,440,271	Tourist Development	8,698,280
Ocean Center	10,560,412	Interfund Transfers	(57,558,122)
TOTAL EXPENDITURES			\$628,349,357

VOLUSIA COUNTY, FLORIDA
General Fund Revenues By Major Source
Fiscal Year 2014-15
\$244,326,371



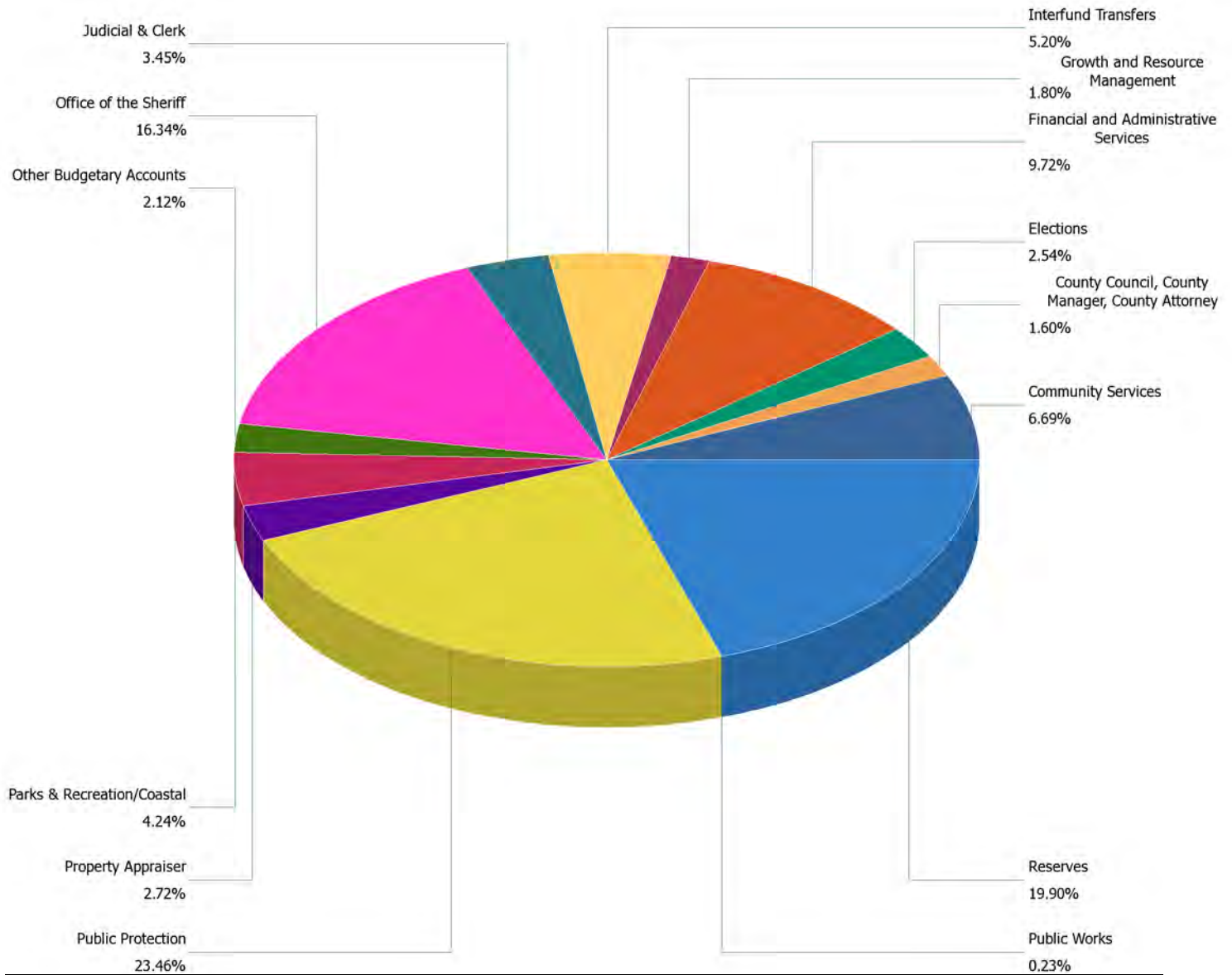
General Fund Revenues By Major Source Fiscal Year 2014-15	
Taxes	157,135,405
Intergovernmental Revenues	9,701,034
Charges for Services	15,563,136
Miscellaneous Revenues	2,267,275
Permits, Fees, Special Assessments	30,350
Judgements, Fines and Forfeitures	2,522,850
Transfers From Other Funds	7,600,251
Appropriated Fund Balance	49,503,570
Contributions & Donations	2,500
TOTAL REVENUES	\$244,326,371

VOLUSIA COUNTY, FLORIDA
General Fund Expenditures By Category
Fiscal Year 2014-15
\$244,326,371



General Fund Expenditures By Category	
Fiscal Year 2014-15	
Personal Services	111,178,762
Operating Expenses	52,859,834
Capital Outlay	4,178,985
Subtotal Operating Expenses	\$168,217,581
Capital Improvements	4,119,000
Grants and Aids	18,965,274
Transfers	18,776,261
Reserves - All Other	29,890,960
Reserves - Emergency	18,722,005
Total Expenditures	\$258,691,081
Reimbursements	(14,364,710)
Net Expenditures	\$244,326,371

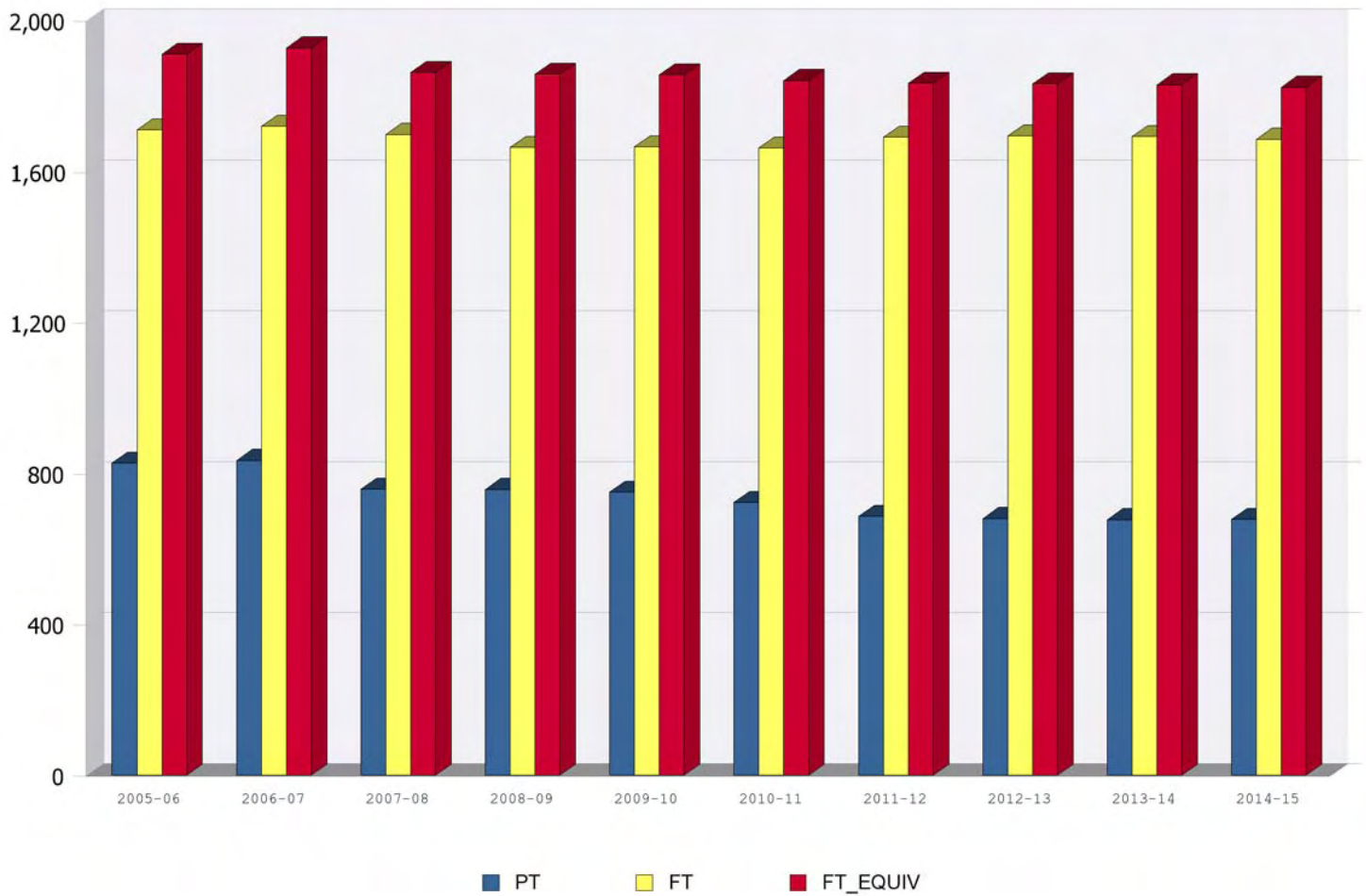
VOLUSIA COUNTY, FLORIDA
General Fund Expenditures by Department
FY 2014-15
\$244,326,371



General Fund Expenditures By Department Fiscal Year 2014-15			
Community Services	16,351,221	Parks & Recreation/Coastal	10,355,005
County Council, County Manager, County Attorney	3,899,525	Property Appraiser	6,642,416
Elections	6,215,107	Public Protection	57,311,172
Financial and Administrative Services	23,750,313	Public Works	551,905
Growth and Resource Management	4,404,087	Other Budgetary Accounts	5,174,539
Judicial & Clerk	8,440,271	Reserves	48,612,965
Office of the Sheriff	39,916,601	Interfund Transfers	12,701,244
TOTAL EXPENDITURES			\$244,326,371

VOLUSIA COUNTY, FLORIDA

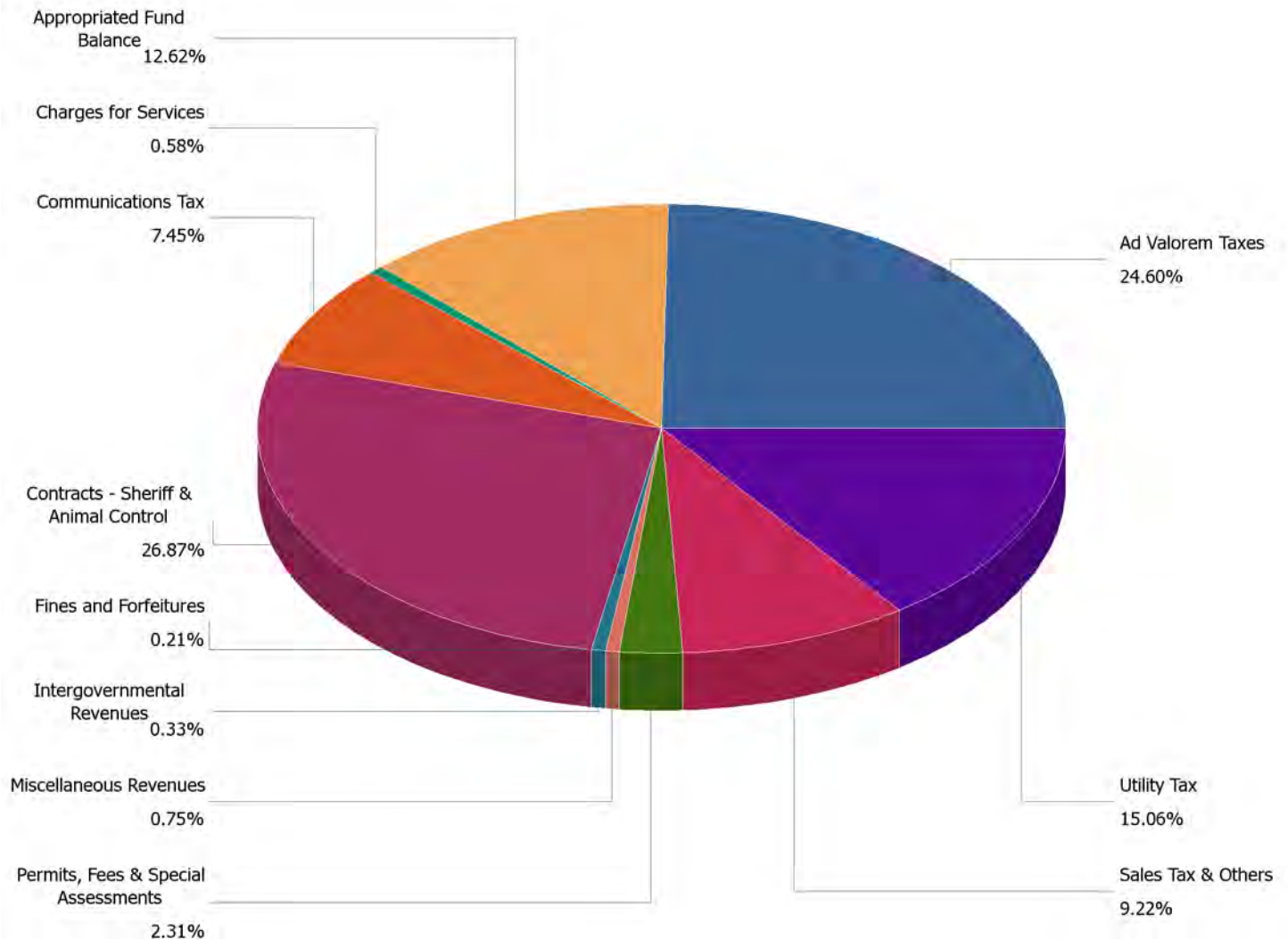
General Fund Personnel Authorizations



General Fund Personnel Authorizations FY 2005-06 to FY 2014-15			
Year	Part-Time	Full-Time	Full-Time Equivalent
2005-06	828	1,711	1,911
2006-07	835	1,721	1,928
2007-08	759	1,699	1,863
2008-09	758	1,665	1,858
2009-10	751	1,666	1,856
2010-11	724	1,663	1,842
2011-12	687	1,692	1,835
2012-13	681	1,695	1,832
2013-14	678	1,693	1,830
2014-15	679	1,686	1,824

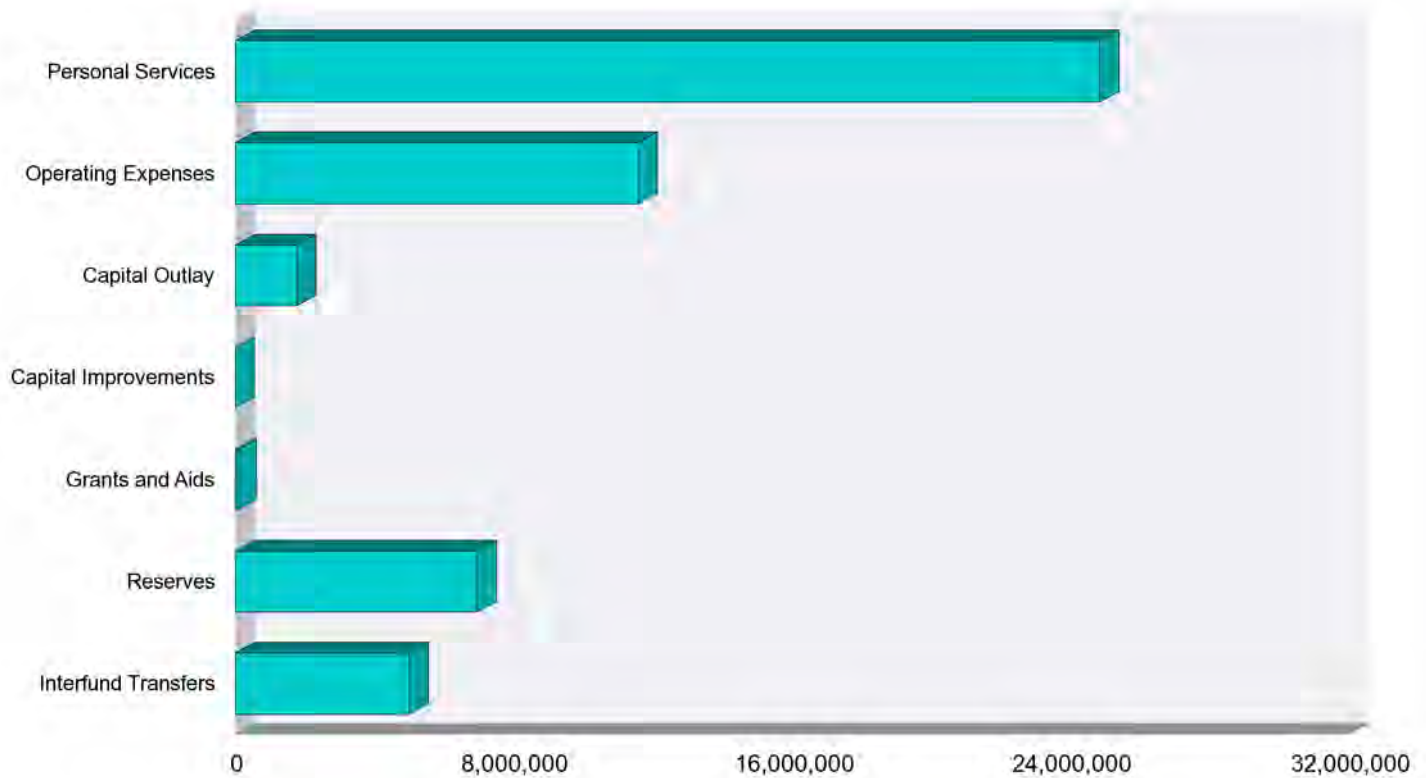
*** 142 positions unfunded or in attrition**

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Revenues By Major Source
Fiscal Year 2014-15
\$50,187,589



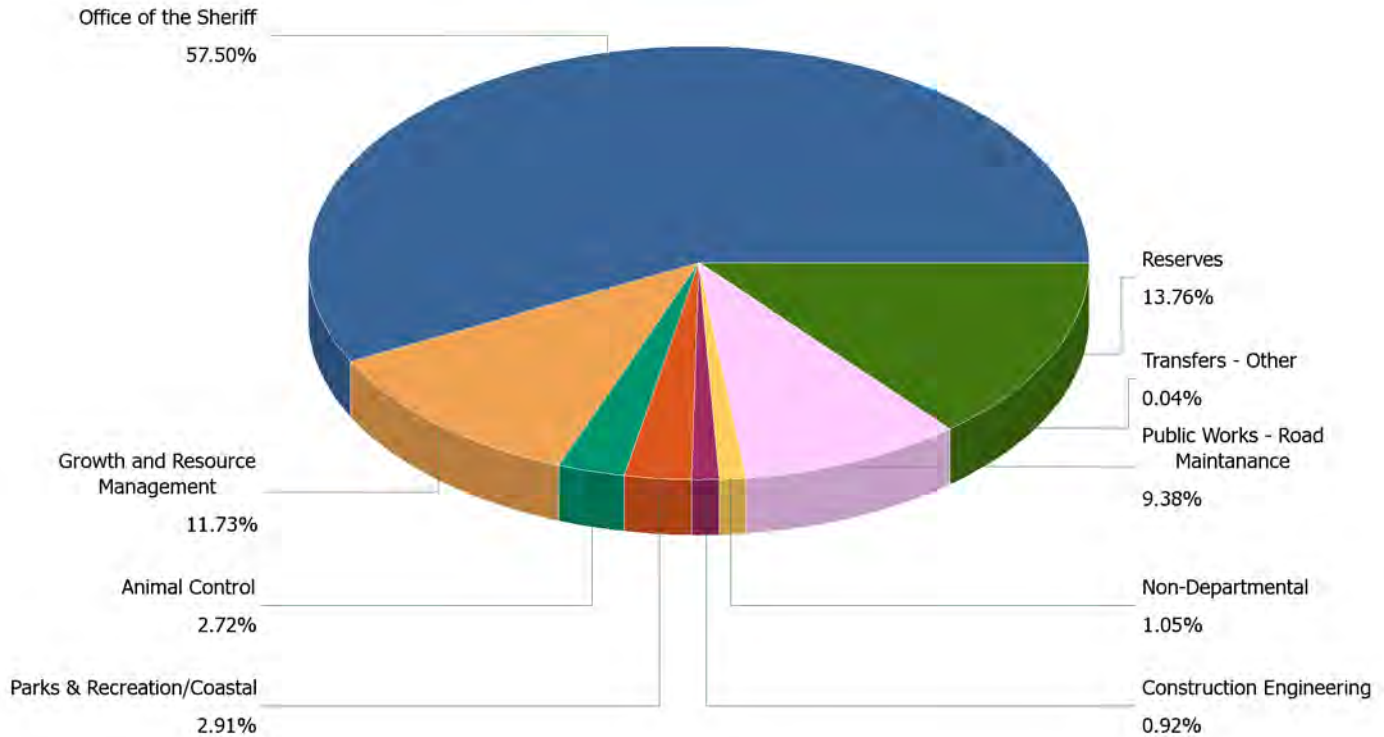
Municipal Service District Revenues By Major Source	
Fiscal Year 2014-15	
Ad Valorem Taxes	12,343,884
Communications Tax	3,740,000
Sales Tax & Others	4,794,561
Utility Tax	7,556,188
Permits, Fees & Special Assessments	1,161,050
Intergovernmental Revenues	166,260
Charges for Services	359,101
Contracts - Sheriff & Animal Control	13,486,054
Fines and Forfeitures	105,500
Miscellaneous Revenues	141,300
Appropriated Fund Balance	6,333,691
TOTAL REVENUES	\$50,187,589

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Expenditures By Category
Fiscal Year 2014-15
\$50,187,589



Municipal Service District Fund Expenditures By Category Fiscal Year 2014-15	
Personal Services	24,821,900
Operating Expenses	11,581,583
Capital Outlay	1,771,470
Subtotal Operating Expenses	\$38,174,953
Capital Improvements	7,025
Grants and Aids	50,252
Transfer for Road Maintenance	4,700,000
Other Transfers	297,797
Reserves - Emergency	2,072,727
Reserves - All Other	4,884,835
TOTAL EXPENDITURES	\$50,187,589

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Expenditures by Department
FY 2014-15
\$50,125,282

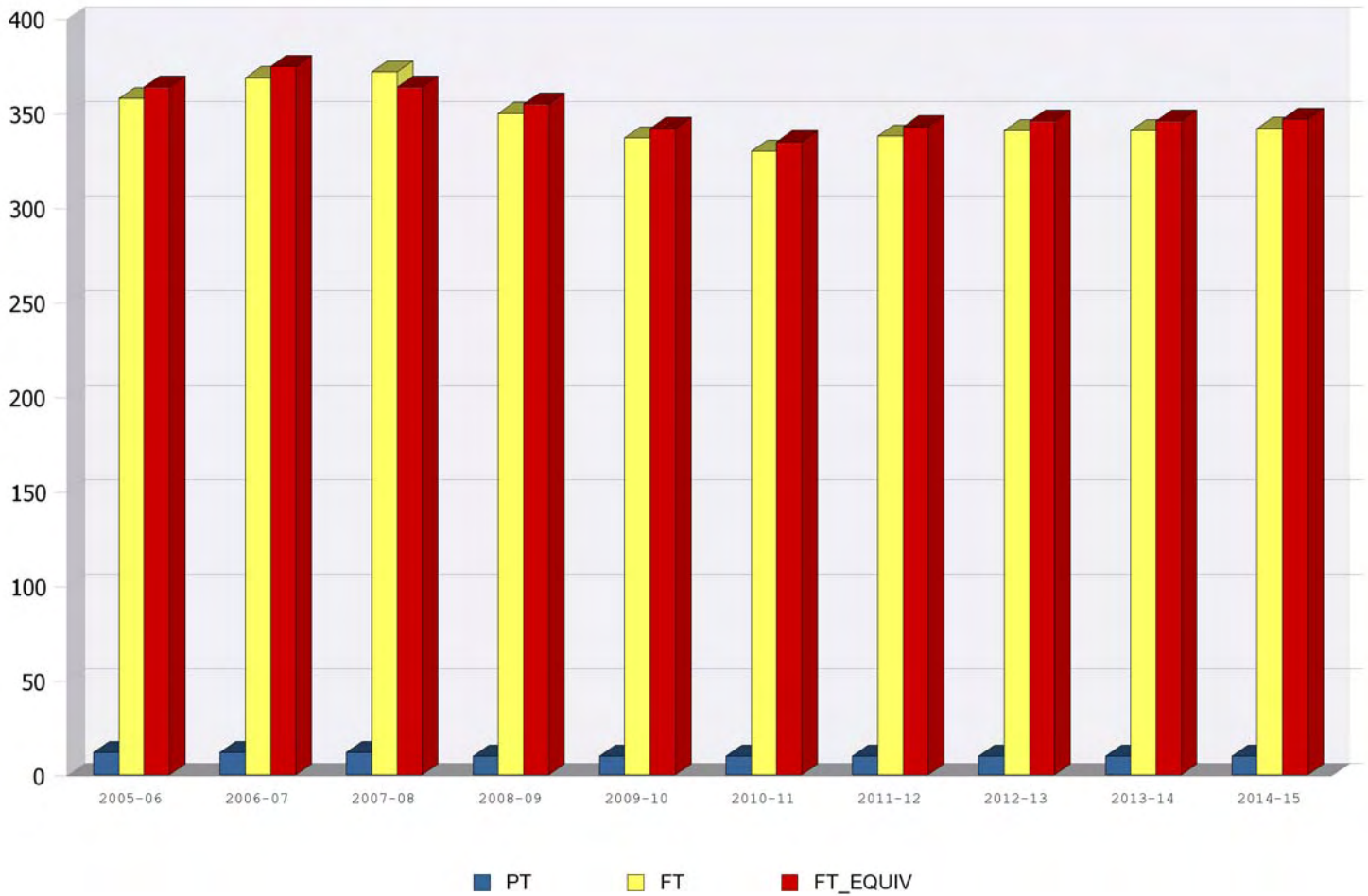


Municipal Service District Fund Expenditures By Department	
Fiscal Year 2014-15	
Office of the Sheriff	28,820,409
Growth and Resource Management	5,880,367
Animal Control	1,365,811
Parks & Recreation/Coastal	1,456,896
Construction Engineering	459,577
Non-Departmental	525,818
Public Works - Road Maintenance	4,700,000
Transfers - Other	20,897
Reserves	6,895,507
TOTAL EXPENDITURES:	\$50,125,282

Note: The Office of the Sheriff includes outside contracts that total \$13,486,054
Volusia County Section J - 17

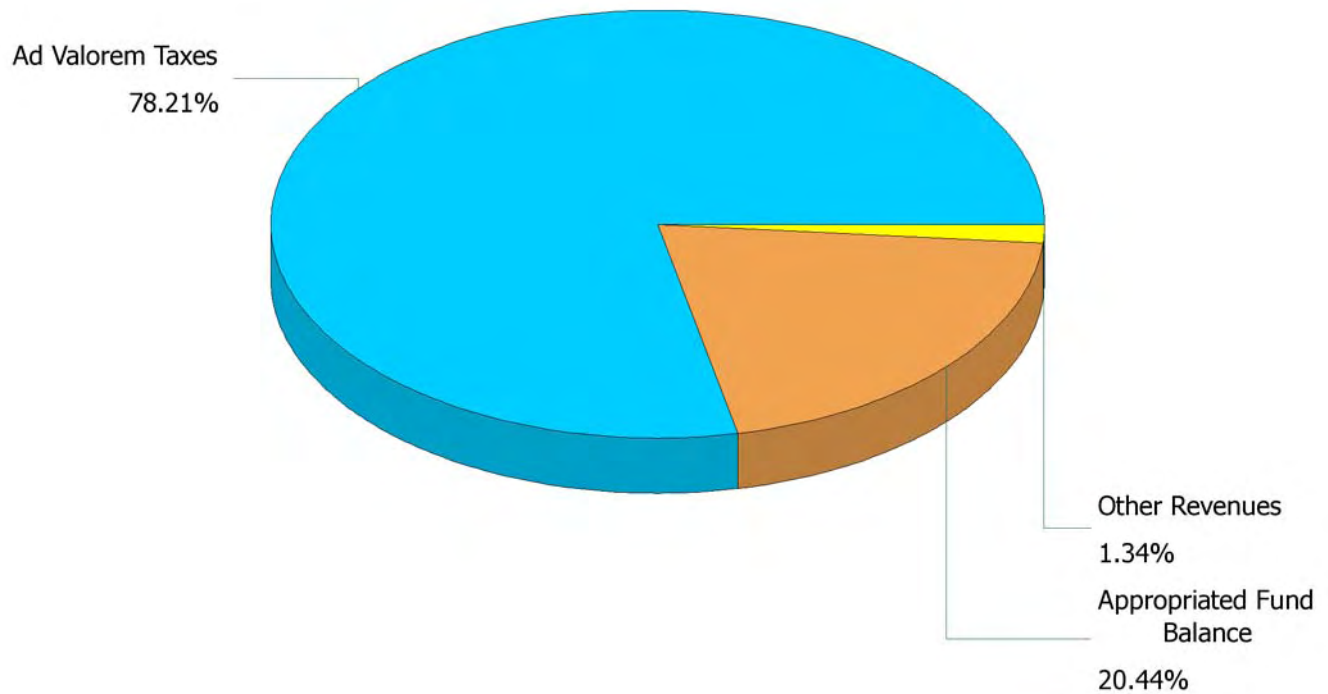
VOLUSIA COUNTY, FLORIDA

Municipal Service District Fund Personnel Authorizations



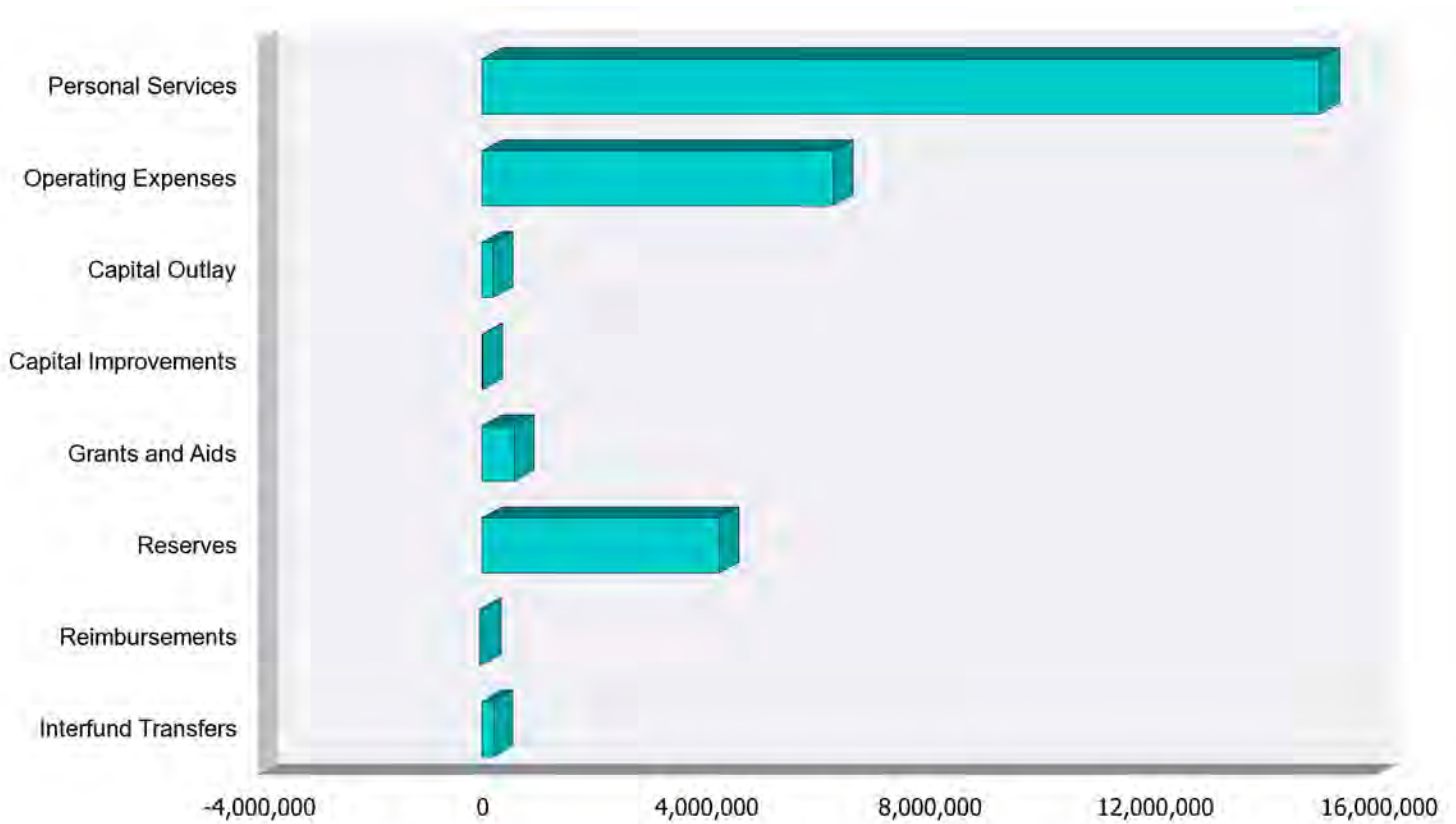
Municipal Service District Fund Personnel Authorizations FY 2005-06 to FY 2014-15			
Year	Part-Time	Full-Time	Full-Time Equivalent
2005-06	12	358	364
2006-07	12	369	375
2007-08	12	372	364
2008-09	10	350	355
2009-10	10	337	342
2010-11	10	330	335
2011-12	10	338	343
2012-13	10	341	346
2013-14	10	341	346
2014-15	10	342	347

VOLUSIA COUNTY, FLORIDA
Fire Fund Revenues By Major Source
Fiscal Year 2014-15
\$26,456,099



Fire Fund Revenues By Major Source Fiscal Year 2014-15	
Ad Valorem Taxes	20,692,574
Other Revenues	354,965
Appropriated Fund Balance	5,408,560
TOTAL REVENUES	\$26,456,099

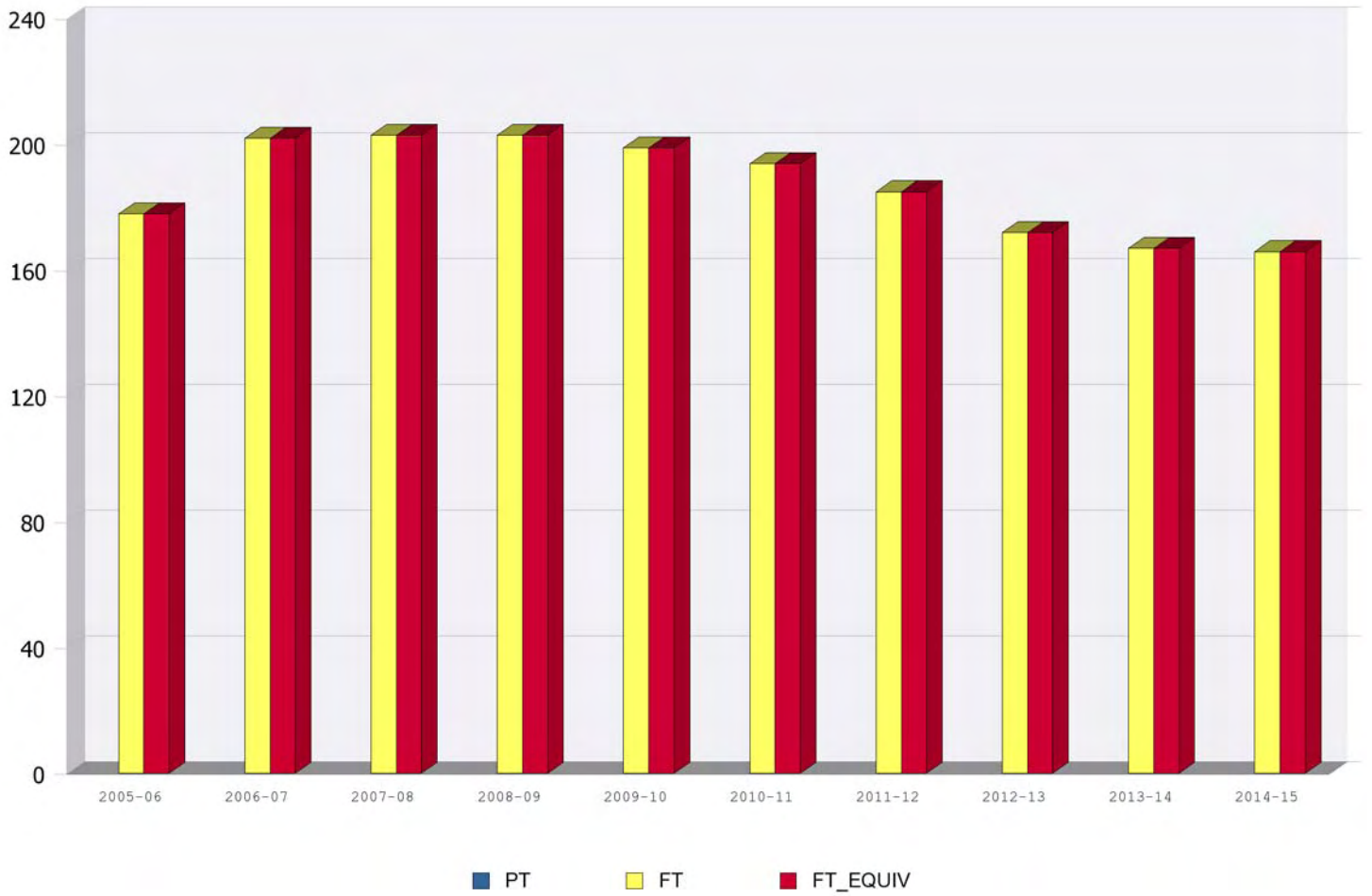
VOLUSIA COUNTY, FLORIDA
Fire Fund Expenditures By Category
Fiscal Year 2014-15
\$26,456,099



Fire Fund Expenditures By Category	
Fiscal Year 2014-15	
Personal Services	14,967,487
Operating Expenses	6,275,228
Capital Outlay	200,260
Subtotal Operating Expenses	\$21,442,975
Capital Improvements	15,000
Grants and Aids	582,049
Transfers	208,447
Reserves	4,245,151
Reimbursements	(37,523)
Net Expenditures	\$26,456,099

VOLUSIA COUNTY, FLORIDA

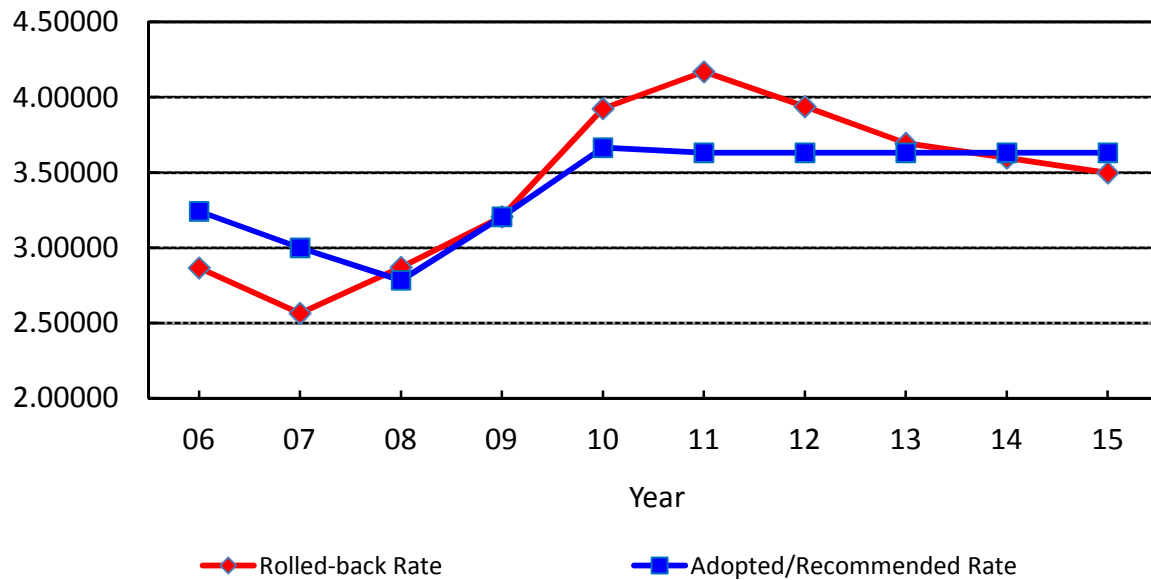
Fire Services Fund Personnel Authorizations



Fire Services Fund Personnel Authorizations FY 2005-06 to FY 2014-15			
Year	Part-Time	Full-Time	Full-Time Equivalent
2005-06		178	178
2006-07		202	202
2007-08		203	203
2008-09		203	203
2009-10		199	199
2010-11		194	194
2011-12		185	185
2012-13		172	172
2013-14		167	167
2014-15		166	166

VOLUSIA COUNTY, FLORIDA

Fire Fund Ad Valorem Tax Rates Ten Year History



Fire Fund Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Recommended Rate
2005-06	2.8664	3.2420
2006-07	2.5642	3.0000
2007-08	2.8697	2.7836
2008-09	3.2058	3.2058
2009-10	3.9238	3.6651
2010-11	4.1689	3.6315
2011-12	3.9382	3.6315
2012-13	3.6942	3.6315
2013-14	3.5969	3.6315
2014-15	3.4981	3.6315

Summary of Capital Outlay by Fund

		FY 2014-15		
Fund		On-Going / Continuous	Carry Forward	Total Request
<u>Countywide Funds</u>				
001	General	4,178,985	0	4,178,985
104	Library	147,840	0	147,840
161	Volusia Forever	17,000	0	17,000
Total Countywide Funds		4,343,825	0	4,343,825
<u>Special Revenue Funds</u>				
002	Emergency Medical Services	217,470	0	217,470
103	County Transportation Trust	922,000	0	922,000
105	East Volusia Mosquito Control	3,014,830	0	3,014,830
114	Ponce De Leon Inlet and Port District	24,860	0	24,860
118	Ocean Center	317,100	0	317,100
120	Municipal Service District	1,771,470	0	1,771,470
123	Inmate Welfare Trust	6,000	0	6,000
140	Fire Services	200,260	0	200,260
159	Stormwater Utility	573,000	0	573,000
170	Law Enforcement Trust	25,000	0	25,000
172	Federal Forfeiture Sharing Justice	50,000	0	50,000
Total Special Revenue Funds		7,121,990	0	7,121,990
<u>Enterprise Funds</u>				
450	Solid Waste	1,673,650	0	1,673,650
451	Daytona Beach International Airport	61,110	0	61,110
457	Water and Sewer Utilities	298,000	0	298,000
475	Parking Garage	34,900	0	34,900
Total Enterprise Funds		2,067,660	0	2,067,660
TOTAL OPERATING FUNDS		13,533,475	0	13,533,475
<u>Capital Projects Funds</u>				
305	Capital Outlay	1,648,473	0	1,648,473
Total Capital Projects Funds		1,648,473	0	1,648,473
<u>Internal Service Funds</u>				
511	Computer Replacement	1,127,665	0	1,127,665
513	Equipment Maintenance	3,770,426	0	3,770,426
Total Internal Service Funds		4,898,091	0	4,898,091
TOTAL NON-OPERATING FUNDS		6,546,564	0	6,546,564
TOTAL ALL FUNDS		20,080,039	0	20,080,039

Detail of Capital Outlay by Fund FY 2014-15

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 001 - General</u>					
Beach Safety					
All-terrain Vehicles	3	6,500	19,500	0	19,500
Computerized Message Boards	1	13,713	13,713	0	13,713
Jet Ski Trailers	2	1,500	3,000	0	3,000
Rescue Jet Ski	1	8,600	8,600	0	8,600
Security Camera Recording System	1	4,000	4,000	0	4,000
Security Cameras	4	1,700	6,800	0	6,800
Tasers	5	1,000	5,000	0	5,000
Total Beach Safety			\$60,613	\$0	\$60,613
Central Services					
Forklift	1	30,000	30,000	0	30,000
Total Central Services			\$30,000	\$0	\$30,000
Coastal					
Big Belly Solar Trash Compactors	2	5,230	10,460	0	10,460
Computerized Message Boards	1	13,350	13,350	0	13,350
Mary McLeod Bethune Park Playground	1	50,000	50,000	0	50,000
Picnic Tables	5	1,800	9,000	0	9,000
Total Coastal			\$82,810	\$0	\$82,810
Cooperative Extension					
Fire Panel	1	10,000	10,000	0	10,000
Toro Propane Mower	1	10,300	10,300	0	10,300
Total Cooperative Extension			\$20,300	\$0	\$20,300
Corrections					
Booking/Court Pneumatic Transport Tubes	3	10,666	31,998	0	31,998
Commercial Tractor	1	20,000	20,000	0	20,000
High Volume Scanner	1	6,000	6,000	0	6,000
Printer/Copier	1	3,000	3,000	0	3,000
Razor Wire	1	40,000	40,000	0	40,000
Security Cameras	25	1,000	25,000	0	25,000
Security Camera Server	1	15,000	15,000	0	15,000
Self Contained Breathing Apparatus	4	2,875	11,500	0	11,500
Steam Kettles	2	12,500	25,000	0	25,000
Total Corrections			\$177,498	\$0	\$177,498
Elections					
ADA Ballot Marking Device	144	6,500	936,000	0	936,000
Ceiling Cord Reel w/Dual Outlet/50 Ft	10	1,012	10,120	0	10,120
High Speed Scanner/Tabulator	3	110,000	330,000	0	330,000
Optical Scanner	162	6,500	1,053,000	0	1,053,000
Personal Computers - not in replacement plan	10	1,322	13,220	0	13,220
Server Rack	1	2,500	2,500	0	2,500
Standalone Server/Workstation	6	2,500	15,000	0	15,000
Total Elections			\$2,359,840	\$0	\$2,359,840

**Detail of Capital Outlay by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 001 - General</u>					
Environmental Management					
All Terrain Vehicle	1	15,000	15,000	0	15,000
Anesthesia machine	1	1,800	1,800	0	1,800
Boat Motor	1	1,800	1,800	0	1,800
Chiller Unit	1	5,000	5,000	0	5,000
Fume Hood	1	3,000	3,000	0	3,000
Sound Level Meter	1	3,000	3,000	0	3,000
Statspin Centrifuge	1	1,200	1,200	0	1,200
Water Chemistry Meter	1	1,600	1,600	0	1,600
Total Environmental Management			\$32,400	\$0	\$32,400
Information Technology					
Cisco 2960X Switches	6	3,125	18,750	0	18,750
Cisco Nexus Fabric Extenders	18	6,910	124,380	0	124,380
Cisco Nexus Network Switches	2	15,935	31,870	0	31,870
Data Backup System - DeLand	1	55,000	55,000	0	55,000
Server Replacement - VMware ESX	4	9,000	36,000	0	36,000
Storage Area Network - Tier 1 and 2	1	66,000	66,000	0	66,000
Storage Area Network - Tier 3	1	82,000	82,000	0	82,000
Time Clock - Kronos InTouch	1	17,483	17,483	0	17,483
Windows Active Directory Server	2	8,500	17,000	0	17,000
Total Information Technology			\$448,483	\$0	\$448,483
Justice System General Operations					
Server Replacement	3	5,333	15,999	0	15,999
Video Conference System Replacement	1	7,000	7,000	0	7,000
Total Justice System General Operations			\$22,999	\$0	\$22,999
Medical Examiner					
Bariatric Autopsy Cart	1	3,600	3,600	0	3,600
Mortuary Lift	1	7,000	7,000	0	7,000
Multi-Level High Cot	2	2,000	4,000	0	4,000
Total Medical Examiner			\$14,600	\$0	\$14,600

**Detail of Capital Outlay by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
Office of the Sheriff					
22" Bay Boat & Trailer	1	45,298	45,298	0	45,298
25 HP Outboard Motor	1	2,138	2,138	0	2,138
Aviation Night Vision Goggles	5	1,400	7,000	0	7,000
CAD Server	1	8,000	8,000	0	8,000
Computers - not in replacement plan	5	1,500	7,500	0	7,500
Fingerprint Livescan Machine	1	26,000	26,000	0	26,000
Homicide Camera	1	2,295	2,295	0	2,295
Lie Detector	3	3,729	11,187	0	11,187
Mobile Data Command Computer	1	2,482	2,482	0	2,482
Mobile Data Computer	6	3,252	19,512	0	19,512
Network Switch for Data Center	1	2,000	2,000	0	2,000
Night Vision Goggles	4	3,799	15,196	0	15,196
Patrol Vehicles	8	33,307	266,456	0	266,456
Personal Computers- not in replacement plan	100	1,200	120,000	0	120,000
Pickup Truck	1	39,750	39,750	0	39,750
Prisoner Transport Bus	1	90,000	90,000	0	90,000
Rescue Saw	1	1,680	1,680	0	1,680
Sedan	2	25,788	51,576	0	51,576
Software Storage Server	1	7,500	7,500	0	7,500
SWAT Bunker Ballistic Shield	1	3,600	3,600	0	3,600
Tablets	7	3,200	22,400	0	22,400
UPS for Critcal Network Equipment	1	3,500	3,500	0	3,500
Van	1	47,797	47,797	0	47,797
Walk-through Magnetometer	2	5,000	10,000	0	10,000
Total Office of the Sheriff			\$812,867	\$0	\$812,867
Parks Recreation & Culture					
Storage Shed for Trail Head at Beck Property	1	8,000	8,000	0	8,000
Total Parks Recreation & Culture			\$8,000	\$0	\$8,000
State Mandated Costs					
Cisco Firewall	1	3,779	3,779	0	3,779
Color Printer	1	1,400	1,400	0	1,400
Disaster Recovery Backup	1	7,995	7,995	0	7,995
Disaster Recovery - EqualLogic San	1	33,000	33,000	0	33,000
Disaster Recovery -Servers	3	5,000	15,000	0	15,000
Disaster Recovery - Switches 10G	2	2,750	5,500	0	5,500
Disaster Recovery - Switches 1G	2	1,750	3,500	0	3,500
Disastery Recovery - Backup Drive	1	22,995	22,995	0	22,995
Quantum LTO-6 Single Drive Tape- Backup	1	2,867	2,867	0	2,867
Scanner	5	1,800	9,000	0	9,000
Superloader 3 LTO-6	1	3,539	3,539	0	3,539
Total State Mandated Costs			\$108,575	\$0	\$108,575
Total Fund General			\$4,178,985	0	\$4,178,985

**Detail of Capital Outlay by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 002 - Emergency Medical Services</u>					
Emergency Medical Services					
Mobile Data Computer Replacements	13	1,700	22,100	0	22,100
Stair Chairs	10	2,977	29,770	0	29,770
Tablet Replacements	12	3,400	40,800	0	40,800
Transport Ventilator	48	2,600	124,800	0	124,800
Total Emergency Medical Services			\$217,470	\$0	\$217,470
Total Fund Emergency Medical Services			\$217,470	0	\$217,470
<u>Fund: 103 - County Transportation Trust</u>					
Engineering & Construction					
Plotter	1	13,000	13,000	0	13,000
Survey Measurement Equipment	1	24,000	24,000	0	24,000
Total Engineering & Construction			\$37,000	\$0	\$37,000
Road and Bridge					
36' Bucket Truck	1	155,000	155,000	0	155,000
Air Compressor	1	2,000	2,000	0	2,000
Boat Motor	2	8,000	16,000	0	16,000
Crew Cab	3	48,500	145,500	0	145,500
Drill Press	1	2,500	2,500	0	2,500
Grader	1	215,500	215,500	0	215,500
Ice Machines	2	4,000	8,000	0	8,000
Large Flatbed	1	85,000	85,000	0	85,000
Plasma Cutter	1	2,000	2,000	0	2,000
Portable Air Compressor	1	2,000	2,000	0	2,000
Portable Pressure Washer	1	1,500	1,500	0	1,500
Tandum	1	155,000	155,000	0	155,000
Tractor	1	65,000	65,000	0	65,000
Zero Turn Mower	1	15,000	15,000	0	15,000
Total Road and Bridge			\$870,000	\$0	\$870,000
Traffic Engineering					
Studies Speed Signs	2	7,500	15,000	0	15,000
Total Traffic Engineering			\$15,000	\$0	\$15,000
Total Fund County Transportation Trust			\$922,000	0	\$922,000

**Detail of Capital Outlay by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 104 - Library</u>					
Library Services					
Automated Patron Contact System	1	10,000	10,000	0	10,000
Early Literacy Computers	4	4,400	17,600	0	17,600
Network Equipment for 2 Branches	10	3,000	30,000	0	30,000
Network Printers for 8 Branches	8	1,705	13,640	0	13,640
Other Equipment	1	10,000	10,000	0	10,000
Replace Audio/Visual Equip for 2 Branches	2	3,300	6,600	0	6,600
Replacement Readers, Printers, Book Drops	1	10,000	10,000	0	10,000
Servers	4	10,000	40,000	0	40,000
Smart Access Management Sys Equip	1	10,000	10,000	0	10,000
Total Library Services			\$147,840	\$0	\$147,840
Total Fund Library			\$147,840	0	\$147,840
<u>Fund: 105 - East Volusia Mosquito Control</u>					
Mosquito Control					
4X4 1/2 Ton Pick-up Trucks w/Ext Cab	3	29,000	87,000	0	87,000
Airboat	1	32,935	32,935	0	32,935
Aviation Grade Image Intensifier Monocular	1	4,495	4,495	0	4,495
Helicopter	1	2,800,000	2,800,000	0	2,800,000
Micronair Spray System	1	75,000	75,000	0	75,000
Microscope	1	5,000	5,000	0	5,000
Pressure Washer	1	1,200	1,200	0	1,200
Scale	1	3,000	3,000	0	3,000
Skid Sprayer	2	4,000	4,000	0	4,000
TIG Welder	1	2,200	2,200	0	2,200
Total Mosquito Control			\$3,014,830	\$0	\$3,014,830
Total Fund East Volusia Mosquito Control			\$3,014,830	0	\$3,014,830
<u>Fund: 114 - Ponce De Leon Inlet and Port District</u>					
Coastal					
Big Belly Solar Trash Compactor	2	5,230	10,460	0	10,460
Picnic Tables	3	1,800	5,400	0	5,400
Utility Vehicle	1	9,000	9,000	0	9,000
Total Coastal			\$24,860	\$0	\$24,860
Total Fund Ponce De Leon Inlet and Port District			\$24,860	0	\$24,860

**Detail of Capital Outlay by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 118 - Ocean Center</u>					
Ocean Center					
Air Handler Backup Motors	12	1,375	16,500	0	16,500
Arena Exhaust Fan	1	12,000	12,000	0	12,000
Arena Switch Gear Upgrade	1	60,000	60,000	0	60,000
Cabinets for Security Office	1	8,000	8,000	0	8,000
Closed Circuit TV Databanks	3	17,000	51,000	0	51,000
Feeder Cable	1	20,000	20,000	0	20,000
Internet Switches	4	2,000	8,000	0	8,000
iPads	11	2,200	12,100	0	12,100
Security Cameras	6	3,000	18,000	0	18,000
Sound System Amplifier	1	100,000	100,000	0	100,000
Sterner Pre-Set Panel	1	10,000	10,000	0	10,000
Timesaver Software	1	1,500	1,500	0	1,500
Total Ocean Center			\$317,100	\$0	\$317,100
Total Fund Ocean Center			\$317,100	0	\$317,100
<u>Fund: 120 - Municipal Service District</u>					
Growth and Resource Management					
Plotter	1	12,800	12,800	0	12,800
Scanner	1	7,800	7,800	0	7,800
Total Growth and Resource Management			\$20,600	\$0	\$20,600
Office of the Sheriff					
Bi-Directional Amplifier for 800 MHZ Radios	1	6,808	6,808	0	6,808
Criminal Investigation Vehicles	10	28,046	280,460	0	280,460
Furniture	1	1,350	1,350	0	1,350
Mobile Data Computers	86	1,700	146,200	0	146,200
Network Servers	2	3,500	7,000	0	7,000
Patrol Vehicles	36	33,307	1,199,052	0	1,199,052
SUV 4 x 2	1	34,000	34,000	0	34,000
Truck 4 x 4	2	38,000	76,000	0	76,000
Total Office of the Sheriff			\$1,750,870	\$0	\$1,750,870
Total Fund Municipal Service District			\$1,771,470	0	\$1,771,470
<u>Fund: 123 - Inmate Welfare Trust</u>					
Corrections					
Commercial Sewing Machines	2	3,000	6,000	0	6,000
Total Corrections			\$6,000	\$0	\$6,000
Total Fund Inmate Welfare Trust			\$6,000	0	\$6,000

Detail of Capital Outlay by Fund FY 2014-15

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 140 - Fire Services</u>					
Fire Services					
Extrication Tool	2	6,250	12,500	0	12,500
Headset Communications Packages	2	3,100	6,200	0	6,200
Heavy Duty Storage Locker	1	1,100	1,100	0	1,100
Plotter/Printer	1	6,500	6,500	0	6,500
Pneumatic Lifting Bag Sets	2	14,000	28,000	0	28,000
Portable Fire Pump	1	4,600	4,600	0	4,600
Projector	1	1,000	1,000	0	1,000
Self Contained Breathing Apparatus Bottles	50	1,300	65,000	0	65,000
Stair Steppers	4	4,200	16,800	0	16,800
Station Appliances	2	1,500	3,000	0	3,000
Station Furniture	1	13,000	13,000	0	13,000
Thermal Imaging Cameras	2	7,800	15,600	0	15,600
Ventilation Fan	1	2,000	2,000	0	2,000
Ventilators	5	1,700	8,500	0	8,500
VHF Mobile Radios	5	3,292	16,460	0	16,460
Total Fire Services			\$200,260	\$0	\$200,260
Total Fund Fire Services			\$200,260	0	\$200,260
<u>Fund: 159 - Stormwater Utility</u>					
Stormwater					
18 yd. Dump Truck	1	155,000	155,000	0	155,000
Concrete Mixer	1	3,000	3,000	0	3,000
Flat Bed Truck	1	85,000	85,000	0	85,000
Gradall-3100 Excavator	1	330,000	330,000	0	330,000
Total Stormwater			\$573,000	\$0	\$573,000
Total Fund Stormwater Utility			\$573,000	0	\$573,000
<u>Fund: 161 - Volusia Forever</u>					
Environmental Management					
Kayak Launch Spruce Creek Park	1	17,000	17,000	0	17,000
Total Environmental Management			\$17,000	\$0	\$17,000
Total Fund Volusia Forever			\$17,000	0	\$17,000
<u>Fund: 170 - Law Enforcement Trust</u>					
Office of the Sheriff					
District 3-Office Furniture	1	25,000	25,000	0	25,000
Total Office of the Sheriff			\$25,000	\$0	\$25,000
Total Fund Law Enforcement Trust			\$25,000	0	\$25,000

**Detail of Capital Outlay by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 172 - Federal Forfeiture Sharing Justice</u>					
Office of the Sheriff					
Associated Investigative Supplies	1	50,000	50,000	0	50,000
Total Office of the Sheriff			\$50,000	\$0	\$50,000
Total Fund Federal Forfeiture Sharing Justice			\$50,000	0	\$50,000
<u>Fund: 450 - Solid Waste</u>					
Solid Waste					
Camera	2	2,000	4,000	0	4,000
Chlorine Pump Skid	1	6,000	6,000	0	6,000
Conex Container	2	24,000	24,000	0	24,000
Dozer, D6R XW	1	345,000	345,000	0	345,000
Dozer, D7	1	445,000	445,000	0	445,000
Dump Truck, Off Road 725	1	345,750	345,750	0	345,750
GPS Unit	1	4,000	4,000	0	4,000
Rolling Rack Stand	3	6,000	9,000	0	9,000
Roll Off Container	2	6,250	12,500	0	12,500
Roll Off Container, 30-Yard	2	6,250	12,500	0	12,500
Roll Off Container-New	2	9,375	18,750	0	18,750
Scale House Computers	4	1,600	6,400	0	6,400
Transfer Truck Tractor	1	141,750	141,750	0	141,750
Transfer Truck Trailer	3	95,000	285,000	0	285,000
Total Solid Waste			\$1,659,650	\$0	\$1,659,650
Total Fund Solid Waste			\$1,673,650	0	\$1,673,650
<u>Fund: 451 - Daytona Beach International Airport</u>					
Airport					
Foreign Object Debris Boss	1	7,500	7,500	0	7,500
Lavatory Service Cart/Truck	1	15,000	15,000	0	15,000
LED Light Bars	5	622	3,110	0	3,110
Paint Machine	1	7,500	7,500	0	7,500
Zero Radius Mower	1	15,000	15,000	0	15,000
Total Airport			\$48,110	\$0	\$48,110
Fire Services					
Self Contained Breathing Apparatus Bottles	10	1,300	13,000	0	13,000
Total Fire Services			\$13,000	\$0	\$13,000
Total Fund Daytona Beach International Airport			\$61,110	0	\$61,110

Detail of Capital Outlay by Fund FY 2014-15

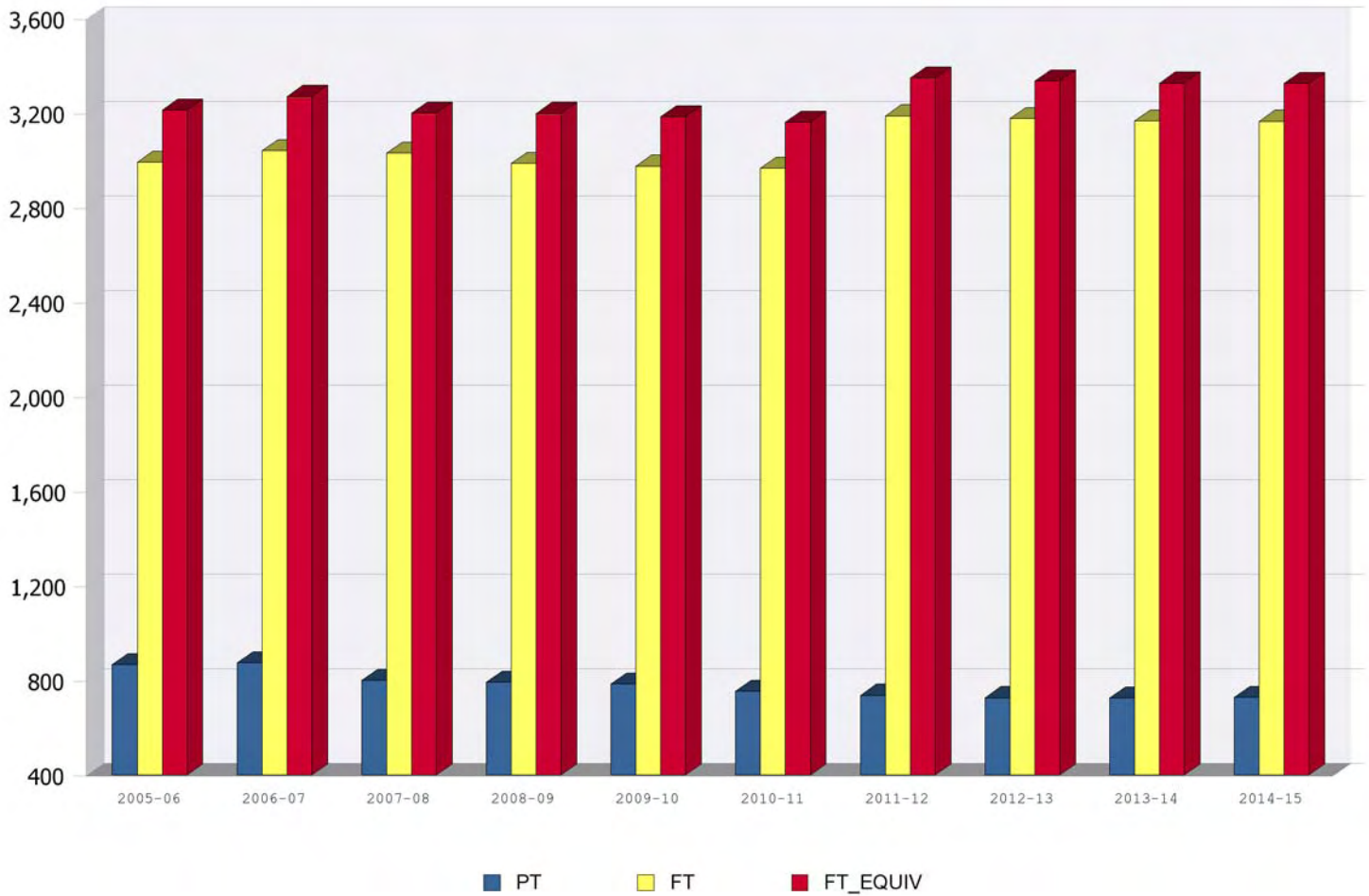
Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 457 - Water and Sewer Utilities</u>					
Water Resources and Utilities					
Air Header Blower Enclosure	1	60,000	60,000	0	60,000
Clarifier Gear Reducer	1	7,000	7,000	0	7,000
Confined Space Gas Monitors	1	6,000	6,000	0	6,000
Effluent Meter	1	5,000	5,000	0	5,000
Hydro-pneumatic Tank	1	40,000	40,000	0	40,000
Lift Station Generator & Pump	1	40,000	40,000	0	40,000
Liquid Sludge Digester	1	25,000	25,000	0	25,000
Pick-up Truck	1	27,000	27,000	0	27,000
Replace High Service Pump	1	15,000	15,000	0	15,000
Return & Waste Activiated Sludge Meter	1	5,000	5,000	0	5,000
Sewer Lateral Camera	1	8,000	8,000	0	8,000
Tank Vacuum Clean System	1	3,000	3,000	0	3,000
Total Suspended Solid Meter	1	25,000	25,000	0	25,000
Trailer Mounted Valve Exerciser	1	30,000	30,000	0	30,000
Truck Mounted Air Compressor	1	2,000	2,000	0	2,000
Total Water Resources and Utilities			\$298,000	\$0	\$298,000
Total Fund Water and Sewer Utilities			\$298,000	0	\$298,000
<u>Fund: 475 - Parking Garage</u>					
Ocean Center					
Directional & Informational Signs	1	11,000	11,000	0	11,000
Segway	1	5,900	5,900	0	5,900
Total Ocean Center			\$16,900	\$0	\$16,900
Total Fund Parking Garage			\$34,900	0	\$34,900
Total OPERATING FUNDS			13,533,475	0	13,533,475
<u>Fund: 305 - Capital Outlay</u>					
Capital Projects					
800 MHz System Regional Mutual Aid	1	150,000	150,000	0	150,000
Radio Replacement - 5 Year Plan	1	1,498,473	1,498,473	0	1,498,473
Total Capital Projects			\$1,648,473	\$0	\$1,648,473
Total Fund Capital Outlay			\$1,648,473	0	\$1,648,473
<u>Fund: 511 - Computer Replacement</u>					
Information Technology					
Computer Replacement Plan	1	1,127,665	1,127,665	0	1,127,665
Total Information Technology			\$1,127,665	\$0	\$1,127,665
Total Fund Computer Replacement			\$1,127,665	0	\$1,127,665

**Detail of Capital Outlay by Fund
FY 2014-15**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 513 - Equipment Maintenance					
Central Services					
A/C Machine	1	4,000	4,000	0	4,000
Battery	1	1,600	1,600	0	1,600
Brake Flush Machine	1	2,400	2,400	0	2,400
Eastside Service Truck	1	55,000	55,000	0	55,000
Electronic Monitoring of Fuel Alarms-Holly Hill	1	4,083	4,083	0	4,083
Electronic Monitoring of Fuel Alarms-Indian Lake Rd	1	11,516	11,516	0	11,516
Electronic Monitoring of Fuel Alarms & Tank Levels-NSB	1	1,449	1,449	0	1,449
Electronic Monitoring of Fuel Alarms & Tank Levels-Osteen	1	9,800	9,800	0	9,800
Electronic Monitoring of Fuel Alarms-Tomoka Landfill	1	1,925	1,925	0	1,925
Electronic Monitoring of Fuel Alarms-Transfer Station	1	20,583	20,583	0	20,583
EVAP Smoke Machine	1	1,500	1,500	0	1,500
Fuel Site Security Cameras-DeLand	1	4,927	4,927	0	4,927
Fuel Site Security Cameras-Holly Hill	1	4,927	4,927	0	4,927
Fuel Site Security Cameras-Indian Lake Road	1	4,927	4,927	0	4,927
Fuel Site Security Cameras-NSB	1	4,927	4,927	0	4,927
Fuel Site Security Cameras-Osteen	1	4,927	4,927	0	4,927
Fuel Site Security Cameras-Tomoka Landfill	1	4,927	4,927	0	4,927
Fuel Site Security Cameras-Transfer Station	1	8,433	8,433	0	8,433
Hand Held Automotive Scanner	1	2,500	2,500	0	2,500
Lift	1	15,000	15,000	0	15,000
Light Truck	1	21,500	21,500	0	21,500
Other Diagnostic Equipment	1	4,000	4,000	0	4,000
Vehicle Replacement	1	3,575,575	3,575,575	0	3,575,575
Total Central Services			\$3,770,426	\$0	\$3,770,426
Total Fund Equipment Maintenance			\$3,770,426	0	\$3,770,426
Total NON-OPERATING FUNDS			6,546,564	0	6,546,564
TOTAL ALL FUNDS			20,080,039	0	20,080,039

VOLUSIA COUNTY, FLORIDA

Personnel Authorizations Ten Year History



County of Volusia Personnel Authorizations FY 2005-06 to FY 2014-15			
Year	Part-Time	Full-Time	Full-Time Equivalent
2005-06	868	2,994	3,215
2006-07	875	3,043	3,272
2007-08	800	3,032	3,202
2008-09	794	2,988	3,201
2009-10	785	2,977	3,186
2010-11	755	2,968	3,163
2011-12	738	3,190	3,351
2012-13	728	3,179	3,338
2013-14	726	3,169	3,329
2014-15	729	3,167	3,328

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund
Fiscal Year 2012-13 to FY 2014-15

FUND		FY 2012-13 Budget			FY 2013-14 Budget			FY 2014-15 Budget			
		Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	
001	General	1,695.00	681.00	1,832.44	1,693.00	678.00	1,830.44	1,686.00	679.00	1,823.94	
002	Emergency Medical Services	190.00	11.00	195.00	190.00	11.00	195.00	192.00	11.00	197.00	
103	County Transportation Trust	201.00	7.00	202.60	200.00	9.00	202.60	199.00	11.00	202.60	
104	Library	180.00	13.00	186.50	180.00	13.00	186.50	180.00	13.00	186.50	
105	East Volusia Mosquito Control	29.00	1.00	29.75	29.00	1.00	29.75	29.00	1.00	29.75	
114	Ponce De Leon Inlet and Port District	10.00	0.00	10.00	10.00	0.00	10.00	14.00	0.00	14.00	
115	E-911 Emergency Telephone System	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00	
118	Ocean Center	36.00	1.00	36.50	36.00	1.00	36.50	36.00	1.00	36.50	
120	Municipal Service District	341.00	10.00	346.00	341.00	10.00	346.00	342.00	10.00	347.00	
123	Inmate Welfare Trust	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	
130	Economic Development	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00	
140	Fire Services	172.00	0.00	172.00	167.00	0.00	167.00	166.00	0.00	166.00	
159	Stormwater Utility	57.00	1.00	57.75	57.00	1.00	57.75	57.00	1.00	57.75	
161	Volusia Forever	4.00	0.00	4.00	4.00	0.00	4.00	4.00	0.00	4.00	
440	Waste Collection	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00	
450	Solid Waste	69.00	1.00	69.75	67.00	0.00	67.00	66.00	0.00	66.00	
451	Daytona Beach International Airport	46.00	0.00	46.00	46.00	0.00	46.00	46.00	0.00	46.00	
457	Water and Sewer Utilities	61.00	0.00	61.00	61.00	0.00	61.00	62.00	0.00	62.00	
475	Parking Garage	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00	
Total Operating Funds		3,114.00	726.00	3,272.29	3,105.00	724.00	3,263.54	3,103.00	727.00	3,263.04	
513	Equipment Maintenance	51.00	0.00	51.00	51.00	0.00	51.00	51.00	0.00	51.00	
521	Insurance Management	13.00	2.00	14.00	12.00	2.00	13.00	12.00	2.00	13.00	
530	Group Insurance	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00	
Total Non-operating Funds		65.00	2.00	66.00	64.00	2.00	65.00	64.00	2.00	65.00	
TOTAL ALL FUNDS		3,179.00	728.00	3,338.29	3,169.00	726.00	3,328.54	3,167.00	729.00	3,328.04	
Attrition				25.00				29.00			29.00
Unfunded				235.00				248.00			226.00

Budget Terms

Glossary

Activity – Sub-organizational unit of a Division established to provide specialized service to citizens.

Accounting System – A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.

Ad Valorem Tax – The primary source of revenue for the County. For purposes of taxation, real property includes land and buildings, as well as improvements erected or affixed to the land. The Property Appraiser determines the value of all taxable real property.

Adopted Budget – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

Advance Payment – A payment made to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

Advisory Committee – A citizen's board, or commission, appointed by the County Council to review and recommend policies for specific programs and functional area.

Agency – A principal unit of the county government or a governmental unit outside the county government which receives county funding.

Aggregate Millage Rate – Overall millage rate used to determine an overall rate for principle taxing authorities with Dependant Districts.

Allocation - The distribution of available monies among various County departments, divisions or cost centers.

Amendment 10 (Save Our Homes) Value Cap – This is the amount homesteaded properties can increase since Amendment 10 was implemented. (Save Our Homes).

Amortization – The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

Annual Budget – An estimate of expenditures for specific purposes during the fiscal year (Oct. 1 - Sept. 30) and the estimated revenues for financing those activities.

Appropriation – An authorization by the County Council to make expenditures and incur obligations from County funds for purposes approved by Council.

Assessed Valuation – A valuation set upon real estate or personal property by the County's Property Appraiser and the State as a basis for levying taxes.

Asset – Resources owned or held by a government which has monetary value.

Audit – A review of the County's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and County Charter.

Balanced Budget – A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

Benchmarking – Process of comparing organizational practices to those of peer organizations as a basis for developing and striving to exceed standards.

Bond – A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds – The revenues derived from issuance of bonds used to finance capital projects.

Budget (Operating) – A financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

Budget Calendar – The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Message – A general discussion of the recommended budget as presented in writing by the County Manager to the County Council as a part of the budget document.

Budget Transfer – A budgetary transaction that modifies the adopted line item appropriations within a budget.

Capital Budget – An annual plan of proposed expenditures for capital improvements and the means of financing these expenditures.

Capital Improvement Plan – A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity for growth.

Capital Improvement Project – Includes land acquisitions, building improvements, transportation improvements, improvements to other public facilities, and equipment over \$25,000.

Capital Outlay – Those items with a per unit cost of more than \$1,000 which include furniture and equipment.

Charges for Service – (Also called User Charges or Fees) The charge for goods or services provided by local government to those private

Budget Terms

individuals who receive the service. Such charges reduce the reliance on property tax funding.

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

Consumer Price Index – Measures the prices of consumer goods and is a measure of U.S. inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Contractual Service – A service rendered to the County by private firms, individuals or other County departments on a contract basis.

Debt Service – The payment of principal and interest obligations resulting from the issuance of bonds.

Deficit or Budget Deficit – The excess of budget expenditures over revenue receipts.

Delinquent Property Tax – The revenue collected on property taxes from persons who are overdue in paying their property tax bills.

Department – Broad organization unit of the County established to efficiently meet the needs of citizens.

Dependent District – A district that is governed by the governing body of the county or municipality.

Designated Fund Equity – Reservations of fund balance and retained earnings which represent that portion that is not appropriable for expenditure or is legally segregated for a specific future use.

Encumbrance – An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to be financed primarily through charges and fees, thus removing the expense from the tax rate.

Expenditure – The sum of money actually paid from County funds.

F.A.C. – Florida Administrative Code.

Final Millage – Millage adopted at final budget hearing.

Fiscal Year – The twelve-month financial period used by the County that begins October 1 and ends September 30 of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2010 to September 30, 2011 would be fiscal year 2011.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

Form DR-420 – Certification of Taxable Value (Proposed millages).

Form DR-420MMP – Maximum Millage Levy Calculation Preliminary Disclosure.

Form DR-420MM – Maximum Millage Levy Calculation Final Disclosure.

Form DR-420TIF – Tax Increment Factor Adjustment Worksheet.

Form DR-420DEBT – Certification of Voted Debt Millage.

Form DR-422 – Certification of Final Taxable Value (Final adopted millages).

Form DR-422DEBT – Certification of Final Voted Debt Millage.

Form DR-474 – Notice of Proposed Property Taxes, "TRIM" Notice.

Form DR-487 – Certification of Compliance. List of compliance requirements.

Form DR-487V – Voting Record for Final Adoption of Millage Levy.

F.S. – Florida Statutes.

FTE – Full-time equivalent position. Also referred to as "staff-year". Staff-year is based upon the number of hours for which a position is budgeted during the year.

WORKWEEK

40 HOURS

1 Staff-year = 2,080 hrs

.5 Staff-year = 1,040 hrs

.25 Staff-year = 520 hrs

Full and Fair Market Valuation – The requirement, by state law, that all real and personal property be assessed at 100% of fair market value for taxation purposes.

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Balance – The amount available within a fund at the close of the fiscal year that can be carried over as a revenue for the upcoming fiscal year.

GAAFR – (Governmental Accounting, Auditing and Financial Reporting) – The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP – (Generally Accepted Accounting Principles) – The uniform standards established for financial

Budget Terms

accounting and reporting, which are different for government than business.

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

General Purpose Funds – Those funds supported by taxes and fees that have unrestricted use.

Governmental Funds – The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

Grant – A contribution of assets by one governmental unit, or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

Homestead Exemption – A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000. Additional exemptions based on eligibility include Senior Homestead Exemption, Blind, Combat Related Disability, Service Related Disability, Widows/Widowers, or Total/Permanently Disabled Exemption.

Impact Fee – A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

Incorporated Area – Within city limits.

Independent Special District – A special district that is not a dependent district for a County or Municipality.

Indirect Cost – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Interest Income – The revenue derived from the County's regular investment of temporarily idle cash. Interest rates, and hence the earnings, are commercially determined and subject to fluctuating market conditions.

Interfund Transaction – A financial transaction from one fund to another that results in the recording of a receipt and expenditure.

Internal Service Fund – A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Just Value – Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.

Lease/Purchase Payment – A payment made to private corporations under lease-purchase agreements for equipment purchases.

Levy – To impose taxes, special assessments or service charges. Another term used for millage rate.

License and Permit Fees – A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

Lighting District – A revenue source derived from the funds received by the County from residents of a special district established to finance street lighting.

Local Option Gas Tax – An ordinance of the County Council of Volusia County, Florida pursuant to section 336.025(1)(b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the County of Volusia with the proceeds from said tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

Maximum Millage – Maximum Millage allowed by vote.

Mill – One one-thousandth of a United States dollar. In terms of the millage rate, 1 mill is equal to \$1 per \$1,000 of assessed valuation.

Millage Cap – Maximum millage allowed by law.

Mission Statement – Statement of purpose that defines the business of the organization.

Modified Accrual Basis – A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

MSTU – Municipal Service Taxing Unit.

Municipal Service District (MSD) – The Municipal Service District provides municipal (city) type services to residents in the unincorporated areas of the County.

Net Expenses – Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Operating Budget – The capital budget and the internal service budget.

Non-Tax Revenue – The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

Budget Terms

Notice of Proposed Property Taxes (NOPPT) – TRIM Notice - A Notice of Proposed Property Taxes that property owners receive each August, TRIM stands for Truth in Millage. It covers two areas: taxes and values.

Regarding taxes: It shows (1) last year's taxes, (2) taxes as proposed for the current year and, (3) what taxes would be if no budget changes were made.

Regarding values: It shows the market value, assessed value, exemptions and taxable value for the current year and the prior year.

Objective – Specific, measurable statement, consistent with goals and mission, that targets a desired future state.

Operating Budget – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes the capital and internal service budgets.

Operating Expenditures – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

Ordinance – A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Other Voted Millage – Millage approved by referendum.

Performance Measures – A means used to evaluate a program and insure that approved levels of funding yield expected results.

Personal Property Tax – A tax assessed on all personal property

(equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

Potable Water – Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption. A good synonym is drinking water.

Principal – The original amount borrowed through a loan, bond issue, or other form of debt.

Principal Authority – A taxing authority with or without secondary dependent district(s).

Property (Ad Valorem) Taxes – A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage – Millage rate necessary to fund proposed rate budget. (On Form DR-420).

Proprietary Fund/Agency – Commonly called “self-supporting” or “enterprise”, these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific appropriation and subsequent spending.

Reserve for Contingencies – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise provided for in the budget.

Restricted Revenue – A source of funds which is mandated by law or policy to be used for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.

Revenue – The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.

Rollback Ad Valorem Tax Rate – The millage rate needed to be levied in order to generate the same amount of tax dollars as collected in the previous fiscal year.

Rolled-back Rate – Rate that would generate prior year tax revenues less new construction, additions, deletions, rehabilitative improvements.

Special Assessment – A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

State Mandated Cost – Legislation passed by state government requiring action or provision of services and/or programs.

Service – Work provided to meet the needs or satisfy the requirements of the citizens and/or employees.

Surplus – The difference between revenues received and expenditures made within the current fiscal year.

Tax Base – The total property evaluations on which each taxing authority levies its tax rate.

Tax Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Tax Levy – The total amount of revenue to be raised by general property taxes.

Budget Terms

Tax Rate – The amount of tax stated in terms of a unit of the tax base. Example: 1.880 mills per \$1,000 of assessed valuation of taxable property.

Tax Roll – The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2008 would be used to compute an ad valorem tax levied effective October 1, 2008.

Taxable Value – The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.

Tentative Millage – The proposed millage adopted at the initial TRIM hearing. (Appears in Budget Summary advertisement).

Truth In Millage Law (TRIM) – A 1980 Florida Law, which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

TRIM – Truth in Millage (Section 200.065, F.S.).

Undesignated Fund Equity – That portion of fund balance and retained earnings that are appropriable for expenditure.

Uniform Accounting System – The chart of accounts prescribed by the State of Florida Department of Financial Services Bureau of Local Government to facilitate comparison and evaluation of reports.

Unincorporated Area – Those areas of the County, which lie outside the boundaries of the cities.

User (Fees) Charges – The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

VAB – Value Adjustment Board.

Vision – Most desirable future state.

Voted Millage – A tax levied to support a program(s) that has been approved by voter referendum.

Warrant – A written order drawn to pay a specified amount of County funds to the bearer, either for services rendered or items purchased.

Budget Terms

Acronyms

ADA – Americans with Disabilities Act

ADMIN – Administration

AED – Automatic External Defibrillator

AFIS – Automated Fingerprinting Information System

ALS – Advanced Life Support

CAD – Computer Assisted Dispatch System

CAFR – Comprehensive Annual Financial Report

CDBG – Community Development Block Grant

CEB – Code Enforcement Board

CEMP – Comprehensive Emergency Management Plans

CEOC – County’s Emergency Operations Center

CERT – Citizen’s Emergency Response Team

CFDA – Catalog of Federal Domestic Assistance

CFO – Chief Financial Officer

CIP – Capital Improvement Program

CJIS – Criminal Justice Information Systems

CPI – Consumer Price Index

COE – U.S. Army Corps of Engineers

COP – Citizen Observe Patrol

CRA – Community Redevelopment Agency

DEP – Department of Environmental Protection

DPO – Delegated Purchase Order

DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value

DRC – Development Review Committee

E-911 – Emergency Telephone System

ECHO – Ecological, Cultural, Heritage and Outdoor Tourism

EEOC – Equal Employment Opportunity Commission

EFT – Electronic Fund Transfer

EMS – Emergency Medical Services

EOC – Emergency Operations Center

ERU – Equivalent residential unit

FAA – Federal Aviation Administration

FAC – Florida Administrative Code

FCT – Florida Community Trust

FASB – Financial Accounting Standards Board

FDEP – Florida Department of Environmental Protection

FDER – Florida Department of Environmental Regulation

FDLE – Florida Department of Law Enforcement

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Administration

FGFOA – Florida Government Finance Officers Association

FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)

FIND – Florida Inland Navigational District

FMLA – Family Medical Leave Act

FTE – Full-Time Equivalent position

FY – Fiscal Year

FYE – Fiscal Year End

GAAP – Generally Accepted Accounting Principles

GASB – Government Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information System

HAZMAT – Hazardous Material

HUD – Housing and Urban Development

HVAC – Heating, ventilation and air conditioning

IAQ – Indoor Air Quality

ICS – Incident Command System

ILS – Instrument Landing System

IT – Information Technology

LAP – Local Agency Program

LAT – Lands Available for Taxes

LES – Law Enforcement Services

LETf – Law Enforcement Trust Fund

LFG – Landfill gas

LMS – Local Mitigation Strategy

MHz – Megahertz radio frequency unit (800 MHz Radio Communication System)

MSD – Municipal Service District

NACO – National Association of Counties

NASCAR – National Association for Stock Car Auto Racing

NOPPT – Notice of Proposed Property Taxes

NPDES – National Pollutant Discharge Elimination System

Budget Terms

OMB – Office of Management & Budget

OSHA – Occupational Safety & Health Administration

PAL – Police Athletic League

PLDRC – Planning and Land Development Regulation Commission

POC – Point of Contact

PSAPs – Public Safety Answering Points

PSN – Persons with special needs

RFP – Request for Proposal

RFQ – Request for Quotes

RMS – Report Management Systems

ROI – Return on Investment

ROW – Right-of-Way

RSAT – Runway Safety Action Team

SHIP – State Housing Initiatives Partnerships

SLD – Street Lighting District

SOH – Save Our Homes

SSO – Sanitary Sewer Overflow

TIF – Tax Increment Financing

TRIM – Truth in Millage Law

VAB – Value Adjustment Board

VCARD – Volusia County Association for Responsible Development

VCOG – Volusia Council of Governments

VCSO – Volusia County Sheriff's Office

VOTRAN – Volusia Transportation Authority

WTP – Water treatment plant

WWTP – Wastewater treatment plant