TABLE OF CONTENTS

County of Volusia Five Year Forecast

ACKNOWLEDGMENTS

The successful completion of this Five-Year Forecast 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 Department of Finance team is commended for their expertise and perpetual efforts put forth in the research, analysis and compilation of the information published in this document.

CHARLENE WEAVER, CFO CPA
TAMMY J. BONG, OFFICE OF MANAGEMENT AND BUDGET DIRECTOR

OFFICE OF MANAGEMENT AND BUDGET STAFF
PHYLLIS SCHWARZ, CGFO
JANIE BOUTWELL
DONNA PETERSON
PEGGY FLOMERFELT
DAWN BELAND
GIL CANCEL
APRIL MILLER

We would like to express our gratitude to all the departments for their collaboration on this project.

County of Volusia
5 Year Forecast Mini Budget Workshop
July 3, 2014

Forecasts are a snapshot in time and represent results of assumptions at that moment in time. Many things beyond county government control can affect those assumptions such as changes at the federal or state levels, changes in economic conditions or acts of Mother Nature.

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

Economic indicators play a big part:

- Development activity such as housing starts, foreclosures or new commercial construction has an impact on property taxes, the half-cent sales tax, landfill charges, waste collection, state revenue sharing, utilities tax and fuel taxes such as the local option gas tax (number of gallons sold).
- Tourism and convention activity has an impact on half-cent sales tax, ambulance fees, convention development tax, state revenue sharing, utilities tax and fuel taxes.

Forecasting Methods:

The methodology used to forecast revenues and expenditures includes both qualitative and quantitative methods. Qualitatively, the Office of Management and Budget utilized data from federal, state, and local economic and demographic sources to compile this forecast.

Staff evaluated data from the consumer price index; state revenue estimates; taxable sales; state funding initiatives; changes in taxable value; changes in development activity and changes in the unemployment rate.

Quantitatively, staff used the 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.

There are many techniques available for forecasting. Ultimately, final projections were based on the experienced judgment of staff. The quality of the forecast is improved by bringing multiple perspectives to the forecast through the use of different methods and by soliciting the viewpoints of line departments and those external experts.

Major Taxing Funds included in the forecast:

General Fund, Municipal Service District Fund, Fire Fund, Ponce DeLeon Inlet & Port District Fund

- Taxable Values for FY15 were based on preliminary estimates released by Volusia County Property Appraiser on May 30, 2014. Forecasts are based on trend analysis of historical change in values including years prior to the economic bubble.

Fund	FY15 Change	Forecast Forward
General Fund	5.7%	4%
Municipal Service Fund	3.7%	3%
Fire Fund	3.7%	3%
Port Authority	5.8%	4%

Assumptions within the forecast:

- Operational expenditures associated with the routine workings of government with forecast escalation of existing costs as well as the cost of anticipated new services;
- Capital expenditures which is the amount that will be spent on new capital assets;
- Ongoing long-term obligations like asset maintenance/replacement requirements for computers and vehicles;
- Continued emphasis on efficiencies;
- No provision for unfunded mandates from the state or federal governments;
- No provisions for new or expanded CRA's or homelessness initiatives.
- Operating revenues are presented flat or minimal growth in the forecasted years.
- Utilities Tax, Communications Services Tax, Building Permits – Flat.
- Sales Tax – FY16: 5.6%, FY17: 5.2%, FY18: 5.6%.
- State Revenue Sharing – FY16, FY17 and FY18: 3.6% annually.

Personal Services:

Salary – increase FY15 and FY17; 3%.
Appendix A – salary adjustment of 3% each year.
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:

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 & FY18: 8%.
Janitorial Services & corresponding contra accounts- 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%.
Appendix A – all accounts adjusted by above methods or CPI.

Fund Balance and Budgeted 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. Sustainable levels are needed to smooth out costs for necessary capital investments for vehicles/equipment, mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures. For the taxing funds, the County's goal to achieve emergency reserves of 5% - 10% of budgeted current revenues has been attained.

The County has a history of using surplus funds for one-time expenditures, such as investment in technology upgrades or facility upgrades that result in lower operating expenses. Deteriorating fund reserves can indicate financial instability and reduce the county's financial condition and impacting bond ratings.

The forecasts contained in this document illustrate the use of reserves for planned maintenance, upgrades and other capital expenditures.

The use of one-time funds for on-going operating expenses is not recommended except as a means to transition to a sustainable level of service. The Fire Fund (140), reserves are being used for ongoing operating expenses and are completely depleted beginning in FY18, falling $677,463 below sustainable levels. Additional revenues or reduced expenditures will be needed to address this issue. A follow-up mini-budget workshop to discuss levels of service will be scheduled in the new budget year.

Expenditure Forecast Source Data:

CPI FY16 –Bureau of Labor Statistics Consumer Price Index – All Urban Consumers http://www.bls.gov/pdq/SurveyOutputServlet; FY17 & FY18 - Congressional Budget Office http://www.cbo.gov/sites/default/files/cbofiles/attachments/45010-Outlook2014_Feb.pdf	Contracted Services, Facility Maintenance, Chemicals
U.S Energy Information Administration - http://www.eia.gov/forecasts/steo/	Utilities, Fuel
U.S. Postal Service http://www.prc.gov/PRC-DOCS/aboutprc/offices/PAGR/TABLE_1STCLASS_RATEHISTORY_1917.pdf	Postage
Florida Department of Economic Opportunity – Minimum Wage http://www.floridajobs.org/minimumwage/MinimumWageCalculation_2014.pdf	Janitorial
Social Services Estimating Conference – Medicaid Nursing Home Forecasts http://edr.state.fl.us/content/conferences/medicaid/medltexp.pdf	Medicaid Nursing Home Payments
Volusia County 9/30/13 GASB 45 Report – Page 20, Section 14. Valuation Methods and Assumptions	Medicine and Medical Supplies
	Food and

CPI - Bureau of Labor Statistics Consumer Price Index – Food only http://www.bls.gov/pdq/SurveyOutputServlet;	Dietary
History of Volusia County Taxable Value – Volusia County Property Appraiser www.volusia.org	CRA (TIFF) Payments, Property Appraiser and Tax Collection Charges
CIP and Capital Outlay Worksheet Submissions from Departments	Capital Improvements and Capital Outlay
Interfund Transfers based on pledged sources and funding initiatives	Transfers

Revenue Forecast Source Data:

State of Florida General Revenue Estimating Conference 12/6/2013	Sales Tax; Revenue Sharing
Florida Department of Revenue Office of Tax Research http://dor.myflorida.com/dor/cst_workgroup/final_report/AppendixIIIData/HolisticReplacementOption.pdf	Communications Services Tax
U.S Energy Information Administration 2014 Summer Fuel Outlook - http://www.eia.gov/forecasts/steo/	Utilities Tax
Florida Legislature Office of Economic and Demographic Research – Florida: An Economic Overview March 31, 2014 http://edr.state.fl.us/Content/presentations/economic/FlEconomicOverview_3-31-14.pdf	Overall Economic Outlook; general analysis
Volusia County Economic Development First Quarter 2014 Update: May 2, 2014 www.volusia.org	Building Permits

Fund: 114 – Ponce De Leon Inlet and Port District

Fund Overview

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 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 fourteen (114) reefs have been built within these areas. On February 7, 2013 Council approved development of two (2) nearshore 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 forecast includes an annual inlet maintenance dredging program to be implemented via a contributed funds agreement with the federal government.

Assumptions

FY15 Budget – as outlined in budget document page E-32.

Revenues:

Ad valorem taxes - FY15 taxable value represents a potential increase of 5.8% and a flat millage of .0929, FY16, FY17 and FY18 taxable value increased by 3.0%.

Park fees - are flat with estimate for FY15 followed by slight increases of 0.25% in FY16, .05% in FY17, and 0.25% in FY18. Collections are for coastal parks Smyrna Dunes and Lighthouse Point parks.

Misc. Revenues – Interest income fluctuates by percentage change of reserve balance, payment in lieu of taxes for National Seashore Park projected flat.

Expenditures:

Personal Services –

Transfer four Maintenance Worker III positions from General Fund to reflect services provided in district.

In FY15, FRS increased per legislative action.

Group Insurance - rates per eligible employee are detailed below:
FY15: $9,048; FY16: $9,552; FY17: $10,056; FY18: $10,560.

Total Positions: 14

Fund: 114 – Ponce De Leon Inlet and Port District

Operating Expenses:

Contracted Services - increase FY16: 1.5%; FY17 and FY18: 2.2%.
Fuel - increase FY16, FY17, FY18: 1.5%.
Insurance-Liability - increase FY16: 10%; FY17 & FY18: 8%.
Janitorial Services - increase FY16: 3%; FY17 and FY18: 2%.
Other Maintenance and Chemicals - increase FY16: 1.5%; FY17 and FY18: 2.2%.
Postage- increase FY16; FY17 and FY18: 1.5%.
Property Insurance - increase FY16: 10%; FY17 and FY18: 8%.
Utilities - increase FY16; FY17 and FY18: 1%.
Vehicle Maintenance -Related Costs - increase FY16, FY17 and FY18: 2%.

Artificial Reef program forecasted at $500,000 per year.

Inlet District Partnership Program – FY15 carry forward balance of $215,000.

Capital Outlay & Capital Improvements – are allocated per division's 5 year capital improvement plan.

Reserves:

Reserves are to be utilized to fund capital outlay and capital improvements.

Emergency reserves – forecasted at 10% in accordance with Council reserve policy.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 114 - Ponce De Leon and Port District

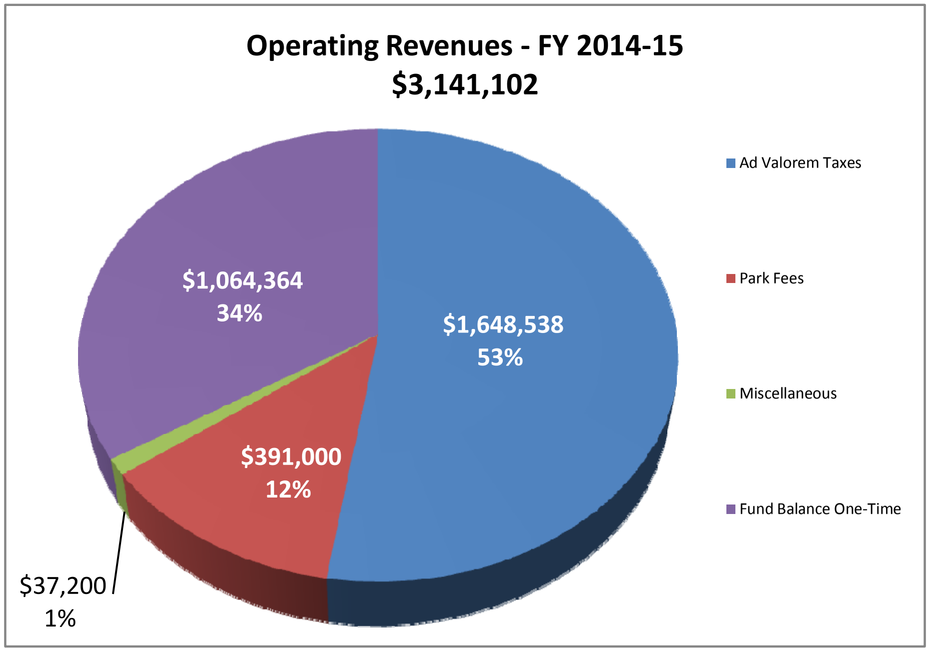
Millage Rate Flat at 0.0929 Mills

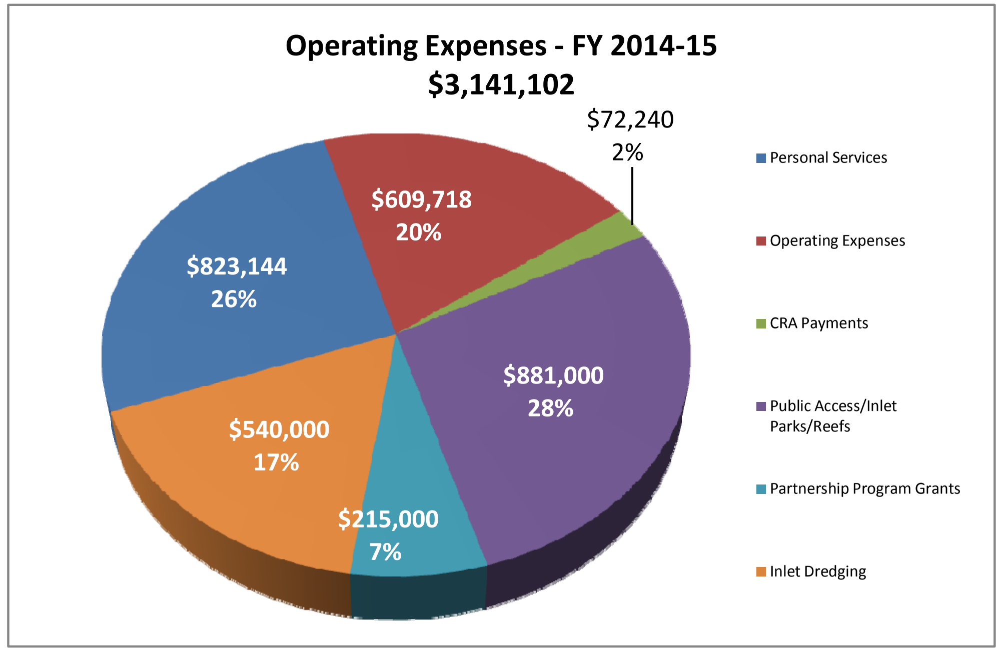
Revenues:	FY2013-14 Adopted	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Ad Valorem Taxes	1,567,690	1,524,000	1,648,538	1,714,359	1,782,812	1,854,002
Millage Rate	**0.0929**	**0.0929**	**0.0929**	**0.0929**	**0.0929**	**0.0929**
Park Fees	376,176	391,000	391,000	392,000	394,000	395,000
Miscellaneous	66,770	35,827	37,200	40,905	44,980	49,463
PY Fund Balance One-time Capital	**1,127,576**	**419,626**	**1,064,364**	**107,365**		
TOTAL FUND REVENUES	**3,138,212**	**2,370,453**	**3,141,102**	**2,254,629**	**2,221,792**	**2,298,465**

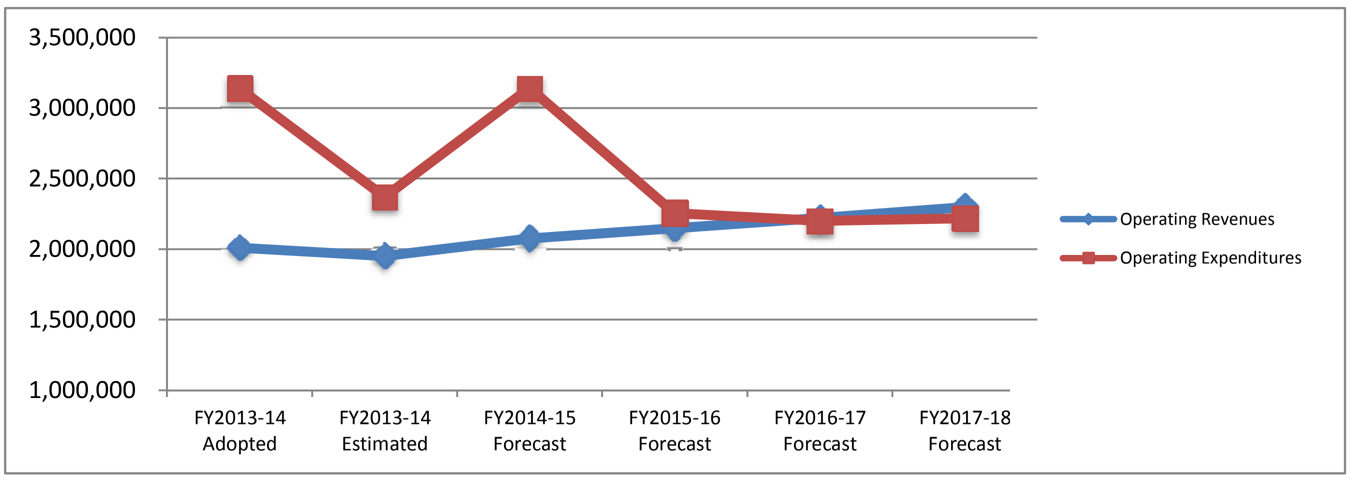
Expenditures:	FY2013-14 Adopted	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Personal Services	631,196	636,518	806,620	813,676	820,732	828,054
Operating Expenses	563,796	491,785	609,718	515,744	521,350	530,550
CRA Payments	68,800	68,661	72,240	73,685	75,158	77,413
Partnership Program Grants	383,400	168,400	215,000	0	0	0
Capital Program:						
Inlet Channel Dredging	415,000	80,089	540,000	250,000	250,000	250,000
Dunlawton Renovations	0	125,000	0	0	0	0
Wilbur-by-the-Sea Fishing Pier	0	0	150,000	0	0	0
Marine Habitat / Artificial Fishing Reefs	620,020	650,000	500,000	500,000	500,000	500,000
Lighthouse Point Park Jetty Deck Platform	125,000	0	50,000	85,000	0	0
Smyrna Dunes Fishing Pier	331,000	150,000	181,000	0	0	0
Pay Adjustment (3% FY15 + FY17)			16,524	16,524	33,048	33,048
TOTAL FUND EXPENDITURES	**3,138,212**	**2,370,453**	**3,141,102**	**2,254,629**	**2,200,288**	**2,219,065**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**21,504**	**79,400**

Emergency Reserves @ 10%	201,064	201,064	202,728	214,726	222,179	229,847
Reserves for future capital	3,318,426	4,423,385	3,358,857	3,239,494	3,253,545	3,325,277
Total Reserves	**3,519,490**	**4,624,449**	**3,561,585**	**3,454,220**	**3,475,724**	**3,555,124**

FUND: 114 Ponce De Leon Inlet and Port District







Fund: 114 – Ponce De Leon Port District – Exhibit A

The assumptions for this exhibit are primarily the same as the previous Ponce De Leon Port District Fund presentation with the following exceptions:

Revenues:

One-time revenue source – due to increased expenditures, additional funding from reserves a.k.a. fund balance was used to bridge the funding gap until improved streamline of revenues are obtained or level of service are determined.

Expenditures:

CRA Payments – increased by 3% for FY16-FY18 based on the anticipated increase in tavable values.

Other operating accounts adjusted by CPI – expenditure accounts not previously adjusted in prior presentation are grown by CPI of FY16: 1.5%, FY17 & FY18 2.2%.

Pay Adjustment – salary adjustment annually by 3%.

Reserves:

Reserve Future CIP – to be used for artificial reef expansion, annual inlet maintenance dredging, and beach infrastructure disaster response. Reserves estimated at $3.46M for FY18 vs $3.55M in prior forecast.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 114 - Ponce De Leon and Port District - Adjusted by Growth

Millage Rate Flat at 0.0929 Mills

EXHIBIT A

Revenues:	FY2013-14 Adopted	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Ad Valorem Taxes	1,567,690	1,524,000	1,648,538	1,714,359	1,782,812	1,854,002
Millage Rate	**0.0929**	**0.0929**	**0.0929**	**0.0929**	**0.0929**	**0.0929**
Park Fees	376,176	391,000	391,000	392,000	394,000	395,000
Miscellaneous	66,770	35,827	37,200	40,905	44,980	49,463
PY Fund Balance One-time Capital	**1,127,576**	**419,626**	**1,064,364**	**124,411**	**8,928**	
TOTAL FUND REVENUES	**3,138,212**	**2,370,453**	**3,141,102**	**2,271,675**	**2,230,720**	**2,298,465**

Expenditures:	FY2013-14 Adopted	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Personal Services	631,196	636,518	806,620	813,676	820,732	828,054
Operating Expenses	563,796	491,785	609,718	515,744	534,480	541,769
CRA Payments	68,800	68,661	72,240	73,685	75,158	77,413
Partnership Program Grants	383,400	168,400	215,000	0	0	0
Capital Program:						
Inlet Channel Dredging	415,000	80,089	540,000	250,000	250,000	250,000
Dunlawton Renovations	0	125,000	0	0	0	0
Wilbur-by-the-Sea Fishing Pier	0	0	150,000	0	0	0
Marine Habitat / Artificial Fishing Reefs	620,020	650,000	500,000	500,000	500,000	500,000
Lighthouse Point Park Jetty Deck Platform	125,000	0	50,000	85,000	0	0
Smyrna Dunes Fishing Pier	331,000	150,000	181,000	0	0	0
Other Operating Accounts Adjusted by CPI				522	778	795
Pay Adjustment (3% all years)			16,524	33,048	49,572	66,096
TOTAL FUND EXPENDITURES	**3,138,212**	**2,370,453**	**3,141,102**	**2,271,675**	**2,230,720**	**2,264,127**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**(0)**	**34,338**

Emergency Reserves @ 10%	201,064	201,064	202,728	214,726	222,179	229,847
Reserves for future capital	3,318,426	4,423,385	3,358,857	3,222,448	3,206,067	3,232,737
Total Reserves	**3,519,490**	**4,624,449**	**3,561,585**	**3,437,174**	**3,428,246**	**3,462,584**

Fund: 140 - Fire Services

Fund Overview

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. There are 19 stations in the Fire District, of which one, the Lake Harney station (Station 37) is staffed by volunteers. 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, which through attrition has reduced the staffing level. Nine positions currently remain in Transition for forecasted years.

Assumptions

FY15 Budget – as outlined in budget document page E-80.

Revenues:

Ad valorem taxes - FY15 taxable value represents a potential increase of 3.7% and a flat millage of 3.6315, FY16, FY17 and FY18 taxable value increased by 3%

Transport Services – decreased based on reduced number of transports

Expenditures:

Personal Services:

FRS: FY15 increased per legislative action.

Group Insurance - rates per eligible employee are detailed below:
FY15: $9,048; FY16: $9,552; FY17: $10,056; FY18: $10,560

Workers comp – FY15 increased based upon claims history

Total Positions: 166

Operating Expenses:

Contracted Services - increase FY16: 1.5%; FY17 and FY18: 2.2%.
Fuel - increase FY16, FY17, FY18: 1.5%.
Insurance-Liability - increase FY16: 10%; FY17 & FY18: 8%.
Janitorial Services - increase FY16: 3%; FY17 and FY18: 2%.
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%.
Property Insurance - increase FY16: 10%; FY17 and FY18: 8%.

Fund: 140 - Fire Services

Utilities - increase FY16; FY17 and FY18: 1%.
Vehicle Maintenance -Related Costs - increase FY16, FY17 and FY18: 2%.

Interfund Transfer – transfer to Capital Fund (305) for replacement of 800 MHz radios.

Capital Outlay & Capital Improvements – are allocated per division's FY15 request and prior years forecast for capital outlay and improvements. FY16 $250,000 roof replacements for Oakhill, New Smyrna Beach and DeLeon Springs, FY17 & 18 $350,000 each year for renovation of Osteen Fire Station.

Pay Adjustment - forecasted at a 3% increase in FY15 & FY17 for discussion purposes only.

Reserves:

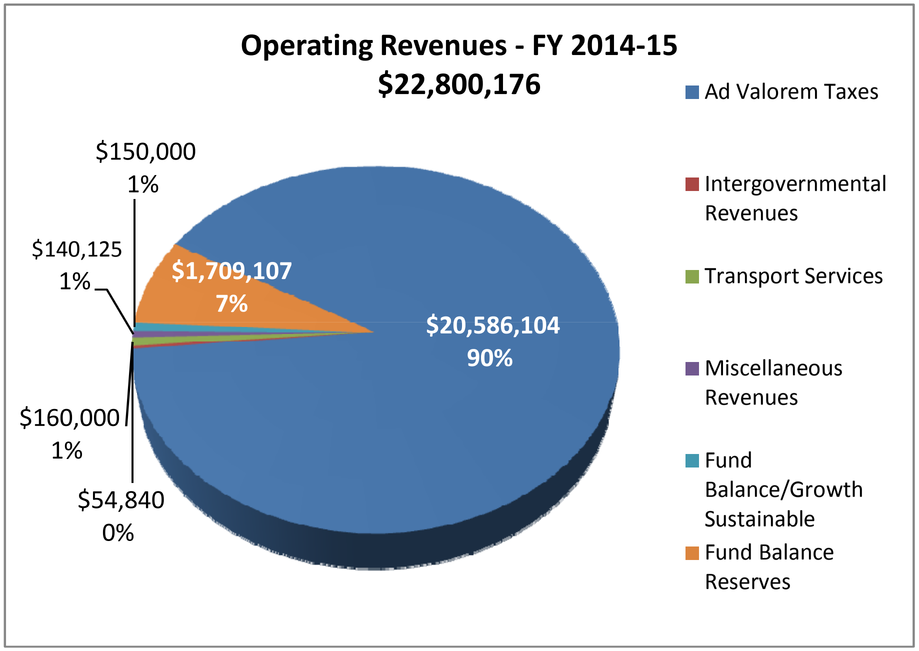
Beginning in FY18, the operating shortfall is $677,000, depleting reserve levels. A millage increase of .11 would be required to balance this fund at the current service level.

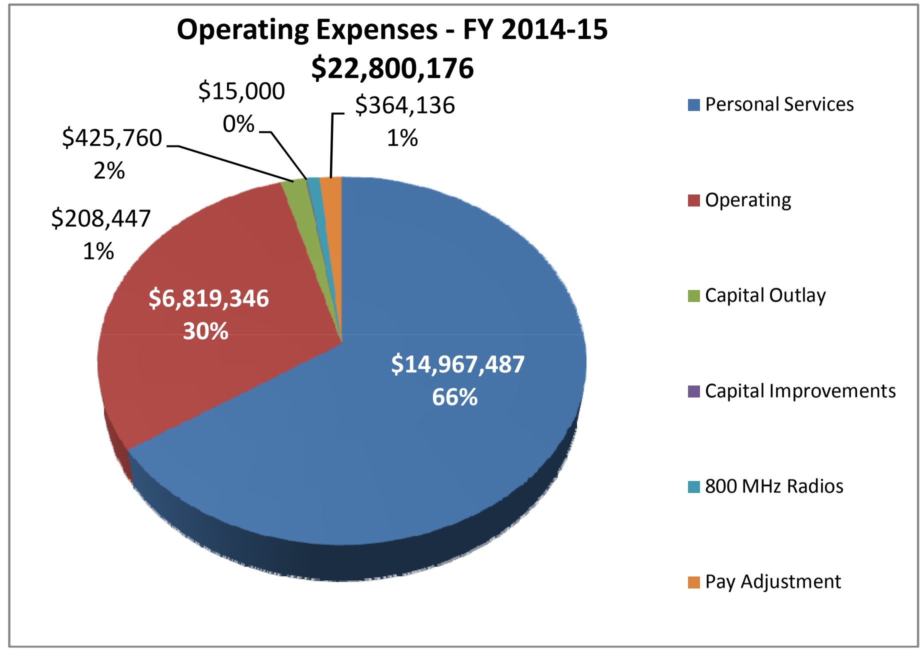
VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 140 - Fire Services
Millage Rate Flat at 3.6315 Mills (no major service changes)

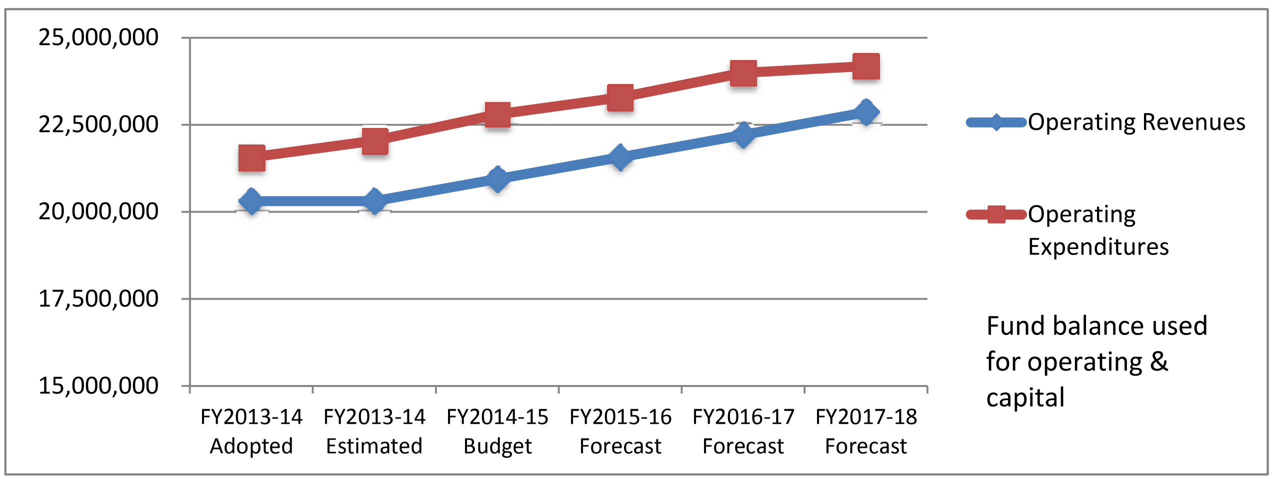
	FY2013-14 Adopted	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Revenues:						
Ad Valorem Taxes	19,894,372	19,912,372	20,586,104	21,202,337	21,837,057	22,490,819
Millage Rate	**3.6315**	**3.6315**	**3.6315**	**3.6315**	**3.6315**	**3.6315**
Intergovernmental Revenues	50,880	50,880	54,840	54,840	54,840	54,840
Transport Services	208,000	208,000	160,000	166,400	173,056	179,978
Miscellaneous Revenues	150,140	134,423	140,125	140,125	140,125	140,125
Fund Balance Growth/Sustainable	150,000	0	150,000	150,000	150,000	150,000
TOTAL FUND REVENUES	**20,453,392**	**20,305,675**	**21,091,069**	**21,713,702**	**22,355,078**	**23,015,762**
Expenditures:						
Personal Services **60%** **63%**	13,565,361	13,955,245	14,237,494	14,315,974	14,394,490	14,472,958
Transition Personal Services **3%**	610,582	582,381	729,993	734,529	739,065	743,601
Transition Reserves Employees	**9 empl.**	**9 empl.**	**9 empl.**	**9 empl.**	**9 empl.**	**9 empl.**
Operating Expenses	7,062,122	7,031,544	6,819,346	6,947,203	7,080,200	7,190,917
Transfer 305 Fund - 800 MHz radios	70,000	70,000	208,447	208,447	208,447	208,447
Transfer 530 Fund - Group Insurance		83,684				
Capital Outlay	25,600	99,685	200,260	240,000	265,000	265,000
Capital Outlay - breathing apparatus & auto-pulse	217,500	217,500	225,500	225,500	225,500	225,500
Capital Improvements	12,000		15,000	250,000	350,000	350,000
Pay adjustment (3% FY15 & FY17)			364,136	364,136	728,272	728,272
TOTAL FUND EXPENDITURES	**21,563,165**	**22,040,039**	**22,800,176**	**23,285,789**	**23,990,974**	**24,184,695**
REVENUES LESS EXPENDITURES	**(1,109,773)**	**(1,734,364)**	**(1,709,107)**	**(1,572,087)**	**(1,635,896)**	**(1,168,933)**
Reserves Balance	4,169,482	5,112,585	3,314,453	1,605,346	33,259	
Emergency Reserves*	2,030,339	2,030,339	2,094,107	2,094,107	2,094,107	491,470
Operating Shortfall	1,109,773	1,734,364	1,709,107	1,572,087	1,635,896	1,168,933
Reserve Balance	5,090,048	5,408,560	3,699,453	2,127,366	491,470	(677,463)
					Millage required	**0.11**

* 5% emergency reserves is $1M

FUND: 140 Fire Services







Fund: 140 – Fire Services Fund – Exhibit A

The assumptions for this exhibit are primarily the same as the previous Fire Fund presentation with the following exceptions:

Revenues:

Adjustments to millage rates would negatively affect contracted cities rates.

Expenditures:

Pay Adjustment – salary adjustment annually by 3%.

Other operating accounts adjusted by CPI – expenditure accounts not previously adjusted in prior presentation are grown by CPI of FY16: 1.5%, FY17 & FY18 2.2%.

Capital – FY16 includes $582K for replacement of office, automotive and station equipment such as breathing air compressors, monitors and extrication tools and $250,000 roof replacements for Oakhill, New Smyrna Beach and DeLeon Springs. FY17, $1.3M continues various purchases as in prior year and $850K for a communications trailer. FY17 & 18 $350,000 each year for renovation of Osteen Fire Station.

Reserves:

Beginning in FY17, the operating shortfall is $2.2 million, depleting reserve levels. A millage increase of .37 would be required to balance this fund at the current service level.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 140 - Fire Services - Adjusted by Growth

EXHIBIT A

	FY2013-14 Adopted	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Revenues:						
Ad Valorem Taxes	19,894,372	19,912,372	20,586,104	21,202,337	21,837,057	22,490,819
Millage Rate	**3.6315**	**3.6315**	**3.6315**	**3.6315**	**3.6315**	**3.6315**
Intergovernmental Revenues	50,880	50,880	54,840	54,840	54,840	54,840
Transport Services	208,000	208,000	160,000	166,400	173,056	179,978
Miscellaneous Revenues	150,140	134,423	140,125	140,125	140,125	140,125
Fund Balance Growth/Sustainable	150,000	0	150,000	150,000	150,000	150,000
TOTAL FUND REVENUES	**20,453,392**	**20,305,675**	**21,091,069**	**21,713,702**	**22,355,078**	**23,015,762**
Expenditures:						
Personal Services **60%** **63%**	13,565,361	13,955,245	14,237,494	14,315,974	14,394,490	14,472,958
Transition Personal Services **3%**	610,582	582,381	729,993	734,529	739,065	743,601
Transition Reserves Employees	**9 empl.**	**9 empl.**	**9 empl.**	**9 empl.**	**9 empl.**	**9 empl.**
Operating Expenses	7,062,122	7,031,544	6,819,346	6,947,203	7,080,200	7,190,917
Transfer 305 Fund - 800 MHz radios	70,000	70,000	208,447	208,447	208,447	208,447
Transfer 530 Fund - Group Insurance		83,684				
Capital Outlay	25,600	99,685	200,260	582,285	1,287,785	359,325
Capital Outlay - breathing apparatus & auto-pulse	217,500	217,500	225,500	225,500	786,500	
Capital Improvements	12,000		15,000	250,000	350,000	350,000
Other Operating Accounts Adjusted by CPI				19,724	43,515	68,219
Pay adjustments (3% all years)			364,136	728,272	1,092,408	1,456,544
TOTAL FUND EXPENDITURES	**21,563,165**	**22,040,039**	**22,800,176**	**24,011,934**	**25,982,410**	**24,850,011**
REVENUES LESS EXPENDITURES	**(1,109,773)**	**(1,734,364)**	**(1,709,107)**	**(2,298,231)**	**(3,627,331)**	**(1,834,249)**

Reserves Balance	4,169,482	5,112,585	3,314,453	1,605,346		
Emergency Reserves*	2,030,339	2,030,339	2,094,107	2,094,107	1,401,222	
Operating Shortfall	1,109,773	1,734,364	1,709,107	2,298,231	3,627,331	1,834,249
Reserve Balance	5,090,048	5,408,560	3,699,453	1,401,222	(2,226,110)	(1,834,249)
				Millage required	**0.37**	

* 5% emergency reserves is $1M

Fund: 120 – Municipal Service District

Fund Overview

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. Revenues include property taxes, utilities tax, communications services tax, development related fees, Sheriff's city contracts, animal control fees and a Half-Cent Sales Tax. The MSD Fund includes expenditures for Sheriff, operations for the unincorporated area and for contracted cites of Deltona, DeBary, Pierson, and Oakhill; Animal Control; Building, Zoning, and Code Administration; Construction Engineering; Environmental Management; Growth and Resource Management; Parks, Recreation and Culture; and Planning and Development.

Assumptions

FY15 Budget – as outlined in budget document page E-46.

Revenues:

Ad valorem taxes - FY15 taxable value represents a potential increase of 3.7% and a flat millage of 2.2399; FY16, FY17 and FY18 taxable value forecasted to increase by 3.0%.

Contracts – Sheriff & Animal Control – based upon estimated city contract rates for recovery of costs, increased 2.5% in FY17.

The Communications Service Tax & Utilities Tax have been forecasted flat with estimate due to sporadic collections experience for utilities and on-going legislative discussion of the Communications Services Tax.

Permit Fees, Special Assessments, Miscellaneous and Intergovernmental revenues– flat based upon trend data.

Interfund transfers:

> Sales Tax Fund (108) - Half-Cent Sales Tax revenue growth based upon State Revenue Consensus Estimating Conference as follows: FY15: 4.7%; FY16: 5.6%; FY17: 5.2%; FY18: 5.6%.
>
> E911 Fund (115) - cost sharing for GIS maintenance.

Expenditures:

Personal Services:

> FRS: FY15 increased per legislative action.
>
> Group Insurance - per employee rates detailed below are calculated each year: FY15 $ 9,048, FY16 $ 9,552, FY17 $10,056, FY18 $10,560.
>
> Workers comp – FY15 increased based upon claims history.
>
> Total Positions: 352

Fund: 120 – Municipal Service District

Operating Expenses:

Contracted Services - increase FY16: 1.5%; FY17 and FY18: 2.2%.
Fuel - increase FY16, FY17, FY18: 1.5%.
Insurance-Liability - increase FY16: 10%; FY17 & FY18: 8%.
Janitorial Services - increase FY16: 3%; FY17 and FY18: 2%.
Other Maintenance and Chemicals - increase FY16: 1.5%; FY17 and FY18: 2.2%.
Postage- increase FY16; FY17 and FY18: 1.5%.
Property Insurance - increase FY16: 10%; FY17 and FY18: 8%.
TIF (CRA) payment - FY16, FY17 and FY18 increase by 3.0%.
Utilities - increase FY16; FY17 and FY18: 1%.
Vehicle Maintenance -Related Costs - increase FY16, FY17 and FY18: 2%.

Capital Outlay and Capital Improvements:

FY17 includes $250K for replacement of the Animal Control Spay and Neuter Bus. The majority of capital expenses are comprised of Sherriff's Office vehicle and mobile data computer replacements totaling $1.7M in FY15 and $2.0M annually in FY16, FY17 and FY18. The following projects are split funded with the General Fund in FY17. Forensic Lab project total is $2M with 25% allocated to the MSD fund or $500K (funded by reserves). Evidence Facility project total is $8M with 75% allocated to the MSD fund or $6M (anticipated borrowing required).

SO Forensic Lab - FDLE has drastically reduced forensic support and services. Create forensic lab/crime scene processing facility in new evidence facility.
SO Evidence Facility – the current facility does not meet needs of agency due to age, condition and location. The current facility does not meet safety and environmental health standards required for property evidence management.

Interfund Transfers:

Road Maintenance – transfer portion of utilities tax for road repairs and safety-related maintenance in the unincorporated area to the Transportation Trust Fund (103). FY15: $4.7M, FY16: $5.0M, FY17 and FY18: $5.5M annually.

800 MHz – transfer to Capital Outlay Fund (305) for 800 MHz radio replacements.

Other Transfers FY15 and FY16 only – final reimbursements to General Fund for portion of Sheriff Training facility debt service.

Pay Adjustment - forecasted at a 3% increase in FY15 & FY17 for discussion purposes only.

Reserves :

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 remain at $2.1M, currently allocated at 5.3% of current revenues.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 120 - Municipal Service District
Millage Rate Flat @ 2.2399

Revenues:	FY2013-14 Budget	FY2013-14 Estimate	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Ad Valorem Taxes	11,879,694	11,879,694	12,281,577	12,648,674	13,026,784	13,416,238
Millage Rate	**2.2399**	**2.2399**	**2.2399**	**2.2399**	**2.2399**	**2.2399**
Contracts-Sheriff & Animal Control	13,209,236	13,138,365	13,486,054	13,486,054	14,187,329	14,187,329
Utility Tax	6,767,000	7,556,188	7,556,188	7,556,188	7,556,188	7,556,188
Communications Tax	4,040,000	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000
Sales Tax	4,166,482	4,374,914	4,580,159	4,903,220	5,226,581	5,517,113
Miscellaneous Revenues	886,845	1,068,942	986,563	986,563	986,563	986,563
Permit Fees, Special Assessments	950,295	1,175,808	1,161,050	1,161,050	1,161,050	1,161,050
PY Fund Balance CIP			**61,702**	**261,459**	**958,124**	**74,710**
Total Fund Revenues	**41,899,552**	**42,933,911**	**43,853,293**	**44,743,208**	**46,842,619**	**46,639,191**

Expenditures:

Expenditures	FY2013-14 Budget	FY2013-14 Estimate	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Office of the Sheriff	15,239,054	15,202,610	15,068,515	15,949,090	14,907,266	15,353,720
Office of the Sheriff - Contracts	13,131,922	13,131,922	13,486,054	13,486,054	14,187,329	14,187,329
Office of Sheriff - Evidence Debt Service $6M	-	-	-	-	**459,799**	**459,799**
Office of Sheriff - Forensic Lab Equip	-	-	-	-	**500,000**	-
Growth & Management	5,684,919	5,265,221	5,880,367	5,505,280	5,557,991	5,605,945
Parks & Recreation	1,501,182	1,501,182	1,456,896	1,492,919	1,529,011	1,533,850
Animal Control	1,364,861	1,319,542	1,365,811	1,397,341	1,648,923	1,429,014
Construction Engineering	483,047	510,026	459,577	463,398	467,218	470,549
Mosquito Control & Miscellaneous Exp.	503,664	499,664	514,758	528,004	542,440	556,344
Interfund Transfer - Fund 305 - 800 mHz	62,500	62,500	276,900	276,900	276,900	276,900
Interfund Transfer - Fund 103 Road Mt	**3,850,000**	**3,850,000**	**4,700,000**	**5,000,000**	**5,500,000**	**5,500,000**
Transfer-Other	20,582	189,720	20,897	20,704	0	0
Pay Adjustments (3% annually)			623,518	623,518	1,265,742	1,265,742
Total Fund Expenditures	**41,841,731**	**41,532,387**	**43,853,293**	**44,743,208**	**46,842,619**	**46,639,192**

REVENUES LESS EXPENDITURES	**57,821**	**1,401,524**	**-**	**-**	**-**	**-**

VOLUSIA COUNTY 5 YEAR FORECAST

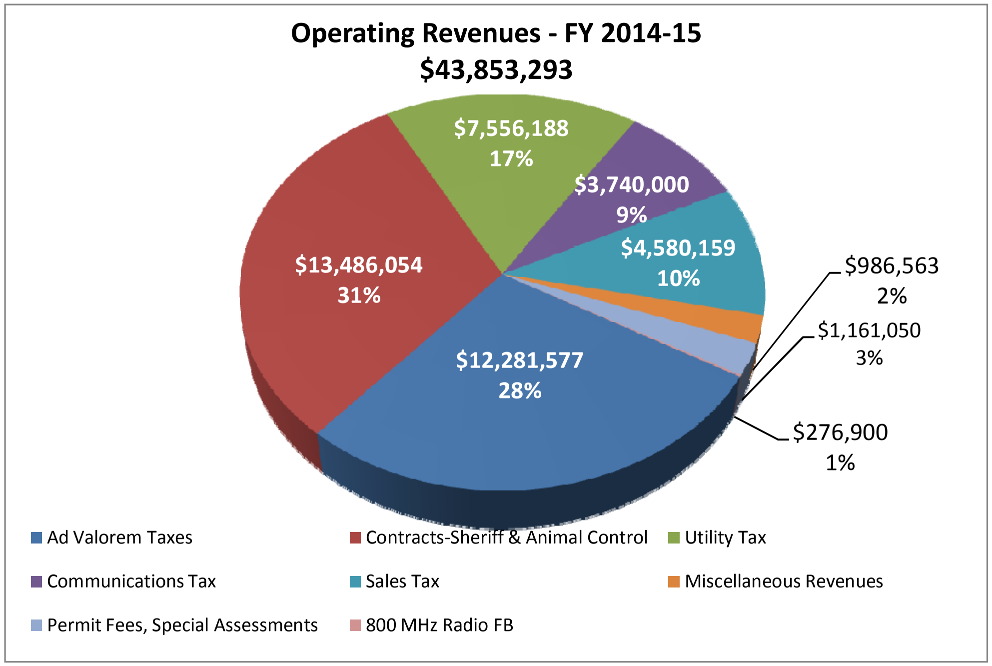
FUND: 120 - Municipal Service District

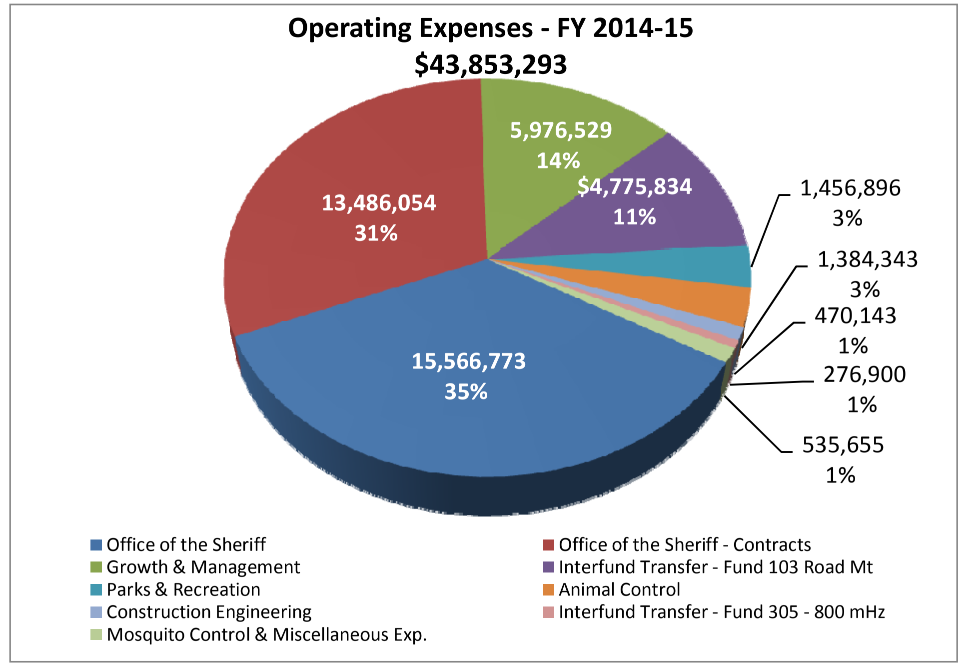
	FY2013-14 Budget	FY2013-14 Estimate	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Category Summary						
Personal Services	24,127,139	23,961,137	25,445,418	25,511,888	26,323,455	26,492,800
Operating Expenses	11,578,855	11,208,131	11,631,583	11,527,976	11,748,924	11,861,153
Capital Outlay	1,877,468	1,935,712	1,778,495	2,405,740	2,993,339	2,508,339
Interfund Transfers	4,258,269	4,427,407	4,997,797	5,297,604	5,776,900	5,776,900
Reserves	1,558,394	4,260,964	4,199,262	3,937,803	2,979,679	2,904,969
Reserves - Emergency	2,072,727	2,072,727	2,072,727	2,072,727	2,072,727	2,072,727
Total by Category	**45,472,852**	**47,866,078**	**50,125,282**	**50,753,738**	**51,895,024**	**51,616,888**

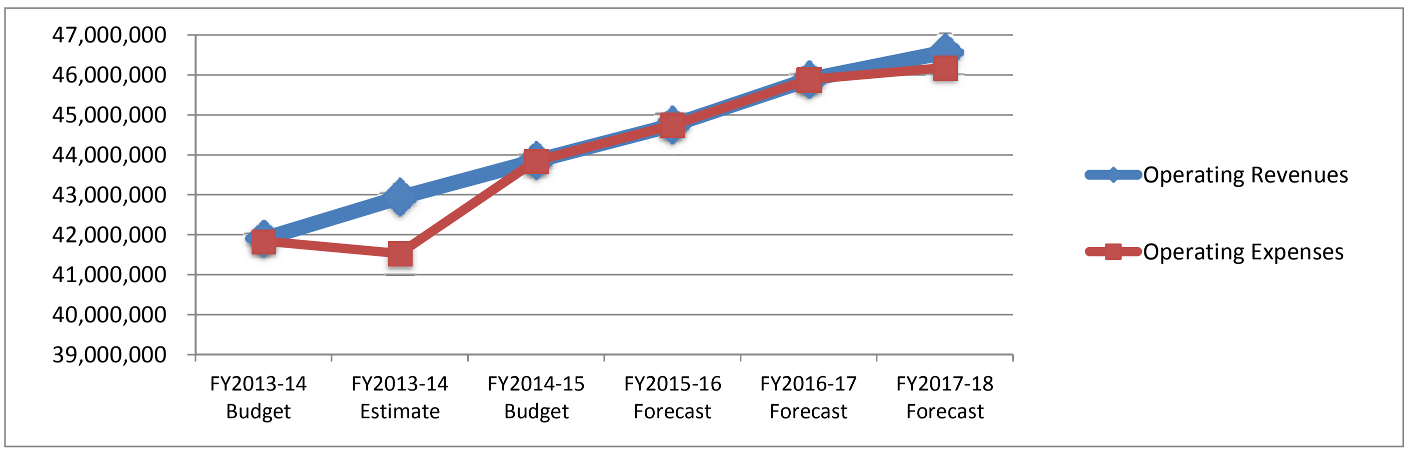
	FY2013-14 Budget	FY2013-14 Estimate	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Reserves						
Reserve for Future Capital	-	2,992,602	2,925,495	2,647,883	1,673,591	1,584,354
Revenue Stabilization Reserves	1,185,825	895,793	901,198	917,351	933,519	948,046
Reserves - Fuel	372,569	372,569	372,569	372,569	372,569	372,569
Emergencies Reserves	2,072,727	2,072,727	2,072,727	2,072,727	2,072,727	2,072,727
Percentage	5.5%		5.3%	5.2%	5.1%	5.1%
Total Reserves	**3,631,121**	**6,333,691**	**6,271,989**	**6,010,530**	**5,052,406**	**4,977,696**

	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Prior year reserves	**6,333,691**	**6,271,989**	**6,010,530**	**5,052,406**
Used in revenue	**61,702**	**261,459**	**958,124**	**74,710**
bottom line	**-**	**-**	**-**	**-**
budget reserves	**6,271,989**	**6,010,530**	**5,052,406**	**4,977,696**

FUND: 120 Muncipal Service District Fund







Fund: 120 – Municipal Service District – Exhibit A

The assumptions for this exhibit are primarily the same as the previous Municipal Service District (MSD) presentation with the following exceptions:

Revenues:

Contracts – Sheriff & Animal Control – based upon estimated city contract rates for recovery of costs, increased annually by 2.5%.

Expenditures:

Other operating accounts adjusted by CPI – expenditure accounts not previously adjusted in prior presentation are grown by CPI of FY16: 1.5%, FY17 & FY18: 2.2%.

Pay Adjustment – salary adjustment annually by 3%.

Interfund Transfer - The transfer for road repairs and safety-related maintenance has been restated to reflect available resources.

Reserves:

Reserves for Capital - decrease annually through FY18 as additional funding from reserves a.k.a. fund balance was used to bridge the funding gap until improved revenue streams are achieved or levels of service are modified.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Service District - Adjusted by Growth

Millage Rate Flat: 2.2399

EXHIBIT A

Revenues:	FY2013-14 Budget	FY2013-14 Estimate	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Ad Valorem Taxes	11,879,694	11,879,694	12,281,577	12,648,674	13,026,784	13,416,238
Millage Rate	**2.2399**	**2.2399**	**2.2399**	**2.2399**	**2.2399**	**2.2399**
Contracts-Sheriff & Animal Control	13,209,236	13,138,365	13,486,054	13,823,205	14,168,785	14,523,005
Utility Tax	6,767,000	7,556,188	7,556,188	7,556,188	7,556,188	7,556,188
Communications Tax	4,040,000	3,740,000	3,740,000	3,740,000	3,740,000	3,740,000
Sales Tax	4,166,482	4,374,914	4,580,159	4,903,220	5,226,581	5,517,113
Miscellaneous Revenues	886,845	1,068,942	986,563	986,563	986,563	986,563
Permit Fees, Special Assessments	950,295	1,175,808	1,161,050	1,161,050	1,161,050	1,161,050
PY Fund Balance CIP			61,702	493,197	1,104,525	1,188,800
Total Fund Revenues	**41,899,552**	**42,933,911**	**43,853,293**	**45,312,098**	**46,970,477**	**48,088,958**

Expenditures:

Office of the Sheriff	15,239,054	15,202,610	15,068,515	15,611,939	14,925,810	15,018,044
Office of the Sheriff - Contracts	13,131,922	13,131,922	13,486,054	13,823,205	14,168,785	14,523,005
Office of Sheriff - Evidence Debt Service $6M	-	-	-	-	**459,799**	**459,799**
Office of Sheriff - Forensic Lab Equip	-	-	-	-	**500,000**	-
Growth & Management	5,684,919	5,265,221	5,880,367	5,505,280	5,557,991	5,605,945
Parks & Recreation	1,501,182	1,501,182	1,456,896	1,492,919	1,529,011	1,533,850
Animal Control	1,364,861	1,319,542	1,365,811	1,397,341	1,648,923	1,429,014
Construction Engineering	483,047	510,026	459,577	463,398	467,218	470,549
Mosquito Control & Miscellaneous Exp.	503,664	499,664	514,758	528,004	542,440	556,344
Interfund Transfer - Fund 305 - 800 mHz	62,500	62,500	276,900	276,900	276,900	276,900
Interfund Transfer - Fund 103 Road Mt	**3,850,000**	**3,850,000**	**4,700,000**	**4,900,000**	**4,900,000**	**5,500,000**
Transfer-Other	20,582	189,720	20,897	20,704	0	0
Other Expenses Adjusted by CPI				26,667	66,368	106,941
Pay Adjustment 3% annually			623,518	1,265,742	1,927,232	2,608,567
Total Fund Expenditures	**41,841,731**	**41,532,387**	**43,853,293**	**45,312,098**	**46,970,477**	**48,088,958**

REVENUES LESS EXPENDITURES	**57,821**	**1,401,524**	**-**	**-**	**-**	**-**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Service District - Adjusted by Growth

	FY2013-14 Budget	FY2013-14 Estimate	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Category Summary						
Personal Services	24,127,139	23,961,137	25,445,418	26,154,112	26,984,945	27,835,625
Operating Expenses	11,578,855	11,208,131	11,631,583	11,554,643	11,815,292	11,968,094
Capital Outlay	1,877,468	1,935,712	1,778,495	2,405,740	2,993,339	2,508,339
Interfund Transfers	4,258,269	4,427,407	4,997,797	5,197,604	5,176,900	5,776,900
Reserves	1,558,394	4,260,964	4,199,262	3,706,065	2,601,540	1,412,740
Reserves - Emergency	2,072,727	2,072,727	2,072,727	2,072,727	2,072,727	2,072,727
Total by Category	**45,472,852**	**47,866,078**	**50,125,282**	**51,090,890**	**51,644,743**	**51,574,425**

	FY2013-14 Budget	FY2013-14 Estimate	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Reserves						
Reserve for Future Capital	-	2,992,602	2,925,495	2,416,145	1,295,452	92,125
Revenue Stabilization Reserves	1,185,825	895,793	901,198	917,351	933,519	948,046
Reserves - Fuel	372,569	372,569	372,569	372,569	372,569	372,569
Emergencies Reserves	2,072,727	2,072,727	2,072,727	2,072,727	2,072,727	2,072,727
Percentage	5.5%		5.3%	5.2%	5.1%	5.0%
Total Reserves	**3,631,121**	**6,333,691**	**6,271,989**	**5,778,792**	**4,674,267**	**3,485,467**

	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Prior year reserves	**6,333,691**	**6,271,989**	**5,778,792**	**4,674,267**
Used in revenue	**61,702**	**493,197**	**1,104,525**	**1,188,800**
bottom line	**-**	**-**	**-**	**-**
budget reserves	**6,271,989**	**5,778,792**	**4,674,267**	**3,485,467**

Fund: 001 – General Fund

Fund Overview

The General Fund is the largest fund and provides resources to fund countywide government services. The Countywide millage rate is projected at 6.3189 and is the basis for the calculation of countywide ad valorem property tax collections, the largest source of revenue for the County.

Assumptions

FY15 Budget – as outlined in budget document page E-2.

Revenues:

Ad valorem taxes – FY15 taxable value represents a potential increase of 5.71% and a flat millage of 6.3189, FY16, FY17 and FY18 taxable value increased by 4%.
Intergovernmental Revenue – 1% growth based on trend for Volusia County School Board, 2% growth based on trend for racing fees, 3.6% growth for State Revenue Sharing, all others remaining level.
Charges for Services - 2% growth based on trend for drug lab fees, motor vehicle fees, and marine science center fees. Fees for Tax Collection and Property Appraiser increased at the same pace as property value, an average of 2.5%. All remaining charges for service fees are forecasted level.
Judgments, Fines & Forfeitures – 2% increase in felony fines and 800MHz surcharge, 2.5% increase in court technology. Beach fines increase 6.5% then forecasted level for FY17-FY18.
Sales Tax – forecasted receipts of half cent sales tax at 5.6% in FY16, 5.2% in FY17, and 5.6% in FY18. Fluctuations in amounts transferred to General Fund due to changes in debt service requirements.
State Revenue Sharing – 3.6% annual increase.
Miscellaneous Revenue – accounts are flat with a 6% increase in investment and rent income for FY16.
Other Taxes - forecast for delinquent taxes, franchise fees, business tax, and hazardous waste surcharge level for FY16-FY18.
Transfers From Other Funds – include funding reimbursement for E911 communication efforts (Fund 115), payback of interfund loans from Volusia Forever (Fund 161) and parking garage (Fund 475), debt service payments from library (Fund 104) and beach capital fund (Fund 313), and designated reimbursement funding for Office of the Sheriff (Fund 120 – training facility & 122 – patrol of waterways).
One-time revenue source – primarily fund balance/reserves to be utilized for a specific purpose such as increased debt service payments.

Fund: 001 – General Fund

Expenditures:

Personal Services:

Group Insurance – rates per eligible employee are detailed below:
FY15: $9,048; FY16: $9,552; FY17: $10,056; FY18: $10,560
Workers comp – FY15 increased by $588,733, remains flat thereafter

Total Positions: 2,365

Operating Expenses:

Contracted Services - increase FY16: 1.5%; FY17 and FY18: 2.2%.
Food and Dietary - increase FY16: 10%; FY17 and FY18: 1.9%
Fuel - increase FY16, FY17, and FY18: 1.5%.
Insurance-Liability - increase FY16: 10%; FY17 & FY18: 8%.
Janitorial Services & corresponding contra accounts - increase FY16: 3%; FY17 and FY18: 2%.
Medicaid - increase FY16: 10%; 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: 12.9% to accommodate elections activity; FY17 and FY18: 1.5%.
Property Insurance - increase FY16: 10%; FY17 and FY18: 8%.
TITF (CRA) Payments – estimated flat due to pending project submittals.
Utilities - increase FY16; FY17 and FY18: 1%.
Vehicle Maintenance -Related Costs - increase FY16, FY17 and FY18: 2%.

Interfund Transfers:

Votran Operating Interfund Transfer – FY15 decreased to expend prior year fund balance; FY16-FY18 reinstates full year contribution.
Emergency Services Fund (a.k.a. EVAC) – FY15 increased $400K for the replacement of 800 MHz radios and expanded replacement program to include stretchers.
Economic Development Interfund Transfer – FY15 increased $1.3M for incentive program.
Fund 305 800MHz backbone – capital improvement project to maintain and upgrade County's 800MHz public safety radio system. FY15 & FY16 allocations are for replacement of radios only, FY17 FY18 includes funding for upgrade of the back bone system.
Fund 295 Commuter Rail – debt service payments for Sunrail increasing from $1.2M to $3.1M in FY17.
Miscellaneous - Fund 313 beach 5th dollar - $500,000

Fund: 001 – General Fund

Elections – FY15 includes $2.3M in capital outlay and associated operating for new elections system that is state-certified to meet federal and state mandates. In FY16, the budget is increased for associated costs of election items such as postage, contracted services, temporary employees, and printing; in all other years, funding is streamlined.

Office of the Sheriff – FY17 includes the replacement of digital data storage system.

Public Protection – FY15-FY18 includes $1.4M increased for corrections clinic and increased capital improvement within corrections to address building maintenance.

Community Services – FY15 carry forward of Dori Slosberg driver education restricted funding increased, future years reflect only new receipts, offset by increased funding for nursing home Medicaid.

Financial & Administrative Services – Central Services Division increased in capital improvement plan for governmental facilities. Primarily the project funding is to address roof, HVAC, fire system, and building maintenance.

Pay Adjustment – forecasted at a 3% increase in FY15 & FY17 for discussion purposes only.

Major Capital Improvement Projects (CIP) include:

Project Name	FY16	FY17	FY18
City Island Courthouse Renovation	$6,000,000		
Corrections Jail Roof	$1,000,000	$1,000,000	$1,000,000
Elections Warehouse Expansion		$850,000	
DeLand Courtroom Addition			$750,000
Medical Examiner Renovations			$1,000,000
Clerk of Court Records Warehouse Storage		$800,000	
SO Forensic Lab * - GF Share		$1,500,000	
SO Evidence Facility * - GF Share		$2,000,000	

*Forensic Lab project total is $2M with 25% allocated to the MSD fund or $500K. Evidence Facility project total is $8M with 75% allocated to the MSD fund or $6M.

City Island Courthouse Renovations – the Chief Judge has expressed to the County Manager that City Island courthouse does not meet today's security protocol or modern courthouse functionality. The renovation of this courthouse to meet modern standards would require constructing secure judge's and inmate corridors, as well as reconfiguring courtrooms and upgrading all technology. This project will begin by selecting an architectural firm specializing in courthouse design.

Corrections Jail Roof Replacement – the 27 year old roof will be replaced.

Fund: 001 – General Fund

Elections Warehouse expansion – a state mandate to upgrade voting machines from analogue to digital eliminates the ability to stack machines on top of each other and also increases the number of machines required for Volusia County Elections. The first phase required is a schematic drawings of expansion to determine size and specifications.

De Land Courthouse Courtroom addition – the Chief Judge has expressed to the County Manager the need for an additional judge's chamber and an additional courtroom in the De Land courthouse. A jury deliberation room, restroom, and janitor closet are being reconfigured into a judge's chamber, J.A. office and judge's restroom. Engineered drawings are 100% complete for the new judge's chamber suite.

Medical Examiner's Building – this office covers both Volusia and Seminole Counties and currently is over capacity especially in the refrigeration storage areas where bodies are kept. A 2004 space needs analysis identified a need for an additional 2,400 square feet and will be updated.

Records/Warehouse Storage – the Clerk of the Court has requested more warehouse space in which to store court documents and surplus items. Recently, their overflow records have been stored in a section of the Old Elections building. They will also utilize this warehouse to store surplus equipment while it is being prepared for auction. Central Service can also utilize a section of this warehouse to store county hardware, equipment and furniture.

SO Forensic Lab – FDLE has drastically reduced forensic support and services. Create forensic lab/crime scene processing facility in new evidence facility.

SO Evidence Facility – the current facility does not meet needs of agency due to age, condition and location.

Reserves:

Contingency Council –$250,000 to address unexpected one-time Council priority expenditures.
Fuel Reserves – set aside for fluctuation of fuel rates for Votran, EVAC, Office of Sheriff and operating divisions.
Revenue Stabilization – 10% of current revenues to offset fluctuations in revenues due to unstable economic climate.
Transition Reserves – one-time funding as levels of service are addressed.
Reserves Future CIP EVAC – funding allocated in FY16 for replacement of cardiac monitors and auto pulse machines.
Reserves Future CIP EVAC Vehicles – to reduce downtime of ambulances, funding is set aside to replace 8 additional vehicles.
Reserve Future CIP – one-time funding for projects to be determined by Council.
Reserve for Debt Service – Courts & Rail – future debt service payment increases related to Judicial Center and FY17 one-time increase for Sunrail debt service payment.
Emergency Reserves – forecasted at 10% in accordance with Council reserve policy.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund

Operating Revenues:	FY2013-14 Budget	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Ad Valorem Taxes	147,156,631	147,156,631	155,103,232	161,307,362	167,759,656	174,470,042
Millage Rate	**6.3189**	**6.3189**	**6.3189**	**6.3189**	**6.3189**	**6.3189**
Charges for Services	15,080,366	14,930,114	15,563,136	15,257,685	15,445,569	15,637,976
Sales Tax	11,600,076	12,828,675	12,607,055	13,922,600	15,393,088	16,608,788
Miscellaneous Revenues	2,611,300	2,593,022	2,300,125	2,384,725	2,384,725	2,384,725
Judgements, Fines & Forfeitures	2,609,713	2,513,146	2,522,850	2,537,799	2,568,302	2,599,518
Intergovernmental Revenues	2,004,863	1,991,731	2,063,402	2,082,045	2,100,924	2,120,041
Other Taxes	1,195,152	1,182,511	1,329,098	1,329,098	1,329,098	1,329,098
Transfers From Other Funds	2,475,931	2,476,716	2,630,828	2,470,405	2,409,665	2,600,729
PY Fund Balance Substainable				**1,500,000**	**1,500,000**	**1,500,000**
One-time revenue source	**655,850**	**1,821,848**	**4,096,597**	**1,374,626**	**4,019,144**	**2,103,144**
TOTAL FUND REVENUES	**185,389,881**	**187,494,394**	**198,216,323**	**204,166,345**	**214,910,171**	**221,354,060**

Expenditures:	FY2013-14 Budget	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Public Protection	51,145,628	49,368,864	53,694,944	53,184,583	53,262,747	54,021,840
EVAC	**3,216,705**	**3,216,705**	3,616,228	3,546,175	3,660,784	3,561,423
Office of the Sheriff	39,829,498	39,690,246	39,637,812	40,099,132	40,967,492	40,899,104
Financial and Administrative Services	21,565,508	21,396,865	23,750,313	23,858,618	25,463,274	24,019,052
Major Capital Improvement Plan				**7,000,000**	**7,150,000**	**2,750,000**
Community Services	14,599,952	14,006,278	14,671,221	14,110,339	14,316,340	14,526,726
Votran Operating Interfund Transfer	8,230,307	8,230,307	7,535,653	8,230,307	9,100,840	9,238,492
Communter Rail Debt Service	1,200,000	1,200,000	1,680,000	1,680,000	3,100,000	3,100,000
Parks & Recreation/Coastal	10,503,036	10,201,525	10,355,005	10,595,226	10,783,201	10,844,358
Judicial & Clerk	8,172,874	7,930,292	8,440,271	8,478,833	8,531,456	8,668,616
Elections	3,587,846	3,385,675	6,215,107	4,063,811	3,703,837	3,742,385
Property Appraiser	6,664,063	6,425,322	6,642,416	6,608,008	6,695,594	6,782,826
County Council, County Manager, County Attor	3,799,918	3,927,947	3,899,525	3,918,505	3,886,288	3,913,420
Growth and Resource Management	4,322,193	4,094,699	4,404,087	4,465,284	4,519,561	4,648,566
CRA Payments	4,748,599	4,738,649	4,833,422	4,833,422	4,833,422	4,833,422
Economic Development Interfund Transfer	**2,259,952**	**7,159,952**	**3,559,952**	3,559,952	3,559,952	3,559,952
Transfer 305 Fund - 800mHz radio/backbone	250,000	250,000	827,923	827,923	**2,327,923**	**6,749,421**
Interfund Transfers (debt svc,HI, & misc.)	798,746	1,775,075	1,083,025	1,363,009	1,362,713	1,362,398
Public Works	495,056	495,993	551,905	561,037	570,327	571,896
Pay Adjustments (3% FY15 & FY17)			2,817,514	2,817,514	5,635,028	5,635,028
TOTAL FUND EXPENDITURES	**185,389,881**	**187,494,394**	**198,216,323**	**203,801,678**	**213,430,779**	**213,428,925**

REVENUE LESS EXPENDITURES	**0**	**0**	**0**	**364,667**	**1,479,392**	**7,925,135**

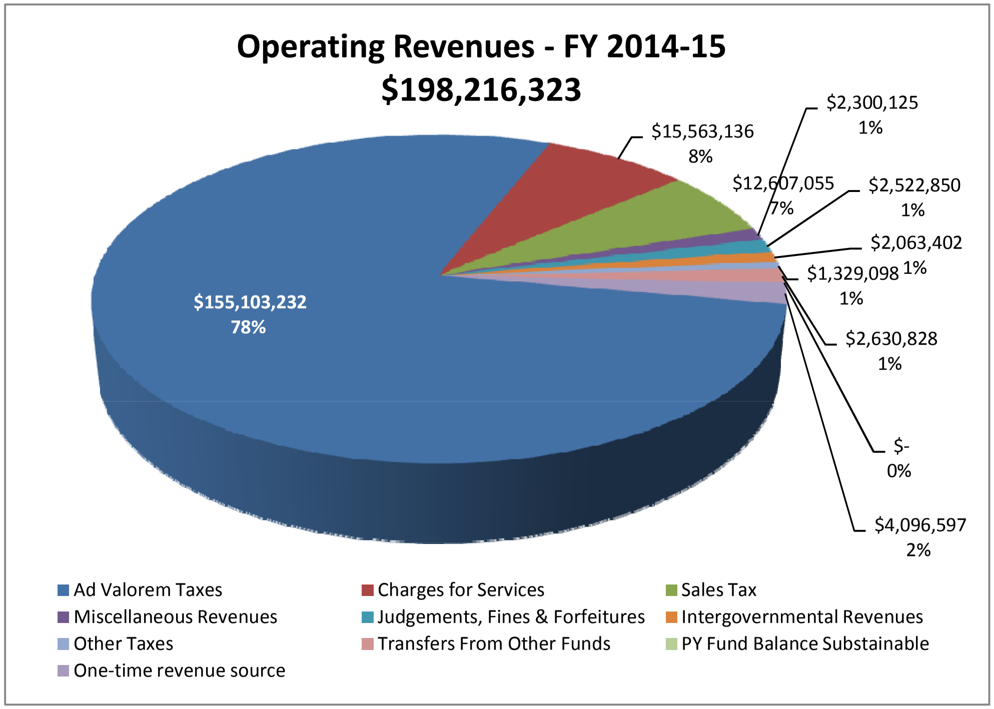
VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund

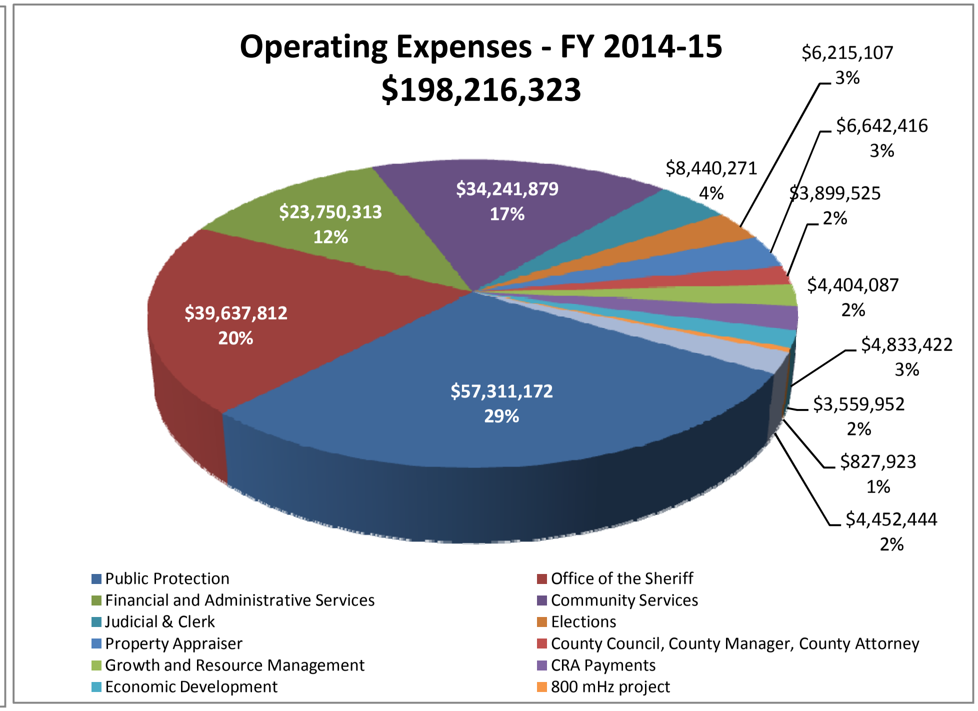
	FY2013-14 Budget	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Category Summary						
Personal Services	110,041,722	108,934,023	113,996,276	114,711,972	118,351,834	119,174,122
Operating Expenses	56,263,551	52,615,412	57,145,801	57,178,708	57,767,817	59,031,529
Capital Outlay	1,265,590	1,410,533	4,178,985	2,228,941	2,559,225	1,901,897
Capital Improvements	1,175,000	2,007,089	4,119,000	10,280,000	11,445,000	5,555,000
Interfund Transfers	16,644,018	22,527,337	18,776,261	19,402,057	23,306,903	27,766,377
Reserves - Emergency	**17,746,493**	**17,746,493**	**18,651,697**	**19,281,130**	**19,978,571**	**20,703,395**
Reserves	**24,120,027**	**31,757,077**	**26,755,277**	**25,115,885**	**21,878,692**	**26,975,860**
Total	**227,256,401**	**236,997,964**	**243,623,297**	**248,198,693**	**255,288,042**	**261,108,180**
Contingency Reserves - Council	250,000	250,000	250,000	250,000	250,000	250,000
Fuel Reserves	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176
Revenue Stabilization Reserve	4,000,000	4,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Transition Reserves	6,352,542	4,530,694	3,000,000	3,000,000	3,000,000	3,000,000
Reserves Future CIP - Elections	2,000,000	2,000,000				
Reserves Future CIP - EVAC	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
Reserves Future CIP - EVAC Vehicles			**1,320,000**	**1,320,000**	**1,320,000**	**1,320,000**
Reserves Future CIP		**9,458,898**	**9,081,668**	**8,816,902**	**9,598,853**	**16,791,684**
Reserve for Debt Service - Courts & Rail	**8,903,309**	**8,903,309**	**7,489,433**	**6,114,807**	**2,095,663**	
Emergencies Reserves @ 10%	17,746,493	17,746,493	18,651,697	19,281,130	19,978,571	20,703,395
Total Reserves	**41,866,520**	**49,503,570**	**45,406,974**	**44,397,015**	**41,857,263**	**47,679,255**

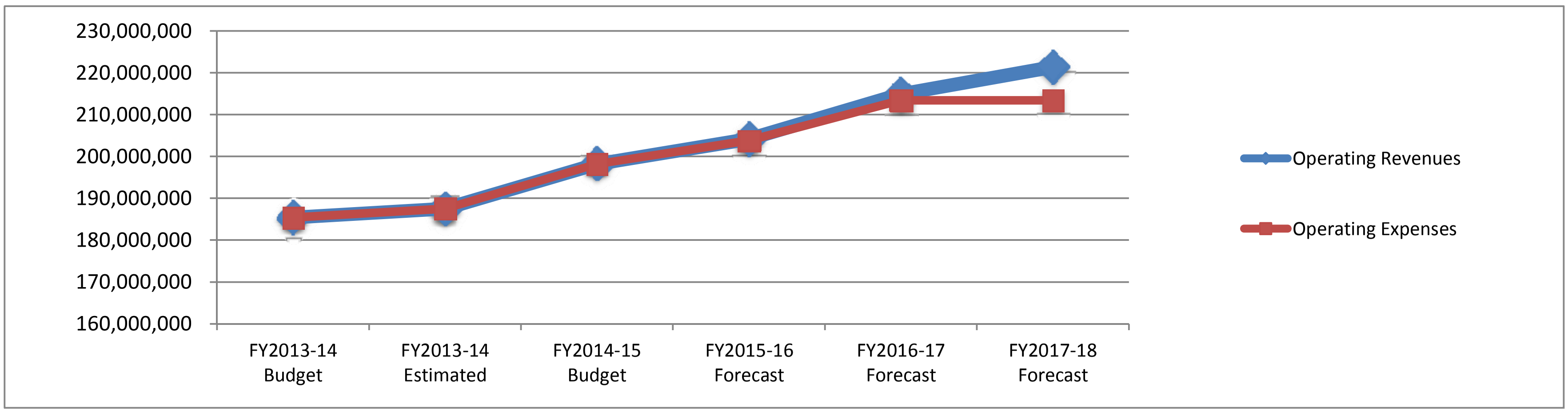
	FY2014-15	FY2015-16	FY2016-17	FY2017-18
Prior year reserves	**49,503,570**	**45,406,973**	**44,397,015**	**41,857,263**
Used in revenue	**4,096,597**	**1,374,626**	**4,019,144**	**2,103,144**
bottom line	**0**	**364,667**	**1,479,392**	**7,925,135**
budget reserves	**45,406,973**	**44,397,015**	**41,857,263**	**47,679,255**

Major Capital Improvement Plan	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
City Island Courthouse Renovations	6,000,000	1,000,000	
Elections Warehouse		850,000	
Records Warehouse (new) (10,000 sq')		800,000	
Sheriff Office Forensics Lab 75%		1,500,000	
Sheriff Office Evidence Facility 25%		2,000,000	
Corrections Jail Roof Replacement	1,000,000	1,000,000	1,000,000
Medical Examiner Renovations			1,000,000
Deland Courtroom			750,000

FUND: 001 General Fund







Fund: 001 – General Fund – Exhibit A

The assumptions for this exhibit are primarily the same as the previous General Fund presentation with the following exceptions:

Revenues:

One-time revenue source – due to increased expenditures, additional funding from reserves a.k.a. fund balance was used to bridge the funding gap until improved streamline of revenues are obtained or level of service are determined.

Expenditures:

Other operating accounts adjusted by CPI – expenditure accounts not previously adjusted in prior presentation are grown by CPI of FY16: 1.5%, FY17 & FY18: 2.2%.

Pay Adjustment – salary adjustment annually by 3%.

Reserves:

Reserve Future CIP – one-time funding to be determined by Council; FY18 estimate is $5M vs. prior forecast of $18.2M.

EXHIBIT A

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund - Adjusted by Growth

Operating Revenues:	FY2013-14 Budget	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Ad Valorem Taxes	147,156,631	147,156,631	155,103,232	161,307,362	167,759,656	174,470,042
Millage Rate	**6.3189**	**6.3189**	**6.3189**	**6.3189**	**6.3189**	**6.3189**
Charges for Services	15,080,366	14,930,114	15,563,136	15,257,685	15,445,569	15,637,976
Sales Tax	11,600,076	12,828,675	12,607,055	13,922,600	15,393,088	16,608,788
Miscellaneous Revenues	2,611,300	2,593,022	2,300,125	2,384,725	2,384,725	2,384,725
Judgements, Fines & Forfeitures	2,609,713	2,513,146	2,522,850	2,537,799	2,568,302	2,599,518
Intergovernmental Revenues	2,004,863	1,991,731	2,063,402	2,082,045	2,100,924	2,120,041
Other Taxes	1,195,152	1,182,511	1,329,098	1,329,098	1,329,098	1,329,098
Transfers From Other Funds	2,475,931	2,476,716	2,630,828	2,470,405	2,409,665	2,600,729
PY Fund Balance Substainable				1,500,000	1,500,000	1,500,000
One-time revenue source	655,850	1,821,848	4,096,597	**4,022,341**	**5,607,343**	**70,121**
TOTAL FUND REVENUES	**185,389,881**	**187,494,394**	**198,216,323**	**206,814,060**	**216,498,370**	**219,321,037**

Expenditures:	FY2013-14 Budget	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Public Protection	51,145,628	49,368,864	53,694,944	53,184,583	53,262,747	54,021,840
EVAC	**3,216,705**	**3,216,705**	3,616,228	3,546,175	3,660,784	3,561,423
Office of the Sheriff	39,829,498	39,690,246	39,637,812	40,099,132	40,967,492	40,899,104
Financial and Administrative Services	21,565,508	21,396,865	23,750,313	23,858,618	25,463,274	24,019,052
Major Capital Improvement Plan				7,000,000	7,150,000	2,750,000
Community Services	14,599,952	14,006,278	14,671,221	14,110,339	14,316,340	14,526,726
Votran Operating Interfund Transfer	8,230,307	8,230,307	7,535,653	8,230,307	9,100,840	9,238,492
Communter Rail Debt Service	1,200,000	1,200,000	1,680,000	1,680,000	3,100,000	3,100,000
Parks & Recreation/Coastal	10,503,036	10,201,525	10,355,005	10,595,226	10,783,201	10,844,358
Judicial & Clerk	8,172,874	7,930,292	8,440,271	8,478,833	8,531,456	8,668,616
Elections	3,587,846	3,385,675	6,215,107	4,063,811	3,703,837	3,742,385
Property Appraiser	6,664,063	6,425,322	6,642,416	6,608,008	6,695,594	6,782,826
County Council, County Manager, County Atto	3,799,918	3,927,947	3,899,525	3,918,505	3,886,288	3,913,420
Growth and Resource Management	4,322,193	4,094,699	4,404,087	4,465,284	4,519,561	4,648,566
CRA Payments	4,748,599	4,738,649	4,833,422	4,833,422	4,833,422	4,833,422
Economic Development Interfund Transfer	2,259,952	7,159,952	3,559,952	3,559,952	3,559,952	3,559,952
Transfer 305 Fund - 800mHz radio/backbone	250,000	250,000	827,923	827,923	2,327,923	6,749,421
Interfund Transfers (debt svc,HI, & misc.)	798,746	1,775,075	1,083,025	1,363,009	1,362,713	1,362,398
Public Works	495,056	495,993	551,905	561,037	570,327	571,896
Other operating accounts adjusted by CPI				**194,868**	**250,077**	**257,085**
Pay Adjustments (3% all years)			2,817,514	**5,635,028**	**8,452,542**	**11,270,056**
TOTAL FUND EXPENDITURES	**185,389,881**	**187,494,394**	**198,216,323**	**206,814,060**	**216,498,370**	**219,321,038**

REVENUE LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

EXHIBIT A

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund - Adjusted by Growth

	FY2013-14 Budget	FY2013-14 Estimated	FY2014-15 Budget	FY2015-16 Forecast	FY2016-17 Forecast	FY2017-18 Forecast
Category Summary						
Personal Services	110,041,722	108,934,023	113,996,276	117,529,486	121,169,348	124,809,150
Operating Expenses	56,263,551	52,615,412	57,145,801	57,373,576	58,017,894	59,288,614
Capital Outlay	1,265,590	1,410,533	4,178,985	2,228,941	2,559,225	1,901,897
Capital Improvements	1,175,000	2,007,089	4,119,000	10,280,000	11,445,000	5,555,000
Interfund Transfers	16,644,018	22,527,337	18,776,261	19,402,057	23,306,903	27,766,377
Reserves - Emergency	**17,746,493**	**17,746,493**	**18,651,697**	**19,281,130**	**19,978,571**	**20,703,395**
Reserves	**24,120,027**	**31,757,077**	**26,755,277**	**22,103,503**	**15,798,719**	**15,003,774**
Total	**227,256,401**	**236,997,964**	**243,623,297**	**248,198,693**	**252,275,660**	**255,028,207**
Contingency Reserves - Council	250,000	250,000	250,000	250,000	250,000	250,000
Fuel Reserves	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176
Revenue Stabilization Reserve	4,000,000	4,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Transition Reserves	6,352,542	4,530,694	3,000,000	3,000,000	3,000,000	3,000,000
Reserves Future CIP - Elections	2,000,000	2,000,000				
Reserves Future CIP - EVAC	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000	1,420,000
Reserves Future CIP - EVAC Vehicles			**1,320,000**	**1,320,000**	**1,320,000**	**1,320,000**
Reserves Future CIP		**9,458,898**	**9,081,668**	**5,804,520**	**3,518,880**	**4,819,598**
Reserve for Debt Service - Courts & Rail	**8,903,309**	**8,903,309**	**7,489,433**	**6,114,807**	**2,095,663**	
Emergencies Reserves @ 10%	17,746,493	17,746,493	18,651,697	19,281,130	19,978,571	20,703,395
Total Reserves	**41,866,520**	**49,503,570**	**45,406,974**	**41,384,633**	**35,777,290**	**35,707,169**

Prior year reserves	**49,503,570**	**45,406,973**	**41,384,633**	**35,777,290**
Used in revenue	**4,096,597**	**4,022,341**	**5,607,343**	**70,121**
bottom line	**0**	**0**	**0**	**0**
budget reserves	**45,406,973**	**41,384,633**	**35,777,290**	**35,707,169**