

County of Volusia

5-Year Forecast Mini Budget Workshop

July 7, 2016

Forecasts are a snapshot in time and correspond to 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 level at which capital investment can be made
- Determines if loan proceeds are needed for capital investment
- Identifies future commitments and resource demands
- Identifies the key variables that cause change in the level of revenue
- Identifies the key variables that cause change in the level of expenditures and
- 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 impacts property taxes, the half-cent sales tax, landfill charges, waste collection, state revenue sharing, development revenues, and utilities and fuel taxes such as the Local Option Gas Tax.
- Tourism and convention activity impacts half-cent sales tax, ambulance fees, convention and tourist development taxes, state revenue sharing, utilities and fuel taxes.

Forecasting Methods

The methodology used to forecast revenues and expenditures includes both qualitative and quantitative methods.

Qualitatively, the Budget and Administrative Services Department utilized federal, state, and local economic and demographic sources to compile this forecast. Staff evaluated data from the consumer price index, state and local population estimates, state taxable sales estimates and funding initiatives, as well as 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 a combination of the above and 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 individual departments and other external experts. See end of summary for complete listing of outside sources referenced.

Assumptions Included in the Forecast

- Routine operational expenditures forecasted to include escalation of existing costs.
- Ongoing long-term obligations like asset maintenance or replacement requirements for computers and vehicles.
- Health insurance forecasted on national average of 9% increase. Discussion of costs and system changes are under review.
- Continued emphasis on efficiencies.
- No provision for unfunded mandates from state or federal governments.
- Operating revenues reflect minimal growth in forecast years.
- Communications Services Tax - flat due to ongoing legislative discussions.
- No additional cost sharing for Commuter Rail.
- Sales Tax – average 6% increase fiscal years 2017-2020.
- State Revenue Sharing – increasing 3.6% annually.

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%.

FRS – Fiscal year 2016-17 increased per legislative action; rates remain flat in fiscal years 2018-20.

Group Insurance – Rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Workers Compensation – Fiscal year 2016-17 based on 5 year claims experience, fiscal years 2018-20 remain flat.

Operating Expenses:

Contracted Services – increase fiscal years 2018-20: 2%.

Fuel – increase fiscal years 2018-20: 1.5%.

Insurance-Liability – increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Grant & Aid – Children and Families and Alcohol, Drugs, and Mental Health funding – increase fiscal years 2017-20: 3%.

Janitorial Services – increase fiscal years 2018-20: 2%.

Other Maintenance and Chemicals – increase fiscal years 2018-20: 2%.

Postage – increase fiscal years 2018-20: 1%.

Property Insurance – increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Tax Service Charge – increase fiscal years 2018-20: 4.5%.

TITF (CRA) Payments – increase fiscal years 2018-20: 10%; includes new Deltona CRA.

Utilities – increase fiscal years 2018-20: 2%.

Vehicle Lease Service Charge – reflects replacement schedule.

Major Taxing Funds included in the Forecast

The General Fund, Library District Fund, Mosquito Control Fund, Ponce DeLeon Inlet & Port District Fund, Fire Fund, ECHO Fund, and Municipal Service District Fund are major taxing funds in Volusia County.

Taxable values for fiscal year 2016-17 were based on preliminary values released by Volusia County Property Appraiser on July 1, 2016.

Fund	FY17	Forecasted Years
General Fund	7%	5.0%
Library District Fund	7%	5.0%
ECHO Fund	7%	5.0%
Mosquito Control Fund	7%	5.0%
Ponce DeLeon & Port District Fund	7.3%	5.0%
Fire Fund	5.6%	3.0%
Municipal Service District Fund	5.3%	3.0%

Forecasted Capital Improvements

The chart below is a summary of Interfund Transfers from the **General Fund** to major capital improvement projects. In fiscal year 2016-17 three projects are being funded by one time available resources from prior year savings totaling \$11.6 million, highlighted below, (parking development, sheriff evidence facility/lab, 800 MHZ backbone). The remaining major capital improvement funding is forecasted using a millage rate of 6.1 mills across all years. With using the estimated increased tax base for infrastructure improvements ensures no addition debt is needed.

CIP Fund	Funding	FY2017	FY2018	FY2019	FY2020
Parking Development	One-time GF	\$5,100,000	\$0	\$0	\$0
Sheriff Evidence/lab	One-time GF	\$5,000,000	\$0	\$0	\$0
800MHz backbone	One-time GF	\$1,510,000	\$4,322,077	\$3,100,000	\$0
800MHz radios backbone	General Fund Revenue	\$827,923	\$827,923	\$0	\$0
Courts/Central Service Warehouse	General Fund Revenue	\$3,400,000	\$0	\$0	\$0
Emergency Medical (EVAC)	General Fund Revenue	\$0	\$4,400,000	\$3,000,000	\$0
Elections Warehouse	General Fund Revenue	\$1,300,000	\$1,000,000	\$800,000	\$0
Medical Examiner	General Fund Revenue	\$0	\$0	\$1,600,000	\$3,800,000
Sheriff E911	General Fund Revenue	\$0	\$0	\$0	\$5,000,000

The chart below is transfers for major capital across other funds with corresponding revenues being fulfilled by operating revenues or available reserves.

Purpose	Funding	FY2017	FY2018	FY2019	FY2020
Sheriff Capital - Records Management/CAD	Municipal Service Fund Revenue	\$0	\$0	\$2,500,000	\$2,500,000
Sheriff Capital – District Two	Municipal Service Fund Revenue	\$0	\$500,000	\$1,000,000	\$1,000,000
800MHz radios Fund	Funds 002, 105,120,140	\$670,550	\$670,550	\$0	\$0
Trails Fund	ECHO	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Boardwalk Fund	ECHO	\$1,881,823	\$2,154,221	\$2,440,302	\$2,740,751
Parking Garage	Ocean Center Revenue	\$473,000	\$357,048	\$0	\$0
Ocean Center CIP Fund	Ocean Center Revenue	\$2,432,179	\$3,000,000	\$3,500,000	\$4,000,000
Beach CIP	Port Authority	\$433,997	\$433,546	\$347,471	\$458,973
Beach CIP - Hiles & Smyrna Dunes	ECHO	\$1,102,925	\$0	\$0	\$0

Operating Funds Capital Outlay & Capital Improvements

Capital outlay is for new or replacement equipment greater than \$1,000 based on annual replacement and operational plans within each corresponding operating fund. Capital Improvements are \$25,000 and greater to maintain county infrastructure with available funding within its corresponding fund. Detail of these expenditures is presented within each forecast. The chart below is a summary of capital outlay and capital improvements within the operating funds as an annual allocation to the capital effort and are not shown in the major project listing above.

Operating Funds Forecasted Capital Outlay and Capital Improvement

	FY 2017	FY 2018	FY 2019	FY 2020
Taxing Funds				
General Fund	12,813,020	8,797,782	6,309,854	7,810,004
Library	575,229	578,900	481,500	582,500
Mosquito Control	150,500	94,500	544,100	635,100
Ponce De Leon Inlet and Port District	499,000	753,000	899,000	849,000
Municipal Service District	2,130,870	1,819,620	1,811,500	1,994,806
Fire Rescue Services	1,612,950	613,000	928,700	1,908,000
Special Revenue Funds				
Emergency Medical Services	679,360	913,700	1,026,200	236,200
Emergency 911	29,893	10,078	10,078	10,078
Ocean Center	1,094,681	71,000	100,000	209,000
Enterprise Funds				
Solid Waste	6,078,730	9,175,350	3,508,440	3,533,069
Daytona Beach International Airport	3,930,590	9,072,836	5,721,921	771,088
Water and Sewer Utilities	3,825,000	5,525,000	3,415,000	2,865,000
Parking Garage	296,000	100,500	107,000	100,500
Total Operating Funds	33,715,823	37,525,266	24,863,293	21,504,345

Operating Interfund Transfers

Across funds are recurring operating transfers for each forecasted year. The funding transferred between one fund to another is primarily for reimbursement of services or for dedicated contribution to meet service demands.

To	From	FY2017	FY2018	FY2019	FY2020
Economic Development	General Fund Revenue	\$4,248,369	\$4,269,997	\$4,290,225	\$4,310,252
EVAC	General Fund Revenue	\$4,870,300	\$4,496,447	\$4,458,606	\$4,787,052
Votran	General Fund Revenue	\$8,440,131	\$10,272,964	\$10,713,501	\$11,173,943
Information Technology – Audio Visual	General Fund Revenue	\$100,000	\$100,000	\$100,000	\$100,000
Silver Sands	General Fund Revenue	\$2,462	\$2,534	\$2,192	\$1,834
CTT - Roadway Maintenance	Municipal Service District Fund	\$4,700,000	\$4,800,000	\$5,000,000	\$5,000,000
General Fund - Sheriff Call takers	E911	\$1,337,363	\$1,342,388	\$1,342,388	\$741,657
General Fund - Lyonia Environment	Library	\$128,372	\$132,223	\$136,190	\$0
General Fund	Parking Garage	\$29,866	\$29,866	\$29,866	\$29,866

Debt Service

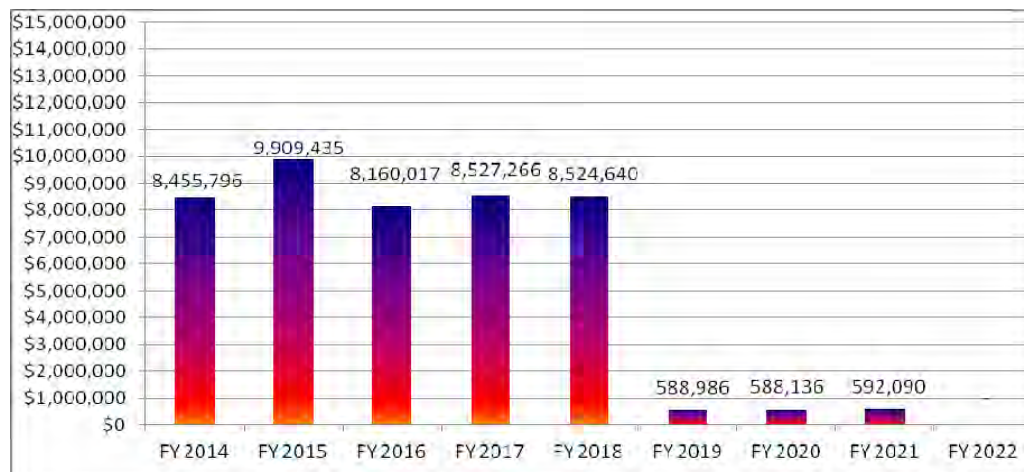
Management continues to monitor changes in revenues and their potential impact on bond covenants and debt service requirements. The County's overall debt profile is characterized by good debt service coverage with its debt burden low. An objective measure of the County's fiscal performance is evidenced by the latest financial analysis and review by Fitch Rating Agency. The findings of particular note are several assertions in their 2016 report:

- Volusia County has an extended history of sound financial operations with prudent management practices that contribute to its strong reserve and liquidity.
- The county continues to operate with conservative assumptions and moderate periodic revenue increases leading to historically sound reserve levels.
- Debt levels are low and future capital needs manageable.

The County takes a planned approach to the management of debt, funding from internally generated capital where appropriate, and financing when needed. Debt service appropriation reflects current amortization schedules.

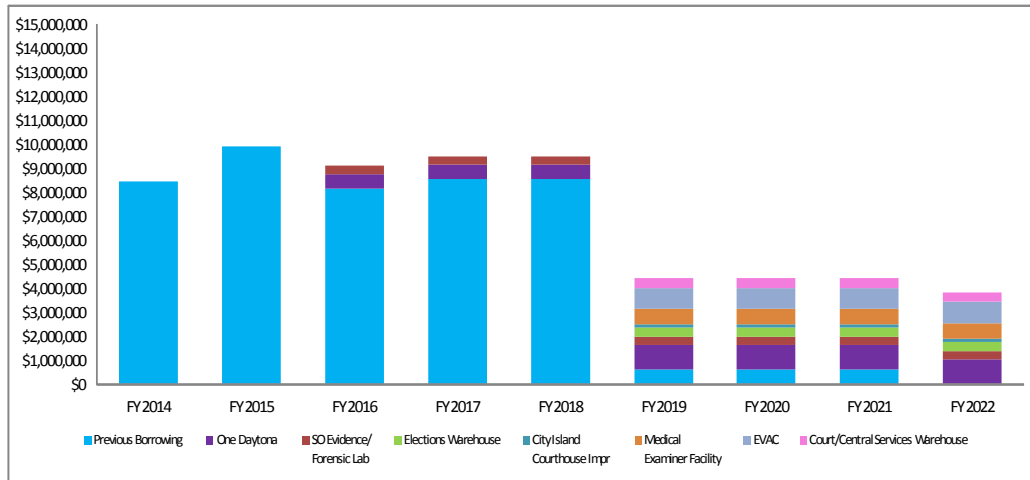
- General Fund/Sales Tax Fund
 - The series 2008 bond debt obligation for court facilities is approximately \$8.0 million annually and will mature in 2018. Series 2012 bond debt obligation for acquisition and other capital projects is nearly \$600,000 annually and matures in 2021. Available sales tax revenues are allocated within the forecast to the general fund and municipal service fund.

In November 2015, a debt service mini budget workshop presentation with Council was conducted. The debt service for general fund/sales tax for current outstanding debt is demonstrated below:

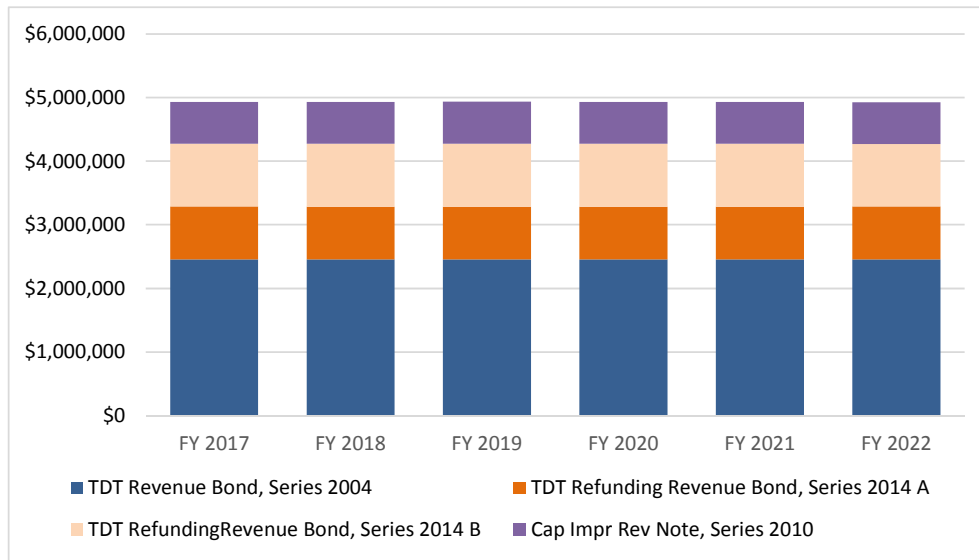


The presentation estimated an additional \$37.6 million in borrowing needs to cover future capital improvement projects. However, Volusia County is in a position to fulfill its capital goal with the revised forecast having a drastic reduction of indebtedness of \$30 million due to steering available resources toward pay-as-you-go funding. This strategy will ensure that future tax payers, our children, remain unburdened with debt while fostering good fiscal health.

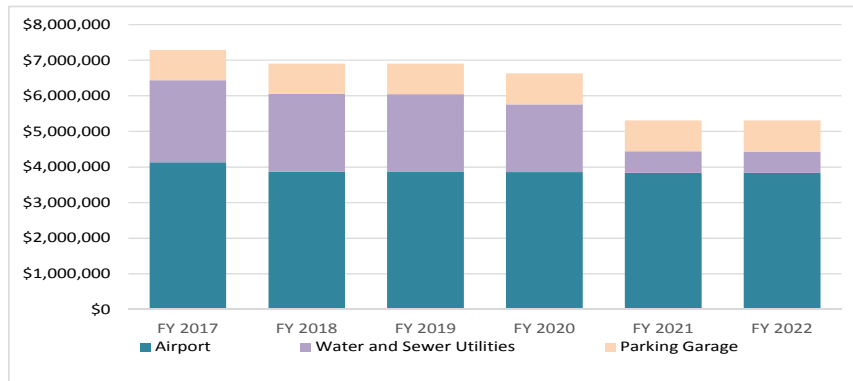
Below is a chart from the previous presentation outlining capital projects with corresponding forecasted annual debt service. The One Daytona and Sheriff Office Evidence Facility for the Municipal Service Fund may require future borrowing.



- Ocean Center/Tourist Development Fund
 - Series 2004 bonds for the Ocean Center expansion is \$2.5 million annually and matures in 2021.
 - Both series 2014 A and B bonds refunded a portion of the 2004 series bonds for the Ocean Center expansion. Annual debt service costs total \$1.8 million and maturity for these bonds is 2034.
 - Series 2010 debt service for the Ocean Center expansion is \$659,000 annually and matures in 2030.



- Enterprise Funds
 - Water Utilities Fund – state revolving loan (maturity date of 2019, 2020, 2030)
 - DBIA Fund – terminal, facility and related improvements (maturity date of 2031)
 - Parking Garage – acquisition of parking garage (maturity date of 2024)



Loan Proceeds: are forecasted within the DBIA Fund for terminal renovations in the amount estimated of \$12 million with pledged source of airport operating revenues; Sheriff Capital Fund for construction of a new evidence/lab facility in the amount of \$7 million with pledged source of sales tax; and Economic Development Fund for One Daytona in the amount of \$15 million with pledged source of sales tax. However, alternative measures for borrowing for One Daytona are being researched along with length of borrowing.

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. It is essential that sustainable levels are maintained to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures. Council's foresight has created a level of solvency unheard of among Florida's counties, both during and following the economic recession. For the taxing funds, the county's goal to achieve emergency reserves of 5% - 10% of budgeted current revenues has been attained.

The use of one-time funds for ongoing operating expenses is not recommended except as a means to transition to sustainable levels of service. The forecasts contained in this document illustrate the use of reserves for planned maintenance, upgrades, and other capital expenditures as outlined in each fund's forecast.

Expenditure and Revenue Forecast Source Data:

Long-Range Economic Outlook: http://edr.state.fl.us/Content/long-range-finacial-outlook/3-Year-Plan_Fall-2014_1516-1718.pdf	Overall Economic Outlook; general analysis
CPI –Consumer Price Index – All Urban Consumers http://www.statista.com/statistics/244993/projected-consumer-price-index-in-the-united-states/	Contracted Services, Facility Maintenance, Chemicals
U.S Energy Information Administration (EIA)- Short-Term Energy Outlook http://www.eia.gov/forecasts/steo/	Utilities, Fuel
U.S. Postal Service http://www.prc.gov/PRC-	Postage

DOCS/aboutprc/offices/PAGR/TABLE_1STCLASS_RATEHISTORY_1917.pdf	
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; last update	Medicine and Medical Supplies
CPI - Bureau of Labor Statistics Consumer Price Index – Food only www.bls.gov/cpi/cpid1412.pdf	Food and 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
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 Short-Term Energy Outlook http://www.eia.gov/forecasts/steo/	Utility Tax
Volusia County Economic Development 4th Quarter 2014 Update: February 6, 2015 http://www.floridabusiness.org/news-and-data-resources/index.stml	Building Permits
DOR Estimating Conference, Half Cent Sales Tax Tables 9-14	Sales Tax

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

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

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Fund: 450 – Solid Waste

Fund Overview

The Solid Waste Division operates under the authority of 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. Multiple services include Class I and Class III, Construction and Demolition disposal. 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.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in the adopted budget document, page E-112.

Revenues:

Franchise Fees and Hauling Permits –flat with estimate throughout the forecast period of fiscal years 2017-20.

Miscellaneous revenues – Rent, sales, and interest reflect increases in rental agreements and one time revenues realized from sale of surplus equipment to be replaced per the capital outlay schedule.

Landfill Charges - Tipping Fees – 3% annual increase, based on trend.

Expenses:

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%.

FRS – Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted years, fiscal years 2018-20.

Group Insurance – Rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Workers Compensation – Fiscal year 2016-17 based on 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 66

Funded Positions: 63

Unfunded Positions: 3

Operating Expenditures:

Contracted Services – Increase fiscal years 2018-20: 2%.

Fuel – Increase fiscal years 2018-20: 1.5%.

General Maintenance – Increase FY18-FY20: 2%.

Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Janitorial Services – Increase fiscal years 2018-20: 2%.

Other Maintenance and Chemicals – Increase fiscal years 2018-20: 2%.

Fund: 450 – Solid Waste

Postage – Increase fiscal years 2018-20: 1%.

Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Utilities – Increase fiscal years 2018-20: 2%.

Vehicle-Related Costs – Increase fiscal years 2018-20: 2%.

Long-Term Care – 2% increase annually. The County is required to provide long-term care for a period of 30 years for closed disposal sites at the landfill. Projection is based on the current Implicit Price Deflator for Gross National Product published by the US Department of Commerce as included in the Financial Responsibility Closure and Long-Term Care Report, 2015.

Capital Outlay & Capital Improvements - Are allocated per division's capital outlay and improvement plans. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
Excavators and Backhoes	\$275,000	\$454,500	\$0	\$0
Loaders	\$813,641	\$455,000	\$495,000	
Compactors	\$0	\$0	\$700,000	\$1,400,000
Bulldozers	\$439,638	\$800,000	\$500,000	\$0
Forklifts and Skids	\$230,000	\$50,000	\$0	\$0
Dump trucks and Transfer Trucks	\$967,000	\$935,350	\$793,565	\$1,312,568
Other Equipment	\$48,451	\$131,500	\$79,375	\$70,501
Total	\$2,773,730	\$2,826,350	\$2,567,940	\$2,783,069

Capital Improvements

	FY 2017	FY 2018	FY 2019	FY 2020
Citizen's Convenience	\$120,000	\$0	\$0	\$0
Tomoka Farms Southwest Facility	\$2,000,000	\$0	\$0	\$0
New Cell Expansion	\$635,000	\$5,699,000	\$590,500	\$400,000
Landfill Gas Systems	\$550,000	\$650,000	\$350,000	\$350,000
Total	\$3,305,000	\$6,349,000	\$940,500	\$750,000

Reserves:

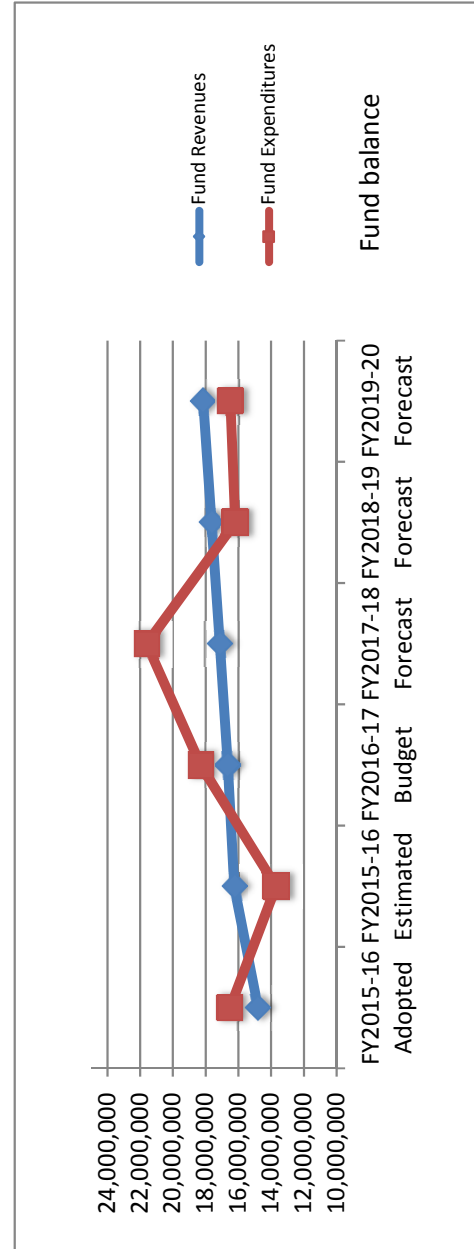
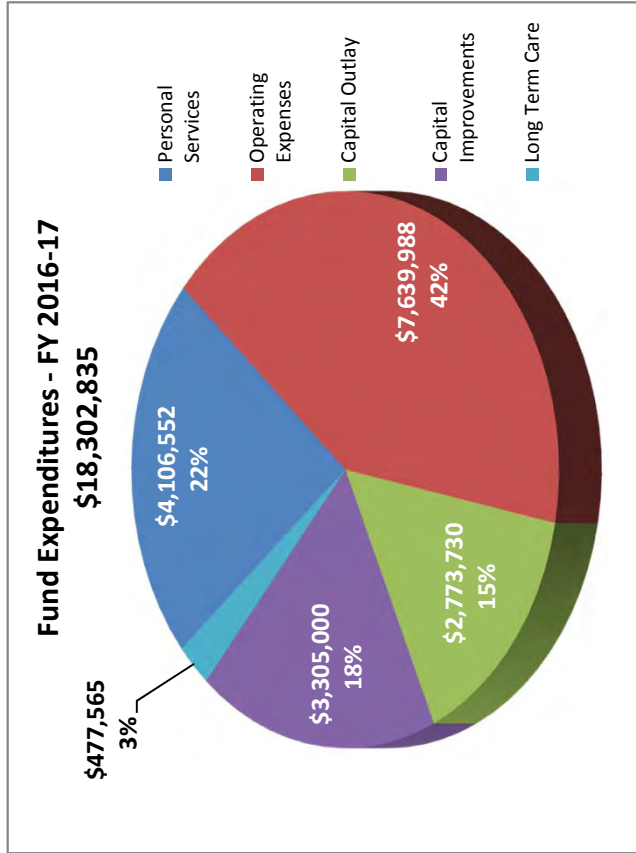
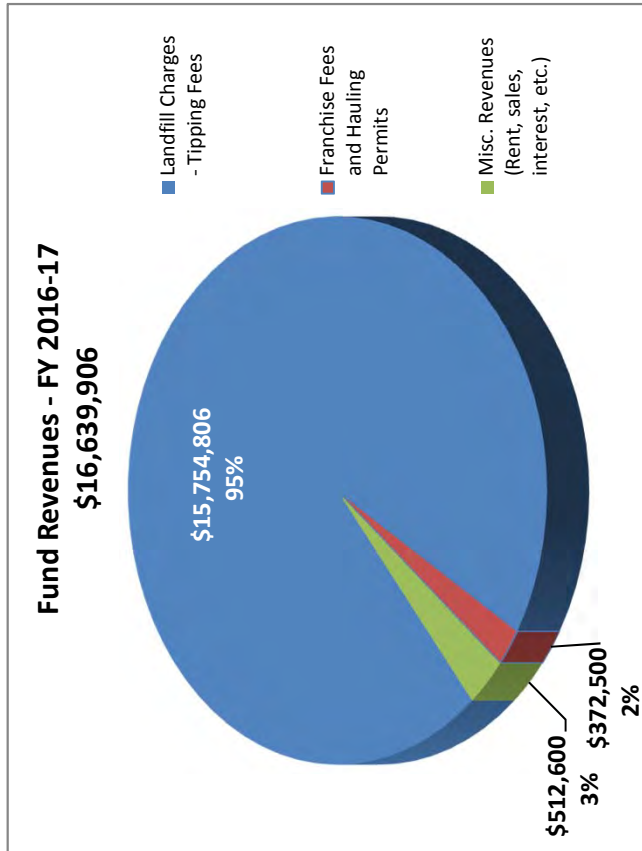
Future Capital reserves and Pollution Remediation reserves are being utilized to meet closure care and maintenance requirements and for capital improvement projects.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 450 Solid Waste Fund

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Landfill Charges - Tipping Fees	14,000,800	15,296,111	15,754,806	16,227,423	16,714,219	17,215,618
Franchise Fees and Hauling Permits	351,500	372,500	372,500	372,500	372,500	372,500
Misc. Revenues (Rent, sales, interest, etc.)	448,700	581,081	512,600	512,600	512,600	512,600
PY Fund Balance One-Time - Capital	1,708,743	-	1,662,929	4,491,442	-	
TOTAL FUND REVENUES	16,509,743	16,249,692	18,302,835	21,603,965	17,599,319	18,100,718
Expenditures:						
Personal Services	3,963,706	3,765,312	4,106,552	4,254,643	4,411,516	4,574,670
Operating Expenses	7,356,467	6,846,546	7,639,988	7,686,855	7,780,436	7,876,365
Capital Outlay (Equipment Replacement)	1,463,300	1,360,527	2,773,730	2,826,350	2,567,940	2,783,069
Subtotal Operating	12,783,473	11,972,385	14,520,270	14,767,848	14,759,892	15,234,104
Capital Improvements						
Citizen's Convenience Improvements			120,000			
Tomoka Farms Southwest Facility	2,058,973	614,587	2,000,000			
New Cell Expansion	320,000	301,651	635,000	5,699,000	590,500	400,000
Landfill Gas Systems	950,000	607,539	550,000	650,000	350,000	350,000
Subtotal Capital Improvements	3,328,973	1,523,777	3,305,000	6,349,000	940,500	750,000
Long Term Care	397,297	197,000	477,565	487,117	496,859	506,797
TOTAL FUND EXPENDITURES	16,509,743	13,693,162	18,302,835	21,603,965	16,197,251	16,490,901
REVENUES UNDER/OVER EXPENDITURES	0	2,556,530	0	0	1,402,068	1,609,817

Reserves						
Future Capital	10,949,648	18,412,947	16,750,018	12,258,576	13,660,644	15,270,461
Pollution Remediation	56,700	56,700	56,700	56,700	56,700	56,700
Total Reserves	11,006,348	18,469,647	16,806,718	12,315,276	13,717,344	15,327,161

FUND: 450 Solid Waste Fund



Fund: 457– Water Utilities

Fund Overview

Water and Sewer Utilities are operated under the authority of Volusia County Code, Chapter 122, Articles II, III and V. The County operates nine water and 12 wastewater treatment plants, six consecutive water systems, 118 lift stations, and two reuse water systems. These systems provide water and wastewater service to unincorporated parts of the County and some areas in incorporated Volusia County. The division also maintains nine water systems belonging to other agencies. The County promotes education programs, rebates and vouchers to increase conservation, and works with the St. Johns River Water Management District and other local utilities to address regional issues regarding water supply, treatment, and quality. Revenues are generated through user fees, with large capital improvements financed through the State Revolving Fund program.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document, page E-122.

Revenues:

Water and Reclaimed Water Use Fees will increase 2% annually for fiscal years 2018-20. Sewer Use Fees will increase 3% annually for fiscal years 2018-20. All other fees remain flat.

Expenditures:

Personal Services:

Salaries - Fiscal years 2017-20 pay adjustment of 3%.

FRS - Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Group Insurance - Rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Total Positions: 61 Funded Positions: 58 Unfunded Positions: 3

Fund: 457– Water Utilities

Operating Expenses:

- Contracted Services – Increase fiscal years 2018-20: 2%.
- Temporary Personnel – Increase fiscal years 2018-20: 2%.
- Janitorial Services – Increase fiscal years 2018-20: 2%.
- Fuel – Increase fiscal years 2018-20: 1.5%.
- Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.
- Other Maintenance and Chemicals – Increase fiscal years 2018-20: 2%.
- Postage – Increase fiscal years 2018-20: 1%.
- Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.
- Utilities – Increase fiscal years 2018-20: 2%.
- Vehicle-Related Costs – Increase fiscal years 2018-20: 2%.

Capital Outlay & Capital Improvements - Are allocated per division's capital outlay and improvement plans. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
Various Replacement Equipment	\$250,000	\$250,000	\$275,000	\$300,000
Sludge Press Upgrade	\$0	\$0	\$0	\$200,000
TCU Upgrades	\$75,000	\$75,000	\$25,000	\$25,000
Total	\$325,000	\$325,000	\$300,000	\$525,000

Capital Improvement

	FY 2017	FY 2018	FY 2019	FY 2020
Water Upgrades	\$2,090,000	\$0	\$1,900,000	\$1,000,000
Wastewater Upgrades	\$500,000	\$4,600,000	\$300,000	\$550,000
Operational Upgrades	\$585,000	\$525,000	\$615,000	\$615,000
Reclaimed Water Upgrades	\$325,000	\$75,000	\$300,000	\$175,000
Total	\$3,500,000	\$5,200,000	\$3,115,000	\$2,340,000

Debt Service:

Per Bond documents "Water and Sewer Refunding Revenue Bond, Series 2012, Section 8, Page 1.

Florida Department of Environmental Protection State Revolving Fund Loans (SRF) debt schedules.

Reserves:

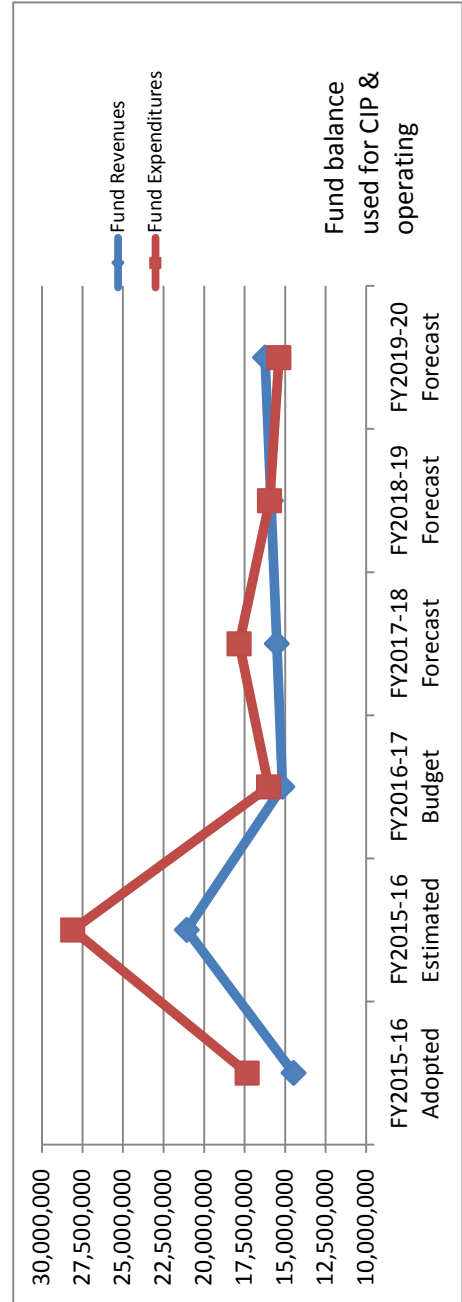
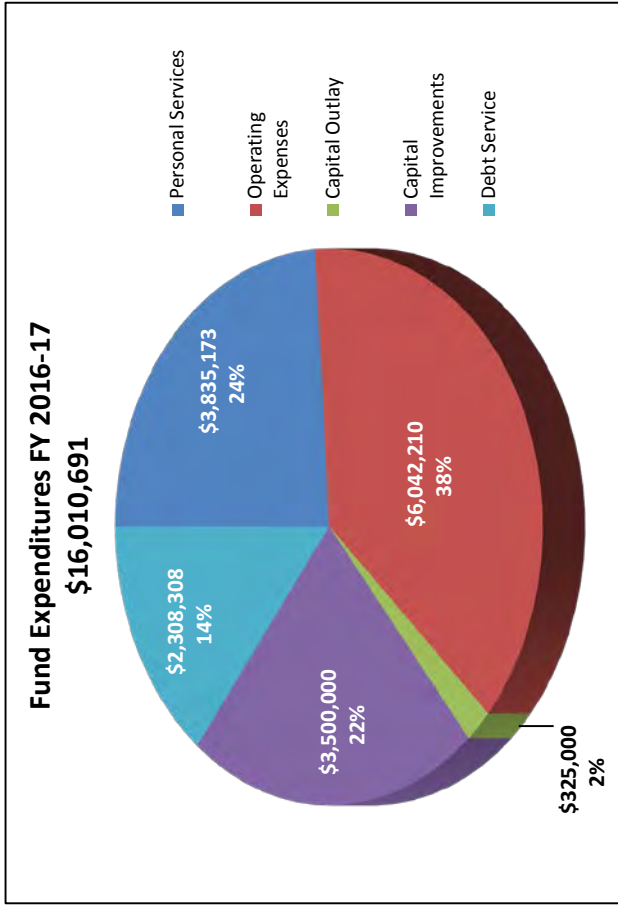
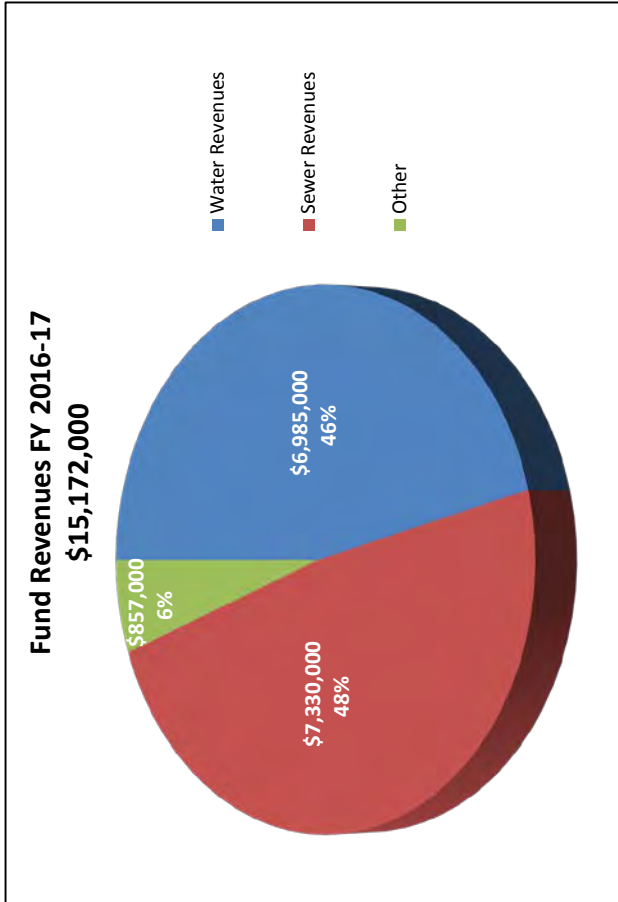
Reserves are utilized to fund on-going maintenance and future capital improvements.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 457 Water Utilities

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Water Sales	6,630,101	6,750,000	6,870,000	7,007,400	7,147,548	7,290,498
Other Water Revenues	65,000	77,500	115,000	110,000	110,000	110,000
Sewer Sales	7,090,876	7,200,000	7,200,000	7,416,000	7,638,480	7,867,634
Other Sewer Revenues	60,000	243,000	130,000	125,000	125,000	125,000
Other Revenues	217,000	270,000	297,000	297,000	297,000	297,000
Miscellaneous Revenues	413,500	610,300	560,000	552,000	550,000	550,000
Subtotal	14,476,477	15,150,800	15,172,000	15,507,400	15,868,028	16,240,132
Intergovernmental Revenue - SJWMD Grant	0	5,922,500	0	0	0	0
PY Fund Balance CIP	2,846,924	7,020,868	838,691	2,314,185	88,308	
TOTAL FUND REVENUES	17,323,401	28,094,168	16,010,691	17,821,585	15,956,336	16,240,132
Expenditures:						
Personal Services	3,650,670	3,522,219	3,835,173	3,983,723	4,140,189	4,302,492
Operating Expenses	5,844,872	6,012,408	6,042,210	6,128,152	6,214,406	6,303,270
Capital Outlay	360,000	360,000	325,000	325,000	300,000	525,000
Debt Service	2,317,859	2,317,859	2,308,308	2,184,710	2,186,741	1,904,230
Subtotal Operating Expenses	12,173,401	12,212,486	12,510,691	12,621,585	12,841,336	13,034,992
Capital Improvement Expenses	5,150,000	15,881,682	3,500,000	5,200,000	3,115,000	2,340,000
TOTAL FUND EXPENDITURES	17,323,401	28,094,168	16,010,691	17,821,585	15,956,336	15,374,992
REVENUES LESS EXPENDITURES	0	0	0	0	0	865,140

Reserves	2,239,009	3,242,973	2,404,282	90,097	1,789	866,929
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Fund: 457 Water Utilities



Fund: 451 - Daytona Beach International Airport

Fund Overview

Daytona Beach Municipal Airport became part of Volusia County government in 1969, as the Daytona Beach Regional Airport. In 1992 a \$46 million expansion transformed the facility into the Daytona Beach International Airport (DBIA). The operations are authorized under Chapter 18 of the Volusia County Code. The airport is served by three commercial airlines and eight 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 offers and maintains 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.

Assumptions

Fiscal year 2015-16 Budget – As outlined in adopted budget document page E-114.

Revenues:

Business Income – Building leases will increase 5% in fiscal year 2016-17, 4% growth rate in fiscal year 2017-18, 1% percent in fiscal years 2019-20.

Land rentals increase by 3% in fiscal year 2016-17; 2% in fiscal years 2018-19; 1% in fiscal year 2019-20.

Airport cargo rentals increase by 2% throughout the forecast period.

Apron rent increase by 25% in fiscal year 2016-17, 7% in 2017-18, and will remain flat for the remainder of the forecast period.

Concessions increase by 2% in fiscal year 2016-17, 16% in fiscal year 2017-18, and 1% in fiscal years 2018-20.

Passenger Facility Charge – Projected increase of 5% due to the addition of new airline service.

FAA Innovative Financing – Annual support from the Federal Aviation Administration for Airport law enforcement and security.

State Innovative Financing – Annual support from Florida Department of Transportation for debt.

Loan Proceeds -- \$12.0 million is anticipated in fiscal year 2016-17 for the Terminal Update Project.

Misc. Revenues – Interest and other miscellaneous revenue will decrease by 10% in fiscal year 2016-17.

Expenditures:

Personal Services:

Salaries – fiscal years 2017-20 pay adjustment of 3%.

FRS – fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Fund: 451 - Daytona Beach International Airport

Group Insurance - rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Worker's Compensation – Fiscal year 2016-17 based upon 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 46

Funded Positions: 45

Unfunded Positions: 1

Operating Expenditures:

Postage – Increase fiscal years 2018-20: 1%.

Utilities – Increase fiscal years 2018-20: 2%.

Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Fuel – Increase fiscal years 2018-20: 1.5%.

Contracted Services – Increase fiscal years 2018-20: 2%.

Vehicle Lease Service Charge — Reflect replacement schedule.

Vehicle-Related Costs – Increase fiscal years 2018-20: 2%.

Maintenance projects per Airport maintenance plan fiscal years 2017-20, use of reserve for projects.

Capital Outlay & Improvements:

The Airport's capital outlay plan includes equipment for maintenance and operations, ground handling, fire services, as well as the terminal renovation project and the local portion of the grant match.

Capital Outlay & Improvements

Year	FY 2017	FY 2018	FY 2019	FY 2020
Maintenance & Operations				
Equipment	\$693,635	\$155,630	\$275,000	\$295,000
Ground Handling Equipment	\$315,466	\$55,133	\$61,088	\$131,088
Fire Equipment	\$0	\$144,370	\$35,000	\$0
Terminal Update	\$2,000,000	\$5,000,000	\$5,000,000	\$0
Local Grant Match	\$921,489	\$3,823,333	\$565,833	\$545,000
Total	\$3,930,590	\$9,178,466	\$5,936,921	\$971,088

Local Grant Match

Year	FY 2017	FY 2018	FY 2019	FY 2020
Terminal Air Handlers	\$199,156	\$0	\$0	\$0
Taxiway November	\$458,333	\$458,333	\$458,333	\$0
Taxiway Sierra	\$0	\$0	\$0	\$20,000
Roof Rehabilitation	\$264,000	\$0	\$0	\$0
Parking Lot Improvements	\$0	\$740,000	\$0	\$0
Future Capital Projects	\$0	\$2,625,000	\$105,000	\$525,000
Runway Pavement	\$0	\$0	\$2,500	\$0
Total	\$921,489	\$3,823,333	\$565,833	\$545,000

Fund: 451 - Daytona Beach International Airport

Debt Service:

Bound Document "Airport System Refunding Revenue Bonds, Series 2000", section 22, pages 11-12
Bound Document "Airport System Refunding Revenue Bonds, Series 2012", section 12, page 7
Bound Document "Capital Improvements Revenue Note, Series 2010", section 15, page 5

Additionally, \$12.0 million loan may be issued for the terminal update project.

Reserves:

Reserves – Equipment Replacement for Bond Requirement - Reserve for equipment replacement of \$250,000. Bound document "Airport System Refunding Revenue Bonds, Series 2012", section 1, page 10 (master resolution).

Reserve for Maintenance and Operations - At 1/6th of operating budget. Bound document "Airport System Refunding Revenue Bonds, Series 2012", section 1, page 41 (master resolution).

Reserves - Revenue Stabilization - In the event of loss of a major carrier, the airport would lose approximately \$6 million per year in airline related revenue, including rent, landing fees, parking, rental car and other concessions, and passenger facility charges. As it can take multiple years to recruit new airline service, the airport will build this reserve in order to hold a minimum of two years of airline-related revenue. The fiscal year 2016-17 reserve level is \$10.6 million and increases to \$15.6 million by fiscal year 2019-20.

Reserves – Future Capital – Reserves are allocated for capital projects including full cost funding and local match for grant projects. Annual local match for grant projects estimated at \$1.5M in future years based on prior year match payments.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 451 - Daytona Beach International Airport

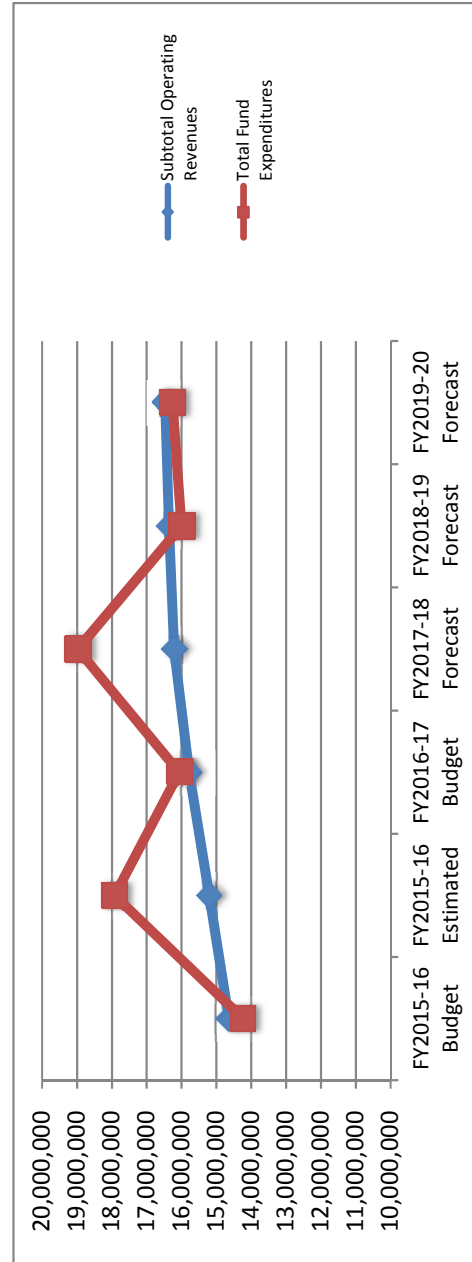
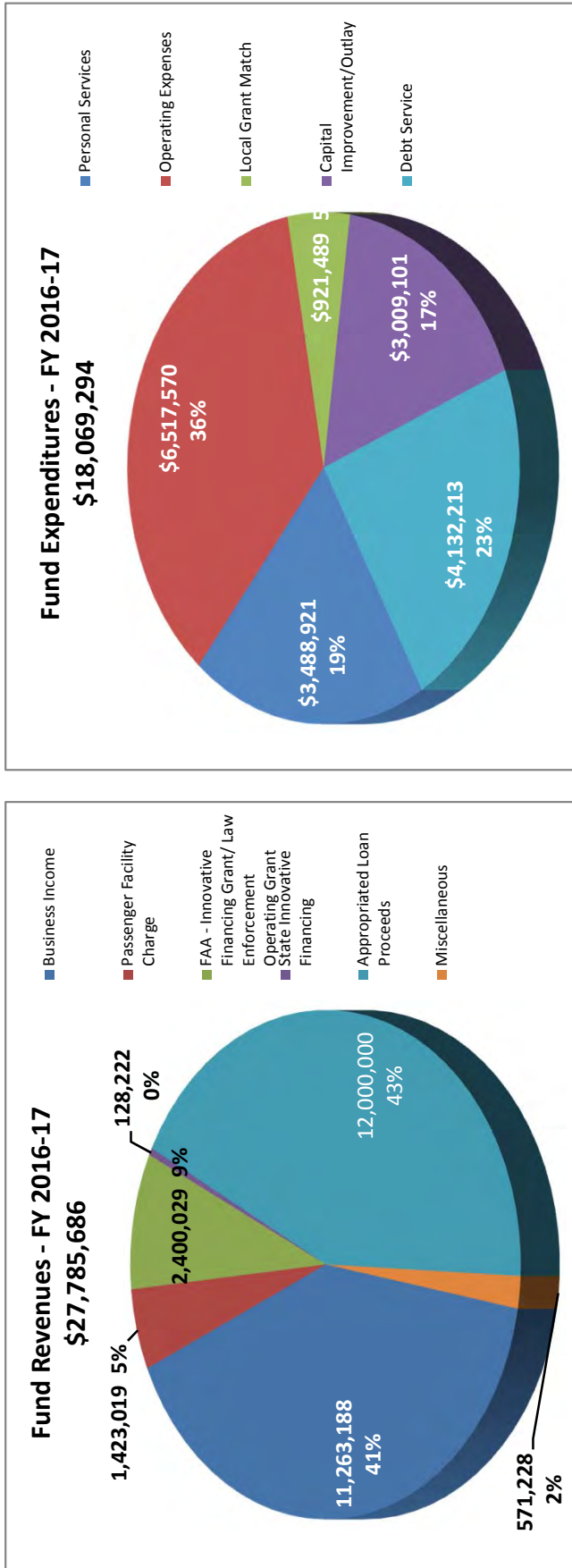
<u>Operating Revenues:</u>		FY2015-16 Budget	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Business Income		10,093,865	10,570,834	11,263,188	11,659,427	11,789,674	11,867,397
Passenger Facility Charge		1,287,442	1,375,911	1,423,019	1,444,364	1,466,030	1,488,020
FAA - Innovative Financing Grant/ Law Enforcement							
Operating Grant		2,382,984	2,389,908	2,400,029	2,400,029	2,400,029	2,400,029
State Innovative Financing		128,221	128,222	128,222	128,222	128,222	128,222
Miscellaneous		749,084	737,268	571,228	583,035	580,401	588,481
Subtotal Operating Revenues		14,641,596	15,202,143	15,785,686	16,215,077	16,364,356	16,472,149
PY Fund Balance Operating			2,722,936	283,608	2,764,986		
Total Fund Revenues		14,641,596	17,925,079	16,069,294	18,980,063	16,364,356	16,472,149
<u>Operating Expenditures:</u>							
Administration		1,706,780	1,696,230	1,813,929	1,887,885	1,959,134	2,033,912
Maintenance & Operations		4,599,331	5,077,482	4,977,860	5,221,564	5,471,787	5,626,606
Security		1,144,412	1,148,547	1,169,077	1,178,506	1,188,267	1,198,317
Ground Handling		742,379	982,453	1,202,117	960,408	985,445	1,074,940
Fire Services		1,009,334	977,828	971,359	1,145,915	1,067,888	1,065,078
Other		1,176,166	1,351,946	881,250	890,938	900,935	855,868
Debt Service		3,854,091	3,715,591	4,132,213	3,871,514	3,862,451	3,857,276
Subtotal Operating Expenditures		14,232,493	14,950,077	15,147,805	15,156,730	15,435,907	15,711,997
Local Grant Match		0	2,975,002	921,489	3,823,333	565,833	545,000
Total Fund Expenditures		14,232,493	17,925,079	16,069,294	18,980,063	16,001,740	16,256,997
<u>Revenues:</u>							
Loan Proceeds		0	0	12,000,000	0	0	0
<u>Expenditures:</u>							
Terminal Update		0	0	2,000,000	5,000,000	5,000,000	0
Balance		0	0	10,000,000	5,000,000	0	0
REVENUES LESS EXPENDITURES		409,103	0	0	0	362,616	215,152

Expenditures by Category:

	FY2015-16 Budget	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Personal Services	3,369,853	3,299,913	3,488,921	3,617,914	3,753,244	3,893,141
Operating Expenses	6,804,199	7,596,769	6,517,570	7,312,169	7,449,124	7,535,492
Capital Outlay/Improvements Operating	204,350	337,804	3,009,101	5,355,133	5,371,088	476,088
Capital Improvements - Grant Local Match	0	2,975,002	921,489	3,823,333	565,833	545,000
Debt Service	3,854,091	3,715,591	4,132,213	3,871,514	3,862,451	3,857,276
Reserves	10,132,120	18,009,487	27,725,879	24,960,893	20,323,509	20,538,661
Total Expenditures	24,364,613	35,934,566	45,795,173	48,940,956	41,325,249	36,845,658

Reserves - Equip Repl. Bond Req (9904)	250,000	250,000	250,000	250,000	250,000	250,000
Maint & Oper Reserves - 1/6 of operating (9908)	1,892,651	1,892,651	1,835,932	870,261	911,965	937,768
Reserves - Revenue Stabilization (9900)	6,071,444	4,999,559	4,999,559	15,381,630	15,539,164	15,628,534
Reserves - Future Capital (9903)	1,918,025	2,804,122	10,640,388	3,459,002	869,880	1,514,859
Reserves - Local Match	0	8,063,155	0	0	2,752,500	2,207,500
Reserves - Terminal Update	0	0	10,000,000	5,000,000	0	0
Total Reserves	10,132,120	18,009,487	27,725,879	24,960,893	20,323,509	20,538,661

FUND: 451 Daytona Beach International Airport



Fund: 456 – Volusia Transportation Authority (VOTRAN)

Fund Overview

The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 which provides transportation throughout 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 fiscal year 2013-14 and are supported by increased funding from the Florida Department of Transportation as well as passenger fares. This budget is funded through passenger fares, ad valorem taxes, 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. This service is performed by contract with McDonald Transit Services.

Assumptions

Fiscal year 2015-16 Budget – As outlined in adopted budget document fiscal year 2015-16, page E-118.

Revenues (operating sources only):

Federal Mass Transit – Federal Department of Transportation, through the Federal Transit Administration, provides transit formula grants for urban areas to be used for planning, acquisition, construction, cost-effective lease, improvement, and maintenance of equipment and facilities. Fiscal years 2018-20 increased 2% based on historical collections.

State Mass Transit – Florida Department of Transportation provides block grants for Public Transit as well as grants for Transportation of the Disadvantaged, Commuter Assistance/Rideshare Programs, Transit Corridor Programs and Transportation System Operations. Fiscal years 2018-20 increased 2% based on historical collections.

Mass Transit Fare – The Federal Transit Administration requires a fare equity analysis and outreach plan, public hearings and community involvement on any rate change. Fiscal years 2018-20 bus fare is increased 2.0% based upon estimated ridership.

Miscellaneous Revenues – Revenues projected flat.

General Fund Transfer– The general fund contribution is evaluated each year based on the fund balance in the VOTRAN fund. Beginning in fiscal year 2010-11, the general fund contribution was reduced; the reduction was in direct relationship to growth of fund balance within the fund. This one time revenue source was drawn down for operating purposes. The increase in the forecast for the general fund contribution is to accommodate the projected increases in operating costs for fiscal years 2018-20 as well as additional service frequency on routes 60 and 20 (cross county) in fiscal year 2016-17 and routes 7 and 11 (Daytona Beach) in fiscal year 2017-18.

Fund: 456 – Volusia Transportation Authority (VOTRAN)

Below is an 8 year history of the general fund contribution for transportation services:

FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16 (E)	FY16-17 (F)
8,365,131	7,391,803	7,391,803	7,391,803	8,230,307	7,035,653	7,035,653	8,440,131

Expenses (operating sources only):

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%.

Group Insurance – Projected with a 7% annual increase in fiscal years 2018-20

Note: Votran employees are not County employees so do not have County benefits

Funded Positions: 262 Unfunded Positions: 0 Total Positions: 262

Operating Expenses:

Increases in operating are mainly the effect of increased service frequency.

Increase Service Frequency				
Cross-County Routes 60 East West Connector & 20 DeLand	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Personal Services	\$715,000	\$736,450	\$758,544	\$781,300
Fuel	\$242,000	\$245,630	\$249,314	\$253,054
Operating Expenses	\$143,000	\$145,860	\$148,777	\$151,753
Total	\$1,100,000	\$1,127,940	\$1,156,635	\$1,186,107
Daytona Beach Core Routes 7 S. Nova Road & 11 Mason Avenue	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Personal Services		\$780,000	\$803,400	\$827,502
Fuel		\$264,000	\$267,960	\$271,979
Operating Expenses		\$156,000	\$159,120	\$162,302
Total		\$1,200,000	\$1,230,480	\$1,261,784

Other operating increases include:

Contracted Services (including Paratransit) – Increase fiscal years 2018-20: 2%.

Fuel – Increase by 1.5% fiscal years 2018-20; however, a fuel reserve is established within General Fund, if needed.

Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Parts – Increase fiscal years 2018-20: 2%.

Postage – Increase fiscal years 2018-20: 1%.

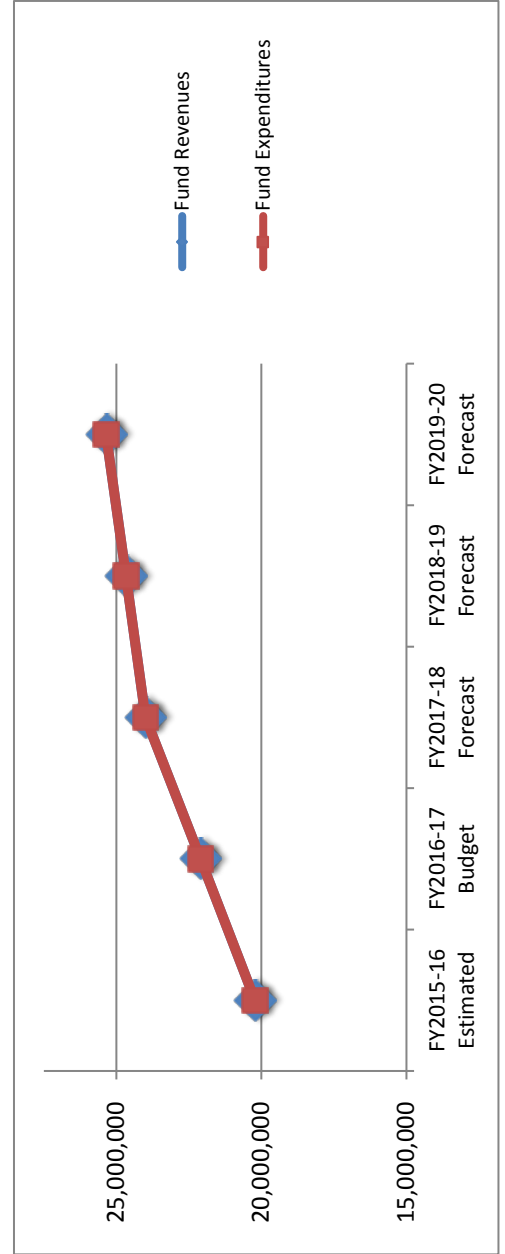
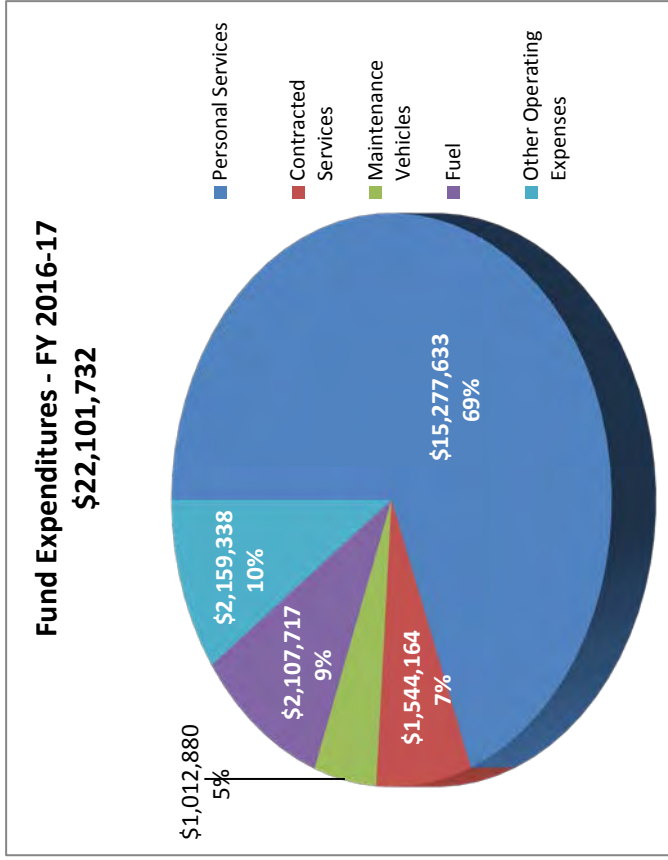
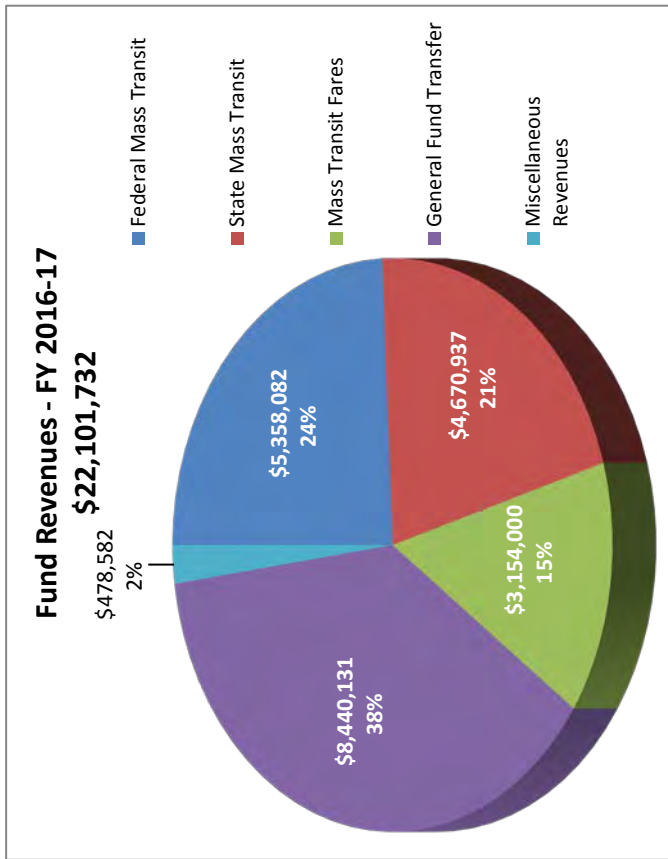
Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Utilities – Increase fiscal years 2018-20: 2%.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 456 - Volusia Transportation Authority Fund (VOTRAN)
Operating Budget

<u>Revenues:</u>	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Federal Mass Transit	5,147,112	5,358,082	5,465,244	5,574,549	5,686,039
State Mass Transit	4,434,382	4,670,937	4,764,356	4,859,643	4,956,836
Mass Transit Fares	3,132,160	3,154,000	3,217,080	3,281,422	3,347,050
General Fund Transfer - Operating (p.96)	7,035,653	7,340,131	7,744,443	8,086,350	8,438,897
General Fund Transfer - Service Frequency (p. 96)		1,100,000	2,327,940	2,387,115	2,447,891
Miscellaneous Revenues	472,889	478,582	478,582	478,582	478,582
TOTAL FUND REVENUES	20,222,196	22,101,732	23,997,645	24,667,661	25,355,295
<u>Expenditures:</u>					
Personal Services	13,756,716	15,277,633	16,431,881	16,977,982	17,538,637
Operating Expenses					
Contracted Services	1,499,188	1,544,164	1,575,047	1,606,548	1,638,679
Maintenance Vehicles	983,378	1,012,880	1,033,137	1,054,373	1,076,047
Fuel	1,776,727	2,107,717	2,403,333	2,439,382	2,475,974
Other Operating Expenses	2,206,187	2,159,338	2,554,247	2,589,376	2,625,958
TOTAL FUND EXPENDITURES	20,222,196	22,101,732	23,997,645	24,667,661	25,355,295
REVENUES LESS EXPENDITURES	0	0	0	0	0

FUND: 456 Volusia Transportation Authority (VOTRAN)



Fund: 475 – Parking Garage

Fund Overview

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 fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts. The budget includes principal and interest payments in accordance with the Series 2013 Bond to fulfill debt obligations.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document, page E-126.

Revenues:

Trend analysis demonstrates minimal growth in Parking Garage revenues. Therefore, a conservative approach is used in this forecast. Parking fees were last adjusted by County Council on 04/10/2010.

Parking revenues - Fiscal year 2017 are flat with estimate; 2018-20 increased 2%. A transfer from the Ocean Center for capital improvements

To maintain the infrastructure of the parking garage an interfund transfer from the Ocean Center Fund (118) is forecast in fiscal year 2017 and fiscal year 2018 for major capital projects.

- Fiscal year 2017, \$473,000 transfer to support the upgrade of the parking garage toll system.
- Fiscal year 2018, \$357,048 transfer to support a lighting installation project.

Expenses:

Personal Services:

Salaries – Fiscal year 2017-20 pay adjustment of 3%.

FRS – Fiscal year 2016-17 increase per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Group Insurance – Rates per eligible employee are adjusted annually 9% for estimated medical costs.

Workers Compensation – Fiscal year 2017 based upon 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 6

Funded Positions: 3

Unfunded Positions: 3

Operating Expenditures:

Support staffing provided by contract labor; 13% decrease in fiscal year 2016-17, due to funding a previously unfunded position in order to provide services that had been done by contract labor, fiscal years 2018-20 increase by 2% each year.

Utilities – Increase fiscal years 2018-20: 2%.

Postage – Increase fiscal years 2018-20: 1%.

Fund: 475 – Parking Garage

Insurance-Liability – Increase fiscal year 2017-18: 10%; fiscal years 2019-20: 8%.

Fuel – Increase fiscal years 2018-20: 1.5%.

Capital Outlay/Improvements:

The main areas are of capital improvements are to ensure integrity of the facility and to improve or enhance safety features.

Capital Outlay and Improvements

Year	FY 2017	FY 2018	FY 2019	FY 2020
Toll System	\$473,000	\$0	\$0	\$0
Equipment	\$32,000	\$10,500	\$17,000	\$10,500
Construction	\$128,000	\$447,048	\$90,000	\$90,000
Total	\$633,000	\$457,548	\$107,000	\$100,500

Debt Service:

Capital Improvement Revenue Note, Series 2013 (Parking Facility). This bond matures April 1, 2024.

Interfund Transfers:

General Fund loan repayment of \$298,655 is allocated over a 10 year period at \$29,866 per year.

Maturity estimated in 2023.

Reserves:

The Parking Garage Fund has been using fund balance proceeds from prior years. By fiscal year 2016-17, the reserves for revenue stabilization are estimated at \$142,345, 5%.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 475 Parking Garage

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Parking Revenues	2,424,736	2,366,686	2,366,686	2,414,020	2,438,160	2,438,160
Miscellaneous Revenues	5,277	7,220	7,220	7,220	7,220	7,220
Interfund Transfers - Ocean Center (p. 25)	0	0	473,000	357,048	0	0
PY Fund Balance - CIP	569,270	355,159	282,119	49,151	68,183	104,606
TOTAL FUND REVENUES	2,999,283	2,729,065	3,129,025	2,827,439	2,513,563	2,549,986

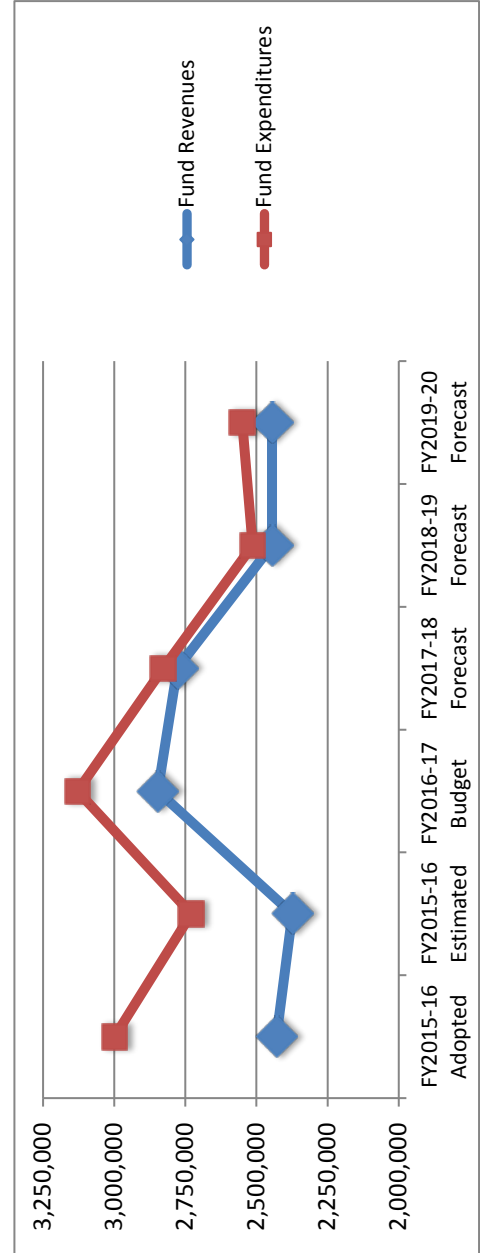
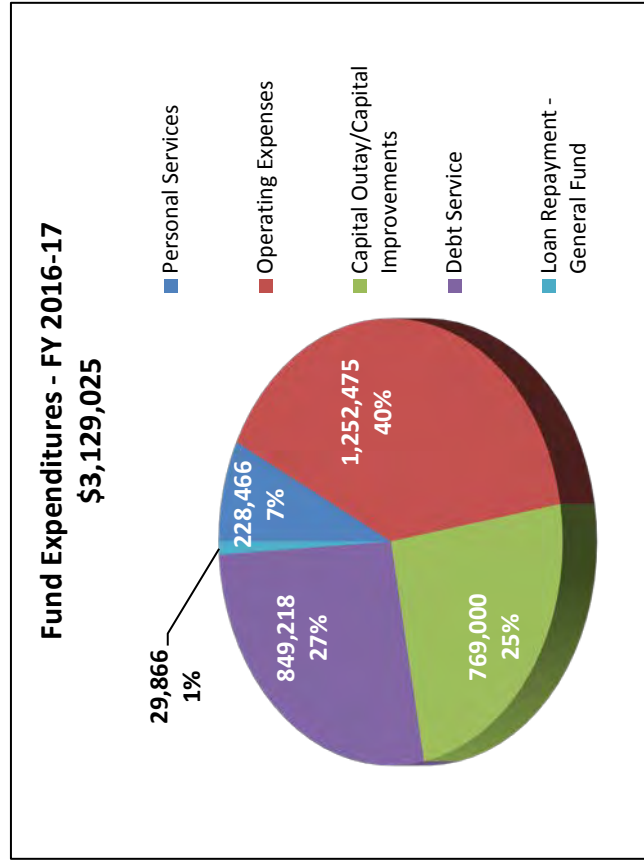
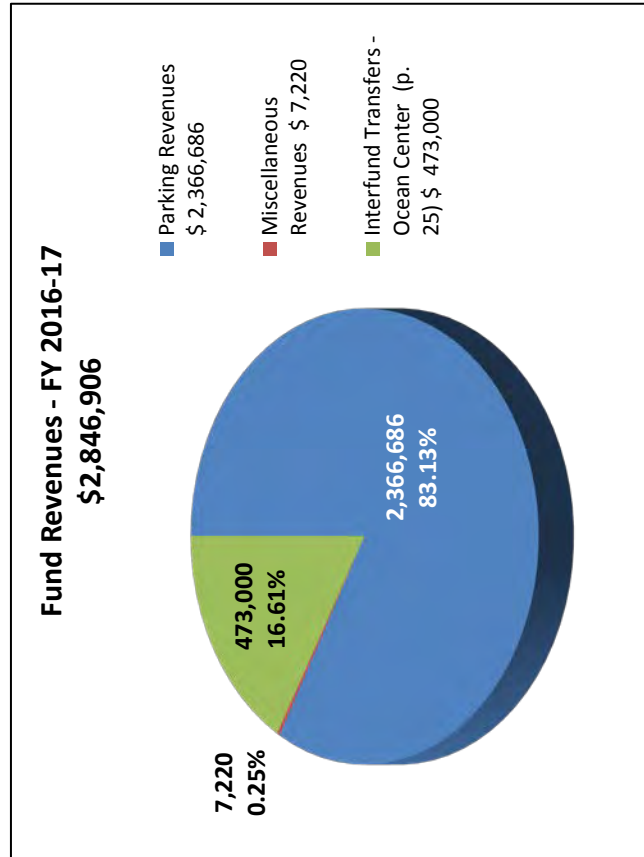
Expenditures:

Personal Services	171,633	152,009	228,466	235,602	243,144	251,002
Operating Expenses	1,294,358	1,171,693	1,252,475	1,251,981	1,276,353	1,301,243
Capital Outlay	48,900	49,979	32,000	10,500	17,000	10,500
Debt Service	840,470	840,470	849,218	852,442	857,200	867,375
Loan Repayment - General Fund	29,866	29,866	29,866	29,866	29,866	29,866
Operating Expenditures	2,385,227	2,244,017	2,392,025	2,380,391	2,423,563	2,459,986
Capital Improvements	55,056	55,056				
Deck and Drainage Restoration	46,000	39,992	136,000	90,000	90,000	90,000
Door controls	350,000	350,000				
Lighting	40,000	40,000		357,048		
Toll System	123,000		473,000			
Generator			45,000			
Roof			83,000			
Capital Improvement Expenses	614,056	485,048	737,000	447,048	90,000	90,000

TOTAL FUND EXPENDITURES	2,999,283	2,729,065	3,129,025	2,827,439	2,513,563	2,549,986
REVENUES LESS EXPENDITURES	0	0	0	0	0	0

Reserve for Revenue Stabilization (5%)	121,501	118,695	142,345	142,345	142,345	135,108
Reserve for Future Capital	161,305	520,472	214,703	165,552	97,369	0
Total Reserves	282,806	639,167	357,048	307,897	239,714	135,108

Fund: 475 Parking Garage



Fund: 118 – Ocean Center

Fund Overview

The Ocean Center provides convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County. The Ocean Center is funded primarily by the three cent Tourist Development Tax, per F.S. § 125.0104, for debt service on bonds issued for the 250,000 square foot expansion in fiscal years 2003-04, and 2014 bonds that partially refunded the 2004 bonds. Taxes available after debt service and service charge requirements are transferred from the Resort Tax Fund to the Ocean Center Fund. The Ocean Center Department is responsible for the overall planning, direction, and control of the Ocean Center and Parking Garage (Fund 475).

Assumptions

Fiscal year 2015-16 Budget – As outlined in adopted budget document, page E-40.

Revenues:

Charges for Services – Event-related revenues which include arena, equipment, conference room, and concession fees.

- Fiscal year 2015-16 Estimate – Based on historical analysis and YTD collections.
- Fiscal year 2016-17 – Based on booked events and historical analysis.
- Fiscal years 2017-18, 2018-19 – Projected with a 2% and 1% increase respectively, remaining flat in fiscal year 2019-20.

Coordinated Marketing – There is an existing agreement with Halifax Advertising Authority to fund coordinated marketing efforts at \$400,000 per year. Fiscal year 2016-17 revenue shows replacement of funds expended in fiscal year 2015-16.

Transfer from Tourist Development Tax – Based on anticipated collections, net of debt service and service charges for each year. In fiscal year 2014, Tourist Development Tax Revenue Bonds were refunded resulting in lower debt service requirements, increasing the transfer to the Ocean Center in fiscal year 2016-17 and forecasted years. The potential economic impact of new properties and resorts is not included at this time.

Expenditures:

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%. Addition of two positions added in fiscal year 2017; a computer operator and supervisor II.

FRS – Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted, fiscal years 2018-20

Group Insurance – Rates per eligible employee are adjusted annually by 9 % for estimated medical costs.

Fund: 118 – Ocean Center

Worker's Compensation – Fiscal year 2016-17 based upon 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 39 Funded Positions: 38 Unfunded Positions: 1

Operating Expenditures:

Contracted Services – Increase fiscal years 2018-20: 2%.

Fuel – Increase fiscal years 2018-20: 1.5%.

Insurance-Liability – Increase fiscal year 18: 10%; fiscal years 2019-20: 8%.

Other Maintenance and Chemicals – Increase fiscal years 2018-20: 2%.

Postage – Increase fiscal years 2018-20: 1%.

Utilities – Increase fiscal years 2018-20: 2%.

Vehicle-Related Costs – Increase fiscal years 2018-20: 2%.

Capital Outlay & Capital Improvements:

The department's capital plan includes building upgrades, radios, and replacing equipment such as a floor scrubbers, scoreboards, and display equipment.

Capital Outlay & Improvements

Year	FY 2017	FY 2018	FY 2019	FY 2020
Information Technology	\$0	\$0	\$0	\$209,000
Automotive Equipment	\$20,000	\$0	\$0	\$0
Building Improvements	\$951,535	\$34,000	\$100,000	\$0
Other Equipment	\$123,146	\$37,000	\$0	\$0
Total	\$1,094,681	\$71,000	\$100,000	\$209,000

Interfund Transfers

Transfer to Capital Improvement Revenue Note, Series 2010 – Ocean Center Expansion Debt Service. This note combined outstanding debt for five different commercial paper obligations which includes the Ocean Center expansion. The total debt service schedule is found in the capital improvement revenue note, series 2010 document, section 4, page 8. Individual segments for budget purposes were prepared by our financial advisor and restated for budget purposes, also found in this document.

Transfer to Capital Improvements Fund (318) – For future replacement of end-of-life equipment such as HVAC units, elevators, arena lighting system upgrade to LED, carpet, roofing, bleachers, and the marquee. Sustainability objectives are being met with arena lighting and HVAC projects.

Transfer to Parking Garage Fund (475), to support the construction of the parking garage toll booth and door control system fiscal year 2017, as well as a lighting installation project in fiscal year 2018.

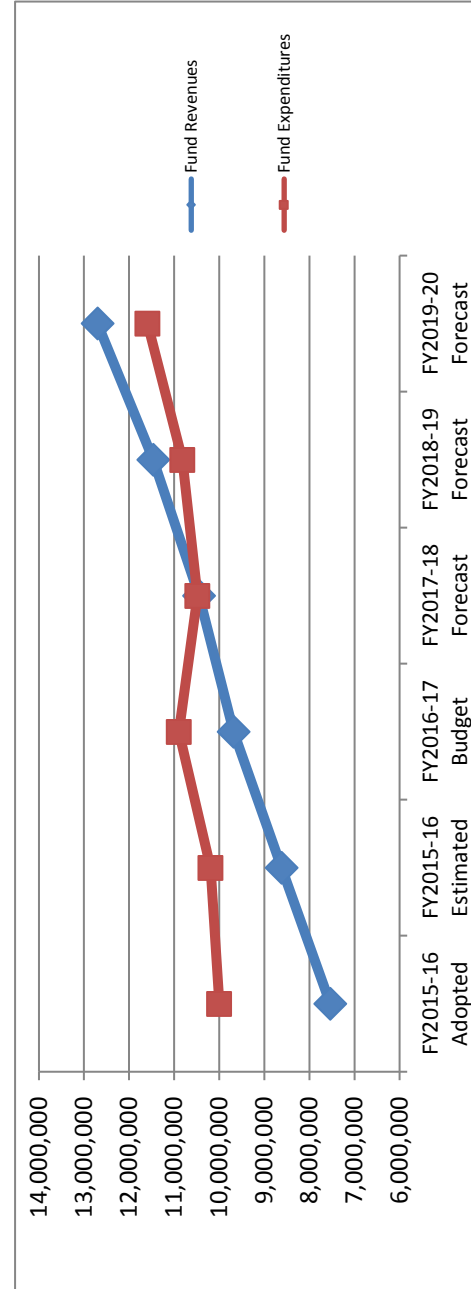
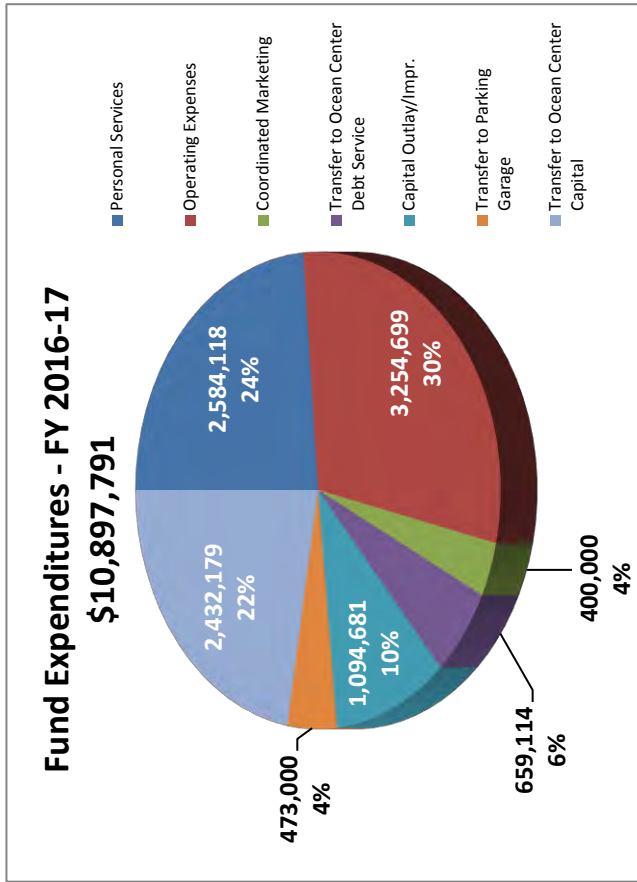
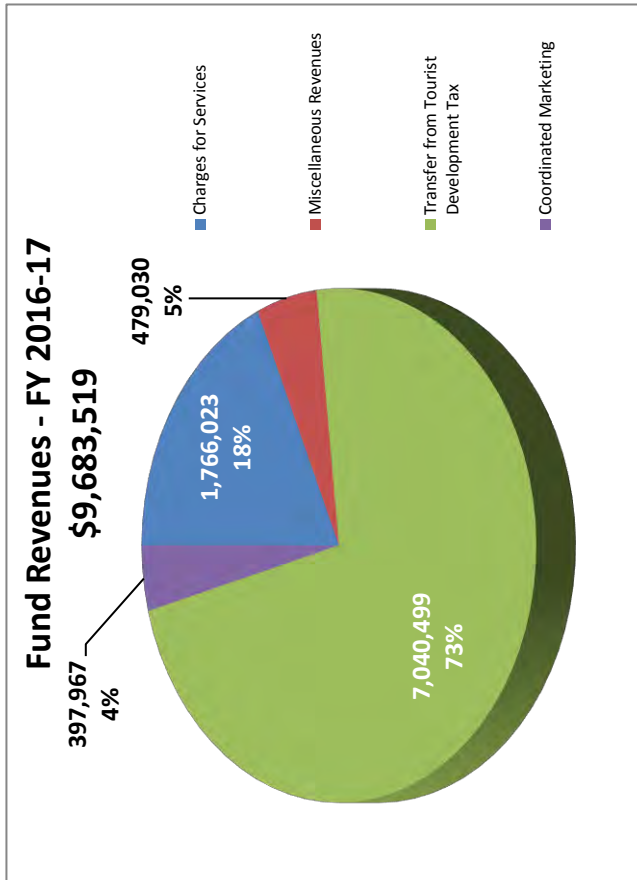
Reserves:

Revenue Stabilization – to offset fluctuations in revenues (6% of current revenue & TDT).

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 118 - Ocean Center

<u>Revenues:</u>		FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Charges for Services		1,399,745	1,690,273	1,766,023	1,801,344	1,819,357	1,819,357
Miscellaneous Revenues		312,173	417,415	479,030	388,602	391,658	391,658
Transfer from Tourist Development Tax		5,625,893	6,363,117	7,040,499	7,855,082	8,854,146	10,090,081
Coordinated Marketing		200,000	145,168	397,967	400,000	400,000	400,000
Subtotal Operating		7,537,811	8,615,973	9,683,519	10,445,028	11,465,161	12,701,096
PY Fund Balance - Capital		2,459,959	1,579,017	1,214,272	37,672		
TOTAL FUND REVENUES		9,997,770	10,194,990	10,897,791	10,482,700	11,465,161	12,701,096
<u>Expenditures:</u>							
Personal Services		2,421,207	2,301,842	2,584,118	2,683,227	2,785,156	2,890,575
Operating Expenses		3,343,218	3,659,636	3,254,699	3,312,372	3,369,990	3,431,753
Coordinated Marketing		400,000	397,967	400,000	400,000	400,000	400,000
Transfer 208 Fund - Ocean Center Debt Service		658,783	658,783	659,114	659,053	658,599	658,737
Subtotal Operating Expenses		6,823,208	7,018,228	6,897,931	7,054,652	7,213,745	7,381,065
% of operating revenues		91%	81%	71%	68%	63%	58%
Capital Outlay/Improvements		126,946	129,146	1,094,681	71,000	100,000	209,000
Transfer to 475 Fund - Parking Garage (p.21)				473,000	357,048		
Transfer 318 Fund - Ocean Center Capital (p. 28)		3,047,616	3,047,616	2,432,179	3,000,000	3,500,000	4,000,000
Subtotal Capital Expenses		3,174,562	3,176,762	3,999,860	3,428,048	3,600,000	4,209,000
TOTAL FUND EXPENDITURES		9,997,770	10,194,990	10,897,791	10,482,700	10,813,745	11,590,065
REVENUES LESS EXPENDITURES		0	0	0	0	651,416	1,111,031
Reserves for Revenue Stabilization (6%)		453,611	508,248	557,133	602,702	663,910	738,066
Reserves for Future Capital		782,193	2,414,774	1,151,617	1,068,376	1,658,584	2,695,459
Total Reserves		1,235,804	2,923,022	1,708,750	1,671,078	2,322,494	3,433,525

Fund: 118 Ocean Center



Fund: 318 – Ocean Center Capital Projects

Fund Overview

This fund is used to account for the fiscal activity relating to the construction, renovation, and major maintenance at the Ocean Center.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document, page I-18.

Revenues:

Revenues are transferred annually from the Ocean Center Fund (118) for future major project completion. This revenue is expected to increase by \$500,000 annually due to projected increases of resort tax.

Expenditures:

Capital Outlay & Capital Improvements – are allocated per the Ocean Center’s capital outlay and improvement plan. A summary is below:

Capital Improvement				
	FY 2017	FY 2018	FY 2019	FY 2020
Arena Floor Boxes	\$200,000	\$0	\$0	\$0
Replace Main Marque	\$450,000	\$0	\$0	\$0
Arena Elevator Modernization	\$0	\$300,000	\$0	\$0
Lighting	\$0	\$110,000	\$700,000	\$0
Roof Repair	\$0	\$550,000	\$0	\$0
Sound System	\$0	\$0	\$0	\$125,000
Total	\$650,000	\$960,000	\$700,000	\$125,000

Reserves:

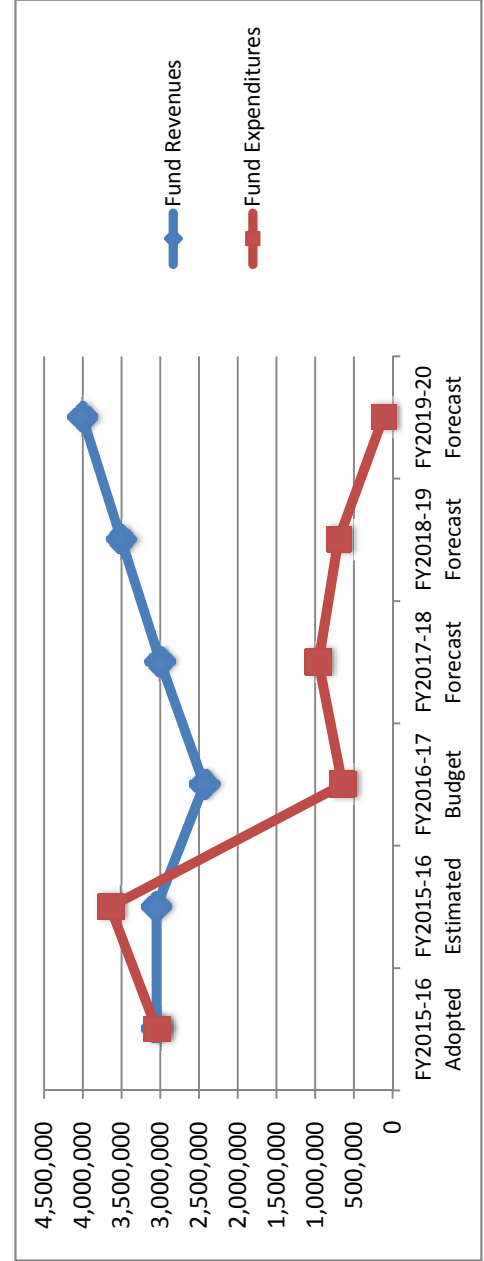
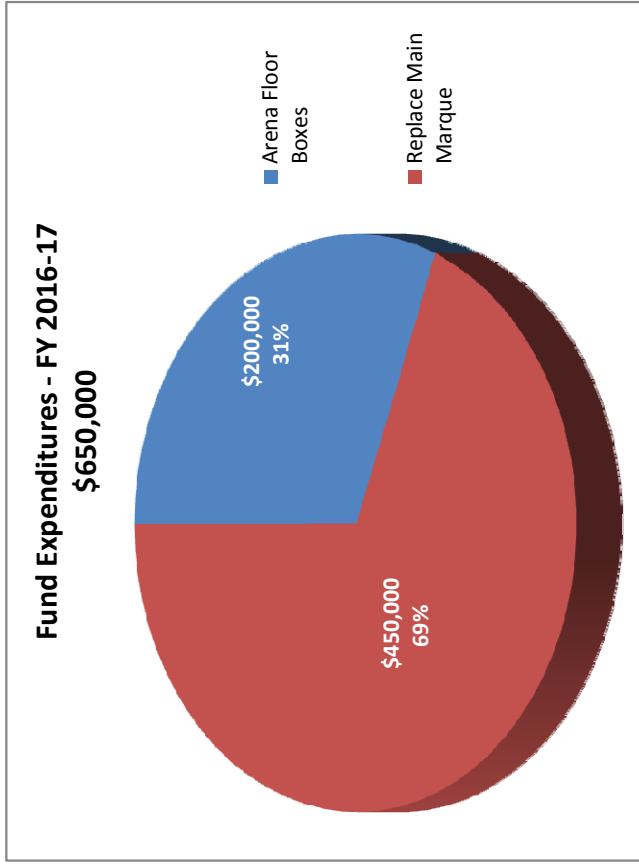
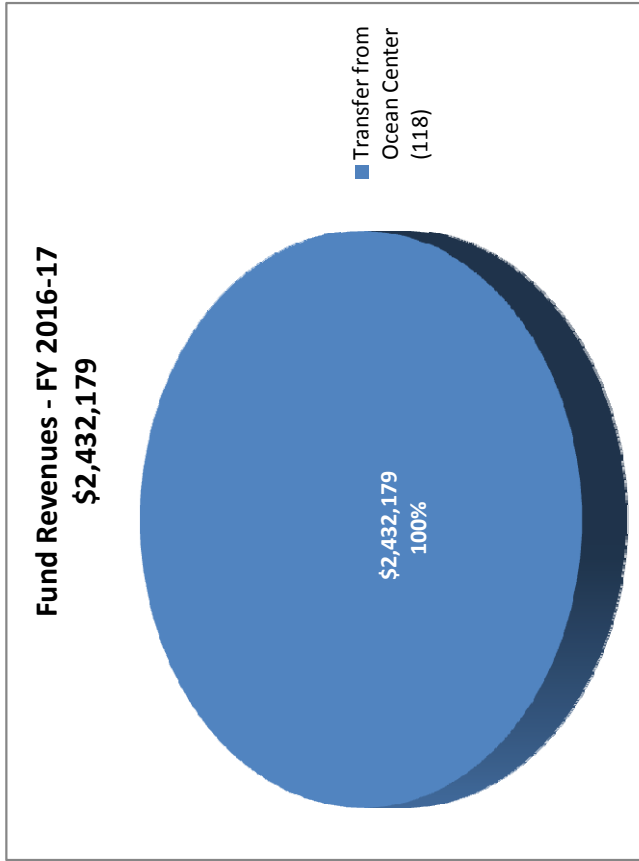
The funds in this account are for the construction, renovation, and major maintenance at the Ocean Center.

Project	Life Span	Replacement
HVAC (original building)	20 years – replacement	\$4,000,000
HVAC (expansion)	20 years – replacement	\$4,000,000
Elevators (4)	30 years – replace (2)	\$400,000
Carpet (18,000 sq ft)	10 years – replace 2021	\$1,800,000
Roof Replacement (original building, 140,000 sf)	25 years – replace 2024	\$3,500,000
Roof Replacement (expansion, 160,000 sf)	25 years – replace 2034	\$4,000,000

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 318 - Ocean Center Capital

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from Ocean Center Fund 118 (p. 25)	3,047,616	3,047,616	2,432,179	3,000,000	3,500,000	4,000,000
PY Fund Balance One-Time		598,465	-	-	-	-
TOTAL FUND REVENUES	3,047,616	3,646,081	2,432,179	3,000,000	3,500,000	4,000,000
Expenditures:						
Replace Air Handlers	3,047,616	3,471,081				
Roof Repair				550,000		
Arena Floor Boxes			200,000			
Replace Main Marque		50,000	450,000			
Arena Elevator Modernization				300,000		
Lighting				110,000	700,000	
Sound System		125,000				125,000
TOTAL FUND EXPENDITURES	3,047,616	3,646,081	650,000	960,000	700,000	125,000
REVENUES LESS EXPENDITURES	0	0	1,782,179	2,040,000	2,800,000	3,875,000
Reserves	1,482,047	883,582	2,665,761	4,705,761	7,505,761	11,380,761

FUND: 318 - Ocean Center Capital Fund



Fund: 104 – Library

Fund Overview

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. 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 to receive revenue from fines, library endowment interest, and Friends of the Library donations. Expenditures are forecasted to maintain the current system and hours of service.

Assumptions

Fiscal year 2015-16 Budget – as outlined in adopted budget document, page E-20.

Revenues:

Ad Valorem Taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 0.5520 has remained the same since fiscal year 2013-14. The taxable value at a flat millage rate represents a potential increase of 7% in taxes; fiscal years 2018-20 taxable value estimated at an increase of 5%.

State Aid – Continuing state grant authorized by F.S.257. Operating grant equal to a maximum of 25% of library funds expended during the preceding fiscal year. The estimate remains flat through fiscal years 2017-20.

Charges for Services - This revenue is based on fines imposed for overdue library material, fees imposed for lost library materials and the replacement of library user cards.

Contributions – City of Deltona – agenda item VC-1186499476055-A dated August 23, 2007 and the interlocal agreement for library expansion and maintenance, \$250,000 annually. Term: November 2010 – November 2019.

Expenditures:

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%.

FRS – Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Group Insurance – Rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Worker's Compensation – Fiscal year 2016-17 based upon 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 193

Funded Positions: 174

Unfunded Positions: 19

Fund: 104 – Library

Operating Expenditures:

- Contracted Services – Increase fiscal years 2018-20: 2%.
- Fuel – Increase fiscal years 2018-20: 1.5%.
- Contracted Services, Software License & Maintenance – Increase fiscal years 2018-20: 2%.
- Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.
- Janitorial Services – Increase fiscal years 2018-20: 2%.
- Other Maintenance and Chemicals – Increase fiscal years 2018-20: 2%.
- Postage – Increase fiscal years 2018-20: 1%.
- Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.
- Tax Service Charge – Increase fiscal years 2018-20: 4.5%.
- Utilities – Increase fiscal years 2018-20: 2%.
- Vehicle-Related Costs – Increase fiscal years 2018-20: 2%.
- Publications – Forecast flat all years.

Capital Outlay & Capital Improvements - are allocated per division's capital outlay and improvement plans. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
Automotive Equipment	\$90,329	\$0	\$0	\$0
Information Technology	\$199,900	\$183,900	\$226,500	\$207,500
Friends of the Library Donation	\$10,000	\$10,000	\$10,000	\$10,000
Total	\$300,229	\$193,900	\$236,500	\$217,500

Capital Improvement

	FY 2017	FY 2018	FY 2019	FY 2020
Building Renovations	\$125,000	\$125,000	\$25,000	\$125,000
HVAC	\$20,000	\$170,000	\$20,000	\$20,000
Floor Covering	\$60,000	\$60,000	\$170,000	\$0
Painting	\$70,000	\$0	\$30,000	\$70,000
Roofing	\$0	\$0	\$0	\$150,000
Parking Lot	\$0	\$30,000	\$0	\$0
Total	\$275,000	\$385,000	\$245,000	\$365,000

Interfund Transfer

General Fund – this interfund transfer includes the salary and benefits for two positions at the Lyonia Environmental Center, offset by City of Deltona contribution, expiring in fiscal year 2018-19.

Reserves:

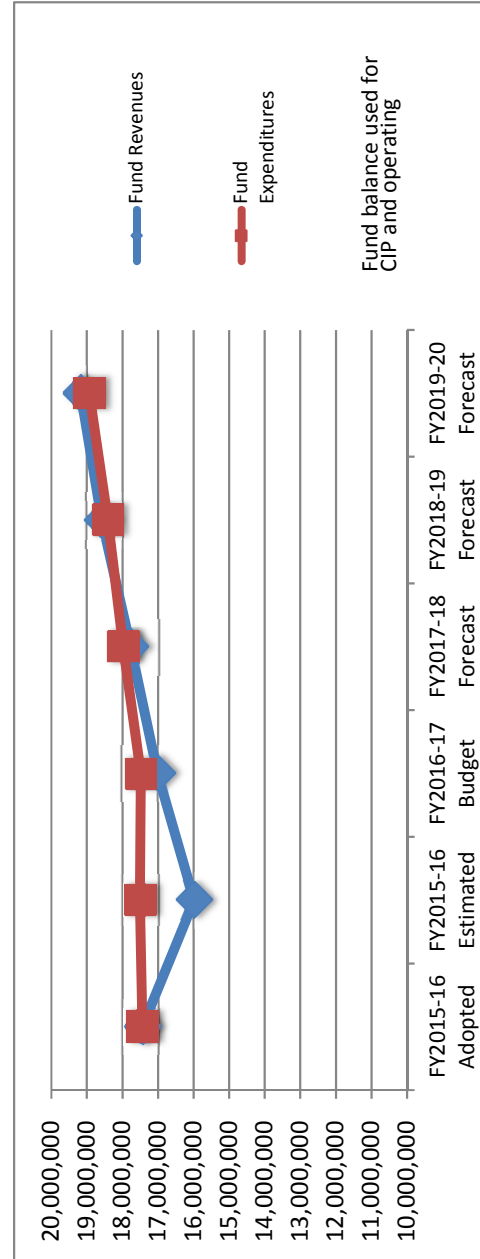
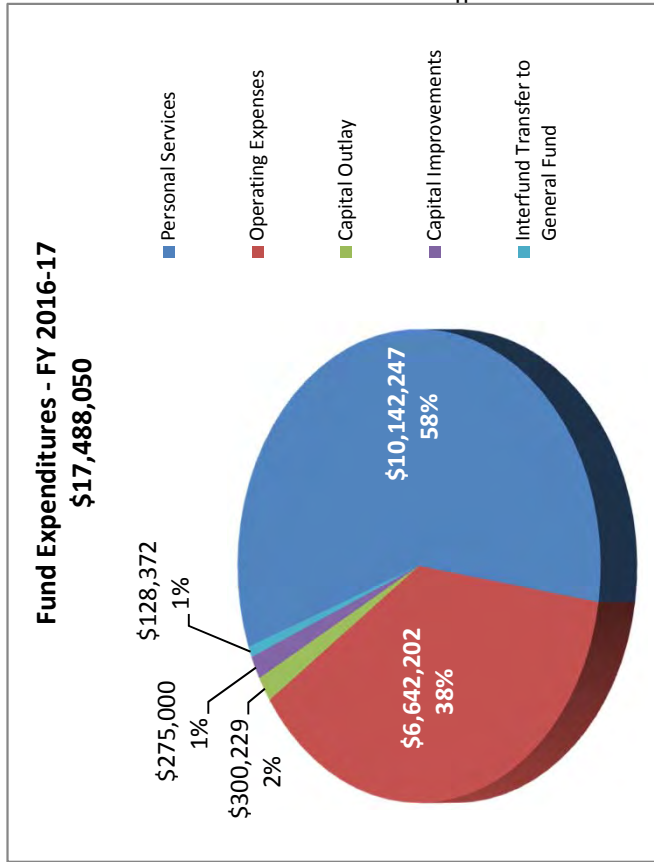
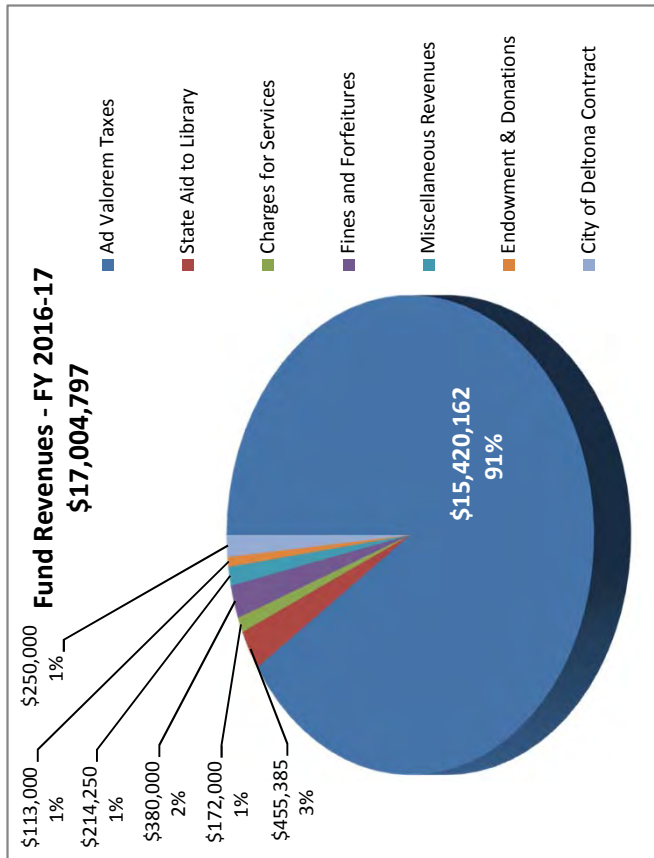
Emergency reserves forecasted at 7.2% in accordance with Council reserve policy. Since fifty percent of the library system resides east of Interstate 95, adequate reserve levels are required for quick response from hurricanes. Reserves for future capital includes planned maintenance and improvements to ensure building integrity.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 104 - Library
Millage Rate Flat @ 0.5520

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ad Valorem Taxes	14,390,176	14,400,398	15,420,162	16,189,170	16,996,629	17,844,460
Millage Rate	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520
State Aid to Library	470,392	455,385	455,385	455,385	455,385	455,385
Charges for Services	168,000	168,000	172,000	172,000	172,000	172,000
Fines and Forfeitures	380,000	380,000	380,000	380,000	380,000	380,000
Miscellaneous Revenues	218,900	218,383	214,250	214,250	214,250	214,250
Transfers from Library Endowment Fund	50,000	50,000	50,000	50,000	50,000	50,000
Contributions & Donations	63,000	63,000	63,000	63,000	63,000	63,000
Contributions (City of Deltona contract)	250,000	250,000	250,000	250,000	250,000	0
Subtotal Operating	15,990,468	15,985,166	17,004,797	17,773,805	18,581,264	19,179,095
PY Fund Balance - CIP & OUTLAY	698,020	875,628	483,253	237,932		
PY Fund Balance One-Time	750,063	650,098				
Total Fund Revenues	17,438,551	17,510,892	17,488,050	18,011,737	18,581,264	19,179,095
Expenditures:						
Personal Services	9,885,584	9,774,328	10,142,247	10,546,002	10,973,803	11,418,019
Operating Expenses	6,543,620	6,534,609	6,642,202	6,716,989	6,822,839	6,933,243
Capital Outlay	268,020	275,628	300,229	193,900	236,500	217,500
Capital Improvements	430,000	600,000	275,000	385,000	245,000	365,000
Interfund Transfers to General Fund (p.96)	311,327	311,327	128,372	132,223	136,190	
Interfund Transfers to Grant		15,000				
Total Fund Expenditures	17,438,551	17,510,892	17,488,050	17,974,114	18,414,332	18,933,762
Revenues Less Expenditures	0	0	0	37,623	166,932	245,333
Reserves for Future Capital	2,629,309	3,373,043	2,826,692	2,568,434	2,844,161	3,046,450
Emergency Reserves	1,150,531	1,150,531	1,213,629	1,271,578	1,329,715	1,372,759
Emergency Reserves Percentage	7%	7%	7%	7%	7%	7%
Total Reserves	3,779,840	4,523,574	4,040,321	3,840,012	4,173,876	4,419,209

*FY17 taxable property value increase projected at 6.8%, FY18, FY19, FY20 taxable property value increase is 5% per year.

FUND: 104 Library



Fund: 105 – Mosquito Control

Fund Overview

Mosquito Control operates 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. Revenue is also realized from reimbursements received for services provided to municipalities outside the District.

Assumptions

Fiscal year 2015-16 Budget – as outlined in the adopted budget document fiscal year 2015-16, page E-24.

Revenues:

Ad Valorem Taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 0.1880 has remained the same since fiscal year 2014-15. The taxable value at a flat millage rate represents a potential increase of 7.5% in taxes; fiscal years 2018-20 taxable value estimated at an increase of 5%.

Intergovernmental Revenues – St. John’s River Water Management Grant – marsh restoration; will not continue for fiscal years 2017-20.

Charges for Services – Revenues received from municipalities on the west side of Volusia County for mosquito control, estimate remains flat through fiscal years 2019-20.

Miscellaneous Revenues – Expected one-time increase in fiscal year 2019-20 for the sale of some heavy equipment.

Expenditures:

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%.

FRS – Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Group Insurance – Rates per eligible employee are adjusted annually by 9% for medical costs.

Workers Compensation – Fiscal year 2016-17 based on 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 30

Funded Positions: 25

Unfunded Positions: 5

Fund: 105 – Mosquito Control

Operating Expenditures:

Contracted Services – Increase fiscal years 2018-20: 2%.
Fuel – Increase fiscal years 2018-20: 1.5%.
Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.
Janitorial Services – Increase fiscal years 2018-20: 2%.
Other Maintenance and Chemicals – Increase fiscal years 2018-20: 2%.
Postage – Increase fiscal years 2018-20: 1%.
Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.
Tax Service Charge – increase fiscal years 2018-20: 4.5%.
TITF (CRA) Payments – Increase fiscal years 2017-20: 4.5%.
Utilities – Increase fiscal years 2018-20: 2%.
Vehicle Lease Service Charge – Reflect replacement schedule.

Capital Outlay & Capital Improvements - are allocated per division's year capital outlay and improvement plans. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
Automotive Equipment	\$37,000	\$38,000	\$205,600	\$0
Other Equipment	\$113,500	\$56,500	\$84,500	\$85,100
Amphibious excavator	\$0	\$0	\$254,000	\$550,000
Total	\$150,500	\$94,500	\$544,100	\$635,100

Interfund Transfer:

305 Fund – 800 MHz radio replacement program is \$18,250 annually, final payment in fiscal year 2018.
365 Fund – Public Works Service Center, \$2 million in fiscal year 2016.

Reserves:

Reserves are to be utilized to fund the replacement of equipment.
Emergency reserves forecasted at 10% in accordance with Council reserve policy.

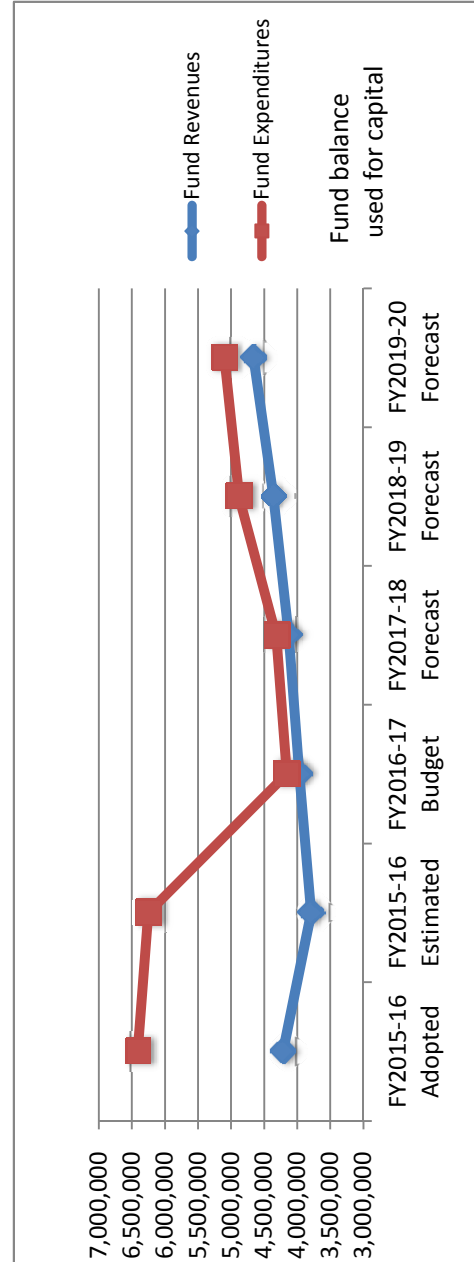
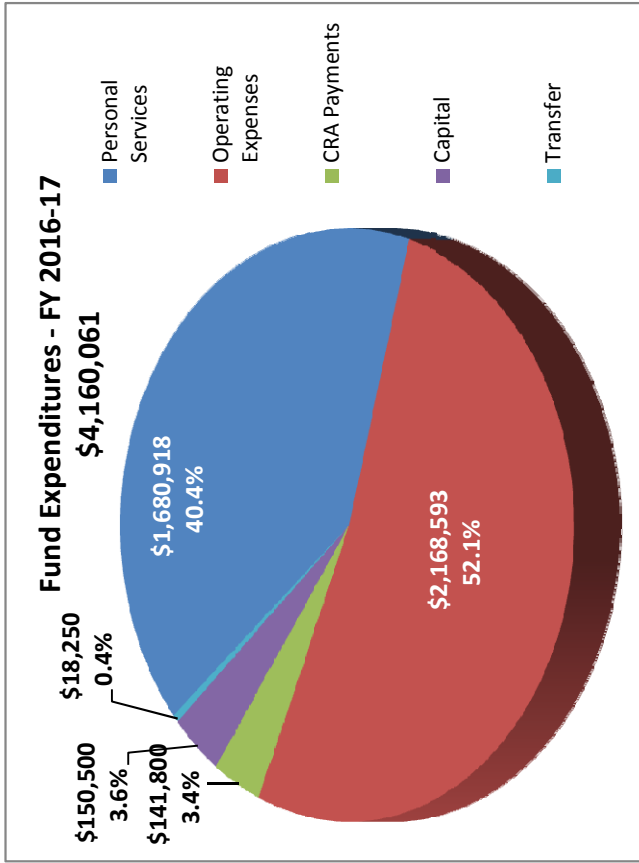
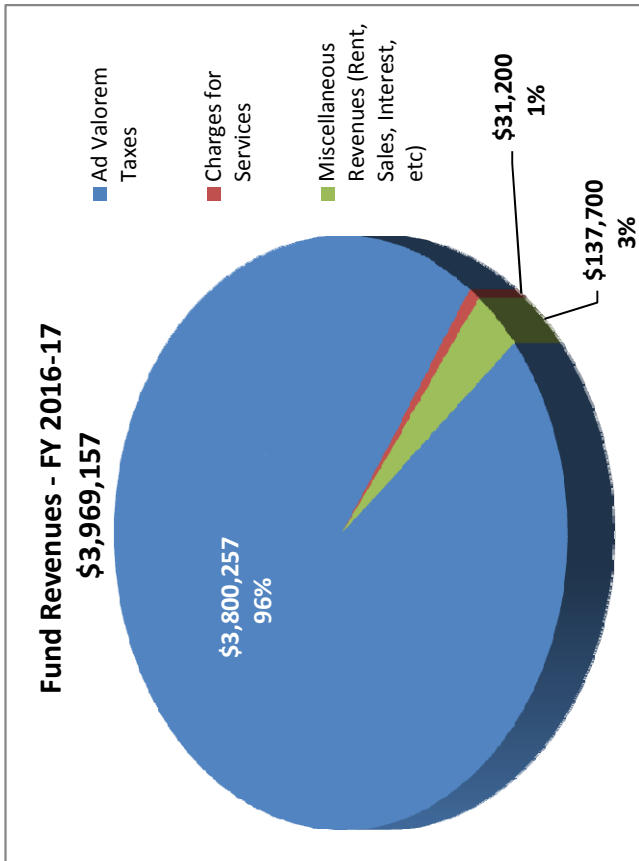
VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 105 - Mosquito Control
Millage Rate Flat @ 0.1880

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ad Valorem Taxes	3,540,662	3,540,946	3,800,257	3,989,670	4,188,553	4,397,381
Millage Rate	0.1880	0.1880	0.1880	0.1880	0	0.1880
Intergovernmental Revenues	120,000	30,000	15,000	0	0	0
Charges for Services	30,000	30,000	31,200	32,448	33,746	35,096
Miscellaneous Revenues (Rent, Sales, Interest, etc)	523,700	188,000	122,700	104,948	140,246	228,596
Subtotal Operating	4,214,362	3,788,946	3,969,157	4,127,066	4,362,545	4,661,073
PY Fund Balance One-Time Capital	2,196,322	2,464,328	190,904	191,613	516,022	441,279
TOTAL FUND REVENUES	6,410,684	6,253,274	4,160,061	4,318,679	4,878,567	5,102,352
Expenditures:						
Personal Services	1,566,912	1,510,610	1,680,918	1,745,139	1,812,935	1,883,219
Operating Expenses	2,156,302	2,406,036	2,168,593	2,311,900	2,365,197	2,419,881
CRA Payments**	124,157	123,650	141,800	148,890	156,335	164,152
Capital	545,063	194,728	150,500	94,500	544,100	635,100
Transfer 305 Fund - 800MHz radios & 365 Service Center	2,018,250	2,018,250	18,250	18,250	0	0
TOTAL FUND EXPENDITURES	6,410,684	6,253,274	4,160,061	4,318,679	4,878,567	5,102,352
REVENUES LESS EXPENDITURES	0	0	0	0	0	0
Equip Replacement Reserves - Helicopter & equip	2,310,873	2,156,368	1,948,809	1,740,039	1,200,469	729,338
Special Program Reserves - Fuel	23,821	23,821	23,821	23,821	23,821	23,821
Emergency Reserves @ 10%	421,437	378,895	395,550	412,707	436,255	466,107
Total Reserves	2,756,131	2,559,084	2,368,180	2,176,567	1,660,545	1,219,266

*FY17 taxable property value increase is 7.5%, FY18, FY19, FY20 taxable property value increase is 5% per year

**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, and Port Orange.

FUND: 105 Mosquito Control



Fund: 160 - Volusia ECHO

Fund Overview

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 permit the issuance of \$40,000,000 Limited Tax General Obligation Bonds payable from the tax levy for financing. The ECHO program provides funding for Environmental, Cultural, Historical, and Outdoor recreation (ECHO) 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. 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. On August 6, 2015, the County Council approved a resolution to provide for the continuation of the ECHO grant program funding in the amount of \$2.5 million, and after the commitments for trails, grants and payments of tax increment with the balance to be used for obtaining matching grants and for the construction of the boardwalk extension in Daytona Beach.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document, page E-96.

This ECHO forecast includes all years through sunset in fiscal year 2020-21. For illustration purposes, the grant awards from prior years that carry forward until project completion are not included in forecast, only new funds for each forecast year are shown.

Revenues:

Ad Valorem Taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 0.2000 has remained the same since fiscal year 2001-02. The taxable value at a flat millage rate of 0.2 represents a potential increase of 7.2% in taxes; fiscal years 2018-20 taxable value estimated at an increase of 5%.

Expenditures:

Expenditure of funds for ECHO is as outlined by County Council.

Interfund Transfers – transfers to major capital funds for future expenditure.

	FY2015-16 Estimate	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast	Total
Trails Construction	\$495,079	\$494,808	\$494,930	\$495,445	\$495,367	\$495,712	\$2,971,341
Trails Debt Service	\$504,921	\$505,192	\$505,070	\$504,555	\$504,633	\$504,288	\$3,028,659
Boardwalk and Parking development	\$1,500,000	\$1,881,823	\$2,154,221	\$2,440,302	\$2,740,751	\$3,056,290	\$13,773,387

Fund: 160 - Volusia ECHO

Debt Service schedule is outlined in bound transcript document, Section 15 (b) – Final Numbers, page 9.

Grants and Aids –

The current fiscal year awarded projects are listed below:

Fiscal Year 2015-16 ECHO GRANT Awards		
Organization	Project	Award
City of New Smyrna Beach	Live Oak Cultural Center	\$ 400,000
Stetson University	Public Access Enhancements Stetson Aquatic Center	\$ 400,000
Volusia/Flagler YMCA	Ormond Beach YMCA Community Aquatic and Park Project	\$ 400,000
City of Daytona Beach	Clock Tower	\$ 115,510
Volusia County Parks, Recreation & Culture Division	Shell Harbor	\$ 400,000
City of Holly Hill	Sunrise Park	\$ 327,690
City of New Smyrna Beach	First Baptist Church Acquisition	\$ 400,000
Volusia County Parks, Recreation & Culture Division	Lemon Bluff	\$ 400,000
Volusia County Coastal Division	Smyrna Dunes Phase II	\$ 400,000
	Total Award:	\$ 3,243,200

Future forecasted years the grant and aid is estimated at \$2.5 million.

Reserves:

Reserves are set aside for trail connector in Edgewater and New Smyrna Beach from Park Avenue to Marine Discovery Center as directed by Council August 6, 2015.

VOLUSIA COUNTY FORECAST THROUGH SUNSET

FUND: 160 - Volusia ECHO

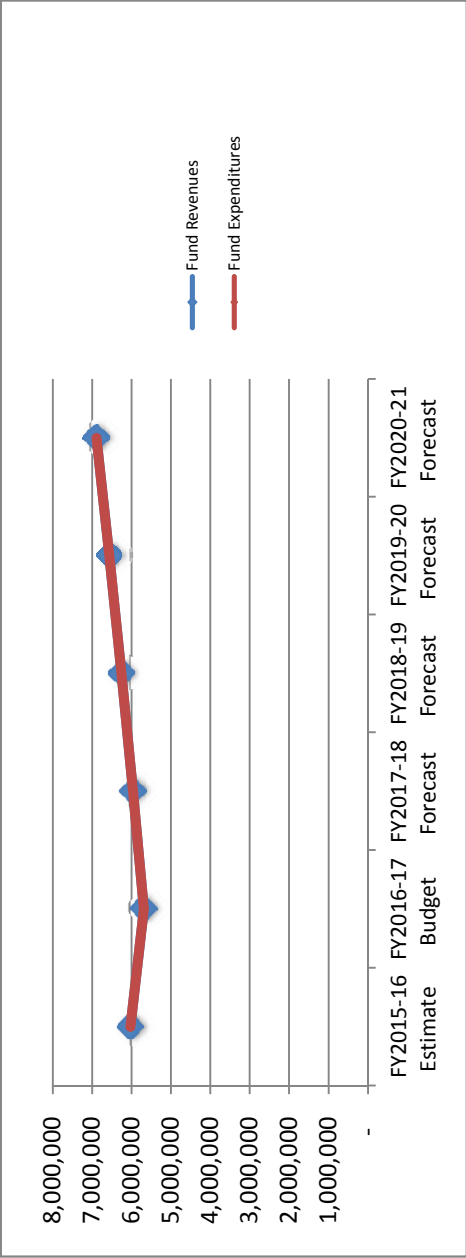
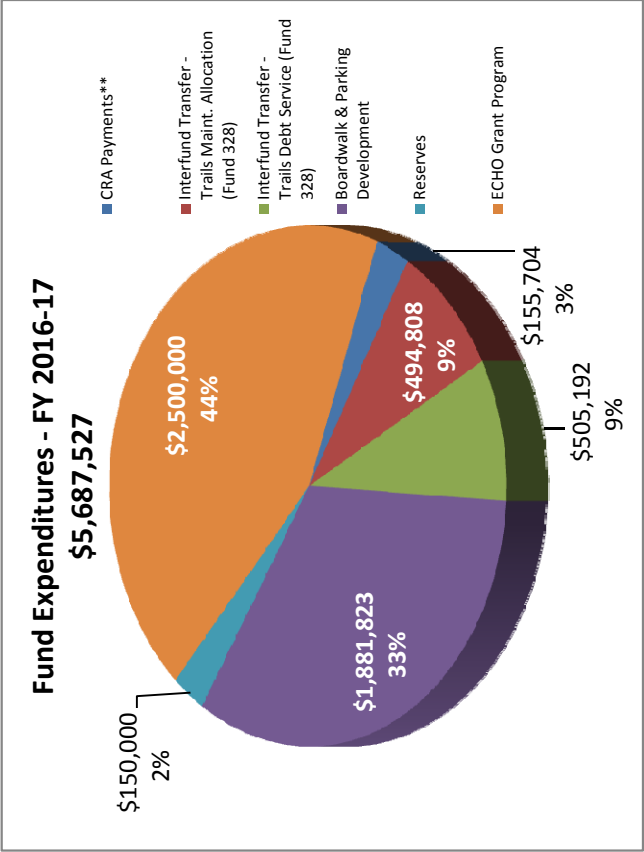
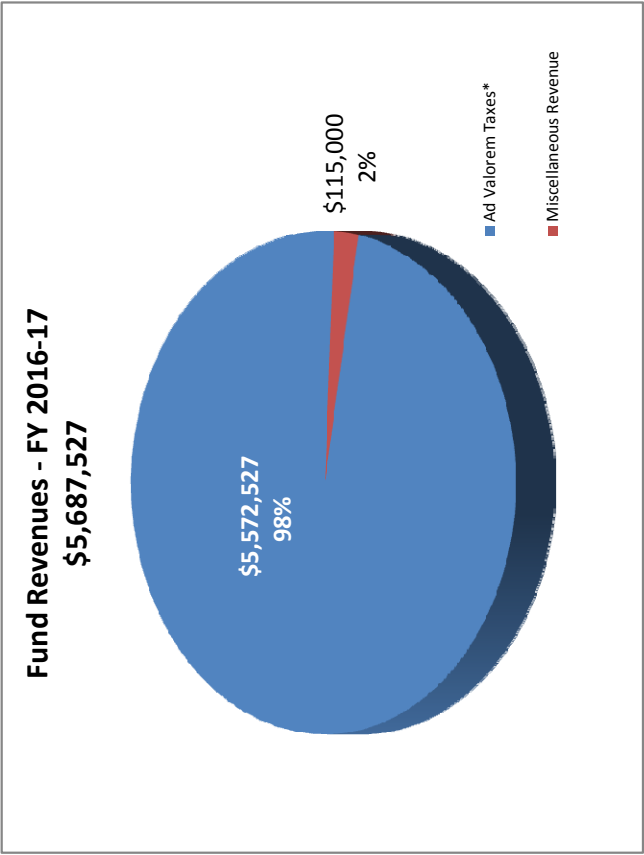
Millage Rate Flat @ voter-approved 0.2000

<u>Revenues:</u>		FY2015-16 Estimate	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast	Total
Ad Valorem Taxes*		5,110,000	5,572,527	5,851,153	6,143,711	6,450,897	6,773,441	35,901,729
Millage Rate		0.2000	0.2000	0.2000	0.2000	0.2000	0.2000	
Miscellaneous Revenue		112,030	115,000	115,000	115,000	115,000	115,000	687,030
One-Time Revenue Source		805,670						805,670
Fund Revenues		6,027,700	5,687,527	5,966,153	6,258,711	6,565,897	6,888,441	37,394,429
<u>Expenditures:</u>								
CCRA Payments**		134,500	155,704	161,932	168,409	175,145	182,151	977,842
Interfund Transfer - Trails Maint. Allocation (Fund 328)		495,079	494,808	494,930	495,445	495,367	495,712	2,971,341
Interfund Transfer - Trails Debt Service (Fund 328)		504,921	505,192	505,070	504,555	504,633	504,288	3,028,659
Subtotal Current Allocation		1,134,500	1,155,704	1,161,932	1,168,409	1,175,145	1,182,151	6,977,842
Boardwalk & Parking Dev - Transfer Fund 375 (p. 77)		1,500,000	1,881,823	2,154,221	2,440,302	2,740,751	3,056,290	13,773,387
Reserves		150,000	150,000	150,000	150,000	150,000	150,000	900,000
Subtotal Operating Budget		2,784,500	3,187,527	3,466,153	3,758,711	4,065,896	4,388,441	21,651,229
ECHO Grant Program		3,243,200	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,743,200
TOTAL FUND EXPENDITURES		6,027,700	5,687,527	5,966,153	6,258,711	6,565,896	6,888,441	37,394,429
REVENUES LESS EXPENDITURES		0	0	0	0	0	0	0
Reserves		2,171,445						

*Property value increase for FY17 is 7.2%, FY18, FY19, FY20, FY21 is 5% per year.

**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, Ormond Beach, Port Orange and South Daytona.

FUND: 160 Volusia ECHO



Fund: 140 - Fire Rescue Services

Fund Overview

The Fire Rescue Services Fund was established in fiscal year 1999-00 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 with one 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.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in the adopted budget document, page E-78.

Revenues:

Ad Valorem Taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 4.0815 has remained the same since fiscal year 2015-16. The taxable value at a flat millage rate represents a potential increase of 5.6% in taxes; fiscal years 2018-20 taxable value estimated at an increase of 3%.

Transport Services – This revenue is received when Fire Rescue Services transports from unincorporated area. Fiscal years 2018-20 an increase of 2% reflects estimated increased call volume.

Expenditures:

Personal Services:

Salaries - Fiscal years 2017-20 pay adjustment of 3%.

FRS - Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Group Insurance - Rates per eligible employee are detailed below; adjusted annually 9% by estimated medical costs.

Workers Compensation – Fiscal year 2016-17 based upon 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 166 Funded Positions: 162 Unfunded Positions: 4

Operating Expenditures:

Contracted Services – Increase fiscal years 2018-20: 2%.

Fuel – Increase fiscal years 2018-20: 1.5%.

Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Janitorial Services – Increase fiscal years 2018-20: 2%.

Medicine and Medical Supplies – Increase fiscal year 2017: 7.0%; fiscal year 2018: 6.5%; fiscal year 2019: 6.3%.

Fund: 140 - Fire Rescue Services

Other Maintenance and Chemicals – Increase fiscal years 2018-20: 2%.
Postage – Increase fiscal years 2018-20: 1%.
Property Insurance – Increase fiscal year 2018: 10%; fiscal year 2019-20: 8%.
Tax Service Charge – Increase fiscal years 2018-20: 4.5%.
Utilities – Increase fiscal years 2018-20: 2%.
Vehicle Maintenance – Related Costs - Increase fiscal years 2018-20: 2%.
Vehicle Lease Service Charge – Reflect replacement schedule.

Interfund Transfer:

800 MHz radio replacement program is \$208,447 for fiscal years 2016-17 and 2017-18.

Capital Outlay & Capital Improvements - are allocated per division's capital outlay and improvement plans. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
Automotive Equipment	\$15,000	\$257,000	\$0	\$0
Radios	\$115,250	\$0	\$0	\$0
Misc Tools/Equipment	\$438,700	\$306,000	\$482,500	\$1,458,000
Tablets	\$200,000	\$0	\$0	\$0
Total	\$768,950	\$563,000	\$482,500	\$1,458,000

Capital Improvements

	FY 2017	FY 2018	FY 2019	FY 2020
Resource Center improvements	\$40,000	\$0	\$0	\$0
Exhaust Removal System	\$50,000	\$50,000	\$50,000	\$50,000
Training Center projects	\$45,000	\$0	\$0	\$0
Station – land	\$32,000	\$0	\$400,000	\$250,000
Station - engineering	\$47,000	\$0	\$0	\$150,000
Station – construction	\$630,000	\$0	\$0	\$0
Total	\$844,000	\$50,000	\$450,000	\$450,000

Reserves:

Reserves for Future Capital – Service delivery model enhancements.

Emergency Reserves – Forecasted at 10% in accordance with Council reserve policy.

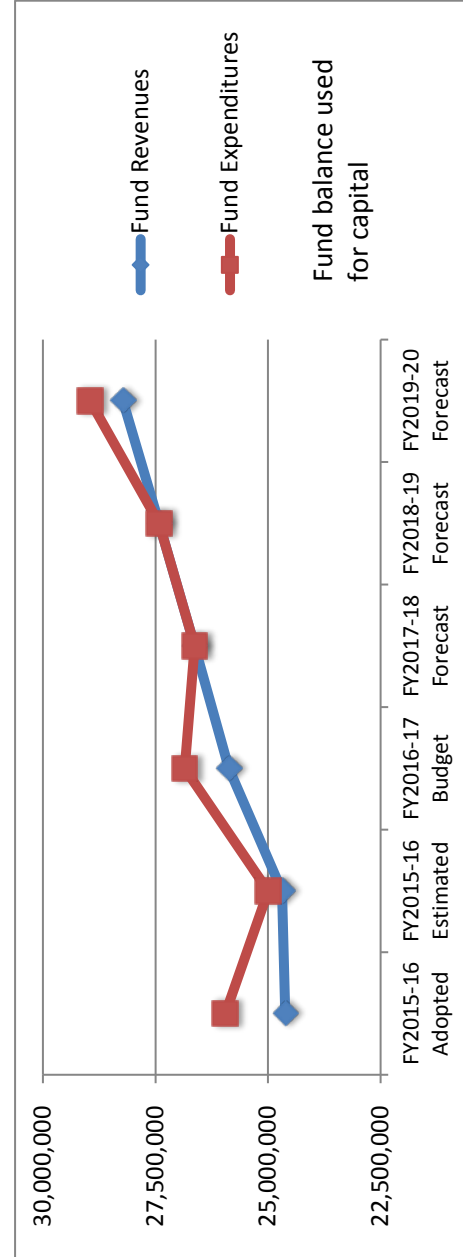
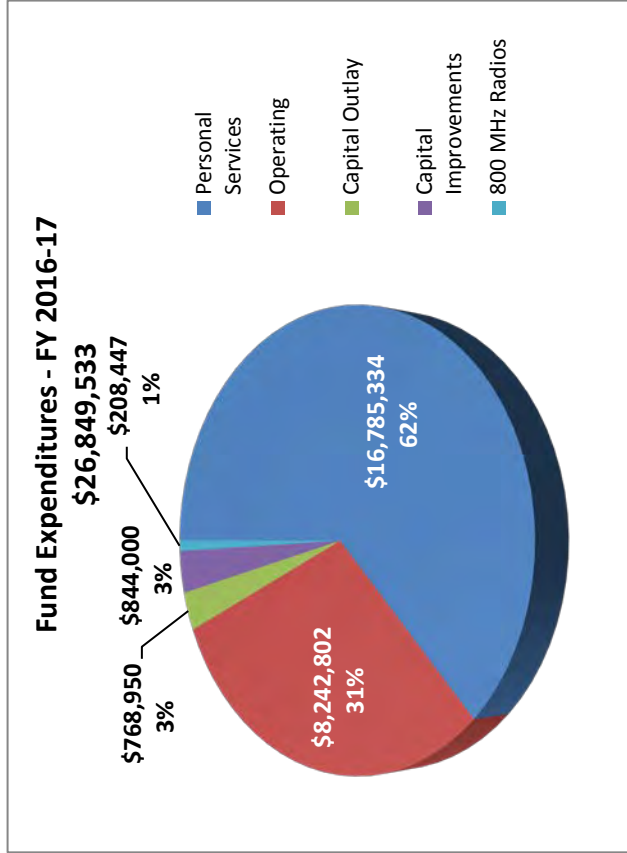
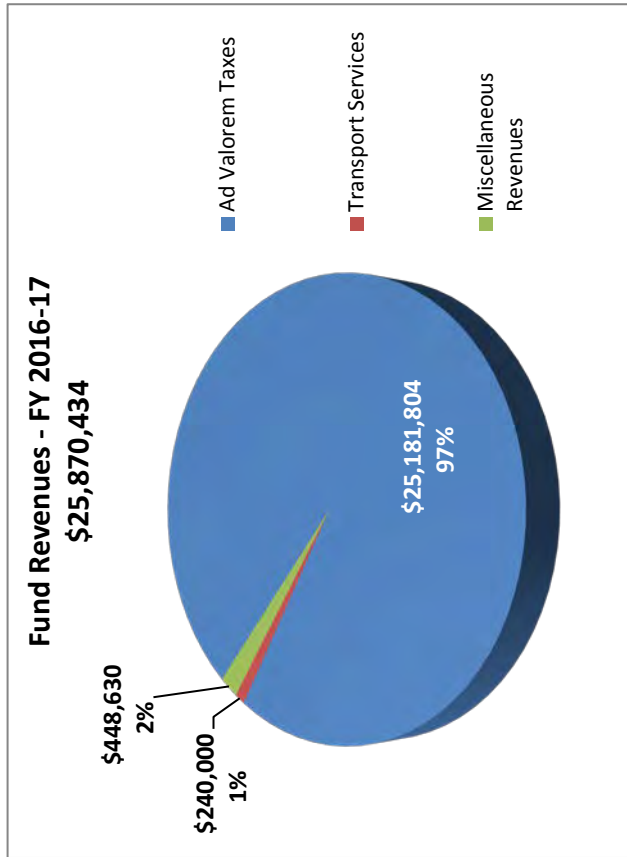
VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 140 - Fire Services
Millage Rate Flat @ 4.0815

Revenues:	FY2015-16		FY2015-16	FY2016-17		FY2017-18	FY2018-19	FY2019-20
	Adopted	Estimated	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
Ad Valorem Taxes*	23,988,901	23,988,901	25,181,804	25,935,959	26,712,719	27,512,780		
Millage Rate	4.0815	4.0815	4.0815	4.0815	4.0815	4.0815	4.0815	4.0815
Intergovernmental Revenues	57,760	57,760	61,280	62,480	63,680	64,880		
Transport Services	220,000	270,000	240,000	244,800	249,696	254,690		
Miscellaneous Revenues	351,100	370,748	387,350	388,200	389,109	390,027		
Subtotal Operating Revenues	24,617,761	24,687,409	25,870,434	26,631,439	27,415,204	28,222,377		
PY Fund Balance-CIP & Capital Outlay**	1,331,288	308,530	979,099			729,728		
TOTAL FUND REVENUES	25,949,049	24,995,939	26,849,533	26,631,439	27,415,204	28,952,105		
Expenditures:								
Personal Services	16,134,054	16,016,711	16,785,334	17,352,754	17,948,456	18,560,680		
Operating Expenses	7,379,673	7,303,736	8,242,802	8,457,238	8,534,248	8,483,425		
Subtotal Operating Expenses	23,513,727	23,320,447	25,028,136	25,809,992	26,482,704	27,044,105		
% of operating revenues	96%	94%	97%	97%	97%	96%		
Capital Expenses								
Transfer 305 Fund - 800 MHz radios (p. 61)	208,447	208,447	208,447	208,447	0	0		
Capital Outlay	1,469,875	1,318,350	768,950	563,000	482,500	1,458,000		
Capital Improvements	757,000	148,695	844,000	50,000	450,000	450,000		
Subtotal Capital Expenses	2,435,322	1,675,492	1,821,397	821,447	932,500	1,908,000		
TOTAL FUND EXPENDITURES	25,949,049	24,995,939	26,849,533	26,631,439	27,415,204	28,952,105		
REVENUES LESS EXPENDITURES	0	0	0	0	0	0		
Reserve for Grant Match			150,000	150,000	150,000	150,000		
Reserves for Future Capital**	1,986,158	3,487,536	2,233,170	2,157,069	2,228,692	1,997,974		
Emergency Reserves (10%)	2,461,776	2,461,776	2,587,043	2,663,144	2,741,520	2,822,238		
Total Reserves	4,447,934	5,949,312	4,970,213	4,970,213	5,120,212	4,970,212		

*Fiscal year 2016-17 taxable value increase of 5.6%; fiscal year 2018-20 taxable property value increase is 3% per year.

**Future Capital in FY2019-20 includes SCBA replacement

FUND: 140 Fire Services



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 cities of Deltona, DeBary, Pierson, and Oak Hill; Animal Control; Building, Zoning, and Code Administration; Engineering & Construction, Environmental Management; Growth and Resource Management; Parks, Recreation and Culture; and Planning and Development.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in the adopted budget document, page E-44.

Revenues:

Ad Valorem Taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 2.2399 has remained the same since fiscal year 2013-14. The taxable value at a flat millage rate represents a potential increase of 5.3% in taxes; fiscal years 2018-20 taxable value estimated at an increase of 3%.

Contracts – Sheriff - Based upon estimated city contract rates for recovery of costs, increased 5% in fiscal year 2018-20.

Utilities Tax – Flat based on trend data fiscal year 2018-20.

Communications Service Tax – Flat with estimate due to on-going legislative discussion. Due to the volatility of this revenue source, a stabilization reserve has been established.

Sales Tax – Fiscal year 2018-19 and fiscal year 2019-20 contribution from sales tax increased to offset one-time transfer for records management/CAD system upgrade.

Permit Fees, Special Assessments – Building permit fees increased 1% fiscal year 2018-20, all other sources remained flat.

Miscellaneous Revenues – Fiscal year 2018-20 the following is adjusted based upon trend: beverage licenses increase 2%, zoning fees increase 5%, animal control fees 3%, and mitigation fees 5%.

Expenditures:

Personal Services:

Salaries - Fiscal year 2017-20 pay adjustment of 3%. The addition of four deputy II positions is included for the unincorporated service area patrol.

Fund: 120 – Municipal Service District

FRS - Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Group Insurance - Rates per eligible employee are adjusted annually 9 % for estimated medical costs.

Workers Compensation – Fiscal year 2016-17 based upon 5 years claims experience, fiscal years 2018-20 remain flat.

Operating Expenditures:

Contracted Services - Increase fiscal years 2018-20: 2%.

Fuel - Increase fiscal years 2018-20: 1.5%.

Insurance-Liability - Increase fiscal year 2018: 10%; fiscal year 2019-20: 8%.

Janitorial Services - Increase fiscal years 2018-20: 2%.

Other Maintenance and Chemicals - Increase fiscal years 2018-20: 2%.

Postage- Increase fiscal years 2018-20: 1%.

Property Insurance - Increase fiscal year 2018: 10%; fiscal year 2019-20: 8%.

Tax Service Charge – increase fiscal years 2018-20: 4.5%.

Utilities - Increase fiscal years 2018-20: 2%.

Vehicle Maintenance -Related Costs - Increase fiscal years 2018-20: 2%.

Capital Outlay & Capital Improvements:

The majority of capital expenses are comprised of Sheriff's Office vehicle and mobile data computer replacements.

Capital Outlay & Capital Improvements

Year	FY 2017	FY 2018	FY 2019	FY 2020
Graphics – HP Design Jet	\$9,000	\$0	\$0	\$0
SO – MDC/Tablets	\$154,200	\$146,200	\$146,200	\$146,200
SO – Vehicles	\$1,932,478	1,665,300	1,665,300	\$1,698,606
SO – Radios	\$35,192	\$8,120	\$0	\$0
West Side Animal Clinic	\$0	\$0	\$0	\$150,000
Total	\$2,130,870	\$1,819,620	\$1,811,500	\$1,994,806

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), fiscal year 2018: \$4.8M and fiscal year 2019-20: \$5M.

SO Evidence Facility/Forensic Lab – Debt Service – fiscal year 2017: \$492,462, fiscal years 2018-20: \$491,732.

Pay-as-you-go:

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

SO CAD/RMS –fiscal year 2019 and 2020: \$2.5 million.

SO District 2 – Transfer to Sheriff Capital Fund (369) for unincorporated area law enforcement district 2 office, currently renting space at Victoria Square Shopping Center.

Fund: 120 – Municipal Service District

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.

Reserves for Future Capital – Set aside for future one-time capital needs.

Reserve Debt Service – Set aside for the first debt service payment for major capital improvement financing.

Emergency Reserves – Forecasted at 6% in accordance with Council reserve policy.

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

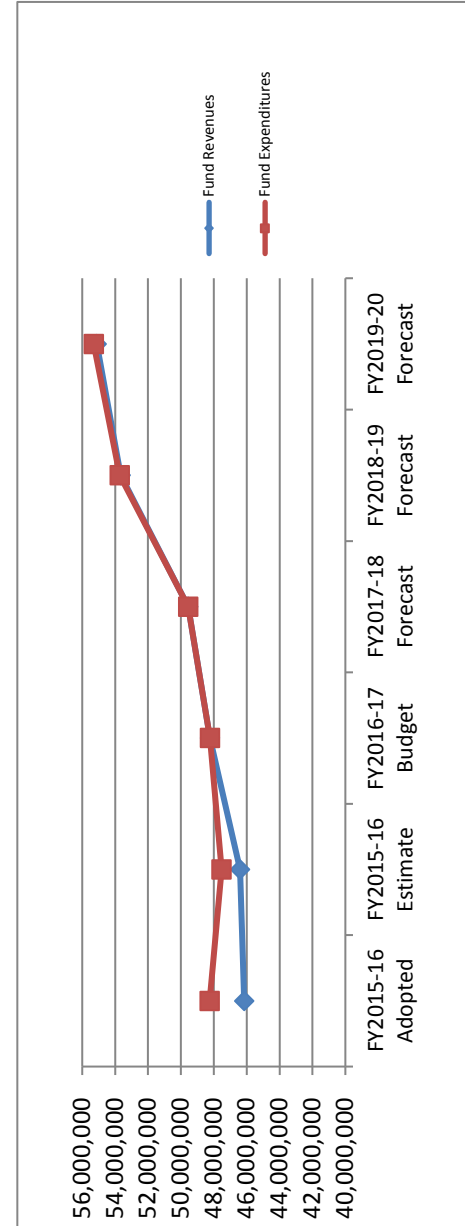
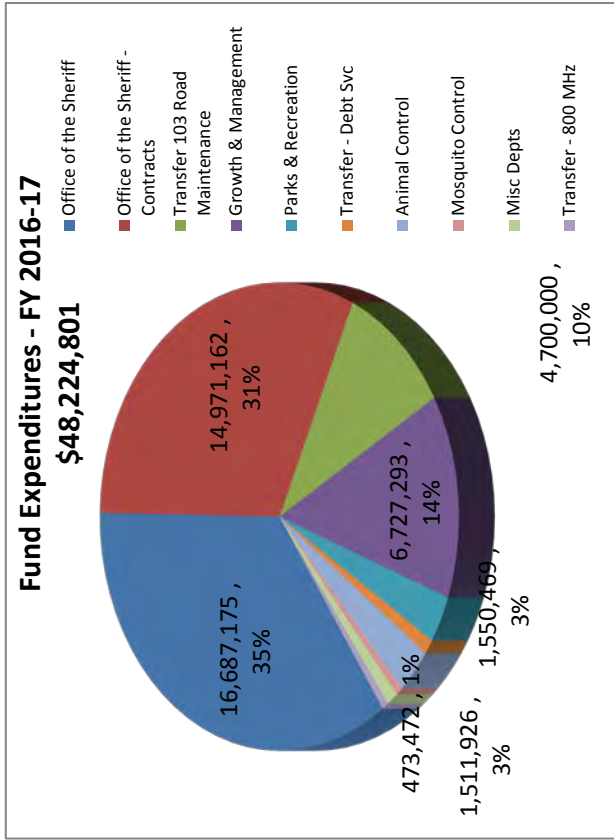
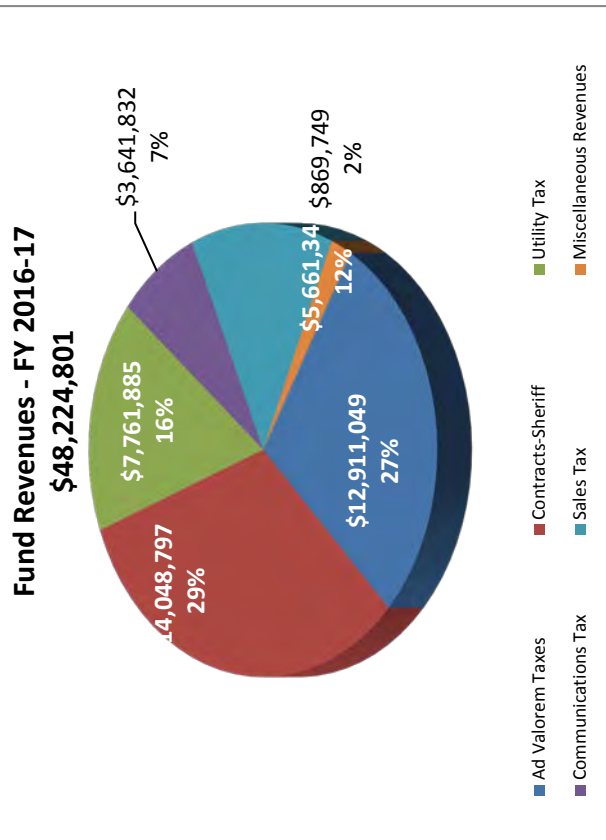
Revenues:	FY2015-16 Adopted	FY2015-16 Estimate	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ad Valorem Taxes*	12,892,257	13,057,122	13,529,172	13,933,697	14,350,358	14,779,519
Millage Rate	2.2399	2.2399	2.2399	2.2399	2.2399	2.2399
Contracts-Sheriff	14,048,797	14,040,066	14,971,162	15,719,720	16,505,706	17,330,991
Utility Tax	7,761,885	7,761,885	7,761,885	7,761,885	7,761,885	7,761,885
Communications Tax	3,641,832	3,499,487	3,490,291	3,490,291	3,490,291	3,490,291
Sales Tax	5,661,345	5,661,345	6,137,798	6,336,864	9,230,998	9,404,188
Miscellaneous Revenues	869,749	941,422	899,086	851,385	858,986	866,903
Permit Fees, Special Assessments	1,276,829	1,433,734	1,440,597	1,453,097	1,465,722	1,478,473
PY Fund Balance CIP & Debt	2,093,478	1,130,059			64,710	191,893
Total Fund Revenues	48,246,172	47,525,120	48,229,991	49,546,939	53,728,656	55,304,143
Expenditures:						
Office of the Sheriff	16,836,641	16,846,251	16,687,175	16,659,986	16,865,178	17,115,134
Office of the Sheriff - Contracts	14,006,557	14,006,557	14,971,162	15,719,720	16,505,706	17,330,991
Office of Sheriff - Evidence Debt Service \$7.6M			492,462	492,462	492,462	492,462
Growth & Management	6,588,742	5,842,843	6,727,293	6,583,684	6,727,989	6,943,722
Parks & Recreation	1,457,533	1,457,533	1,550,469	1,588,146	1,626,002	1,664,924
Animal Control	1,591,921	1,696,141	1,511,926	1,571,537	1,611,205	1,810,671
Construction Engineering	493,532	462,423	539,132	557,402	576,435	596,029
Mosquito Control	300,000	300,000	300,000	300,000	300,000	300,000
Misc Dept	473,642	415,768	473,472	497,103	523,679	550,210
Interfund Transfer-305 800 MHz radios (p. 63)	297,604	297,604	276,900	276,900	-	-
Interfund Transfer-Fund 369 Sheriff District Two (p. 71)				500,000	1,000,000	1,000,000
Interfund Transfer - Fund 369 Sheriff CAD/RMS (p. 71)					2,500,000	2,500,000
Interfund Transfer - Fund 369 Evidence (p. 71)	1,500,000	1,500,000				
Interfund Transfer - Fund 103 Road Maintenance	4,700,000	4,700,000	4,700,000	4,800,000	5,000,000	5,000,000
Total Fund Expenditures	48,246,172	47,525,120	48,229,991	49,546,940	53,728,656	55,304,143
REVENUES LESS EXPENDITURES	-	-	0	0	0	-

* FY17 taxable value increase of 5.3%; FY18- FY20 taxable property value increase is 3% per year

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

	FY2015-16 Adopted	FY2015-16 Estimate	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Category Summary						
Personal Services	27,560,048	27,446,033	28,844,031	29,845,492	30,925,172	32,139,793
Operating Expenses	12,004,425	11,117,236	11,785,728	11,812,465	11,999,522	12,177,082
Capital Outlay/Improvements	2,184,095	2,464,247	2,130,870	1,819,620	1,811,500	1,994,806
Interfund Transfers	6,497,604	6,497,604	5,469,362	6,069,362	8,992,462	8,992,462
Reserves	3,685,931	6,638,815	6,202,346	6,159,468	6,041,764	5,806,647
Reserves - Emergency	2,063,774	2,063,774	2,500,243	2,543,121	2,596,115	2,639,339
Total by Category	53,995,877	56,227,709	56,932,580	58,249,528	62,366,535	63,750,129
Reserves						
Reserve for Future Capital	1,013,362	2,496,398	2,059,929	2,017,051	2,085,327	2,042,103
Reserves for Debt Service	500,000	1,969,848	1,969,848	1,969,848	1,783,868	1,591,975
Revenue Stabilization Reserves	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Reserves - Fuel	372,569	372,569	372,569	372,569	372,569	372,569
Emergencies Reserves	2,063,774	2,063,774	2,500,243	2,543,121	2,596,115	2,639,339
Percentage	5.1%	5.1%	5.9%	5.9%	5.8%	5.8%
Total Reserves	5,749,705	8,702,589	8,702,589	8,702,589	8,637,879	8,445,986

FUND: 120 Municipal Service District Fund



Fund: 114 - Ponce De Leon Inlet and Port District

Fund Overview

The Ponce de Leon Inlet and Port District is authorized under Chapter 110 Article VIII of the Volusia County Code. The district primarily serves as the local sponsor for Federal management and operations of the Ponce de Leon Inlet channel. Port district activities include Inlet Management, Smyrna Dunes and Lighthouse Point Inlet Parks operation, marine wildlife and artificial fishing reef construction, derelict vessel removal and public access to coastal waterways. Public Access and Inlet Parks funding supports new and upgraded infrastructure such as fishing piers, boardwalks, parking, and boat and kayak launch facilities. Inlet management activities include development of a contributed funds agreement with the U.S. Army Corps of Engineers for annual inlet maintenance dredging and updating the Ponce de Leon Inlet Management Plan to include a sediment budget analysis.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in the adopted budget document, page E-32.

Revenues:

Ad Valorem Taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 0.0929 has remained the same since fiscal year 2010-11. The taxable value at a flat millage rate represents a potential increase of 7.3% in taxes; fiscal years 2018-20 taxable value estimated at an increase of 5%.

Park Fees – Smyrna Dunes and Lighthouse Point parks increase by 3.5% fiscal year 2016-17, and 2% fiscal years 2017-20.

Miscellaneous Revenues - Investment reduced to reflected reductions in reserves.

Expenditures:

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%.

FRS – Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Group Insurance – Rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Worker's Compensation – Fiscal year 2016-17 based upon 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 16

Fund: 114- Ponce De Leon Inlet and Port District

Operating Expenditures:

Contracted Services – Increase fiscal years 2018-20: 2%.
Fuel – Increase fiscal years 2018-20: 1.5%.
Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.
Janitorial Services – Increase fiscal years 2018-20: 2%.
Other Maintenance and Chemicals – Increase fiscal years 2018-20: 2%.
Postage – Increase fiscal years 2018-20: 1%.
Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.
Tax Service Charge – increase fiscal years 2018-20: 4.5%.
TITF (CRA) Payments – Increase fiscal years 2018-20: 4.5%.
Utilities – Increase fiscal years 2018-20: 2%.
Vehicle Lease Service Charge – Reflect replacement schedule.

Capital Outlay & Capital Improvements - are allocated per division's capital outlay and improvement plans. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
Inlet Parks	\$9,000	\$13,000	\$9,000	\$9,000
Total	\$9,000	\$13,000	\$9,000	\$9,000

Capital Improvements

	FY 2017	FY 2018	FY 2019	FY 2020
Inlet District Access & Operations	\$215,000	\$150,000	\$150,000	\$550,000
Marine Wildlife and Artificial Fishing Reefs	\$75,000	\$90,000	\$240,000	\$290,000
Inlet Parks	\$200,000	\$500,000	\$500,000	
Total	\$490,000	\$740,000	\$890,000	\$840,000

Interfund Transfers:

313 Beach Capital – Funding for beach related capital projects.
755 Grant – Match for Beach & Inlet Management Plan.

Reserves:

Reserves are to be utilized to fund capital improvements.

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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 114 - Ponce De Leon Inlet and Port District

Millage Rate Flat at 0.0929

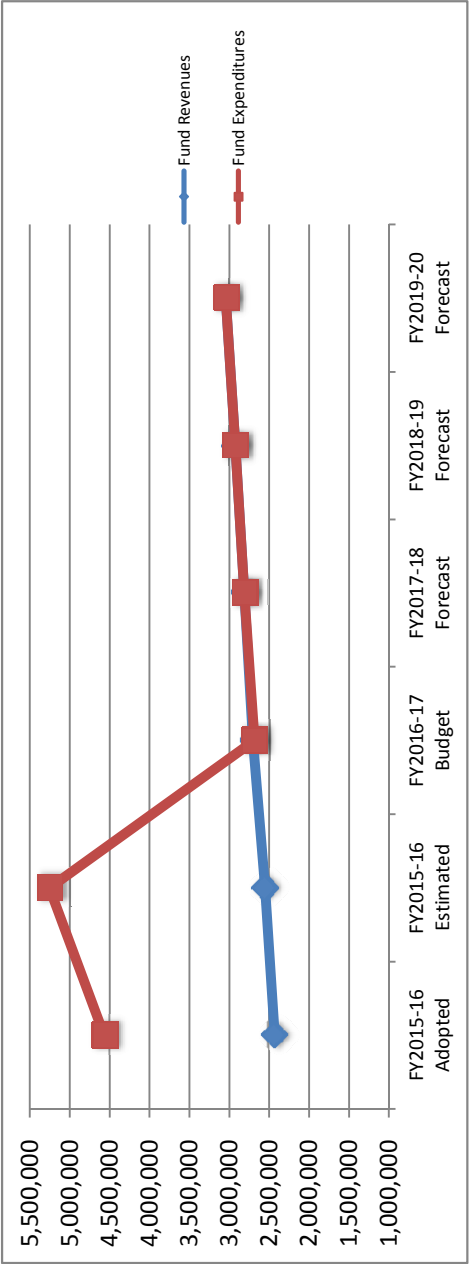
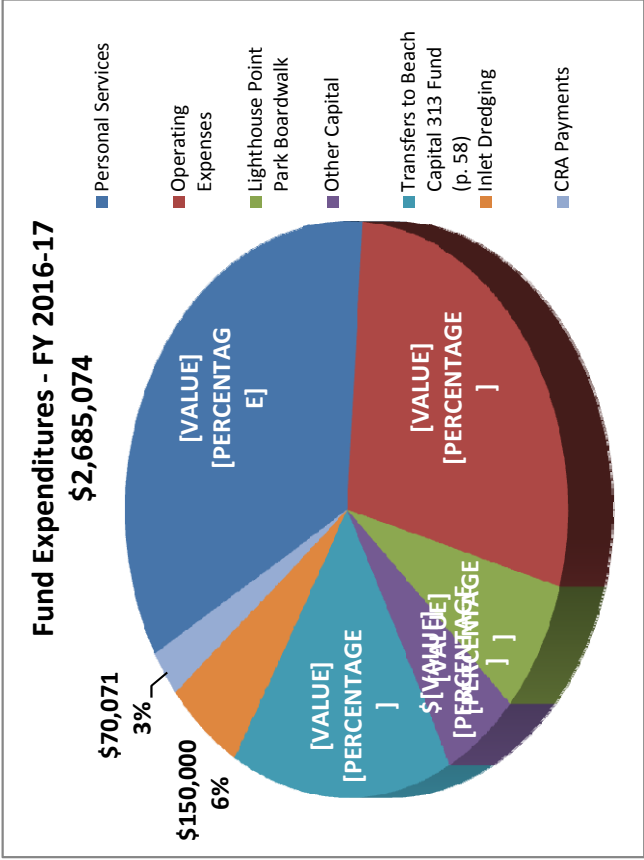
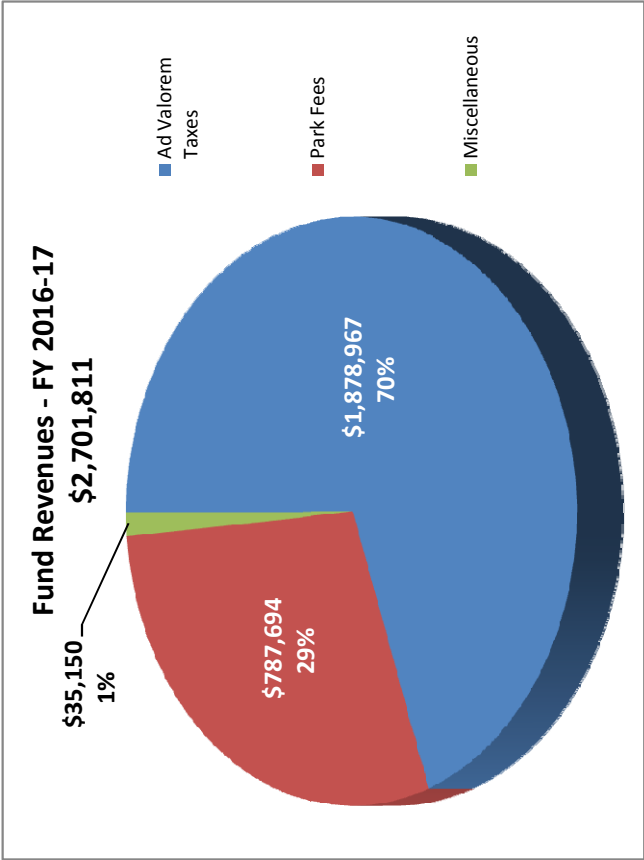
Revenues:	FY2015-16	FY2015-16	FY2016-17	FY2017-18	FY2018-19	FY2019-20
	Adopted	Estimated	Budget	Forecast	Forecast	Forecast
Ad Valorem Taxes *	1,749,689	1,749,829	1,878,967	1,972,565	2,070,844	2,174,036
Millage Rate	0.0929	0.0929	0.0929	0.0929	0.0929	0.0929
Park Fees	641,944	760,947	787,694	803,448	819,517	835,907
Miscellaneous	40,180	40,169	35,150	35,150	35,150	35,150
Subtotal Operating	2,431,813	2,550,945	2,701,811	2,811,163	2,925,511	3,045,093
Transfer from Grant (prior year local match refund)			654,526			
PY Fund Balance One-time Capital	2,136,659	2,701,915				
TOTAL FUND REVENUES	4,568,472	5,252,860	3,356,337	2,811,163	2,925,511	3,045,093
Expenditures:						
Personal Services	815,756	762,927	924,679	919,828	957,035	997,318
Operating Expenses	745,627	686,680	617,327	616,214	629,752	643,686
CRA Payments **	61,353	61,120	70,071	73,575	77,253	81,116
Partnership Program Grants	20,000	0	15,000	15,000	15,000	15,000
Capital Outlay	9,000	7,996	9,000	13,000	9,000	9,000
Transfer Match Beach Infrastructure Plan			125,000			
Total Operating Expenditures	1,651,736	1,518,723	1,761,077	1,637,617	1,688,040	1,746,120
Capital Improvement Program:						
Fletcher Property - Phase I						100,000
Inlet Boat Ramp Dredging	290,000	290,000				
Inlet Channel Dredging	150,000		150,000	150,000	150,000	150,000
Halifax/Indian River Channel Markers			65,000			
Marine Commerce Park - Phase I						300,000
Marine Habitat / Artificial Fishing Reefs	175,000	95,000	75,000	90,000	240,000	290,000
Nearshore Reef System - FWCC grant		80,000				
Smyrna Dunes Fishing Pier - Canopy		50,000				
Smyrna Dunes Boardwalk - Phase II		2,700,000				
Lighthouse Point Park Boardwalk	150,000		200,000	500,000	500,000	
Transfers to Beach Capital 313 Fund (p. 58)	500,000	519,137	433,997	433,546	347,471	458,973
Total Capital Improvement	2,916,736	3,734,137	923,997	1,173,546	1,237,471	1,298,973
TOTAL FUND EXPENDITURES	4,568,472	5,252,860	2,685,074	2,811,163	2,925,511	3,045,093
REVENUES LESS EXPENDITURES	0	0	671,263	0	(0)	0

Reserves for Future Capital	751,004	645,281	1,290,117	1,278,609	1,267,174	1,255,216
Emergency Reserves @ 10%	243,181	243,181	269,608	281,116	292,551	304,509
Total Reserves	994,185	888,462	1,559,725	1,559,725	1,559,725	1,559,725

*FY17 taxable value increase of 7.3%; FY18-20 taxable property value increase is 5% per year.

**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange and South Daytona.

FUND: 114 Ponce De Leon Inlet and Port District



Fund: 313 – Beach Capital Projects

Fund Overview

This fund is used to account for various beach related capital projects. Such projects may include parking development, maintaining current infrastructure of the beach, and beach ramps. Annual revenue collected from the beach access fee is deposited here for beach projects by Council direction.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document, page I-14.

Revenues:

Beach access fees were adopted by Council on January 8, 2015, via Ordinance 2015-01, with an allocation of 20% of the revenue toward beach maintenance. Revenue is projected at a 3% increase each year.

Smyrna Dunes Boardwalk project budget for fiscal year 2015-16 is a \$2.7 million transfer from the Port District via budget resolution 2016-054, adopted by Council on April 21, 2016. Prior year funding is described in the Capital Improvement section on the next page.

Parking development for 834 N. Atlantic in Daytona Beach was funded from the Port District in the amount of \$500,000 and \$325,000 from the general fund in fiscal year 2015-16, via budget resolution 2016-078, adopted by Council on June 6, 2016.

Interfund transfer from the general fund in the amount of \$5.1 million in fiscal year 2016-17 budget for the construction of parking development.

Fiscal 2016-17 to 2020 - annual transfer from the Port District is for beach related capital improvements.

Expenditures:

Fiscal year 2015-16 was the last year for a transfer to the general fund for debt service on the Winterhaven off-beach parking project.

Parking Development:

The Volusia County Council is continuing with the initiative to develop off-beach parking. The following properties have been acquired and are to be developed to assist in additional off-beach parking.

Site	Acquisition Date
1255 Oceanshore Blvd	September 2014
650 S Atlantic Ave	April 2015
3621 S Atlantic Ave	October 2014
Hiles	December 2014
3167 S Atlantic Ave	January 2015
726 N Atlantic Ave	July 2015
834 N Atlantic Ave	May 2015

Fund: 313 – Beach Capital Projects

Capital Improvements – are allocated per division’s capital improvement plan. A summary is below:

Capital Improvement				
	FY 2017	FY 2018	FY 2019	FY 2020
Beach Infrastructure	\$435,000	\$385,000	\$385,000	\$385,000
Smyrna Dunes Boardwalk	\$4,644,793	\$0	\$0	\$0
Hiles Parking Development	\$595,217	0	\$0	\$0
Parking Development	\$1,463,712	\$4,872,821	\$0	\$0
Beach Ramps	\$0	\$180,000	\$1,210,000	\$1,010,000
Total	\$7,138,722	\$5,437,821	\$1,595,000	\$1,395,000

Beach Infrastructure funding is provided by transfers from the Port District and by beach access fee revenue, as part of the adopted budget for each fiscal year.

Smyrna Dunes Boardwalk is funded with Port District transfers, \$1,000,000 in adopted budget for fiscal years 2011-12, and \$339,186 via budget resolution 2013-140, as adopted by Council on November 21, 2013, a Port District transfer of \$2,700,000 via budget resolution 2016-054 in fiscal year 2015-16, and ECHO grant awards of \$400,000 in fiscal year 2014-15 and \$400,000 in fiscal year 2015-16. Total committed is \$4,839,186, expenses to date are \$194,393 (\$19,193 in fiscal year 2014-15 and \$175,200 in fiscal year 2015-16), leaving a balance of \$4,644,793 for the project.

Hiles Parking Development funding is from beach access fee revenue and a fiscal year 2014-15 ECHO grant award of \$302,925.

Parking Development is funded through transfers \$325,000 from General Fund and \$500,000 from the Port District in fiscal year 2015-16, via budget resolution 2016-078, a transfer of \$5.1 million from General Fund in fiscal year 2016-17 budget, and beach access fee revenue.

Reserves:

Reserves in fiscal year 2015-16 for Smyrna Dunes Park and Hiles Parking Development will be used to fund construction in fiscal year 2016-17.

Reserves for Parking Development are funded in fiscal year 2016-17 and will be used to complete the Parking Development program in fiscal year 2017-18.

Reserves for Beach Capital are accumulated to fund improvements per the division’s capital improvement plan.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 313 - Beach Capital Projects

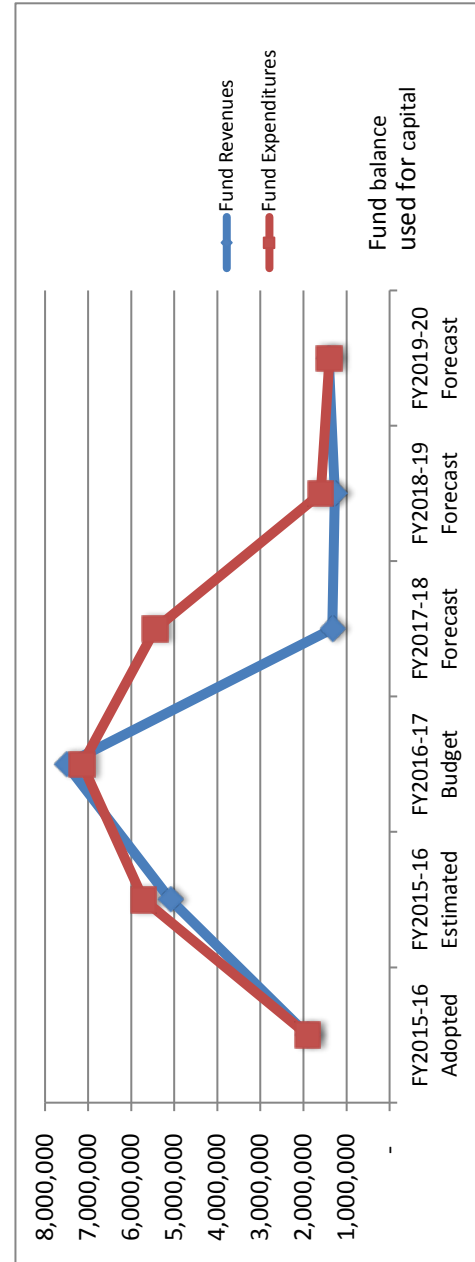
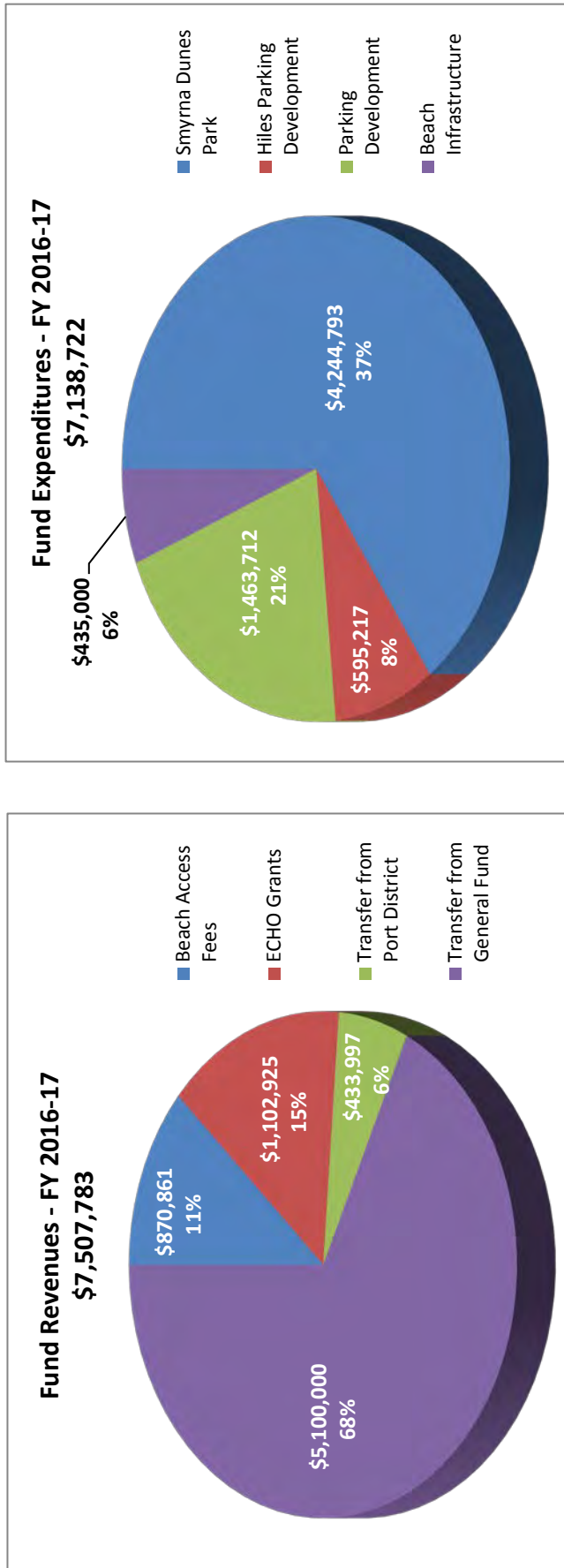
	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
<u>Revenues:</u>						
Beach Access Fees	760,800	845,496	870,861	896,987	923,896	951,613
Transfer from Transportation Trust - Toronita		285,608				
Transfer from Port District - Smyrna Dunes Boardwalk (p. 54)		2,700,000				
Transfer from Port District - Beach Capital (p. 54)			433,997	433,546	347,471	458,973
Transfer from Port District - Parking Development (p. 54)		500,000				
Transfer from General Fund - Parking Development (p. 96)		325,000	5,100,000			
Transfers - ECHO (160) Toronita	435,950	435,950				
Transfers - ECHO (160) Smyrna Dunes Boardwalk	400,000		800,000			
Transfers - ECHO (160) Hiles Parking Development	302,925		302,925			
PY Fund Balance Smyrna Dunes Boardwalk			3,844,793			
PY Fund Balance Hiles Parking Development			292,292			
PY Fund Balance One-Time		623,100		4,107,288	323,633	
TOTAL FUND REVENUES	1,899,675	5,715,154	11,644,868	5,437,821	1,595,000	1,410,586
<u>Expenditures:</u>						
Transfer to General Fund - Debt Service (p. 96)	33,127	33,127				
Beach Infrastructure (shell parking, dunes, signage)	727,673	482,435	435,000	385,000	385,000	385,000
Projects with ECHO and Other Funds						
Toronita	435,950	2,172,534				
Smyrna Dunes Boardwalk	400,000	175,200	4,644,793			
Hiles Parking Development	302,925	76,154	595,217			
Subtotal Project Expenses	1,138,875	2,423,888	5,240,010			
Parking Development						
834 N Atlantic Ave		951,350				
1255 Oceanshore Blvd		46,384	528,616			
650 S Atlantic Ave		316,379		1,383,621		
726 N Atlantic Ave		64,904	935,096			
3167 S Atlantic Ave		160,300		2,204,700		
3621 S Atlantic Ave		119,100		1,284,500		
Subtotal Parking Development Expenses		1,658,417	1,463,712	4,872,821		

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 313 - Beach Capital Projects

	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Beach Ramps						
Botefuhr Ramp					60,000	340,000
Boyleston Ramp					70,000	430,000
Browning Ramp				60,000	240,000	
Dunlawton Ave Ramp		17,904				
Int'l Speedway Blvd Ramp		16,350				
Plaza Ramp				60,000	240,000	
Riverview Ramp		25,435			60,000	240,000
Rockefeller Ramp				60,000	240,000	
Silver Beach Ave Ramp		646				
Sunsplash Park		460,450				
University Ramp					300,000	
Subtotal Beach Ramp Expenses		520,785		180,000	1,210,000	1,010,000
Flagler Ave Lifeguard Station		596,502				
TOTAL FUND EXPENDITURES	1,899,675	5,715,154	7,138,722	5,437,821	1,595,000	1,395,000
REVENUES LESS EXPENDITURES	0	0	4,506,146	0	0	15,586

Reserves for Toronita	1,450,976					
Reserve for Smyrna Dunes Boardwalk	1,319,993	3,844,793				
Reserve for Hiles Parking Development	368,446	292,292				
Reserves for Parking Development			4,107,288			
Reserves for Flagler Ave Lifeguard Station	596,502					
Reserves for Beach Capital	1,335,892	311,624	710,482	710,482	386,849	402,435
Total Reserves	5,071,809	4,448,709	4,817,770	710,482	386,849	402,435

FUND: 313 - Beach Capital Projects



Fund: 305 – 800 MHz Capital Fund

Fund Overview

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, and radio towers to become P25 compatible. P25 is an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document, page I-12.

Revenues:

A portion of civil penalties received resulting from traffic infractions as outlined in F.S. 318 is used for intergovernmental radio communication program. This resource is used to fund local automation and is projected flat throughout the forecasted periods.

Interfund transfers from general fund for the backbone infrastructure upgrade, and from general fund, municipal service district, Fire Services, Emergency Medical Services, and Mosquito Control for the radio replacements. Transfer of radio replacement revenue from other departments will conclude in fiscal year 2017-18.

Expenditures:

Capital Outlay & Capital Improvements - are allocated per Information Technology's capital outlay and improvement plan. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
VHF Fire Paging Transmitter	\$0	\$10,000	\$0	\$0
Upgrade of 800 MHz radios	\$0	\$7,354,060	\$0	\$0
Total	\$0	\$7,364,060	\$0	\$0

Capital Improvement

	FY 2017	FY 2018	FY 2019	FY 2020
800 MHz Backbone Infrastructure	\$0	\$8,600,000	\$3,100,000	\$0
700 MHz Overlay Network	\$0	\$0	\$150,000	\$0
Total	\$0	\$8,600,000	\$3,250,000	\$0

Fund: 305 – 800 MHz Capital Fund

In fiscal year 2015-16, Information Technology solicited the services of an experienced radio system consultant to provide P25 planning, purchasing, engineering, technology comparison, implementation and project management services as the upgrade of the 800 MHz system moves through its various stages. This effort will continue through fiscal year 2016-17.

In fiscal year 2017-18, the purchase of capital will begin with the replacement of backbone equipment at 13 radio sites with P25 capable equipment. All radios will be upgraded to communicate using P25 technology, with an estimated cost of \$7.4 million. Also slated is the replacement of the 20-year-old microwave system with digital high capacity system. The estimated cost is \$11.7 million.

In fiscal year 2018-19, the upgrade of the 800 MHz backbone and radios will continue. Also, a 700 MHz Overlay Network is planned to improve communication in the I-95 corridor at a cost of \$150,000.

Reserves:

Reserves - for the upgrade of the 800 MHz backbone system and replacement of radios. These upgrades will begin in fiscal year 2017-18 within an estimated cost of \$19.1 million.

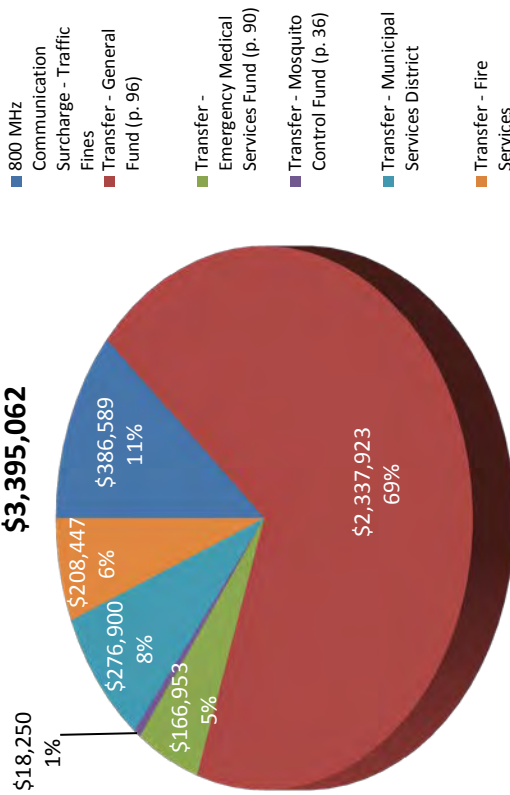
VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 305 - 800 MHz Capital Fund

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
800 MHz Communication Surcharge - Traffic Fines	450,000	386,589	386,589	386,589	386,589	386,589
Transfer - General Fund (p. 96)	827,923	827,923	2,337,923	5,150,000	3,100,000	
Transfer - Emergency Medical Services Fund (p. 90)	166,953	166,953	166,953	166,953		
Transfer - Mosquito Control Fund (p. 36)	18,250	18,250	18,250	18,250		
Transfer - Municipal Services District Fund (p. 49)	276,900	276,900	276,900	276,900		
Transfer - Fire Services Fund (p. 44)	208,447	208,447	208,447	208,447		
PY Fund Balance CIP				9,756,921		
TOTAL FUND REVENUES	1,948,473	1,885,062	3,395,062	15,964,060	3,486,589	386,589
<u>Expenditures:</u>						
Event System Upgrade & Link to 700 MHz work		115,000				
DeBary Radio Tower Site		200,000				
VHF Fire Paging Transmitter				10,000		
700 MHz Overlay Network					150,000	
800 MHz Back Bone Infrastructure		250,000		8,600,000	3,100,000	
Radio Replacement				7,354,060		
TOTAL FUND EXPENDITURES	0	565,000	0	15,964,060	3,250,000	0
REVENUES LESS EXPENDITURES	1,948,473	1,320,062	3,395,062	0	236,589	386,589
Reserves	1,948,473	6,399,133	9,794,195	37,274	273,863	660,452

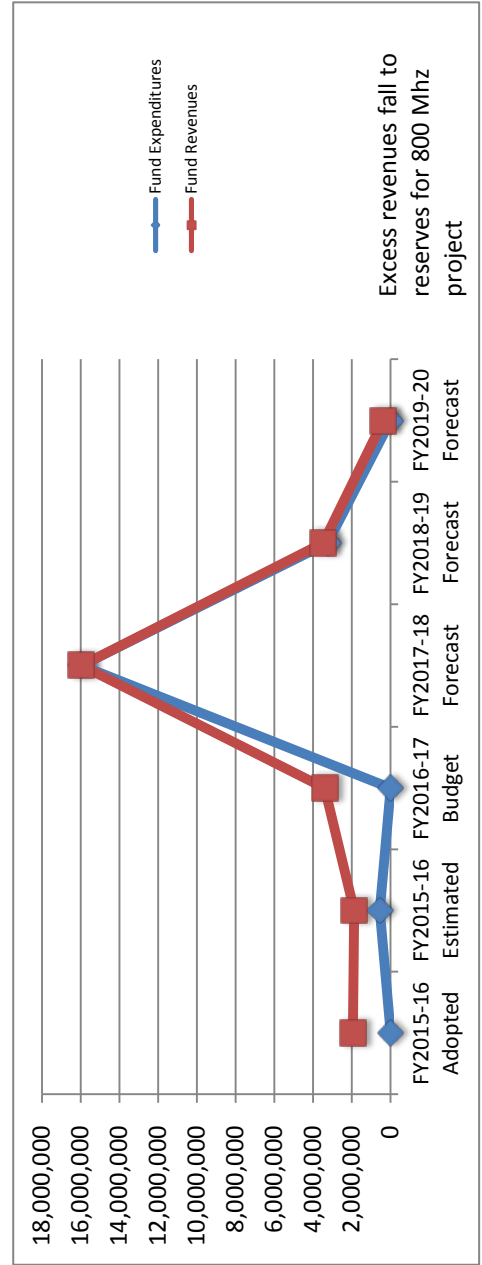
FUND: 305 - Capital Outlay Fund

Fund Revenues - FY 2016-17

\$3,395,062



Fund Expenditures - FY 2016-17
* Funds accumulated for FY2018 project



Fund: 367 – Elections Warehouse

Fund Overview

This fund is for the replacement of the existing 9,000 square foot Elections Warehouse currently located on SR44. Council was presented the project in the overview of the infrastructure plan on 5/21/15 and as part of the presentation on debt service on 11/5/15. This new facility will be in a more central location to improve logistics during elections. The new warehouse will have secure storage areas, expanded staging areas with appropriate loading docks, integrated building security, automation, and climate control to protect the election equipment and record storage.

Assumptions

Anticipated construction in fiscal year 2018-19.

Revenues:

Interfund transfers from General Fund in fiscal years 2015-16 through 2018-19, and an interfund transfer from capital fund in 2016-17 that was closed out and balance transferred.

Expenditures:

Capital Improvements - Are allocated per elections warehouse capital improvement plan. A summary is below:

Capital Improvements				
	FY 2017	FY 2018	FY 2019	FY 2020
Elections Warehouse	\$0	\$0	\$6,026,565	\$0
Total	\$0	\$0	\$6,026,565	\$0

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 367 - Elections Warehouse

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from General Fund (p. 96)	2,800,000	2,800,000	1,300,000	1,000,000	800,000	0
Transfer from Capital Closed Fund			126,565			
PY Fund Balance CIP					5,226,565	
TOTAL FUND REVENUES	2,800,000	2,800,000	1,426,565	1,000,000	6,026,565	0
<u>Expenditures:</u>						
Elections Warehouse	2,800,000	0	0	0	6,026,565	0
TOTAL FUND EXPENDITURES	2,800,000	0	0	0	6,026,565	0
REVENUES LESS EXPENDITURES	0	2,800,000	1,426,565	1,000,000	0	0
Reserves		2,800,000	4,226,565	5,226,565	0	0

Fund: 368 – Court/Central Services Warehouse

Fund Overview

This fund is for the development and construction of a warehouse for court records and central services. Council was presented the project in the overview of the infrastructure plan on 5/21/15 and as part of the presentation on debt service on 11/5/15.

Current storage for court records and Central Services Division is in three buildings dating back to 1950, 1960, and 1970. The buildings are on prime property at the intersection of Clyde Morris Boulevard and Bellevue Avenue in Daytona Beach. Building new storage facilities at a new location would allow repurposing of the current site to the highest and best use. New facilities could be integrated with other warehouse projects and provide integrated security, building automation, and climate control for the court records, and non-air conditioned space for Central Services.

Assumptions

Anticipated construction in fiscal year 2016-17.

Revenues:

Interfund transfer from General Fund in fiscal year 2016-17.

Expenditures:

Capital Improvements – are allocated per the court/central services warehouse improvement plan. A summary is below:

Capital Improvement				
	FY 2017	FY 2018	FY 2019	FY 2020
Court/Central Services Warehouse	\$3,400,000	\$0	\$0	\$0
Total	\$3,400,000	\$0	\$0	\$0

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 368 - Court/Central Services Warehouse

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from General Fund 001 (p. 96)	0	0	3,400,000	0	0	0
PY Fund Balance One-Time		-	-	-	-	-
TOTAL FUND REVENUES	-	-	3,400,000	-	-	-
Expenditures:						
Construction of Warehouse	0	0	3,400,000	0	0	0
TOTAL FUND EXPENDITURES	0	0	3,400,000	0	0	0
REVENUES LESS EXPENDITURES	0	0	0	0	0	0

Fund: 369 – Sheriff Capital Projects

Fund Overview

This fund was established for several projects of the Volusia County Sheriff's Office.

One project is the design and construction of a Sheriff's Evidence Facility to replace the current facility located on SR44 near the St. Johns River. A new, more central location will provide a secure compound and move the facility out of the flood plain. The new facility would provide land for vehicle storage, be hurricane hardened to continue operations during storms, include a forensics lab to replace the discontinued Florida Department of Law Enforcement Lab, and incorporate integrated building security, automation, and climate control.

Another project is construction of a District Two Sub-station. The current office is in leased space at a retail center, and is not compatible with the surrounding retail shops. Plans to relocate to a separate facility would provide appropriate space and security for law enforcement activities. This office serves unincorporated areas.

The third project is replacement of the current Tiburon CAD system which is no longer being supported.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document, page I-28.

Revenues:

Interfund transfer from General Fund in the amount of \$5 million in fiscal year 2016-17 is for its allocation of the Sheriff Evidence Facility with loan proceeds estimated at \$7 million with corresponding debt service to be allocated to the Municipal Service Fund.

Interfund transfer from Municipal Service Fund in fiscal year 2018-19 and 2019-20 is allocated for the replacement of computer aided dispatch and records management system.

Interfund transfer from Municipal Service Fund in fiscal year 2017-18 through fiscal year 2020-21 is forecasted for the replacement of district two sub-station.

Expenditures:

Capital Improvements - Are allocated per Sheriff's capital improvement plan. A summary is below:

Capital Improvements				
	FY 2017	FY 2018	FY 2019	FY 2020
Evidence Facility	\$12,000,000	\$0	\$0	\$0
District 2 Substation	\$0	\$0	\$0	\$0
CAD/RMS	\$0	\$0	\$0	\$5,000,000
Total	\$12,000,000	\$0	\$0	\$5,000,000

Fund: 369 – Sheriff Capital Projects

Reserves:

Reserves-Future Capital – FY2020-21 estimated construction cost for district two sub-station.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 369 - Sheriff Capital Projects

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer-General Fund-Evidence Facility (p. 96)			5,000,000			
Transfer-Municipal Svcs Dist-Evidence Facility (p. 49)	1,500,000	1,500,000				
Transfer-Municipal Svcs Dist-CAD/RMS (p. 49)					2,500,000	2,500,000
Transfer-Municipal Svcs Dist-District 2 Substn (p. 49)				500,000	1,000,000	1,000,000
Loan Proceeds (Evidence Facility)			7,000,000			
PY Fund Balance CIP						2,500,000
TOTAL FUND REVENUES	1,500,000	1,500,000	12,000,000	500,000	3,500,000	6,000,000
<u>Expenditures:</u>						
Sheriff's Evidence Facility		1,500,000	12,000,000			
Sheriff's District 2 Substation *						
Sheriff's CAD/RMS						5,000,000
TOTAL FUND EXPENDITURES	0	1,500,000	12,000,000	0	0	5,000,000
REVENUES LESS EXPENDITURES	1,500,000	0	0	500,000	3,500,000	1,000,000
Reserves - Future Capital	1,500,000	0	0	500,000	4,000,000	5,000,000

* Estimated cost of the District 2 Substation is \$3.4 million. \$900,000 is transferred from the Municipal Svcs Dist Fund in fiscal year 2020-21.

Fund: 371 – EMS Facility

Fund Overview

This fund is for the development and construction of an EMS facility. Council was presented the project in the overview of the infrastructure plan on 5/21/15 and as part of the presentation on debt service on 11/5/15. The current facility is not in a centralized location, and has seasonal flooding issues. The new facility will be a hurricane hardened building constructed outside flood zones and storm surge areas. It will include administration, logistics, and fleet, and be large enough to support future growth.

Assumptions

Anticipated construction begins in fiscal year 2017-18.

Revenues:

Interfund transfers from General Fund in fiscal years 2017-18 and 2018-19.

Expenditures:

Capital Improvements - Are allocated per EMS facility capital improvement plan. A summary is below:

Capital Improvements					
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
EMS Facility	\$0	\$4,400,000	\$3,000,000	\$0	\$0
Total	\$0	\$4,400,000	\$3,000,000	\$0	\$0

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 371 - EMS Facility

<u>Revenues:</u>	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from General Fund	0	0	4,400,000	3,000,000	0
PY Fund Balance CIP					
TOTAL FUND REVENUES	0	0	4,400,000	3,000,000	0
<u>Expenditures:</u>					
EMS Facility	0	0	4,400,000	3,000,000	0
TOTAL FUND EXPENDITURES	0	0	4,400,000	3,000,000	0
REVENUES LESS EXPENDITURES	0	0	0	0	0
Reserves	0	0	0	0	0

Fund: 373 – Medical Examiner Facility

Fund Overview

This fund is for the development and construction of a medical examiner facility. Council was presented the project in the overview of the infrastructure plan on 5/21/15 and as part of the presentation on debt service on 11/5/15. The existing medical examiner facility does not have the capacity for the current workload, which includes over 600 autopsies and 900 death investigations annually. A new facility is required to provide adequate morgue, autopsy, and laboratory space. The planned facility would be hurricane hardened and able to continue functions in a disaster event. The facility would be designed to provide separate space for public, medical examiner, and law enforcement.

Assumptions

Anticipated construction in fiscal year 2019-20.

Revenues:

Interfund transfers from General Fund in fiscal years 2018-19 and 2019-20.

Expenditures:

Capital Improvements - allocated per medical examiner facility capital improvement plan. A summary is below:

Capital Improvements				
	FY 2017	FY 2018	FY 2019	FY 2020
Medical Examiner Facility	\$0	\$0	\$0	\$5,400,000
Total	\$0	\$0	\$0	\$5,400,000

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 373 - Medical Examiner Facility

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from General Fund 001 (p. 96)	0	0	0	0	1,600,000	3,800,000
PY Fund Balance CIP						1,600,000
TOTAL FUND REVENUES	0	0	0	0	1,600,000	5,400,000
Expenditures:						
Medical Examiner Facility	0	0	0	0	0	5,400,000
TOTAL FUND EXPENDITURES	0	0	0	0	0	5,400,000
REVENUES LESS EXPENDITURES	0	0	0	0	1,600,000	0
Reserves	0	0	0	0	1,600,000	0

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Fund: 375 – Boardwalk Development Fund

Fund Overview

This fund is for the development and construction of a boardwalk in the Opportunity Zone created by County Council on May 7, 2015. The concept, as approved by Council, is to develop a boardwalk connecting existing amenities in the 2.25 mile stretch along the Atlantic Ocean from University to Silver Beach. The boardwalk would create a new identity for the area and enhance economic opportunities, by providing a safe and accessible destination for citizens and visitors. The planned boardwalk would be environmentally friendly and compatible with the Habitat Conservation Plan.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document, page I-30.

Revenues:

Interfund transfer from Volusia ECHO fund per Resolution 2015-102, designating funds for the boardwalk development. The Volusia ECHO program is authorized through fiscal year 2020-21.

Expenditures:

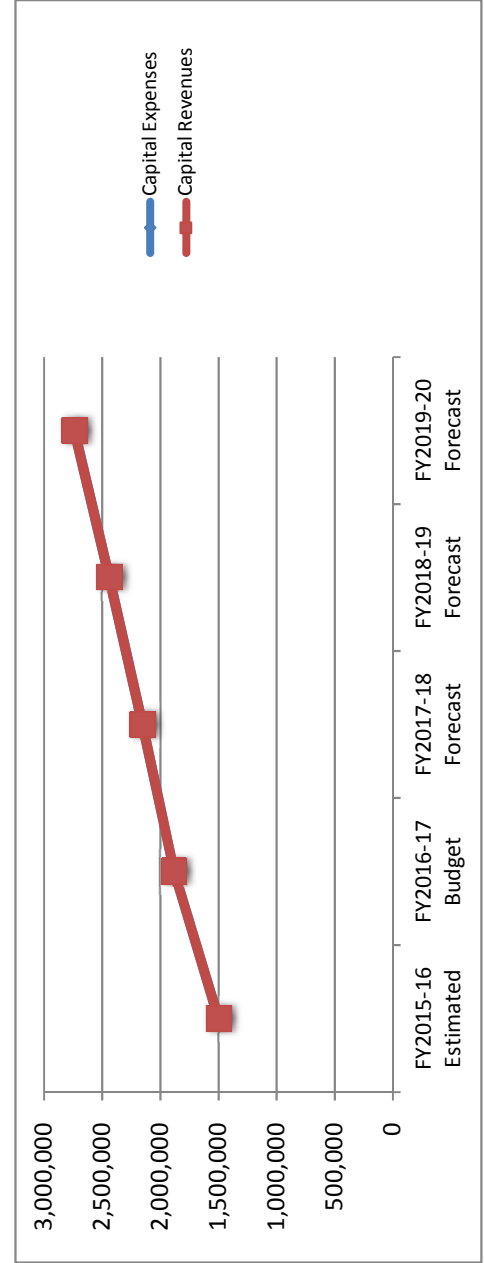
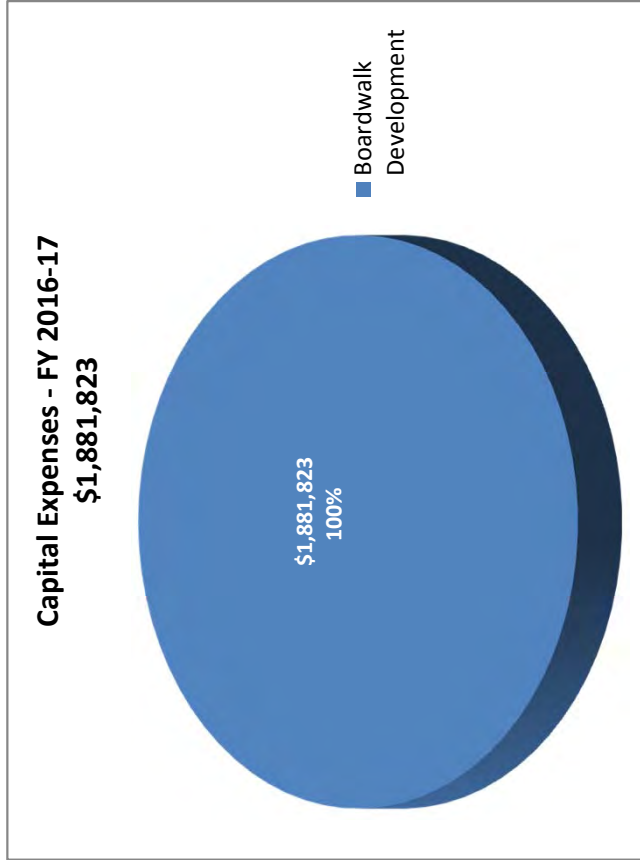
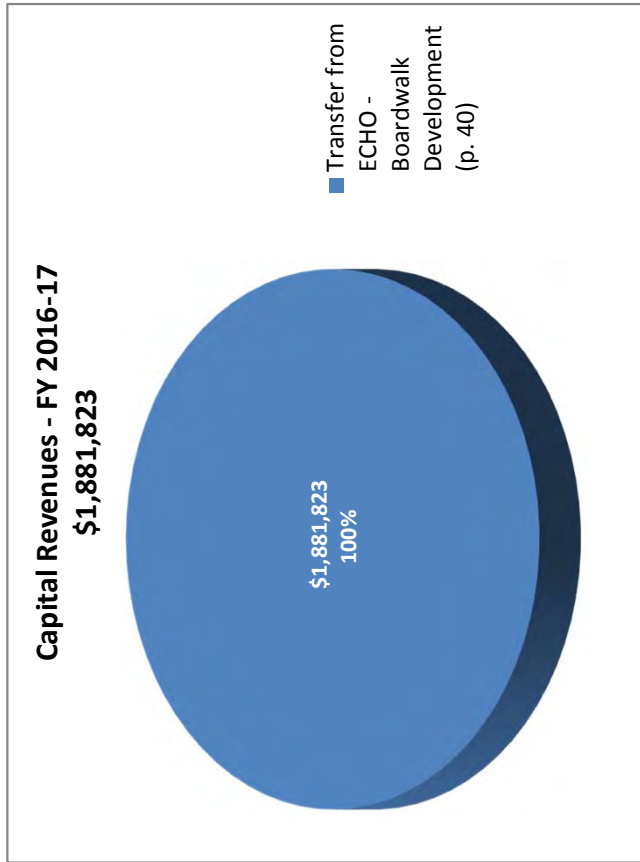
Capital Improvements - Are allocated per boardwalk development capital improvement plan. A summary is below:

Capital Improvements					
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Boardwalk Development	\$1,881,823	\$2,154,221	\$2,440,302	\$2,740,751	\$3,056,290
Total	\$1,881,823	\$2,154,221	\$2,440,302	\$2,740,751	\$3,056,290

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 375 - Boardwalk Development Fund

<u>Revenues:</u>		FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast
Transfer from ECHO - Boardwalk Development (p. 40)		1,500,000	1,881,823	2,154,221	2,440,302	2,740,751	3,056,290
PY Fund Balance CIP							
TOTAL FUND REVENUES		1,500,000	1,881,823	2,154,221	2,440,302	2,740,751	3,056,290
<u>Expenditures:</u>							
Boardwalk Development		1,500,000	1,881,823	2,154,221	2,440,302	2,740,751	3,056,290
TOTAL FUND EXPENDITURES		1,500,000	1,881,823	2,154,221	2,440,302	2,740,751	3,056,290
REVENUES LESS EXPENDITURES		0	0	0	0	0	0

FUND: 375 - Boardwalk Development Fund



Fund: 130 - Economic Development

Fund Overview

The Economic Development fund was created in 2001 to promote and implement the County Council's goals for a countywide economic development program. The Division of Economic Development (DOED) receives funding from the General Fund to support all economic development programs and services, including the County's legislative efforts related to state and federal issues of importance. Economic Development programming focuses on the expansion and retention of existing Volusia County businesses through collaboration with local municipalities and key community stakeholders such as CareerSource Flagler/Volusia. The Division funds business recruitment by the Team Volusia Economic Development Corporation and supports, as appropriate, the efforts of the CEO Business Alliance. The DOED developed the Volusia County Business Incubator program in 2010 and funds the UCF Business Incubation Program site management team to foster growth of local enterprises. Local funds are leveraged through state incentive programs such as the Qualified Targeted Industry (QTI) Tax Refund program and the Qualified Defense and Space Contractor (QDSC) Tax Refund program, when needed, to assist the expansion of Volusia County manufacturers and other higher wage businesses. The DOED also markets the remaining saleable lots at the DeLand Crossings Industrial Park and assists the County's Airport Division in developing the Airport Corporate Center at the Daytona Beach International Airport.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document fiscal year 2015-16, page E-58.

Revenues:

The chart below is a history of economic development efforts from the General Fund, see page E-59:

Description	FY2012-13	FY2013-14	FY2014-15	FY2015-16 (B)	20FY16-17 (B)
General Fund	\$1,577,443	\$7,159,952*	\$3,559,952	\$4,220,342	\$4,248,369
Commuter Rail	\$1,200,000	\$1,200,000	\$1,021,812	\$0	\$0
CRA - General Fund	\$4,288,172	\$4,738,649	\$5,158,399	\$4,398,351	\$5,076,928
Total	<u>\$7,210,462</u>	<u>\$13,098,601</u>	<u>\$9,740,163</u>	<u>\$8,618,693</u>	<u>\$9,325,297</u>

* \$4,900,000 for the One Daytona project

The above chart illustrates Community Redevelopment Area (CRA) – General Fund. There are currently 18 authorities in Volusia County, including an additional CRA proposal from the City of Deltona.

Expenditures:

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%.

FRS – Fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted years, fiscal years 2018-20.

Fund: 130 - Economic Development

Group Insurance - Rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Worker's Compensation – Fiscal year 2016-17 based upon 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 12

Funded Positions: 8

Unfunded Positions: 4

Operating Expenditures:

Rental – Office lease with Airport is projected flat with fiscal year 2016-17 budget.

Marketing budget is projected flat with fiscal year 2016-17 budget.

Postage – Increase fiscal years 2018-20: 1%.

Utilities – Increase fiscal years 2018-20: 2%.

Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Legislative program includes the salary for one employee and the contracts for the state lobbyist and federal lobbyist (reviewed by County Council annually).

Incentive Program:

Team Volusia – The contract with Team Volusia for recruiting new businesses and fostering expansion of existing businesses within Volusia County is subject to annual funding reaffirmation by County Council.

Incubator Program – The contract with the University of Central Florida Research Foundation to provide the development of a business, technology and research incubator was extended and funded to September 30, 2017.

Other Ongoing Incentives - \$2.3M for award incentive grants as approved on a case by case basis by Council.

Use of Fund Balance:

Carry Forward Incentives – Total available unobligated Prior Year Incentive Funds are \$3.4 million to support new Qualified Targeted Industry (QTI) agreements with the Florida Department of Economic Opportunity.

Airline Incentive Program – established by County Council for a period of October 1, 2016 through September 30, 2019, to provide incentives for new or existing carrier to provide service from Daytona Beach International Airport to one or more premium markets.

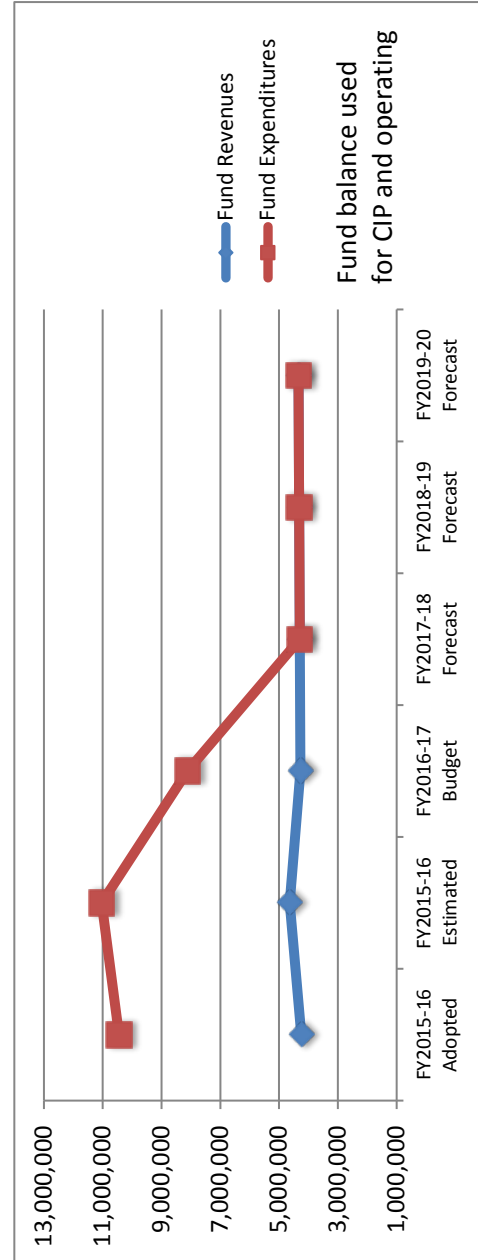
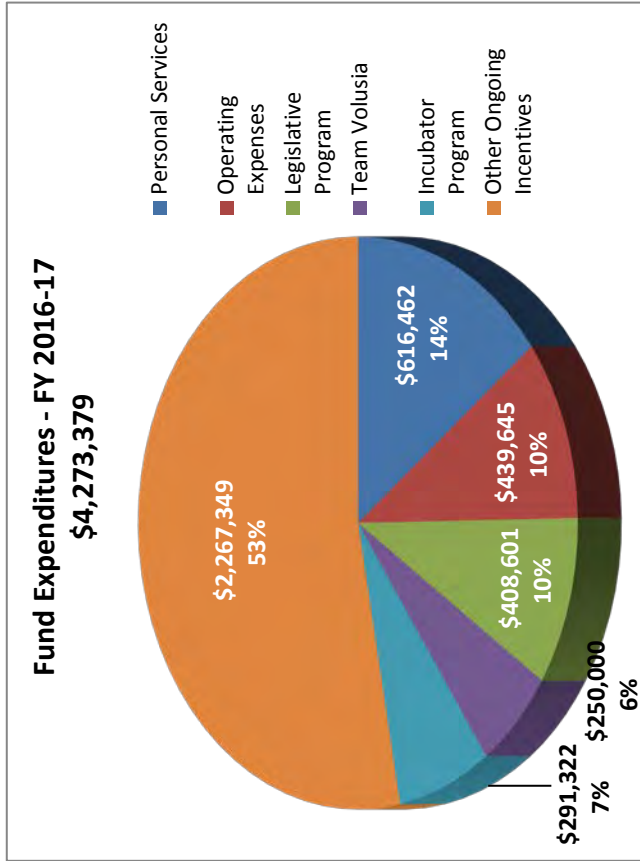
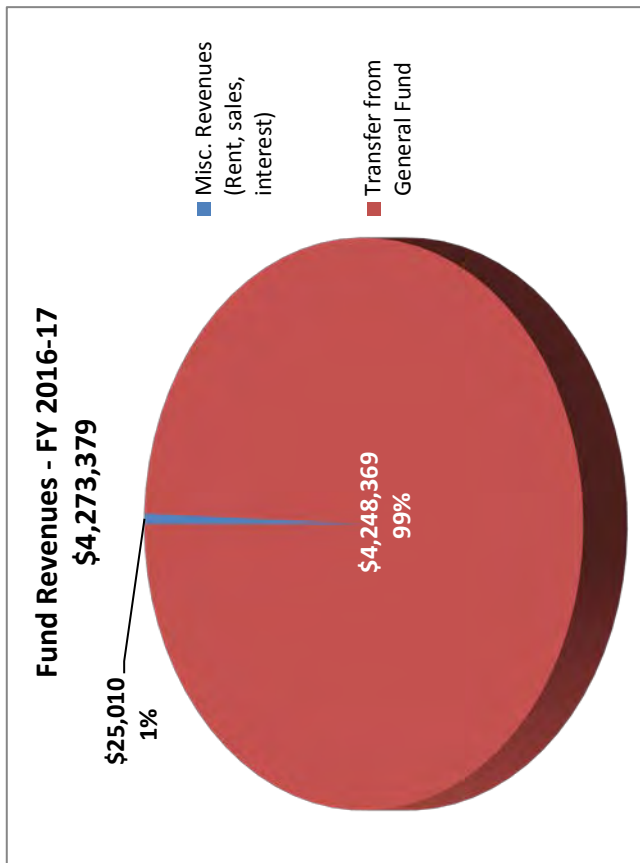
One Daytona – \$5.0 million has been carried forward for the One Daytona mixed-used development project. In fiscal year 2015-16, \$15.0 million in loan proceeds are anticipated.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 130 - Economic Development - loan proceeds for One Daytona

		FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Revenues:							
Misc. Revenues (Rent, sales, interest)		25,010	25,000	25,010	25,010	25,010	25,010
Sale of Land			392,782				
Transfer from General Fund 001 (p. 96)		4,220,342	4,220,342	4,248,369	4,269,997	4,290,225	4,310,252
PY Fund Balance One-Time Incentives		6,204,363	6,397,054	3,842,665			
Operating Revenues		10,449,715	11,035,178	8,116,044	4,295,007	4,315,235	4,335,262
Expenditures:							
Personal Services		609,474	592,393	616,462	638,759	662,076	686,024
Operating Expenses		455,068	326,993	439,645	349,486	352,065	354,735
Legislative Program		277,823	313,137	408,601	417,767	427,135	436,719
Subtotal Operating		1,342,365	1,232,523	1,464,708	1,406,012	1,441,276	1,477,478
Incentive Program							
Team Volusia		250,000	250,000	250,000	250,000	250,000	250,000
Incubator Program		330,000	345,500	291,322	296,322	301,422	306,624
Other Ongoing Incentives		2,322,987	2,302,165	2,267,349	2,342,673	2,322,537	2,301,160
Subtotal Incentive		2,902,987	2,897,665	2,808,671	2,888,995	2,873,959	2,857,784
Use of Prior Years Fund Balance					FY17 incentives \$5.7M		
Carry Forward Incentives		1,204,363	710,934	3,467,665			
Capital Improvements - Beville Road Intersection		0	969,056				
One Daytona		5,000,000	5,000,000				
Jet Blue Marketing/Incentive			225,000	75,000			
Airline Incentive Program				300,000			
Subtotal Fund Balance		6,204,363	6,904,990	3,842,665	0	0	0
TOTAL FUND EXPENDITURES		10,449,715	11,035,178	8,116,044	4,295,007	4,315,235	4,335,262
Revenues:							
Loan Proceeds		0	15,000,000	0	0	0	0
Expenditures:							
One Daytona			7,000,000	8,000,000			
Balance		0	8,000,000	0			
REVENUES LESS EXPENDITURES		0	0	0	0	0	0
Reserves - one time balance to be awarded			3,842,665				

FUND: 130 Economic Development



Fund: 115 - E-911 Emergency Telephone System

Fund Overview

The "Florida Emergency Communications Number E911 State Plan Act" (ss. 356.171- 365.174, 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 E-911 Board. On a monthly basis, the Board distributes to the counties as follows: 76% of collections remitted by wireless subscribers, 61% of collections remitted by prepaid subscribers, and 96% of collections remitted by non-wireless subscribers. Any county that receives these funds is required to establish a 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 three positions in this fund are an Administrative Coordinator, an Office Assistant, and an Information Services Analyst.

Assumptions

Fiscal Year 2015-16 Budget – As outlined in adopted budget document fiscal year 2015-16, page E-34.

Revenues:

Land Line E-911 Fees - Fiscal year 2016-17 increased per year-to-date collections; flat thereafter.

Wireless E-911 Fees - 1% increase each year.

Interfund transfer from general fund in fiscal year 2019-20 to provide \$5.0 million for the next generation E911 system as described on the following page.

Expenditures:

Personal Services:

Salaries - fiscal years 2017-20 pay adjustment of 3%

FRS – fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20

Group Insurance - rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Total Positions: 3

Operating Expenditures:

Contracted Services – Increase fiscal years 2018-20: 2%.

Communications – Fiscal year 2015-16 estimate increased over adopted budget due to final invoicing for the dispatch system at new communications center. Fiscal year 2016-17 at historic rates; flat in remaining years.

Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Fund: 115 - E-911 Emergency Telephone System

PSAP (Public Safety Awareness Points) – Communications payments remain flat based on 5 year trend.

Interfund Transfers:

General Fund – reimburse costs of call taker expenses

Capital Outlay & Capital Improvements - are allocated per division's capital outlay and improvement plans. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
Information Technology	\$29,893	\$10,078	\$10,078	\$10,078
Total	\$29,893	\$10,078	\$10,078	\$10,078

Capital Improvements

	FY 2017	FY 2018	FY 2019	FY 2020
Next Generation E-911 System ⁽¹⁾	\$0	\$0	\$0	\$5,000,000
Total	\$0	\$0	\$0	\$5,000,000

- ⁽¹⁾ Nationwide initiative by communications providers such as AT&T to migrate to Internet Protocol (IP) system. Beginning 2020, AT&T will no longer support the current Camatrunk copper wire technology. The new system would allow digital information (e.g., voice, photos, videos, text messages) to flow seamlessly from the public, through the 911 network, and on to emergency responders.

Reserves:

Reserves are set aside for the Next Generation project estimated in fiscal year 2019-20.

Policy Direction

E-911 landline rates change from \$0.41 to \$0.50. Estimated increase of \$150,000 in revenue based on the 22% rate increase at flat volume.

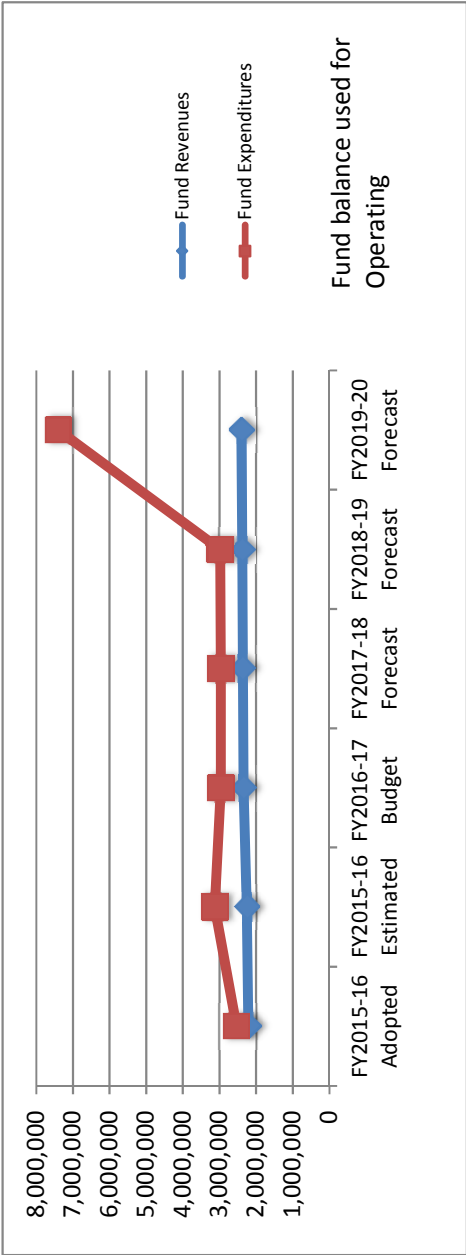
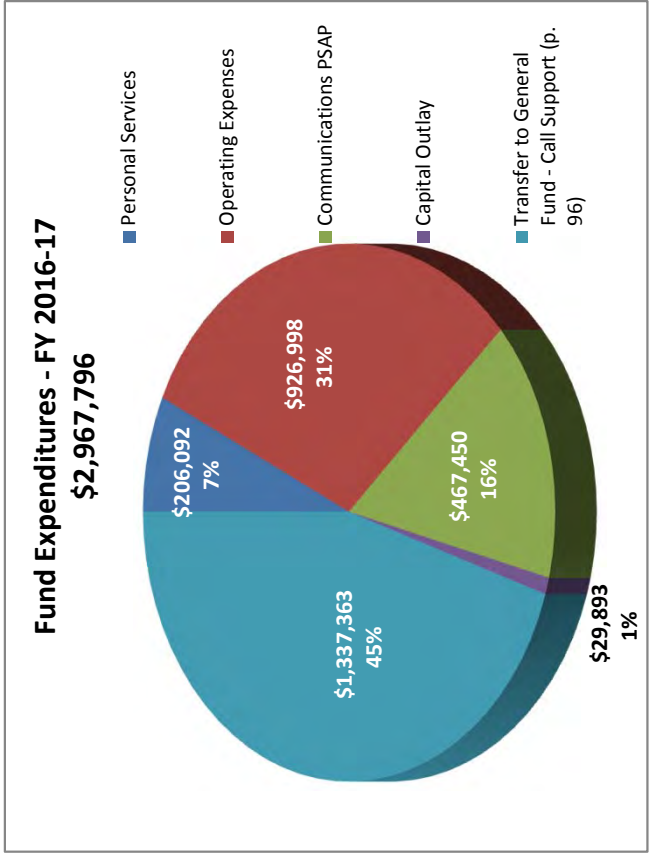
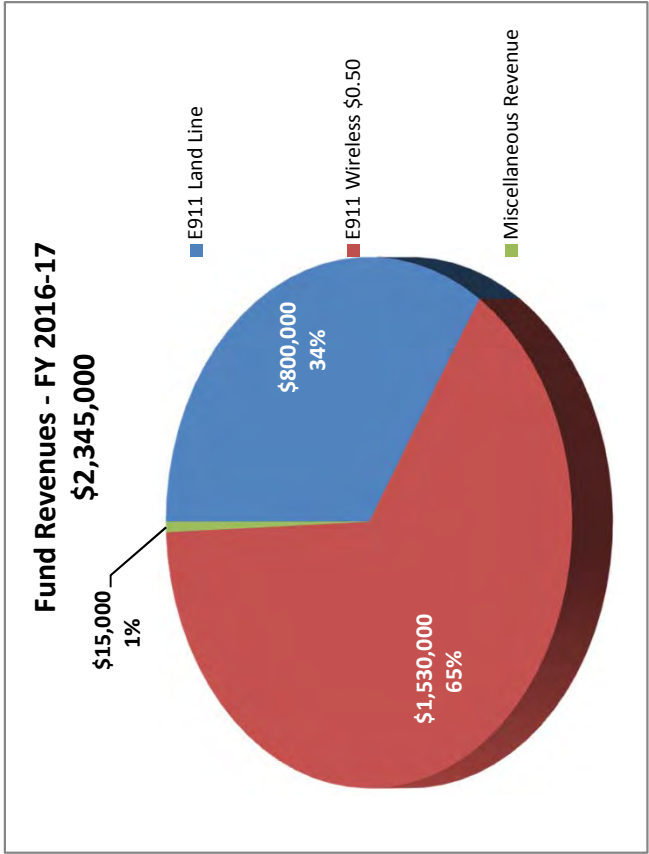
VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 115 - E-911 Emergency Telephone System

<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
E911 Land line \$0.41	900,000	762,740	800,000	800,000	800,000	800,000
E911 Wireless \$0.50	1,300,000	1,480,000	1,530,000	1,547,982	1,566,177	1,584,586
Miscellaneous Revenue	15,000	13,000	15,000	15,000	15,000	15,000
Subtotal Operating Revenues	2,215,000	2,255,740	2,345,000	2,362,982	2,381,177	2,399,586
Transfer from General Fund	0	0	0	0	0	5,000,000
PY Fund Balance for Operating	319,571	874,628	622,796	604,560	602,509	
TOTAL FUND REVENUES	2,534,571	3,130,368	2,967,796	2,967,542	2,983,686	7,399,586
<u>Expenditures:</u>						
Personal Services	198,944	198,075	206,092	214,020	222,346	230,990
Operating Expenses	841,518	1,319,138	926,998	932,506	939,202	946,045
Communications PSAP	343,200	462,246	467,450	468,550	469,672	470,816
Capital Outlay	0	0	29,893	10,078	10,078	10,078
Subtotal Operating Expenses	1,383,662	1,979,459	1,630,433	1,625,154	1,641,298	1,657,929
Transfer to General Fund - Call Support (p. 96)	1,150,909	1,150,909	1,337,363	1,342,388	1,342,388	741,657
Next Generation E-911 System (p. 96)	0	0	0	0	0	5,000,000
TOTAL FUND EXPENDITURES	2,534,571	3,130,368	2,967,796	2,967,542	2,983,686	7,399,586
REVENUES LESS EXPENDITURES	0	0	0	0	0	0

Reserves	1,237,292	1,829,865	1,207,069	602,509	0	0
Total Reserves	1,237,292	1,829,865	1,207,069	602,509	0	0

Fund: 115 E-911 Emergency Telephone System



Fund: 002 – Emergency Medical Services

Fund Overview

During fiscal year 2010-11, 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 emergency transport services in Volusia County. Current operations are funded through ambulance billing revenue, special event support and a General Fund contribution.

Assumptions

Fiscal year 2015-16 Budget – as outlined in adopted budget document fiscal year 2015-16, page E-14.

Revenues:

Ambulance Fees Net of Required Adjustments – fiscal years 2018-20 annual 4% increase based on trend data. Medicare rates are forecasted level with 1/1/2016 rate structure.

Miscellaneous Revenue – fiscal years 2017-20 reflects estimated service level needs for special events and educational training.

General Fund Contribution

The chart below is the history of the general fund contributions:

	FY12	FY13	FY14	FY15	FY16	FY17	Total
General Fund	1,509,178	1,509,178	3,216,705	3,616,228	4,524,290	4,870,300	19,245,879

Expenditures:

Personal Services:

Salaries – Fiscal years 2017-20 pay adjustment of 3%.

Adds 1 Accounting Billing Coder – Fiscal year 2017 \$48,054, fiscal year 2018 \$50,170, fiscal year 2019 \$51,428, fiscal year 2020 \$53,763.

Adds 1 EVAC Crew (1 Paramedic & 1 EMT) – Fiscal year 2017 \$104,462, fiscal year 2018 \$108,937, fiscal year 2019 \$113,643, fiscal year 2020 \$118,612.

FRS – fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted years, fiscal years 2018-20.

Group Insurance - Rates per eligible employee are adjusted annually by 9% for estimated medical costs.

Worker's Compensation – Fiscal year 2016-17 based upon 5 year claims experience, fiscal years 2018-20 remain flat.

Total Positions: 216

Funded Positions: 215

Unfunded Positions: 1

Fund: 002 – Emergency Medical Services

Service Demands

As a follow-up to the mini budget workshop held on April 16, 2015, in order to address the increased call volume and attend to response time, an increased contribution is required. Increases in call volume and inner facility transports have created a need for additional crews. An EVAC crew consists of one paramedic and one emergency medical technician. The additional call volume also creates a need for additional account billing coders. The forecast includes the following additions:

Fiscal year 2017-18: 1 additional EVAC crew - \$108,937.

Fiscal year 2018-19: 1 additional EVAC crew and Account Billing Coder - \$274,007.

Fiscal year 2019-20: 1 additional EVAC crew - \$392,619.

Operating Expenditures:

Contracted Services – Increase fiscal years 2018-20: 2%.

Fuel – Increase fiscal years 2018-20: 1.5%.

Insurance-Liability – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Janitorial Services – Increase fiscal years 2018-20: 3%.

Medicine and Medical Supplies – Increase fiscal year 2018: 7.0%; fiscal year 2019: 6.5%; fiscal year 2020: 6.3%.

Other Maintenance and Chemicals – Increase fiscal years 2018-20: 2%.

Postage – Increase fiscal years 2018-20: 1%.

Property Insurance – Increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Utilities – Increase fiscal years 2018-20: 2%.

Vehicle-Related Costs – Increase fiscal years 2018-20: 2%.

Vehicle Replacement Charge – Fiscal year 2017 continuation of 4 ambulances to rental program, fiscal year 2018 addition of 4 ambulances to program.

Capital Outlay & Capital Improvements are allocated per division's capital outlay and improvement plans. A summary is below:

Capital Outlay				
	Fiscal year 2017	Fiscal year 2018	Fiscal year 2019	Fiscal year 2020
Medical equipment	\$231,360	\$163,700	\$76,200	\$236,200
Cardiac monitors/defibrillators	\$448,000	\$0	\$0	\$0
Stretchers	\$0	\$0	\$950,000	\$0
Auto pulse machines	\$0	\$750,000	\$0	\$0
Total	\$679,360	\$913,700	\$1,026,200	\$236,200

See reserves for additional set-aside funding of stretchers, cardiac monitors and auto pulse machines.

Interfund Transfer:

800 MHz radio replacement program is \$166,953 annually fiscal years 2017-18.

Reserves:

Revenue Stabilization – are set aside to offset volatility in ambulance fees - \$200,000 annually.

Reserves for cardiac monitors, auto pulse machines and stretchers - \$539,884 annually.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: Emergency Medical Services - 002

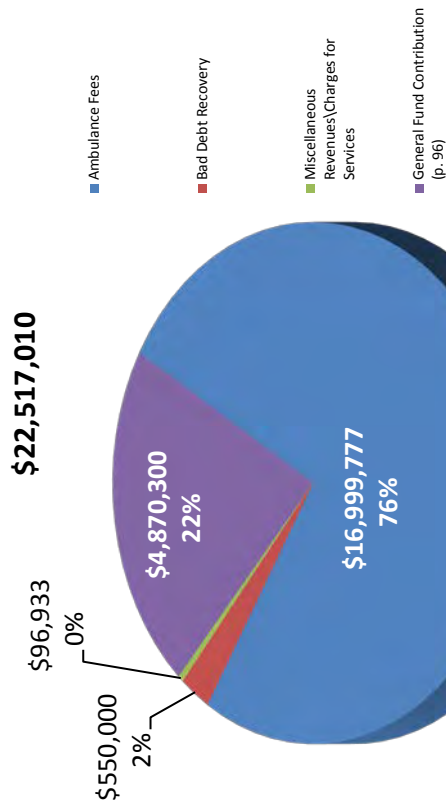
<u>Revenues:</u>	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ambulance Fees	16,050,956	16,112,518	16,999,777	17,679,769	18,386,960	19,122,438
Bad Debt Recovery	500,000	550,000	550,000	550,000	550,000	550,000
Miscellaneous Revenues\Charges for Services	94,931	90,456	96,933	97,350	97,350	97,350
General Fund Contribution (p. 96)	4,524,290	4,524,290	4,870,300	4,496,447	4,458,606	4,787,052
PY Fund Balance One-Time	985,439	223,277		641,063	836,355	
TOTAL FUND REVENUES	22,155,616	21,500,541	22,517,010	23,464,629	24,329,271	24,556,840
<u>Patient Care Expenditures:</u>						
Personal Services	14,095,536	13,766,920	14,334,546	14,750,784	15,303,659	15,876,356
Operating Expenses/Reimbursements/Grants and Aids	5,118,574	4,803,564	5,400,053	5,546,944	5,698,339	5,854,210
Capital Outlay*	1,525,323	1,460,018	679,360	913,700	1,026,200	236,200
Transfer 305 Fund - 800 MHz Radios (p. 63)	166,953	166,953	166,953	166,953	0	0
Set-Aside for Cardiac Monitors , Auto Pulse & Stretchers				539,884	539,884	539,884
Service Demand - addition of crew				108,937	274,007	392,619
TOTAL PATIENT CARE EXPENDITURES	20,906,386	20,197,455	20,580,912	22,027,202	22,842,089	22,899,269
<u>Billing Expenditures:</u>						
Personal Services	882,618	929,524	1,030,746	1,072,704	1,115,711	1,160,559
Operating Expenses	366,612	373,562	365,468	364,723	371,470	378,397
TOTAL BILLING EXPENDITURES	1,249,230	1,303,086	1,396,214	1,437,427	1,487,181	1,538,956
TOTAL FUND EXPENDITURES	22,155,616	21,500,541	21,977,126	23,464,629	24,329,271	24,438,224
REVENUES LESS EXPENDITURES	0	0	539,884	0	0	118,616

Set-Aside for Revenue Stabilization	200,000	200,000	200,000	200,000	200,000	200,000
Set-Aside for Cardiac Monitors, Auto Pulse & Stretchers*	2,153,950	2,347,632	2,887,516	2,246,453	1,410,098	1,528,714
Total Reserves	2,353,950	2,547,632	3,087,516	2,446,453	1,610,098	1,728,714

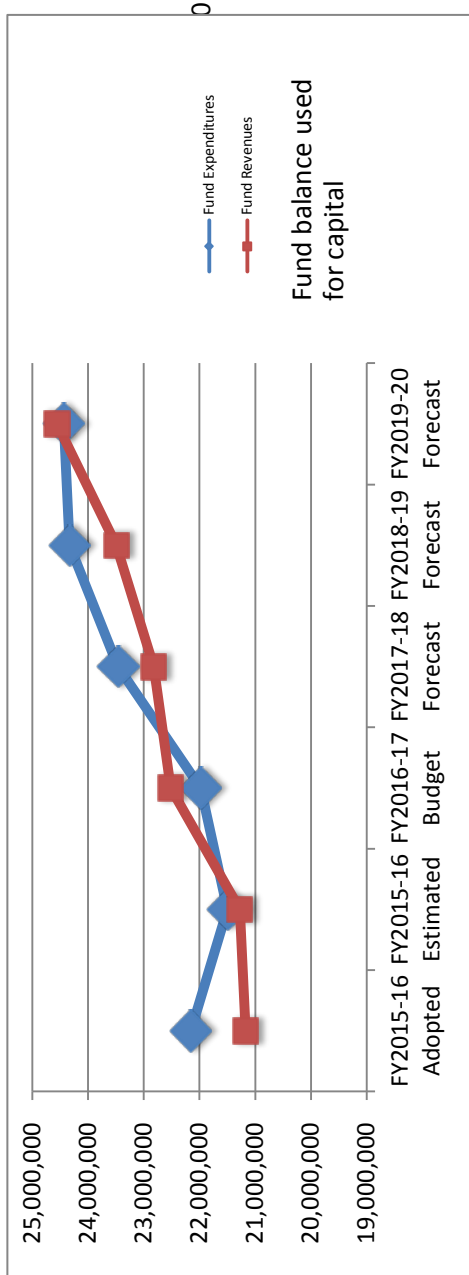
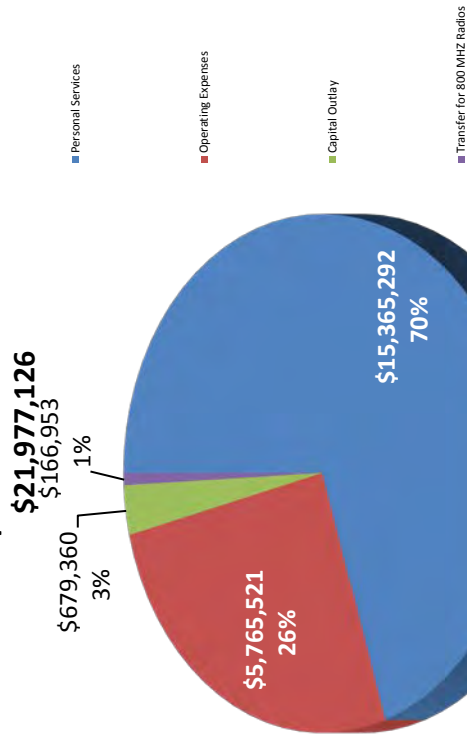
*Reserves will be utilized during year of replacement. FY2017-18 \$750,000 replacement of autopulse and FY2018-19 \$950,000 stretchers.

Fund: 002 Emergency Medical Services

Fund Revenues - FY 2016-17



Fund Expenditures - FY 2016-17



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 6.1000 mills. The rate is 3.5% lower than the current millage of 6.3189. This is the basis for the calculation of countywide ad valorem property tax collections, the largest source of revenue for the County.

Assumptions

Fiscal year 2015-16 Budget – as outlined in Adopted Budget Document fiscal year 2015-16, page E-4.

Revenues:

Ad Valorem Taxes – based on taxable value multiplied by the millage rate per thousand. The proposed millage rate of 6.1000 is lower than current fiscal year rate of 6.3189 which has been levied since fiscal year 2013-14. The taxable value is forecasted at a potential increase of 6.9%; fiscal years 2018-20 taxable value is estimated at an increase of 5%, annually.

Intergovernmental Revenue – 0.5% growth based on trend for racing fees, 1% growth based on trend for Volusia County School Board, all others remaining level.

Charges for Services – 4% growth based on trend for housing of prisoner fees, drug lab fees, medical examiner fees and Sheriff's fees. 3.5% growth based on trend for Tax Collection and Property Appraiser. 2% growth based on trend for parks fees and motor vehicle fees. 2.5% growth based on trend for marine science center fees, and all remaining charges for service fees are forecasted level.

Judgments, Fines & Forfeitures – 2.5% increase in court technology, 4% increase in felony fines and beach fines. All remaining judgments, fines, and forfeitures are forecasted level.

Sales Tax – forecasted receipts of the local government half cent sales tax at 7% in fiscal year 2016-17; 6.5% in 2017-18, 6.0% in 2018-19, and 5.5% in 2019-20. Fluctuations in amounts transferred to General Fund are due to changes in debt service requirements.

Miscellaneous Revenue – accounts are level, based on trends.

Other Taxes – forecast for delinquent taxes, franchise fees, business tax, and hazardous waste surcharge level throughout the forecast period, fiscal years 2017-20.

Transfers From Other Funds – include funding reimbursement for E911 communication efforts (Fund 115), payback of interfund loans from Volusia Forever (Fund 161) and the parking garage (Fund 475), funding for Lyonia from Library (Fund 104), and designated reimbursement funding for Office of the Sheriff's manatee protection efforts (Fund 122).

One-time revenue source – primarily fund balance/reserves to be utilized for a specific purpose such as debt service payments, capital improvements, and carry forward of prior balances.

Fund: 001 – General Fund

Expenditures:

Personal Services:

Salaries – fiscal years 2017-20 pay adjustment of 3%. Addition of two positions added in fiscal year 2017; a deputy for crimes against children program and court service office for DUI court program.

FRS – fiscal year 2016-17 increased per legislative action; rates remain flat in forecasted fiscal years 2018-20.

Group Insurance - Rates per eligible employee are adjusted annually 9 % for estimated medical costs.

Operating Expenditures:

Contracted Services – increase fiscal years 2018-20: 2%.

Fuel – increase fiscal years 2018-20: 1.5%.

Contracted Services, Software License & Maintenance – increase fiscal years 2018-20: 2%.

Insurance-Liability – increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Janitorial Services – increase fiscal years 2018-20: 2%.

Medicaid – increase 2018-20: 2.9%

Medicine and Medical Supplies – increase 2018-20: 6.5%.

Other Maintenance and Chemicals – increase fiscal years 2018-20: 2%.

Postage – increase fiscal years 2018-20: 1%.

Property Insurance – increase fiscal year 2018: 10%; fiscal years 2019-20: 8%.

Tax Service Charge – increase fiscal years 2018-20: 4.5%.

TITF (CRA) Payments – increase fiscal years 2018-20: 10%.

Utilities – increase fiscal years 2018-20: 2%.

Vehicle Lease Service Charge – reflect replacement schedule.

Grant & Aid – Children and Families – increase fiscal years 2017-20: 3%.

Grant & Aid – Alcohol Drugs Mental Health – increase fiscal years 2017-20: 3%.

Capital Outlay - allocated per division's capital replacement plans. A summary is below:

Capital Outlay

	FY 2017	FY 2018	FY 2019	FY 2020
Beach Safety	\$128,400	\$77,900	\$135,400	\$90,500
Building Maintenance	292,172	5,100	0	0
Corrections	181,600	363,400	396,200	137,400
Court Information Technology	103,920	0	0	0
Environmental	61,305	99,250	212,649	88,500
Fire Hazmat	806,690	200,000	60,000	0
Information Technology	738,432	701,620	599,420	426,800
Public Information	106,995	18,000	0	0
Recreation	373,298	142,300	181,437	572,047
Safety	15,000	60,500	9,200	66,500
Sheriff IT	255,780	140,592	140,592	140,592
Sheriff Law Enforcement	255,009	165,000	323,000	30,000
Sheriff Vehicles	660,742	746,120	865,956	1,145,465
TOTAL	\$3,979,343	\$2,719,782	\$2,923,854	\$2,697,804

Fund: 001 – General Fund

Interfund Transfers to support operations:

Fund	FY2016-17	FY2017-18	FY2018-19	FY2019-20
Votran	\$8,440,131	\$10,272,964	\$10,713,501	\$11,173,943
Emergency Medical	4,870,300	4,496,447	4,458,606	4,787,052
Economic Development	4,248,369	4,269,997	4,290,225	4,310,252
Audio Visual Equipment	100,000	100,000	100,000	100,000
Silver Sands	2,462	2,534	2,192	1,834
Total	\$17,661,262	\$19,141,942	\$19,564,524	\$20,373,081

Interfund transfers from one-time revenues for major capital improvements:

Fund	FY2016-17	FY2017-18	FY2018-19	FY2019-20
800 MHz radios/backbone	\$2,337,923	\$5,150,000	\$3,100,000	\$0
Parking Development	5,100,000	0	0	0
Medical Examiner Building	0	0	1,600,000	3,800,000
Elections Warehouse	1,300,000	1,000,000	800,000	0
Sheriff Evidence/lab Facility	5,000,000	0	0	0
Courts/Central Service Warehouse	3,400,000	0	0	0
E911 – Sheriff Technology	0	0	0	5,000,000
Emergency Medical (EVAC)	0	4,400,000	3,000,000	0
Total	\$17,137,923	\$10,550,000	\$8,500,000	\$8,800,000

Public Protection – interfund transfers in forecasted years for Emergency Medical Services (EVAC) facility in the amount of \$7.4 million and for Medical Examiner’s facility in the amount of \$5.4 million. Operating increases are: corrections clinic, \$800,000, and funding for 3 new positions in Emergency Medical Services. Increases associated with department’s five year capital improvement plan include: fiscal year 2016-17 - branch jail replacement of roof, jail control center gates and cell doors, and hazmat response unit. For fiscal years 2018-20 - various building improvements at the branch jail such as potable water pipes, window replacements, and exterior fence replacement.

Office of the Sheriff – includes interfund transfer for the Sheriff’s Evidence Facility in the amount of \$5.0 million in fiscal year 2016-17 to the Sheriff Capital Projects Fund (Fund 369) and \$5.0 million in fiscal year 2019-20 for E-911 technology upgrade (Fund 115). The fiscal year 2015-16 estimate includes funds for the aircraft master control system and FAA-mandated helicopter refurbishments. Forecasted years include \$1.0 million for remodel of the Sheriff’s Operations Center and funding for various improvements such as the upgrade of the tactical target system.

Business Services – includes interfund transfer in the amount of \$3.4 million in fiscal year 2016-17 for the Court/Central Services Warehouse. Increases are primarily associated with department’s five year capital improvement plan. Major improvements include roof replacements, HVAC, renovations, and other building integrity projects. The following chart summarizes planned projects:

Fund: 001 – General Fund

IT & Facilities Projects	FY2016-17	FY2017-18	FY2018-19	FY2019-20
Security	\$125,000	\$100,000	0	0
Renovations & Replacement	2,717,226	1,150,000	595,000	690,000
HVAC	250,000	0	0	0
Roof	390,000	0	500,000	150,000
Generators	210,000	80,000	0	0
Total IT & Facilities Projects	\$3,692,226	\$1,330,000	\$1,095,000	\$840,000
Court Facilities Projects				
Renovations & Replacement	\$1,526,364	\$1,305,000	\$580,000	\$1,310,000
HVAC	550,000	0	0	450,000
Roof	50,000	400,000	0	0
Total Court Facilities Projects	\$2,126,364	\$1,705,000	\$580,000	\$1,760,000

Community Services – fiscal year 2015-16 estimate includes \$4.5 million for Hope Place funding. Also included are carry forward of Dori Slosberg driver education restricted funding as future years reflect only new receipts; increased funding for nursing home Medicaid, indigent burial, and grant administration. Annual VOTRAN funding increases are based on forecast assumptions. Additional funding for increased service frequency on cross-county routes 20 and 60 in fiscal year 2016-17 - \$1.1 million; average funding for increased service frequency on routes 7 and 11 fiscal years 2018-20 - \$2.3 million annually.

Parks & Recreation/Coastal – funds for walkover rehabilitation are included at \$500,000 annually throughout the forecasted period. Interfund transfer in the amount of \$5.0 million in fiscal year 2016-17 for off-beach parking development.

Growth & Resource Management – increases are related to equipment and capital improvements at the Marine Science Center including fiscal year 2016-17 - \$300,000 for engineering for the facility expansion and fiscal year 2019-20 - \$150,000 for computerized tomography (CT) scanner.

Elections – interfund transfers totaling \$5.9 million to the Elections Warehouse Capital Fund (Fund 367). Operating expenses in forecasted years are streamlined based on anticipated elections and historic analysis.

Reserves:

Contingency Council – to address unexpected one-time Council priority expenditures.

Fuel Reserves – to offset rate fluctuation for Votran, EMS, Office of Sheriff and operating divisions.

Revenue Stabilization – to offset fluctuations in revenues due to unstable economic climate.

Transition Reserves – one-time funding as levels of service are addressed.

Reserve Future CIP – one-time funding for projects to be determined by Council.

Reserve for Debt Service – set aside for future year debt service payments.

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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund
Millage Rate Flat @ 6.1000

<u>Operating Revenues:</u>	FY 2015-16		FY 2015-16		FY2016-17	FY2017-18		FY2018-19		FY2019-20	
	Budget	Estimated	Budget	Estimated	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Ad Valorem Taxes*	164,384,992	164,502,008	169,961,935		178,460,032	187,383,033	196,752,185				
Millage Rate	6.3189	6.3189	6.1000		6.1000	6.1000	6.1000	6.1000	6.1000	6.1000	6.1000
Charges for Services	16,200,922	17,482,318	17,418,625		17,790,640	18,179,233	18,579,836				
Sales Tax	13,342,298	18,750,432	21,247,684		19,937,951	24,556,322	26,168,050				
Miscellaneous Revenues	1,944,114	2,606,962	2,329,776		2,353,925	2,361,361	2,369,093				
Judgments, Fines & Forfeitures	2,487,762	2,429,304	2,060,171		2,037,735	2,061,854	2,086,612				
Intergovernmental Revenues	2,073,377	2,045,489	2,163,625		2,179,671	2,195,865	2,212,210				
Other Taxes	1,221,373	1,215,373	1,229,580		1,229,580	1,229,580	1,229,580				
Transfers From Other Funds	2,564,072	2,562,675	2,644,382		2,842,521	3,047,542	2,512,579				
PY Fund Balance Sustainable					3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
One-time revenue source	5,882,780	4,529,800	19,902,461		1,431,539						
TOTAL FUND REVENUES	210,101,690	216,124,361	238,958,239		231,263,594	244,014,791	254,910,145				
Expenditures:											
Public Protection	55,911,778	57,408,056	58,523,072		60,096,240	60,638,931	61,812,502				
EVAC	4,524,290	4,524,290	4,870,300		4,496,447	4,458,606	4,787,052				
Office of the Sheriff	42,736,482	45,342,524	44,107,095		45,534,562	47,426,973	50,359,156				
Financial and Administrative Services	27,412,709	25,964,026	31,725,981		28,877,283	27,694,758	29,802,665				
Community Services	14,840,437	14,441,456	15,101,477		14,969,377	15,340,394	15,723,617				
Hope Place		4,510,700									
Votran Operating Interfund Transfer (p. 17)	7,035,653	7,035,653	7,340,131		7,945,024	8,326,386	8,726,052				
Votran route frequency (p.17)			1,100,000		2,327,940	2,387,115	2,447,891				
Parks & Recreation/Coastal	11,624,004	11,883,005	12,855,662		12,917,563	13,266,311	14,112,585				
Judicial & Clerk	8,693,684	8,570,921	9,329,207		9,430,033	9,633,738	9,845,473				
Elections	4,667,254	4,244,546	4,273,354		4,024,616	3,679,922	3,982,947				
Property Appraiser	9,630,971	9,487,554	7,275,064		7,621,740	7,909,869	8,207,760				
County Council, County Manager, County Attorney	4,617,007	4,638,013	4,820,943		4,891,264	5,046,095	5,223,745				
Growth and Resource Management	4,973,578	4,836,397	5,734,136		5,224,854	5,503,889	5,543,007				
CRA Payments**	4,398,351	4,315,995	4,914,726		5,406,198	5,946,818	6,541,500				
Economic Development Interfund Transfer (p.82)	4,220,342	4,220,342	4,248,369		4,269,997	4,290,225	4,310,252				
Interfund Transfers (debt svc, HI, & misc.)	173,592	126,300	4,494,749		4,659,573	127,692	127,334				
Public Works	563,635	560,071	556,050		570,883	586,116	601,747				
Major Capital Improvement Plan											
Transfer 367 Fund-Elections Warehouse (p. 66)	2,800,000	2,800,000	1,300,000		1,000,000	800,000					
Transfer 305 Fund-800MHz radio/backbone (p.63)	1,277,923	1,214,512	2,337,923		2,050,000	3,100,000					
Transfer 369 Fund-Sheriff evidence facility (p. 71)			5,000,000								
Transfer 313 Fund-Off beach parking development (p. 58)			5,100,000								
Transfer 368 Fund-Court/Central Svc Warehouse (p. 68)			3,400,000								
Transfer 115 Fund-E911 Sheriff Technology (p. 86)											
Transfer 371 Fund-EVAC facility (p. 73)											
Transfer 373 Fund-Medical Examiner facility (p. 75)											
TOTAL FUND EXPENDITURES	210,101,690	216,124,361	238,408,239		230,713,594	230,763,838	240,955,285				
REVENUE LESS EXPENDITURES	0	0	550,000		550,000	13,250,953	13,954,860				

*FY17 Taxable property value increase is 6.9%, FY17, FY18, FY19 taxable property value increase is 5% per year

**Cities receiving CRA funding: Daytona Beach, Deland, Holly Hill, NSB, Ormond Beach, Port Orange Edgewater, Orange City and S. Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund
Millage Rate Flat @ 6.1000

	FY 2015-16 Budget	FY 2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Category Summary						
Personal Services	120,319,194	119,420,686	124,561,262	129,106,811	134,004,828	139,016,849
Operating Expenses	57,732,992	58,284,357	61,867,985	61,685,520	62,511,197	64,955,351
Capital Outlay	5,011,408	6,857,182	3,979,343	2,719,782	2,923,854	2,697,804
Capital Improvements	7,054,755	7,840,839	8,833,677	6,078,000	3,386,000	5,112,200
Interfund Transfers	19,983,341	23,721,297	39,165,972	31,123,481	27,937,959	29,173,081
Reserves - Emergency	19,661,054	19,661,054	20,401,031	21,962,078	22,963,031	24,012,697
Reserves	18,414,467	34,018,685	13,376,247	10,383,661	10,383,661	36,638,855
Total	248,177,211	269,804,100	272,185,517	263,059,333	264,110,530	301,606,837
Contingency Reserves - Council	223,114	223,114	223,114	223,114	223,114	223,114
Fuel Reserves	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176
Revenue Stabilization Reserve	1,890,316	1,890,316	1,890,316	1,890,316	1,890,316	1,890,316
Transition Reserves	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Reserves Future CIP	5,824,074	21,428,292	3,721,102	2,160,055	2,160,055	28,415,249
Reserve for Commuter Rail (Phase II) Debt Service	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000
Reserve for Debt Service - Courts	4,366,787	4,366,787	1,431,539			
Reserve for Debt Service - debt redemption			550,000	1,100,000	13,350,000	
Emergencies Reserves @ 10%	19,661,054	19,661,054	20,401,031	21,962,078	22,963,031	24,012,697
Total Reserves	38,075,521	53,679,739	34,327,278	33,445,739	46,696,692	60,651,552
Prior year reserves			53,679,739	34,327,278	33,445,739	46,696,692
Allocated to expense account			(19,902,461)	(1,431,539)	-	-
Increase (Decrease) Reserves			550,000	550,000	13,250,953	13,954,860
Budget Reserves			34,327,278	33,445,739	46,696,692	60,651,552

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund
Millage Rate Flat @ 6.1000
FUND: 001 General Fund

