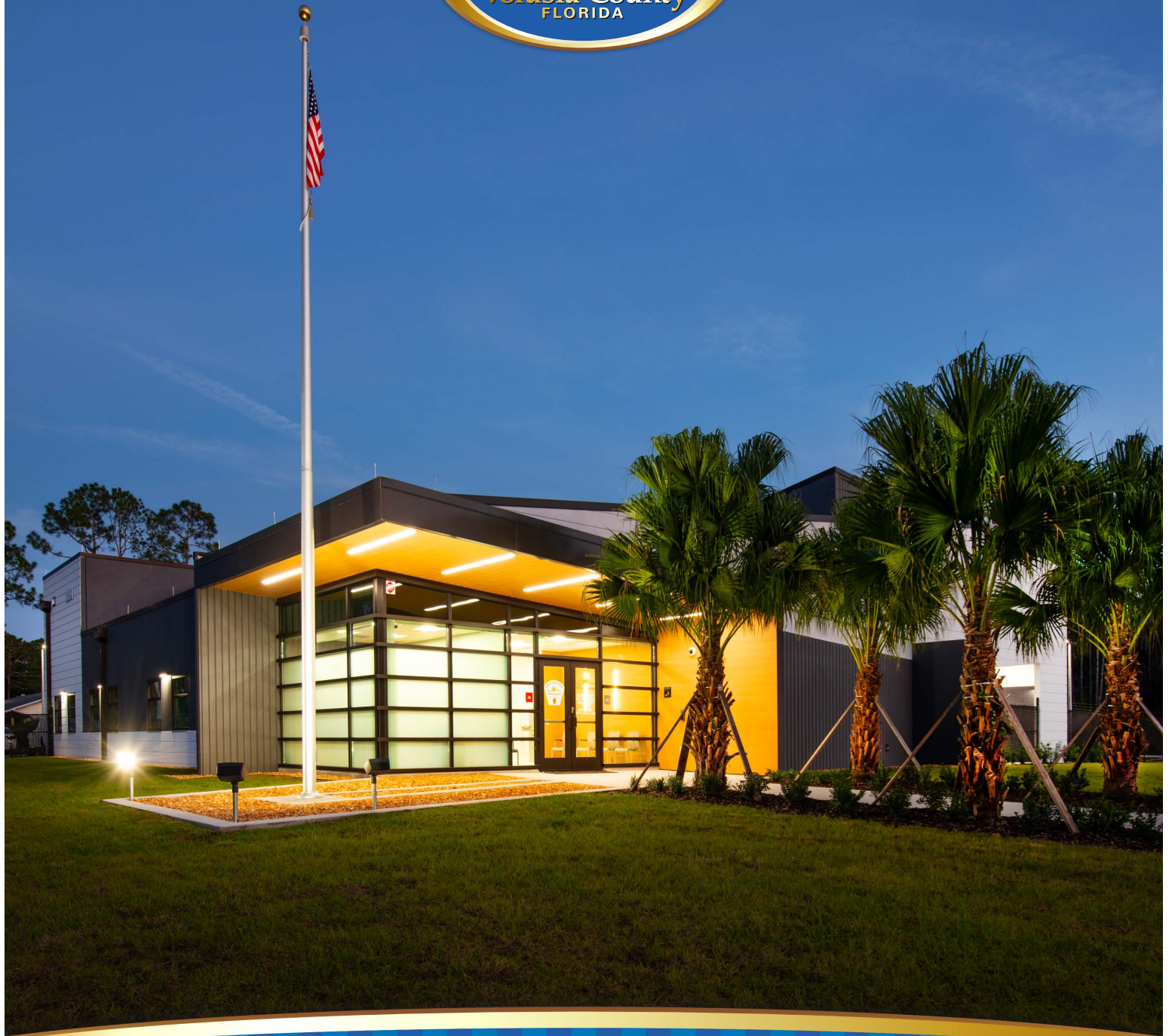


COUNTY OF VOLUSIA, FLORIDA



RECOMMENDED BUDGET AND FIVE-YEAR FORECAST  
FISCAL YEAR 2024-25

**TABLE OF CONTENTS**  
**COUNTY OF VOLUSIA**  
**RECOMMENDED BUDGET**

**Executive Summary**

Budget Message.....	01
County Organizational Chart .....	11
Taxing Fund Snapshots.....	12
Summary of Positions by Fund.....	22
Summary of Capital Outlay by Fund.....	24
Detail of Capital Outlay by Fund .....	26
Summary of Capital Improvements .....	40
Detail of Capital Improvements.....	42
Summary of Interfund Transfers .....	58
Reserve Summary by Fund.....	60

**Budget by Fund**

Estimated Fund Balances.....	77
Summary Operating Budgets by Fund .....	82
Summary Non-Operating Budgets by Fund.....	85
General Fund.....	86
General Fund Budget Breakdown .....	90
Emergency Medical Services .....	92
Coronavirus Relief.....	94
County Transportation Trust.....	95
Library Fund .....	97
Mosquito Control Fund .....	99
Resort Tax.....	101
Sales Tax .....	102
Tree Mitigation Fund.....	103
Law Enforcement Fund .....	104
Convention Development Tax .....	106
Road Proportionate Share .....	107
Ponce De Leon Inlet and Port District.....	108
E911 Emergency Telephone System .....	110

**TABLE OF CONTENTS**  
**COUNTY OF VOLUSIA**  
**RECOMMENDED BUDGET**

Special Lighting Districts .....	111
Building Permits.....	112
Ocean Center .....	113
Road District Maintenance .....	115
Municipal Service District .....	116
Special Assessments .....	118
Manatee Conservation Fund .....	119
Inmate Welfare Trust .....	120
Library Endowment.....	121
Homeless Initiatives.....	122
Wetland Mitigation Fund.....	123
Economic Development.....	124
Road Impact Fees-Zone 1 (NE).....	125
Road Impact Fees-Zone 2 (SE).....	127
Road Impact Fees-Zone 3 (SW).....	129
Road Impact Fees-Zone 4 (NW).....	130
Park Impact Fees-Countywide.....	131
Park Impact Fees-Zone 1 (NE).....	132
Park Impact Fees-Zone 2 (SE) .....	133
Park Impact Fees-Zone 3 (SW) .....	134
Park Impact Fees-Zone 4 (NW).....	135
Fire Rescue District .....	136
Countywide Fire Impact Fee.....	138
Impact Fee Administration .....	139
EMS Impact Fee Fund.....	140
Silver Sands/Bethune Beach MSD .....	141
Gemini Springs Endowment .....	142
Stormwater Utility .....	143
Volusia ECHO .....	144
Volusia Forever Land Acquisition Fund .....	146

**TABLE OF CONTENTS**  
**COUNTY OF VOLUSIA**  
**RECOMMENDED BUDGET**

Land Management Fund .....	147
Barberville Mitigation Tract .....	148
Dune Restoration Fund .....	149
Opioid Regional Settlement Fund.....	150
Law Enforcement Trust .....	151
Federal Forfeiture Sharing Justice.....	152
Federal Forfeiture Sharing Treasury.....	153
Law Enforcement Education Trust Fund .....	154
Crime Prevention Trust.....	155
Dori Slosberg Fund.....	156
Beach Management Fund .....	157
Opioid Settlement Administration Fund .....	159
Tourist Development Tax Refunding Revenue Bonds, 2014.....	160
Capital Improvement Revenue Note, 2010.....	161
Williamson Blvd. Capital Improvement Revenue Note, 2015 .....	162
Gas Tax Refunding Revenue Bonds, 2013 .....	163
Capital Improvement Note, 2017 .....	164
Public Transportation State Infrastructure Loan .....	165
800 MHz Capital Project Fund.....	166
Correctional Facility Capital Projects .....	167
Beach Capital Projects .....	168
Port Authority Capital Projects.....	169
Library Construction .....	170
Ocean Center Capital Projects .....	171
Information Technology Capital Projects .....	172
Parks Capital Projects .....	173
Trail Capital Projects .....	174
Bond Funded Road Program.....	175
ECHO Direct County Expenditures.....	176
Public Works Facilities.....	177



**TABLE OF CONTENTS**  
**COUNTY OF VOLUSIA**  
**RECOMMENDED BUDGET**

Sheriff Helicopter Replacement .....	178
Sheriff Capital Facilities .....	179
Medical Examiner Facility .....	180
Mosquito Control Capital Fund .....	182
Eastside Judicial Capital Fund.....	183
Waste Collection.....	184
Solid Waste .....	185
Daytona Beach International Airport.....	187
Airport Passenger Facility Charge .....	189
Airport Customer Facility Charge.....	190
Transit Services Fund.....	191
Water and Sewer Utilities .....	193
Parking Garage .....	195
Computer Replacement Fund.....	197
Fleet / Equipment Maintenance .....	198
Fleet Replacement .....	200
Risk Insurance Management.....	201
Group Insurance.....	203
<b>Budget Comparison by Department/Division</b>	
Budget Comparison by Department/Division .....	205
Leadership Department .....	207
Ocean Center Department .....	214
Business Services Department.....	217
Finance Department .....	223
Community Services Department.....	227
Aviation & Economic Resources Department.....	235
Growth & Resource Management Department.....	238
Public Works Department .....	243
Public Protection Department.....	252
Emergency Services Department.....	258

**TABLE OF CONTENTS**  
**COUNTY OF VOLUSIA**  
**RECOMMENDED BUDGET**

Constitutional Offices.....	264
Court Programs and Operations.....	270
Other Budgetary Accounts .....	276
<b>Five Year Forecasts</b>	
Forecast Overview.....	287
<b>Taxing Funds</b>	
001: General Fund.....	309
104: Library Fund .....	317
105: Mosquito Control Fund .....	323
114: Ponce Deleon Inlet and Port District Fund.....	327
120: Municipal Service District Fund .....	331
140: Fire Rescue Services Fund .....	338
160: ECHO Fund.....	344
162: Land Acquisition Fund .....	348
<b>Special Revenue Funds</b>	
002: Emergency Medical Services Fund .....	352
103: County Transportation Trust Fund.....	357
106: Tourist Development Tax Fund .....	364
108: Sales Tax Fund .....	367
117: Building Fund.....	370
118: Ocean Center Fund .....	374
123: Inmate Welfare Trust Fund .....	378
130: Economic Development Fund.....	382
131-134: Road Impact Fee Funds .....	386
159: Stormwater Utility Fund .....	390
163: Land Management Fund.....	394
178: Beach Management Fund .....	398
<b>Debt Service Funds</b> .....	404

**TABLE OF CONTENTS**  
**COUNTY OF VOLUSIA**  
**RECOMMENDED BUDGET**

**Enterprise Funds**

450: Solid Waste Fund .....	417
451: Airport Fund.....	422
452: Airport Passenger Facility Charge Fund.....	427
453: Airport Customer Facility Charge Fund .....	430
456: Transit Services Fund.....	433
457: Water & Sewer Utilities Fund.....	437
475: Parking Garage Fund .....	442

**Major Capital Funds**

305: 800 MHz Radio Fund.....	446
313: Beach Capital Fund .....	448
314: Port Authority Capital Fund.....	451
317: Library Construction Fund .....	453
318: Ocean Center Capital Fund.....	455
328: Trails Capital Fund .....	459
378: Mosquito Control Capital Fund .....	462

<b>Appendix</b> .....	464
-----------------------	-----



## County Manager

**JEFFREY BROWER**  
COUNTY CHAIR

**TROY KENT**  
VICE CHAIR, DISTRICT 4

**JAKE JOHANSSON**  
AT-LARGE

**DON DEMPSEY**  
DISTRICT 1

**MATT REINHART**  
DISTRICT 2

**DANNY ROBINS**  
DISTRICT 3

**DAVID SANTIAGO**  
DISTRICT 5

**GEORGE RECKTENWALD**  
COUNTY MANAGER

July 16, 2024

Honorable Members of the County Council and residents of Volusia County:

It is my pleasure to present our proposed budget for the 2024-25 fiscal year. This financial plan reflects our ongoing dedication to responsible spending, key priorities, and community prosperity. The budget is broken down as follows:

1. Operating budget: \$1,322,153,507 This covers the daily functions of our county departments. The operating budget also includes the reserve balances from all operating funds which totals \$377,062,493.
2. Non-operating budget: \$257,428,775 Allocated for capital projects and other crucial investments. The non-operating budget is funded almost exclusively through transfers from the operating budget.

Our budget isn't just numbers – it's a roadmap for our county's future. We've crafted it through a meticulous year-long process, considering:

- Financial projections
- State and federal legislative impacts
- Property value assessments
- Alignment with County Council's objectives

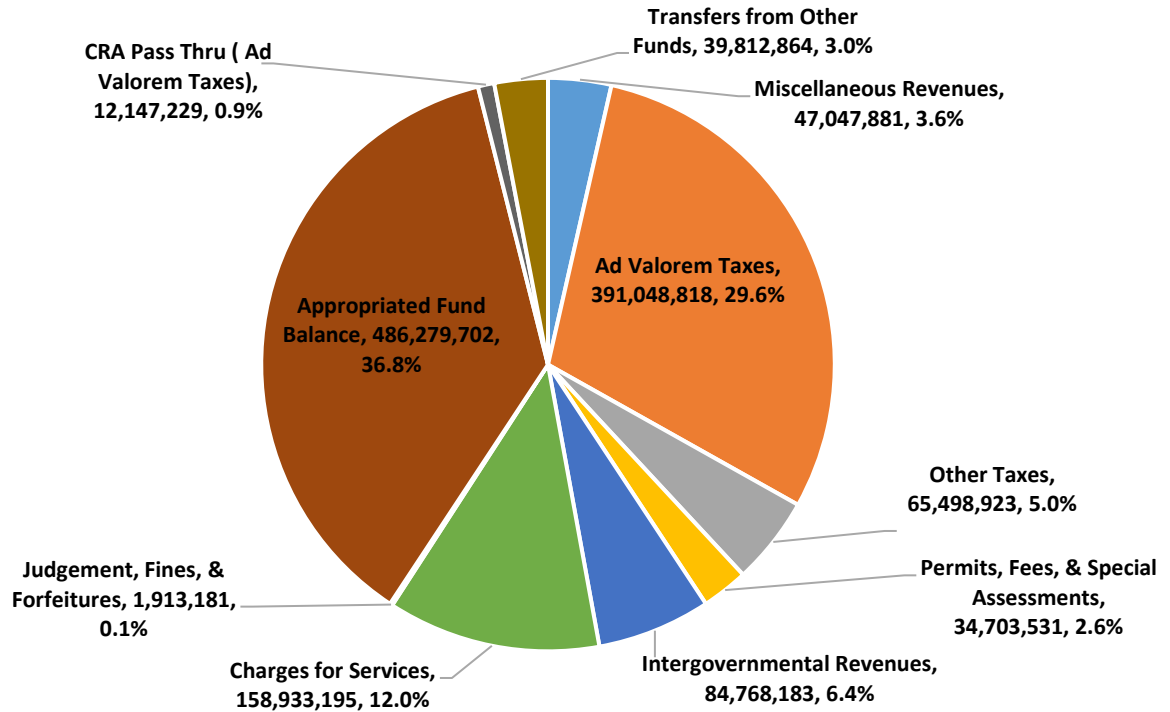
Working closely with our constitutional offices, my team and I have developed a budget that aims to:

- Deliver efficient services
- Continue to promote economic growth
- Recruit & retain talented employees
- Continue to upgrade essential infrastructure
- Elevate the quality of life for every Volusia County resident

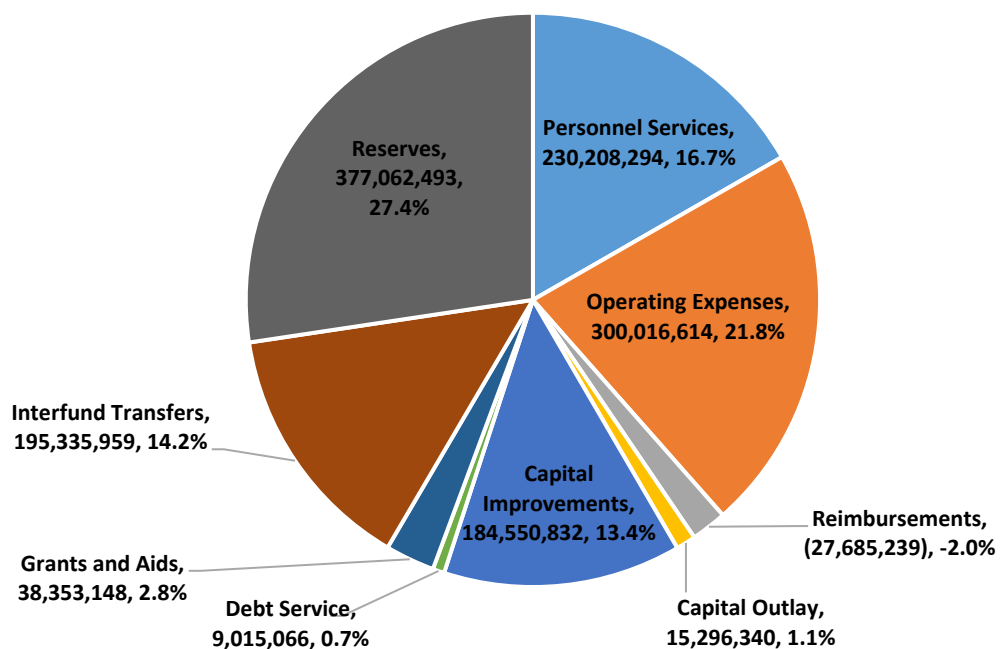
This budget embodies our commitment to you and the future of our community. It's designed to make Volusia County an even better place to live, work, and thrive. The following pages of this budget message will give you a summary of our budget request as well as key information used in during budget formulation.

**Operating Revenues and Expenses by Category**

**FY 2024-25 Operating Revenues**



**FY 2024-25 Operating Expenses**



### **County Government Budgeting**

County budgeting in Florida follows specific statutory requirements. These laws mandate that counties incorporate unspent balances from previous years as revenue in the upcoming budget, while ensuring a balanced budget with equal revenues and expenditures.

The total operating revenue for the upcoming fiscal year is projected at \$1,322,153,507, of which \$486,279,702 [36.8%] comes from appropriated fund balance, or savings from prior years. On the expenditure side, budgeted reserves across all operating funds amount to \$377,062,493, representing 28.5% of the total operating budget.

The \$109,217,209 difference between these figures indicates the planned use of prior year savings, primarily for capital projects. This use of one-time money is a common practice in county budgeting when used for one-time expenditures.

It's important to note that the total budget amount often exceeds actual expected spending due to the required carry-forward of prior year savings and related budgeting of reserves. Furthermore, property taxes are not the sole source of funding. In fact, current ad valorem taxes and those collected for Community Redevelopment Agencies (CRAs) account for \$403,196,047, or just 30.5% of the total operating revenue budget.

The county maintains reserves for two primary purposes: emergency funds and savings for pay-as-you-go capital projects. This practice explains why the entire budgeted amount is not spent each year, as these savings must be included as both revenue (when brought forward) and expenditures (as reserves) to maintain the budget balance.

### **Operating versus Non-Operating Budget**

Understanding local government budgets can be complex, particularly when distinguishing between operating and non-operating components. The operating budget encompasses ongoing service provision costs for county residents, while the non-operating budget typically covers major capital improvements and internal services.

It's crucial to recognize that in Volusia County, a significant portion of the non-operating budget is funded through transfers from the operating budget. Consequently, combining these into a single budget figure would lead to an overstatement of total expenditures.

Another key point is that Volusia County's operating budget includes numerous funds that neither levy nor utilize property taxes. Examples include the Daytona Beach International Airport, Ocean Center, Solid Waste, and Water and Sewer Utilities.

For the fiscal year 2024-25, the operating budget shows a 10.7% increase compared to the previous year. This growth is partly attributed to personnel costs, which have risen by 5.8%. This increase accounts for wage adjustments, higher health insurance costs, state-mandated retirement rate increases, and additional staffing requirements.

Despite inflationary pressures and growing service demands, the county has managed to keep increases in operating expenses relatively modest across all funds for fiscal year 2024-25, with an 8.8% increase. The increase in operating includes the 102% or \$3.3 million increase for assuming responsibility of the



Sunrail system for a partial year. The cost of Sunrail will increase again in fiscal year 2025-26 when we are fiscally responsible for a full year of funding. Notably, reserves have seen a slight decrease of 2.2%.

### **Millage Rate & Ad Valorem Taxes**

The annual budget process involves calculating a rolled back millage rate, as mandated by statute. This rate is determined by dividing the previous year's property tax revenues by the adjusted current year taxable value, excluding new construction and incorporating certain adjustments related to Community Redevelopment Agencies (CRAs). The purpose of this rate is to restrict a taxing authority to collecting the same amount of ad valorem proceeds as the prior year, except for new construction growth.

However, using the rolled back rate as a measure of tax relief can be problematic, especially during economic downturns when taxable value growth slows or declines. While implementing the rolled back rate occasionally after periods of consistent taxable value growth may be feasible, the cumulative effect of adopting it as a standard practice can be concerning. Moreover, if the rolled back rate is abandoned when the tax base decreases, and a flat millage becomes the default tax policy, it can lead to further complications as the rolled back rate increases in response to a declining tax base.

It's important to note that the rolled back rate doesn't provide the incremental revenue increase necessary to maintain the County's substantial infrastructure investment. Furthermore, it doesn't account for capital facility expansion and related services required to support a growing population in the community.

The following section provides a comparison of our recommended millage rates for the upcoming fiscal year 2024-25: (note: rates in (red) indicate a reduction)

Taxing Fund	FY 2023-24 Millage Rate	FY 2024-25 Recommended Millage Rate	% change
General Fund	3.3958	3.2007	(5.7%)
Law Enforcement Fund	1.4541	1.5994	10.00%
Library	0.4209	0.3891	(7.6%)
Ponce De Leon Inlet & Port District	0.0692	0.0692	0.0%
Municipal Service District	1.6956	1.6956	0.0%
Silver Sands Bethune Beach MSD	0.0117	0.0106	(9.4%)
East Volusia Mosquito Control	0.1781	0.1647	(7.5%)
Fire Services	3.8412	3.8412	0.0%
Volusia ECHO	0.2000	0.2000	0.0%
Volusia Forever	0.2000	0.2000	0.0%

Our operating budget spans 70 funds, most of which are restrictive in nature. Out of 70 operating funds, only ten levy property taxes. Of the total operating budget of \$1,322,153,507, 30.5% or \$403,196,047 comes from current property taxes with \$12,147,229 of those taxes being directly distributed to CRAs. This represents a 9.2% increase in property tax revenue for fiscal year 2024-25 and an 8.0% increase in payments made to the city-run CRAs. During my tenure as County Manager, beginning with fiscal year 2018-19, we have reduced the millage rates across all funds by 2.2988 mills which represents a 16.8% rate

reduction. These reductions have resulted in more than \$300 million in tax savings for Volusia County residents had the milage rates remained flat.

### **Property Tax Comparisons**

Property tax complaints are a common occurrence among constituents; however, property taxes play a crucial role in the funding of public services, infrastructure development, education, and maintaining local government operations. This is especially true in the State of Florida where there is no state income tax. Collectively, we have worked hard to maintain a low tax rate and the County controlled portion of the overall millage is now one of the lowest in the state with our spending per capita in the bottom quarter of the counties in Florida. At the June 20, 2023 Council meeting my staff and I presented rankings compiled by the Florida Tax Watch group. The organization uses data downloaded directly from the Florida Department of Revenue and Florida's Office of Economic and Demographic Research website to create various county and municipal rankings. Any resident can validate these rankings by downloading the same data sets or the rankings can be viewed at [floridataxwatch.org](http://floridataxwatch.org). It is important to note that when looking at millage rate rankings, the rate is only one piece of the puzzle. The other piece is the taxable value. For example, Monroe County ranked as the lowest millage in the state, is also ranked as the highest in per capita taxable value in the state. What this means is that Monroe County, with the lowest millage rate, has some of the highest taxes paid per resident in the state, because the rate is just a single piece of the calculation of property taxes paid. The table below contains some key rankings that show how Volusia County compares to the other 67 counties in the State of Florida, related to property taxes per capita:

<b>Category</b>	<b>2023 Volusia County Ranking</b>
Per Capita Total County Expenditures	57 <sup>th</sup> out of 66*
Statewide Average	\$2,035.61
Volusia County	\$1,252.42
Per Capita Total County Revenues	55 <sup>th</sup> out of 66*
Statewide Average	\$2,223.20
Volusia County	\$1,390.25
Per Capita Total Property Tax Levies (Includes All Taxing Authorities in the County)	22 <sup>nd</sup> out of 67
Statewide Average	\$2,013.47
Volusia County	\$1,601.40
Per Capita County Government Property Tax Levies (What we levy)	38 <sup>th</sup> out of 67 (Average of \$601.81)
Per Capita School District Property Tax Levies (What our School Board levies)	30 <sup>th</sup> out of 67 (Average of \$535.91)
Per Capita Municipal Government Property Tax Levies (What our cities levy)	6 <sup>th</sup> out of 67 (Average of \$363.38)
Per Capita Independent Special District Property Tax Levies (What our independent districts levy)	18 <sup>th</sup> out of 67 (Average of \$100.30)

\*Duval County is excluded from these rankings

### **Non-ad valorem Revenues**

While property taxes represent 30.5% of the operating revenue, they are not the majority source of revenue for Volusia County. Other operating revenue sources such as licenses and permits, other taxes, intergovernmental revenues, charges for services, fines and forfeitures, and other miscellaneous revenues account for 29.7% of the total operating revenue and have an estimated increase of 14.4% or \$49.4 million over fiscal year 2023-24. Our largest increase in non-ad valorem revenues is derived from our investment program which is still seeing substantial gains with an increase of 44.2% or \$7.7 million across all funds. Our second largest revenue increase is due to the pending implementation of paid off-beach parking for non-Volusia County residents with a total revenue of \$7.1 million based on estimates from consultants. The off-beach parking revenue estimates allowed us to lower the General Fund subsidy for beach operations from \$15.5 million to \$11.1 million. Beach access fees are also estimated to increase by \$2.2 million with Volusia residents getting free access and the price for visitors increasing. It is important to note that the beach access and off-beach parking revenues are based on assumptions so we will need to adjust next year's budget if these revenues are under or overestimated. State revenue sharing is up \$2.8 million based on recent trends and the Sheriff's revenue from the cities and airport contracts for services is up \$1.9 million. In the EMS Fund, ambulance fees are estimated to increase, based on transport and billing estimates by \$1.3 million.

In our Enterprise Funds, state mass transit revenues to the Votran fund are estimated to increase by \$2.1 million, which helped us maintain a lower General Fund subsidy. In our Utilities fund, water sales and sewer sales are estimated to increase \$2.1 million and \$2.9 million respectively. The Landfill charges are estimated to increase by \$1.1 million in our Solid Waste Fund, with 4% of all Landfill charges being transferred to the General Fund which contributes to maintaining a lower millage rate. In the Daytona Beach International Airport Fund there is a \$10.1 million increase for sale of land revenue, which is a one-time payment for the Holsonback building from the General Fund to no longer require lease payments to be occupied by the Health Department, Human Services, and Tax Collector's Office. The non-ad valorem revenues listed in this section span multiple funds, some of which have no property tax impact and in some cases are profitable services.

### **Staffing**

Our workforce is our most valuable asset, and maintaining a competitive edge in today's dynamic labor market is crucial. For fiscal year 2024-25, I am recommending a 5% wage adjustment for all County staff. This decision recognizes the dedication and critical role our employees play in serving our community. To attract and retain top talent, we must offer competitive salaries, positioning us as an employer of choice in our region. With current inflation rates and rising living costs, this increase helps our employees maintain their purchasing power and financial stability.

Fair compensation boosts job satisfaction, which in turn enhances productivity and the quality of services provided to our residents. By investing in our workforce, we will reduce turnover costs and maintain institutional knowledge, crucial for efficient operations. Recent salary surveys indicate that this adjustment aligns with market trends in comparable public sector roles. While this represents a significant investment, it's more cost-effective than the expenses associated with high turnover and constant recruitment. It's a strategic move that balances fiscal responsibility with the need to value and retain our most important resource - our people.

Satisfied, well-compensated employees are more likely to provide high-quality services, directly benefiting our community. This wage increase will have a positive ripple effect on our local economy as employees

spend more within the community. Furthermore, this adjustment is part of our long-term strategy to build a resilient, skilled workforce capable of meeting future challenges.

The fiscal year 2024-25 budget also includes the addition of 32 new positions and deletion of three existing positions throughout the organization, which will bring our full-time equivalent (FTE) count to 2,461.28, which represents a 1.2% or 29.00 FTE increase over fiscal year 2023-24's adopted position count. When comparing our funded FTE count for fiscal year 2024-25 to our count from fiscal year 2008-09, which was before the economic downturn, we are still down 26.21 FTEs. Using the same data, we are down 1.2% in position count while our population has increased by 15.2% for the same period. What this shows is that we do not grow government just for the sake of growth, but rather at a calculated rate based on the needs of the community while searching for efficiencies in other areas to minimize expenses.

### **Capital Program**

On June 4, 2024, we presented to Council our five-year capital plan which included projects where funding has not been identified. In total, we have project needs that exceed \$945.3 million with no funding currently identified. The majority of projects from this list are transportation projects that include road widening, road extensions, and dirt road reduction.

In total, the operating budget includes \$184.5 million of funding for capital projects, of which \$65.2 million is project funding carried forward from fiscal year 2023-24. The \$184.5 million represents a 52.8% increase over fiscal year 2023-24, however that increase is only 27.4% when adjusted for carry-forward projects. 77.8% of the \$65.2 million in carry-forward is for 15 road, signal, or bridge projects at various stages of design or nearing construction as well as four fire station renovation or relocation projects and the Southwest Regional Water Reclamation project. Of the new funding, 72.3% or \$86.3 million is for 11 projects including the \$31.6 million new cell construction at the Landfill and the \$10.1 million purchase of the Holsonback building. There is also \$17 million in funding for the Veterans Memorial Parkway and Dunn Avenue roadway extension projects and \$3.5 million in funding set-aside for a new Motorcross facility. A complete list of capital can be reviewed in the following pages of this executive summary section.

In addition to the capital funding within the operating budget, there are also transfers from the operating budget to the non-operating budget for large-scale capital projects which can span multiple years. The proposed budget for fiscal year 2024-25 includes \$42.1 million in transfers for capital projects including \$15 million for a new Sheriff's complex, \$5 million for an east-side judicial study and design, \$6.3 million for Ocean Center repairs and replacement, and \$4 million for an enterprise resource planning system upgrade or replacement.

We have had the luxury to be able and allocate millions in Coronavirus and American Rescue Plan Act (ARPA) funding to many capital projects over the last few years. With that funding no longer available, it is crucial that we effectively manage and develop our county with a robust and well-planned capital program. We have a substantial list of unfunded projects, which underscores the ongoing challenge of balancing necessary infrastructure improvements with available resources. This situation highlights the importance of prioritizing projects, seeking alternative funding sources, and maintaining fiscal responsibility. A strong capital program helps keep existing assets in good condition, ensuring they continue to serve the community efficiently and avoid more costly replacements in the future. We must also take a conservative approach to expansion projects. While growth and development are important, careful consideration must be given to the long-term financial implications of new facilities and infrastructure. This balanced approach will allow for strategic investments in critical areas, such as landfill expansion and essential roadways, while maintaining fiscal stability. Ultimately, a well-managed capital

program not only addresses immediate community needs but also lays the foundation for sustainable growth and improved quality of life for our residents. It requires ongoing assessment, planning, and fiscal discipline to ensure that we can continue to provide essential services and infrastructure while maintaining financial health for years to come.

### **Fund Balance and Reserves**

Fund balance, representing 36.8% of our total operating revenue, is a critical component of our financial strategy. It primarily funds reserve needs across various operations, ensuring financial stability and flexibility. Despite a slight 2.2% decrease in total reserves for fiscal year 2024-25, they still constitute 28.5% of our total operating budget. This reserve level is crucial for maintaining government sustainability and adaptability.

While Florida Statutes require annual budget balance, they don't mandate long-term financial sustainability. This is where prudent reserve management becomes vital. **Our county's approach of using pay-as-you-go financing for most capital projects, with savings budgeted in reserves, exemplifies responsible fiscal planning.** This strategy allows us to fund significant projects without incurring debt, while maintaining financial flexibility.

Furthermore, a healthy fund balance translates to sustainable emergency reserves, critical for mitigating impacts from natural disasters or unexpected revenue fluctuations. This financial cushion is a key indicator of our government's fiscal strength and resilience. By maintaining adequate reserves, we ensure our ability to continue providing essential services even in challenging times, demonstrating our commitment to long-term financial stability and responsible governance.

### **Efficiencies & Accomplishments**

A robust budget process requires a comprehensive review of past accomplishments, future service needs, and potential efficiencies. Our dedicated team of professionals works tirelessly throughout the year to achieve these goals. Here are some key achievements and efficiencies that have contributed to the success of this budget process:

- **VoRide Implementation:** Launched on the west side of the county in December 2023, VoRide has expanded to cover DeLand, Deltona, DeBary, and Orange City by April 2024. This premium transit service replaces underperforming, costly fixed routes, providing more flexible options for those with transit needs. The service change is projected to save the county approximately \$300,000 annually.
- **Departmental Merger:** Following the Council's elimination of Business Tax Receipts, we merged the Treasury & Billing Office with the Office of Management & Budget. This strategic consolidation allowed us to eliminate three vacant positions, resulting in over \$200,000 in annual budget savings.
- **Corrections Division Optimization:** To address the vacancy rate in the Corrections division, we increased attrition positions by 12. This approach allows for flexible staffing while generating over one million dollars in annual savings, as these positions are not budgeted but can be filled as needed from existing turnover.
- **Proactive Budget Management:** We've incorporated a \$5 million savings target in the General Fund for fiscal year 2024-25. This approach acknowledges the historical trend of local governments not fully expending their operating budgets and proactively accounts for anticipated savings.

- **Utility Rate Management:** Through successful grant acquisition, securing over \$61.1 million in state and federal funding, we've maintained low utility rates while enhancing water quality and availability.
- **Continuous Improvement:** We're committed to ongoing efficiency reviews across all departments, ensuring that we maximize the value of every tax dollar.

These initiatives demonstrate our unwavering commitment to fiscal responsibility and operational excellence. By continuously seeking efficiencies, leveraging technology, and optimizing our workforce, we ensure that Volusia County government remains lean, responsive, and effective.

Our approach balances fiscal prudence with the need to provide high-quality services to our growing community. As we move forward, we remain dedicated to innovation, cost-effectiveness, and responsive governance, always striving to deliver the best possible value to our residents.

### **Future Challenges**

While our financial position remains strong, we face several challenges:

- Maintaining and upgrading aging infrastructure
- Balancing growth with environmental preservation
- Addressing affordable housing needs
- Preparing for potential economic downturns
- Mitigating the potential for even greater costs for Sunrail operations if night and weekend services are added

We are addressing these challenges through strategic planning, targeted investments, and collaboration with community partners.

### **Closing**

This budget represents a balanced approach to meeting the needs of our diverse community while maintaining long-term fiscal health. It makes strategic investments in public safety, infrastructure, and quality of life while maintaining ample reserves to address future uncertainties.

I want to thank the County Council for their leadership, our dedicated employees for their hard work, and the Constitutional Officers for their partnership throughout the budget process. Together, we continue to make Volusia County an outstanding place to live, work, and visit.

Sincerely,



George Recktenwald  
County Manager



THIS PAGE INTENTIONALLY BLANK



# Volusia County Government Organization Chart

**Volusia County Citizens**



**Volusia County Council**



**County Manager**  
George Recktenwald



**County Attorney**  
Michael Dyer



**Internal Auditor**  
Jonathan Edwards



**Deputy County Manager**  
Suzanne Konchan



**Recovery & Resiliency**  
Dona Butler



**Human Resources**  
Dana Paige



**Ocean Center**  
Lynn Flanders



**Business Services**  
Jeaniene Jennings



**Finance/  
CFO**  
Ryan Ossowski



**Community Services**  
Brad Burbaugh



**Aviation & Economic Resources**  
Cyrus Callum



**Growth & Resource Management**  
Clay Ervin



**Public Works**  
Benjamin Bartlett



**Emergency Services**  
Jim Judge



**Public Protection**  
Mark Swanson



**Community Information**  
Michael Ryan

**Facility Management**  
Jim Corbett

**Fleet Management**  
Robert Gilmore

**Purchasing & Contracts**  
Pam Wilsky

**Transit Services**  
Bobbie King

**Deputy Director**  
Aaron Van Kleeck

**Accounting**  
Lynne Urice

**Information Technology**  
John Bailey

**Management & Budget**  
Aaron Van Kleeck

**Treasury & Billing**  
Craig Baumgardner

**Community Assistance**  
Carmen Hall

**Library Services**  
Lucinda Colee

**Parks, Recreation & Culture**  
Tim Baylie

**Resource Stewardship**  
Nick Dunnam

**Veterans Services**  
Bob Watson

**Airport**  
Karen Feaster

**Economic Development**  
Lou Paris

**Building & Code Administration**  
Kerry Leuzinger

**Environmental Management**  
Ginger Adair

**Planning & Development Services**  
Carol McFarlane

**Deputy Director**  
Arden Fontaine

**Coastal**  
Jessica Fentress

**Engineering & Construction**  
Tadd Kasbeer

**Mosquito Control**  
M. McDonough

**Road & Bridge**  
Lori Koontz

**Solid Waste**  
R. Montgomery

**Traffic Engineering**  
Jay Williams

**Water Resources & Utilities**  
Michael Ulrich

**Emergency Medical Administration**  
Mark Wolcott

**Emergency Medical Services**  
Kevin Captain

**Fire Rescue**  
Joe King

**Emergency Management**  
Clint Mecham

**Animal Services**  
Angela Miedema

**Beach Safety**  
Tammy Malphurs, Interim

**Corrections**  
Joseph DeMore

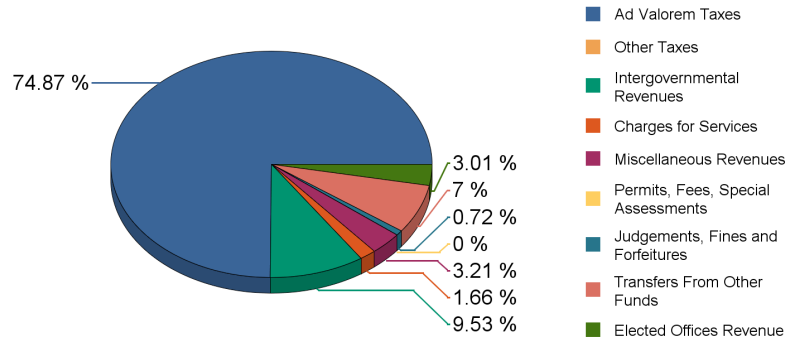
**Medical Examiner**  
James Fulcher, MD

## General Fund

### Fiscal Year 2024-25 Revenues

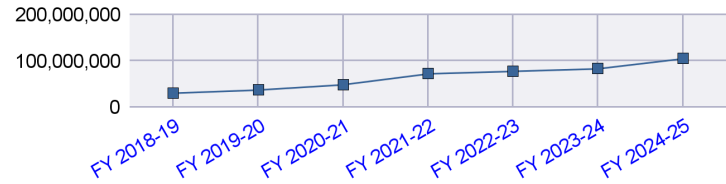
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	180,108,372	188,311,278
Other Taxes	280,000	0
Intergovernmental Revenues	20,342,755	23,980,391
Charges for Services	4,124,058	4,164,438
Miscellaneous Revenues	6,456,472	8,068,507
Permits, Fees, Special Assessments	12,000	9,600
Judgements, Fines and Forfeitures	2,213,382	1,799,411
Transfers From Other Funds	20,060,390	17,598,425
Elected Offices Revenue	7,573,074	7,573,074
<b>Subtotal Revenues</b>	<b>241,170,503</b>	<b>251,505,124</b>
<b>Fund Balance</b>	<b>83,102,827</b>	<b>105,018,215</b>
<b>Total Revenues</b>	<b>324,273,330</b>	<b>356,523,339</b>

#### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2018-19	5.6944	FY 2018-19	1,843.66
FY 2019-20	5.5900	FY 2019-20	1,845.16
FY 2020-21	5.4500	FY 2020-21	1,824.77
FY 2021-22	5.3812	FY 2021-22	1,037.08
FY 2022-23	4.8499	FY 2022-23	1,042.33
FY 2023-24	3.3958	FY 2023-24	896.92
FY 2024-25	3.2007	FY 2024-25	898.92

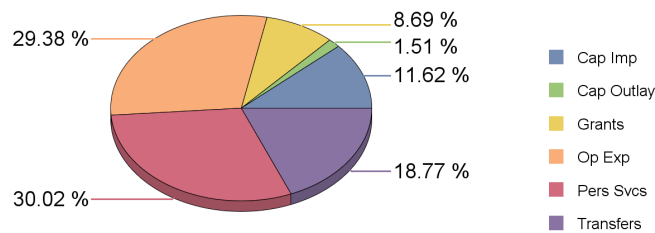
#### Budgeted Fund Balance History



### Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	86,497,550	89,211,245
Operating Expenses	92,732,394	102,243,802
Reimbursements	(21,065,117)	(21,853,808)
Capital Outlay	2,798,391	4,501,258
Capital Improvements	24,106,372	36,690,263
Grants and Aids	24,500,485	25,837,523
Interfund Transfers	36,136,221	55,782,560
Elected Offices	7,327,769	7,797,928
<b>Subtotal Expenditures</b>	<b>253,034,065</b>	<b>300,210,771</b>
<b>Reserves</b>	<b>71,239,265</b>	<b>56,312,568</b>
<b>Total Expenses</b>	<b>324,273,330</b>	<b>356,523,339</b>

#### Operating Expenses



#### Reserve Summary

Future Capital Reserves	28,190,986
Emergencies Reserves	24,284,509
Contingency Reserves	3,337,073
Wage and Benefit Adjustment Reserves	500,000

#### Transfers Out

Transfers to Sheriff Capital Projects Fund	15,000,000
Transfers to Votran Fund	11,838,941
Transfer to Beach Management Fund - General Fund Subsidy	7,046,385
Transfers to Emergency Medical Services Fund	6,464,386
Transfers to Capital Projects Fund	5,000,000
Transfer to Beach Management Fund - Resident Pass Buydown	4,046,764
Transfers to IT Capital Projects Fund	4,000,000
Transfer to Economic Development Fund	1,288,919
Transfers to Debt Service Fund	974,165
Trans To Grants	123,000

#### Major Capital Improvement >\$500,000

Purchase of Holsonback Building	10,100,000
Air Handler & Fire Suppression Replacement	3,900,000
Chiller Plant Upgrades and Optimization Ph.2 (SECM)	3,000,000
Multi-Purpose Expansion of Operations Center	2,575,000
Window Replacement	1,500,000
Tax Collector Interior Reno and Efficiency Restoration	950,000
Potable Water Pipes-Branch Jail	787,575
Daytona Annex Plumbing Infrastructure and Energy Conserv.	650,000
Deland Courthouse Fire Damper Ph.2	600,000
Old Medical Examiner's Office - Parks Maintenance Office	550,000
Roof Replacements at Various County Facilities	500,000
Volusia Sheriff Project Engineering	500,000

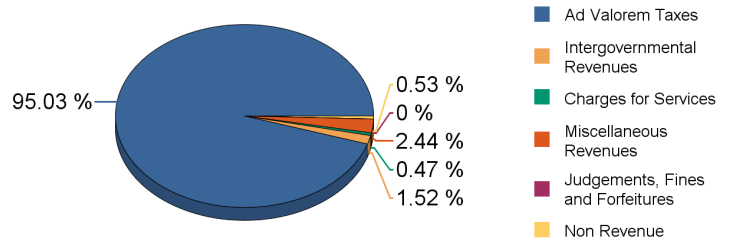


## Library

### Fiscal Year 2024-25 Revenues

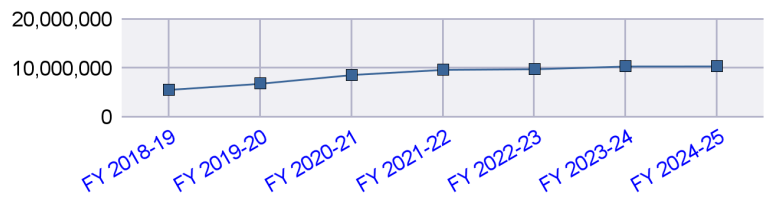
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	22,308,157	22,816,978
Intergovernmental Revenues	404,718	364,989
Charges for Services	113,100	113,100
Miscellaneous Revenues	452,519	586,777
Judgements, Fines and Forfeitures	0	1,000
Non Revenue	127,790	127,790
<b>Subtotal Revenues</b>	<b>23,406,284</b>	<b>24,010,634</b>
<b>Fund Balance</b>	<b>10,368,493</b>	<b>10,383,240</b>
<b>Total Revenues</b>	<b>33,774,777</b>	<b>34,393,874</b>

#### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2018-19	0.5520	FY 2018-19	184.50
FY 2019-20	0.5520	FY 2019-20	183.50
FY 2020-21	0.5174	FY 2020-21	182.50
FY 2021-22	0.5174	FY 2021-22	180.50
FY 2022-23	0.4635	FY 2022-23	179.50
FY 2023-24	0.4209	FY 2023-24	178.50
FY 2024-25	0.3891	FY 2024-25	179.50

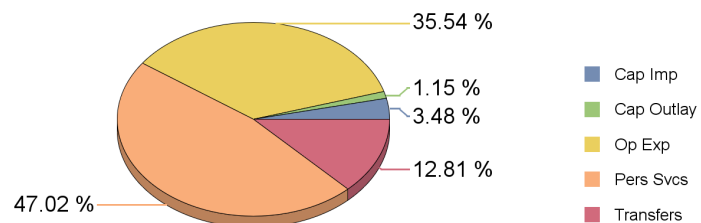
#### Budgeted Fund Balance History



### Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	12,622,420	13,463,120
Operating Expenses	9,827,204	10,174,833
Capital Outlay	129,525	328,895
Capital Improvements	365,825	995,733
Interfund Transfers	2,000,000	3,667,301
<b>Subtotal Expenditures</b>	<b>24,944,974</b>	<b>28,629,882</b>
<b>Reserves</b>	<b>8,829,803</b>	<b>5,763,992</b>
<b>Total Expenses</b>	<b>33,774,777</b>	<b>34,393,874</b>

#### Operating Expenses



#### Reserve Summary

Future Capital Reserves	3,375,708
Emergencies Reserves	2,388,284

#### Transfers Out

Transfers to Library Construction Fund	3,667,301
--	-----------

#### Major Capital Improvement >\$500,000

Deltona Regional Library Renovations	300,000
DeBary Library Renovations	115,000
Library HVAC Replacements	100,000
Deltona Regional Library Security Camera Upgrade - CF	85,825
DeLand Regional Library Lighting	80,000
Deltona Regional Library Security Camera Upgrade	56,908
Orange City Library Lighting	50,000

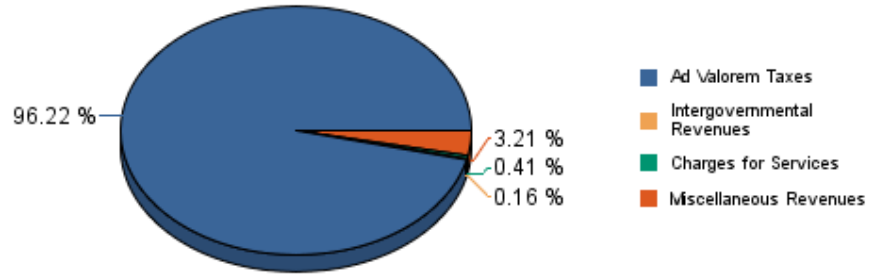
# E Volusia Mosquito Control

## Fiscal Year 2024-25 Revenues

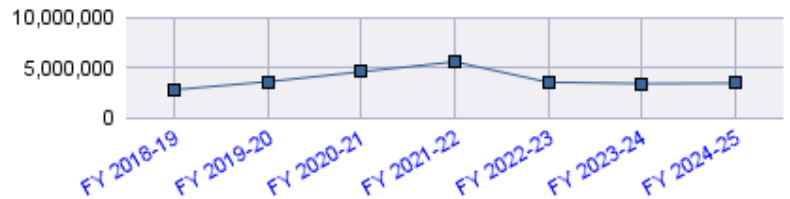
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	6,611,626	6,749,053
Intergovernmental Revenues	11,000	11,000
Charges for Services	21,000	29,000
Miscellaneous Revenues	1,401,535	225,404
<b>Subtotal Revenues</b>	<b>8,045,161</b>	<b>7,014,457</b>
<b>Fund Balance</b>	<b>3,451,793</b>	<b>3,487,779</b>
<b>Total Revenues</b>	<b>11,496,954</b>	<b>10,502,236</b>

Millage Rate History		Position History - FTE	
FY 2018-19	0.1880	FY 2018-19	28.75
FY 2019-20	0.1880	FY 2019-20	28.75
FY 2020-21	0.1781	FY 2020-21	28.00
FY 2021-22	0.1781	FY 2021-22	28.00
FY 2022-23	0.1781	FY 2022-23	28.00
FY 2023-24	0.1781	FY 2023-24	28.00
FY 2024-25	0.1647	FY 2024-25	28.00

## Operating Revenues



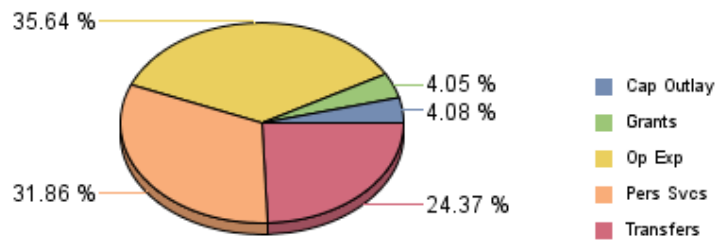
## Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	2,300,670	2,287,551
Operating Expenses	3,039,836	2,859,464
Reimbursements	(300,000)	(300,000)
Capital Outlay	1,223,600	293,000
Grants and Aids	285,814	290,732
Interfund Transfers	1,750,000	1,750,000
<b>Subtotal Expenditures</b>	<b>8,299,920</b>	<b>7,180,747</b>
<b>Reserves</b>	<b>3,197,034</b>	<b>3,321,489</b>
<b>Total Expenses</b>	<b>11,496,954</b>	<b>10,502,236</b>

## Operating Expenses



## Reserve Summary

Future Capital Reserves	2,520,043
Emergencies Reserves	701,446
Contingency Reserves	100,000

## Transfers Out

Transfers to Capital Impr Projects Fund	1,750,000
---	-----------

## Law Enforcement Fund

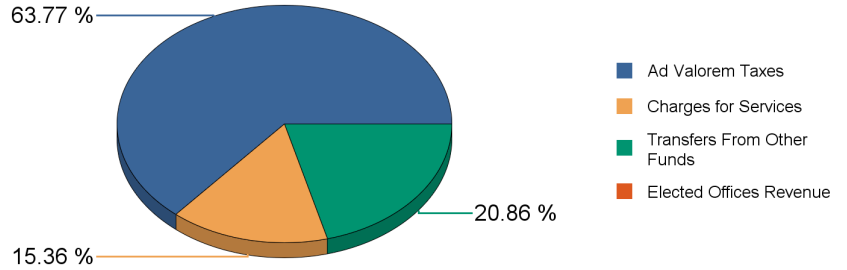
### Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	76,930,691	93,625,028
Charges for Services	19,991,632	22,555,192
Transfers From Other Funds	31,489,992	30,628,847
Elected Offices Revenue	2,429,988	0
<b>Subtotal Revenues</b>	<b>130,842,303</b>	<b>146,809,067</b>
<b>Fund Balance</b>		
<b>Total Revenues</b>	<b>130,842,303</b>	<b>146,809,067</b>

#### Millage Rate History

FY 2023-24	1.4541
FY 2024-25	1.5994

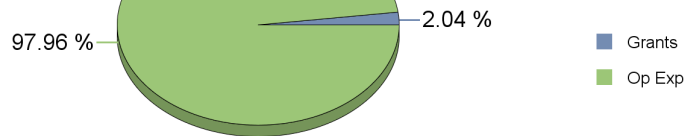
#### Operating Revenues



### Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Operating Expenses	1,285,059	3,290,538
Grants and Aids	2,608,539	2,999,952
Elected Offices	126,948,705	140,518,577
<b>Subtotal Expenditures</b>	<b>130,842,303</b>	<b>146,809,067</b>
<b>Reserves</b>		0
<b>Total Expenses</b>	<b>130,842,303</b>	<b>146,809,067</b>

#### Operating Expenses





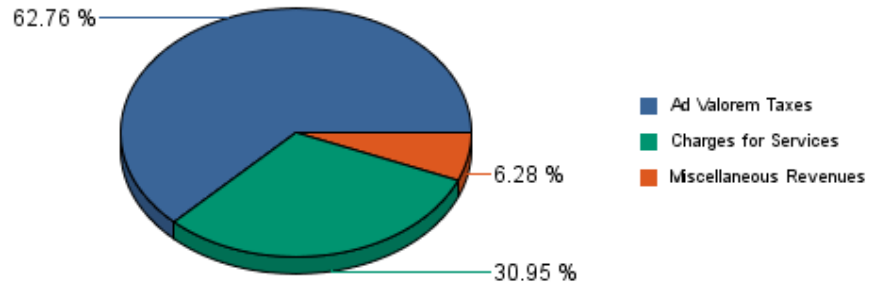
# Ponce De Leon Inlet and Port District

## Fiscal Year 2024-25 Revenues

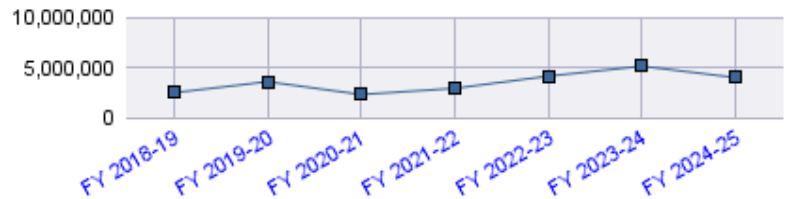
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	2,572,261	2,838,630
Charges for Services	1,400,000	1,400,000
Miscellaneous Revenues	180,968	284,104
<b>Subtotal Revenues</b>	<b>4,153,229</b>	<b>4,522,734</b>
<b>Fund Balance</b>	<b>5,189,395</b>	<b>4,048,159</b>
<b>Total Revenues</b>	<b>9,342,624</b>	<b>8,570,893</b>

Millage Rate History		Position History - FTE	
FY 2018-19	0.0929	FY 2018-19	17.00
FY 2019-20	0.0929	FY 2019-20	17.00
FY 2020-21	0.0880	FY 2020-21	17.00
FY 2021-22	0.0845	FY 2021-22	8.00
FY 2022-23	0.0760	FY 2022-23	9.00
FY 2023-24	0.0692	FY 2023-24	9.00
FY 2024-25	0.0692	FY 2024-25	10.00

### Operating Revenues



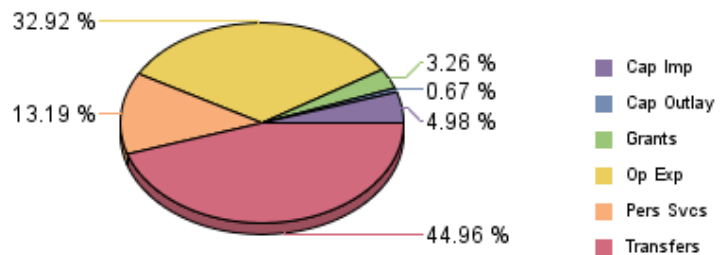
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	598,741	704,090
Operating Expenses	1,470,486	1,757,346
Capital Outlay	10,900	36,000
Capital Improvements	450,000	266,000
Grants and Aids	161,826	174,128
Interfund Transfers	3,200,000	2,400,000
<b>Subtotal Expenditures</b>	<b>5,891,953</b>	<b>5,337,564</b>
<b>Reserves</b>	<b>3,450,671</b>	<b>3,233,329</b>
<b>Total Expenses</b>	<b>9,342,624</b>	<b>8,570,893</b>

### Operating Expenses



### Reserve Summary

Future Capital Reserves	2,781,056
Emergencies Reserves	452,273

### Transfers Out

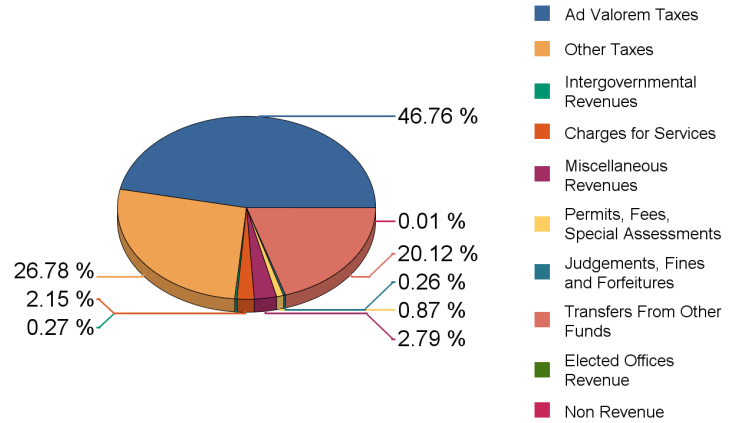
Transfer to Port Capital Fund	2,400,000
-------------------------------	-----------

# Municipal Service District

## Fiscal Year 2024-25 Revenues

Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	18,142,773	20,049,653
Other Taxes	10,397,775	11,480,341
Intergovernmental Revenues	138,460	116,637
Charges for Services	1,006,702	921,860
Miscellaneous Revenues	924,489	1,195,122
Permits, Fees, Special Assessments	466,700	371,510
Judgements, Fines and Forfeitures	101,175	112,770
Transfers From Other Funds	7,286,002	8,625,196
Elected Offices Revenue	250,000	0
Non Revenue	4,765	4,000
<b>Subtotal Revenues</b>	<b>38,718,841</b>	<b>42,877,089</b>
<b>Fund Balance</b>	<b>37,233,462</b>	<b>33,335,273</b>
<b>Total Revenues</b>	<b>75,952,303</b>	<b>76,212,362</b>

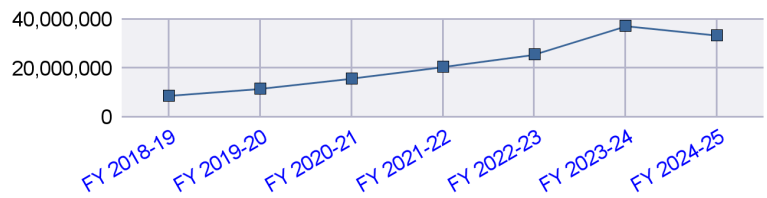
### Operating Revenues



Millage Rate History	
FY 2018-19	2.2399
FY 2019-20	2.2399
FY 2020-21	2.1083
FY 2021-22	2.1083
FY 2022-23	1.8795
FY 2023-24	1.6956
FY 2024-25	1.6956

Position History - FTE	
FY 2018-19	358.50
FY 2019-20	362.00
FY 2020-21	366.00
FY 2021-22	67.00
FY 2022-23	72.00
FY 2023-24	73.00
FY 2024-25	73.00

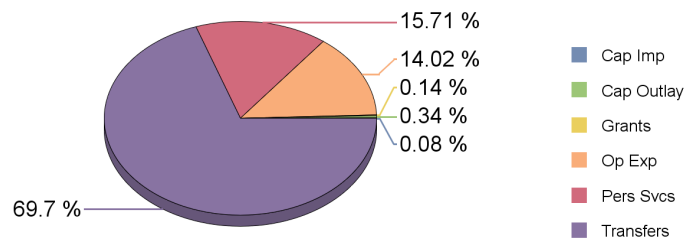
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	6,471,326	6,717,655
Operating Expenses	5,818,815	6,052,358
Capital Outlay	60,337	147,270
Capital Improvements	607,000	35,000
Grants and Aids	47,218	58,367
Interfund Transfers	27,595,825	29,801,091
<b>Subtotal Expenditures</b>	<b>40,600,521</b>	<b>42,811,741</b>
<b>Reserves</b>	<b>35,351,782</b>	<b>33,400,621</b>
<b>Total Expenses</b>	<b>75,952,303</b>	<b>76,212,362</b>

### Operating Expenses



### Reserve Summary

Reserves	23,526,680
Loan Repayment Reserves	6,449,152
Emergencies Reserves	3,424,789

### Transfers Out

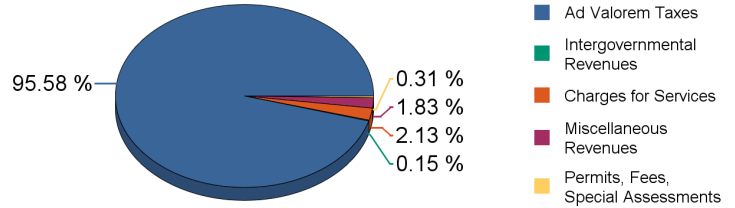
Transfer to Law Enforcement Fine & Forfeiture Fund	24,338,357
Transfers to Transportation Trust Fund	5,000,000
Transfers to 2017 Cap Impr Rev Note	462,734

# Fire Rescue District

## Fiscal Year 2024-25 Revenues

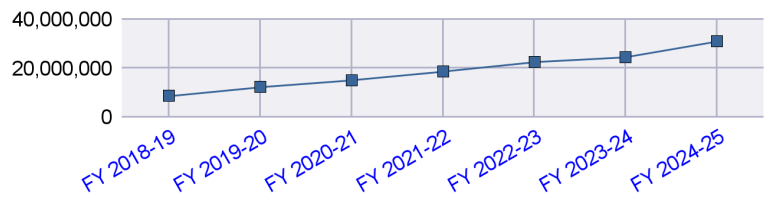
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	42,087,654	46,509,944
Intergovernmental Revenues	71,130	71,130
Charges for Services	951,623	1,036,721
Miscellaneous Revenues	890,349	891,025
Permits, Fees, Special Assessments	100,000	150,000
<b>Subtotal Revenues</b>	<b>44,100,756</b>	<b>48,658,820</b>
<b>Fund Balance</b>	<b>24,512,722</b>	<b>31,008,530</b>
<b>Total Revenues</b>	<b>68,613,478</b>	<b>79,667,350</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2018-19	4.0815	FY 2018-19	166.00
FY 2019-20	4.0815	FY 2019-20	175.00
FY 2020-21	3.8412	FY 2020-21	175.00
FY 2021-22	3.8412	FY 2021-22	184.50
FY 2022-23	3.8412	FY 2022-23	206.00
FY 2023-24	3.8412	FY 2023-24	211.50
FY 2024-25	3.8412	FY 2024-25	214.50

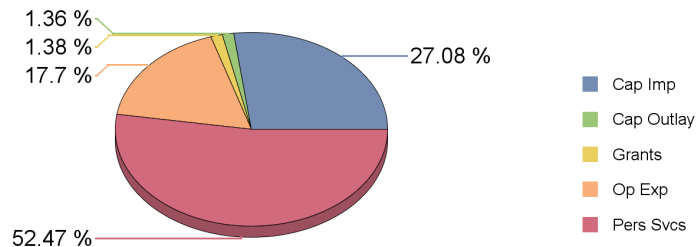
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	29,214,135	30,359,900
Operating Expenses	9,179,791	10,323,506
Reimbursements	(92,689)	(80,615)
Capital Outlay	1,297,185	789,692
Capital Improvements	18,276,218	15,666,629
Grants and Aids	745,578	797,936
<b>Subtotal Expenditures</b>	<b>58,620,218</b>	<b>57,857,048</b>
<b>Reserves</b>	<b>9,993,260</b>	<b>21,810,302</b>
<b>Total Expenses</b>	<b>68,613,478</b>	<b>79,667,350</b>

### Operating Expenses



### Reserve Summary

Future Capital Reserves	15,769,420
Emergencies Reserves	4,865,882
Contingency Reserves	500,000
Grants-Match Reserves	500,000
Transition Reserves	175,000

### Major Capital Improvement >\$500,000

Fire Station 15/HAZMAT	13,269,412
Fire Station 22 - Oak Hill - Renovation	1,145,140
Station 34 Renovation	845,077
Land for Station 47	267,000
Fire Station 35 Kitchen Remodel	125,000

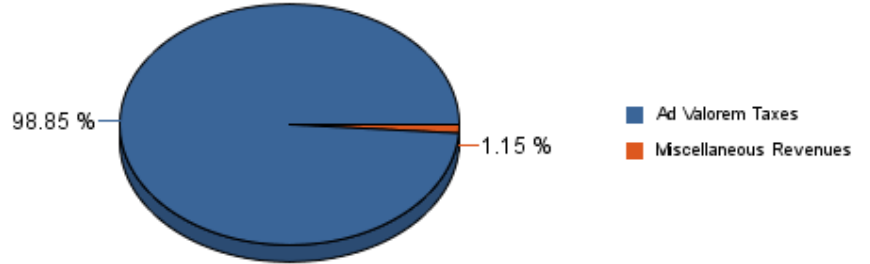
# Silver Sands/Bethune Beach MSD

## Fiscal Year 2024-25 Revenues

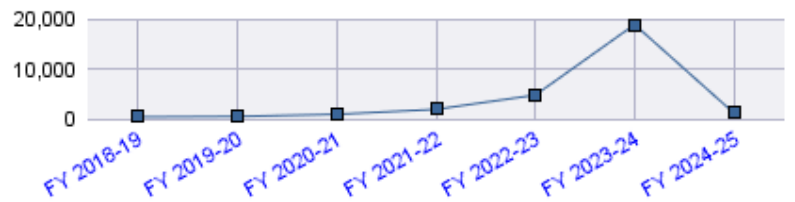
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	15,380	15,379
Miscellaneous Revenues	0	179
<b>Subtotal Revenues</b>	<b>15,380</b>	<b>15,558</b>
<b>Fund Balance</b>	<b>19,034</b>	<b>1,299</b>
<b>Total Revenues</b>	<b>34,414</b>	<b>16,857</b>

Millage Rate History	
FY 2018-19	0.0150
FY 2019-20	0.0150
FY 2020-21	0.0144
FY 2021-22	0.0144
FY 2022-23	0.0129
FY 2023-24	0.0117
FY 2024-25	0.0106

### Operating Revenues



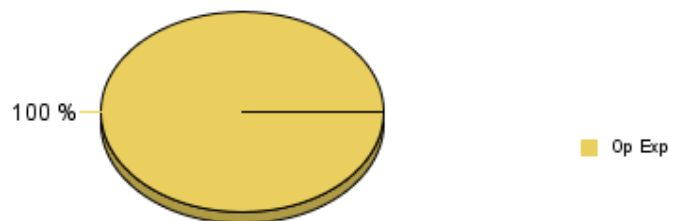
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Operating Expenses	16,019	16,857
<b>Subtotal Expenditures</b>	<b>16,019</b>	<b>16,857</b>
<b>Reserves</b>	<b>18,395</b>	<b>0</b>
<b>Total Expenses</b>	<b>34,414</b>	<b>16,857</b>

### Operating Expenses

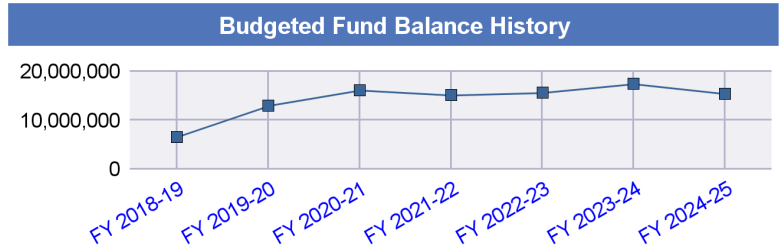
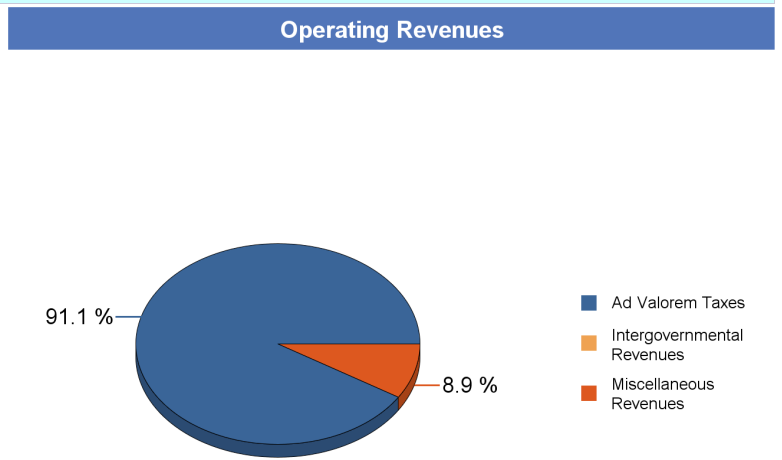


# Volusia ECHO

## Fiscal Year 2024-25 Revenues

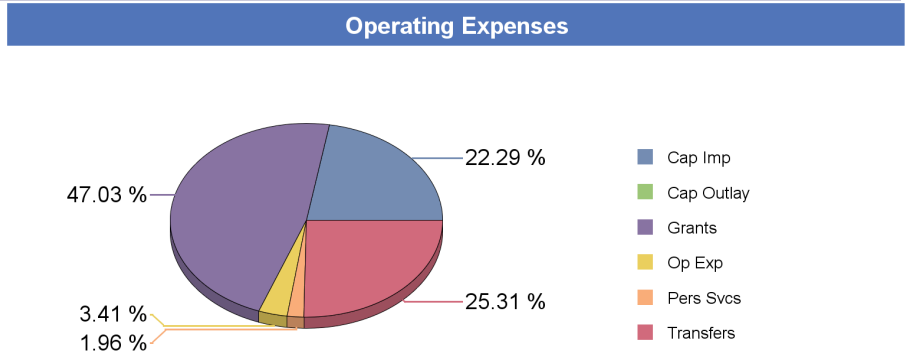
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	10,581,244	11,707,552
Intergovernmental Revenues	1,014	0
Miscellaneous Revenues	787,594	1,144,392
<b>Subtotal Revenues</b>	<b>11,369,852</b>	<b>12,851,944</b>
<b>Fund Balance</b>	<b>17,395,759</b>	<b>15,347,675</b>
<b>Total Revenues</b>	<b>28,765,611</b>	<b>28,199,619</b>

Millage Rate History		Position History - FTE	
FY 2018-19	0.2000	FY 2018-19	
FY 2019-20	0.2000	FY 2019-20	
FY 2020-21	0.0000	FY 2020-21	
FY 2021-22	0.2000	FY 2021-22	3.00
FY 2022-23	0.2000	FY 2022-23	3.00
FY 2023-24	0.2000	FY 2023-24	3.00
FY 2024-25	0.2000	FY 2024-25	3.00



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	299,861	307,752
Operating Expenses	446,408	536,133
Capital Outlay	0	0
Capital Improvements	0	3,500,000
Grants and Aids	4,846,159	7,383,017
Interfund Transfers	7,177,120	3,973,000
<b>Subtotal Expenditures</b>	<b>12,769,548</b>	<b>15,699,902</b>
<b>Reserves</b>	<b>15,996,063</b>	<b>12,499,717</b>
<b>Total Expenses</b>	<b>28,765,611</b>	<b>28,199,619</b>



Reserve Summary	
Future Capital Reserves	12,499,717

Transfers Out	
Transfers to Capital Impr Projects Fund	2,473,000
Transfers to Trails Project Fund	1,500,000

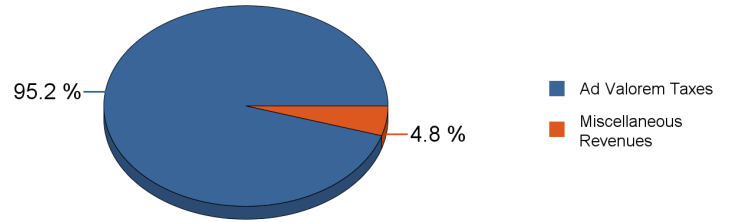
Major Capital Improvement >\$500,000	
Motocross Facility	3,500,000

# Volusia Forever Land Acquisition

## Fiscal Year 2024-25 Revenues

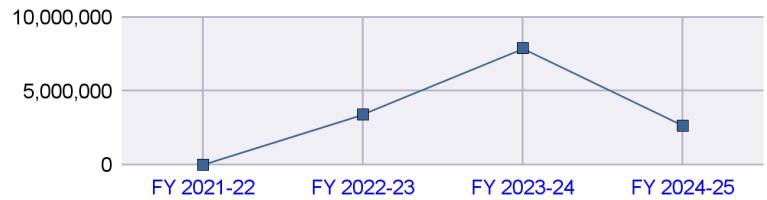
Revenues	FY 2023-24 Budget	FY 2024-25 Budget
Ad Valorem Taxes	10,581,244	11,707,552
Miscellaneous Revenues	249,643	590,194
<b>Subtotal Revenues</b>	<b>10,830,887</b>	<b>12,297,746</b>
<b>Fund Balance</b>	<b>7,886,889</b>	<b>2,631,859</b>
<b>Total Revenues</b>	<b>18,717,776</b>	<b>14,929,605</b>

### Operating Revenues



Millage Rate History		Position History - FTE	
FY 2021-22	0.2000	FY 2021-22	2.00
FY 2022-23	0.2000	FY 2022-23	2.00
FY 2023-24	0.2000	FY 2023-24	2.00
FY 2024-25	0.2000	FY 2024-25	3.00

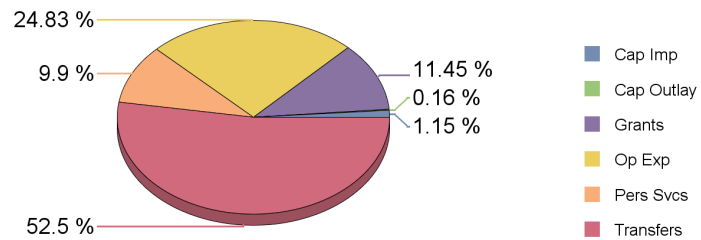
### Budgeted Fund Balance History



## Fiscal Year 2024-25 Expenditures

Expenditures	FY 2023-24 Budget	FY 2024-25 Budget
Personnel Services	224,613	331,114
Operating Expenses	576,128	830,678
Capital Outlay	0	5,500
Capital Improvements	37,500	38,625
Grants and Aids	346,159	383,017
Interfund Transfers	1,585,757	1,756,133
<b>Subtotal Expenditures</b>	<b>2,770,157</b>	<b>3,345,067</b>
<b>Reserves</b>	<b>15,947,619</b>	<b>11,584,538</b>
<b>Total Expenses</b>	<b>18,717,776</b>	<b>14,929,605</b>

### Operating Expenses



### Reserve Summary

Maint & Operations Reserves	11,584,538
-----------------------------	------------

### Transfers Out

Transfers to Forever Land Management	1,756,133
--------------------------------------	-----------



**VOLUSIA COUNTY, FLORIDA**  
**Summary of Positions by Fund**

FUND	FY 2022-23 Budget			FY 2023-24 Budget			FY 2024-25 Budget		
	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv
001 - General Fund	963.00	510.00	1,042.33	861.00	191.00	896.92	863.00	191.00	898.92
002 - Emergency Medical Services	267.00	14.00	271.50	271.00	11.00	276.25	273.00	17.00	281.25
101 - Coronavirus Relief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
103 - County Transportation Trust	177.00	7.00	179.45	180.00	7.00	182.45	177.00	7.00	179.45
104 - Library	175.00	9.00	179.50	175.00	7.00	178.50	177.00	5.00	179.50
105 - E Volusia Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
114 - Ponce De Leon Inlet and Port Distr	9.00	0.00	9.00	9.00	0.00	9.00	10.00	0.00	10.00
117 - Building Permits	25.00	0.00	25.00	28.00	0.00	28.00	28.00	0.00	28.00
118 - Ocean Center	41.00	0.00	41.00	41.00	0.00	41.00	50.00	0.00	50.00
120 - Municipal Service District	72.00	0.00	72.00	73.00	0.00	73.00	73.00	0.00	73.00
123 - Inmate Welfare Trust	14.00	0.00	14.00	7.00	0.00	7.00	7.00	0.00	7.00
130 - Economic Development	8.00	0.00	8.00	8.00	0.00	8.00	8.00	0.00	8.00
140 - Fire Rescue District	206.00	0.00	206.00	211.00	1.00	211.50	214.00	1.00	214.50
155 - Impact Fee Administration	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
159 - Stormwater Utility	54.00	1.00	54.75	53.00	1.00	53.75	52.00	1.00	52.75
160 - Volusia ECHO	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
162 - Volusia Forever Land Acquisition	2.00	0.00	2.00	2.00	0.00	2.00	3.00	0.00	3.00
163 - Land Management	10.00	0.00	10.00	11.00	0.00	11.00	12.00	0.00	12.00
167 - Opioid Regional Settlement Fund	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00
178 - Beach Management Fund	0.00	0.00	0.00	110.00	320.00	155.91	113.00	322.00	159.91
440 - Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450 - Solid Waste	74.00	0.00	74.00	74.00	0.00	74.00	76.00	0.00	76.00
451 - Daytona Beach International Airpor	57.00	0.00	57.00	57.00	0.00	57.00	57.00	0.00	57.00
456 - Transit Services	0.00	0.00	0.00	7.00	0.00	7.00	8.00	0.00	8.00
457 - Water and Sewer Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
475 - Parking Garage	5.00	0.00	5.00	6.00	0.00	6.00	6.00	0.00	6.00
<b>Total - Operating Funds</b>	<b>2,256.00</b>	<b>541.00</b>	<b>2,347.53</b>	<b>2,282.00</b>	<b>538.00</b>	<b>2,376.28</b>	<b>2,305.00</b>	<b>544.00</b>	<b>2,402.28</b>
511 - Computer Replacement	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00
513 - Equipment Maintenance	50.00	0.00	50.00	46.00	0.00	46.00	47.00	0.00	47.00
521 - Insurance Management	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
530 - Group Insurance	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
<b>Total - Non-Operating Funds</b>	<b>60.00</b>	<b>0.00</b>	<b>60.00</b>	<b>56.00</b>	<b>0.00</b>	<b>56.00</b>	<b>59.00</b>	<b>0.00</b>	<b>59.00</b>
<b>Attrition</b>			<b>24.00</b>			<b>24.00</b>			<b>36.00</b>
<b>Unfunded</b>			<b>90.00</b>			<b>96.00</b>			<b>79.00</b>

THIS PAGE INTENTIONALLY BLANK



# Summary of Capital Outlay by Fund

FY 2024-25

Fund		New Request	Carryforward	Total Request
<b>Countywide Funds</b>				
001	General Fund	4,236,558	264,700	4,501,258
104	Library	328,895	0	328,895
	<b>Total Countywide Funds</b>	<b>\$4,565,453</b>	<b>\$264,700</b>	<b>\$4,830,153</b>

## Special Revenue Funds

002	Emergency Medical Services	1,478,890	200,500	1,679,390
103	County Transportation Trust	1,083,900	0	1,083,900
105	E Volusia Mosquito Control	293,000	0	293,000
114	Ponce De Leon Inlet and Port District	36,000	0	36,000
118	Ocean Center	79,000	0	79,000
120	Municipal Service District	129,270	18,000	147,270
123	Inmate Welfare Trust	22,000	0	22,000
140	Fire Rescue District	789,692	0	789,692
159	Stormwater Utility	807,000	0	807,000
162	Volusia Forever Land Acquisition	5,500	0	5,500
163	Land Management	163,000	0	163,000
178	Beach Management Fund	371,503	0	371,503
	<b>Total Special Revenue Funds</b>	<b>\$5,258,755</b>	<b>\$218,500</b>	<b>\$5,477,255</b>

## Enterprise Funds

450	Solid Waste	3,800,932	0	3,800,932
451	Daytona Beach International Airport	394,000	0	394,000
452	Airport Passenger Facility Charge	500,000	0	500,000
457	Water and Sewer Utilities	207,000	0	207,000
475	Parking Garage	87,000	0	87,000
	<b>Total Enterprise Funds</b>	<b>\$4,988,932</b>		<b>\$4,988,932</b>

<b>TOTAL OPERATING FUNDS</b>	<b>\$14,813,140</b>	<b>\$483,200</b>	<b>\$15,296,340</b>
------------------------------	---------------------	------------------	---------------------

Summary of Capital Outlay by Fund

FY 2024-25

Fund		New Request	Carryforward	Total Request
<b>Capital Projects Funds</b>				
305	800 MHz Capital	81,000	69,000	150,000
313	Beach Capital Projects	0	95,430	95,430
322	I.T. Capital Projects	5,260,054	0	5,260,054
	<b>Total Capital Projects Funds</b>	<b>\$5,341,054</b>	<b>\$164,430</b>	<b>\$5,505,484</b>
<b>Internal Service Funds</b>				
511	Computer Replacement	604,400	38,200	642,600
513	Equipment Maintenance	527,816	0	527,816
514	Fleet Replacement	9,714,970	0	9,714,970
	<b>Total Internal Service Funds</b>	<b>\$10,847,186</b>	<b>\$38,200</b>	<b>\$10,885,386</b>
<b>TOTAL NON-OPERATING FUNDS</b>		<b>\$16,188,240</b>	<b>\$202,630</b>	<b>\$16,390,870</b>
<b>TOTAL ALL FUNDS</b>		<b>\$31,001,380</b>	<b>\$685,830</b>	<b>\$31,687,210</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>					
<b>Corrections</b>					
Body Worn Cameras	11	1,100	12,100	0	12,100
Body Worn Cameras - CF	37	1,100	0	40,700	40,700
Commercial Kitchen Equipment	1	50,000	50,000	0	50,000
Commercial Medical Equipment	1	25,000	25,000	0	25,000
Computers	5	2,314	11,570	0	11,570
Grinder - Sewer System	1	36,600	36,600	0	36,600
Kitchen Kettle	1	40,000	40,000	0	40,000
Lift Station pump	1	13,000	13,000	0	13,000
Restraint Chair	1	2,500	2,500	0	2,500
Security Cameras	50	1,500	75,000	0	75,000
Security/Safety Equipment	1	50,000	50,000	0	50,000
Tasers	15	2,100	31,500	0	31,500
		<b>225,214</b>	<b>347,270</b>	<b>40,700</b>	<b>387,970</b>
<b>Emergency Management</b>					
Audio / Visual Equipment	1	1,466,387	1,466,387	0	1,466,387
Stove	1	4,000	4,000	0	4,000
		<b>1,470,387</b>	<b>1,470,387</b>	<b>0</b>	<b>1,470,387</b>
<b>Environmental Management</b>					
Boat	1	2,500	2,500	0	2,500
Boat Trailer	1	9,000	9,000	0	9,000
Drone	1	9,000	9,000	0	9,000
Plotter	1	6,000	6,000	0	6,000
Sampling Geopump	1	2,000	2,000	0	2,000
		<b>28,500</b>	<b>28,500</b>	<b>0</b>	<b>28,500</b>
<b>Fire Rescue Services</b>					
HazMat Decontamination System	1	15,000	15,000	0	15,000
High Water Utility Vehicle (UTV)	1	29,882	29,882	0	29,882
Mass Casualty Decontamination System	1	60,000	60,000	0	60,000
Radiation Detection Equipment	8	2,375	19,000	0	19,000
Replacement 6-Wheel All Terrain Vehicle	1	16,000	16,000	0	16,000
Suit Radio and Communications Systems	8	1,000	8,000	0	8,000
		<b>124,257</b>	<b>147,882</b>	<b>0</b>	<b>147,882</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>Information Technology</b>					
DeLand Data Center UPS	1	200,000	0	200,000	200,000
East Side Data Center Power Distribution Unit	1	71,000	71,000	0	71,000
Network Switch	1	175,000	175,000	0	175,000
Phone System Upgrade	1	187,500	187,500	0	187,500
Replacement GIS Plotter	1	10,000	10,000	0	10,000
Replacement of UPS Units	1	75,000	75,000	0	75,000
Server Rack	1	10,000	10,000	0	10,000
Server Replacement	8	38,000	304,000	0	304,000
Service Monitor and Spectrum Analyzer	1	25,000	25,000	0	25,000
Storage Area Network	1	250,000	250,000	0	250,000
Tape Library	1	100,000	100,000	0	100,000
Tape Library - CF	1	20,000	0	20,000	20,000
Time Clock Replacement	5	4,000	20,000	0	20,000
Wireless Access Point Replacements	1	45,000	45,000	0	45,000
		<b>1,210,500</b>	<b>1,272,500</b>	<b>220,000</b>	<b>1,492,500</b>
<b>Justice System General Operations</b>					
Courtroom Audio/Visual Equipment Refresh	2	116,019	232,038	0	232,038
Desktops	40	1,200	48,000	0	48,000
Laptops	60	1,300	78,000	0	78,000
		<b>118,519</b>	<b>358,038</b>	<b>0</b>	<b>358,038</b>
<b>Medical Examiner</b>					
Autopsy Saw	1	3,700	3,700	0	3,700
Gurney Replacement	1	5,000	5,000	0	5,000
		<b>8,700</b>	<b>8,700</b>	<b>0</b>	<b>8,700</b>
<b>Parks Recreation &amp; Culture</b>					
Airport/Trades Box Blades	2	2,000	4,000	0	4,000
Ballfields Aerator	1	9,000	9,000	0	9,000
Ballfields Lip Kit	2	3,000	6,000	0	6,000
Beck Ranch - Box Blade	1	2,000	2,000	0	2,000
Beck Ranch Dump Trailer	1	15,000	15,000	0	15,000
Brush Mower - Self-Propelled Brush Hog	1	6,000	6,000	0	6,000
Grapplers Attachment for Tractor	1	5,000	5,000	0	5,000
Spruce Creek Dump Trailer	1	15,000	15,000	0	15,000
Steamer/Pressure Washer Trailer	1	10,000	10,000	0	10,000
Strickland Park Box Blade	1	2,000	2,000	0	2,000
		<b>69,000</b>	<b>74,000</b>	<b>0</b>	<b>74,000</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>State Mandated Costs</b>					
Evidence Storage System with Equipment	1	100,000	100,000	0	100,000
IT Hardware	1	22,000	22,000	0	22,000
Laptops	3	1,500	4,500	0	4,500
Scanner	1	1,500	1,500	0	1,500
Server Hard Drives	6	2,500	15,000	0	15,000
		<b>127,500</b>	<b>143,000</b>	<b>0</b>	<b>143,000</b>
<b>Facility Management</b>					
Cordless Press Tool Kit	1	2,215	2,215	0	2,215
Courts Service Truck	1	51,816	51,816	0	51,816
HVAC Flow Capture Hood	1	4,170	4,170	0	4,170
Laptop	1	2,300	2,300	0	2,300
Laptop (New Construction Engineering Inspector Position)	1	2,300	2,300	0	2,300
Laptop (New Facility Maintenance Supervisor Position)	1	2,300	2,300	0	2,300
Laptop (New Senior Tradesworker Position)	1	2,300	2,300	0	2,300
Laptop (New Special Projects Coordinator Position)	1	2,300	2,300	0	2,300
Maintenance Service Truck #1	1	39,951	39,951	0	39,951
Maintenance Service Truck #2	1	51,816	51,816	0	51,816
Table Saw	1	5,726	5,726	0	5,726
Tablets	2	1,000	2,000	0	2,000
Vehicle (New Construction Engineering Inspector Position)	1	39,951	39,951	0	39,951
Vehicle (New Facility Maintenance Supervisor Position)	1	39,951	39,951	0	39,951
Vehicle (New Senior Tradesworker Position)	1	39,951	39,951	0	39,951
Vehicle (New Special Projects Coordinator Position)	1	39,951	39,951	0	39,951
		<b>327,998</b>	<b>328,998</b>	<b>0</b>	<b>328,998</b>
<b>Justice System Administration</b>					
Chairs	14	1,500	21,000	0	21,000
		<b>1,500</b>	<b>21,000</b>	<b>0</b>	<b>21,000</b>
<b>Emergency Medical Administration</b>					
Desk & Chair	1	3,067	3,067	0	3,067
Laptop with Docking Station	1	3,048	3,048	0	3,048
Portable Radio	1	3,000	3,000	0	3,000
Portable Radio - CF	1	4,000	0	4,000	4,000
Radio	1	7,168	7,168	0	7,168
		<b>20,283</b>	<b>16,283</b>	<b>4,000</b>	<b>20,283</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>					
<b>County Attorney</b>					
Office Furniture Set	1	20,000	20,000	0	20,000
		<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>
<b>TOTAL FUND 001 - General Fund</b>			<b>\$4,236,558</b>	<b>\$264,700</b>	<b>\$4,501,258</b>
<b>Fund: 002 - Emergency Medical Services</b>					
<b>Emergency Medical Services</b>					
Aeroclave Hose	1	1,500	1,500	0	1,500
Cardiac Monitor Mounts	15	2,500	37,500	0	37,500
Cardiac Monitors	15	55,135	827,025	0	827,025
Computer Vehicle Mounting Equipment	10	2,500	25,000	0	25,000
Mass Casualty Trailer	1	80,500	0	80,500	80,500
Mobile Radio	3	10,155	30,465	0	30,465
Radios - Control Units	5	3,000	15,000	0	15,000
RFID Scanners	6	2,900	17,400	0	17,400
Shower Trailer	1	120,000	0	120,000	120,000
Stair Chairs	20	5,000	100,000	0	100,000
Tablets	27	5,000	135,000	0	135,000
Traffic Signal Pre-Emption Device	5	13,000	65,000	0	65,000
Ventilators	8	15,000	120,000	0	120,000
Video Laryngoscopes	35	3,000	105,000	0	105,000
		<b>319,190</b>	<b>1,478,890</b>	<b>200,500</b>	<b>1,679,390</b>
<b>TOTAL FUND 002 - Emergency Medical Services</b>			<b>\$1,478,890</b>	<b>\$200,500</b>	<b>\$1,679,390</b>
<b>Fund: 103 - County Transportation Trust</b>					
<b>Road and Bridge</b>					
Asphalt Patch Truck	1	260,000	260,000	0	260,000
Flatbed	1	158,000	158,000	0	158,000
Message Board	2	22,000	44,000	0	44,000
Roadway Striping Paint Truck	1	420,000	420,000	0	420,000
Stump Grinder	1	130,000	130,000	0	130,000
Tack Distributor Trailer	1	32,000	32,000	0	32,000
		<b>1,022,000</b>	<b>1,044,000</b>	<b>0</b>	<b>1,044,000</b>
<b>Traffic Engineering</b>					
Studies Equipment	30	1,330	39,900	0	39,900
		<b>1,330</b>	<b>39,900</b>	<b>0</b>	<b>39,900</b>
<b>TOTAL FUND 103 - County Transportation Trust</b>			<b>\$1,083,900</b>	<b>\$0</b>	<b>\$1,083,900</b>



## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 104 - Library</b>					
<b>Library Services</b>					
Audio/Visual Equipment	4	5,000	20,000	0	20,000
Book Return	2	6,500	13,000	0	13,000
Children's Interactionables	2	1,500	3,000	0	3,000
Early Literacy Computers	10	4,150	41,500	0	41,500
Folder/Inserter Machine	1	10,000	10,000	0	10,000
Mobile Cooking Demonstration Cart	1	4,895	4,895	0	4,895
Network Equipment	10	7,500	75,000	0	75,000
Production Printer	1	8,500	8,500	0	8,500
Radio Frequency Identification System	1	72,000	72,000	0	72,000
Security Camera Equipment	1	10,000	10,000	0	10,000
Servers	3	10,000	30,000	0	30,000
Smart Access Management System Equipment Replacement	2	18,000	36,000	0	36,000
Various Equipment Purchased by Friends of the Library	1	5,000	5,000	0	5,000
		<b>163,045</b>	<b>328,895</b>	<b>0</b>	<b>328,895</b>
<b>TOTAL FUND 104 - Library</b>			<b>\$328,895</b>	<b>\$0</b>	<b>\$328,895</b>
<b>Fund: 105 - E Volusia Mosquito Control</b>					
<b>Mosquito Control</b>					
1/2 Ton 4x4 Truck with Super Cab	1	50,000	50,000	0	50,000
4-Door SUV	2	42,000	84,000	0	84,000
Drone Trailer	1	35,000	35,000	0	35,000
Electric Hoist for Gentry Crane	1	5,000	5,000	0	5,000
Midsize 4x4 Truck	1	40,000	40,000	0	40,000
Tow Bar for Helicopters	1	3,000	3,000	0	3,000
Unmanned Aircraft Systems	1	70,000	70,000	0	70,000
Utility Trailer	1	6,000	6,000	0	6,000
		<b>251,000</b>	<b>293,000</b>	<b>0</b>	<b>293,000</b>
<b>TOTAL FUND 105 - E Volusia Mosquito Control</b>			<b>\$293,000</b>	<b>\$0</b>	<b>\$293,000</b>
<b>Fund: 114 - Ponce De Leon Inlet and Port District</b>					
<b>Coastal</b>					
Inlet Park Utility Vehicle	1	16,000	16,000	0	16,000
Pickup Truck	1	20,000	20,000	0	20,000
		<b>36,000</b>	<b>36,000</b>	<b>0</b>	<b>36,000</b>
<b>TOTAL FUND 114 - Ponce De Leon Inlet and Port District</b>			<b>\$36,000</b>	<b>\$0</b>	<b>\$36,000</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b><u>Fund: 118 - Ocean Center</u></b>					
<b>Ocean Center</b>					
Uninterruptible Power Supply (UPS)	1	44,000	44,000	0	44,000
Utility Vehicle Cart	1	20,000	20,000	0	20,000
Vacuum - Ride-on Commercial Grade	1	15,000	15,000	0	15,000
		<b>79,000</b>	<b>79,000</b>	<b>0</b>	<b>79,000</b>
<b>TOTAL FUND 118 - Ocean Center</b>			<b>\$79,000</b>	<b>\$0</b>	<b>\$79,000</b>
<b><u>Fund: 120 - Municipal Service District</u></b>					
<b>Animal Control</b>					
Anesthesia Machines	2	5,000	10,000	0	10,000
Blood Chemistry, Hematology, Urinalysis Analyzer	1	50,000	50,000	0	50,000
Centrifuge	1	2,000	2,000	0	2,000
Dental Cart	1	12,000	12,000	0	12,000
Digital Ultrasound	1	10,000	10,000	0	10,000
Heated V Surgery Table	1	5,000	5,000	0	5,000
Hot Dog Warmer Controllers	2	2,800	5,600	0	5,600
Network Switch Upgrade	1	9,000	9,000	0	9,000
Pulse Ox Monitors	2	2,900	5,800	0	5,800
Truck Radios	2	8,185	16,370	0	16,370
Washer/Dryer	1	18,000	0	18,000	18,000
		<b>124,885</b>	<b>125,770</b>	<b>18,000</b>	<b>143,770</b>
<b>Planning and Development Services</b>					
State Historical Marker	1	3,500	3,500	0	3,500
		<b>3,500</b>	<b>3,500</b>	<b>0</b>	<b>3,500</b>
<b>TOTAL FUND 120 - Municipal Service District</b>			<b>\$129,270</b>	<b>\$18,000</b>	<b>\$147,270</b>
<b><u>Fund: 123 - Inmate Welfare Trust</u></b>					
<b>Corrections</b>					
Zero Turn Mowers	2	11,000	22,000	0	22,000
		<b>11,000</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>
<b>TOTAL FUND 123 - Inmate Welfare Trust</b>			<b>\$22,000</b>	<b>\$0</b>	<b>\$22,000</b>

## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 140 - Fire Rescue District</b>					
<b>Fire Rescue Services</b>					
Advanced Life Support Mannequin	1	23,999	23,999	0	23,999
Appliances	1	8,436	8,436	0	8,436
Complete Extrication Toolset	3	51,496	154,488	0	154,488
Electrocardiogram Simulator including Training Stethoscope	2	5,700	11,400	0	11,400
Exhaust Removal System	1	25,000	25,000	0	25,000
Generator, Portable, 2kw	3	1,300	3,900	0	3,900
Hardline Rescue Kit with Talkbox	1	15,000	15,000	0	15,000
Headset Communications Package	3	6,750	20,250	0	20,250
Keysecure Lock Box	38	1,843	70,034	0	70,034
Ladder - 24' Extension	1	1,800	1,800	0	1,800
Multi-Air Command Kit	1	4,000	4,000	0	4,000
Nozzles	3	3,200	9,600	0	9,600
Portable Gear Dryers	4	7,500	30,000	0	30,000
Power Cots	2	25,000	50,000	0	50,000
Power Loaders	2	30,000	60,000	0	60,000
Radio Frequency Identification Readers (RFID) - Handheld	3	2,250	6,750	0	6,750
Rescue Struts	5	3,750	18,750	0	18,750
Rpaid Intervention (RIT) Packs	5	5,000	25,000	0	25,000
Station Generator	1	130,000	130,000	0	130,000
Supplied Air Respirator System	1	5,000	5,000	0	5,000
Thermal Imaging Cameras	7	6,000	42,000	0	42,000
Training Mannequin	2	1,600	3,200	0	3,200
Ventilation Fan	2	5,150	10,300	0	10,300
Video Laryngoscope	25	1,345	33,625	0	33,625
Workshop Awning	1	25,000	25,000	0	25,000
Zippered Hose Cable for Air Supply	1	2,160	2,160	0	2,160
		<b>398,279</b>	<b>789,692</b>	<b>0</b>	<b>789,692</b>
<b>TOTAL FUND 140 - Fire Rescue District</b>			<b>\$789,692</b>	<b>\$0</b>	<b>\$789,692</b>

# **Detail of Capital Outlay by Fund** **FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 159 - Stormwater Utility</b>					
<b>Stormwater</b>					
1 1/2 Ton Pick-up Truck	1	80,000	80,000	0	80,000
Flatbed Trucks	3	158,000	474,000	0	474,000
Trailer (enclosed)	1	12,000	12,000	0	12,000
Tri-Axle Tandem Dump Truck	1	241,000	241,000	0	241,000
		<b>491,000</b>	<b>807,000</b>	<b>0</b>	<b>807,000</b>
<b>TOTAL FUND 159 - Stormwater Utility</b>			<b>\$807,000</b>	<b>\$0</b>	<b>\$807,000</b>
<b>Fund: 162 - Volusia Forever Land Acquisition</b>					
<b>Land Acquisition</b>					
Computer	1	3,000	3,000	0	3,000
Desk and Furniture	1	2,500	2,500	0	2,500
		<b>5,500</b>	<b>5,500</b>	<b>0</b>	<b>5,500</b>
<b>TOTAL FUND 162 - Volusia Forever Land Acquisition</b>			<b>\$5,500</b>	<b>\$0</b>	<b>\$5,500</b>
<b>Fund: 163 - Land Management</b>					
<b>Land Management</b>					
4x4 Truck	1	50,000	50,000	0	50,000
Automatic Gate Longleaf Pine Preserve	1	25,000	25,000	0	25,000
Brush Truck	1	85,000	85,000	0	85,000
Computer	1	3,000	3,000	0	3,000
		<b>163,000</b>	<b>163,000</b>	<b>0</b>	<b>163,000</b>
<b>TOTAL FUND 163 - Land Management</b>			<b>\$163,000</b>	<b>\$0</b>	<b>\$163,000</b>

# **Detail of Capital Outlay by Fund** **FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 178 - Beach Management Fund</b>					
<b>Beach Safety Ocean Rescue</b>					
All Terrain Vehicles	6	9,735	58,410	0	58,410
Automated External Defibrillators	2	1,440	2,880	0	2,880
Beach Wheelchairs	2	2,660	5,320	0	5,320
Drone	1	25,000	25,000	0	25,000
Ice Machine	1	8,000	8,000	0	8,000
Rescue Jet Ski	2	11,999	23,998	0	23,998
Rescue Sled	2	2,225	4,450	0	4,450
Side by Side Vehicle	1	19,995	19,995	0	19,995
		<b>81,054</b>	<b>148,053</b>	<b>0</b>	<b>148,053</b>
<b>Coastal</b>					
Beach Maintenance and Concessions Vehicle	1	40,000	40,000	0	40,000
Coastal Construction Program Cascade Vehicle	1	25,000	25,000	0	25,000
New Vehicle	1	55,000	55,000	0	55,000
Printer	1	3,500	3,500	0	3,500
Public Works Services Supervisor Vehicle	1	55,000	55,000	0	55,000
		<b>178,500</b>	<b>178,500</b>	<b>0</b>	<b>178,500</b>
<b>Environmental Management</b>					
All-Terrain Vehicle	1	15,650	15,650	0	15,650
Chiller - Small System - Fishes Quarantine 2	1	2,000	2,000	0	2,000
Chiller - Small System - Living Reef	1	2,400	2,400	0	2,400
Digital Microscope - Birds	1	3,000	3,000	0	3,000
Fire and Alarm System	1	10,500	10,500	0	10,500
Heater - Small System - Large Animal Quarantine	1	1,700	1,700	0	1,700
Heater - Small System - Ledge Exhibit	1	1,700	1,700	0	1,700
Laboratory Balance - Birds	1	3,000	3,000	0	3,000
Large Animal Scale and Display	1	5,000	5,000	0	5,000
		<b>44,950</b>	<b>44,950</b>	<b>0</b>	<b>44,950</b>
<b>TOTAL FUND 178 - Beach Management Fund</b>			<b>\$371,503</b>	<b>\$0</b>	<b>\$371,503</b>

# **Detail of Capital Outlay by Fund** **FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 450 - Solid Waste</b>					
<b>Solid Waste</b>					
59 HP Turbo Diesel Cold Water Jetter	1	92,000	92,000	0	92,000
Chlorine Pump Skid	1	11,500	11,500	0	11,500
Compactor	1	1,315,438	1,315,438	0	1,315,438
Computer	3	1,523	4,569	0	4,569
Computer (Fanless)	2	1,523	3,046	0	3,046
Floor Broom Tractor	1	100,000	100,000	0	100,000
GPS Unit - Reader	1	13,000	13,000	0	13,000
Litter Fence	2	10,800	21,600	0	21,600
Loader	1	509,153	509,153	0	509,153
Motor Grader	1	336,538	336,538	0	336,538
Mower (Batwing)	1	92,200	92,200	0	92,200
Network Radio Frequency Recorder	1	4,463	4,463	0	4,463
Off Road Dump	1	507,623	507,623	0	507,623
Oil Igloo	3	3,219	9,657	0	9,657
Roll Off Container	5	6,353	31,765	0	31,765
Roll Off Containers 30 Yard	2	8,500	17,000	0	17,000
Transfer Truck Tractor	2	203,280	406,560	0	406,560
Transfer Truck Trailer	2	139,685	279,370	0	279,370
UPS Battery Backup	1	2,200	2,200	0	2,200
Utility Vehicle	1	23,000	23,000	0	23,000
Wheeled Fire Extinguisher	1	4,500	4,500	0	4,500
Zero Turn Mower	1	15,750	15,750	0	15,750
		<b>3,402,248</b>	<b>3,800,932</b>	<b>0</b>	<b>3,800,932</b>
<b>TOTAL FUND 450 - Solid Waste</b>			<b>\$3,800,932</b>	<b>\$0</b>	<b>\$3,800,932</b>

# **Detail of Capital Outlay by Fund** **FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 451 - Daytona Beach International Airport</b>					
<b>Airport</b>					
95hp Four-Wheel Drive Tractors	2	60,000	120,000	0	120,000
Batwing Mower Decks (15-20ft)	2	25,000	50,000	0	50,000
Compact Center Articulating Tractor	1	35,000	35,000	0	35,000
Foreign Object Debris Vehicle Magnets	4	3,000	12,000	0	12,000
Handheld Air/Ground Radios	4	1,300	5,200	0	5,200
Light Cart Towers	4	17,500	70,000	0	70,000
Portable Air Compressor	1	1,800	1,800	0	1,800
Portable Message Boards	4	25,000	100,000	0	100,000
		<b>168,600</b>	<b>394,000</b>	<b>0</b>	<b>394,000</b>
<b>TOTAL FUND 451 - Daytona Beach International Airport</b>			<b>\$394,000</b>	<b>\$0</b>	<b>\$394,000</b>
<b>Fund: 452 - Airport Passenger Facility Charge</b>					
<b>Airport</b>					
Airfield Sweeper Truck	1	500,000	500,000	0	500,000
		<b>500,000</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>
<b>TOTAL FUND 452 - Airport Passenger Facility Charge</b>			<b>\$500,000</b>	<b>\$0</b>	<b>\$500,000</b>
<b>Fund: 457 - Water and Sewer Utilities</b>					
<b>Water Resources and Utilities</b>					
4x2 Utility Vehicle	1	10,000	10,000	0	10,000
Ammonia Monochloramine Analyzer	1	30,000	30,000	0	30,000
Ground Penetrating Radar System	1	14,000	14,000	0	14,000
Ice Maker	1	5,000	5,000	0	5,000
Portable Generator	1	41,000	41,000	0	41,000
Trailer Mounted Hydraulic Pump	1	50,000	50,000	0	50,000
Vacuum Assisted Pump	1	57,000	57,000	0	57,000
		<b>207,000</b>	<b>207,000</b>	<b>0</b>	<b>207,000</b>
<b>TOTAL FUND 457 - Water and Sewer Utilities</b>			<b>\$207,000</b>	<b>\$0</b>	<b>\$207,000</b>
<b>Fund: 475 - Parking Garage</b>					
<b>Ocean Center</b>					
Storage Area Shelving	1	75,000	75,000	0	75,000
Utility Vehicle	1	12,000	12,000	0	12,000
		<b>87,000</b>	<b>87,000</b>	<b>0</b>	<b>87,000</b>
<b>TOTAL FUND 475 - Parking Garage</b>			<b>\$87,000</b>	<b>\$0</b>	<b>\$87,000</b>
<b>Total OPERATING FUNDS</b>			<b>\$14,813,140</b>	<b>\$483,200</b>	<b>\$15,296,340</b>



## Detail of Capital Outlay by Fund FY 2024-25

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 305 - 800 MHz Capital</b>					
<b>Capital Projects</b>					
Radio Control Point Generator	1	20,000	20,000	0	20,000
Radio Control Point UPS	1	61,000	61,000	0	61,000
Radio Control Point UPS - CF	1	69,000	0	69,000	69,000
		<b>150,000</b>	<b>81,000</b>	<b>69,000</b>	<b>150,000</b>
<b>TOTAL FUND 305 - 800 MHz Capital</b>			<b>\$81,000</b>	<b>\$69,000</b>	<b>\$150,000</b>
<b>Fund: 313 - Beach Capital Projects</b>					
<b>Capital Projects</b>					
Upgrades to Beach Gates - CF	1	60,000	0	60,000	60,000
Way Finding Signs - CF	1	35,430	0	35,430	35,430
		<b>95,430</b>	<b>0</b>	<b>95,430</b>	<b>95,430</b>
<b>TOTAL FUND 313 - Beach Capital Projects</b>			<b>\$0</b>	<b>\$95,430</b>	<b>\$95,430</b>
<b>Fund: 322 - I.T. Capital Projects</b>					
<b>Capital Projects</b>					
Enterprise Resource Planning (ERP) Upgrade or Replacement	1	5,260,054	5,260,054	0	5,260,054
		<b>5,260,054</b>	<b>5,260,054</b>	<b>0</b>	<b>5,260,054</b>
<b>TOTAL FUND 322 - I.T. Capital Projects</b>			<b>\$5,260,054</b>	<b>\$0</b>	<b>\$5,260,054</b>
<b>Fund: 511 - Computer Replacement</b>					
<b>Information Technology</b>					
Computer Replacement Program	437	1,200	524,400	0	524,400
Vehicle for Computer Replacement Program	1	50,000	50,000	0	50,000
		<b>51,200</b>	<b>574,400</b>	<b>0</b>	<b>574,400</b>
<b>County Manager</b>					
Camera with 24x Optical Zoom	4	7,000	0	28,000	28,000
Commercial Televisions	2	2,600	0	5,200	5,200
Drone	1	20,000	20,000	0	20,000
Livestreaming System	1	10,000	10,000	0	10,000
Training Room Podium	1	5,000	0	5,000	5,000
		<b>44,600</b>	<b>30,000</b>	<b>38,200</b>	<b>68,200</b>
<b>TOTAL FUND 511 - Computer Replacement</b>			<b>\$604,400</b>	<b>\$38,200</b>	<b>\$642,600</b>

# **Detail of Capital Outlay by Fund FY 2024-25**

Item Description	Quantity	Unit Cost	New Request	Carry-forward	Total Request
<b>Fund: 513 - Equipment Maintenance</b>					
<b>Fleet Management</b>					
Air Compressor	1	20,000	20,000	0	20,000
Air Conditioner Machines/Reclaimers	2	8,000	16,000	0	16,000
Column Lift	1	50,000	50,000	0	50,000
Diagnostic Tools	4	3,000	12,000	0	12,000
Fuel Dispenser	1	12,816	12,816	0	12,816
Heavy Truck Lift	1	95,000	95,000	0	95,000
Hydraulic Shop Press	1	7,000	7,000	0	7,000
Jack Stand	1	10,000	10,000	0	10,000
Load Bank	1	45,000	45,000	0	45,000
Pressure Washer	1	8,000	8,000	0	8,000
Remote Fuel Fill	2	4,500	9,000	0	9,000
Service Truck with Hydraulic Crane	1	168,000	168,000	0	168,000
Sport Utility Vehicle	1	45,000	45,000	0	45,000
Tire Machine/Balancer	1	30,000	30,000	0	30,000
		<b>506,316</b>	<b>527,816</b>	<b>0</b>	<b>527,816</b>
<b>TOTAL FUND 513 - Equipment Maintenance</b>			<b>\$527,816</b>	<b>\$0</b>	<b>\$527,816</b>
<b>Fund: 514 - Fleet Replacement</b>					
<b>Fleet Management</b>					
Vehicle Replacement Program - 77 Vehicles/ Equipment	1	9,714,970	9,714,970	0	9,714,970
		<b>9,714,970</b>	<b>9,714,970</b>	<b>0</b>	<b>9,714,970</b>
<b>TOTAL FUND 514 - Fleet Replacement</b>			<b>\$9,714,970</b>	<b>\$0</b>	<b>\$9,714,970</b>
<b>Total NON-OPERATING FUNDS</b>			<b>\$16,188,240</b>	<b>\$202,630</b>	<b>\$16,390,870</b>
<b>TOTAL ALL FUNDS</b>			<b>\$31,001,380</b>	<b>\$685,830</b>	<b>\$31,687,210</b>

THIS PAGE INTENTIONALLY BLANK



## Summary of Capital Improvements by Fund

**FY 2024-25**

Fund		New Request	Carryforward	Total Request
<b>Countywide Funds</b>				
001	General Fund	28,812,660	7,877,603	36,690,263
104	Library	844,908	150,825	995,733
160	Volusia ECHO	3,500,000	0	3,500,000
	<b>Total Countywide Funds</b>	<b>\$33,157,568</b>	<b>\$8,028,428</b>	<b>\$41,185,996</b>
<b>Special Revenue Funds</b>				
103	County Transportation Trust	4,896,759	8,193,833	13,090,592
113	Road Proportionate Share	300,000	9,691,858	9,991,858
114	Ponce De Leon Inlet and Port District	266,000	0	266,000
118	Ocean Center	478,500	45,000	523,500
120	Municipal Service District	35,000	0	35,000
131	Road Impact Fees-Zone 1 (Northeast)	7,763,000	0	7,763,000
132	Road Impact Fees-Zone 2 (Southeast)	0	800,000	800,000
133	Road Impact Fees-Zone 3 (Southwest)	10,100,000	1,540,000	11,640,000
136	Park Impact Fees-Zone 1 (Northeast)	0	550,000	550,000
138	Park Impact Fees-Zone 3 (Southwest)	0	250,000	250,000
139	Park Impact Fees-Zone 4 (Northwest)	0	275,000	275,000
140	Fire Rescue District	125,000	15,541,629	15,666,629
150	Countywide Fire Impact Fee	1,729,182	0	1,729,182
156	EMS Impact Fee	192,000	0	192,000
159	Stormwater Utility	250,000	0	250,000
162	Volusia Forever Land Acquisition	38,625	0	38,625
163	Land Management	111,000	0	111,000
178	Beach Management Fund	1,092,000	1,320,000	2,412,000
	<b>Total Special Revenue Funds</b>	<b>\$27,377,066</b>	<b>\$38,207,320</b>	<b>\$65,584,386</b>
<b>Enterprise Funds</b>				
450	Solid Waste	32,766,950	3,675,000	36,441,950
451	Daytona Beach International Airport	800,000	0	800,000
452	Airport Passenger Facility Charge	3,500,000	300,000	3,800,000
457	Water and Sewer Utilities	18,440,000	14,950,000	33,390,000
475	Parking Garage	3,318,500	30,000	3,348,500
	<b>Total Enterprise Funds</b>	<b>\$58,825,450</b>	<b>\$18,955,000</b>	<b>\$77,780,450</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$119,360,084</b>	<b>\$65,190,748</b>	<b>\$184,550,832</b>

## Summary of Capital Improvements by Fund

**FY 2024-25**

Fund		New Request	Carryforward	Total Request
<b><u>Capital Projects Funds</u></b>				
305	800 MHz Capital	0	856,800	856,800
313	Beach Capital Projects	1,509,500	1,788,464	3,297,964
314	Port Authority Capital Projects	2,400,000	2,400,000	4,800,000
317	Library Construction	175,000	1,079,215	1,254,215
318	Ocean Center	11,070,460	3,155,858	14,226,318
326	Park Projects	0	150,000	150,000
328	Trail Projects	3,588,000	530,000	4,118,000
360	ECHO Direct County Expenditures	2,473,000	0	2,473,000
372	Sheriff Capital Facilities	15,000,000	0	15,000,000
378	Mosquito Control Capital	1,750,000	3,733,000	5,483,000
385	Eastside Judicial Capital	5,000,000	0	5,000,000
	<b>Total Capital Projects Funds</b>	<b>\$42,965,960</b>	<b>\$13,693,337</b>	<b>\$56,659,297</b>
<b><u>Internal Service Funds</u></b>				
513	Equipment Maintenance	140,000	100,000	240,000
	<b>Total Internal Service Funds</b>	<b>\$140,000</b>	<b>\$100,000</b>	<b>\$240,000</b>
<b>TOTAL NON-OPERATING FUNDS</b>		<b>\$43,105,960</b>	<b>\$13,793,337</b>	<b>\$56,899,297</b>
<b>TOTAL ALL FUNDS</b>		<b>\$162,466,044</b>	<b>\$78,984,085</b>	<b>\$241,450,129</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>			
<b>Office of the Sheriff</b>			
Sheriff Training Facility Expanded Parking and Site Dev.	225,000	0	225,000
Volusia Sheriff Family Resource Center Expanded Site Dev.	150,000	0	150,000
Volusia Sheriff Project Engineering	500,000	0	500,000
Volusia Sheriff Security and Network Improvements	150,000	0	150,000
Volusia Sheriff Various Building Envelope Restorations	100,000	0	100,000
<b>Sum:</b>	<b>1,125,000</b>	<b>0</b>	<b>1,125,000</b>
<b>Corrections</b>			
Air Handler - Correctional Facility	70,000	0	70,000
Air Handler & Fire Suppression Replacement	0	3,900,000	3,900,000
Lobby Floors - Correctional Facility	225,000	0	225,000
Parking Lot Resurfacing	0	400,000	400,000
Potable Water Pipes-Branch Jail	0	787,575	787,575
Window Replacement	1,500,000	0	1,500,000
Windows - Design	0	312,100	312,100
<b>Sum:</b>	<b>1,795,000</b>	<b>5,399,675</b>	<b>7,194,675</b>
<b>Emergency Management</b>			
Multi-Purpose Expansion of Operations Center	2,575,000	0	2,575,000
<b>Sum:</b>	<b>2,575,000</b>	<b>0</b>	<b>2,575,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Bennett Park Fence Repair	10,000	0	10,000
Chuck Lennon Basketball Resurface	75,000	0	75,000
Chuck Lennon Fence Repair	15,000	0	15,000
DeBary Hall AV Updates	10,000	0	10,000
DeBary Hall Caretaker and Tennant House Repairs	250,000	0	250,000
DeBary Hall HVAC Unit	7,500	0	7,500
Ed Stone Repave Parking and Boat Launch Area	0	150,000	150,000
Gemini Springs Caretaker House Repairs	15,000	0	15,000
Grant Match Invasive Removal	25,000	0	25,000
Lake Ashby Fishing Dock Repairs	425,000	0	425,000
Lake Ashby Fishing Dock Repairs - CF	0	425,000	425,000
Lake George Fishing Dock Repairs	0	150,000	150,000
Parks & Recreation Office Repairs (Airport Office)	0	179,695	179,695
PFC Emory Bennett Military Flags/Poles	2,000	0	2,000
Spruce Creek Fishing Dock Repairs	0	200,000	200,000
<b>Sum:</b>	<b>834,500</b>	<b>1,104,695</b>	<b>1,939,195</b>
<b>Tax Collector</b>			
Tax Collector Interior Reno and Efficiency Restoration	950,000	0	950,000
Tax Collector Interior Reno and Efficiency Restoration - Eng	75,000	0	75,000
<b>Sum:</b>	<b>1,025,000</b>	<b>0</b>	<b>1,025,000</b>
<b>Facility Management</b>			
ADA Upgrade at Various Facilities	100,000	0	100,000
Carpet Replacement at Various County Facilities	250,000	0	250,000
Chiller Plant Upgrades and Optimization Ph.2 (SECM)	3,000,000	0	3,000,000
City Island Judicial Staff Security Enhancements	150,000	0	150,000
County Wide Safety and Security Measures	200,000	0	200,000
Courts Building Envelope and Exterior Restorations - Eng	65,000	0	65,000
Courts Energy Conservation Measures	300,000	0	300,000
Courts Safety and Security Measures	350,000	0	350,000
Daytona Annex Plumbing Infrastructure and Energy Conserv.	650,000	0	650,000
DeLand Admin. Complex Exterior Safety and Security	200,000	0	200,000
Deland Annex ADA Compliance - Entrance and Restroom	0	100,000	100,000
DeLand Courthouse Chiller Replacement - Engineering	105,000	0	105,000
DeLand Courthouse Elevator #9 and #6 Modernization	0	350,000	350,000
DeLand Courthouse Fire Damper Ph.2	600,000	0	600,000
DeLand Courthouse Service Elevator Expansion	0	350,000	350,000

# Detail of Capital Improvements by Fund

## FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>			
<b>Facility Management</b>			
DeLand IT Restroom Energy Conservation Measures	450,000	0	450,000
DeLand IT Restroom Energy Conservation Measures - Eng	75,000	0	75,000
Emergency Ops Center - Energy Redundancy Ph.1 (SECM)	383,310	0	383,310
Emergent Repair Project Engineering	150,000	0	150,000
Energy Conservation Engineering	75,000	0	75,000
Energy Conserv. Measures - Building Envelope Courts (SECM)	0	50,025	50,025
Energy Conserv. Measures - Building Envelope (SECM)	0	75,038	75,038
Flooring Replacement at Various Court Facilities	100,000	0	100,000
Foxman Justice Center Generator/Electrical Upgrade Ph.2	0	20,000	20,000
Foxman Justice Center Security Measures	125,000	0	125,000
Foxman Justice Center Window Replacement & Building Envelope	350,000	0	350,000
Hester Daughtery Building - Re-epoxy Floors - Ph.2	0	170,000	170,000
Historic Courthouse - Exterior Wall Resealing	0	52,170	52,170
HVAC Replacement at Various County Facilities	344,100	0	344,100
Land Surveys and Appraisals	25,750	0	25,750
Microcomputer Bldg Infrastructure/Restroom Reno Ph.2 - CF	0	85,000	85,000
Modular Furniture Replacement at Various County Facilities	250,000	0	250,000
New Smyrna Beach Annex Generator Upgrade and Fire Pump	400,000	0	400,000
Old Medical Examiner's Office - Parks Maintenance Office	550,000	0	550,000
Old Medical Examiner's Office Site Development	200,000	0	200,000
Roof Emergency Assessments & Repairs at Various Courts	0	50,000	50,000
Roof Management Surveys	25,000	0	25,000
Roof Replacements at Various County Facilities	500,000	0	500,000
Roof Replacements at Various Court Facilities	300,000	0	300,000
Thomas C. Kelly Bldg Fountain Restoration	285,000	0	285,000
Thomas C. Kelly Bldg Plumbing and Stormwater Upgrades	450,000	0	450,000
Thomas C. Kelly Bldg Plumbing and Stormwater Upgrades - Eng	50,000	0	50,000
Thomas C. Kelly Bldg Safety and Interior Enhancements	150,000	0	150,000
Thomas C. Kelly Bldg Safety and Interior Enhancements - Eng	35,000	0	35,000
Variable Frequency Drives on TCK Air Handling Units (SECM)	0	71,000	71,000
Various County Departmental Moves - DeLand Administration	50,000	0	50,000
Volusia County Roof Recovery Engineering	65,000	0	65,000
<b>Sum:</b>	<b>11,358,160</b>	<b>1,373,233</b>	<b>12,731,393</b>
<b>Non-Departmental</b>			
Purchase of Holsonback Building	10,100,000	0	10,100,000
<b>Sum:</b>	<b>10,100,000</b>	<b>0</b>	<b>10,100,000</b>
<b>TOTAL FUND 001 - General Fund</b>	<b>\$28,812,660</b>	<b>\$7,877,603</b>	<b>\$36,690,263</b>



# **Detail of Capital Improvements by Fund** **FY 2024-25**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 103 - County Transportation Trust</u></b>			
<b>Engineering &amp; Construction</b>			
Doyle Road	0	450,000	450,000
<b>Sum:</b>	<b>0</b>	<b>450,000</b>	<b>450,000</b>
<b>Road and Bridge</b>			
Main Street Bridge Cathodic Protection	65,000	0	65,000
Main Street Bridge Deck Repair	35,000	0	35,000
Main Street Bridge Mechanical System Components Phase II	0	1,400,000	1,400,000
Main Street Bridge Painting	175,000	0	175,000
Main Street Bridge Submarine Cable Replacement	125,000	0	125,000
Veterans Memorial Bridge	0	200,000	200,000
<b>Sum:</b>	<b>400,000</b>	<b>1,600,000</b>	<b>2,000,000</b>
<b>Traffic Engineering</b>			
SR 415 Emergency Signal	500,000	0	500,000
Taylor & Hensel	150,000	0	150,000
Taylor & Hensel - CF	0	510,532	510,532
Taylor & Tomoka	0	425,000	425,000
Veterans Memorial at Walmart	75,000	0	75,000
Williamson & Airport	725,000	0	725,000
<b>Sum:</b>	<b>1,450,000</b>	<b>935,532</b>	<b>2,385,532</b>
<b>LOGT 5 Road Projects</b>			
Advanced Permits & Engineering	700,000	0	700,000
Advanced Right of Way Acquisition	300,000	0	300,000
Countywide Safety Projects	1,000,000	0	1,000,000
Old Mission Rd	0	3,008,301	3,008,301
Pioneer Tr Safety Impr - Tomoka Farm to Williamson	0	2,000,000	2,000,000
Pioneer Tr & Williams Rd Intersection Impr	926,000	0	926,000
Turnbull Bay Rd - Pioneer Tr to Sunset	120,759	0	120,759
Turnbull Bay Rd - Pioneer Tr to Sunset - CF	0	200,000	200,000
<b>Sum:</b>	<b>3,046,759</b>	<b>5,208,301</b>	<b>8,255,060</b>
<b>TOTAL FUND 103 - County Transportation Trust</b>	<b>\$4,896,759</b>	<b>\$8,193,833</b>	<b>\$13,090,592</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 104 - Library</u></b>			
<b>Library Services</b>			
DeBary Library Renovations	115,000	0	115,000
DeLand Regional Library Lighting	80,000	0	80,000
DeLand Regional Library Window Replacement - Design	0	35,000	35,000
Deltona Regional Library Renovations	300,000	0	300,000
Deltona Regional Library Security Camera Upgrade	56,908	0	56,908
Deltona Regional Library Security Camera Upgrade - CF	0	85,825	85,825
Deltona Regional Library Shade Structure	15,000	0	15,000
Dickerson Library Lighting	0	30,000	30,000
Library HVAC Replacements	100,000	0	100,000
Library Support Center Paint Exterior	40,000	0	40,000
Orange City Library HVAC	28,000	0	28,000
Orange City Library Lighting	50,000	0	50,000
Ormond Beach Regional Library HVAC Roof Units	30,000	0	30,000
Security Cameras	30,000	0	30,000
Sum:	844,908	150,825	995,733
<b>TOTAL FUND 104 - Library</b>	<b>\$844,908</b>	<b>\$150,825</b>	<b>\$995,733</b>
<b><u>Fund: 113 - Road Proportionate Share</u></b>			
<b>LOGT 5 Road Projects</b>			
Beville to Clyde Morris	0	38,151	38,151
Dirksen - 17-92 - Debary Sunrail	0	161,949	161,949
LPGA Wide Proj-N Tomoka Farms to Tymber Creek	300,000	0	300,000
LPGA Wide Proj-N Tomoka Farms to Tymber Creek - CF	0	1,703,822	1,703,822
Taylor Branch Road - Dunlawton to Clyde Morris	0	1,287,108	1,287,108
Williamson Blvd - Strickland Range - Hand	0	6,500,828	6,500,828
Sum:	300,000	9,691,858	9,991,858
<b>TOTAL FUND 113 - Road Proportionate Share</b>	<b>\$300,000</b>	<b>\$9,691,858</b>	<b>\$9,991,858</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 114 - Ponce De Leon Inlet and Port District</u></b>			
<b>Coastal</b>			
Lighthouse Point Park Back Gate Replacement	18,000	0	18,000
Reef Deployments	200,000	0	200,000
Security Camera System for Lighthouse Point Park	32,000	0	32,000
Security Camera System for Smyrna Dunes Park	16,000	0	16,000
Sum:	266,000	0	266,000
<b>TOTAL FUND 114 - Ponce De Leon Inlet and Port District</b>	<b>\$266,000</b>	<b>\$0</b>	<b>\$266,000</b>
<b><u>Fund: 118 - Ocean Center</u></b>			
<b>Ocean Center</b>			
Audio Visual Improvements	25,000	0	25,000
CCTV and Smartwatch Design	7,500	0	7,500
Controller Upgrades	101,000	0	101,000
Portable Risers	0	45,000	45,000
Portable Risers Replacement	80,000	0	80,000
Smartwatch Server Workstation	190,000	0	190,000
West Wall Motorized Blinds	75,000	0	75,000
Sum:	478,500	45,000	523,500
<b>TOTAL FUND 118 - Ocean Center</b>	<b>\$478,500</b>	<b>\$45,000</b>	<b>\$523,500</b>
<b><u>Fund: 120 - Municipal Service District</u></b>			
<b>Animal Control</b>			
Epoxy Floor	35,000	0	35,000
Sum:	35,000	0	35,000
<b>TOTAL FUND 120 - Municipal Service District</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$35,000</b>
<b><u>Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</u></b>			
<b>Engineering &amp; Construction</b>			
Dunn Ave Extension	7,000,000	0	7,000,000
Hand Widening	763,000	0	763,000
Sum:	7,763,000	0	7,763,000
<b>TOTAL FUND 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>\$7,763,000</b>	<b>\$0</b>	<b>\$7,763,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</u></b>			
<b>Engineering &amp; Construction</b>			
Pioneer Tr. Safety Impr - Tomoka Farm to Williamson	0	800,000	800,000
Sum:	0	800,000	800,000
<b>TOTAL FUND 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$800,000</b>
<b><u>Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</u></b>			
<b>Engineering &amp; Construction</b>			
Rhode Island Ext. - Veterans Mem Pkwy to Normandy Blvd.	100,000	0	100,000
Rhode Island Ext. - Veterans Mem Pkwy to Normandy Blvd - CF	0	300,000	300,000
Veterans Memorial Pkwy - Engineering	0	1,240,000	1,240,000
Veterans Memorial Pkwy Graves to SR 472	10,000,000	0	10,000,000
Sum:	10,100,000	1,540,000	11,640,000
<b>TOTAL FUND 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>\$10,100,000</b>	<b>\$1,540,000</b>	<b>\$11,640,000</b>
<b><u>Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Bicentennial Park ADA Ramp	0	200,000	200,000
Highbridge Park	0	350,000	350,000
Sum:	0	550,000	550,000
<b>TOTAL FUND 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$550,000</b>
<b><u>Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Lake Beresford Park Parking	0	250,000	250,000
Sum:	0	250,000	250,000
<b>TOTAL FUND 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b><u>Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Cypress Lake Parking Lot	0	130,000	130,000
Seville Parking Lot	0	145,000	145,000
Sum:	0	275,000	275,000
<b>TOTAL FUND 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>\$0</b>	<b>\$275,000</b>	<b>\$275,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 140 - Fire Rescue District</u></b>			
<b>Fire Rescue Services</b>			
Fire Services - Station 15/Hazmat - CF	0	15,000	15,000
Fire Station 15/HAZMAT	0	13,269,412	13,269,412
Fire Station 22 - Oak Hill - Renovation	0	1,145,140	1,145,140
Fire Station 35 Kitchen Remodel	125,000	0	125,000
Land for Station 47	0	267,000	267,000
Station 34 Renovation	0	845,077	845,077
Sum:	125,000	15,541,629	15,666,629
<b>TOTAL FUND 140 - Fire Rescue District</b>	<b>\$125,000</b>	<b>\$15,541,629</b>	<b>\$15,666,629</b>
<b><u>Fund: 150 - Countywide Fire Impact Fee</u></b>			
<b>Fire Rescue Services</b>			
Fire Services - Station 15/Hazmat	1,729,182	0	1,729,182
Sum:	1,729,182	0	1,729,182
<b>TOTAL FUND 150 - Countywide Fire Impact Fee</b>	<b>\$1,729,182</b>	<b>\$0</b>	<b>\$1,729,182</b>
<b><u>Fund: 156 - EMS Impact Fee</u></b>			
<b>Emergency Medical Services</b>			
New Headquarters - Emergency Services	192,000	0	192,000
Sum:	192,000	0	192,000
<b>TOTAL FUND 156 - EMS Impact Fee</b>	<b>\$192,000</b>	<b>\$0</b>	<b>\$192,000</b>
<b><u>Fund: 159 - Stormwater Utility</u></b>			
<b>Stormwater</b>			
Land for Stormwater Projects	150,000	0	150,000
Volusia Retention Pond	100,000	0	100,000
Sum:	250,000	0	250,000
<b>TOTAL FUND 159 - Stormwater Utility</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>
<b><u>Fund: 160 - Volusia ECHO</u></b>			
<b>Parks Recreation &amp; Culture</b>			
Motocross Facility	3,500,000	0	3,500,000
Sum:	3,500,000	0	3,500,000
<b>TOTAL FUND 160 - Volusia ECHO</b>	<b>\$3,500,000</b>	<b>\$0</b>	<b>\$3,500,000</b>

# **Detail of Capital Improvements by Fund FY 2024-25**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 162 - Volusia Forever Land Acquisition</u></b>			
<b>Land Acquisition</b>			
Small Lots - Aurora Heights	2,575	0	2,575
Small Lots - Cape Atlantic Estates	10,300	0	10,300
Small Lots - Davis Park	2,575	0	2,575
Small Lots - Fountain City Subdivision	2,575	0	2,575
Small Lots - Hamilton Heights	2,575	0	2,575
Small Lots - Howe & Curriers	2,575	0	2,575
Small Lots - Pablo Sub	2,575	0	2,575
Small Lots - University Highlands	10,300	0	10,300
Small Lots - West Daytona Acres	2,575	0	2,575
Sum:	38,625	0	38,625
<b>TOTAL FUND 162 - Volusia Forever Land Acquisition</b>	<b>\$38,625</b>	<b>\$0</b>	<b>\$38,625</b>
<b><u>Fund: 163 - Land Management</u></b>			
<b>Land Management</b>			
Box Culvert Design	45,000	0	45,000
Equipment Pole Barn Design	66,000	0	66,000
Sum:	111,000	0	111,000
<b>TOTAL FUND 163 - Land Management</b>	<b>\$111,000</b>	<b>\$0</b>	<b>\$111,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 178 - Beach Management Fund</u></b>			
<b>Coastal</b>			
Mary Mcleod Bethune Pavilion #5 Replacement	95,000	0	95,000
Spruce Creek FEC Train Trestle Dredging - CF	0	670,000	670,000
<b>Sum:</b>	<b>95,000</b>	<b>670,000</b>	<b>765,000</b>
<b>Environmental Management</b>			
Bird Hospital Camera and Intercom System	6,000	0	6,000
Boardwalk Lighting Replacement	10,000	0	10,000
Boardwalk Planks and Handrail Replacement - Phase II	16,000	0	16,000
Marine Science Center Security Upgrades	75,000	0	75,000
<b>Sum:</b>	<b>107,000</b>	<b>0</b>	<b>107,000</b>
<b>Beach Safety Ocean Rescue</b>			
27th Ave - Control Tower	450,000	0	450,000
Beach Headquarters Lobby Security	120,000	0	120,000
Dunlawton Control Tower Refurbish	35,000	0	35,000
Frank Rendon Park - Control Tower	0	350,000	350,000
Frank Rendon Park - Control Tower Supplement	100,000	0	100,000
Ponce Inlet Control Tower Refurbish	35,000	0	35,000
Sunsplash Park - Lifeguard Control Tower	0	300,000	300,000
Sunsplash Park - Lifeguard Control Tower Supplement	150,000	0	150,000
<b>Sum:</b>	<b>890,000</b>	<b>650,000</b>	<b>1,540,000</b>
<b>TOTAL FUND 178 - Beach Management Fund</b>	<b>\$1,092,000</b>	<b>\$1,320,000</b>	<b>\$2,412,000</b>
<b><u>Fund: 450 - Solid Waste</u></b>			
<b>Solid Waste</b>			
Construction: Site/Stormwater/CCC/HHW Improvements	0	3,500,000	3,500,000
Cover Structure for Landfill Fleet Building	150,000	0	150,000
Landfill Gas Control Quality Assurance Services	66,950	0	66,950
Landfill Gas Expansion Construction	850,000	0	850,000
Landfill Gas Master Plan Update	100,000	0	100,000
Site/Stormwater/CCC/HHW Improvements Quality Control	0	175,000	175,000
South East Area Landfill Construction (1st cell)	31,600,000	0	31,600,000
<b>Sum:</b>	<b>32,766,950</b>	<b>3,675,000</b>	<b>36,441,950</b>
<b>TOTAL FUND 450 - Solid Waste</b>	<b>\$32,766,950</b>	<b>\$3,675,000</b>	<b>\$36,441,950</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 451 - Daytona Beach International Airport</u></b>			
<b>Airport</b>			
Airfield Sign Improvements	800,000	0	800,000
Sum:	800,000	0	800,000
<b>TOTAL FUND 451 - Daytona Beach International Airport</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$800,000</b>
<b><u>Fund: 452 - Airport Passenger Facility Charge</u></b>			
<b>Airport</b>			
Passenger Boarding Bridge Replacement	2,000,000	0	2,000,000
Pre-Conditioned Air for Passenger Boarding Bridges	0	225,000	225,000
Pre-Conditioned Air for Passenger Boarding Bridges - Design	0	75,000	75,000
Terminal High Mast Lighting Replacement	1,500,000	0	1,500,000
Sum:	3,500,000	300,000	3,800,000
<b>TOTAL FUND 452 - Airport Passenger Facility Charge</b>	<b>\$3,500,000</b>	<b>\$300,000</b>	<b>\$3,800,000</b>
<b><u>Fund: 457 - Water and Sewer Utilities</u></b>			
<b>Water Resources and Utilities</b>			
Alternative Water Sources Supply	100,000	0	100,000
Collection Systems Rehab Program - Construction	400,000	0	400,000
Engineering for Water & Sewer Utilities Capital Improvements	295,000	0	295,000
Fort Florida Utility Extensions	4,175,000	0	4,175,000
Glen Abbey Water Treatment Plant Quality Improvement	2,250,000	0	2,250,000
Southwest Regional Water Reclamation Expansion - CF	0	14,950,000	14,950,000
SW Service Area Ground Storage Tank & High Service Pump	10,125,000	0	10,125,000
Wastewater Plant Upgrades - Including Package Plants	270,000	0	270,000
Water Main Replacement/Upgrades	175,000	0	175,000
Water Plant Upgrades - Including Package Plants	400,000	0	400,000
Water Production Well Rehabilitation	250,000	0	250,000
Sum:	18,440,000	14,950,000	33,390,000
<b>TOTAL FUND 457 - Water and Sewer Utilities</b>	<b>\$18,440,000</b>	<b>\$14,950,000</b>	<b>\$33,390,000</b>



# **Detail of Capital Improvements by Fund FY 2024-25**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 475 - Parking Garage</u></b>			
<b>Ocean Center</b>			
Bridge Repair	110,000	0	110,000
CCTV Assessment & Upgrades	7,500	0	7,500
Deck Rehabilitation - Levels 3-5	1,250,000	0	1,250,000
Dolphin Park Storm Drains	100,000	0	100,000
Exterior Signage - Lots	40,000	0	40,000
Exterior Signage Replacement	50,000	0	50,000
Interior Signage Replacement	50,000	0	50,000
License Plate Reader	100,000	0	100,000
Loop Counter	16,000	0	16,000
Mechanical/Electrical/Plumbing (MEP) Upgrades	1,000,000	0	1,000,000
Parking Garage - CCTV and Smartwatch	95,000	0	95,000
Reseal and Restripe Parking Lots	0	30,000	30,000
Retention Pond Restoration	500,000	0	500,000
<b>Sum:</b>	<b>3,318,500</b>	<b>30,000</b>	<b>3,348,500</b>
<b>TOTAL FUND 475 - Parking Garage</b>	<b>\$3,318,500</b>	<b>\$30,000</b>	<b>\$3,348,500</b>
<b>Total OPERATING FUNDS</b>	<b>\$119,360,084</b>	<b>\$65,190,748</b>	<b>\$184,550,832</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 305 - 800 MHz Capital</u></b>			
<b>Capital Projects</b>			
DeLeon Springs Radio Tower	0	856,800	856,800
Sum:	0	856,800	856,800
<b>TOTAL FUND 305 - 800 MHz Capital</b>	<b>\$0</b>	<b>\$856,800</b>	<b>\$856,800</b>

### **Fund: 313 - Beach Capital Projects**

<b>Capital Projects</b>			
16th Avenue Beach Ramp Construction - CF	0	473,869	473,869
16th Avenue Beach Ramp Design - CF	0	34,105	34,105
Browning Ave Ramp Design - CF	0	1,690	1,690
Dunlawton Avenue Ramp - CF	0	300,000	300,000
Dunlawton Avenue Ramp Construction	649,000	0	649,000
International Speedway Blvd Ramp Design - CF	0	9,000	9,000
Resurfacing and Restriping Parking Lots	10,500	0	10,500
Rockefeller Drive Ramp Construction	0	265,000	265,000
Rockefeller Drive Ramp Design	0	45,000	45,000
Silver Beach Avenue Ramp - CF	0	650,000	650,000
Silver Beach Ramp	850,000	0	850,000
University Blvd Ramp Design - CF	0	9,800	9,800
Sum:	1,509,500	1,788,464	3,297,964
<b>TOTAL FUND 313 - Beach Capital Projects</b>	<b>\$1,509,500</b>	<b>\$1,788,464</b>	<b>\$3,297,964</b>

### **Fund: 314 - Port Authority Capital Projects**

<b>Coastal</b>			
DMMA Management	2,000,000	0	2,000,000
DMMA Management - CF	0	2,000,000	2,000,000
Intra Coastal Dredging	200,000	0	200,000
Intra Coastal Dredging - CF	0	400,000	400,000
Smyrna Dunes Park Restroom Expansion - Construction	200,000	0	200,000
Sum:	2,400,000	2,400,000	4,800,000
<b>TOTAL FUND 314 - Port Authority Capital Projects</b>	<b>\$2,400,000</b>	<b>\$2,400,000</b>	<b>\$4,800,000</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 317 - Library Construction</u></b>			
<b>Capital Projects</b>			
Pierson Library Parking Lot	150,000	0	150,000
Pierson Library Parking Lot - Design	25,000	0	25,000
Port Orange Library Expansion - Design	0	1,079,215	1,079,215
<b>Sum:</b>	<b>175,000</b>	<b>1,079,215</b>	<b>1,254,215</b>
<b>TOTAL FUND 317 - Library Construction</b>	<b>\$175,000</b>	<b>\$1,079,215</b>	<b>\$1,254,215</b>
<b><u>Fund: 318 - Ocean Center</u></b>			
<b>Capital Projects</b>			
Arena Floor Boxes	0	939,569	939,569
Arena Lower Bowl Flooring and Rink Removal	625,000	0	625,000
Arena Upper Bowl Flooring	750,000	0	750,000
Bi Directional Amplifier System Upgrade	60,000	0	60,000
Carpet Replacement	0	15,000	15,000
Exterior Door Replacement and Access Control	85,000	0	85,000
Exterior Signage Upgrades	8,711	0	8,711
Exterior Signage Upgrades - CF	0	26,289	26,289
Interior Painting	100,000	0	100,000
Kitchen Renovation and Equipment	2,200,000	0	2,200,000
Kitchen Renovation and Equipment Design	300,000	0	300,000
Lower Bowl Telescopic Risers	1,000,000	0	1,000,000
Power Distribution Replacement	1,916,749	0	1,916,749
Power Distribution Replacement - CF	0	1,000,000	1,000,000
Restroom Remodel	0	1,000,000	1,000,000
Softwares and Art	100,000	0	100,000
Truck/Equipment Entrance	1,600,000	0	1,600,000
Upper Bowl Seat Replacement	1,500,000	0	1,500,000
WiFi System Replacement	825,000	0	825,000
WiFi System Replacement - CF	0	175,000	175,000
<b>Sum:</b>	<b>11,070,460</b>	<b>3,155,858</b>	<b>14,226,318</b>
<b>TOTAL FUND 318 - Ocean Center</b>	<b>\$11,070,460</b>	<b>\$3,155,858</b>	<b>\$14,226,318</b>

## Detail of Capital Improvements by Fund FY 2024-25

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 326 - Park Projects</u></b>			
<b>Capital Projects</b>			
Shell Harbor Seawall Repair	0	150,000	150,000
Sum:	0	150,000	150,000
<b>TOTAL FUND 326 - Park Projects</b>	<b>\$0</b>	<b>\$150,000</b>	<b>\$150,000</b>

### **Fund: 328 - Trail Projects**

<b>Capital Projects</b>			
Bethel Loop - Enterprise Parking	500,000	0	500,000
Debary Pathway - Improvements	0	180,000	180,000
DeLand Sunrail Station - Restroom	150,000	0	150,000
Edgewater Pathway - Resurfacing	288,000	0	288,000
Master Trails Program	300,000	0	300,000
Maytown Spur - Osteen Trailhead Restroom	350,000	0	350,000
SR 442 Trail Parking Area Edgewater	0	350,000	350,000
US 17 North to Putnam County Line - ROW	2,000,000	0	2,000,000
Sum:	3,588,000	530,000	4,118,000
<b>TOTAL FUND 328 - Trail Projects</b>	<b>\$3,588,000</b>	<b>\$530,000</b>	<b>\$4,118,000</b>

### **Fund: 360 - ECHO Direct County Expenditures**

<b>Capital Projects</b>			
Bicentennial Park Fishing Dock	150,000	0	150,000
Debary Hall Exhibits	29,500	0	29,500
Frank Rendon Park South Beach Access Walkover	300,000	0	300,000
Humpback Whale Skeleton Articulation	150,000	0	150,000
Inlet Harbor Beach Access Dune Walkover	300,000	0	300,000
James Ormond Park Playground & Safety Surface	200,000	0	200,000
Lake Beresford Playground & Safety Surface	200,000	0	200,000
Lake George Preserve Recreation and Education Plan	300,000	0	300,000
Lake Monroe Playground & Safety Surface	170,000	0	170,000
Riverbreeze Park Playground & Safety Surface	250,000	0	250,000
Riv-Ocean Fishing Dock	250,000	0	250,000
Strickland Park Pavillion	98,500	0	98,500
Winterhaven Park Playground Addition	75,000	0	75,000
Sum:	2,473,000	0	2,473,000
<b>TOTAL FUND 360 - ECHO Direct County Expenditures</b>	<b>\$2,473,000</b>	<b>\$0</b>	<b>\$2,473,000</b>

# **Detail of Capital Improvements by Fund FY 2024-25**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 372 - Sheriff Capital Facilities</u></b>			
<b>Capital Projects</b>			
Sheriff Administration Complex	15,000,000	0	15,000,000
Sum:	15,000,000	0	15,000,000
<b>TOTAL FUND 372 - Sheriff Capital Facilities</b>	<b>\$15,000,000</b>	<b>\$0</b>	<b>\$15,000,000</b>
<b><u>Fund: 378 - Mosquito Control Capital</u></b>			
<b>Capital Projects</b>			
Facilities Replacement	1,750,000	0	1,750,000
Facilities Replacement - CF	0	1,083,000	1,083,000
Mosquito Control Replacement Facility	0	2,650,000	2,650,000
Sum:	1,750,000	3,733,000	5,483,000
<b>TOTAL FUND 378 - Mosquito Control Capital</b>	<b>\$1,750,000</b>	<b>\$3,733,000</b>	<b>\$5,483,000</b>
<b><u>Fund: 385 - Eastside Judicial Capital</u></b>			
<b>Capital Projects</b>			
Eastside Judicial Planning	5,000,000	0	5,000,000
Sum:	5,000,000	0	5,000,000
<b>TOTAL FUND 385 - Eastside Judicial Capital</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$5,000,000</b>
<b><u>Fund: 513 - Equipment Maintenance</u></b>			
<b>Fleet Management</b>			
Bay Door Replacement - Lube Shop	40,000	0	40,000
Fleet Operations Additional Parking	100,000	0	100,000
Roof Structure Replacement	0	100,000	100,000
Sum:	140,000	100,000	240,000
<b>TOTAL FUND 513 - Equipment Maintenance</b>	<b>\$140,000</b>	<b>\$100,000</b>	<b>\$240,000</b>
<b>Total NON-OPERATING FUNDS</b>	<b>\$43,105,960</b>	<b>\$13,793,337</b>	<b>\$56,899,297</b>
<b>TOTAL ALL FUNDS</b>	<b>\$162,466,044</b>	<b>\$78,984,085</b>	<b>\$241,450,129</b>

## Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2024-25 Transfer Amount
<b><u>001 - General Fund Transfers</u></b>		
Beach Management Fund (178)	General Fund Beach Subsidy	7,046,385
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	4,046,764
Economic Development Fund (130)	Economic Development Subsidy	1,288,919
Emergency Medical Services Fund (002)	EMS Subsidy	6,464,386
IT Capital Fund (322)	ERP System Upgrade or Replacement	4,000,000
East Side Judicial Capital Fund (385)	Eastside Judicial Capital Improvements	5,000,000
Section 8 Fund (784)	Section 8 Grant Match	123,000
Sheriff Capital Facilities (372)	New Sheriff Facility	15,000,000
Sunrail Debt Fund (295)	SIB Loan Repayment to FDOT for Sunrail Expansion	974,165
Votran (456)	Votran subsidy	11,838,941
<b>Total General Fund Transfers</b>		<b>55,782,560</b>
<b><u>103 - County Transportation Trust Fund Transfers</u></b>		
Debt Service Fund (209)	Debt service for Capital Improvement Revenue Note, Series 2015	1,017,233
<b>Total Transportation Trust Transfers</b>		<b>1,017,233</b>
<b><u>104 - Library Fund Transfers</u></b>		
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	3,667,301
<b>Total Library Transfers</b>		<b>3,667,301</b>
<b><u>105 - Mosquito Control Fund</u></b>		
Mosquito Control Projects Fund (378)	Transfer to fund new Mosquito Control Facility	1,750,000
<b>Total Mosquito Control Transfers</b>		<b>1,750,000</b>
<b><u>106 - Resort Tax Fund Transfers</u></b>		
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014A	1,983,548
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014B	2,312,354
Ocean Center Fund (118)	Ocean Center Operations	12,886,516
<b>Total Resort Tax Transfers</b>		<b>17,182,418</b>
<b><u>108 - Sales Tax Fund Transfers</u></b>		
General Fund (001)	Sales tax revenue portion to the General Fund	16,476,425
Public Safety Fund (110)	Sales tax revenue portion to the Public Safety Fund	6,290,490
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	8,625,196
<b>Total Sales Tax Transfers</b>		<b>31,392,111</b>
<b><u>114 - Port Authority Fund Transfers</u></b>		
Port Capital Projects Fund (314)	Restroom Renovations	200,000
Port Capital Projects Fund (314)	Dredging Operations	2,200,000
<b>Total Port Authority Transfers</b>		<b>2,400,000</b>
<b><u>118 - Ocean Center Fund Transfers</u></b>		
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	687,120
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	6,315,000
<b>Total Ocean Center Transfers</b>		<b>7,002,120</b>
<b><u>120 - Municipal Service District Fund Transfers</u></b>		
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	462,734
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	5,000,000
Public Safety Fund (110)	Transfer for Sheriff Unincorporated Services	24,338,357
<b>Total Municipal Service District Transfers</b>		<b>29,801,091</b>
<b><u>160 - ECHO Fund Transfers</u></b>		
Trails Projects Fund (328)	Annual set aside for trails maintenance and construction	1,500,000
ECHO Direct County Expenditures Fund (360)	Direct County Expenditure Projects	2,473,000
<b>Total ECHO Transfers</b>		<b>3,973,000</b>

Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2024-25 Transfer Amount
<b><u>162 - Land Acquisition Fund</u></b>		
Land Management Fund (163)	Transfer of 15% set aside for land management activities	1,756,133
<b>Total Land Acquisition Fund Transfers</b>		<b>1,756,133</b>
<b><u>450 - Solid Waste Fund Transfers</u></b>		
General Fund (001)	Annual transfer of 4% of tipping fees collected by Solid Waste	1,122,000
<b>Total Solid Waste Fund Transfers</b>		<b>1,122,000</b>
<b>Transfers between Operating Funds</b>		<b>114,617,666</b>
<b>Transfers from Operating Funds to Non-Operating Funds</b>		<b>42,228,301</b>
<b>Total Interfund Transfers</b>		<b>156,845,967</b>

Reserve Summary by Fund

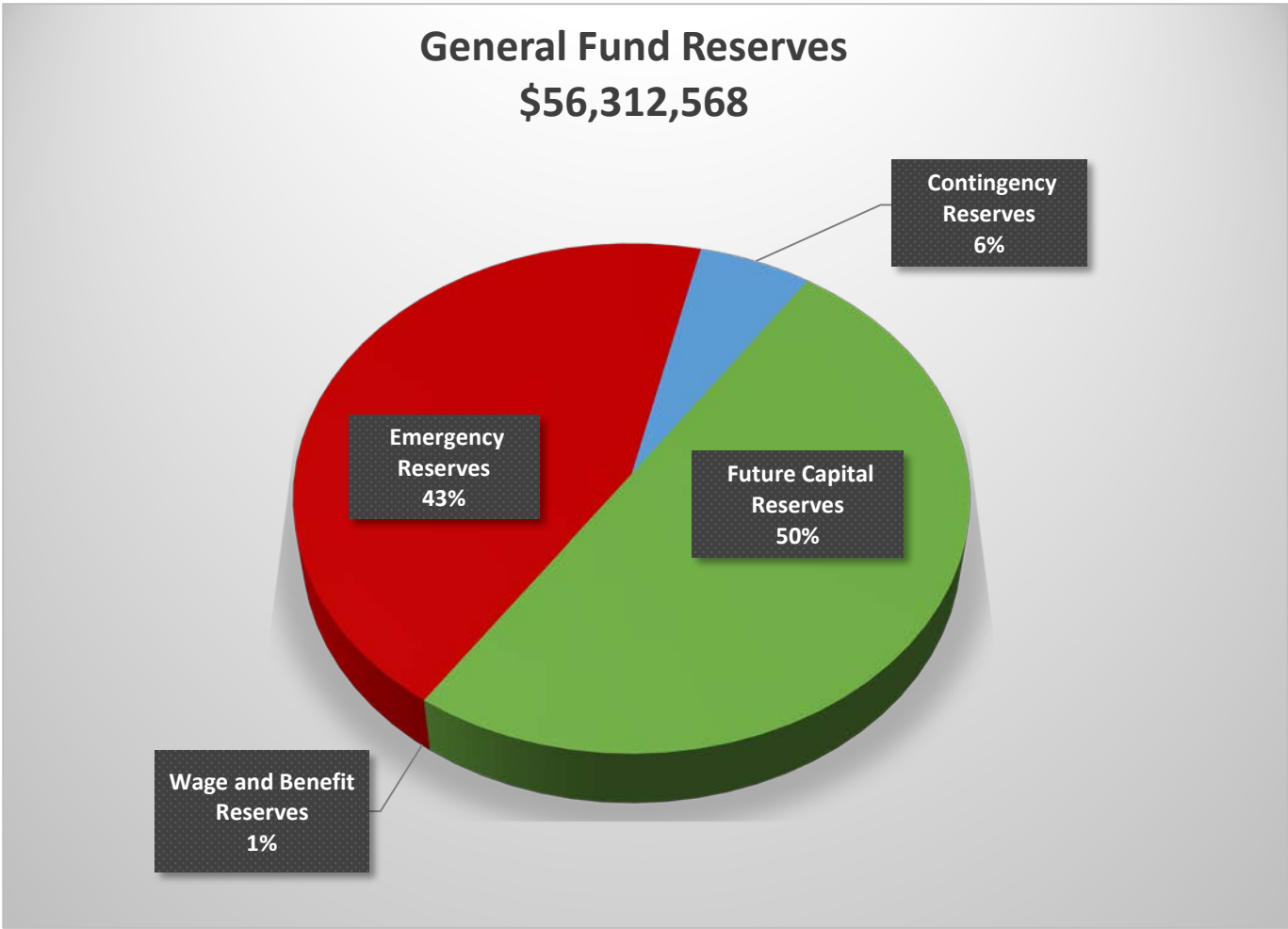
Reserve Category

Purpose

FY 2024-25

Fund: 001 - General Fund

Contingency Reserves	Address unexpected one-time priority expenditures	3,337,073
Future Capital Reserves	Set aside for one-time capital needs	28,190,986
Wage and Benefit Reserves	Set aside to address wage compression as necessary	500,000
Emergency Reserves	Per Council reserve policy at 10%	24,284,509
Total Reserves Fund: 001 - General		56,312,568





## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Special Revenue Funds

#### Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	8,234,514
Revenue Stabilization	Set aside to offset volatility in ambulance fees	3,421,384
<b>Total Reserves Fund: 002 - Emergency Medical Services</b>		<b>11,655,898</b>

#### Fund: 103 - County Transportation Trust

Future Capital	Set aside for planned transportation related projects	18,810,268
Contingency Reserves	Address unexpected one-time Council priority expenditures	1,812,364
Revenue Stabilization	Set aside to offset volatility in various revenue streams	2,709,494
<b>Total Reserves Fund: 103 - County Transportation Trust</b>		<b>23,332,126</b>

#### Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	3,375,708
Emergency Reserves	Per Council reserve policy at 10%	2,388,284
<b>Total Reserves Fund: 104 - Library</b>		<b>5,763,992</b>

#### Fund: 105 - East Volusia Mosquito Control

Future Capital Reserves	Set aside for future capital improvement needs	2,520,043
Contingency Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy at 10%	701,446
<b>Total Reserves Fund: 105 - East Volusia Mosquito Control</b>		<b>3,321,489</b>

#### Fund: 106 - Resort Tax

Revenue Stabilization	Set aside for volatility in resort tax collections	930,597
<b>Total Reserves Fund: 106 - Resort Tax</b>		<b>930,597</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 109 - Tree Mitigation

Reserves	Set aside for future expenses related to tree replacement program	2,073,295
<b>Total Reserves Fund: 109 - Tree Mitigation</b>		<b>2,073,295</b>

### Fund: 113 - Road Proportionate Share

Future Capital Reserves	Set aside for future capital road expenses	11,109,059
<b>Total Reserves Fund: 113 - Road Proportionate Share</b>		<b>11,109,059</b>

### Fund: 114 - Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for future one-time capital improvement needs	2,781,056
Emergency Reserves	Per Council reserve policy at 10%	452,273
<b>Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District</b>		<b>3,233,329</b>

### Fund: 115 - E-911 Emergency Telephone System

Reserves	Set aside for future system costs	2,414,856
<b>Total Reserves Fund: 115 - E-911 Emergency Telephone System</b>		<b>2,414,856</b>

### Fund: 116 - Special Lighting Districts

Reserves	Set aside for future expenses	39,198
<b>Total Reserves Fund: 116 - Special Lighting Districts</b>		<b>39,198</b>

### Fund: 117 - Building Permits

Reserves	Set aside for future expenses	3,019,781
<b>Total Reserves Fund: 117 - Building Permits</b>		<b>3,019,781</b>

### Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	8,720,235
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	1,048,471
<b>Total Reserves Fund: 118 - Ocean Center</b>		<b>9,768,706</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### **Fund: 119 - Road District Maintenance**

Future Capital Reserves	Set aside for future one-time capital road needs	401,342
<b>Total Reserves Fund: 119 - Road District Maintenance</b>		<b>401,342</b>

### **Fund: 120 - Municipal Service District**

Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	6,449,152
Reserves	Set aside for one-time capital needs	23,526,680
Emergency Reserves	Per Council reserve policy at 10%	3,424,789
<b>Total Reserves Fund: 120 - Municipal Service District</b>		<b>33,400,621</b>

### **Fund: 121 - Special Assessments**

Reserves	Set aside for future costs	867,603
<b>Total Reserves Fund: 121 - Special Assessments</b>		<b>867,603</b>

### **Fund: 122 - Manatee Conservation**

Reserves	Set aside for law enforcement water patrol	649,517
<b>Total Reserves Fund: 122 - Manatee Conservation</b>		<b>649,517</b>

### **Fund: 123 - Inmate Welfare Trust**

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	3,406,405
<b>Total Reserves Fund: 123 - Inmate Welfare Trust</b>		<b>3,406,405</b>

### **Fund: 124 - Library Endowment**

Reserves	Set aside for library services	457,304
<b>Total Reserves Fund: 124 - Library Endowment</b>		<b>457,304</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 125 - Homeless Initiatives

Future Capital Reserves	Set aside for homeless shelters as needed	256,787
<b>Total Reserves Fund: 125 - Homeless Initiatives</b>		<b>256,787</b>

### Fund: 127 - Wetland Mitigation

Reserves	Set aside for wetland mitigation materials as needed	337,121
<b>Total Reserves Fund: 127 - Wetland Mitigation</b>		<b>337,121</b>

### Fund: 130 - Economic Development

Reserves	Set aside for business development incentives awarded by Council	10,913,289
<b>Total Reserves Fund: 130 - Economic Development</b>		<b>10,913,289</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	11,126,374
<b>Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</b>		<b>11,126,374</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	11,127,082
<b>Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</b>		<b>11,127,082</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	6,492,447
<b>Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</b>		<b>6,492,447</b>

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

Future Capital Reserves	Set aside for future one-time capital project needs	18,236,689
<b>Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</b>		<b>18,236,689</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 135 - Park Impact Fees - County

Future Capital Reserves	Set aside for future one-time capital needs	3,576,550
<b>Total Reserves Fund: 135 - Park Impact Fees-County</b>		<b>3,576,550</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	399,263
<b>Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</b>		<b>399,263</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	96,059
<b>Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)</b>		<b>96,059</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	137,816
<b>Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</b>		<b>137,816</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	178,644
<b>Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</b>		<b>178,644</b>

### Fund: 140 - Fire Rescue District

Contingency Reserves	Set aside for unexpected needs	500,000
Grant Match Reserve	Set aside for future grant match opportunities	500,000
Future Capital Reserves	Set aside for future fire station remodel and relocation and equipment replacement.	15,769,420
Transition Reserves	To cover payouts for employees who retire	175,000
Emergency Reserves	Per Council reserve policy at 10%	4,865,882
<b>Total Reserves Fund: 140 - Fire Rescue District</b>		<b>21,810,302</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 150 - Countywide Fire Impact Fee

Future Capital Reserves	Set aside for future one-time fire station capital needs	343,973
<b>Total Reserves Fund: 150 - Countywide Fire Impact Fee</b>		<b>343,973</b>

### Fund: 155 - Impact Fee Administration

Reserves	Set aside for impact fee administration costs	1,448,538
<b>Total Reserves Fund: 155 - Impact Fee Administration</b>		<b>1,448,538</b>

### Fund: 156 - EMS Impact Fee

Future Capital Reserves	Set aside for future one-time EMS capital needs	244,578
<b>Total Reserves Fund: 156 - EMS Impact Fee</b>		<b>244,578</b>

### Fund: 158 - Gemini Springs Endowment

Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	62,102
<b>Total Reserves Fund: 158 - Gemini Springs Endowment</b>		<b>62,102</b>

### Fund: 159 - Stormwater Utility

Future Capital Reserves	Set aside for future capital improvement projects	4,061,705
<b>Total Reserves Fund: 159 - Stormwater Utility</b>		<b>4,061,705</b>

### Fund: 160 - Volusia ECHO

Future Capital Reserves	Set aside for future Council allocation for ECHO projects	12,499,717
<b>Total Reserves Fund: 160 - Volusia ECHO</b>		<b>12,499,717</b>

### Fund: 162 - Land Acquisition

Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property	11,584,538
<b>Total Reserves Fund: 162 - Land Acquisition</b>		<b>11,584,538</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2024-25**

### Fund: 163 - Land Management

Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	13,948,487
<b>Total Reserves Fund: 163 - Land Management</b>		<b>13,948,487</b>

### Fund: 164 - Barberville Mitigation Tract

Maintenance & Operations Reserves	Set aside for maintenance per the permits of St. Johns River Water Management District and the US Army of Engineers	619,389
<b>Total Reserves Fund: 164 - Barberville Mitigation Tract</b>		<b>619,389</b>

### Fund: 165 - Dune Restoration Fund

Reserves	Set aside for future dune restoration needs	190,438
<b>Total Reserves Fund: 165 - Dune Restoration Fund</b>		<b>190,438</b>

### Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	515,393
<b>Total Reserves Fund: 170 - Law Enforcement Trust</b>		<b>515,393</b>

### Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	559,779
<b>Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice</b>		<b>559,779</b>

### Fund: 173 - Federal Forfeiture Sharing Treasury

Reserves	Set aside for future needs	39,350
<b>Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury</b>		<b>39,350</b>

### Fund: 174 - Law Enforcement Education Trust

Reserves	Set aside for future needs	305,562
<b>Total Reserves Fund: 174 - Law Enforcement Education Trust</b>		<b>305,562</b>

Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

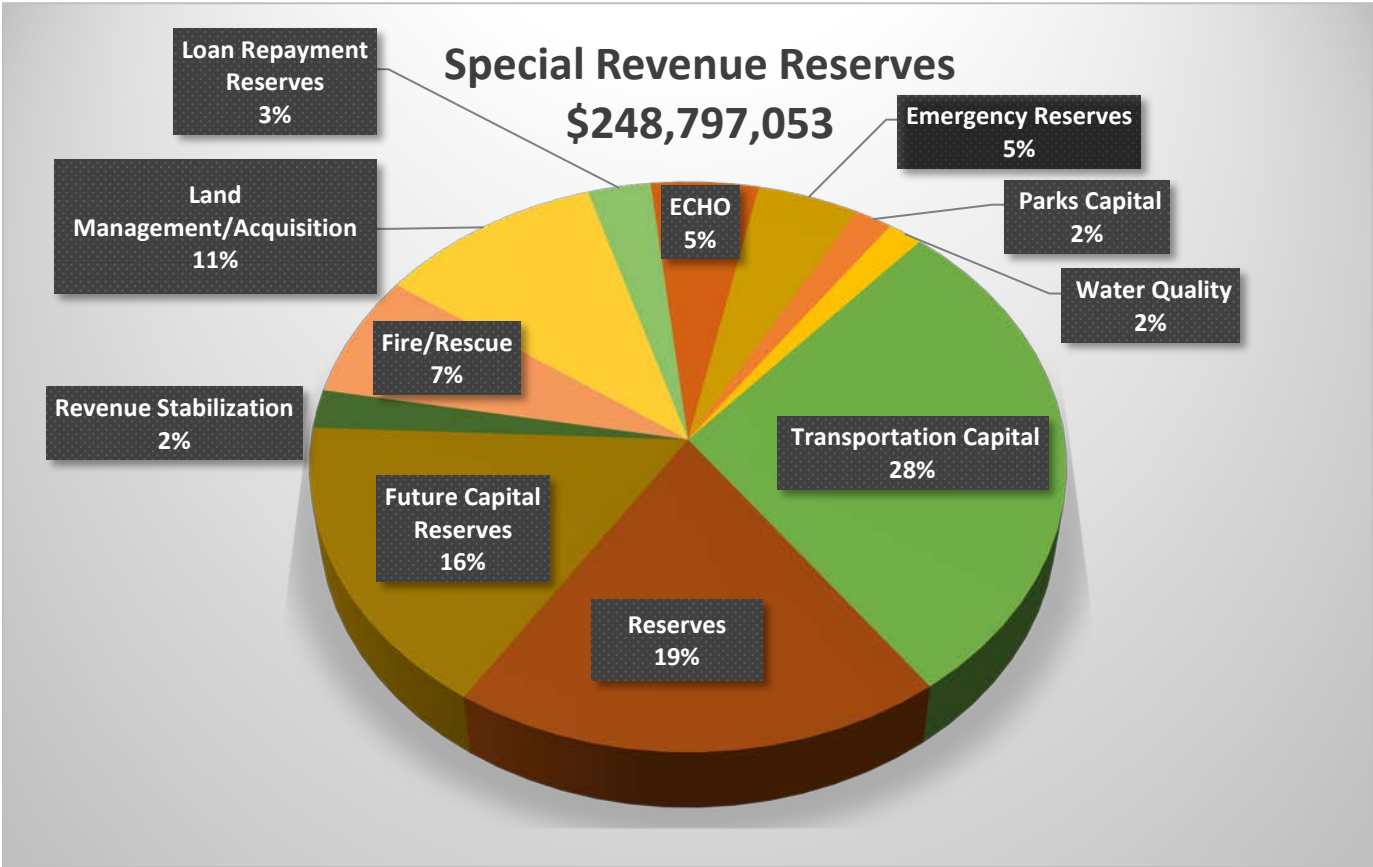
Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	1,291,001
Total Reserves Fund: 175 - Crime Prevention Trust		1,291,001

Fund: 177 - Dori Slosberg

Maintenance & Operations Reserves	Set aside for future driver education enhancements	548,962
Total Reserves Fund: 177 - Dori Slosberg		548,962

Special Revenue Funds Total 248,797,053





## Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

### Debt Service Funds

#### Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, Series 2014

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	3,196,120
<b>Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>		<b>3,196,120</b>

#### Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	162,280
<b>Total Reserves Fund: 213 - Gas Tax Refunding Revenue Bonds</b>		<b>162,280</b>

#### Fund: 215 - Capital Improvement Note, Series 2017

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	338,176
<b>Total Reserves Fund: 215 - Capital Improvement Note, 2017</b>		<b>338,176</b>
<b>Debt Service Funds Total</b>		<b>3,696,576</b>

### Capital Project Funds

#### Fund: 305 - 800 MHz Capital Project

Future Capital Reserves	Set aside for future phases of 800MHz capital project	1,899,771
<b>Total Reserves Fund: 305 - 800 MHz Capital Project</b>		<b>1,899,771</b>

#### Fund: 309 - Correctional Facilities Capital Projects

Future Capital Reserves	Set aside for Corrections network security project	9,006,005
<b>Total Reserves Fund: 309 - Correctional Facilities Capital Projects</b>		<b>9,006,005</b>

#### Fund: 313 - Beach Capital Projects

Future Capital Reserves	Set aside for future beach related capital projects	2,358,788
<b>Total Reserves Fund: 313 - Beach Capital Projects</b>		<b>2,358,788</b>

#### Fund: 314 - Port Authority Capital Projects

Future Capital Reserves	Set aside for future port authority related capital projects	604,026
<b>Total Reserves Fund: 314 - Port Authority Capital Projects</b>		<b>604,026</b>

## Reserve Summary by Fund

### Reserve Category

### Purpose

FY 2024-25

#### Fund: 317 - Library Construction Projects

Future Capital Reserves	Set aside for future library construction and capital projects	9,801,914
<b>Total Reserves Fund: 317 - Library Construction Projects</b>		<b>9,801,914</b>

#### Fund: 318 - Ocean Center Capital Projects

Future Capital Reserves	Set aside for carpet replacement	263,394
<b>Total Reserves Fund: 318 - Ocean Center Capital Projects</b>		<b>263,394</b>

#### Fund: 326 - Park Projects

Future Capital Reserves	Set aside for future parks waterway projects	1,434,462
<b>Total Reserves Fund: 326 - Park Projects</b>		<b>1,434,462</b>

#### Fund: 328 - Trail Projects

Future Capital Reserves	Set aside for future trail projects	6,460,453
<b>Total Reserves Fund: 328 - Trail Projects</b>		<b>6,460,453</b>

#### Fund: 360 - ECHO Direct County Expenditures

Maintenance & Operations Reserves	Set aside for future projects	537,698
<b>Total Reserves Fund: 360 - ECHO Direct County Expenditures</b>		<b>537,698</b>

#### Fund: 365 - Public Works Facilities

Future Capital Reserves	Set aside for future public works facilities projects	8,467,415
<b>Total Reserves Fund: 365 - Public Works Facilities</b>		<b>8,467,415</b>

#### Fund: 373 - Medical Examiner's Facility

Future Capital Reserves	Set aside for medical examiner's facility costs	717,246
<b>Total Reserves Fund: 373 - Medical Examiner's Facility</b>		<b>717,246</b>

#### Fund: 378 - Mosquito Control Capital

Future Capital Reserves	Set aside for future mosquito control building	89,062
<b>Total Reserves Fund: 378 - Mosquito Control Capital</b>		<b>89,062</b>

	<b>Capital Project Funds Total</b>	<b>41,640,234</b>
--	------------------------------------	-------------------

## Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

### Enterprise Funds

#### Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	2,264,208
Total Reserves Fund: 440 - Waste Collection		2,264,208

#### Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	1,367,175
Total Reserves Fund: 450 - Solid Waste		1,367,175

#### Fund: 451 - Daytona Beach International Airport

Revenue Stabilization Reserve	Set aside to cover unexpected loss of airline related revenue	2,814,496
Grants-Match Reserves	Set aside for local contribution to grant match projects	25,802,506
Total Reserves Fund: 451 - Daytona Beach International Airport		28,617,002

#### Fund: 452 - Airport Passenger Facility Charge

Future Capital Reserves	Set aside for approved PFC capital projects	1,730,682
Total Reserves Fund: 452 - Airport Passenger Facility Charge		1,730,682

#### Fund: 453 - Airport Customer Facility Charge

Future Capital Reserves	Set aside for future rental car related capital projects	6,112,394
Total Reserves Fund: 453 - Airport Customer Facility Charge		6,112,394

#### Fund: 456 - Transit Services

Revenue Stabilization	Set aside to offset volatility of transit revenue streams	5,059,141
Total Reserves Fund: 456 - Transit Services		5,059,141

Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

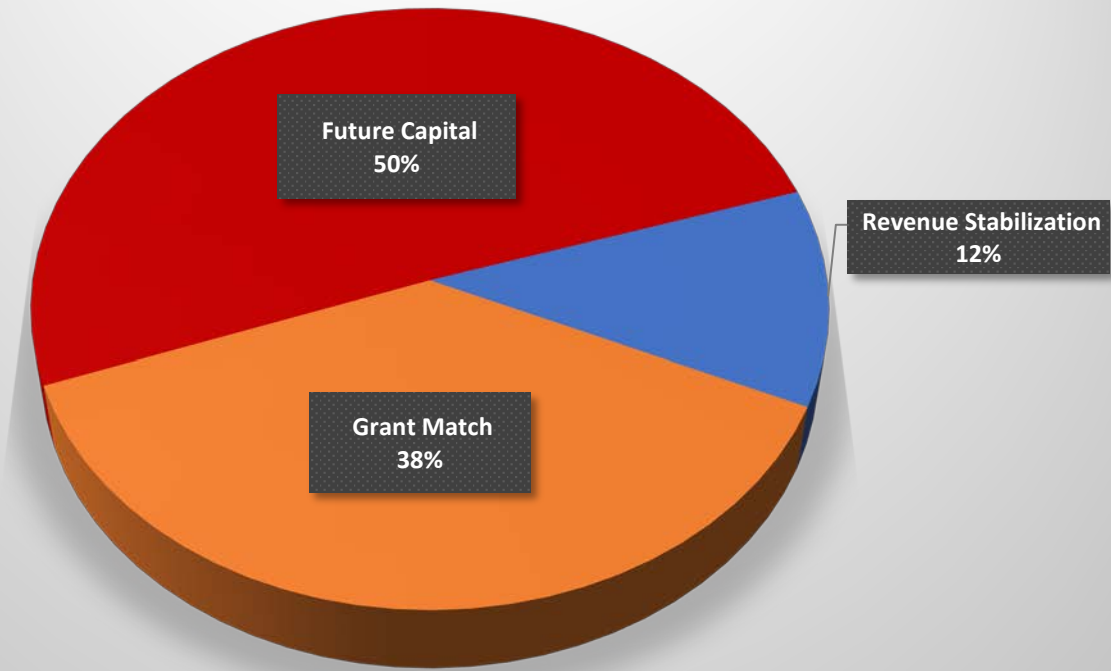
Fund: 457 - Water and Sewer Utilities

Future Capital Reserves	Set aside for future one-time water utility capital improvement needs	22,315,960
Total Reserves Fund: 457 - Water and Sewer Utilities		22,315,960

Fund: 475 - Parking Garage

Revenue Stabilization	Set aside to offset volatility of parking fee revenues	49,689
Future Capital Reserves	Set aside for future one-time capital needs	740,045
Total Reserves Fund: 475 - Parking Garage		789,734
Enterprise Funds Total		68,256,296

Enterprise Fund Reserves  
\$68,256,296



## Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25

### Internal Service Funds

#### Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program & audio/visual equipment replacement	4,498,235
<b>Total Reserves Fund: 511 - Computer Replacement</b>		<b>4,498,235</b>

#### Fund: 513 - Fleet Equipment Maintenance

Future Capital Reserves	For future capital equipment purchases or improvements to fleet maintenance facility	896,472
<b>Total Reserves Fund: 513 - Equipment Maintenance</b>		<b>896,472</b>

#### Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	17,793,382
<b>Total Reserves Fund: 514 - Fleet Replacement</b>		<b>17,793,382</b>

#### Fund: 521 - Insurance Management

Reserve for Catastrophic Claims	Set aside for property losses, policy changes, and workers' compensation / liability claims	10,984,934
<b>Total Reserves Fund: 521 - Insurance Management</b>		<b>10,984,934</b>

#### Fund: 530 - Group Insurance

IBNR Funding Reserves	Set aside for 60 days of claims (incurred but not reported)	8,971,451
<b>Total Reserves Fund: 530 - Group Insurance</b>		<b>8,971,451</b>

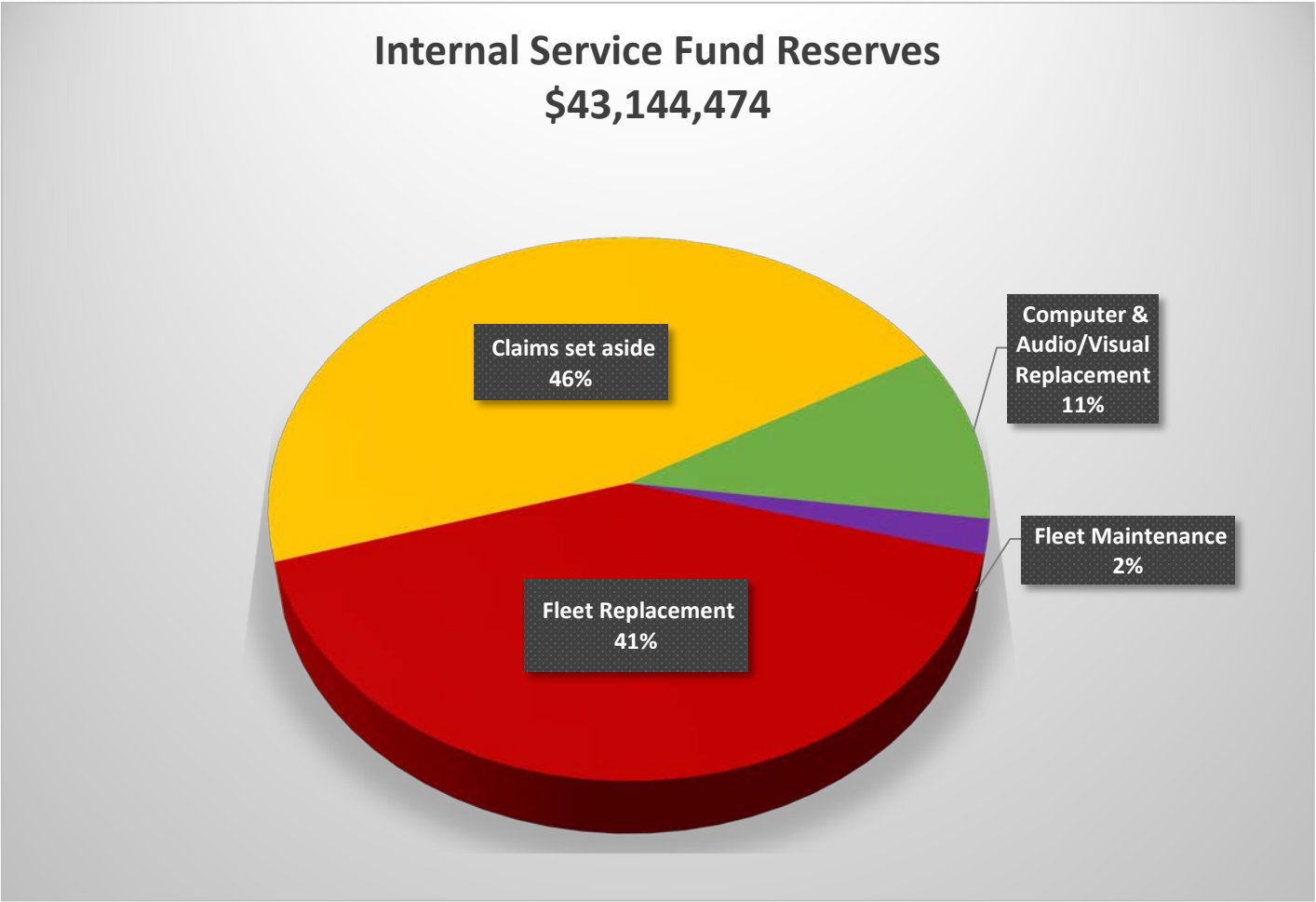
	<b>Internal Service Funds Total</b>	<b>43,144,474</b>
--	-------------------------------------	-------------------

Reserve Summary by Fund

Reserve Category

Purpose

FY 2024-25



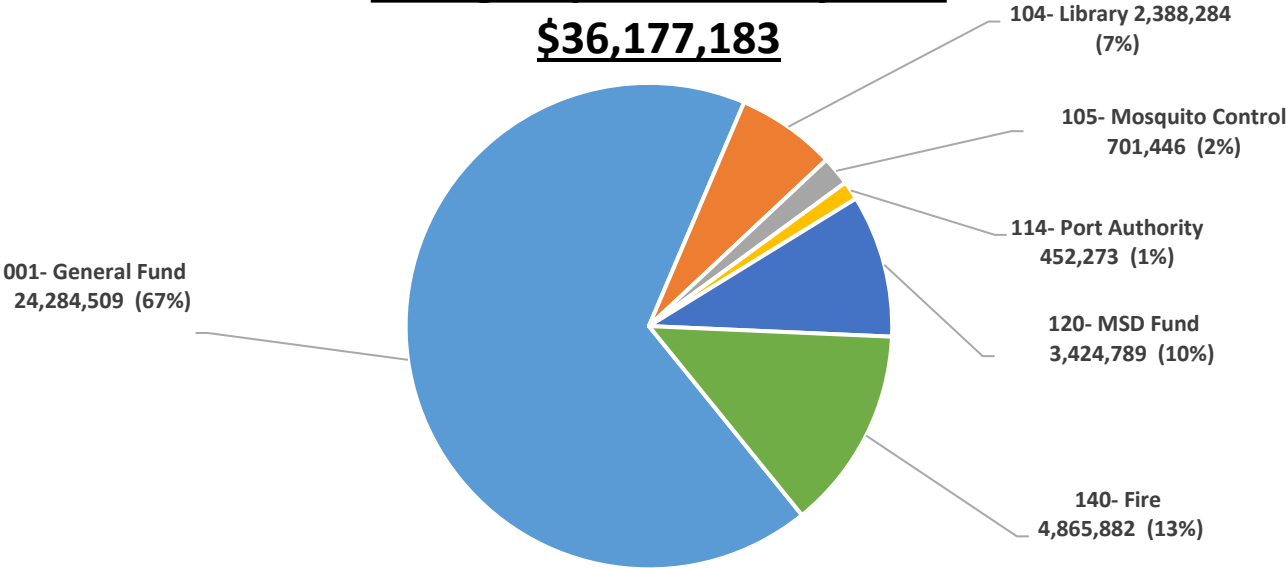
Reserve Summary by Fund

Reserve Category

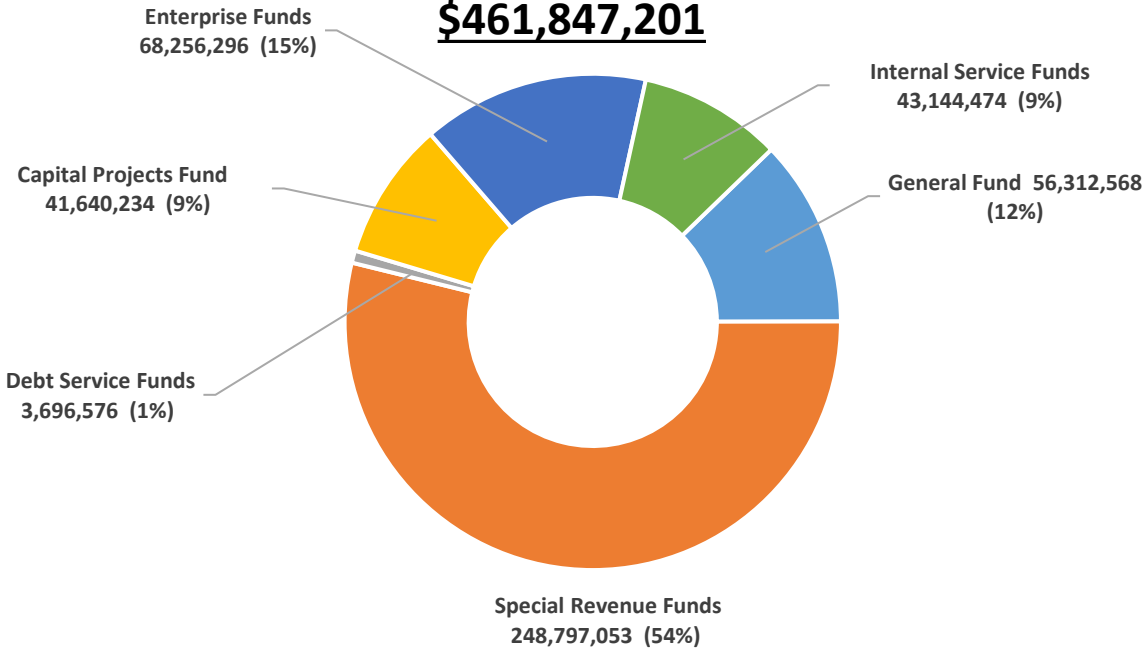
Purpose

FY 2024-25

**Emergency Reserves by Fund**  
**\$36,177,183**



**Total Reserves by Fund Type**  
**\$461,847,201**



THIS PAGE INTENTIONALLY BLANK





## Estimated Fund Balances

	<b>Fund Balance 09/30/23</b>	<b>Revenues FY 2023-24 Projected</b>	<b>Expenditures FY 2023-24 Projected</b>	<b>Fund Balance 09/30/24</b>
<b>Countywide Funds</b>				
001 - General Fund	107,996,349	244,580,047	247,558,181	105,018,215
104 - Library	12,402,738	23,499,588	25,519,086	10,383,240
160 - Volusia ECHO	21,744,037	11,682,231	18,078,593	15,347,675
162 - Volusia Forever Land Acquisition	9,438,213	11,147,164	17,953,518	2,631,859
<b>Total Countywide Funds</b>	<b>\$151,581,337</b>	<b>\$290,909,030</b>	<b>\$309,109,378</b>	<b>\$133,380,989</b>
<b>Special Revenue Funds</b>				
002 - Emergency Medical Services	14,342,207	39,609,839	39,793,800	14,158,246
101 - Coronavirus Relief	0	231,619	231,619	0
103 - County Transportation Trust	43,269,716	34,735,297	42,456,047	35,548,966
105 - E Volusia Mosquito Control	3,273,306	6,927,891	6,713,418	3,487,779
106 - Resort Tax	0	17,214,917	16,759,214	455,703
108 - Sales Tax Trust	4,844,041	29,948,333	34,792,374	0
109 - Tree Mitigation	1,723,725	439,446	167,072	1,996,099
110 - Law Enforcement Fund	0	130,834,201	130,834,201	0
111 - Convention Development Tax	0	16,587,006	16,587,006	0
113 - Road Proportionate Share	23,397,235	6,003,297	8,299,615	21,100,917
114 - Ponce De Leon Inlet and Port District	5,979,259	4,252,176	6,183,276	4,048,159
115 - E-911 Emergency Telephone System	4,129,098	3,148,360	3,435,262	3,842,196
116 - Special Lighting Districts	26,554	368,191	361,285	33,460
117 - Building Permits	2,774,816	3,680,249	3,265,989	3,189,076
118 - Ocean Center	14,071,671	16,514,248	19,167,840	11,418,079
119 - Road District Maintenance	360,166	218,371	185,634	392,903
120 - Municipal Service District	34,280,104	39,554,262	40,499,093	33,335,273
121 - Special Assessments	915,036	42,776	134,531	823,281
122 - Manatee Conservation	622,634	58,288	39,163	641,759
123 - Inmate Welfare Trust	4,694,004	735,071	1,530,140	3,898,935
124 - Library Endowment	417,616	19,523	63	437,076
125 - Homeless Initiatives	599,385	28,270	400,159	227,496
127 - Wetland Mitigation	331,008	59,613	51,500	339,121
130 - Economic Development	12,030,422	2,257,808	3,374,941	10,913,289
131 - Road Impact Fees-Zone 1 (Northeast)	15,872,685	5,510,363	5,605,293	15,777,755
132 - Road Impact Fees-Zone 2 (Southeast)	10,449,862	3,140,756	3,927,515	9,663,103
133 - Road Impact Fees-Zone 3 (Southwest)	17,069,098	4,415,644	7,493,546	13,991,196

## Estimated Fund Balances

	<b>Fund Balance 09/30/23</b>	<b>Revenues FY 2023-24 Projected</b>	<b>Expenditures FY 2023-24 Projected</b>	<b>Fund Balance 09/30/24</b>
<b>Special Revenue Funds</b>				
134 - Road Impact Fees-Zone 4 (Northwest)	18,981,870	3,315,599	6,316,341	15,981,128
135 - Park Impact Fees-County	1,179,247	1,265,562	136,189	2,308,620
136 - Park Impact Fees-Zone 1 (Northeast)	789,659	111,035	63,768	836,926
137 - Park Impact Fees-Zone 2 (Southeast)	41,969	27,011	4	68,976
138 - Park Impact Fees-Zone 3 (Southwest)	284,120	73,545	43,884	313,781
139 - Park Impact Fees-Zone 4 (Northwest)	231,030	111,118	24	342,124
140 - Fire Rescue District	26,756,846	44,541,857	40,290,173	31,008,530
150 - Countywide Fire Impact Fee	1,673,312	244,166	100,193	1,817,285
155 - Impact Fee Administration	298,778	809,402	235,374	872,806
156 - EMS Impact Fee	52,578	192,000	0	244,578
157 - Silver Sands/Bethune Beach MSD	2,535	15,551	16,787	1,299
158 - Gemini Springs Endowment	65,844	3,078	5,009	63,913
159 - Stormwater Utility	5,138,777	5,487,206	6,530,145	4,095,838
163 - Land Management	13,460,848	2,525,264	2,153,386	13,832,726
164 - Barberville Mitigation Tract	663,119	47,000	72,839	637,280
165 - Dune Restoration Fund	14,826	200,000	0	214,826
167 - Opioid Regional Settlement Fund	0	67,830	67,830	0
170 - Law Enforcement Trust	864,470	44,520	217,130	691,860
172 - Federal Forfeiture Sharing Justice	452,096	85,414	49	537,461
173 - Federal Forfeiture Sharing Treasury	35,934	1,680	5	37,609
174 - Law Enforcement Education Trust Fund	272,488	164,888	150,000	287,376
175 - Crime Prevention Trust	779,795	253,072	0	1,032,867
177 - Dori Slosberg	605,304	216,139	278,684	542,759
178 - Beach Management Fund	0	22,623,869	22,623,869	0
<b>Total Special Revenue Funds</b>	<b>\$288,119,093</b>	<b>\$448,962,621</b>	<b>\$471,591,279</b>	<b>\$265,490,435</b>

## Estimated Fund Balances

	<b>Fund Balance 09/30/23</b>	<b>Revenues FY 2023-24 Projected</b>	<b>Expenditures FY 2023-24 Projected</b>	<b>Fund Balance 09/30/24</b>
<b>Debt Service Funds</b>				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,957,529	4,445,826	4,300,583	3,102,772
208 - Capital Improvement Revenue Note, 2010	0	688,147	688,147	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	1,013,282	1,013,282	0
213 - Gas Tax Refunding Revenue Bonds, 2013	82,003	4,545,082	4,505,718	121,367
215 - Capital Improvement Note, 2017	313,822	479,731	464,661	328,892
295 - Public Transportation State Infrastructure Loan	0	974,165	974,165	0
<b>Total Debt Service Funds</b>	<b>\$3,353,354</b>	<b>\$12,146,233</b>	<b>\$11,946,556</b>	<b>\$3,553,031</b>
<b>Enterprise Funds</b>				
440 - Waste Collection	1,771,258	12,908,514	12,661,626	2,018,146
450 - Solid Waste	22,976,512	29,364,717	51,169,493	1,171,736
451 - Daytona Beach International Airport	34,262,469	14,956,526	27,000,618	22,218,377
452 - Airport Passenger Facility Charge	2,986,213	1,389,426	400	4,375,239
453 - Airport Customer Facility Charge	4,015,508	1,045,995	1,932	5,059,571
456 - Transit Services	4,071,998	30,221,282	30,464,293	3,828,987
457 - Water and Sewer Utilities	43,406,744	29,903,528	29,809,432	43,500,840
475 - Parking Garage	378,720	6,630,394	5,326,763	1,682,351
<b>Total Enterprise Funds</b>	<b>\$113,869,422</b>	<b>\$126,420,382</b>	<b>\$156,434,557</b>	<b>\$83,855,247</b>

## Estimated Fund Balances

	<b>Fund Balance 09/30/23</b>	<b>Revenues FY 2023-24 Projected</b>	<b>Expenditures FY 2023-24 Projected</b>	<b>Fund Balance 09/30/24</b>
<b>Capital Projects Funds</b>				
303 - Marine Science Center Capital	2,436,479	221,601	2,658,080	0
305 - 800 MHz Capital	10,604,900	845,731	9,145,554	2,305,077
309 - Correctional Facilities Capital Projects	8,347,326	390,225	135,868	8,601,683
313 - Beach Capital Projects	6,550,434	1,566,087	3,773,548	4,342,973
314 - Port Authority Capital Projects	4,609,390	3,200,000	4,800,364	3,009,026
317 - Library Construction	6,115,856	2,294,513	1,326,693	7,083,676
318 - Ocean Center	7,554,089	5,366,410	5,114,459	7,806,040
322 - I.T. Capital Projects	408,127	1,024,993	198,963	1,234,157
326 - Park Projects	1,228,187	176,600	170	1,404,617
328 - Trail Projects	7,477,622	1,858,559	629,241	8,706,940
334 - Bond Funded Road Program	2,122,271	77,992	2,200,263	0
360 - ECHO Direct County Expenditures	5,600,976	5,687,782	10,751,060	537,698
365 - Public Works Facilities	7,732,497	361,482	1,105	8,092,874
367 - Elections Warehouse	0	5,436,732	0	0
370 - Sheriff Helicopter Replacement	5,470,615	0	5,470,615	0
373 - Medical Examiner's Facility	2,171,296	114,141	1,686,456	598,981
374 - Sheriff Renovations Fund	778,013	35,000	268,624	0
378 - Mosquito Control Capital	4,092,668	1,750,000	2,020,606	3,822,062
<b>Total Capital Projects Funds</b>	<b>\$83,300,746</b>	<b>\$30,407,848</b>	<b>\$50,181,669</b>	<b>\$57,545,804</b>
<b>Internal Service Funds</b>				
511 - Computer Replacement	4,674,631	1,378,171	2,169,375	3,883,427
513 - Equipment Maintenance	1,913,604	16,794,344	17,417,855	1,290,093
514 - Fleet Replacement	31,129,190	8,451,101	20,888,636	18,691,655
521 - Insurance Management	8,915,376	19,593,489	16,959,002	11,549,863
530 - Group Insurance	8,186,576	60,864,617	58,395,589	10,655,604
<b>Total Internal Service Funds</b>	<b>\$54,819,377</b>	<b>\$107,081,722</b>	<b>\$115,830,457</b>	<b>\$46,070,642</b>

THIS PAGE INTENTIONALLY BLANK



## Summary Operating Budgets by Fund

	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget
001 - General Fund	324,273,330	35,013,221	289,260,109	356,523,339	31,659,560	324,863,779
002 - Emergency Medical Services	55,664,865	0	55,664,865	54,836,467	0	54,836,467
101 - Coronavirus Relief	137,077	0	137,077	296,378	0	296,378
103 - County Transportation Trust	69,081,641	1,013,282	68,068,359	70,726,316	1,017,233	69,709,083
104 - Library	33,774,777	0	33,774,777	34,393,874	0	34,393,874
105 - E Volusia Mosquito Control	11,496,954	0	11,496,954	10,502,236	0	10,502,236
106 - Resort Tax	19,007,976	17,008,842	1,999,134	18,193,962	17,182,418	1,011,544
108 - Sales Tax Trust	35,284,266	30,162,936	5,121,330	31,401,293	31,392,111	9,182
109 - Tree Mitigation	1,657,168	0	1,657,168	2,285,099	0	2,285,099
110 - Law Enforcement Fund	130,842,303	0	130,842,303	146,809,067	0	146,809,067
111 - Convention Development Tax	17,849,224	0	17,849,224	16,876,008	0	16,876,008
113 - Road Proportionate Share	17,900,111	0	17,900,111	21,100,917	0	21,100,917
114 - Ponce De Leon Inlet and Port District	9,342,624	0	9,342,624	8,570,893	0	8,570,893
115 - E-911 Emergency Telephone System	4,143,335	0	4,143,335	6,839,935	0	6,839,935
116 - Special Lighting Districts	379,614	0	379,614	409,014	0	409,014
117 - Building Permits	3,855,283	0	3,855,283	6,885,331	0	6,885,331
118 - Ocean Center	29,320,077	688,147	28,631,930	28,579,517	687,120	27,892,397
119 - Road District Maintenance	610,084	0	610,084	611,274	0	611,274
120 - Municipal Service District	75,952,303	27,595,825	48,356,478	76,212,362	29,801,091	46,411,271
121 - Special Assessments	934,971	0	934,971	867,894	0	867,894
122 - Manatee Conservation	617,747	0	617,747	699,711	0	699,711
123 - Inmate Welfare Trust	5,665,677	0	5,665,677	4,661,592	0	4,661,592
124 - Library Endowment	427,490	0	427,490	457,437	0	457,437
125 - Homeless Initiatives	227,857	0	227,857	256,980	0	256,980
127 - Wetland Mitigation	332,169	0	332,169	387,121	0	387,121
130 - Economic Development	12,783,338	0	12,783,338	12,811,889	0	12,811,889
131 - Road Impact Fees-Zone 1 (Northeast)	14,063,948	1,892,351	12,171,597	18,894,521	0	18,894,521
132 - Road Impact Fees-Zone 2 (Southeast)	10,950,557	495,616	10,454,941	11,930,689	0	11,930,689
133 - Road Impact Fees-Zone 3 (Southwest)	16,877,199	1,757,181	15,120,018	18,138,078	0	18,138,078
134 - Road Impact Fees-Zone 4 (Northwest)	18,289,428	360,448	17,928,980	18,242,828	0	18,242,828
135 - Park Impact Fees-County	805,282	0	805,282	3,576,997	0	3,576,997
136 - Park Impact Fees-Zone 1 (Northeast)	740,405	0	740,405	949,508	0	949,508

## Summary Operating Budgets by Fund

	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget
137 - Park Impact Fees-Zone 2 (Southeast)	64,184	0	64,184	96,073	0	96,073
138 - Park Impact Fees-Zone 3 (Southwest)	327,977	0	327,977	387,908	0	387,908
139 - Park Impact Fees-Zone 4 (Northwest)	355,852	0	355,852	453,720	0	453,720
140 - Fire Rescue District	68,613,478	0	68,613,478	79,667,350	0	79,667,350
150 - Countywide Fire Impact Fee	2,009,020	0	2,009,020	2,073,476	0	2,073,476
155 - Impact Fee Administration	662,405	0	662,405	1,672,806	0	1,672,806
156 - EMS Impact Fee	0	0	0	436,578	0	436,578
157 - Silver Sands/Bethune Beach MSD	34,414	0	34,414	16,857	0	16,857
158 - Gemini Springs Endowment	62,267	0	62,267	67,123	0	67,123
159 - Stormwater Utility	9,012,175	0	9,012,175	10,501,335	0	10,501,335
160 - Volusia ECHO	28,765,611	0	28,765,611	28,199,619	0	28,199,619
162 - Volusia Forever Land Acquisition	18,717,776	1,585,757	17,132,019	14,929,605	1,756,133	13,173,472
163 - Land Management	15,439,686	0	15,439,686	16,535,011	0	16,535,011
164 - Barberville Mitigation Tract	697,988	0	697,988	684,280	0	684,280
165 - Dune Restoration Fund	10,000	0	10,000	244,826	0	244,826
167 - Opioid Regional Settlement Fund	108,335	0	108,335	101,743	0	101,743
170 - Law Enforcement Trust	742,135	0	742,135	732,659	0	732,659
172 - Federal Forfeiture Sharing Justice	405,573	0	405,573	559,926	0	559,926
173 - Federal Forfeiture Sharing Treasury	36,462	0	36,462	39,361	0	39,361
174 - Law Enforcement Education Trust Fund	403,411	0	403,411	455,562	0	455,562
175 - Crime Prevention Trust	1,019,692	0	1,019,692	1,291,001	0	1,291,001
177 - Dori Slosberg	710,576	0	710,576	765,382	0	765,382
178 - Beach Management Fund	25,173,509	0	25,173,509	28,275,019	0	28,275,019
179 - Opioid Settlement Administration	0	0	0	3,567	0	3,567
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	7,354,957	0	7,354,957	7,494,145	0	7,494,145
208 - Capital Improvement Revenue Note, 2010	688,147	0	688,147	687,120	0	687,120
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,013,282	0	1,013,282	1,017,233	0	1,017,233
213 - Gas Tax Refunding Revenue Bonds, 2013	4,558,555	0	4,558,555	162,549	0	162,549
215 - Capital Improvement Note, 2017	790,747	0	790,747	801,726	0	801,726
295 - Public Transportation State Infrastructure Loan	974,165	0	974,165	974,165	0	974,165
440 - Waste Collection	14,575,544	0	14,575,544	15,364,752	0	15,364,752
450 - Solid Waste	44,334,641	1,077,054	43,257,587	62,772,206	1,122,000	61,650,206

## Summary Operating Budgets by Fund

	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget	FY 2024-25 Budget	Operating Transfers	FY 2024-25 Net Budget
451 - Daytona Beach International Airport	37,908,047	0	37,908,047	47,751,727	0	47,751,727
452 - Airport Passenger Facility Charge	4,349,736	0	4,349,736	6,031,175	0	6,031,175
453 - Airport Customer Facility Charge	4,838,308	0	4,838,308	6,113,681	0	6,113,681
456 - Transit Services	34,503,215	0	34,503,215	37,334,226	0	37,334,226
457 - Water and Sewer Utilities	54,083,104	0	54,083,104	72,387,345	0	72,387,345
475 - Parking Garage	6,028,261	0	6,028,261	5,759,809	0	5,759,809
<b>TOTAL</b>	<b>1,312,662,315</b>	<b>118,650,660</b>	<b>1,194,011,655</b>	<b>1,436,771,173</b>	<b>114,617,666</b>	<b>1,322,153,507</b>



## Summary Non-Operating Budgets by Fund

	FY 2023-24 Budget	Transfers	FY 2023-24 Net Budget	FY 2024-25 Budget	Transfers	FY 2024-25 Net Budget
305 - 800 MHz Capital	2,276,842	0	2,276,842	3,179,947	0	3,179,947
309 - Correctional Facilities Capital Projects	511,962	0	511,962	9,008,663	0	9,008,663
313 - Beach Capital Projects	5,909,037	0	5,909,037	5,754,283	0	5,754,283
314 - Port Authority Capital Projects	4,903,558	0	4,903,558	5,409,026	0	5,409,026
317 - Library Construction	6,025,891	0	6,025,891	11,058,135	0	11,058,135
318 - Ocean Center	7,750,925	0	7,750,925	14,492,136	0	14,492,136
322 - I.T. Capital Projects	1,218,351	0	1,218,351	5,260,224	0	5,260,224
326 - Park Projects	1,356,493	0	1,356,493	1,584,848	0	1,584,848
328 - Trail Projects	8,686,446	0	8,686,446	10,580,895	0	10,580,895
334 - Bond Funded Road Program	1,952,977	0	1,952,977	0	0	0
360 - ECHO Direct County Expenditures	5,677,120	0	5,677,120	3,010,698	0	3,010,698
365 - Public Works Facilities	7,899,450	0	7,899,450	8,469,877	0	8,469,877
370 - Sheriff Helicopter Replacement	5,470,615	0	5,470,615	0	0	0
372 - Sheriff Capital Facilities	0	0	0	15,000,000	0	15,000,000
373 - Medical Examiner's Facility	1,001,176	0	1,001,176	718,023	0	718,023
378 - Mosquito Control Capital	5,703,709	0	5,703,709	5,572,062	0	5,572,062
385 - Eastside Judicial Capital	0	0	0	5,000,000	0	5,000,000
511 - Computer Replacement	4,848,118	0	4,848,118	5,343,947	0	5,343,947
513 - Equipment Maintenance	18,251,451	0	18,251,451	18,286,795	0	18,286,795
514 - Fleet Replacement	25,229,356	0	25,229,356	27,518,325	0	27,518,325
521 - Insurance Management	23,187,178	0	23,187,178	31,254,911	0	31,254,911
530 - Group Insurance	65,913,004	0	65,913,004	70,925,980	0	70,925,980
<b>TOTAL</b>	<b>203,773,659</b>	<b>0</b>	<b>203,773,659</b>	<b>257,428,775</b>	<b>0</b>	<b>257,428,775</b>

## Fund: 001 - General Fund

The General Fund is used to account for all Volusia County financial resources except those required to be accounted for in other funds and is the fund used to track county-wide services provided to the residents of Volusia County. Ad Valorem taxes are the major revenue source of this fund, at 74.9% of operating revenues. The recommended millage rate of 3.2007 represents a rate reduction of 0.1951, which marks the sixth time in the last seven years we have reduced the millage rate.

For fiscal year 2024-25, reserves are estimated to decrease by \$48.7 million or 46.4% as we use this source of one-time funding for major capital needs including \$15 million for the initial funding of a new Sheriff facility, \$5 million for an eastside judicial study and design of a new or renovated facility, \$4 million for an Enterprise Resource Planning (ERP) system upgrade or replacement, and \$3.9 million for air handler replacement and fire suppression at the Corrections facility. A complete list of the capital projects can be viewed on the General Fund forecast page in the forecast section of this document. We will also be using \$10.1 million for the purchase of the Holsonback building in Daytona, which will provide an on-going lease savings amount of more than \$600,000.

The General Fund will also begin making payments to the Central Florida Rail Commission (CFCRC) for the operation of the Sunrail system in fiscal year 2024-25. The estimated cost of Sunrail is \$6.6 million, which includes a debt service payment of nearly \$1 million. It is important to note that the cost of Sunrail in fiscal year 2024-25 is only for a partial year. The estimated cost is expected to rise in fiscal year 2025-26 by \$1.5 million.

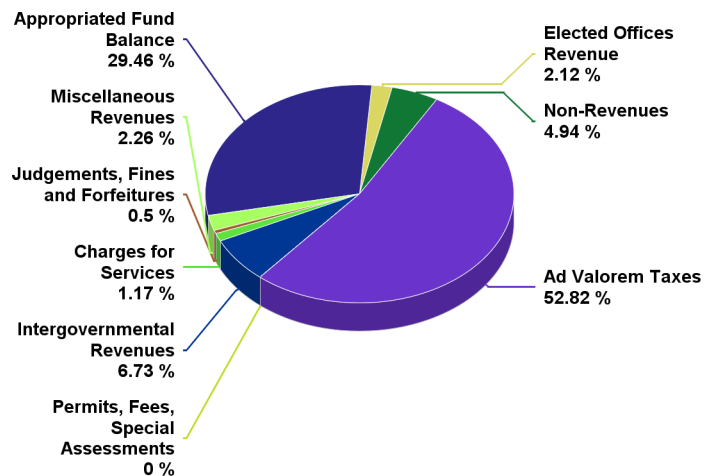
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	222,437,343	228,581,335	180,108,372	180,608,372	188,311,278
Other Taxes	868,372	701,074	280,000	31,015	0
Permits, Fees, Special Assessments	27,481	26,240	12,000	11,000	9,600
Intergovernmental Revenues	18,479,431	25,821,248	20,342,755	22,512,353	23,980,391
Charges for Services	16,370,837	14,843,905	4,124,058	4,021,936	4,164,438
Judgements, Fines and Forfeitures	2,179,082	1,871,246	2,213,382	1,768,247	1,799,411
Miscellaneous Revenues	(649,424)	10,119,287	6,456,472	7,997,188	8,068,507
Appropriated Fund Balance	0	0	83,102,827	107,996,349	105,018,215
Elected Offices Revenue	12,508,948	10,809,488	7,573,074	7,273,074	7,573,074
Non-Revenues	21,081,680	26,242,786	20,060,390	20,356,862	17,598,425
<b>Total Revenues: 001 - General Fund</b>	<b>293,303,750</b>	<b>319,016,609</b>	<b>324,273,330</b>	<b>352,576,396</b>	<b>356,523,339</b>
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	55,867,863	82,625,556	86,497,550	79,415,210	89,211,245
Operating Expenses	85,460,194	96,465,285	92,732,394	88,190,197	102,243,802
Capital Outlay	1,369,069	1,921,864	2,798,391	2,530,122	4,501,258
Capital Improvements	5,925,510	7,649,835	24,106,372	22,027,790	36,690,263
Reimbursements	(12,419,009)	(15,325,729)	(21,065,117)	(19,052,169)	(21,853,808)
Grants and Aids	23,193,428	29,072,081	24,500,485	29,952,222	25,837,523
Interfund Transfers	56,194,119	23,230,306	36,136,221	37,167,040	55,782,560
Reserves	0	0	71,239,265	0	56,312,568
Elected Offices	69,272,817	74,135,968	7,327,769	7,327,769	7,797,928
<b>Total Expenditures: 001 - General Fund</b>	<b>284,863,992</b>	<b>299,775,166</b>	<b>324,273,330</b>	<b>247,558,181</b>	<b>356,523,339</b>

## Budget by Fund - Category

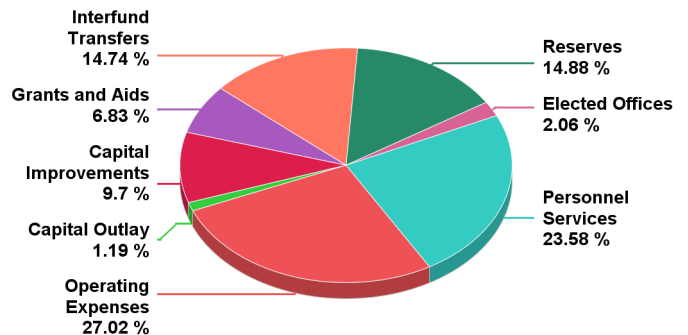
### Fund: 001 - General Fund

Department	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Business Services	14,897,957	17,321,920	26,137,058	30,915,112	27,951,207
Clerk of the Circuit Court	2,710,275	2,933,743	3,728,051	3,700,003	3,441,807
Community Services	28,261,868	29,889,398	33,279,354	31,020,533	34,763,209
County Attorney	2,121,228	1,535,213	2,384,699	1,781,104	2,223,497
County Council	647,950	1,124,018	1,534,344	1,237,294	1,532,889
County Manager	2,114,464	1,752,538	2,266,774	1,852,516	2,412,628
Emergency Services	11,650,270	12,588,915	14,045,716	13,705,445	20,689,756
Finance	12,937,026	13,258,989	15,221,264	14,167,632	15,389,064
Growth and Resource Management	5,210,134	5,266,278	3,255,230	3,277,671	3,221,065
Growth Management Commission	102,191	107,623	172,417	170,529	239,441
Human Resources	1,374,731	1,069,868	1,606,772	1,401,502	1,719,563
Internal Auditing	232,103	280,601	327,305	277,846	309,552
Justice System	4,159,937	4,951,707	5,393,961	5,231,881	5,708,644
Office of the Sheriff	65,902,715	69,690,903	816,549	748,064	1,515,273
Other Budgetary Accounts	54,340,796	25,305,107	103,070,857	34,833,140	118,442,682
Property Appraiser	9,953,042	11,269,079	12,284,145	12,309,145	13,147,530
Public Protection	36,600,964	65,484,909	71,536,583	60,385,647	70,611,092
Public Works	8,841,114	9,417,611	340,125	373,408	349,919
State Mandated Costs	5,074,272	5,792,867	6,164,779	6,154,791	6,785,404
Sunrail	1,234,616	4,601,730	2,299,382	5,597,955	5,633,117
Supervisor of Elections	6,583,510	5,598,519	7,635,461	7,644,459	8,014,295
Tax Collector	9,912,829	10,533,630	10,772,504	10,772,504	12,421,705
<b>Total Department:</b>	<b>284,863,992</b>	<b>299,775,166</b>	<b>324,273,330</b>	<b>247,558,181</b>	<b>356,523,339</b>

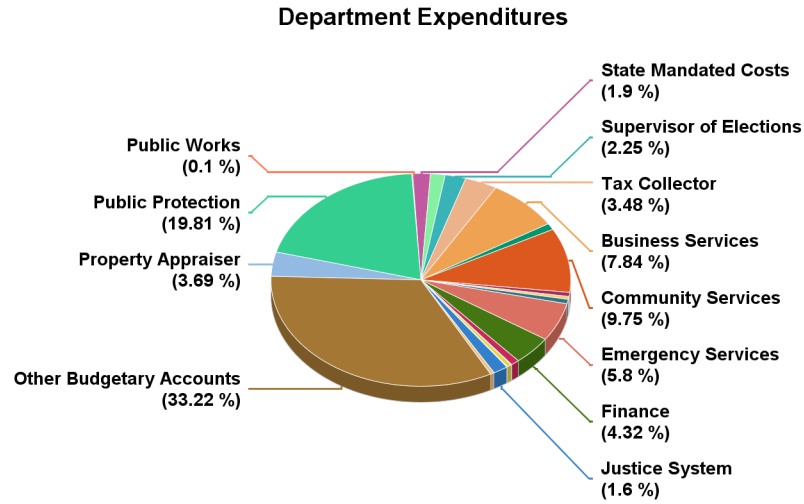
Fund Revenues



Fund Expenditures



Fund: 001 - General Fund



THIS PAGE INTENTIONALLY BLANK



**FY2024-25 Recommended General Fund Revenue:**

Ad Valorem Taxes	188,311,278
Department Revenue	16,343,875
Other Revenue	46,849,971
Fund Balance	105,018,215

\$251,505,124  
on-going  
revenue to  
support balance  
of expenditures

**Total Recommended General Fund Budget** **356,523,339**

**Carry-forward From Prior Year:**

Capital Improvement & Capital Outlay purchases	8,142,303	
<b>Subtotal</b>	<b>8,142,303</b>	<b>2.3%</b>

**Reserves:**

Reserves for Wage Compression Adjustments	500,000	
Reserves for Contingencies	3,337,073	
Reserves for Future Capital	28,190,986	
Emergency Reserves	24,284,509	
<b>Subtotal</b>	<b>56,312,568</b>	<b>15.8%</b>

**"Pay-as-you-go" Major Capital:**

Sheriff Facility design & construction	15,000,000	
Holsonback building purchase	10,100,000	
Corrections window replacement	1,500,000	
EOC multi-purpose expansion	2,575,000	
Energy conservation projects	3,000,000	
Eastside judicial planning	5,000,000	
EOC audio/visual software	1,466,387	
Emergency medical dispatch software	1,962,000	
ERP System Upgrade	4,000,000	
<b>Subtotal</b>	<b>44,603,387</b>	<b>12.5%</b>

**Non-reoccurring Expenditures** **109,058,258** **30.6%**

**Balance of Expenditures** **247,465,081** **69.5%**

Sustainable use of fund balance 5,000,000 1.4%

**Recurring Expenditures** **252,465,081** **70.9%**

**External Expenses & Support:**

Tax Collector	12,421,705
Property Appraiser	13,147,530
Supervisor of Elections	8,014,295
Clerk of Court	3,441,807
Office of the Sheriff	1,515,273
Court & DJJ Costs	20,095,101
CRA Payments/Commissions	7,834,940
Medicaid	9,197,595
Drug Abuse and Mental Health	4,032,803
Children & Families Advisory Board	2,542,947
Department of Health	2,650,774

**% of  
Rec.  
Budget    % of Recurring**

Cultural Arts	611,758		
Volusia Growth Management Commission	239,441		
Public Emergency Medical Transport Program	2,562,357		
Sunrail Debt Service	974,165		
Sunrail Maintenance	5,633,117		
<b>Subtotal</b>	<b>94,915,608</b>	<b>26.6%</b>	<b>37.6%</b>
<b>Public Safety:</b>			
Public Protection Administration	579,512		
Emergency Services Administration	504,658		
Corrections	59,539,888		
Emergency Management	1,438,090		
Fire Services	2,426,825		
Emergency Medical Administration	1,293,563		
Medical Examiner Contract & Operations	3,551,317		
Emergency Medical Services	6,456,876		
<b>Subtotal</b>	<b>75,790,729</b>	<b>21.3%</b>	<b>30.0%</b>
<b>Subsidies:</b>			
Votran	11,838,941		
Beach Management	11,093,149		
Economic Development	1,288,919		
<b>Subtotal</b>	<b>24,221,009</b>	<b>6.8%</b>	<b>9.6%</b>
<b>Operational Support:</b>			
Business Services	1,794,136		
Facilities	14,272,887		
Finance	2,931,226		
Information Technology	12,237,838		
Leadership	6,478,566		
Human Resources	1,719,563		
<b>Subtotal</b>	<b>39,434,216</b>	<b>11.1%</b>	<b>15.6%</b>
<b>Other County Operations:</b>			
Community Services	5,730,040		
Parks, Recreation & Culture	8,802,495		
Growth & Resource Management	3,221,065		
Public Works	349,919		
<b>Subtotal</b>	<b>18,103,519</b>	<b>5.1%</b>	<b>7.2%</b>

### Fund: 002 - Emergency Medical Services

The EMS fund was established during fiscal year 2010-11 when the County Council voted to assume countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC and established this fund beginning October 1, 2011, to account for the costs of emergency transport services in Volusia County. Current operations are funded by revenues from ambulance billing, Public Emergency Medical Transportation (PEMT) reimbursement program revenue, special event charges, and General Fund contribution.

For fiscal year 2024-25, the revenues in the EMS fund are estimated to increase by 4.3% or \$1.7 million. The PEMT (MCO) program revenue, which is federal funding passed through the state of Florida to participating Managed Care Organizations, estimated to remain the increase 6.4% to \$5 million. The General Fund subsidy to the EMS fund will decrease to \$6.5 million, to offset the increased payment for participation in the PEMT program.

The expense increase in the EMS fund, excluding reserves, for fiscal year 2024-25 is 4.7% or \$1.9 million. Personnel is increasing by 11.8% or \$3 million and includes the addition of five management specialists to assist with ambulance deployments throughout the shifts.

The total reserves of \$11,655,898, include \$8.8 million for future capital, so that sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, ventilators, and a specialty care transport vehicle. Additionally, \$3.4 million is set aside as a revenue stabilization reserve which represents 10% of all operating revenues outside of the General Fund transfer.

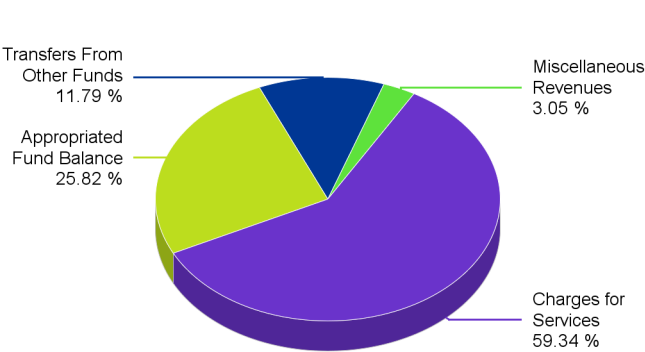
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	26,228,663	31,011,064	30,840,171	31,341,445	32,542,456
Miscellaneous Revenues	958,674	1,674,946	1,460,089	1,637,257	1,671,379
Transfers From Other Funds	7,169,252	6,617,677	6,617,677	6,631,137	6,464,386
Appropriated Fund Balance	0	0	16,746,928	14,342,207	14,158,246
<b>Total Revenue Fund: 002 - Emergency Medical Services</b>	<b>34,356,589</b>	<b>39,303,687</b>	<b>55,664,865</b>	<b>53,952,046</b>	<b>54,836,467</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	19,951,818	22,447,879	25,149,499	24,670,118	28,121,408
Operating Expenses	10,426,963	11,559,927	12,339,060	12,320,937	13,381,021
Capital Outlay	1,550,258	995,175	1,878,352	1,663,595	1,679,390
Capital Improvements	0	3,195,439	1,861,543	300,000	0
Reimbursements	(1,458)	(1,567)	(1,750)	(1,350)	(1,500)
Grants and Aids	100	0	250	50	250
Interfund Transfers	0	239,365	0	840,450	0
Reserves	0	0	14,437,911	0	11,655,898
<b>Total Expenditures: Fund 002 - Emergency Medical Services</b>	<b>31,927,681</b>	<b>38,436,218</b>	<b>55,664,865</b>	<b>39,793,800</b>	<b>54,836,467</b>

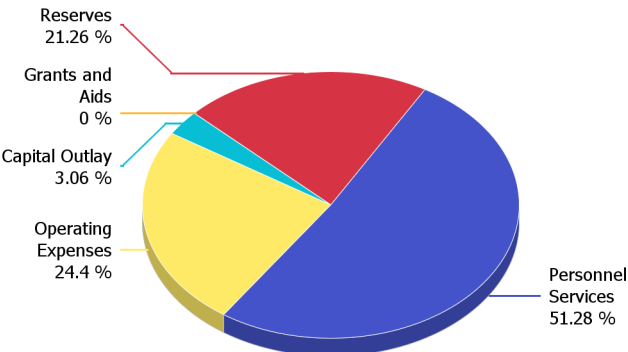


Fund: 002 - Emergency Medical Services

Fund Revenues



Fund Expenditures



**Fund: 101 - Coronavirus Relief**

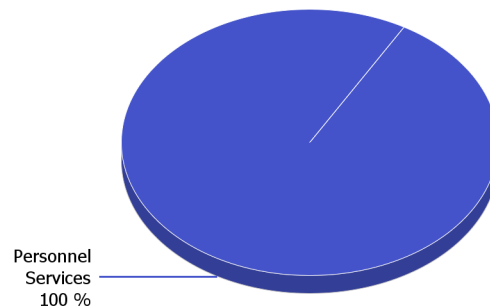
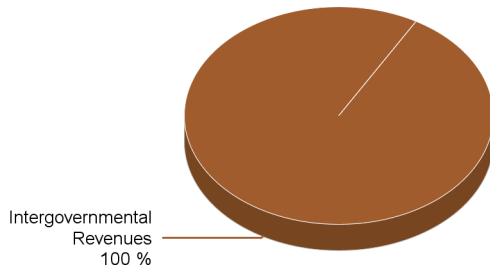
On March 11, 2021, President Biden signed into law the \$1.9 trillion relief bill commonly referred to as The American Rescue Plan Act of 2021 (ARPA). In total, Volusia County received \$107,468,931 of ARPA funding, 50% of this funding was received on May 19, 2021 and the remaining 50% was received on May 19, 2022. The use of these funds are restricted to the following categories: 1) respond to COVID-19 or its negative impacts 2) premium pay 3) revenue loss 4) water, sewer, and broadband infrastructure. The budget currently in this fund represents the personnel services costs related to the management of this fund. Expenses in this fund have been appropriated via budget resolutions approved by Council.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	29,599,346	6,225,776	137,077	231,619	296,378
Miscellaneous Revenues	587,174	3,808,133	0	0	0
<b>Total Revenue Fund: 101 - Coronavirus Relief</b>	<b>30,186,520</b>	<b>10,033,909</b>	<b>137,077</b>	<b>231,619</b>	<b>296,378</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	25,789,742	198,621	137,077	231,619	296,378
Operating Expenses	247,082	678	0	0	0
Capital Improvements	197,542	1,538,765	0	0	0
Grants and Aids	705,716	558,209	0	0	0
Interfund Transfers	2,268,028	3,077,422	0	0	0
Elected Offices	391,236	0	0	0	0
<b>Total Expenditures: Fund 101 - Coronavirus Relief</b>	<b>29,599,346</b>	<b>5,373,695</b>	<b>137,077</b>	<b>231,619</b>	<b>296,378</b>

Fund Revenues

Fund Expenditures



**Fund: 103 - County Transportation Trust**

Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; the 7th cent county gas tax; the 9th cent gas tax, and a transfer of a portion of utility tax collected in the Municipal Service District Fund (MSD) based on deferred maintenance needs of local transportation infrastructure in unincorporated Volusia County. Over 60% of roadways are in municipal service areas. For fiscal year 2024-25, \$5.0 million in utility taxes will be transferred from the Municipal Service District Fund to be used for safety related maintenance services of local transportation infrastructure provided in the unincorporated areas of the County.

The fiscal year 2024-25 operating budget of \$70.7 million includes \$14.1 million in personnel services and \$21.5 million in operating expenditures. Operating Expenditures include providing for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signal modernization which increased 12% from fiscal year 2023-24. Major capital improvement projects funded within County Transportation Trust funds include countywide safety projects, bridge repairs program, traffic signal modernization, advanced right-of-way acquisition, and advanced engineering and permitting which decreased 2% from fiscal year 2023-24.

Reserve balances of \$23.3 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, the road maintenance program and offsetting volatility in revenue streams such as gas taxes.

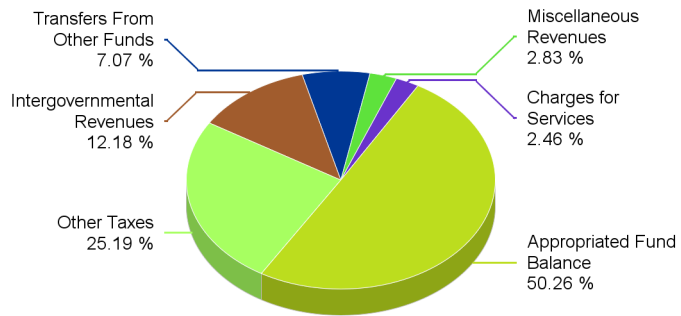
A total of \$1,017,233 in gas tax collections will be transferred to the Debt Service Funds to partially fund principal and interest payments for the Williamson Boulevard extension note.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	17,072,613	17,520,635	17,639,850	17,430,771	17,816,248
Intergovernmental Revenues	8,374,811	8,434,658	8,707,792	8,299,913	8,615,439
Charges for Services	1,119,214	1,585,055	1,341,576	1,608,828	1,742,903
Miscellaneous Revenues	(1,038,879)	1,670,622	1,348,273	1,907,062	2,002,760
Transfers From Other Funds	4,000,000	5,000,000	5,000,000	5,488,723	5,000,000
Appropriated Fund Balance	0	0	35,044,150	43,269,716	35,548,966
<b>Total Revenue Fund: 103 - County Transportation Trust</b>	<b>29,527,760</b>	<b>34,210,970</b>	<b>69,081,641</b>	<b>78,005,013</b>	<b>70,726,316</b>

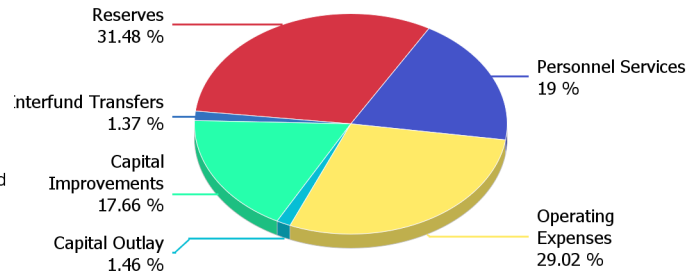
<b>Fund Expenditures</b>					
Personnel Services	10,267,246	10,735,223	13,400,875	12,273,133	14,078,144
Operating Expenses	15,051,250	13,239,211	19,120,801	21,299,559	21,507,207
Capital Outlay	598,718	2,131,824	1,431,010	1,527,208	1,083,900
Capital Improvements	15,425,699	2,952,934	13,343,300	8,876,841	13,090,592
Reimbursements	(2,623,127)	(2,893,820)	(3,304,963)	(3,254,963)	(3,382,886)
Interfund Transfers	2,589,897	2,396,084	1,013,282	1,734,269	1,017,233
Reserves	0	0	24,077,336	0	23,332,126
<b>Total Expenditures: Fund 103 - County Transportation Trust</b>	<b>41,309,683</b>	<b>28,561,456</b>	<b>69,081,641</b>	<b>42,456,047</b>	<b>70,726,316</b>

Fund: 103 - County Transportation Trust

Fund Revenues



Fund Expenditures



**Fund: 104 - Library**

Established in Volusia County Code, Article IV, 2-113(d)(3), Volusia County's public library system includes six regional libraries, two full service branch libraries, six community branch libraries, and one support/training facility. The budget includes a countywide rollback millage rate of 0.3891 for the tax revenues and expenditures relating to the operation of the library system.

Revenue received from ad valorem is approximately 95% of all operating revenues. F.S. 257.17 grants Volusia County state aid grant funds based on a match of up to 25% of each local dollar expended centrally for the operation and maintenance of the library, budgeted at \$296,771 for fiscal year 2024-25. The library also receives revenue from the Federal Communications Commission (FCC) for the E-rate program to help obtain affordable broadband, budgeted at \$68,218, for fiscal year 2024-25. Revenue also comes from charges for services, donations, investment income, and Friends of the Library contributions, budgeted at \$828,667.

Fiscal year 2024-25 includes a \$3,667,301 interfund transfer to the Library Capital Fund (Fund 317) for the expansion and renovation of the Port Orange Library.

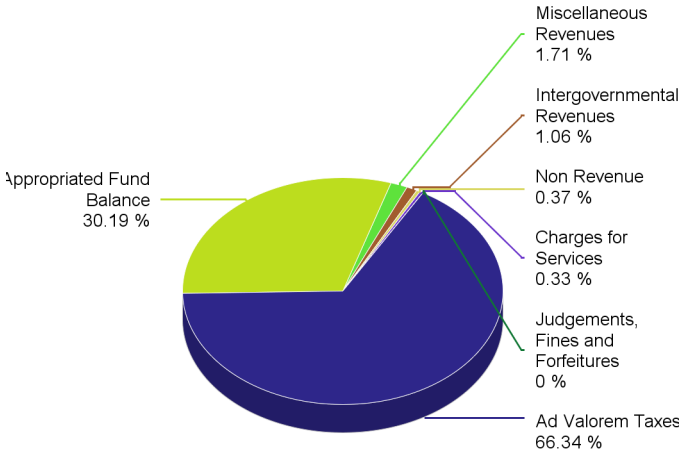
Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at \$2,388,284. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at \$3,375,708.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	21,373,394	21,847,418	22,308,157	22,308,157	22,816,978
Intergovernmental Revenues	792,892	692,086	404,718	364,989	364,989
Charges for Services	124,907	126,646	113,100	115,400	113,100
Judgements, Fines and Forfeitures	10,447	4,444	0	3,000	1,000
Miscellaneous Revenues	(379,662)	672,311	452,519	566,614	586,777
Non Revenue	81,355	138,927	127,790	127,790	127,790
Transfers From Other Funds	25,000	21,900	0	13,638	0
Appropriated Fund Balance	0	0	10,368,493	12,402,738	10,383,240
Elected Offices Revenue	362,182	225,593	0	0	0
<b>Total Revenue Fund: 104 - Library</b>	<b>22,390,516</b>	<b>23,729,325</b>	<b>33,774,777</b>	<b>35,902,326</b>	<b>34,393,874</b>

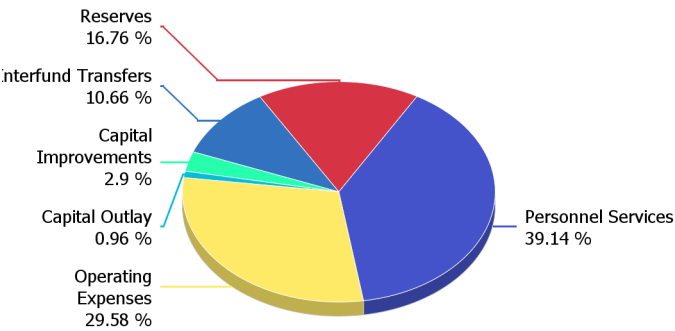
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	10,125,340	10,893,409	12,622,420	12,217,298	13,463,120
Operating Expenses	8,871,533	9,260,565	9,827,204	9,763,329	10,174,833
Capital Outlay	49,661	54,545	129,525	152,602	328,895
Capital Improvements	316,860	398,999	365,825	849,828	995,733
Interfund Transfers	2,062,758	2,290,289	2,000,000	2,536,029	3,667,301
Reserves	0	0	8,829,803	0	5,763,992
<b>Total Expenditures: Fund 104 - Library</b>	<b>21,426,152</b>	<b>22,897,807</b>	<b>33,774,777</b>	<b>25,519,086</b>	<b>34,393,874</b>

Fund: 104 - Library

Fund Revenues



Fund Expenditures



**Fund: 105 - E Volusia Mosquito Control**

Volusia County Mosquito Control (VCMC) operates under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, East Volusia Mosquito Control District is responsible for mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC utilizes integrated pest management strategies including monitoring larval and adult mosquito populations, mitigating sites where mosquitoes are produced, controlling immature mosquitoes before they develop into biting adults, spraying for adult mosquitoes, and educating citizens.

Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For fiscal year 2024-25, the recommended millage rate is the rollback rate of 0.1647. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenue is also realized from services provided to municipalities outside the district. Previously, VCMC received funds from the Florida Department of Agriculture and Consumer Services, which provided limited state funds but has eliminated funding to Districts with budgets of more than \$3 million.

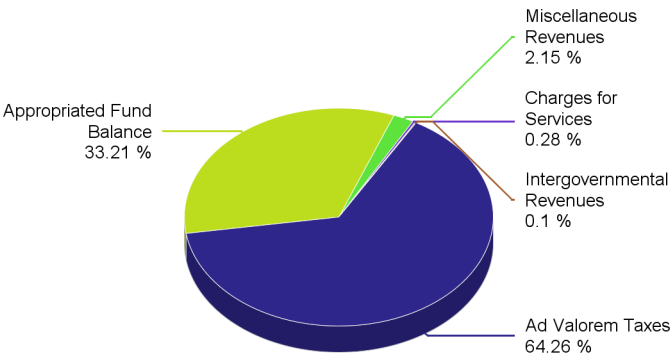
An interfund transfer in the amount of \$1,750,000 is budgeted in fiscal year 2024-25 to transfer to fund 378 - Mosquito Control Capital as funding is built for the replacement of existing mosquito control facilities. Of the \$3,321,489 held in reserves, \$2,520,043 is for future capital, \$100,000 is held in a reserve for contingency for fluctuation in commodity prices, and \$701,446 in emergency reserves, which represents 10% of recurring revenues, per County Council policy.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	5,179,816	5,901,676	6,611,626	6,611,262	6,749,053
Intergovernmental Revenues	7,172	12,301	11,000	25,000	11,000
Charges for Services	22,388	80,961	21,000	35,000	29,000
Miscellaneous Revenues	(133,799)	250,856	1,401,535	219,945	225,404
Transfers From Other Funds	88,000	0	0	36,684	0
Appropriated Fund Balance	0	0	3,451,793	3,273,306	3,487,779
Elected Offices Revenue	94,203	63,802	0	0	0
<b>Total Revenue Fund: 105 - E Volusia Mosquito Control</b>	<b>5,257,780</b>	<b>6,309,596</b>	<b>11,496,954</b>	<b>10,201,197</b>	<b>10,502,236</b>

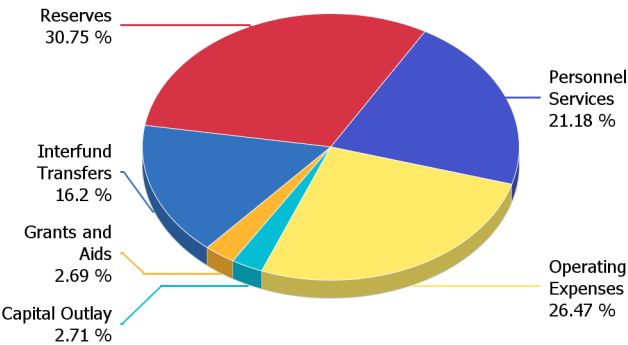
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	1,687,186	1,789,393	2,300,670	1,995,412	2,287,551
Operating Expenses	2,741,389	2,812,100	3,039,836	2,749,788	2,859,464
Capital Outlay	122,862	273,699	1,223,600	148,987	293,000
Reimbursements	(153,203)	(91,923)	(300,000)	(300,000)	(300,000)
Grants and Aids	203,731	251,779	285,814	285,573	290,732
Interfund Transfers	2,500,000	1,934,494	1,750,000	1,833,658	1,750,000
Reserves	0	0	3,197,034	0	3,321,489
<b>Total Expenditures: Fund 105 - E Volusia Mosquito Control</b>	<b>7,101,965</b>	<b>6,969,542</b>	<b>11,496,954</b>	<b>6,713,418</b>	<b>10,502,236</b>

Fund: 105 - E Volusia Mosquito Control

Fund Revenues



Fund Expenditures





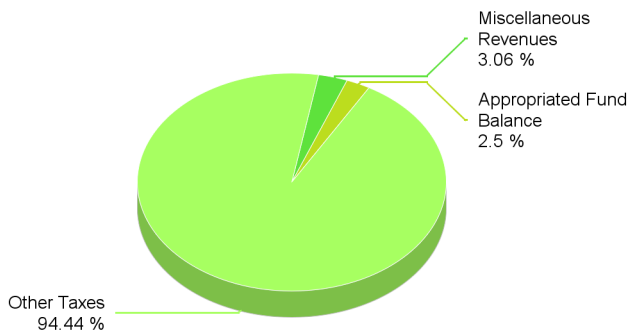
**Fund: 106 - Resort Tax**

The Tourist Development/Resort Tax was enacted in 1978 by Ordinance 1978-02, levying a two percent tax on short term accommodation rentals of six months or less to fund the expansion and related maintenance costs of the Ocean Center. From this revenue, an administrative fee of two percent is budgeted for the cost of collection. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent, effective July 1, 2003. The revenue generated from the tax is used to fund debt service for the bonds issued to finance the Ocean Center expansion costs. The total debt payment for fiscal year 2024-25 is, \$4.3 million, with the remaining revenue allocated to Ocean Center operations.

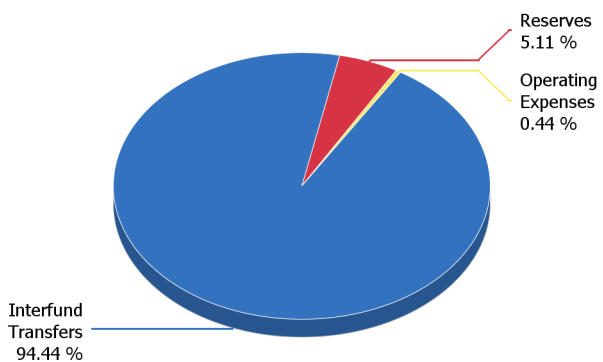
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	17,124,721	16,523,379	17,737,244	16,681,957	17,182,415
Miscellaneous Revenues	(132,019)	357,998	338,022	532,960	555,844
Appropriated Fund Balance	0	0	932,710	0	455,703
<b>Total Revenue Fund: 106 - Resort Tax</b>	<b>16,992,702</b>	<b>16,881,377</b>	<b>19,007,976</b>	<b>17,214,917</b>	<b>18,193,962</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	228,330	220,312	76,537	77,257	80,947
Interfund Transfers	16,764,371	16,661,067	17,008,842	16,681,957	17,182,418
Reserves	0	0	1,922,597	0	930,597
<b>Total Expenditures: Fund 106 - Resort Tax</b>	<b>16,992,701</b>	<b>16,881,379</b>	<b>19,007,976</b>	<b>16,759,214</b>	<b>18,193,962</b>

Fund Revenues



Fund Expenditures



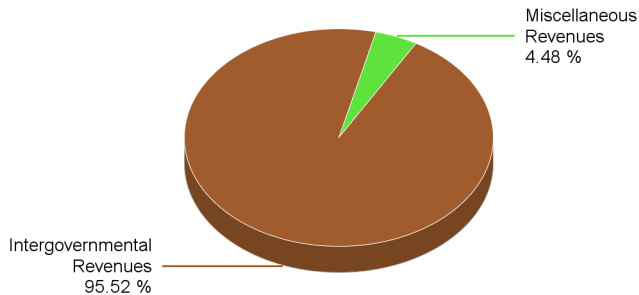
**Fund: 108 - Sales Tax Trust**

The County is entitled to a proportionate share of the Half-Cent State Sales Tax, collected at the state level and distributed to all counties based on formula per F.S. 202.18, F.S. 218.61. Half-Cent Sales Tax revenue is received into the Sales Tax Trust Fund from the Department of Revenue on a monthly basis. The revenue is allocated between the General Fund (001) - \$16.5 million, the Municipal Service District Fund (120) - \$8.6 million and the Law Enforcement Fund (110) - \$6.3 million. The allocation is based on unincorporated and incorporated county population, for the General Fund and MSD. For the Law Enforcement Fund, the allocation is based on the CRA payments, Property Appraiser, and the Tax Collector commissions that are required to be paid out of this fund.

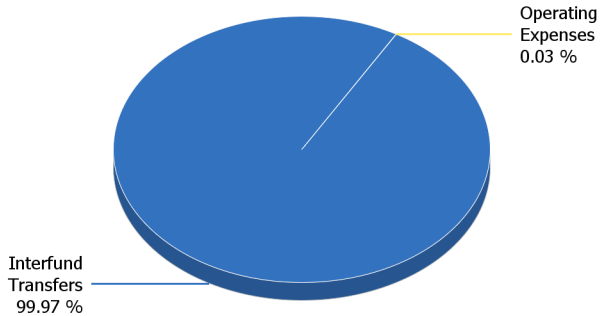
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	28,292,545	28,830,626	30,162,936	28,600,304	29,995,383
Miscellaneous Revenues	(413,570)	747,852	631,122	1,348,029	1,405,910
Appropriated Fund Balance	0	0	4,490,208	4,844,041	0
<b>Total Revenue Fund: 108 - Sales Tax Trust</b>	<b>27,878,975</b>	<b>29,578,478</b>	<b>35,284,266</b>	<b>34,792,374</b>	<b>31,401,293</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	2,719	2,719	9,182
Interfund Transfers	23,936,460	28,676,952	30,162,936	34,789,655	31,392,111
<b>Total Expenditures: Fund 108 - Sales Tax Trust</b>	<b>23,936,460</b>	<b>28,676,952</b>	<b>35,284,266</b>	<b>34,792,374</b>	<b>31,401,293</b>

Fund Revenues



Fund Expenditures



### Fund: 109 - Tree Mitigation

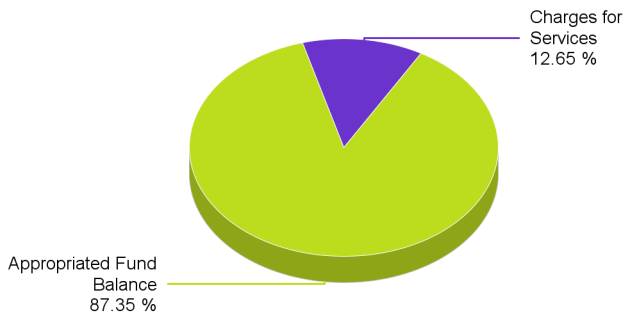
This fund was established in accordance with Ord. No. 02-13, I, 7-18-02; Ord. No. 2008-25, III, 12-4-08 Sec. 72-846. The funds in said account shall be expended, utilized and disbursed for the planting of trees, and to cover any other ancillary costs including but not limited to, landscaping, sprinkler systems and other items or materials necessary and proper for the preservation, maintenance, relocation or restoration of tree ecosystems on any public land within Volusia County. These monies may also be utilized to engage support elements such as landscape architects and additional personnel, if deemed necessary in the opinion of the county manager, following established county procedures.

Revenue for the Tree Mitigation Fund is generated from development projects where protected trees are removed and the applicant chooses to pay into the fund in lieu of providing the required replacement trees on site. Fees are collected at the time of building permit or development plan completion.

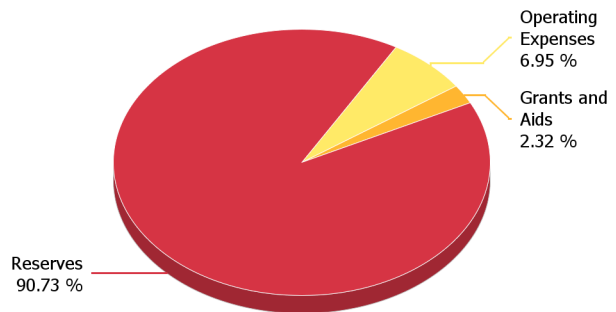
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	0	342,465	225,560	389,000	289,000
Miscellaneous Revenues	0	29,141	0	50,446	0
Transfers From Other Funds	0	1,371,656	0	0	0
Appropriated Fund Balance	0	0	1,431,608	1,723,725	1,996,099
<b>Total Revenue Fund: 109 - Tree Mitigation</b>	<b>0</b>	<b>1,743,262</b>	<b>1,657,168</b>	<b>2,163,171</b>	<b>2,285,099</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	37,047	142,277	142,072	158,759
Grants and Aids	0	0	51,500	25,000	53,045
Reserves	0	0	1,460,983	0	2,073,295
<b>Total Expenditures: Fund 109 - Tree Mitigation</b>	<b>0</b>	<b>37,047</b>	<b>1,657,168</b>	<b>167,072</b>	<b>2,285,099</b>

Fund Revenues



Fund Expenditures



**Fund: 110 - Law Enforcement Fund**

In fiscal year 2022-23, fund 110 was used to account for the contracts between the Volusia Sheriff Office and the cities of Deltona, Debary, Pierson, and Oak Hill as well as the Daytona Beach International Airport security contract. For fiscal year 2023-24, County Council reestablished a County Fine and Forfeiture Fund as described in Section 129.02(3), Florida Statutes. By reestablishing this fund, the County was able to prepare a budget that divided the current General Fund property tax levy into two segments, a General Fund property tax, and the Fine and Forfeiture Fund property tax. Pursuant to guidance in Florida Attorney General Opinion AGO 76-183, the Fine and Forfeiture Fund property tax is being used to fund the operations of the Volusia Sheriff's Office. Fund 110 - Law Enforcement will now be used to track all funding provided to the Sheriff's Office in addition to levying a millage for county-wide sheriff operations.

Ad valorem taxes in the Law Enforcement Fund account for \$93,625,028 of the total revenue with a millage rate of 1.5994. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for \$20,732,332 of the total revenue. A transfer of ad valorem taxes from the MSD fund [120] for the patrol of the unincorporated areas of Volusia County account for \$24,338,357 of the total revenue. The transfer from the Sales Tax fund [108] in the amount of \$6,290,490 is to offset the Tax Collector commissions [\$1,935,679], Property Appraiser commissions [\$1,354,859], and CRA payments [\$2,999,952] that are made from the Law Enforcement Fund now that it is a taxing fund. The Sheriff also has a contract with the Volusia County School board that accounts for \$1,009,748 and is estimating approximately \$813,112 in revenue earned from outside detail/special events. To keep the tax rate lower, the County is estimating a return of excess budget to this fund in the amount of \$1,354,859. The balance of revenues after the Tax Collector commissions, Property Appraiser commissions, and CRA payments are made [\$140,518,577] is sent to the Sheriff to fund his requested budget.

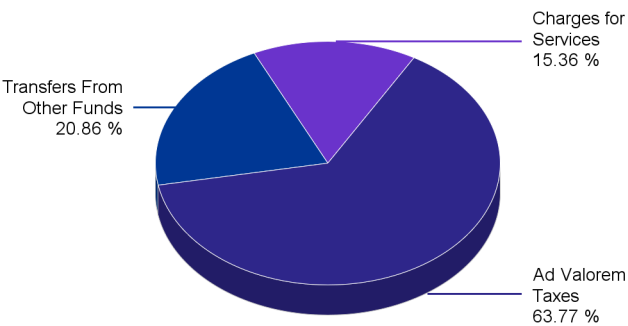
Ad valorem taxes in the Law Enforcement Fund account for \$93,625,028 of the total revenue with a millage rate of 1.5994. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for \$20,732,332 of the total revenue. A transfer of ad valorem taxes from the MSD fund [120] for the patrol of the unincorporated areas of Volusia County account for \$24,338,357 of the total revenue. The transfer from the Sales Tax fund [108] in the amount of \$6,290,490 is to offset the Tax Collector commissions [\$1,935,679] and CRA payments [\$2,999,952] that are made from the Law Enforcement Fund now that it is a taxing fund. The Sheriff also has a contract with the Volusia County School board that accounts for \$1,009,748 and is estimating approximately \$813,112 in revenue earned from outside detail/special events. To keep the tax rate lower, the County is estimating a return of excess budget to this fund in the amount of \$1,354,859. The balance of revenues after the Tax Collector commissions and CRA payments are made [\$140,518,577] is sent to the Sheriff to fund law enforcement operations.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	0	0	76,930,691	76,930,691	93,625,028
Charges for Services	0	19,147,568	19,991,632	21,168,132	22,555,192
Miscellaneous Revenues	0	1	0	0	0
Transfers From Other Funds	0	0	31,489,992	31,489,992	30,628,847
Elected Offices Revenue	0	0	2,429,988	1,245,386	0
<b>Total Revenue Fund: 110 - Law Enforcement Fund</b>	<b>0</b>	<b>19,147,569</b>	<b>130,842,303</b>	<b>130,834,201</b>	<b>146,809,067</b>

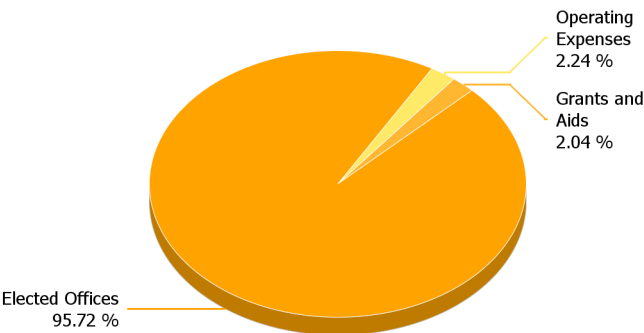
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	1,285,059	1,424,504	3,290,538
Grants and Aids	0	0	2,608,539	2,460,992	2,999,952
Elected Offices	0	19,147,569	126,948,705	126,948,705	140,518,577
<b>Total Expenditures: Fund 110 - Law Enforcement Fund</b>	<b>0</b>	<b>19,147,569</b>	<b>130,842,303</b>	<b>130,834,201</b>	<b>146,809,067</b>

Fund: 110 - Law Enforcement Fund

Fund Revenues



Fund Expenditures



**Fund: 111 - Convention Development Tax**

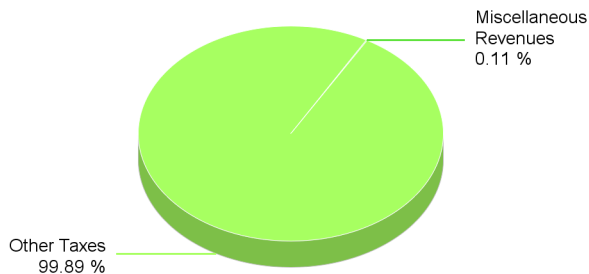
The Tourist Development Advertising Authorities receive Convention Development Tax revenues derived from the three percent Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts. The districts include the Halifax Area Advertising Authority (HAAA), Southeast Volusia Advertising Authority (SVAA), and West Volusia Advertising Authority (WVAA). The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

The fiscal year 2024-25 budget includes an administrative fee that is collected by the Treasury & Billing Division based on the direct and indirect cost of collection. The net total of taxes to be remitted to HAAA is estimated at \$12,266,760. The net total of taxes to be remitted to SVAA is estimated at \$3,371,551. The net total of taxes to be remitted to WVAA is estimated at \$1,081,011.

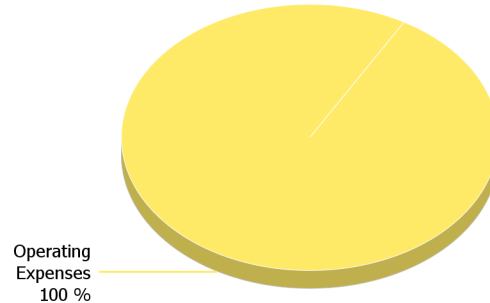
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	17,124,721	16,523,379	17,737,245	16,526,390	16,856,919
Miscellaneous Revenues	(20,838)	43,810	60,616	60,616	19,089
Appropriated Fund Balance	0	0	51,363	0	0
<b>Total Revenue Fund: 111 - Convention Development Tax</b>	<b>17,103,882</b>	<b>16,567,189</b>	<b>17,849,224</b>	<b>16,587,006</b>	<b>16,876,008</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	17,103,883	16,567,188	17,849,224	16,587,006	16,876,008
<b>Total Expenditures: Fund 111 - Convention Development Tax</b>	<b>17,103,883</b>	<b>16,567,188</b>	<b>17,849,224</b>	<b>16,587,006</b>	<b>16,876,008</b>

Fund Revenues



Fund Expenditures



### Fund: 113 - Road Proportionate Share

The Road Proportionate Share Fund was created by Council action on April 17, 2018. The fund was established to increase transparency and track proportionate share contributions. Proportionate share projects are agreements between municipalities and large-scale developers to expedite improvements to infrastructure needs that have been identified as substandard.

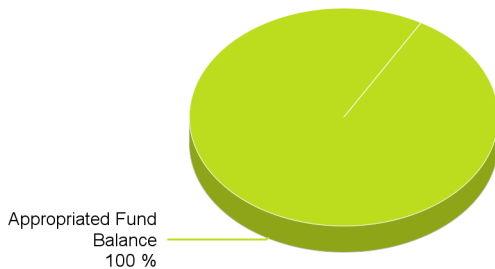
The fiscal year 2024-25 budget projects utilizing proportionate share funding include Beville to Clyde Morris, Williamson Blvd. to Strickland Range to Hand Ave., LPGA Widening Project - N. Tomoka Farms to Timber Creek, Dirksen-17/92-Debary Sunrail, and Taylor Branch Road - Dunlawton to Clyde Morris for a total amount of \$10 million.

The timing of construction of this transportation improvement is solely at the county's discretion, and once payment is made, the developer has agreed to waive the right to request return of the developer funds in the future.

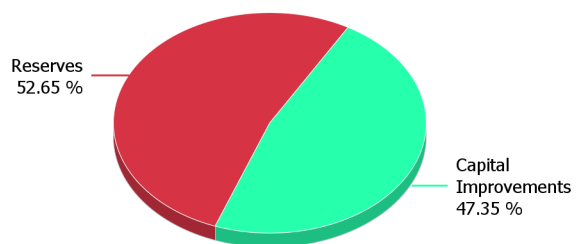
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	10,903,159	8,088,640	0	5,361,297	0
Miscellaneous Revenues	0	519,530	0	642,000	0
Transfers From Other Funds	17,347	0	0	0	0
Appropriated Fund Balance	0	0	17,900,111	23,397,235	21,100,917
<b>Total Revenue Fund: 113 - Road Proportionate Share</b>	<b>10,920,506</b>	<b>8,608,170</b>	<b>17,900,111</b>	<b>29,400,532</b>	<b>21,100,917</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Capital Improvements	333,350	3,552,947	17,672,594	7,869,420	9,991,858
Interfund Transfers	0	215,798	0	0	0
Reserves	0	0	227,517	0	11,109,059
<b>Total Expenditures: Fund 113 - Road Proportionate Share</b>	<b>333,350</b>	<b>3,768,745</b>	<b>17,900,111</b>	<b>7,869,420</b>	<b>21,100,917</b>

Fund Revenues



Fund Expenditures



**Fund: 114 - Ponce De Leon Inlet and Port District**

The Ponce de Leon Inlet and Port District is a county special taxing district authorized by Volusia County Ordinance, Chapter 110 Article VIII. The district primarily functions as the non-Federal Local Sponsor for management, operations and maintenance of the Ponce de Leon Inlet channel by the U.S. Army Corps of Engineers. Inlet district activities include inlet and beach management, operation and maintenance of Smyrna Dunes and Lighthouse Point inlet parks, artificial reef construction and coastal waterway access. Public waterway access and inlet park operations support new and improved infrastructure such as public fishing piers, parking and boat and kayak launch facilities. Inlet & beach management activities include implementing the inlet sediment budget in partnership with the State of Florida, monitoring beach and dune erosion trends, coordination of inlet and Intra-coastal Waterway dredging and beach nourishment bypassing, monitoring inlet channel shoaling and jetty structural conditions and identification of beach compatible sand resources to support of emergency beach erosion control.

The Port District millage rate is recommended at 0.0692, which is a flat rate with fiscal year 2023-24. The County Code authorizes the ad valorem millage not to exceed one mill per annum for administration, maintenance, and operations, and up to two mills per annum for debt service or any voter approved bonds.

For fiscal year 2024-25 the Ponce de Leon Inlet and Port District has an operating budget of \$8.6 million, including the interfund transfer to Fund 314 - Port Authority Capital Projects at \$2.4 million for fiscal year 2024-25. Of the \$3,233,329 held in reserves, \$2,781,056 is for future capital improvements and \$452,273 in emergency reserves, which represents 10% of recurring revenues per County Council policy.

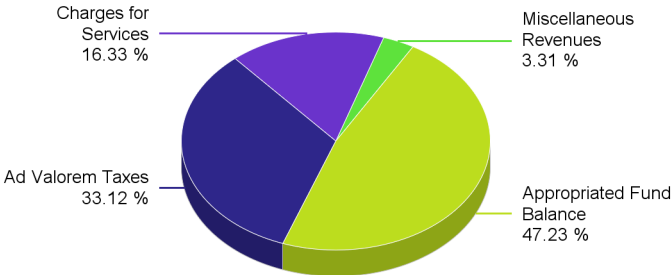
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	2,457,374	2,518,969	2,572,261	2,572,261	2,838,630
Intergovernmental Revenues	0	1,562	0	0	0
Charges for Services	1,358,004	1,244,776	1,400,000	1,400,000	1,400,000
Miscellaneous Revenues	(110,576)	237,976	180,968	273,710	284,104
Transfers From Other Funds	113,755	839	0	6,205	0
Appropriated Fund Balance	0	0	5,189,395	5,979,259	4,048,159
Elected Offices Revenue	49,275	30,342	0	0	0
<b>Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District</b>	<b>3,867,832</b>	<b>4,034,464</b>	<b>9,342,624</b>	<b>10,231,435</b>	<b>8,570,893</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	415,615	439,997	598,741	633,103	704,090
Operating Expenses	1,038,541	1,464,572	1,470,486	1,567,516	1,757,346
Capital Outlay	17,276	16,084	10,900	12,606	36,000
Capital Improvements	59,333	212,305	450,000	488,638	266,000
Grants and Aids	98,542	123,066	161,826	163,735	174,128
Interfund Transfers	1,223,500	756,472	3,200,000	3,317,678	2,400,000
Reserves	0	0	3,450,671	0	3,233,329
<b>Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District</b>	<b>2,852,808</b>	<b>3,012,496</b>	<b>9,342,624</b>	<b>6,183,276</b>	<b>8,570,893</b>

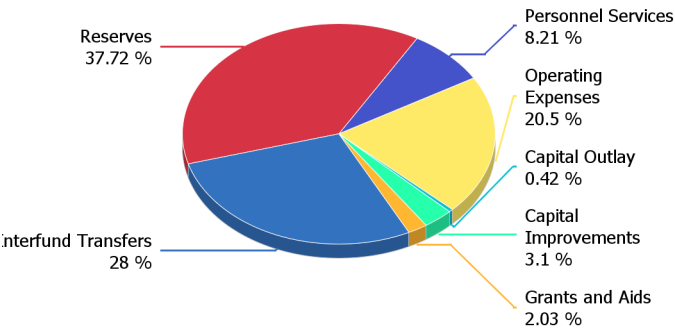


Fund: 114 - Ponce De Leon Inlet and Port District

Fund Revenues



Fund Expenditures



### Fund: 115 - E-911 Emergency Telephone System

The "Florida Emergency Communications Number E911 State Plan Act" (F.S. 365.171- 365.174) outlines the establishment, use, and distribution of "911" fee revenues. Service providers collect the fees levied upon subscribers and remit them to the State E911 Board. On a monthly basis, the Board distributes to the counties 67% of the funds collected in the wireless category and 96% of the funds collected in the non-wireless category.

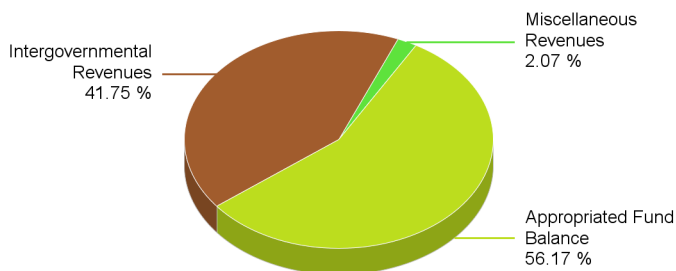
Any county that receives these funds is required to establish a unique trust fund, (Ordinance 87-34), to be used exclusively for the receipt and expenditure of these revenues. Under the guidelines of the Act, the Florida Legislature specifically enumerates allowable expenditures from the fund for costs attributable to the establishment and/or provision of "911 services" per F.S. 365.172.

The fiscal year 2024-25 budget includes transfer of \$4,424,153 to the Office of the Sheriff for reimbursement of associated operational and personnel costs associated with the E911 system. A reserve balance of \$2,414,856 is set aside for future operational and capital needs.

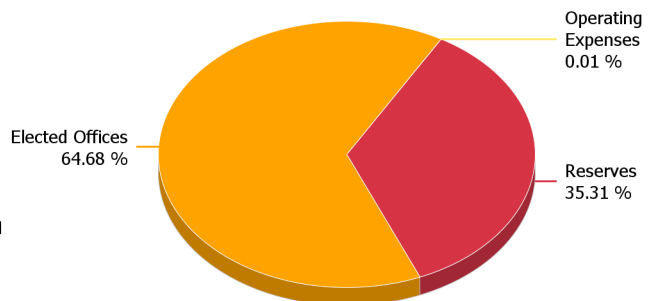
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Intergovernmental Revenues	2,949,453	3,016,582	0	3,011,744	2,856,000
Miscellaneous Revenues	(49,467)	112,122	84,640	135,904	141,739
Transfers From Other Funds	0	0	0	712	0
Appropriated Fund Balance	0	0	4,058,695	4,129,098	3,842,196
Elected Offices Revenue	999,448	1,193,281	0	0	0
<b>Total Revenue Fund: 115 - E-911 Emergency Telephone System</b>	<b>3,899,435</b>	<b>4,321,985</b>	<b>4,143,335</b>	<b>7,277,458</b>	<b>6,839,935</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	365	365	926
Reserves	0	0	708,073	0	2,414,856
Elected Offices	3,200,632	3,232,018	3,434,897	3,434,897	4,424,153
<b>Total Expenditures: Fund 115 - E-911 Emergency Telephone System</b>	<b>3,200,632</b>	<b>3,232,018</b>	<b>4,143,335</b>	<b>3,435,262</b>	<b>6,839,935</b>

Fund Revenues



Fund Expenditures



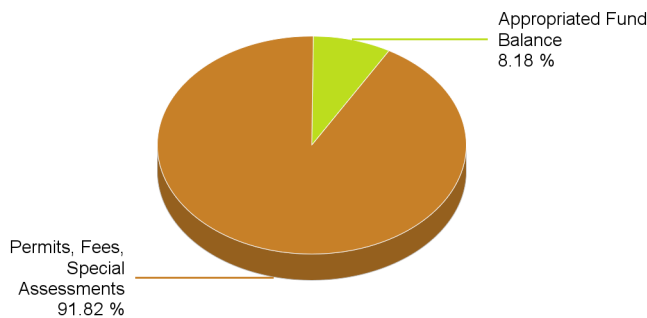
### Fund: 116 - Special Lighting Districts

Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code. The fund was created to account for street lighting utility expenditures in 54 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of a non-ad valorem assessment for each parcel within its specified district and is calculated based on the estimated cost of providing street lighting within that district. The fiscal year 2024-25 budget is predicated on assessment rates of either a rate based on cost per front foot or a per parcel rate per year, depending on adopted ordinance in that district.

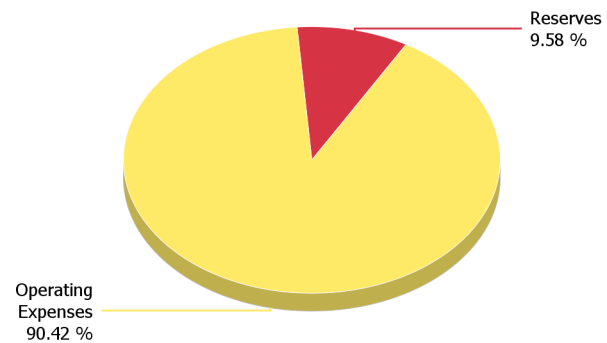
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	290,815	339,175	368,191	368,191	375,554
Appropriated Fund Balance	0	0	11,423	26,554	33,460
<b>Total Revenue Fund: 116 - Special Lighting Districts</b>	<b>290,815</b>	<b>339,175</b>	<b>379,614</b>	<b>394,745</b>	<b>409,014</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	338,674	329,504	379,614	361,285	369,816
Reserves	0	0	0	0	39,198
<b>Total Expenditures: Fund 116 - Special Lighting Districts</b>	<b>338,674</b>	<b>329,504</b>	<b>379,614</b>	<b>361,285</b>	<b>409,014</b>

Fund Revenues



Fund Expenditures



### Fund: 117 - Building Permits

Florida Statute 553.80(7) states that "the governing bodies of local governments may provide a schedule of reasonable fees, as authorized by section 125.56(2) or section 166.222 and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The statute goes on to provide specific items that may and may not be funded with permit fees."

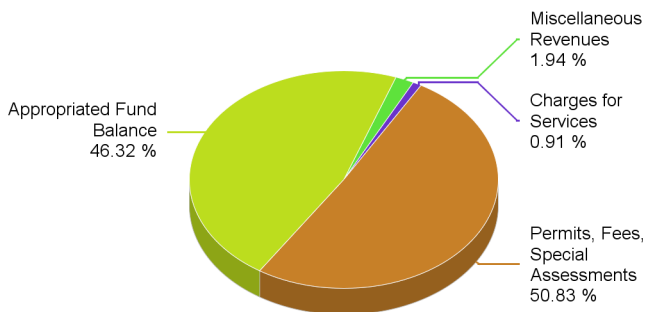
The major funding source for the Building Fund is from permits, fees, and special assessments totaling \$3.5 million. Permits, Fees, and Special Assessments are a collection of fees for building, electrical, mechanical, and plumbing permits. This revenue is used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas. The Building Fund is also supported by revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures. This revenue is used to offset costs of services provided by county vendors to demolish condemned structures.

The Building Fund has \$3.9 million in fund expenditures for fiscal year 2024-25 which includes personnel services, various operating expenditures, and capital outlay. The building fund has a reserve of \$3 million in fiscal year 2024-25.

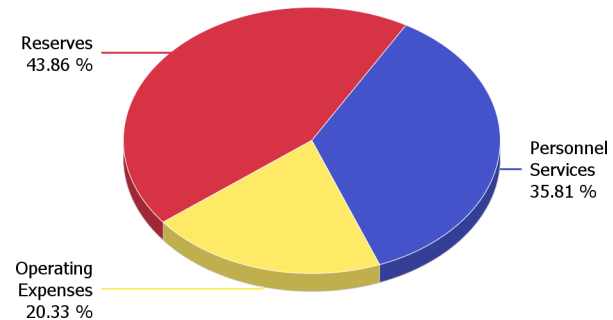
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	3,427,559	4,378,498	3,000,000	3,500,000	3,500,000
Charges for Services	65,438	77,328	53,000	52,000	62,500
Miscellaneous Revenues	(23,842)	72,429	63,777	128,249	133,755
Appropriated Fund Balance	0	0	738,506	2,774,816	3,189,076
<b>Total Revenue Fund: 117 - Building Permits</b>	<b>3,469,155</b>	<b>4,528,255</b>	<b>3,855,283</b>	<b>6,455,065</b>	<b>6,885,331</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	1,982,381	1,818,174	2,427,932	2,144,010	2,465,581
Operating Expenses	793,067	1,208,424	942,534	1,014,116	1,399,969
Capital Outlay	0	0	17,500	21,820	0
Interfund Transfers	0	21,959	0	86,043	0
<b>Total Expenditures: Fund 117 - Building Permits</b>	<b>2,775,449</b>	<b>3,048,557</b>	<b>3,855,283</b>	<b>3,265,989</b>	<b>6,885,331</b>

Fund Revenues



Fund Expenditures



**Fund: 118 - Ocean Center**

The Ocean Center Fund was created in 2001 by Volusia County Ordinance 01-19. The major funding source for the Ocean Center is the three cent Tourist Development Tax (Fund 106), created by Volusia County Ordinance 78-02 and amended by Ordinance 03-07. These funds provide convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County.

In fiscal year 2024-25, the transfer in from resort tax totals \$12,886,516. The Ocean Center is also supported by event revenue totaling over \$3.1 million in fiscal year 2024-25.

The Ocean Center has \$11.8 million in fund expenditures for fiscal year 2024-25 which includes personnel services, various operating expenditure, capital improvements and capital outlay. There is an increase in operating expenses in fiscal year 2024-25 due to the aging of the building requiring more maintenance and repairs.

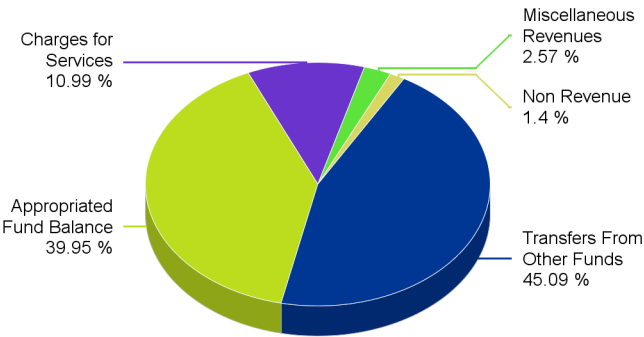
Interfund transfers include \$687,120 to fund debt service (208) for the Ocean Center Expansion and \$6,315,000 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of \$1,048,471 has been included, as well as reserves for on-going maintenance and capital needs in the amount of \$8,720,235.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	2,365,190	2,785,706	2,710,755	3,148,063	3,141,334
Miscellaneous Revenues	515,734	582,486	531,761	624,640	733,588
Non Revenue	330,501	408,789	400,000	400,000	400,000
Transfers From Other Funds	12,217,907	12,317,971	12,654,556	12,341,545	12,886,516
Appropriated Fund Balance	0	0	13,023,005	14,071,671	11,418,079
<b>Total Revenue Fund: 118 - Ocean Center</b>	<b>15,429,332</b>	<b>16,094,952</b>	<b>29,320,077</b>	<b>30,585,919</b>	<b>28,579,517</b>

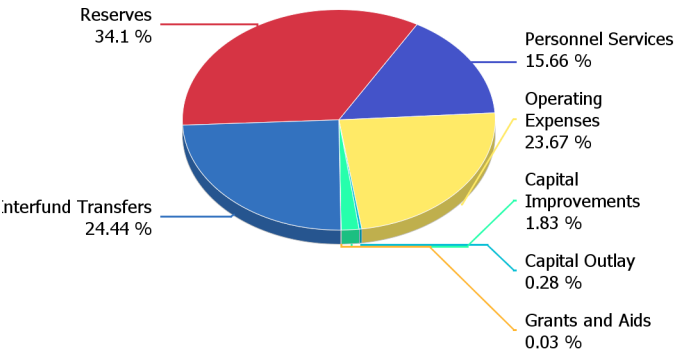
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	2,526,942	2,941,304	3,702,733	3,550,574	4,484,702
Operating Expenses	4,775,251	5,791,208	6,352,381	7,087,676	6,779,738
Capital Outlay	107,587	109,504	107,050	57,394	79,000
Capital Improvements	8,951	35,116	387,800	430,017	523,500
Reimbursements	(97,172)	(65,051)	(129,701)	(129,701)	(66,430)
Grants and Aids	6,285	8,340	8,500	8,500	8,181
Interfund Transfers	3,260,256	5,037,573	5,003,147	8,163,380	7,002,120
Reserves	0	0	13,888,167	0	9,768,706
<b>Total Expenditures: Fund 118 - Ocean Center</b>	<b>10,588,100</b>	<b>13,857,994</b>	<b>29,320,077</b>	<b>19,167,840</b>	<b>28,579,517</b>

Fund: 118 - Ocean Center

Fund Revenues



Fund Expenditures



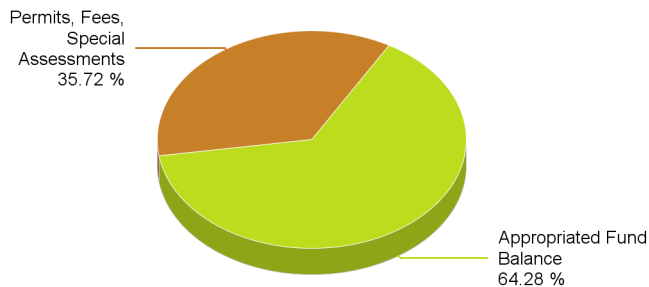
**Fund: 119 - Road District Maintenance**

On December 21, 2006, the County Council approved County Ordinance 2006-28 creating the West Highlands/Highland Park Road special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated rights-of-way within the district boundaries. The county began levying the special assessment in fiscal year 2008-09. The assessment for the annual maintenance project for property owners has remained at \$56.70 per 25-foot lot since its inception. The Road and Bridge Division manages the maintenance program to effect repairs as warranted. The road maintenance assessment is subject to adjustments based on actual costs plus an administrative fee.

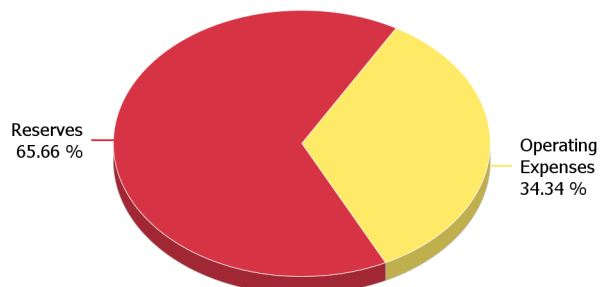
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	231,572	216,820	235,000	218,371	218,371
Miscellaneous Revenues	0	12,435	0	0	0
Appropriated Fund Balance	0	0	375,084	360,166	392,903
<b>Total Revenue Fund: 119 - Road District Maintenance</b>	<b>231,572</b>	<b>229,255</b>	<b>610,084</b>	<b>578,537</b>	<b>611,274</b>

<b>Fund Expenditures</b>					
Operating Expenses	157,658	211,830	199,074	185,634	209,932
Reserves	0	0	411,010	0	401,342
<b>Total Expenditures: Fund 119 - Road District Maintenance</b>	<b>157,658</b>	<b>211,830</b>	<b>610,084</b>	<b>185,634</b>	<b>611,274</b>

Fund Revenues



Fund Expenditures



**Fund: 120 - Municipal Service District**

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all the unincorporated areas of the county. The budget for fiscal year 2024-25 includes a millage of 1.6956 mills, which is flat with fiscal year 2023-24. Ad Valorem revenues represent 46.8% of total operating revenues. The fund is supported by other revenues such as utilities tax, development-related fees, and a transfer from the Half-Cent Sales Tax Fund (108).

The MSD Fund includes expenditures for Animal Control; Engineering and Construction; Environmental Management; Growth and Resource Management; Parks; and Sheriff Operations for the unincorporated area. Interfund transfers out include \$462,734 for debt service of the Sheriff Evidence Facility/Lab and \$24,338,357 to the Sheriff for their operational budget request, \$5,000,000 for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103).

Reserves of \$33,400,621 are set aside to offset volatility in various revenue streams such as utility tax, sales tax, and other non-ad valorem revenues, and to provide for unexpected expenditures. Emergency reserves are currently allocated at \$3,424,789 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve of \$6,449,152 is set aside for the debt service payments for Sheriff Warehouse.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	17,742,632	17,939,673	18,142,773	18,142,773	20,049,653
Other Taxes	12,938,993	13,695,801	10,397,775	11,707,474	11,480,341
Permits, Fees, Special Assessments	353,943	338,242	466,700	361,350	371,510
Intergovernmental Revenues	126,094	122,314	138,460	113,368	116,637
Charges for Services	18,483,536	1,030,329	1,006,702	851,635	921,860
Judgements, Fines and Forfeitures	124,187	91,733	101,175	112,365	112,770
Miscellaneous Revenues	(289,707)	1,032,980	924,489	1,155,279	1,195,122
Appropriated Fund Balance	0	0	37,233,462	34,280,104	33,335,273
Elected Offices Revenue	11,777,074	269,722	250,000	0	0
Non-Revenues	4,194,047	8,418,207	7,290,767	7,110,018	8,629,196
<b>Total Revenues: 120 - Municipal Service District</b>	<b>65,450,798</b>	<b>42,939,001</b>	<b>75,952,303</b>	<b>73,834,366</b>	<b>76,212,362</b>
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	5,358,719	5,631,969	6,471,326	6,208,054	6,717,655
Operating Expenses	5,012,419	5,354,935	5,818,815	5,551,627	6,052,358
Capital Outlay	58,645	411,973	60,337	85,877	147,270
Capital Improvements	50,958	44,301	607,000	783,704	35,000
Reimbursements	0	(22,440)	0	0	0
Grants and Aids	36,434	45,738	47,218	47,107	58,367
Interfund Transfers	4,465,715	6,927,263	27,595,825	27,822,724	29,801,091
Reserves	0	0	35,351,782	0	33,400,621
Elected Offices	45,560,935	24,450,867	0	0	0
<b>Total Expenditures: 120 - Municipal Service District</b>	<b>60,543,826</b>	<b>42,844,606</b>	<b>75,952,303</b>	<b>40,499,093</b>	<b>76,212,362</b>

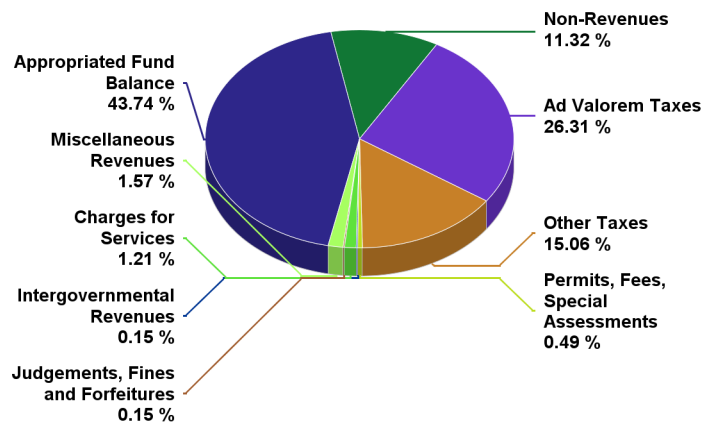


## Budget by Fund - Category

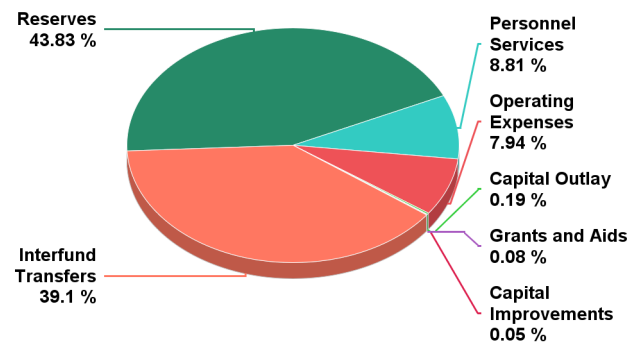
### Fund: 120 - Municipal Service District

Department	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Community Services	1,568,981	1,596,032	1,543,739	1,543,739	1,675,094
Finance	144,966	0	0	0	0
Growth and Resource Management	5,291,257	5,689,904	6,263,338	6,174,728	6,448,741
Office of the Sheriff	45,610,198	24,506,181	22,174,451	22,179,779	24,394,517
Other Budgetary Accounts	5,111,812	7,661,619	41,578,974	6,454,310	39,709,983
Public Protection	2,026,247	2,565,441	3,292,269	3,146,351	2,786,538
Public Works	790,364	825,429	1,099,532	1,000,186	1,197,489
<b>Total Department:</b>	<b>60,543,826</b>	<b>42,844,606</b>	<b>75,952,303</b>	<b>40,499,093</b>	<b>76,212,362</b>

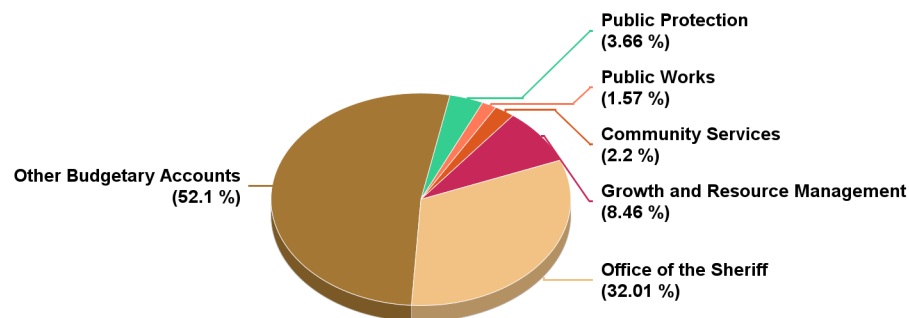
Fund Revenues



Fund Expenditures



Department Expenditures



**Fund: 121 - Special Assessments**

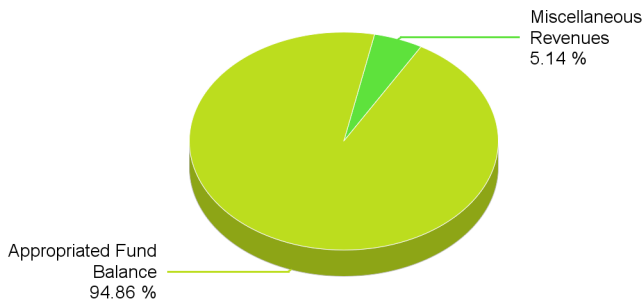
Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners who desire certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment District (SAD) was created on April 1, 2004, through ordinance 2004-02 for the purpose of road construction and paving of Capri Drive including installation of water and sewer utility lines. On December 21, 2006, the County Council approved ordinance 2006-28 creating the West Highlands/Highland Park special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated right-of-way within the district boundaries.

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. The debt service for both special assessments was paid off on June 1, 2019. The remaining balance in this fund is being evaluated to be applied to an appropriate purpose.

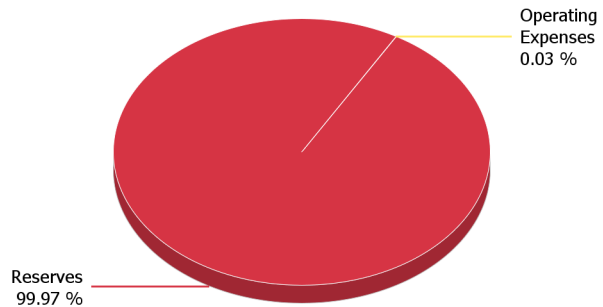
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(24,437)	36,942	30,364	42,776	44,613
Appropriated Fund Balance	0	0	904,607	915,036	823,281
<b>Total Revenue Fund: 121 - Special Assessments</b>	<b>(24,437)</b>	<b>36,942</b>	<b>934,971</b>	<b>957,812</b>	<b>867,894</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	272	163	131	134,531	291
Reserves	0	0	934,840	0	867,603
<b>Total Expenditures: Fund 121 - Special Assessments</b>	<b>272</b>	<b>163</b>	<b>934,971</b>	<b>134,531</b>	<b>867,894</b>

Fund Revenues



Fund Expenditures



### Fund: 122 - Manatee Conservation

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

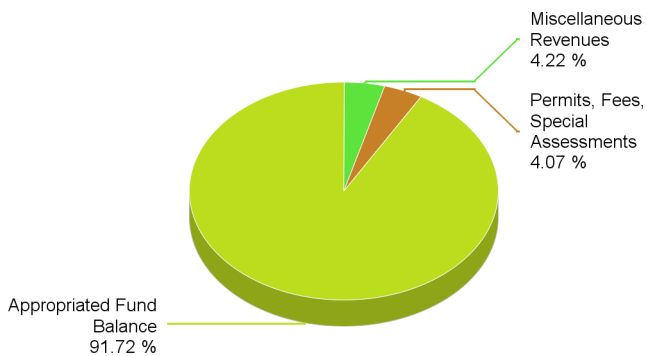
The Manatee Conservation Fund (MCF) provides additional funding for increased on-the-water enforcement and manatee conservation through the collection of mitigation fees. The MCF was formed through the creation of the Manatee Protection Plan (MPP) for Volusia County at the request of the state. This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

Under MPP, all new or expanded boat facilities (with the exception of docks for single family residences) will pay a one-time mitigation fee of \$1,000 per wet slip, ramp parking space, or dry storage space. Single family boat docks will pay a one-time mitigation fee of \$250.

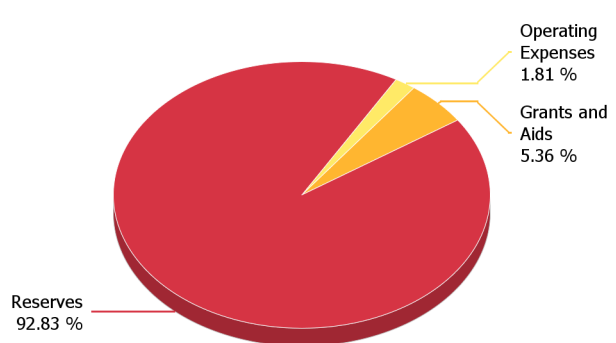
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	19,000	37,899	11,000	30,000	28,450
Miscellaneous Revenues	(15,603)	24,163	19,554	28,288	29,502
Appropriated Fund Balance	0	0	587,193	622,634	641,759
<b>Total Revenue Fund: 122 - Manatee Conservation</b>	<b>3,397</b>	<b>62,062</b>	<b>617,747</b>	<b>680,922</b>	<b>699,711</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	2,652	12,834	10,612	12,693
Capital Outlay	0	0	0	1,888	0
Grants and Aids	13,207	1,442	46,338	26,663	37,501
Reserves	0	0	558,575	0	649,517
<b>Total Expenditures: Fund 122 - Manatee Conservation</b>	<b>13,207</b>	<b>4,094</b>	<b>617,747</b>	<b>39,163</b>	<b>699,711</b>

Fund Revenues



Fund Expenditures



### Fund: 123 - Inmate Welfare Trust

The Inmate Welfare Trust fund, was established in compliance with statutory authority (Chapter 951.23(9), F.S.). Resources in the fund are to provide and maintain services that benefit the inmates at the County Jail and Correctional Facility. Revenue in this fund comes from commissary sales. During fiscal year 2021-22 the revenue received from commissions for the use of phones, video visitation, and tablets, was moved into the General Fund as Corrections revenue.

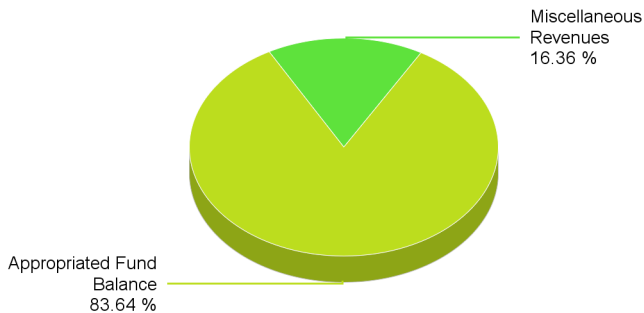
Proceeds from this fund are to improve visitation facilities, provide inmates with recreational activities, law library material, ministry services, transportation services, legal access to indigent inmates, and the opportunity for trade development.

Reserves are set aside for the purchase of future capital and improvements and inmate workforce development.

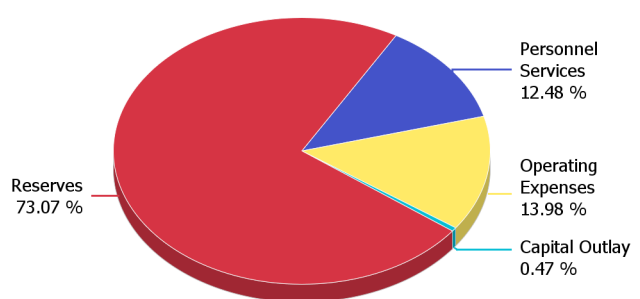
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	1,315,334	1,203,295	1,075,671	733,078	762,657
Non Revenue	1,071	86	800	15	0
Transfers From Other Funds	0	0	0	1,978	0
Appropriated Fund Balance	0	0	4,589,206	4,694,004	3,898,935
<b>Total Revenue Fund: 123 - Inmate Welfare Trust</b>	<b>1,316,405</b>	<b>1,203,381</b>	<b>5,665,677</b>	<b>5,429,075</b>	<b>4,661,592</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	983,190	444,980	530,558	561,404	581,663
Operating Expenses	524,061	306,799	711,997	526,666	651,524
Capital Outlay	116,801	11,885	22,000	22,000	22,000
Capital Improvements	267,221	175,299	50,000	398,381	0
Interfund Transfers	0	182,331	0	21,689	0
Reserves	0	0	4,351,122	0	3,406,405
<b>Total Expenditures: Fund 123 - Inmate Welfare Trust</b>	<b>1,891,273</b>	<b>1,121,294</b>	<b>5,665,677</b>	<b>1,530,140</b>	<b>4,661,592</b>

Fund Revenues



Fund Expenditures



### Fund: 124 - Library Endowment

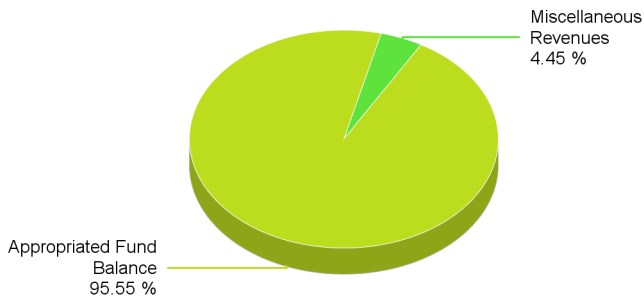
The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments, gifts or other specially earmarked funds presented to the library for the furtherance of library services should remain under its exclusive control and not diverted to other purposes. Nor should the receipt of gift funds be used as a reason for decreasing local tax support or holding it to a level less than necessary to meet standards. Such gifts shall be deposited into this fund and used for future services in the various libraries. This fund has a reserve amount of \$457,304. Any appropriations for Library Services out of this fund will be brought to Council for approval via budget resolution.

Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(11,924)	17,385	14,594	19,523	20,361
Appropriated Fund Balance	0	0	412,896	417,616	437,076
<b>Total Revenue Fund: 124 - Library Endowment</b>	<b>(11,924)</b>	<b>17,385</b>	<b>427,490</b>	<b>437,139</b>	<b>457,437</b>

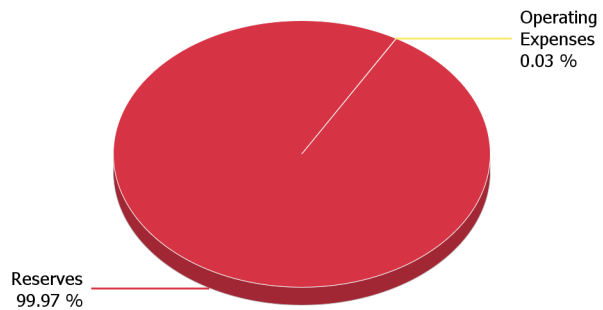
### Fund Expenditures

Operating Expenses	0	0	63	63	133
Interfund Transfers	25,000	21,900	0	0	0
Reserves	0	0	427,427	0	457,304
<b>Total Expenditures: Fund 124 - Library Endowment</b>	<b>25,000</b>	<b>21,900</b>	<b>427,490</b>	<b>63</b>	<b>457,437</b>

Fund Revenues



Fund Expenditures



### Fund: 125 - Homeless Initiatives

The Homeless Initiative Fund was established in fiscal year 2016-17 to account for all homeless shelter agreements with the County of Volusia. Contributions towards these projects may include both capital construction/renovation costs as well as a portion of operating.

In fiscal year 2015-16, the County Council approved funding in the amount of \$3.5 million for the renovation of Hurst Elementary (Hope Place) facility located in Daytona Beach. This facility is utilized to provide temporary and transitional housing for homeless unaccompanied youths under the age of 26 years, and families with children and youth. In fiscal year 2016-17, \$327,000 additional dollars were set aside for Hope Place capital and \$400,000 towards one year operating costs, for a total project cost of \$4,227,000. The remaining \$200,000, which is the second disbursement of operating, was paid to Halifax Urban Ministries (HUM) in fiscal year 2018-19.

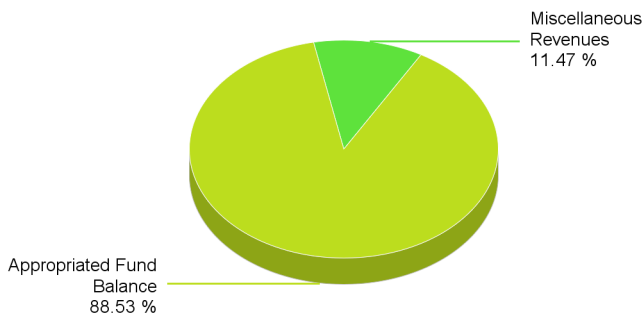
In fiscal year 2016-17, the DeLand Homeless Shelter was approved funding of \$1,130,000 for capital expenses and \$125,000 towards one year of operating, for a total project cost of \$1,255,000. In fiscal year 2018-19, \$438,130 was disbursed to the City of Deland for the Deland Homeless Shelter, in fiscal year 2019-20 \$798,240 was disbursed, and in fiscal year 2020-21, the remaining \$245,037 was disbursed to close out the project.

The Daytona Homeless Shelter funding was \$2.5 million for capital expenses and has been fully paid. In fiscal year 2017-18, \$2.0 million was appropriated for disbursement in yearly increments until fiscal year 2023-24 for a total project cost of \$4.5 million. The reserves of \$256,787 are for future initiatives or will be brought to Council for a transfer back to the General Fund.

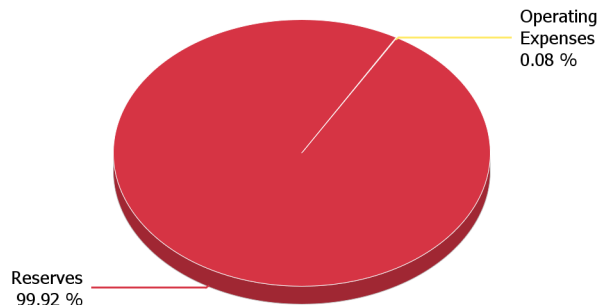
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(38,516)	40,526	36,941	28,270	29,484
Appropriated Fund Balance	0	0	190,916	599,385	227,496
<b>Total Revenue Fund: 125 - Homeless Initiatives</b>	<b>(38,516)</b>	<b>40,526</b>	<b>227,857</b>	<b>627,655</b>	<b>256,980</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	159	159	193
Grants and Aids	385,572	557,598	0	400,000	0
Reserves	0	0	227,698	0	256,787
<b>Total Expenditures: Fund 125 - Homeless Initiatives</b>	<b>385,572</b>	<b>557,598</b>	<b>227,857</b>	<b>400,159</b>	<b>256,980</b>

Fund Revenues



Fund Expenditures



**Fund: 127 - Wetland Mitigation**

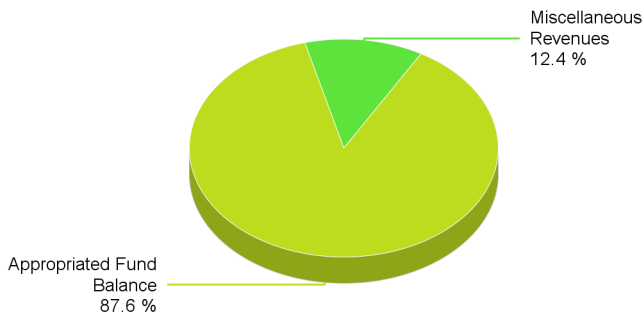
Volusia County Code of Ordinances, Chapter 72, Division 11, adopted in 1989, establishes standards for wetland alteration permits. Development activity that has an adverse effect upon wetlands requires mitigation. The ordinance allows developers to pay into a fund in lieu of on-site or off-site mitigation. This fund was created to be in compliance with the Volusia County Code of Ordinances to segregate monies collected to meet the ordinance requirements to "purchase, create, restore, manage and replace natural habitat within the county." The operating budget in this fund is set aside to purchase plant material, tools, equipment, and contracted services associated with the restoration and development of wetland areas around Volusia County.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	86,463	91,839	43,000	59,613	48,000
Appropriated Fund Balance	0	0	289,169	331,008	339,121
<b>Total Revenue Fund: 127 - Wetland Mitigation</b>	<b>86,463</b>	<b>91,839</b>	<b>332,169</b>	<b>390,621</b>	<b>387,121</b>

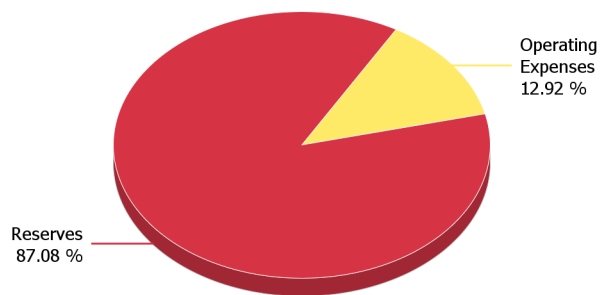
  

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	51,500	51,500	50,000
Reserves	0	0	280,669	0	337,121
<b>Total Expenditures: Fund 127 - Wetland Mitigation</b>	<b>0</b>	<b>0</b>	<b>332,169</b>	<b>51,500</b>	<b>387,121</b>

Fund Revenues



Fund Expenditures



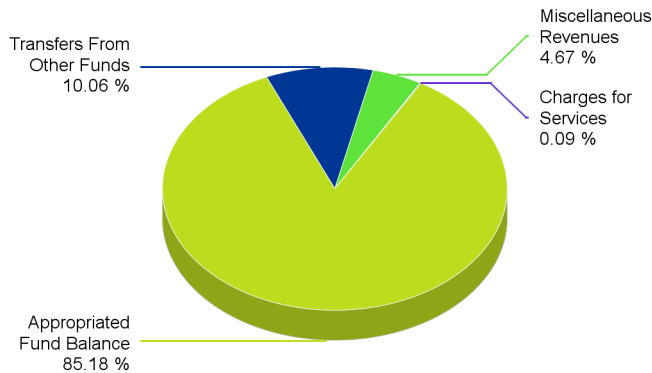
### Fund: 130 - Economic Development

The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2024-25 there is \$10,913,289 budgeted in reserves that can be made available for business development incentives per approval by the County Council.

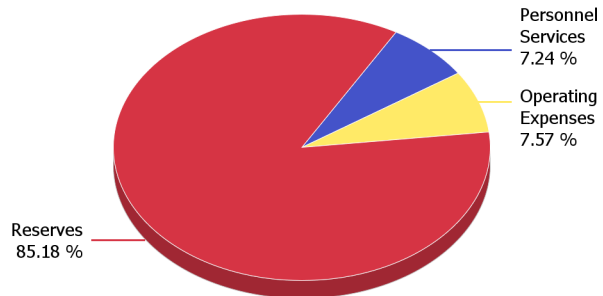
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	21,250	22,300	22,000	12,000	12,000
Miscellaneous Revenues	(314,680)	471,894	369,028	573,487	597,681
Transfers From Other Funds	2,757,148	2,607,148	1,672,321	1,672,321	1,288,919
Appropriated Fund Balance	0	0	10,719,989	12,030,422	10,913,289
<b>Total Revenue Fund: 130 - Economic Development</b>	<b>2,463,718</b>	<b>3,101,342</b>	<b>12,783,338</b>	<b>14,288,230</b>	<b>12,811,889</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	696,584	765,393	946,562	786,311	928,178
Operating Expenses	1,130,061	1,138,734	1,124,947	2,553,941	970,422
Capital Outlay	0	0	0	11,482	0
Interfund Transfers	0	6,639	0	23,207	0
Reserves	0	0	10,711,829	0	10,913,289
<b>Total Expenditures: Fund 130 - Economic Development</b>	<b>1,826,645</b>	<b>1,910,766</b>	<b>12,783,338</b>	<b>3,374,941</b>	<b>12,811,889</b>

Fund Revenues



Fund Expenditures





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

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

Zone 1 projects for FY 2024-25 include to widen Hand Ave from Clyde Morris Blvd to Nova Road existing two lanes to four lanes and a reduction of existing five lanes to four lanes and the Dunn Ave Extension which will extend the existing lanes of Dunn Ave west from Tomoka Farms Road to LPGA Boulevard.

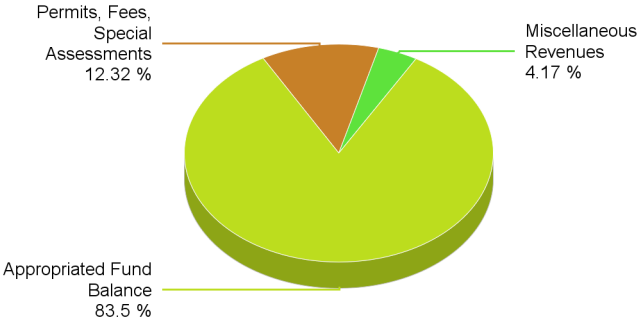
For fiscal year 2024-25, \$11,126,374 in reserve for future capital projects and debt service in zone 1.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	7,498,401	6,942,497	2,328,667	4,754,710	2,328,667
Miscellaneous Revenues	(188,057)	510,302	357,362	755,653	788,099
Appropriated Fund Balance	0	0	11,377,919	15,872,685	15,777,755
<b>Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>7,310,344</b>	<b>7,452,799</b>	<b>14,063,948</b>	<b>21,383,048</b>	<b>18,894,521</b>

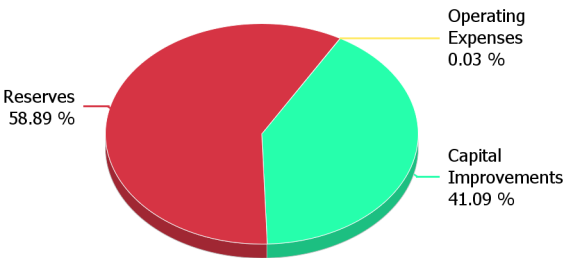
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	1,539	1,539	5,147
Capital Improvements	0	27,089	1,000,000	3,711,403	7,763,000
Interfund Transfers	1,893,969	1,861,046	1,892,351	1,892,351	0
Reserves	0	0	11,170,058	0	11,126,374
<b>Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>1,893,969</b>	<b>1,888,135</b>	<b>14,063,948</b>	<b>5,605,293</b>	<b>18,894,521</b>

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

Fund Revenues



Fund Expenditures



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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

Zone 2 plans for safety improvements to Pioneer Trail in FY 2024-25. The corridor will have safety improvements constructed to raise the condition to current safety standards.

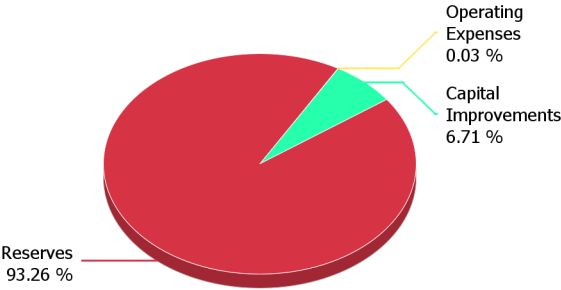
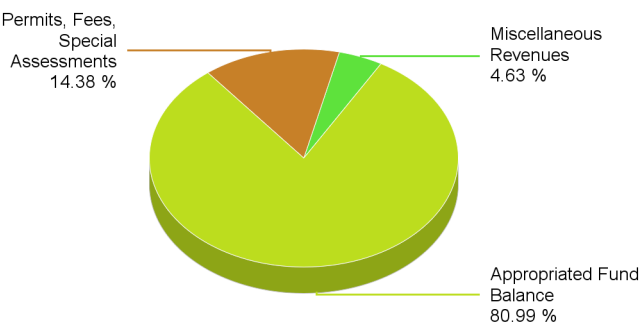
For fiscal year 2024-25, \$11,127,082 in reserves for future capital projects and debt service in zone 2.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	3,821,530	2,893,742	1,715,260	2,611,170	1,715,260
Miscellaneous Revenues	(156,658)	365,642	271,377	529,586	552,326
Appropriated Fund Balance	0	0	8,963,920	10,449,862	9,663,103
<b>Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>3,664,873</b>	<b>3,259,384</b>	<b>10,950,557</b>	<b>13,590,618</b>	<b>11,930,689</b>
<b>Fund Expenditures</b>					
Operating Expenses	0	0	1,169	1,169	3,607
Capital Improvements	55,428	0	800,000	3,430,730	800,000
Interfund Transfers	496,040	487,417	495,616	495,616	0
Reserves	0	0	9,653,772	0	11,127,082
<b>Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>551,467</b>	<b>487,417</b>	<b>10,950,557</b>	<b>3,927,515</b>	<b>11,930,689</b>

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

Fund Revenues

Fund Expenditures



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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

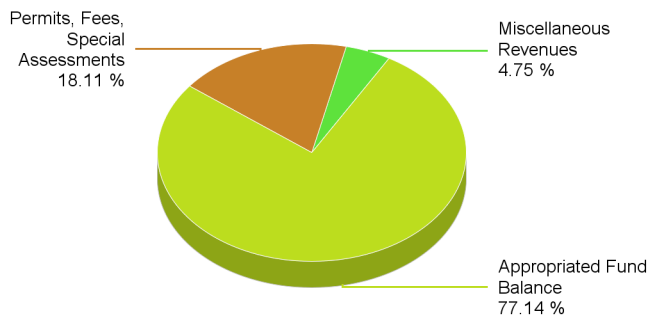
Zone 3 projects for FY2024-25 include extending Veterans Memorial Parkway from Graves Avenue to MLK Jr Beltway and from Graves Avenue to SR 472.

For fiscal year 2024-25, \$6,492,447 in reserves for future capital projects and debt service in zone 3.

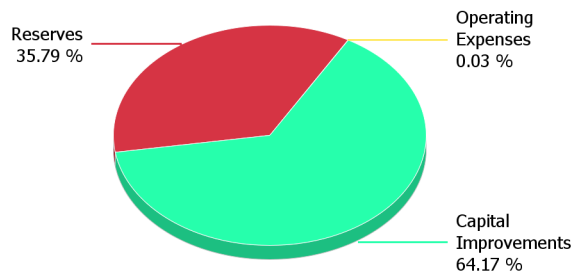
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	5,341,113	5,758,025	3,284,685	3,588,939	3,284,680
Miscellaneous Revenues	(279,313)	604,179	443,268	826,705	862,202
Appropriated Fund Balance	0	0	13,149,246	17,069,098	13,991,196
<b>Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>5,061,801</b>	<b>6,362,204</b>	<b>16,877,199</b>	<b>21,484,742</b>	<b>18,138,078</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	1,910	1,910	5,631
Capital Improvements	24,074	136,167	4,540,000	5,734,455	11,640,000
Interfund Transfers	1,758,684	1,728,112	1,757,181	1,757,181	0
<b>Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>1,782,757</b>	<b>1,864,279</b>	<b>16,877,199</b>	<b>7,493,546</b>	<b>18,138,078</b>

Fund Revenues



Fund Expenditures



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

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

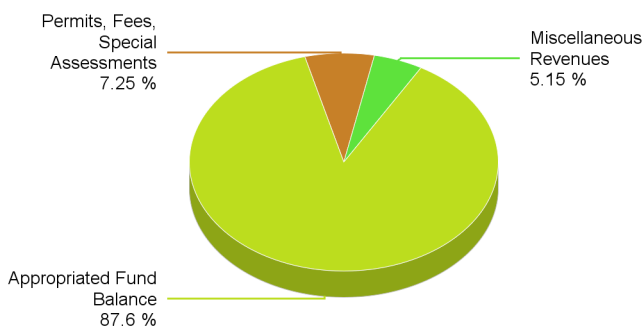
Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees were collected at 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

For fiscal year 2024-25, \$18,236,689 in reserves for future capital projects and debt service in zone 4.

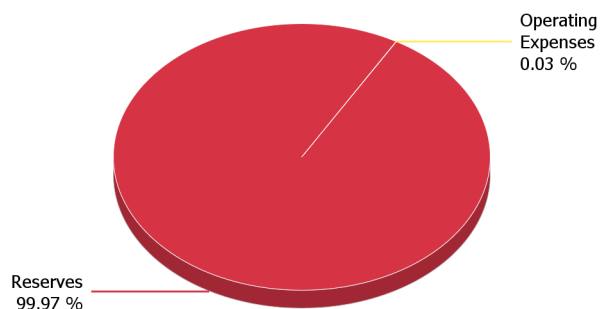
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	4,859,584	3,838,658	1,321,720	2,414,318	1,321,720
Miscellaneous Revenues	(417,308)	752,987	590,999	901,281	939,980
Appropriated Fund Balance	0	0	16,376,709	18,981,870	15,981,128
<b>Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>4,442,275</b>	<b>4,591,645</b>	<b>18,289,428</b>	<b>22,297,469</b>	<b>18,242,828</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	2,546	2,546	6,139
Capital Improvements	3,166,585	2,054,103	4,199,317	5,953,347	0
Interfund Transfers	360,756	354,485	360,448	360,448	0
Reserves	0	0	13,727,117	0	18,236,689
<b>Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>3,527,341</b>	<b>2,408,588</b>	<b>18,289,428</b>	<b>6,316,341</b>	<b>18,242,828</b>

Fund Revenues



Fund Expenditures



**Fund: 135 - Park Impact Fees-County**

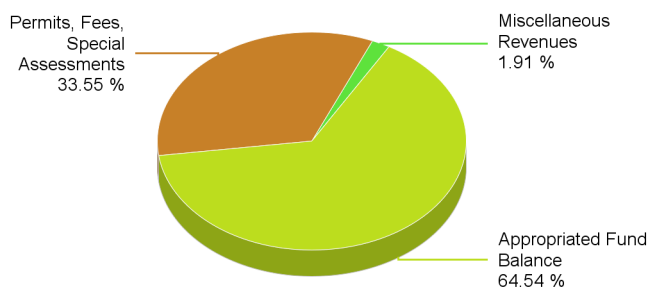
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

The reserves in this fund are set aside for future park implementation and development in the unincorporated areas of Volusia County which consist of the following communities: Alamana, Allandale, Barberville, Benson Junction, Bethune Beach, Boden, Cassadaga, Cow Creek, Creighton, Emporia, Enterprise, Farmton, Glenwood, Kalamazoo, Lemon Bluff, Maytown, Ormond-by-the-Sea, Osteen, Pennichaw, Senyah, Seville, Valdez, Volusia and Wilbur-By-The-Sea.

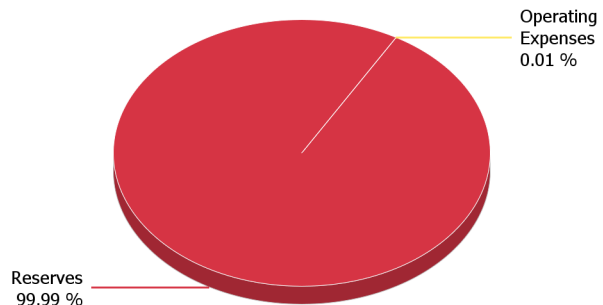
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	221,650	548,043	285,600	1,200,000	1,200,000
Miscellaneous Revenues	(13,368)	31,645	21,481	65,562	68,377
Appropriated Fund Balance	0	0	498,201	1,179,247	2,308,620
<b>Total Revenue Fund: 135 - Park Impact Fees-County</b>	<b>208,282</b>	<b>579,688</b>	<b>805,282</b>	<b>2,444,809</b>	<b>3,576,997</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	11,441	0	93	93	447
Interfund Transfers	0	0	0	136,096	0
Reserves	0	0	805,189	0	3,576,550
<b>Total Expenditures: Fund 135 - Park Impact Fees-County</b>	<b>11,441</b>	<b>0</b>	<b>805,282</b>	<b>136,189</b>	<b>3,576,997</b>

Fund Revenues



Fund Expenditures



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

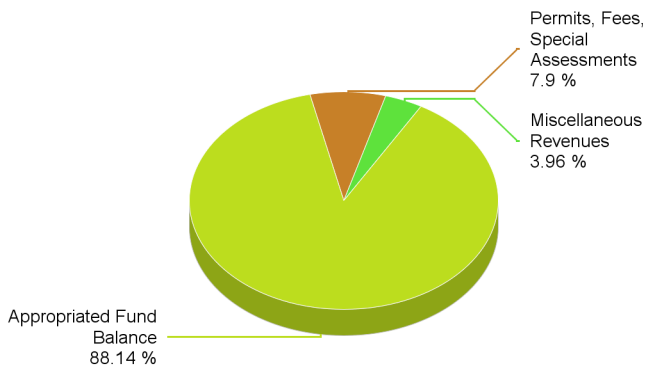
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

The reserves in this fund are set aside for future park implementation and development in the northeast zone of Volusia County which consist of the following cities: Port Orange, South Daytona, Daytona Beach, Daytona Beach Shores, Holly Hill and Ormond Beach.

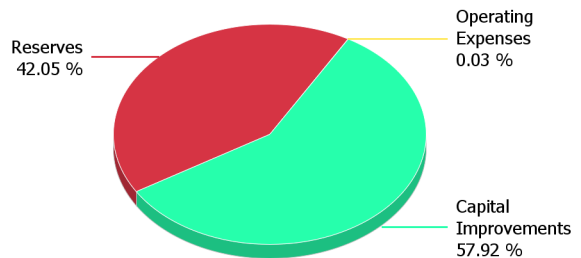
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	53,953	113,622	66,300	75,000	75,000
Miscellaneous Revenues	(17,032)	29,027	22,537	36,035	37,582
Appropriated Fund Balance	0	0	651,568	789,659	836,926
<b>Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>36,921</b>	<b>142,649</b>	<b>740,405</b>	<b>900,694</b>	<b>949,508</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	97	97	245
Capital Improvements	3,146	0	550,000	63,671	550,000
Grants and Aids	35	28	0	0	0
Reserves	0	0	190,308	0	399,263
<b>Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>3,181</b>	<b>28</b>	<b>740,405</b>	<b>63,768</b>	<b>949,508</b>

Fund Revenues



Fund Expenditures





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

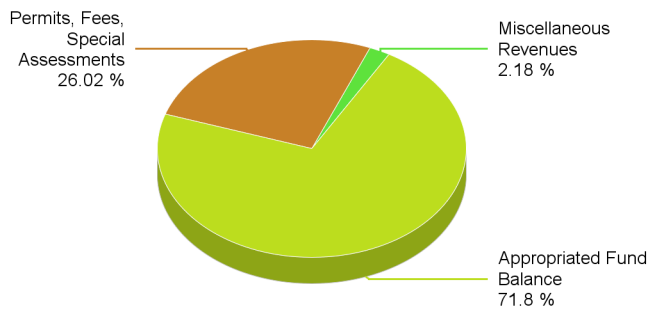
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

The reserves in this fund are set aside for future park implementation and development in the southeast zone of Volusia County which consist of the following cities: Ponce Inlet, New Smyrna Beach, Edgewater and Oak Hill.

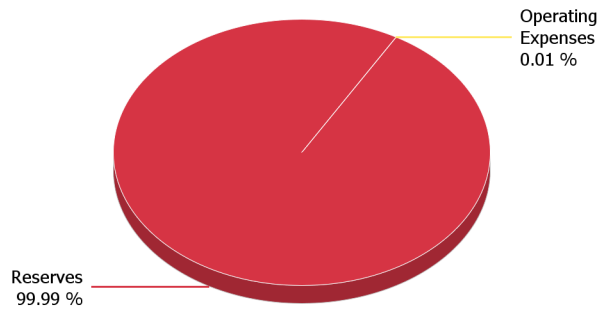
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	7,053	15,544	18,870	25,000	25,000
Miscellaneous Revenues	(849)	1,303	906	2,011	2,097
Appropriated Fund Balance	0	0	44,408	41,969	68,976
<b>Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)</b>	<b>6,204</b>	<b>16,847</b>	<b>64,184</b>	<b>68,980</b>	<b>96,073</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	15,897	0	4	4	14
Reserves	0	0	64,180	0	96,059
<b>Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)</b>	<b>15,897</b>	<b>0</b>	<b>64,184</b>	<b>4</b>	<b>96,073</b>

Fund Revenues



Fund Expenditures



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

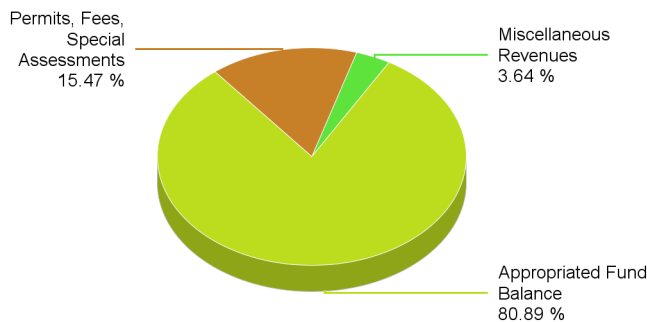
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

The reserves in this fund are set aside for future park implementation and development in the southwest zone of Volusia County which consist of the following cities: Lake Helen, Orange City, Deltona and DeBary.

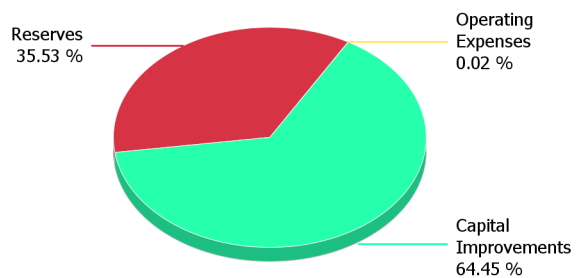
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	31,351	33,129	50,898	60,000	60,000
Miscellaneous Revenues	(6,089)	10,748	8,451	13,545	14,127
Appropriated Fund Balance	0	0	268,628	284,120	313,781
<b>Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>25,262</b>	<b>43,877</b>	<b>327,977</b>	<b>357,665</b>	<b>387,908</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	36	28,884	92
Capital Improvements	0	0	250,000	15,000	250,000
Reserves	0	0	77,941	0	137,816
<b>Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>0</b>	<b>0</b>	<b>327,977</b>	<b>43,884</b>	<b>387,908</b>

Fund Revenues



Fund Expenditures



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

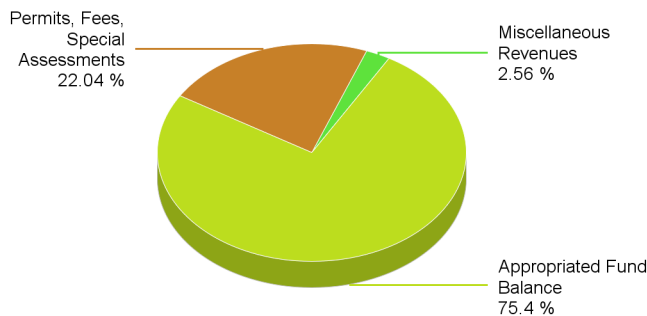
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient funds are accumulated for initial park development. Revenue collected from impact fees by quadrant is used for park improvements within the respective quadrants. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years.

The reserves in this fund are set aside for future park implementation and development in the northwest zone of Volusia County which consist of the following cities: Deland and Pierson.

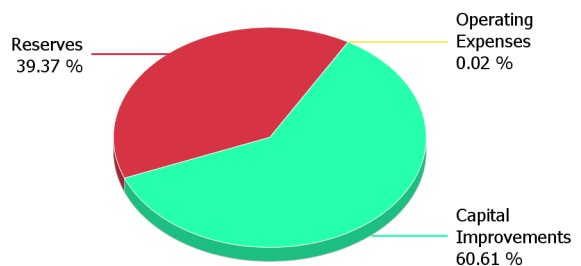
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	62,703	64,998	94,350	100,000	100,000
Miscellaneous Revenues	(3,253)	7,590	5,654	11,118	11,596
Appropriated Fund Balance	0	0	255,848	231,030	342,124
<b>Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>59,450</b>	<b>72,588</b>	<b>355,852</b>	<b>342,148</b>	<b>453,720</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	24	24	76
Capital Improvements	0	0	275,000	0	275,000
Reserves	0	0	80,828	0	178,644
<b>Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>0</b>	<b>0</b>	<b>355,852</b>	<b>24</b>	<b>453,720</b>

Fund Revenues



Fund Expenditures



**Fund: 140 - Fire Rescue District**

The Fire Services Fund was established in fiscal year 1999-00 (Ordinance 99-24) to replace six separate fire districts. The unified district was created to provide a uniform level of service at a single tax rate. There are 20 stations in the Fire District.

Revenues in the Fire Rescue District Fund are mainly ad valorem tax revenues, which account for 95.6% of the operating revenues. The budget includes a recommended millage rate of 3.8412, which is a flat millage rate with fiscal year 2023-24. The Fire Fund also receives transport revenues when conducting EMS transports and revenues from the contract with the City of Lake Helen for Fire Rescue services.

The operating budget, less reserves, totals \$41.4 million, with capital totaling an additional \$16.5 million. Personnel services account for 52.3% of the total operating budget and for fiscal year 2024-25 include the addition of three firefighters to address overtime mandates, which should reduce future overtime budgets.

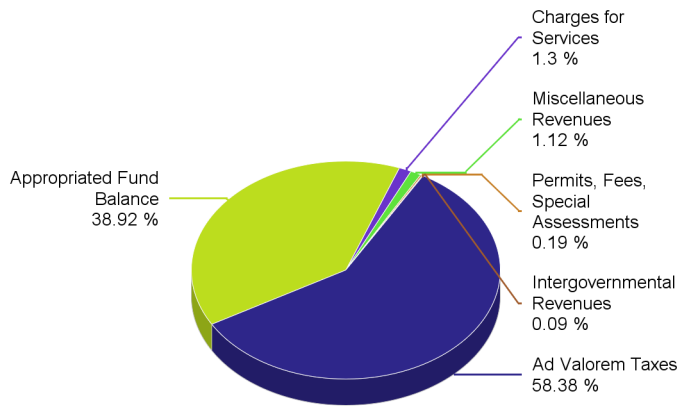
Reserves in the Fire Fund total \$21,810,302 with emergency reserves at \$4,865,882 or 10% of current revenue, per County Council policy. Reserves for future capital needs are set at \$15,769,420 with a planned use over the next two to three fiscal years. The remaining reserves of \$1,175,000 are set aside for grant match and contingencies.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	33,105,764	37,543,026	42,087,654	42,087,654	46,509,944
Permits, Fees, Special Assessments	99,382	97,345	100,000	89,000	150,000
Intergovernmental Revenues	51,181	78,748	71,130	71,130	71,130
Charges for Services	940,793	981,453	951,623	953,123	1,036,721
Miscellaneous Revenues	(674,883)	1,274,350	890,349	1,286,418	891,025
Non Revenue	205	0	0	0	0
Transfers From Other Funds	0	0	0	54,532	0
Appropriated Fund Balance	0	0	24,512,722	26,756,846	31,008,530
Elected Offices Revenue	554,805	379,259	0	0	0
<b>Total Revenue Fund: 140 - Fire Rescue District</b>	<b>34,077,247</b>	<b>40,354,181</b>	<b>68,613,478</b>	<b>71,298,703</b>	<b>79,667,350</b>

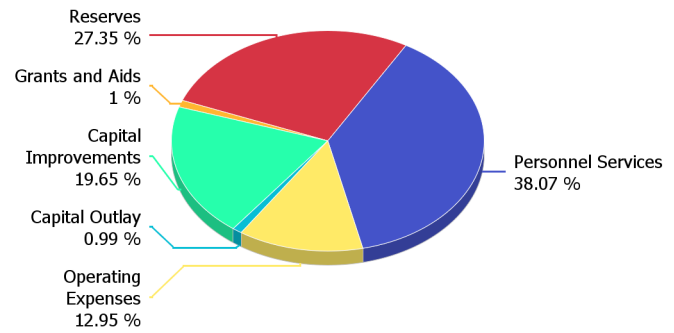
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	21,668,054	24,636,120	29,214,135	26,901,570	30,359,900
Operating Expenses	8,998,330	9,288,065	9,179,791	8,937,825	10,323,506
Capital Outlay	361,681	1,111,276	1,297,185	1,966,680	789,692
Capital Improvements	252,307	217,658	18,276,218	1,240,395	15,666,629
Reimbursements	(84,161)	(89,440)	(92,689)	(92,689)	(80,615)
Grants and Aids	450,201	469,666	745,578	681,074	797,936
Interfund Transfers	0	660,012	0	655,318	0
Reserves	0	0	9,993,260	0	21,810,302
<b>Total Expenditures: Fund 140 - Fire Rescue District</b>	<b>31,646,412</b>	<b>36,293,357</b>	<b>68,613,478</b>	<b>40,290,173</b>	<b>79,667,350</b>

Fund: 140 - Fire Rescue District

Fund Revenues



Fund Expenditures



### Fund: 150 - Countywide Fire Impact Fee

The Fire Rescue Impact Fee Fund was established by Ordinance 2022-34 and is incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected to pay for capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year carry forward to the next fiscal year. Fees are expended in the order in which they are collected.

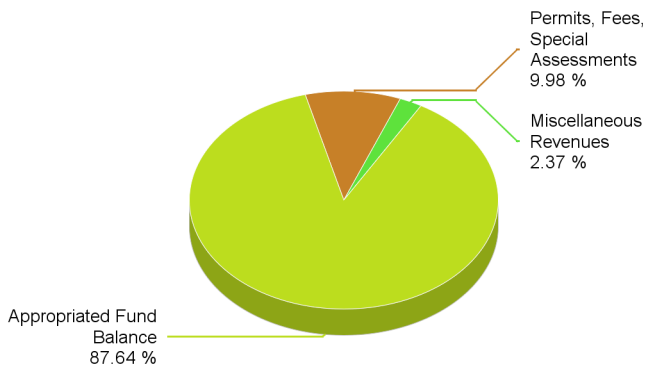
During fiscal year 2022-23, Fund 150 was established and is the consolidation of the previous Fire Impact Fee Funds 151, 152, 153 and 154.

Within this fund is \$1.7 million for the construction of Station 15. There is \$343,973 in reserves for future fire projects.

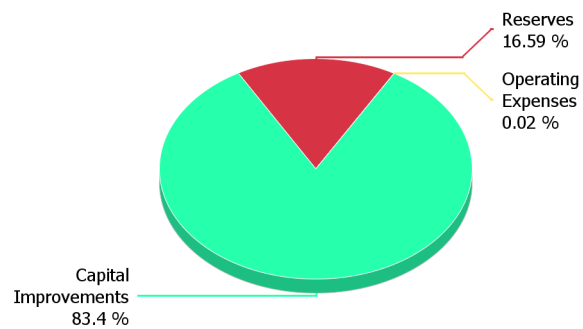
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	0	123,316	197,000	197,000	207,000
Miscellaneous Revenues	0	1,002	44,827	47,166	49,191
Transfers From Other Funds	0	1,467,810	0	0	0
Appropriated Fund Balance	0	0	1,767,193	1,673,312	1,817,285
<b>Total Revenue Fund: 150 - Countywide Fire Impact Fee</b>	<b>0</b>	<b>1,592,128</b>	<b>2,009,020</b>	<b>1,917,478</b>	<b>2,073,476</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	193	193	321
Capital Improvements	0	0	335,000	100,000	1,729,182
Reserves	0	0	1,673,827	0	343,973
<b>Total Expenditures: Fund 150 - Countywide Fire Impact Fee</b>	<b>0</b>	<b>0</b>	<b>2,009,020</b>	<b>100,193</b>	<b>2,073,476</b>

Fund Revenues



Fund Expenditures



### Fund: 155 - Impact Fee Administration

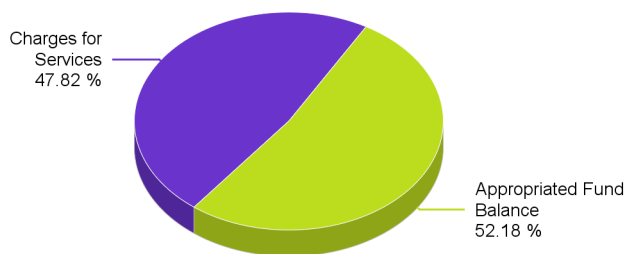
This fund is established in compliance with Chapter 70, Section 77 (6), which states the county shall be entitled to collect and retain the actual costs of administering the impact fee program, which is in addition to the fee otherwise owed. This fee is collected to offset the costs of administering this article.

The cost of administration shall be calculated on an annual basis and adopted by the county council by resolution. The total fee paid shall include the actual costs of administration in addition to the impact fee. This account will be utilized to for the administration of all impact fees and includes personnel and all operating expenses.

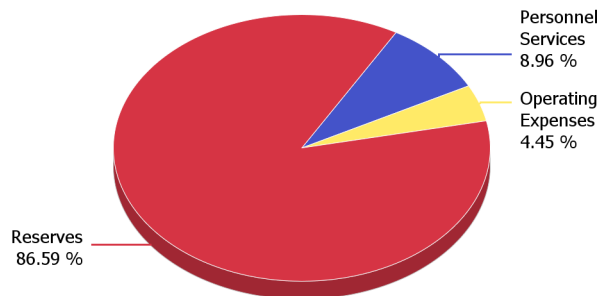
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	0	352,471	455,186	800,000	800,000
Miscellaneous Revenues	0	5,252	0	9,402	0
Appropriated Fund Balance	0	0	207,219	298,778	872,806
<b>Total Revenue Fund: 155 - Impact Fee Administration</b>	<b>0</b>	<b>357,723</b>	<b>662,405</b>	<b>1,108,180</b>	<b>1,672,806</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	0	0	142,435	141,030	149,875
Operating Expenses	0	229,954	44,658	88,147	74,393
Interfund Transfers	0	1,773	0	6,197	0
Reserves	0	0	475,312	0	1,448,538
<b>Total Expenditures: Fund 155 - Impact Fee Administration</b>	<b>0</b>	<b>231,727</b>	<b>662,405</b>	<b>235,374</b>	<b>1,672,806</b>

Fund Revenues



Fund Expenditures



### Fund: 156 - EMS Impact Fee

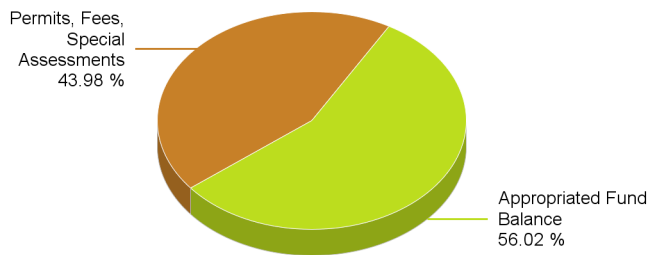
The Emergency Medical Services (EMS) Impact Fee Fund was established by Ordinance 2022-27 and is incorporated in Chapter 70 of the Volusia County Code. The impact fees are collected to pay for capital improvement needs related to growth. The impact fee applies to new construction or change in use.

The EMS impact fee shall be reviewed by council no less than once every four years. Revenues not expended in any fiscal year shall carry forward to the next year. Fees are expended in the order which they are collected. Within the fiscal year 2024-25 budget \$192,000 is allocated towards the construction of the new facility.

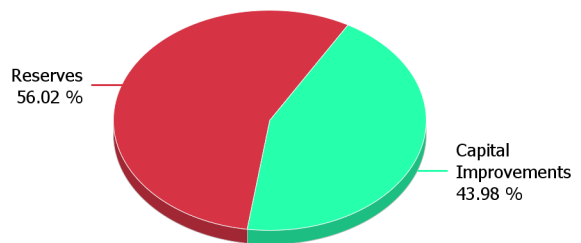
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	0	39,930	0	192,000	192,000
Miscellaneous Revenues	0	268	0	0	0
Appropriated Fund Balance	0	0	0	52,578	244,578
<b>Total Revenue Fund: 156 - EMS Impact Fee</b>	<b>0</b>	<b>40,198</b>	<b>0</b>	<b>244,578</b>	<b>436,578</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Capital Improvements	0	0	0	0	192,000
Reserves	0	0	0	0	244,578
<b>Total Expenditures: Fund 156 - EMS Impact Fee</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>436,578</b>

Fund Revenues



Fund Expenditures





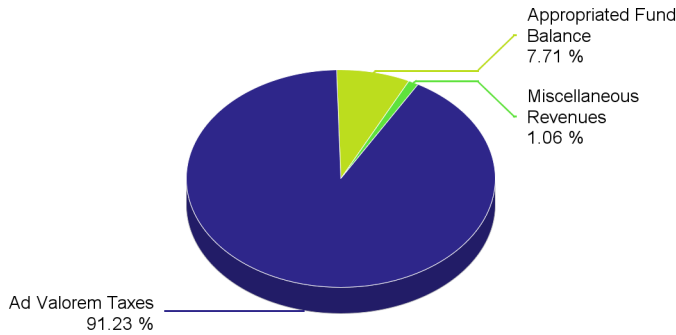
**Fund: 157 - Silver Sands/Bethune Beach MSD**

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage is recommended at 0.0106 mills, which is the rollback rate.

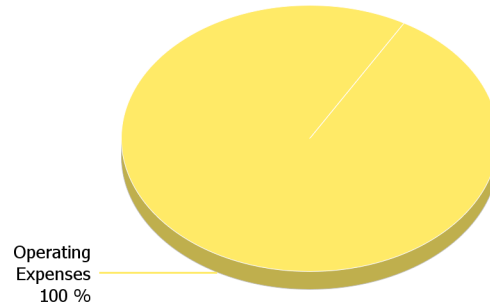
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	15,558	15,404	15,380	15,380	15,379
Miscellaneous Revenues	(191)	297	0	171	179
Appropriated Fund Balance	0	0	19,034	2,535	1,299
Elected Offices Revenue	1,197	157	0	0	0
<b>Total Revenue Fund: 157 - Silver Sands/Bethune Beach MSD</b>	<b>16,564</b>	<b>15,858</b>	<b>34,414</b>	<b>18,086</b>	<b>16,857</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	14,798	18,126	16,019	16,787	16,857
<b>Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD</b>	<b>14,798</b>	<b>18,126</b>	<b>34,414</b>	<b>16,787</b>	<b>16,857</b>

Fund Revenues



Fund Expenditures



### Fund: 158 - Gemini Springs Endowment

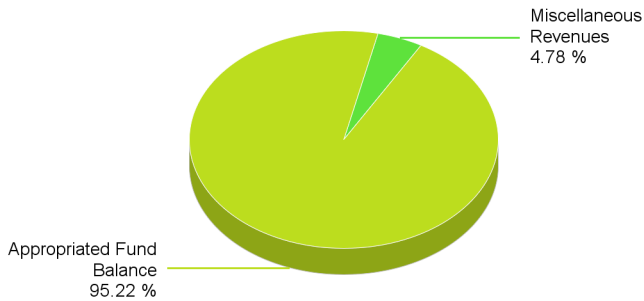
In 2002, the Gemini Springs Endowment Fund received \$100,000 from the St. John's River Water Management District. The funds are to provide security and maintenance assistance for the trail connecting Lake Monroe Park and Gemini Springs Park.

The fiscal year 2024-25 budget includes \$62,102 in reserves which is set aside for future maintenance and repairs. It also includes \$5,021 for the operation and maintenance of buildings and grounds at Lake Monroe and Gemini Springs Park; specifically trail repair.

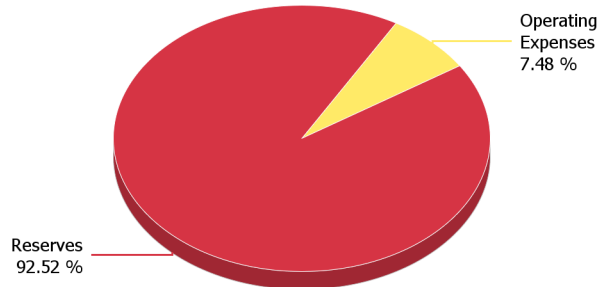
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(1,759)	2,657	2,185	3,078	3,210
Appropriated Fund Balance	0	0	60,082	65,844	63,913
<b>Total Revenue Fund: 158 - Gemini Springs Endowment</b>	<b>(1,759)</b>	<b>2,657</b>	<b>62,267</b>	<b>68,922</b>	<b>67,123</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	5,009	5,009	5,021
Reserves	0	0	57,258	0	62,102
<b>Total Expenditures: Fund 158 - Gemini Springs Endowment</b>	<b>0</b>	<b>0</b>	<b>62,267</b>	<b>5,009</b>	<b>67,123</b>

Fund Revenues



Fund Expenditures



### Fund: 159 - Stormwater Utility

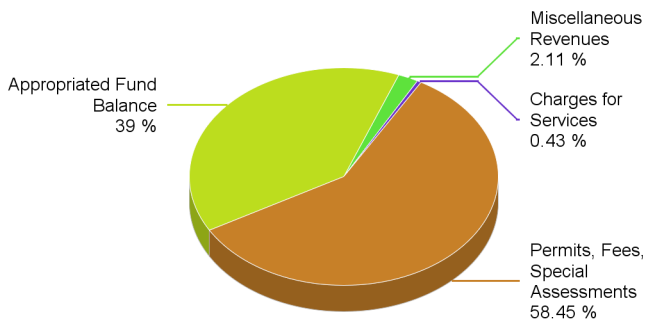
Stormwater Utility is operated under the authority of Volusia County Ordinance Chapter 122, Article IV. The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year 1993-94, as established by Ordinance 92-89. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU). The fee was revised in 2005 to \$72 per year per ERU, 2023 to \$78 per year per ERU, and in 2024 to \$96 per year per ERU. The fee is to fund the Stormwater Management System is designed to control discharges from rainfall and runoff, and to collect, store, treat or reuse water to prevent or reduce flooding, environmental degradation and water pollution.

In fiscal year 2024-25, the Stormwater Utility fund has an operating budget of \$10.5 million which includes \$3.9 million in personnel services and \$3.4 million for operating expenses and \$4,061,705 in reserves for future capital.

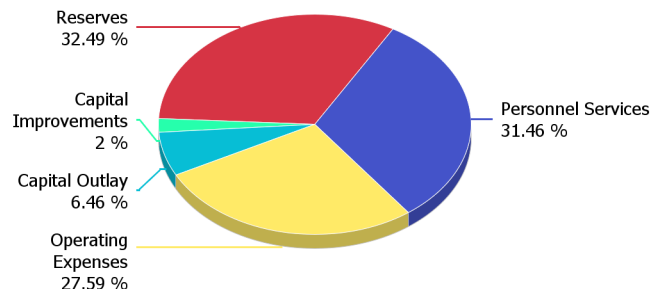
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	4,491,325	4,533,051	4,558,297	4,938,180	6,138,538
Charges for Services	78,025	59,907	45,000	45,000	45,000
Miscellaneous Revenues	(123,055)	269,003	185,425	212,944	221,959
Transfers From Other Funds	0	74,037	0	291,082	0
Appropriated Fund Balance	0	0	4,223,453	5,138,777	4,095,838
<b>Total Revenue Fund: 159 - Stormwater Utility</b>	<b>4,446,295</b>	<b>4,935,998</b>	<b>9,012,175</b>	<b>10,625,983</b>	<b>10,501,335</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	3,061,739	3,098,381	3,755,204	3,495,860	3,933,090
Operating Expenses	2,359,536	2,720,337	2,987,039	2,698,201	3,449,540
Capital Outlay	233,545	341,699	770,000	1,375,658	807,000
Capital Improvements	925,261	76,455	750,000	2,995	250,000
Reimbursements	(1,174,672)	(1,411,347)	(2,000,000)	(1,200,000)	(2,000,000)
Interfund Transfers	0	45,045	0	157,431	0
<b>Total Expenditures: Fund 159 - Stormwater Utility</b>	<b>5,405,409</b>	<b>4,870,570</b>	<b>9,012,175</b>	<b>6,530,145</b>	<b>10,501,335</b>

Fund Revenues



Fund Expenditures



**Fund: 160 - Volusia ECHO**

In 2000, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the ECHO program via Resolution 2000-156. In 2020, the ECHO program was up for vote again and it passed for another 20 years with an overwhelming 72% support from voters. The ECHO program provides funding for Environmental, Cultural, Historical and Outdoor recreation capital projects. Non-profit and municipal organizations within the County's boundaries as well as the County are eligible to apply for grant funding to assist with the acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria of the (ECHO) program.

The fiscal year 2024-25 millage rate is recommended at 0.2000, which is the same millage rate adopted in fiscal year 2023-24. The ECHO board supported an annual trails set aside of \$1.5 million for the countywide Master Trail Program annually and that transfer is programmed in fiscal year 2024-25 and \$7 million is programmed for ECHO grants in fiscal year 2024-25.

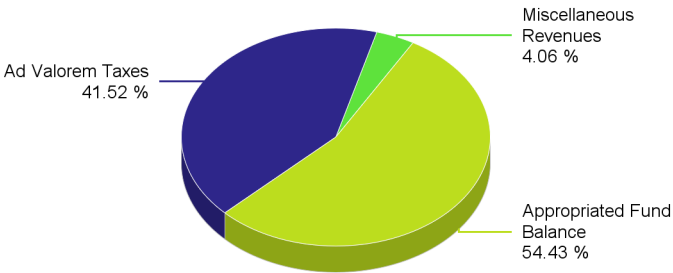
On March 7, 2023, County Council approved agenda item #10599, which allows projects to be funded by direct county expenditures for County government projects or grant-in-aid awards. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of \$5.6 million was made to ECHO Direct County Expenditures fund (360) to provide funds for improvements, restoration, and construction of environmental, cultural, historic and outdoor recreation projects for public use. ECHO has reserves in the amount of \$12.5 million, for future grant awards or direct expenditures.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Ad Valorem Taxes	8,263,642	9,422,123	10,581,244	10,581,244	11,707,552
Intergovernmental Revenues	0	4,334	1,014	1,014	0
Miscellaneous Revenues	(351,593)	1,137,927	787,594	1,099,927	1,144,392
Transfers From Other Funds	0	0	0	46	0
Appropriated Fund Balance	0	0	17,395,759	21,744,037	15,347,675
Elected Offices Revenue	135,739	98,976	0	0	0
<b>Total Revenue Fund: 160 - Volusia ECHO</b>	<b>8,047,788</b>	<b>10,663,360</b>	<b>28,765,611</b>	<b>33,426,268</b>	<b>28,199,619</b>

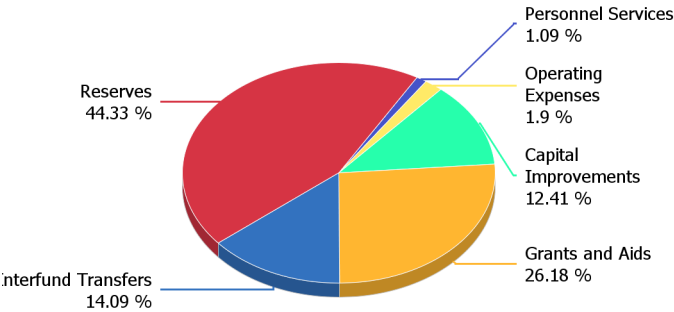
<b>Fund Expenditures</b>					
Personnel Services	245,983	232,181	299,861	268,763	307,752
Operating Expenses	182,490	367,361	446,408	518,381	536,133
Capital Outlay	2,261	0	0	0	0
Capital Improvements	0	0	0	0	3,500,000
Grants and Aids	3,927,865	1,938,604	4,846,159	9,442,819	7,383,017
Interfund Transfers	1,673,039	7,158,687	7,177,120	7,848,630	3,973,000
Reserves	0	0	15,996,063	0	12,499,717
<b>Total Expenditures: Fund 160 - Volusia ECHO</b>	<b>6,031,637</b>	<b>9,696,833</b>	<b>28,765,611</b>	<b>18,078,593</b>	<b>28,199,619</b>

Fund: 160 - Volusia ECHO

Fund Revenues



Fund Expenditures



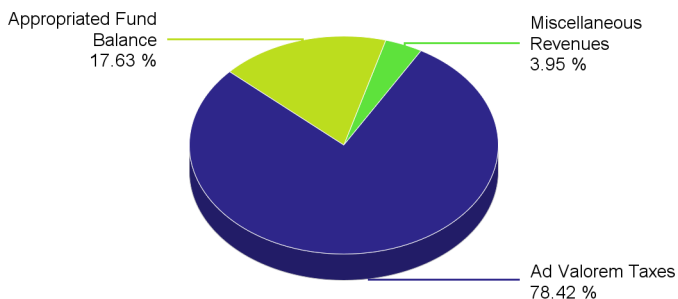
**Fund: 162 - Volusia Forever Land Acquisition**

The Volusia Forever Land Acquisition fund was created in fiscal year 2021-22 to account for the activities of the Volusia Forever program. The revenues in this fund are derived from the ad valorem taxes at the recommended millage rate of 0.2000, which was approved by voters during the 2020 election. All Volusia Forever ad valorem taxes are collected in this fund and then 15% of the collections are transferred to the Land Management fund (163) for the maintenance of current Volusia Forever properties. Expenses and reserves in this fund are for the acquisition of new properties for preservation.

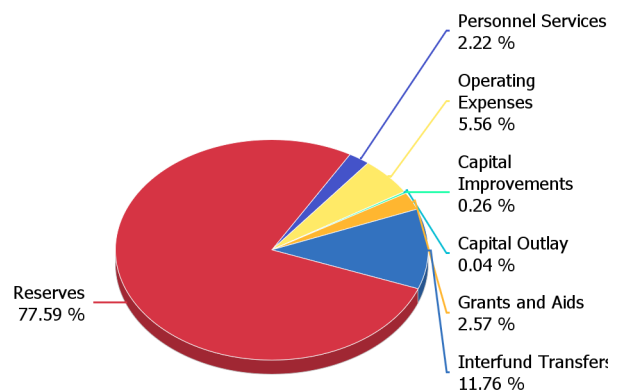
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Ad Valorem Taxes	8,093,796	9,423,456	10,581,244	10,581,244	11,707,552
Intergovernmental Revenues	0	4,334	0	0	0
Miscellaneous Revenues	(139,871)	707,432	249,643	565,896	590,194
Transfers From Other Funds	726,711	0	0	24	0
Appropriated Fund Balance	0	0	7,886,889	9,438,213	2,631,859
Elected Offices Revenue	142,091	98,976	0	0	0
<b>Total Revenue Fund: 162 - Volusia Forever Land Acquisition</b>	<b>8,822,727</b>	<b>10,234,198</b>	<b>18,717,776</b>	<b>20,585,377</b>	<b>14,929,605</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	165,187	167,683	224,613	231,101	331,114
Operating Expenses	319,352	424,910	576,128	868,019	830,678
Capital Outlay	33,618	3,981	0	0	5,500
Capital Improvements	1,711,560	3,617,210	37,500	14,917,093	38,625
Grants and Aids	242,431	303,413	346,159	345,970	383,017
Interfund Transfers	1,232,705	1,393,025	1,585,757	1,591,335	1,756,133
Reserves	0	0	15,947,619	0	11,584,538
<b>Total Expenditures: Fund 162 - Volusia Forever Land Acquisition</b>	<b>3,704,853</b>	<b>5,910,222</b>	<b>18,717,776</b>	<b>17,953,518</b>	<b>14,929,605</b>

Fund Revenues



Fund Expenditures



### Fund: 163 - Land Management

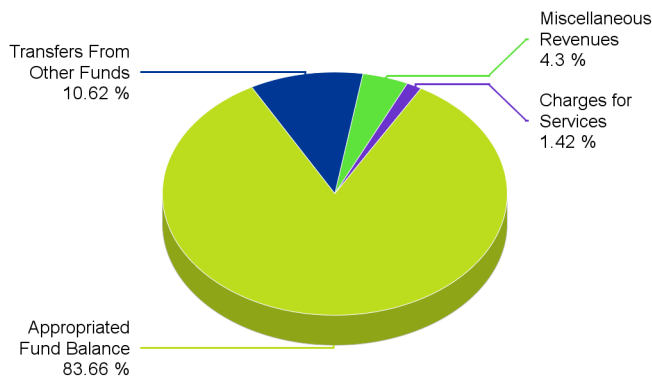
For fiscal year 2024-25, Land Management will have a 15% set aside from annual revenue from the Land Acquisition fund (162) in the amount of \$1,756,133 which is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Other revenues for this fund include investment income, land management fees which come from the sale of timber at various conservation lands, land rentals and hunting/cattle leases.

The Land Management activity is responsible for the management, enhancement and restoration of more than 38,000 acres located in Volusia County. Volusia County manages the following conservation areas: Deep Creek Preserve, Deering Preserve, Doris Leeper Spruce Creek Preserve, Gemini Springs Conservation Area, Hickory Bluff Preserve, Lake George Forest and Wildlife Management Area, Longleaf Pine Preserve, Lyonia Preserve, Scrub Oaks Preserve, Wiregrass Prairie Preserve, and Barberville Conservation Area. The fiscal year 2024-25 budget includes \$13,948,487 in reserves for land management of current forever properties.

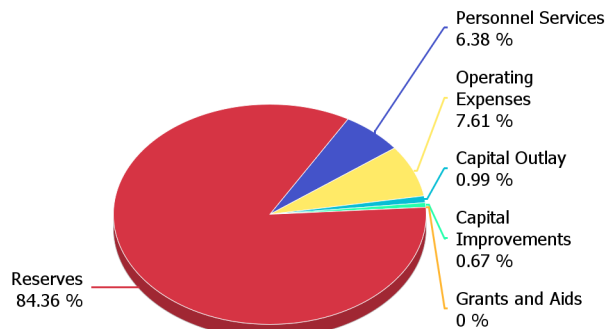
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Intergovernmental Revenues	0	37,305	0	0	0
Charges for Services	308,914	212,031	190,000	250,861	234,530
Miscellaneous Revenues	(119,467)	607,226	528,991	688,622	711,622
Transfers From Other Funds	14,249,382	1,391,784	1,585,757	1,585,781	1,756,133
Appropriated Fund Balance	0	0	13,134,938	13,460,848	13,832,726
<b>Total Revenue Fund: 163 - Land Management</b>	<b>14,438,829</b>	<b>2,248,346</b>	<b>15,439,686</b>	<b>15,986,112</b>	<b>16,535,011</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	738,518	817,414	868,455	852,828	1,054,326
Operating Expenses	657,804	905,768	936,155	1,080,979	1,258,146
Capital Outlay	2,831	78,398	60,000	59,184	163,000
Capital Improvements	5,000	24,746	130,000	130,000	111,000
Grants and Aids	20	0	50	30	52
Interfund Transfers	0	9,220	0	30,365	0
<b>Total Expenditures: Fund 163 - Land Management</b>	<b>1,404,172</b>	<b>1,835,546</b>	<b>15,439,686</b>	<b>2,153,386</b>	<b>16,535,011</b>

Fund Revenues



Fund Expenditures



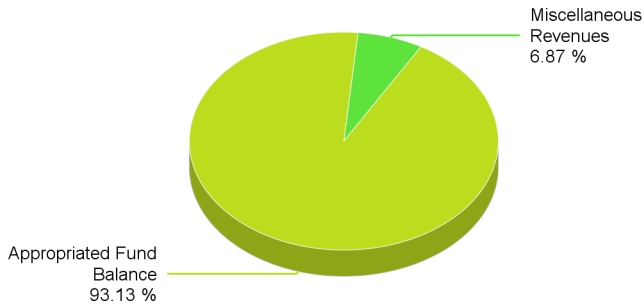
**Fund: 164 - Barberville Mitigation Tract**

The Barberville Mitigation Tract covers a total of 358 acres of the 1,400 acre Barberville property and is located northwest of the intersection of State Road 40 and US Highway 17, adjacent to the Lake Woodruff National Refuge and the Barberville Conservation area in Volusia County. The property is permitted by the St. John's River Water Management District (SJRWMD) and the U.S. Army Corps of Engineers as a mitigation bank. The proceeds from the sale of the mitigation credits will preserve and be used for long-term restoration of habitats on the site that include cypress swamps, mixed wetland hardwoods, hydric pine flatwoods, freshwater marshes, and associated uplands, including long leaf pine, wiregrass prairies and pastures.

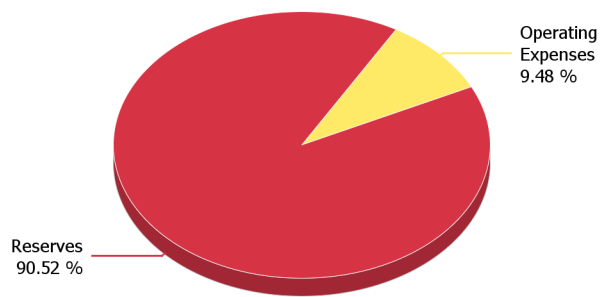
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	70,281	47,000	47,000	47,000
Transfers From Other Funds	706,205	0	0	0	0
Appropriated Fund Balance	0	0	650,988	663,119	637,280
<b>Total Revenue Fund: 164 - Barberville Mitigation Tract</b>	<b>706,205</b>	<b>70,281</b>	<b>697,988</b>	<b>710,119</b>	<b>684,280</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	50,127	63,240	58,909	72,839	64,891
Reserves	0	0	639,079	0	619,389
<b>Total Expenditures: Fund 164 - Barberville Mitigation Tract</b>	<b>50,127</b>	<b>63,240</b>	<b>697,988</b>	<b>72,839</b>	<b>684,280</b>

Fund Revenues



Fund Expenditures





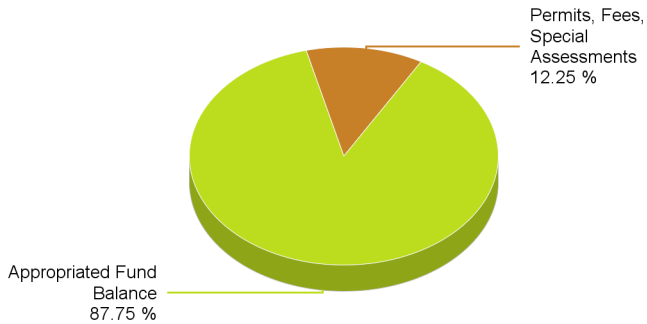
**Fund: 165 - Dune Restoration Fund**

Volusia County Code of Ordinances, Ord. No. 2021-13, III, 6-22-21, Sec. 72-1059. A Volusia County Dune Restoration Trust Account is hereby established as a depository for dune restoration fees and monies. The funds in said account shall be expended, utilized and disbursed for the placement of sand, creation of dunes, planting of native dune vegetation, or to cover any other ancillary costs including, but not limited, to items or materials necessary and proper for the preservation, maintenance, relocation or restoration of dune ecosystems on any public land within Volusia County. These monies may also be utilized to engage support elements such as landscape architects and additional personnel, following established county procedures.

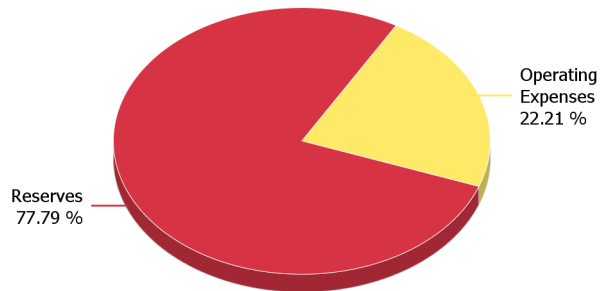
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	0	0	10,000	200,000	30,000
Appropriated Fund Balance	0	0	0	14,826	214,826
<b>Total Revenue Fund: 165 - Dune Restoration Fund</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>214,826</b>	<b>244,826</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	10,000	0	54,388
Reserves	0	0	0	0	190,438
<b>Total Expenditures: Fund 165 - Dune Restoration Fund</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>244,826</b>

Fund Revenues



Fund Expenditures



**Fund: 167 - Opioid Regional Settlement Fund**

During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. This fund was created to account for the direct settlement reached with Walgreens and its planned disbursement plans for opioid abatement. The Walgreens settlement funds will be paid out over an 18-year period. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

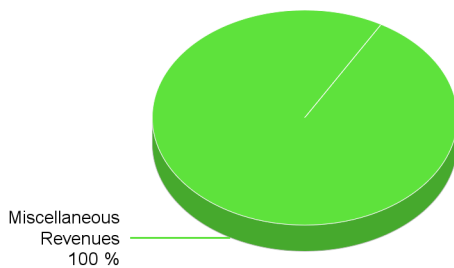
Spending of these funds will be brought to council for appropriations via budget resolution.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	7,132,123	108,335	67,830	101,743
<b>Total Revenue Fund: 167 - Opioid Regional Settlement Fund</b>	<b>0</b>	<b>7,132,123</b>	<b>108,335</b>	<b>67,830</b>	<b>101,743</b>

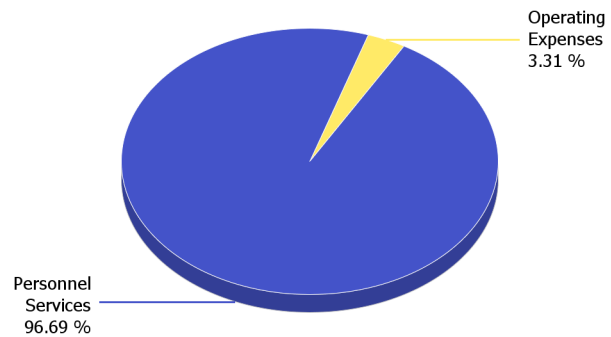
  

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	0	60,843	108,335	64,732	98,373
Operating Expenses	0	0	0	0	3,370
Interfund Transfers	0	0	0	3,098	0
<b>Total Expenditures: Fund 167 - Opioid Regional Settlement Fund</b>	<b>0</b>	<b>60,843</b>	<b>108,335</b>	<b>67,830</b>	<b>101,743</b>

Fund Revenues



Fund Expenditures



### Fund: 170 - Law Enforcement Trust

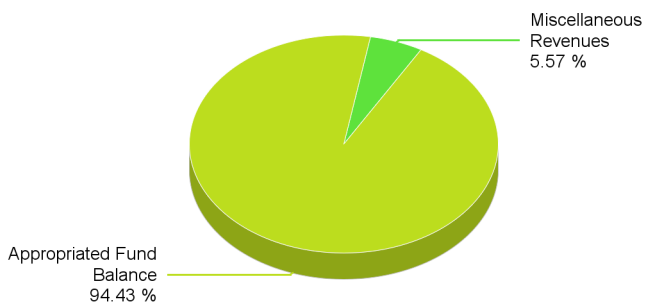
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

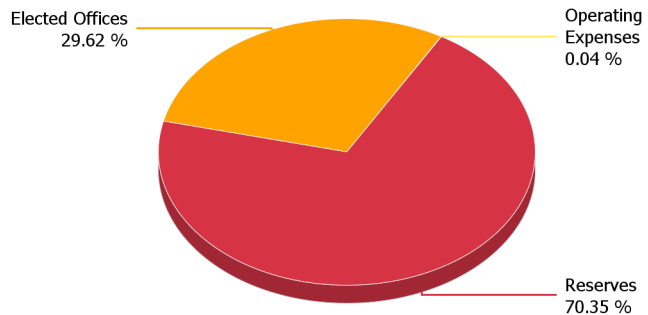
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Judgements, Fines and Forfeitures	450	2,866	0	900	0
Miscellaneous Revenues	(26,557)	38,048	0	43,620	40,799
Non Revenue	111,643	212,886	0	0	0
Transfers From Other Funds	0	1,391	0	0	0
Appropriated Fund Balance	0	0	742,135	864,470	691,860
Elected Offices Revenue	52,070	0	0	0	0
<b>Total Revenue Fund: 170 - Law Enforcement Trust</b>	<b>137,607</b>	<b>255,191</b>	<b>742,135</b>	<b>908,990</b>	<b>732,659</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	130	130	266
Reserves	0	0	525,005	0	515,393
Elected Offices	265,000	297,800	217,000	217,000	217,000
<b>Total Expenditures: Fund 170 - Law Enforcement Trust</b>	<b>265,000</b>	<b>297,800</b>	<b>742,135</b>	<b>217,130</b>	<b>732,659</b>

Fund Revenues



Fund Expenditures



**Fund: 172 - Federal Forfeiture Sharing Justice**

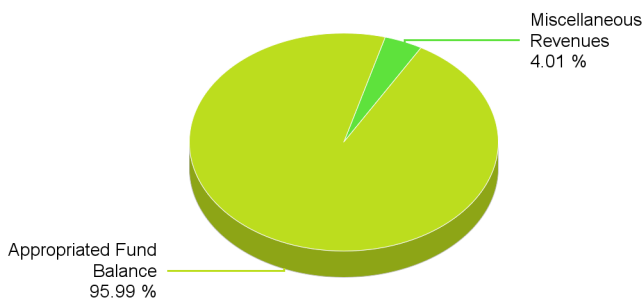
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

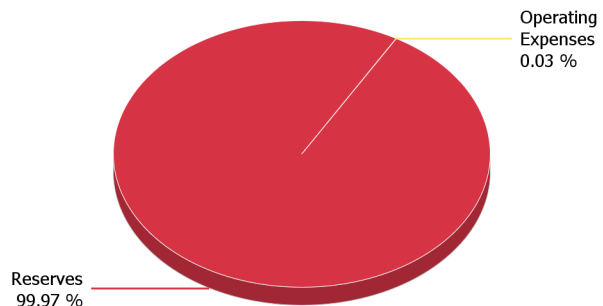
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(4,319)	15,508	0	31,540	22,465
Non Revenue	190,183	99,422	0	53,874	0
Appropriated Fund Balance	0	0	405,573	452,096	537,461
<b>Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice</b>	<b>185,864</b>	<b>114,930</b>	<b>405,573</b>	<b>537,510</b>	<b>559,926</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	49	49	147
Reserves	0	0	405,524	0	559,779
<b>Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice</b>	<b>0</b>	<b>0</b>	<b>405,573</b>	<b>49</b>	<b>559,926</b>

Fund Revenues



Fund Expenditures



**Fund: 173 - Federal Forfeiture Sharing Treasury**

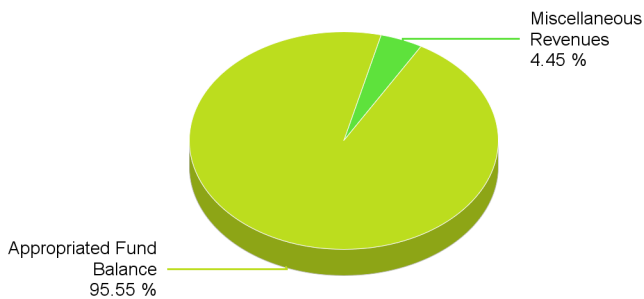
Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S., local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

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

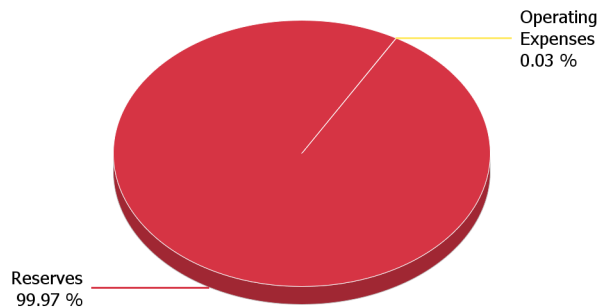
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(962)	1,450	0	1,680	1,752
Appropriated Fund Balance	0	0	36,462	35,934	37,609
<b>Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury</b>	<b>(962)</b>	<b>1,450</b>	<b>36,462</b>	<b>37,614</b>	<b>39,361</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	5	5	11
Reserves	0	0	36,457	0	39,350
<b>Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury</b>	<b>0</b>	<b>0</b>	<b>36,462</b>	<b>5</b>	<b>39,361</b>

Fund Revenues



Fund Expenditures



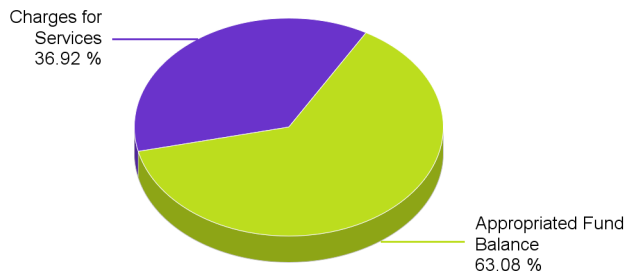
**Fund: 174 - Law Enforcement Education Trust Fund**

Effective October 1, 2020, the County established the Law Enforcement Education Trust Fund (LEETF) to separately account for receipts of amounts pursuant to Florida Statutes 938.15 and 318.18(11)(c). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff to utilize LEETF. Distributions from the LEETF shall be granted by the County manager upon request by the Sheriff accompanied with certification signed by the Sheriff. The LEETF distribution will be used in accordance with Florida Statute 938.15.

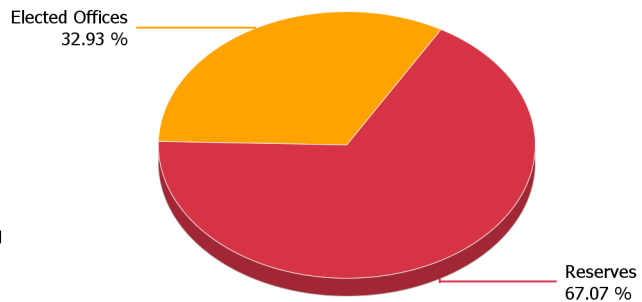
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	133,115	146,779	143,113	164,888	168,186
Miscellaneous Revenues	0	5,718	0	0	0
Appropriated Fund Balance	0	0	260,298	272,488	287,376
Elected Offices Revenue	0	150,000	0	0	0
<b>Total Revenue Fund: 174 - Law Enforcement Education Trust Fund</b>	<b>133,115</b>	<b>302,497</b>	<b>403,411</b>	<b>437,376</b>	<b>455,562</b>

<b>Fund Expenditures</b>					
Reserves	0	0	253,411	0	305,562
Elected Offices	0	150,000	150,000	150,000	150,000
<b>Total Expenditures: Fund 174 - Law Enforcement Education Trust Fund</b>	<b>0</b>	<b>150,000</b>	<b>403,411</b>	<b>150,000</b>	<b>455,562</b>

Fund Revenues



Fund Expenditures



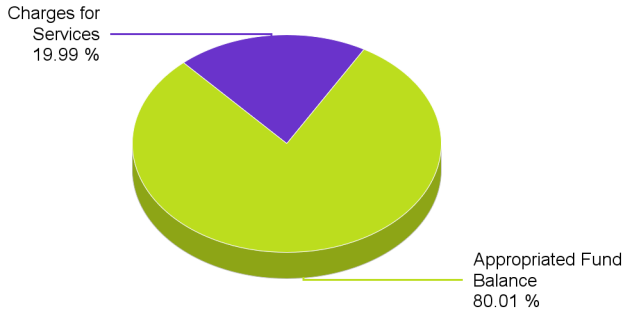
**Fund: 175 - Crime Prevention Trust**

Effective October 1, 2020, the County established the Crime Prevention Trust Fund (CPTF) to separately account for receipts of amounts pursuant to Florida Statute 775.083(2). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff to utilize CPTF on behalf of the County for crime prevention programs in the county. Distributions from the CPTF shall be granted by the County Manager upon request by the Sheriff accompanied with certification signed by the Sheriff. The CPTF distribution will be used in accordance with Florida Statute 774.083(2).

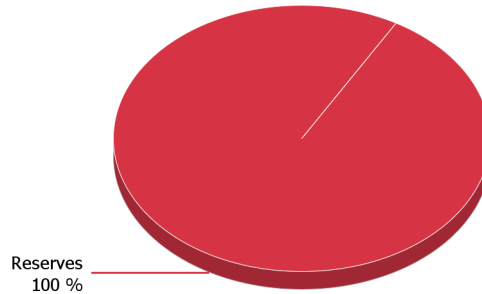
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	240,536	281,256	271,976	253,072	258,134
Miscellaneous Revenues	0	16,170	0	0	0
Appropriated Fund Balance	0	0	747,716	779,795	1,032,867
<b>Total Revenue Fund: 175 - Crime Prevention Trust</b>	<b>240,536</b>	<b>297,426</b>	<b>1,019,692</b>	<b>1,032,867</b>	<b>1,291,001</b>

<b>Fund Expenditures</b>					
Reserves	0	0	1,019,692	0	1,291,001
<b>Total Expenditures: Fund 175 - Crime Prevention Trust</b>	<b>0</b>	<b>0</b>	<b>1,019,692</b>	<b>0</b>	<b>1,291,001</b>

Fund Revenues



Fund Expenditures



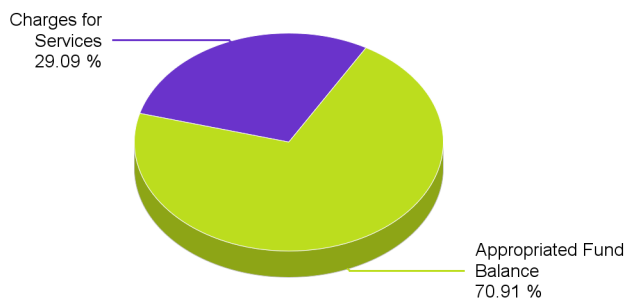
**Fund: 177 - Dori Slosberg**

Effective October 1, 2022, the Dori Slosberg fund (177) was created for the fiscal year 2022-23 budget to properly track revenues and expenses in it's own fund. Previously, Dori Slosberg has always been a part of the General Fund (001) under Community Services. The Dori Slosberg Driver Education Safety Act was created in 2002 under Florida Law; F.S. 318.1215. The statute states by ordinance that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. The ordinance shall provide for the board of county commissioners to administer the funds, which shall be used for enhancement, and not replacement, of driver education program funds. The funds shall be used for direct educational expenses and shall not be used for administration.

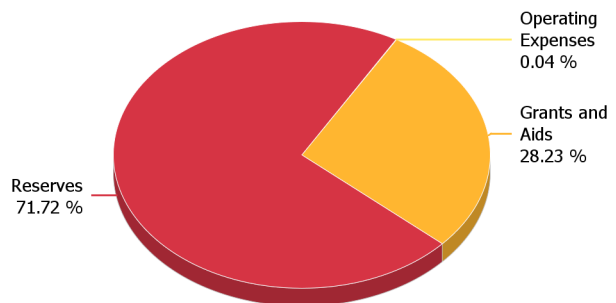
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	46,464	203,739	196,792	216,139	222,623
Miscellaneous Revenues	0	13,977	0	0	0
Transfers From Other Funds	482,603	0	0	0	0
Appropriated Fund Balance	0	0	513,784	605,304	542,759
<b>Total Revenue Fund: 177 - Dori Slosberg</b>	<b>529,066</b>	<b>217,716</b>	<b>710,576</b>	<b>821,443</b>	<b>765,382</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	246	336	336	336
Grants and Aids	0	141,232	209,790	278,348	216,084
Reserves	0	0	500,450	0	548,962
<b>Total Expenditures: Fund 177 - Dori Slosberg</b>	<b>0</b>	<b>141,478</b>	<b>710,576</b>	<b>278,684</b>	<b>765,382</b>

Fund Revenues



Fund Expenditures





**Fund: 178 - Beach Management Fund**

The Beach Management fund is a newly created fund in fiscal year 2023-24 to properly track revenues and expenses for beach management, maintenance and operations of the 47 miles of beach here in Volusia County.

Beach access fees collected will be remitted to this fund and must be used for beach maintenance and beach-related activities such as: traffic management, parking, liability insurance, sanitation, lifeguards or other staff purposes. Revenues derived from vehicular access fees and all other revenues derived from the beach shall be expended solely for direct beach purposes permitted by law.

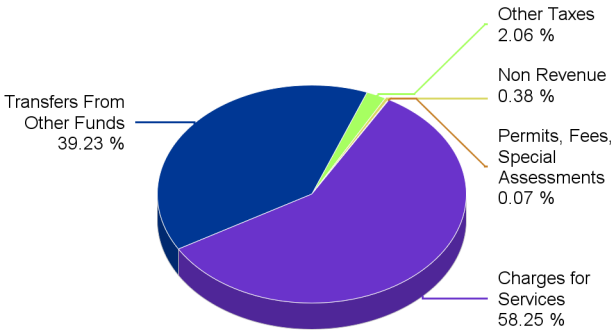
The following expenditures will be tracked to this fund moving forward include personnel services and operating for Beach Safety, Coastal and the Sea Turtle Conservation program as well as beach toll collection expenses, ramp grading & trash removal, coastal upland parks, the Marine Science Center and Beach Capital improvement projects.

The General Fund subsidy will still subsidize this fund by including the annual resident pass buydowns which currently the General Fund buys down the difference in cost between the residential and non-residential annual pass to meet the uniformity requirement of Volusia County's charter.

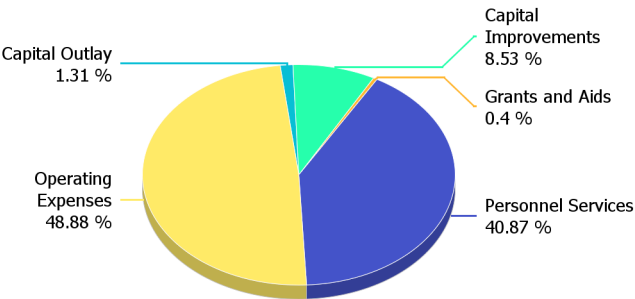
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	0	0	842,000	842,000	583,000
Permits, Fees, Special Assessments	0	0	29,720	29,500	20,000
Charges for Services	0	0	8,633,530	7,551,912	16,470,870
Judgements, Fines and Forfeitures	0	0	26,700	0	0
Non Revenue	0	0	111,000	213,574	108,000
Transfers From Other Funds	0	0	15,530,559	13,986,883	11,093,149
<b>Total Revenue Fund: 178 - Beach Management Fund</b>	<b>0</b>	<b>0</b>	<b>25,173,509</b>	<b>22,623,869</b>	<b>28,275,019</b>
<b>Fund Expenditures</b>					
Personnel Services	0	0	10,650,088	9,669,758	11,557,412
Operating Expenses	0	0	11,993,427	11,294,041	13,820,741
Capital Outlay	0	0	313,479	193,429	371,503
Capital Improvements	0	0	2,110,000	1,067,069	2,412,000
Grants and Aids	0	0	106,515	109,249	113,363
Interfund Transfers	0	0	0	290,323	0
<b>Total Expenditures: Fund 178 - Beach Management Fund</b>	<b>0</b>	<b>0</b>	<b>25,173,509</b>	<b>22,623,869</b>	<b>28,275,019</b>

Fund: 178 - Beach Management Fund

Fund Revenues



Fund Expenditures



Fund: 179 - Opiod Settlement Administration

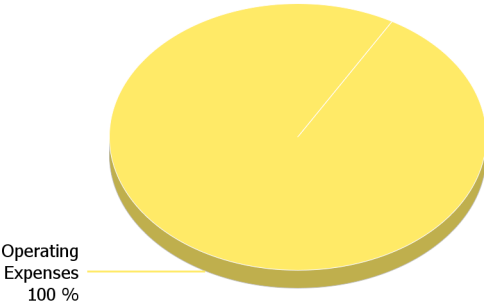
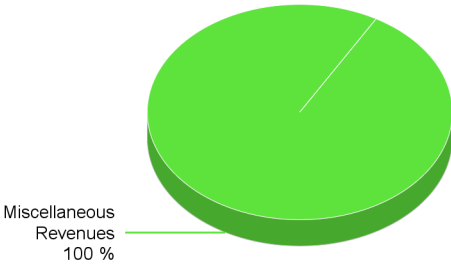
As a result of the national opioid crisis, many governmental entities throughout the United States filed lawsuits against opioid manufacturers, distributors, and retailers to hold them accountable for the damage caused as well as to recover monetary damages for past harms and future abatement efforts. As a result of this litigation and negotiated settlements, the State of Florida anticipates receiving settlement funds distributed over multiple years. The State has entered into agreements with local governments to receive settlement funds. As part of the State agreement with Volusia County Government, Volusia County will be the recipient of Regional funds on behalf of the County and the eligible municipalities within the county region. This fund will be used to track the administrative expenses related to the disbursement of the opioid funds.

Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	0	0	0	0	3,567
<b>Total Revenue Fund: 179 - Opiod Settlement Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,567</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	0	0	3,567
<b>Total Expenditures: Fund 179 - Opiod Settlement Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,567</b>

Fund Revenues

Fund Expenditures

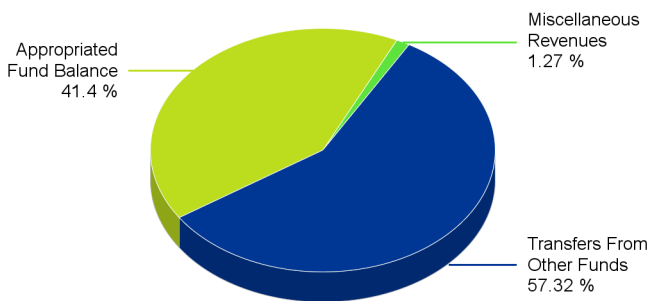


**Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014**

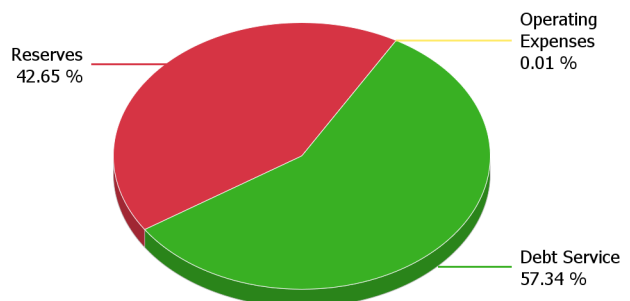
The Tourist Development Tax (TDT) Refunding Revenue Bonds Fund provides for the funding of principal, interest, and other debt-related costs for the \$46,380,000 Tourist Development Tax Refunding Revenue Bonds, Series 2014A and 2014B. These bonds were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004 which were originally issued to fund the Ocean Center expansion and renovation project. Revenue for debt service requirements is provided by a transfer from the Tourist Development Fund (106). Reserves are accumulated for the following year's principal and interest payments. Final payment on these bonds is December 1, 2034.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	74,359	64,412	91,540	95,471
Transfers From Other Funds	3,920,347	4,343,096	4,354,286	4,354,286	4,295,902
Appropriated Fund Balance	0	0	2,936,259	2,957,529	3,102,772
<b>Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>	<b>3,920,347</b>	<b>4,417,455</b>	<b>7,354,957</b>	<b>7,403,355</b>	<b>7,494,145</b>
<b>Fund Expenditures</b>					
Operating Expenses	0	0	277	277	623
Debt Service	1,814,763	4,292,114	4,300,306	4,300,306	4,297,402
Reserves	0	0	3,054,374	0	3,196,120
<b>Total Expenditures: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>	<b>1,814,763</b>	<b>4,292,114</b>	<b>7,354,957</b>	<b>4,300,583</b>	<b>7,494,145</b>

Fund Revenues



Fund Expenditures



**Fund: 208 - Capital Improvement Revenue Note, 2010**

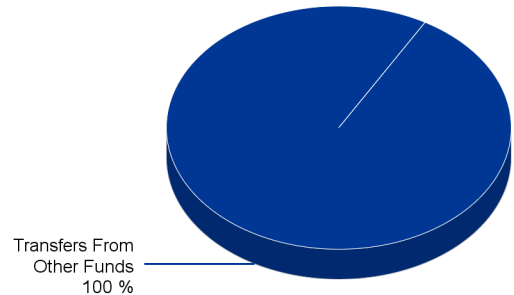
The Capital Improvement Revenue Note Fund provides funding for principal, interest and other debt-related costs for the \$17,750,000 Capital Improvement Revenue Note, Series 2010. This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions \$9,875,000; Capri Drive and West Highlands Special Assessment Districts' improvements, \$1,790,000; and Trails construction, \$4,724,000. This fund excludes the Daytona Beach International Airport portion of this note of \$1,361,000, which has since been satisfied from the Daytona Beach International Airport Fund (451). Revenue for debt service requirements in this fund is provided by transfers from the Ocean Center (118), Special Assessments (121), and the Trails Capital Fund (328). The Trails Capital Fund is supported by an annual allocation from the ECHO Fund (160). Segments of this note mature at various times. Capri Drive and West Highlands Special Assessment District both matured on December 1, 2018; Trails construction matured on December 1, 2021; and the Ocean Center, which is the only remaining debt in this fund, matures December 1, 2030.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Transfers From Other Funds	1,199,134	689,605	688,147	688,147	687,120
<b>Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010</b>	<b>1,199,134</b>	<b>689,605</b>	<b>688,147</b>	<b>688,147</b>	<b>687,120</b>

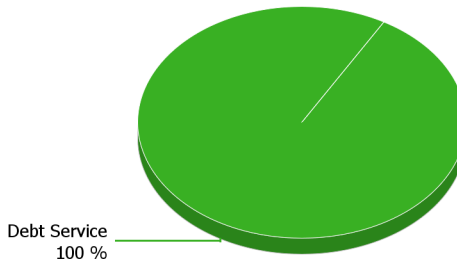
  

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Debt Service	1,199,134	689,605	688,147	688,147	687,120
<b>Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010</b>	<b>1,199,134</b>	<b>689,605</b>	<b>688,147</b>	<b>688,147</b>	<b>687,120</b>

Fund Revenues



Fund Expenditures



**Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015**

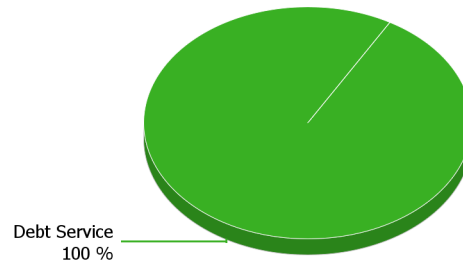
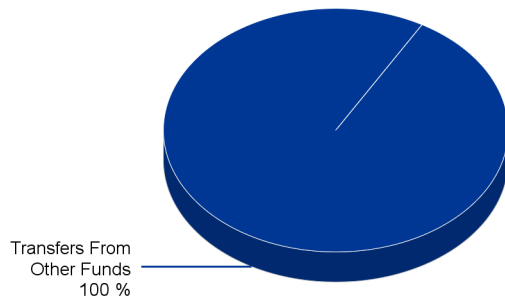
The Williamson Boulevard Capital Improvement Revenue Note Fund provides funding for principal, interest, and other debt-related costs for the \$9,000,000 Capital Improvement Revenue Note, Series 2015. The total project cost is \$15.8 million for the extension to Williamson Boulevard, located in the Port Orange area. Additional funding for the project was provided by state grants, the County Local Option Gas taxes, and the City of Port Orange. Revenue for debt service requirements is provided by a transfer from the County Transportation Trust Fund (103). Final payment on this note is October 1, 2025.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	145	0	0	0
Transfers From Other Funds	1,008,111	1,007,893	1,013,282	1,013,282	1,017,233
<b>Total Revenue Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015</b>	<b>1,008,111</b>	<b>1,008,038</b>	<b>1,013,282</b>	<b>1,013,282</b>	<b>1,017,233</b>

<b>Fund Expenditures</b>					
Debt Service	1,008,111	1,008,039	1,013,282	1,013,282	1,017,233
<b>Total Expenditures: Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015</b>	<b>1,008,111</b>	<b>1,008,039</b>	<b>1,013,282</b>	<b>1,013,282</b>	<b>1,017,233</b>

Fund Revenues

Fund Expenditures



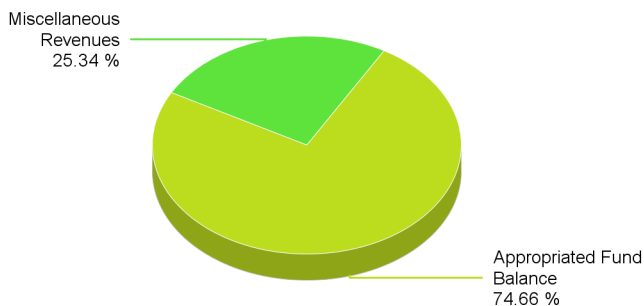
**Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013**

The Gas Tax Refunding Revenue Bonds Fund provides funding for principal, interest, and other debt-related costs for the \$41,505,000 Gas Tax Refunding Revenue Bonds, Series 2013. These bonds were issued to refinance a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements. Revenue pledged for this bond is the Six Cent Local Option Gas Tax. Revenue for debt service requirements is provided by transfers from the County Transportation Trust Fund (103) or the Road Impact Fee Funds (131-134). Final payment was made in fiscal year 2023-24.

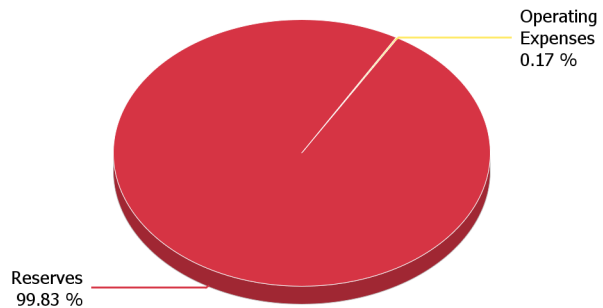
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	84,003	28,354	39,486	41,182
Transfers From Other Funds	4,509,448	4,431,060	4,505,596	4,505,596	0
Appropriated Fund Balance	0	0	24,605	82,003	121,367
<b>Total Revenue Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013</b>	<b>4,509,448</b>	<b>4,515,063</b>	<b>4,558,555</b>	<b>4,627,085</b>	<b>162,549</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	122	122	269
Debt Service	4,509,448	4,515,063	4,505,596	4,505,596	0
Reserves	0	0	52,837	0	162,280
<b>Total Expenditures: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013</b>	<b>4,509,448</b>	<b>4,515,063</b>	<b>4,558,555</b>	<b>4,505,718</b>	<b>162,549</b>

Fund Revenues



Fund Expenditures



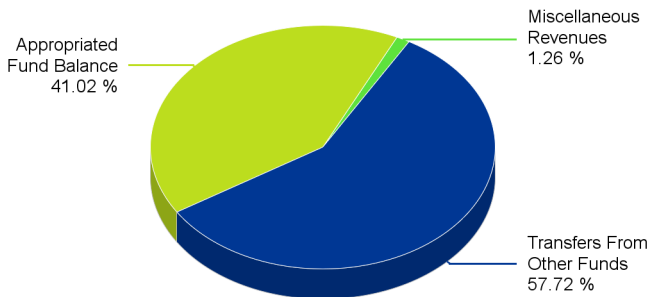
**Fund: 215 - Capital Improvement Note, 2017**

The Evidence Facility Debt Service Fund provides funding for principal, interest, and other debt-related costs for the \$7,000,000 Capital Improvement Revenue Note. The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility. Revenue for debt service requirements will be provided by transfer from the Municipal Service District Fund (120). Final payment on this note is December 1, 2037. Reserves are accumulated for the following year's principal and interest payments.

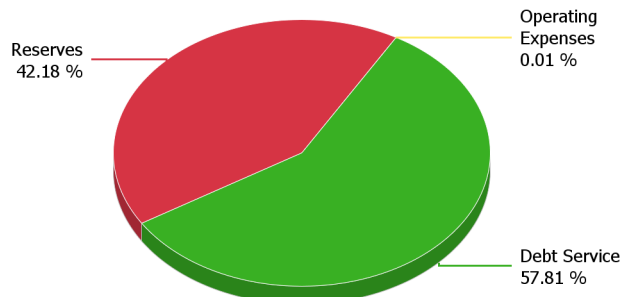
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	7,971	6,887	9,685	10,100
Transfers From Other Funds	465,027	465,751	470,046	470,046	462,734
Appropriated Fund Balance	0	0	313,814	313,822	328,892
<b>Total Revenue Fund: 215 - Capital Improvement Note, 2017</b>	<b>465,027</b>	<b>473,722</b>	<b>790,747</b>	<b>793,553</b>	<b>801,726</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	30	30	66
Debt Service	463,635	463,240	464,631	464,631	463,484
Reserves	0	0	326,086	0	338,176
<b>Total Expenditures: Fund 215 - Capital Improvement Note, 2017</b>	<b>463,635</b>	<b>463,240</b>	<b>790,747</b>	<b>464,661</b>	<b>801,726</b>

Fund Revenues



Fund Expenditures





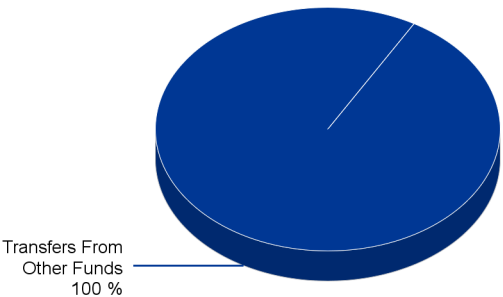
Fund: 295 - Public Transportation State Infrastructure Loan

On 4/20/2021, County Council authorized staff to proceed with the State Infrastructure Bank (SIB) loan agreement for Sunrail Phase 2 North. The final term is for an amount of \$11,239,566, a term of 15 years and an interest rate of 1.75%. Debt service payments of \$974,165 annually payable from the General Fund starting on October 1, 2024. Interest only payments will be due for October 1, 2022 and October 1, 2023. The loan will be used to fund construction of Sunrail Phase 2 extension to DeLand.

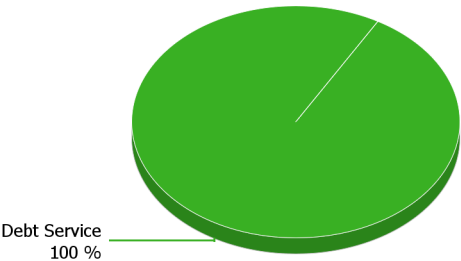
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Transfers From Other Funds	4,396	47,126	974,165	974,165	974,165
Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan	4,396	47,126	974,165	974,165	974,165

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Debt Service	4,396	47,126	974,165	974,165	974,165
Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan	4,396	47,126	974,165	974,165	974,165

Fund Revenues



Fund Expenditures



### Fund: 305 - 800 MHz Capital

The purpose of this fund is for the construction and upgrade of the 800 MHz public safety radio system. This includes technology upgrades consisting of software, equipment, GPS simulcast, and radio towers. Annual revenue collected from the 800 MHz system traffic fine surcharge is deposited to this fund.

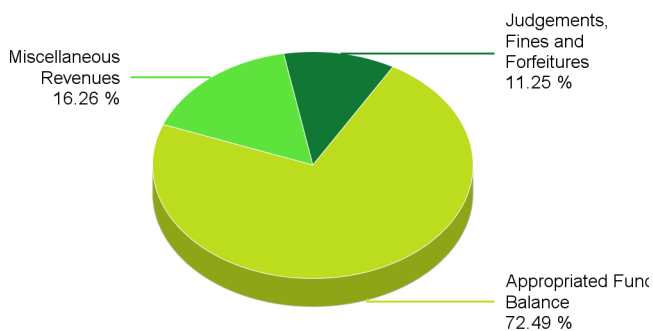
The fiscal year 2024-25 budget includes an estimated revenue from the traffic fine surcharge of \$357,853. In fiscal year 2019-20, the County began the modernization of the County's 800 MHz system to the next generation of technology. The technology is based on P25, an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor. In fiscal year 2020-21, the County Council approved a contract with additional expenditures in the amount of \$24.7 million, which encompasses the bulk of this project upgrade to be concluded by fiscal year 2024-25.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

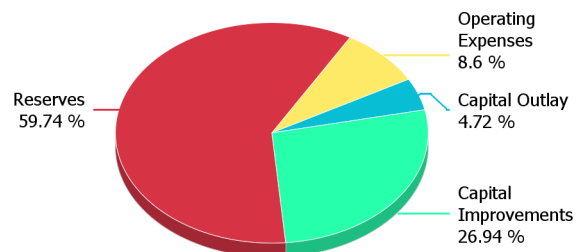
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Judgements, Fines and Forfeitures	350,393	365,313	317,059	350,000	357,853
Miscellaneous Revenues	(575,564)	625,359	533,651	495,731	517,017
Appropriated Fund Balance	0	0	1,426,132	10,604,900	2,305,077
<b>Total Revenue Fund: 305 - 800 MHz Capital</b>	<b>(225,170)</b>	<b>990,672</b>	<b>2,276,842</b>	<b>11,450,631</b>	<b>3,179,947</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	152,808	169,070	352,299	296,619	273,376
Capital Outlay	7,530,827	623,669	270,760	2,156,140	150,000
Capital Improvements	315,811	5,378,114	910,000	6,649,795	856,800
Grants and Aids	0	91,083	55,000	43,000	0
Reserves	0	0	688,783	0	1,899,771
<b>Total Expenditures: Fund 305 - 800 MHz Capital</b>	<b>7,999,446</b>	<b>6,261,936</b>	<b>2,276,842</b>	<b>9,145,554</b>	<b>3,179,947</b>

Fund Revenues



Fund Expenditures



### Fund: 309 - Correctional Facilities Capital Projects

This fund is to account for various capital projects within the public safety areas of Volusia County. The current project is the network infrastructure upgrades at the Correctional Facility and Branch Jail. The data and voice network infrastructure (cabling, switches, network closets, UPS) in the Branch Jail and Correctional Facility is dated and inadequate. A network assessment at the end of fiscal year 2015-16 identified general plans and costs for moving forward with an infrastructure upgrade to include the replacement of computer systems such as Video Visitation and Inmate Phone System as well as a complete security system upgrade.

Transfers from General Fund include:

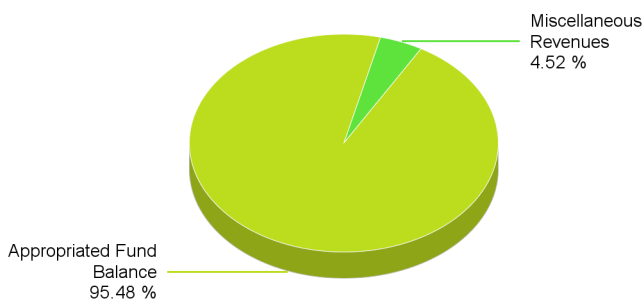
Fiscal Year 2017-18 - \$396,000  
 Fiscal Year 2018-19 - \$600,000  
 Fiscal Year 2019-20 - \$2,868,000  
 Fiscal Year 2020-21 - \$4,523,271  
 Fiscal Year 2021-22 - \$1,776,729

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

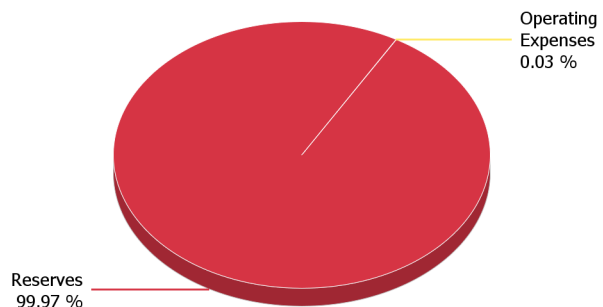
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(213,604)	337,005	277,009	390,225	406,980
Transfers From Other Funds	1,776,729	0	0	0	0
Appropriated Fund Balance	0	0	234,953	8,347,326	8,601,683
<b>Total Revenue Fund: 309 - Correctional Facilities Capital Projects</b>	<b>1,563,125</b>	<b>337,005</b>	<b>511,962</b>	<b>8,737,551</b>	<b>9,008,663</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	532,400	0	1,193	1,193	2,658
Capital Improvements	42,650	3,014	0	134,675	0
Reserves	0	0	510,769	0	9,006,005
<b>Total Expenditures: Fund 309 - Correctional Facilities Capital Projects</b>	<b>575,050</b>	<b>3,014</b>	<b>511,962</b>	<b>135,868</b>	<b>9,008,663</b>

Fund Revenues



Fund Expenditures



### Fund: 313 - Beach Capital Projects

The purpose of this fund is to account for various beach-related capital projects. Such projects may include coastal park renovations as well as parking development and beach ramps at multiple locations.

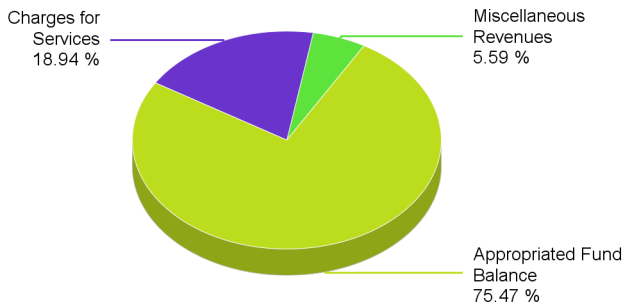
The fund receives recurring revenue from the vehicular beach access fees. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated \$4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is \$1,089,620 for fiscal year 2024-25. The following are some of the beach access ramp projects that are budgeted in fiscal year 2024-25: Rockefeller Drive - \$310,000; Silver Beach Avenue - \$1,500,000; Dunlawton - \$949,000; 16th Avenue - \$507,974; along with resurfacing and repainting parking lots - \$10,500.

Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

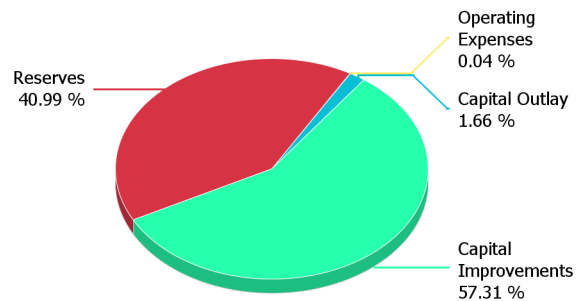
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	1,334,748	1,161,148	1,303,067	1,257,641	1,089,620
Miscellaneous Revenues	(204,373)	246,076	196,587	308,446	321,690
Transfers From Other Funds	150,000	0	0	0	0
Appropriated Fund Balance	0	0	4,409,383	6,550,434	4,342,973
<b>Total Revenue Fund: 313 - Beach Capital Projects</b>	<b>1,280,375</b>	<b>1,407,224</b>	<b>5,909,037</b>	<b>8,116,521</b>	<b>5,754,283</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	371	0	847	115,417	2,101
Capital Outlay	0	0	252,061	0	95,430
Capital Improvements	2,726,086	413,036	4,118,463	3,658,131	3,297,964
Interfund Transfers	2,809,277	138,013	0	0	0
Reserves	0	0	1,537,666	0	2,358,788
<b>Total Expenditures: Fund 313 - Beach Capital Projects</b>	<b>5,535,734</b>	<b>551,049</b>	<b>5,909,037</b>	<b>3,773,548</b>	<b>5,754,283</b>

Fund Revenues



Fund Expenditures



### Fund: 314 - Port Authority Capital Projects

The purpose of this fund is to account for various Port District capital projects, with funding being transferred directly from the Port District Fund.

An interfund transfer is budgeted from the Port District Fund in the amount of \$2,400,000 for the intra-coastal dredging project and Smyrna Dunes Restroom expansion project. Funds are appropriated annually to provide sufficient funding for these improvements.

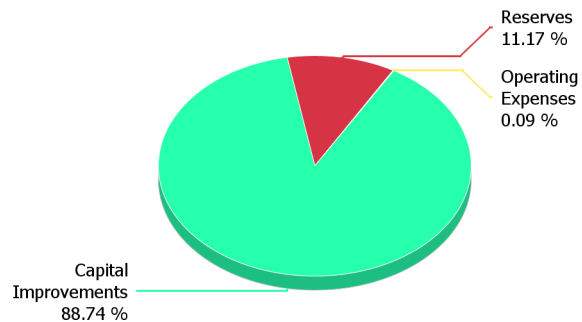
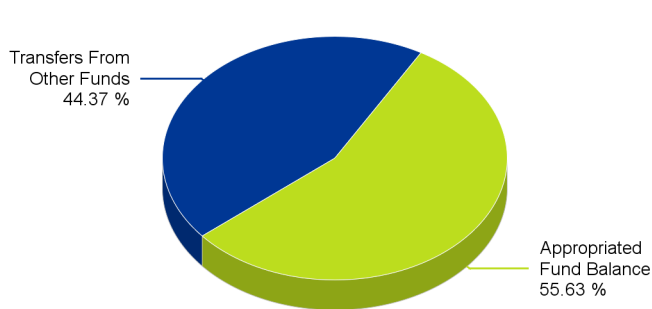
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	0	107,485	0	0	0
Transfers From Other Funds	3,809,277	750,000	3,200,000	3,200,000	2,400,000
Appropriated Fund Balance	0	0	1,703,558	4,609,390	3,009,026
<b>Total Revenue Fund: 314 - Port Authority Capital Projects</b>	<b>3,809,277</b>	<b>857,485</b>	<b>4,903,558</b>	<b>7,809,390</b>	<b>5,409,026</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	0	364	5,000
Capital Improvements	46,442	10,930	3,200,000	4,800,000	4,800,000
Reserves	0	0	1,703,558	0	604,026
<b>Total Expenditures: Fund 314 - Port Authority Capital Projects</b>	<b>46,442</b>	<b>10,930</b>	<b>4,903,558</b>	<b>4,800,364</b>	<b>5,409,026</b>

Fund Revenues

Fund Expenditures



### Fund: 317 - Library Construction

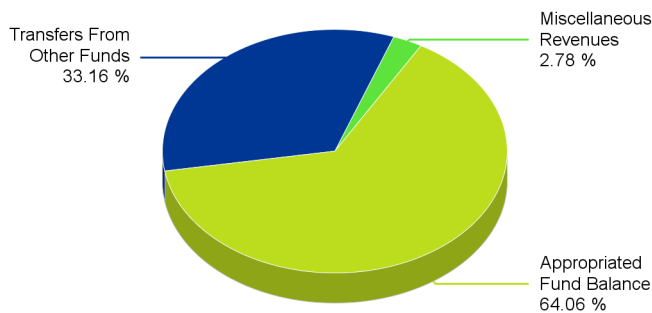
This fund is to be used for library facility renovations, expansions, and new construction. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2024-25, an interfund transfer of \$3,667,301 will occur to accumulate reserves for a future Port Orange Regional Library expansion.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

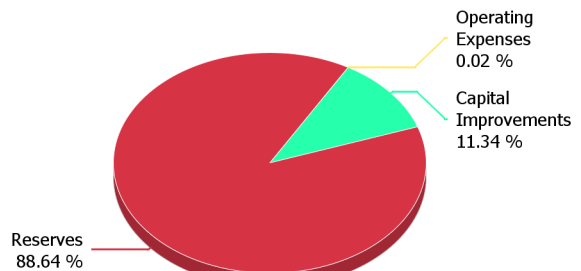
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(94,983)	200,508	137,624	294,513	307,158
Transfers From Other Funds	2,000,000	2,000,000	2,000,000	2,000,000	3,667,301
Appropriated Fund Balance	0	0	3,888,267	6,115,856	7,083,676
<b>Total Revenue Fund: 317 - Library Construction</b>	<b>1,905,017</b>	<b>2,200,508</b>	<b>6,025,891</b>	<b>8,410,369</b>	<b>11,058,135</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	593	593	2,006
Capital Improvements	0	68,285	0	526,100	1,254,215
Interfund Transfers	0	0	0	800,000	0
Reserves	0	0	6,025,298	0	9,801,914
<b>Total Expenditures: Fund 317 - Library Construction</b>	<b>0</b>	<b>68,285</b>	<b>6,025,891</b>	<b>1,326,693</b>	<b>11,058,135</b>

Fund Revenues



Fund Expenditures



### Fund: 318 - Ocean Center

The purpose of this fund is to account for the fiscal activity relating to the construction, renovation, and major maintenance at the Ocean Center.

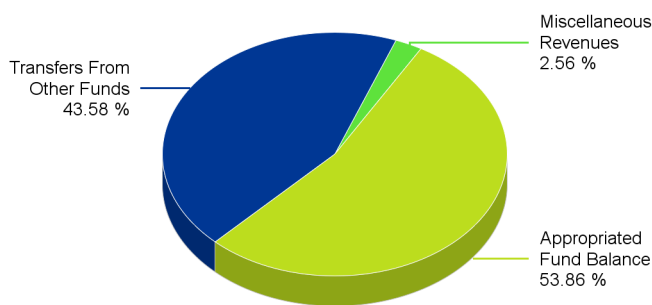
The fiscal year 2024-25 budget includes an interfund transfer from the Ocean Center Fund (118) of \$6,315,000 for the ongoing capital improvement plan to replace and update the arena seats, arena floor boxes, power distribution replacement, kitchen renovation, and concourse restroom remodel.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

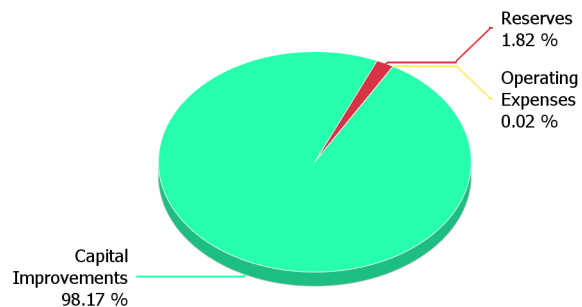
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(144,787)	236,746	151,704	355,818	371,096
Transfers From Other Funds	2,000,000	4,315,000	4,315,000	5,010,592	6,315,000
Appropriated Fund Balance	0	0	3,284,221	7,554,089	7,806,040
<b>Total Revenue Fund: 318 - Ocean Center</b>	<b>1,855,213</b>	<b>4,551,746</b>	<b>7,750,925</b>	<b>12,920,499</b>	<b>14,492,136</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	115	50	654	654	2,424
Capital Improvements	1,233,341	1,696,583	5,161,642	5,113,805	14,226,318
Reserves	0	0	2,588,629	0	263,394
<b>Total Expenditures: Fund 318 - Ocean Center</b>	<b>1,233,456</b>	<b>1,696,633</b>	<b>7,750,925</b>	<b>5,114,459</b>	<b>14,492,136</b>

Fund Revenues



Fund Expenditures



### Fund: 322 - I.T. Capital Projects

This fund provides for software upgrades or replacement of the County's Enterprise Resource Planning (ERP) Solutions.

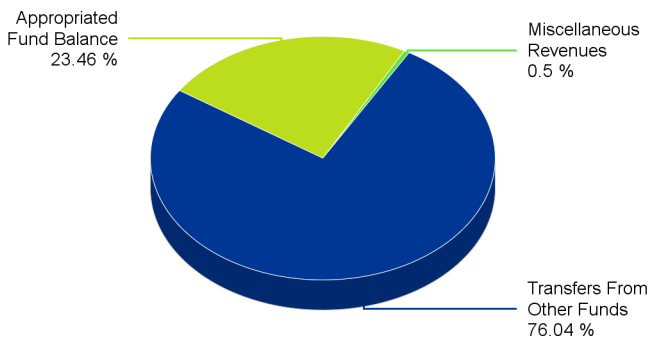
The ERP Solutions provides Financial Management, Human Resources/Payroll Management, Procurement, Performance Budgeting, and Business Intelligence functions designed for state and local governments. The General Fund has transferred \$1.0 million in fiscal year 2023-24 and will transfer an additional \$4.0 million in fiscal year 2024-25. The funding will be used for the replacement or upgrade of the ERP system.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

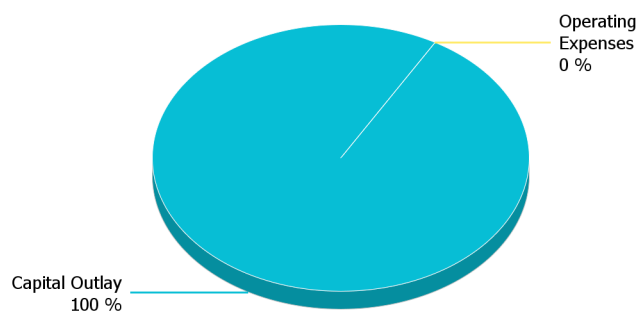
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(10,877)	16,475	13,541	24,993	26,067
Transfers From Other Funds	0	0	1,000,000	1,000,000	4,000,000
Appropriated Fund Balance	0	0	204,810	408,127	1,234,157
<b>Total Revenue Fund: 322 - I.T. Capital Projects</b>	<b>(10,877)</b>	<b>16,475</b>	<b>1,218,351</b>	<b>1,433,120</b>	<b>5,260,224</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	58	198,963	170
Capital Outlay	0	0	0	0	5,260,054
<b>Total Expenditures: Fund 322 - I.T. Capital Projects</b>	<b>0</b>	<b>0</b>	<b>1,218,351</b>	<b>198,963</b>	<b>5,260,224</b>

Fund Revenues



Fund Expenditures





### Fund: 326 - Park Projects

The purpose of this fund is to account for capital improvement projects for the County's park system. This fund incorporates revenue from the Florida Boating Improvement Program (FBIP) for construction or renovations which include sea walls, restrooms, and boat ramps. The fiscal year 2024-25 FBIP revenue is budgeted at \$121,200.

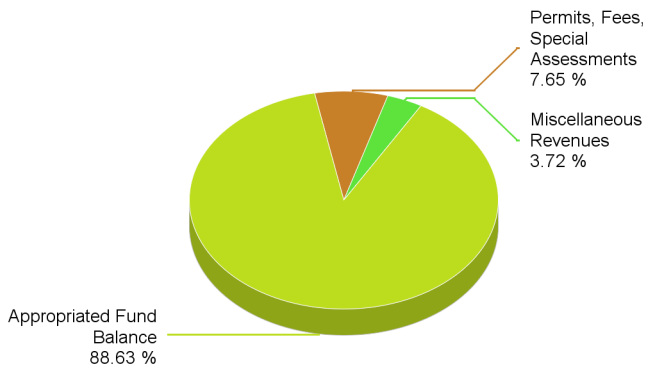
The fiscal year 2024-25 budget has a reserve amount of \$1,434,462 that is set aside for future boater improvement projects.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

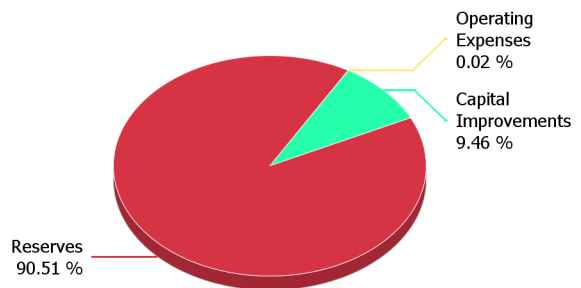
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Permits, Fees, Special Assessments	115,958	119,141	120,000	120,000	121,200
Miscellaneous Revenues	(38,485)	46,157	39,415	56,600	59,031
Transfers From Other Funds	173,039	0	0	0	0
Appropriated Fund Balance	0	0	1,197,078	1,228,187	1,404,617
<b>Total Revenue Fund: 326 - Park Projects</b>	<b>250,512</b>	<b>165,298</b>	<b>1,356,493</b>	<b>1,404,787</b>	<b>1,584,848</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	170	170	386
Capital Improvements	797,510	(128)	150,000	0	150,000
Reserves	0	0	1,206,323	0	1,434,462
<b>Total Expenditures: Fund 326 - Park Projects</b>	<b>797,510</b>	<b>(128)</b>	<b>1,356,493</b>	<b>170</b>	<b>1,584,848</b>

Fund Revenues



Fund Expenditures



### Fund: 328 - Trail Projects

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council had committed \$1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The ECHO fund sunset in fiscal year 2020-21. In fiscal year 2021-22, the ECHO fund commitment was reestablished and the annual contribution to the Trails Fund set at \$1.5 million. The trails set-aside from ECHO, along with prior year contributions will be used to fund the maintenance/capital plan established for the continuation of the trails program. In fiscal year 2024-25, \$4,118,000 have been allocated for the Master Trails development and maintenance program. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

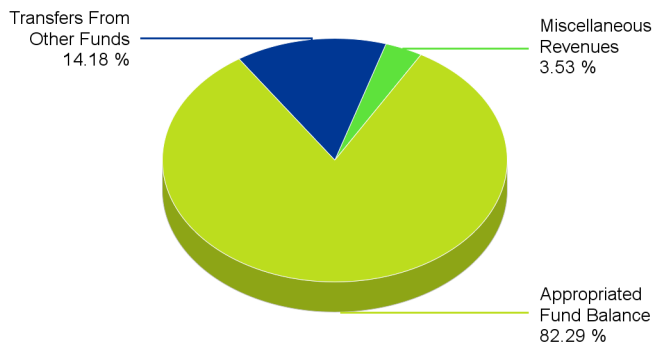
The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

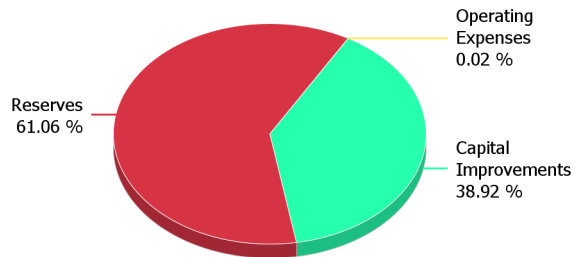
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(174,815)	281,201	214,936	358,559	373,955
Transfers From Other Funds	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Appropriated Fund Balance	0	0	6,971,510	7,477,622	8,706,940
<b>Total Revenue Fund: 328 - Trail Projects</b>	<b>1,325,185</b>	<b>1,781,201</b>	<b>8,686,446</b>	<b>9,336,181</b>	<b>10,580,895</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	90	0	926	926	2,442
Capital Improvements	953,247	521,575	5,493,000	628,315	4,118,000
Interfund Transfers	506,121	0	0	0	0
Reserves	0	0	3,192,520	0	6,460,453
<b>Total Expenditures: Fund 328 - Trail Projects</b>	<b>1,459,458</b>	<b>521,575</b>	<b>8,686,446</b>	<b>629,241</b>	<b>10,580,895</b>

Fund Revenues



Fund Expenditures



**Fund: 334 - Bond Funded Road Program**

This fund consisted of a \$70 million Gas Tax Revenue Bond. Proceeds were used for road construction projects based upon input from local cities, existing traffic demands, and economic development.

Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned." Any funds not spent in fiscal year 2023-24 were re-appropriated in the fiscal year 2023-24 budget through this procedure.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(92,788)	93,006	77,992	77,992	0
Appropriated Fund Balance	0	0	1,874,985	2,122,271	0
<b>Total Revenue Fund: 334 - Bond Funded Road Program</b>	<b>(92,788)</b>	<b>93,006</b>	<b>1,952,977</b>	<b>2,200,263</b>	<b>0</b>
<b>Fund Expenditures</b>					
Operating Expenses	0	0	336	336	0
Capital Improvements	533,660	15,973	0	2,199,927	0
<b>Total Expenditures: Fund 334 - Bond Funded Road Program</b>	<b>533,660</b>	<b>15,973</b>	<b>1,952,977</b>	<b>2,200,263</b>	<b>0</b>

### Fund: 360 - ECHO Direct County Expenditures

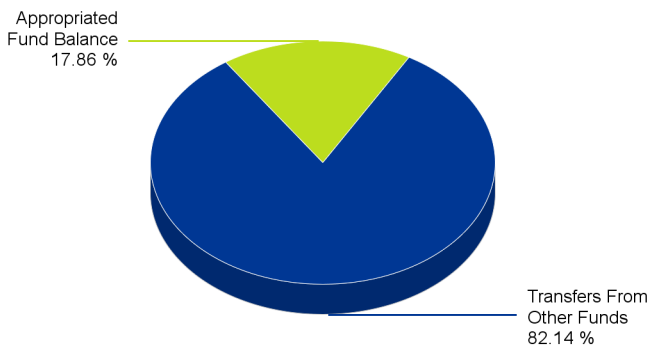
In fiscal year 2022-23, the ECHO Direct County Expenditure fund was approved by County Council on March 7, 2023, per agenda item #10599. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of \$5.6 million was made to ECHO Direct County Expenditures fund (360) to provide funds for improvements, restoration, and construction of environmental, cultural, historic and outdoor recreation projects for public use. The revenue for this fund is derived from an interfund transfer from the Volusia ECHO fund (160). The fiscal year 2024-25 budget includes \$2,473,000 for capital improvement projects related to environmental, cultural, historical, and outdoor recreation. A complete list of these projects can be found within the Capital Improvements listing in the Executive Summary section of this document.

Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

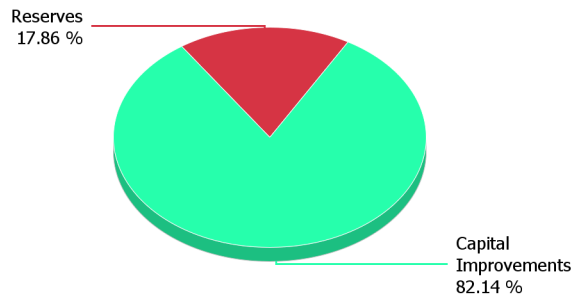
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Non Revenue	0	0	0	10,662	0
Transfers From Other Funds	0	5,656,205	5,677,120	5,677,120	2,473,000
Appropriated Fund Balance	0	0	0	5,600,976	537,698
<b>Total Revenue Fund: 360 - ECHO Direct County Expenditures</b>	<b>0</b>	<b>5,656,205</b>	<b>5,677,120</b>	<b>11,288,758</b>	<b>3,010,698</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	4,950	0	0	0
Capital Improvements	0	50,279	5,677,120	10,751,060	2,473,000
Reserves	0	0	0	0	537,698
<b>Total Expenditures: Fund 360 - ECHO Direct County Expenditures</b>	<b>0</b>	<b>55,229</b>	<b>5,677,120</b>	<b>10,751,060</b>	<b>3,010,698</b>

Fund Revenues



Fund Expenditures



### Fund: 365 - Public Works Facilities

The purpose of this fund is to provide funds for the construction of a Public Works Service Center as well as renovations to the Westside Maintenance Facility. In fiscal year 2015-16, funds were transferred from the various areas to be housed in the service center to provide for design and construction. These areas included \$15.0 million from the County Transportation Trust Fund, \$2.0 million from the East Volusia Mosquito Control Fund, and \$2.0 million from the Stormwater Utility Fund. Based on a re-evaluation of the department's needs, the \$2.0 million transferred from the East Volusia Mosquito Control Fund was returned to that fund in fiscal year 2019-20.

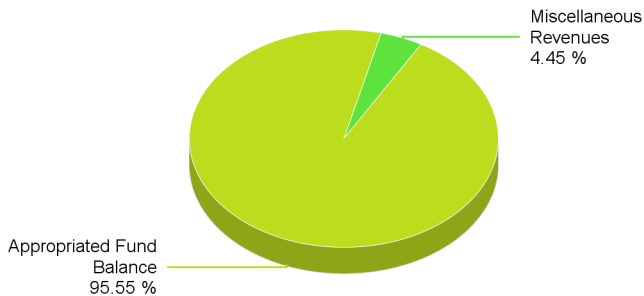
The Public Works Service Center facility was completed in fiscal year 2020-21 and is known as the Public Works Northeast Services Facility. In fiscal year 2020-21, a needs assessment was completed for the Westside Maintenance Facility and estimated costs identified. Funding for the future design and construction of the Westside Maintenance Facility will be included in the forecast period as they are identified.

Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

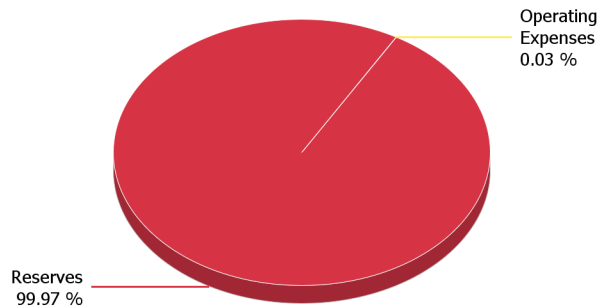
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	(193,584)	312,110	256,484	361,482	377,003
Transfers From Other Funds	1,085,000	0	0	0	0
Appropriated Fund Balance	0	0	7,642,966	7,732,497	8,092,874
<b>Total Revenue Fund: 365 - Public Works Facilities</b>	<b>891,416</b>	<b>312,110</b>	<b>7,899,450</b>	<b>8,093,979</b>	<b>8,469,877</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	17	0	1,105	1,105	2,462
Interfund Transfers	88,000	0	0	0	0
Reserves	0	0	7,898,345	0	8,467,415
<b>Total Expenditures: Fund 365 - Public Works Facilities</b>	<b>88,017</b>	<b>0</b>	<b>7,899,450</b>	<b>1,105</b>	<b>8,469,877</b>

Fund Revenues



Fund Expenditures



**Fund: 370 - Sheriff Helicopter Replacement**

This fund was originally created to set aside funding for the replacement of the three helicopters in the Sheriff's Office. Alternatively, the Sheriff will now be including the purchase of helicopters within the annual budget request. The balance of appropriations in this fund are being sent to the Sheriff as one-time funding to balance the budget request for fiscal year 2023-24.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	0	80,818	0	0	0
Transfers From Other Funds	3,220,614	2,250,000	0	0	0
Appropriated Fund Balance	0	0	5,470,615	5,470,615	0
<b>Total Revenue Fund: 370 - Sheriff Helicopter Replacement</b>	<b>3,220,614</b>	<b>2,330,818</b>	<b>5,470,615</b>	<b>5,470,615</b>	<b>0</b>
<b>Fund Expenditures</b>					
Interfund Transfers	0	0	5,470,615	5,470,615	0
<b>Total Expenditures: Fund 370 - Sheriff Helicopter Replacement</b>	<b>0</b>	<b>0</b>	<b>5,470,615</b>	<b>5,470,615</b>	<b>0</b>

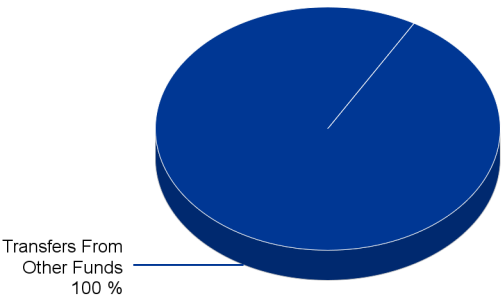
Fund: 372 - Sheriff Capital Facilities

This fund is used to track the expenses for the development of a new Sheriff Administration Complex that will consolidate services to one central, and state of the art facility, to better serve staff and the citizens' needs. The facility construction will be funded by the General Fund, with a \$15 million transfer in fiscal year 2024-25 and an additional \$15 million transfer in fiscal year 2025-26.

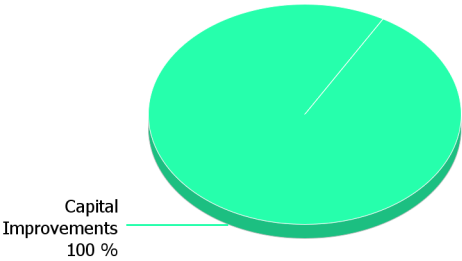
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	0	55,413	0	0	0
Transfers From Other Funds	0	0	0	0	15,000,000
<b>Total Revenue Fund: 372 - Sheriff Capital Facilities</b>	<b>0</b>	<b>55,413</b>	<b>0</b>	<b>0</b>	<b>15,000,000</b>

Fund Expenditures					
Capital Improvements	0	0	0	0	15,000,000
Elected Offices	0	3,539,815	0	0	0
<b>Total Expenditures: Fund 372 - Sheriff Capital Facilities</b>	<b>0</b>	<b>3,539,815</b>	<b>0</b>	<b>0</b>	<b>15,000,000</b>

Fund Revenues



Fund Expenditures



**Fund: 373 - Medical Examiner's Facility**

This fund is for the development and construction of a medical examiner facility. 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 or remodeled facility is required to provide adequate morgue, autopsy, and laboratory space. The planned facility will be hurricane hardened and able to continue functions in a disaster event. The facility is designed to provide separate space for public, medical examiner, and law enforcement. Site approval received in February 2021. This \$17.7 million project is currently nearing completion.

Prior year General Fund transfers include:

Fiscal Year 2017-18 - \$500,000  
 Fiscal Year 2018-19 - \$1,900,000  
 Fiscal Year 2019-20 - \$3,000,000  
 Fiscal Year 2020-21 - \$1,782,000  
 Fiscal Year 2021-22 - \$3,097,940

In fiscal year 2020-11, an additional transfer from the Coronavirus Transition Fund (003) for \$7 million was completed and in fiscal year 2021-22, an additional transfer from the Economic Development Fund (126) for \$1,080,392 was completed to assist with the additional construction costs. This was a fund (126) closeout and the funding source was General Fund, which made it appropriate for use at the Medical Examiner Facility.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

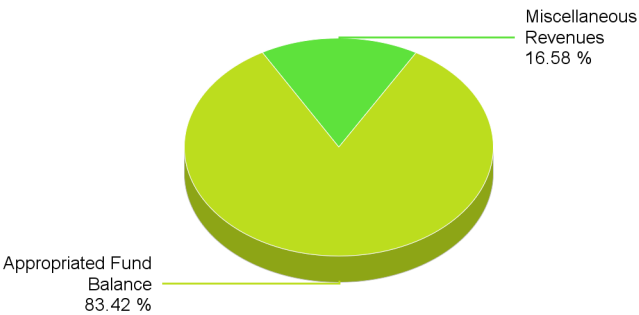
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Miscellaneous Revenues	(319,798)	487,151	536,017	114,141	119,042
Transfers From Other Funds	4,178,332	0	0	0	0
Appropriated Fund Balance	0	0	465,159	2,171,296	598,981
<b>Total Revenue Fund: 373 - Medical Examiner's Facility</b>	<b>3,858,534</b>	<b>487,151</b>	<b>1,001,176</b>	<b>2,285,437</b>	<b>718,023</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Operating Expenses	0	0	2,309	2,309	777
Capital Outlay	34,002	257,909	0	0	0
Capital Improvements	1,164,711	14,324,531	0	1,684,147	0
Reserves	0	0	998,867	0	717,246
<b>Total Expenditures: Fund 373 - Medical Examiner's Facility</b>	<b>1,198,713</b>	<b>14,582,440</b>	<b>1,001,176</b>	<b>1,686,456</b>	<b>718,023</b>

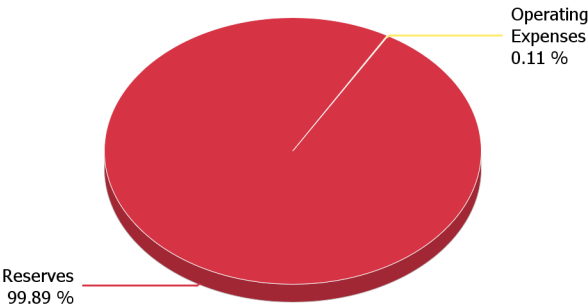


Fund: 373 - Medical Examiner's Facility

Fund Revenues



Fund Expenditures



### Fund: 378 - Mosquito Control Capital

Volusia County Mosquito Control (VCMC) operates under the authority F. S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances. This fund is established to set aside funds for the future replacement of the Mosquito Control facilities. Mosquito Control constructed the first buildings on the site in the 1970's. The majority of the buildings have exceeded their functional life. Over the past several years, Mosquito Control has performed repairs to extend the life of the existing buildings for approximately five years. The land is leased from the City of New Smyrna Beach, per the Federal Aviation Administration lease approval.

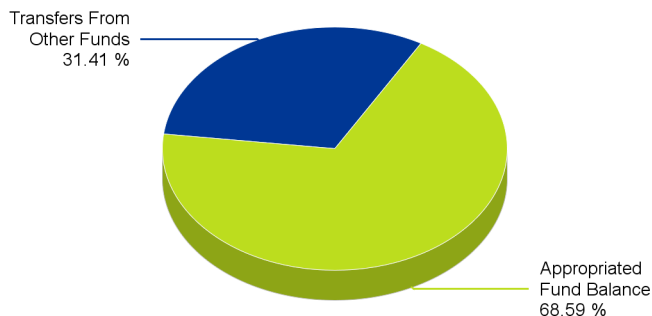
In fiscal year 2021-22, an initial interfund transfer of \$2.5 million from Fund 105 Mosquito Control reserves was budgeted to establish the Mosquito Control Capital Projects Fund (378). Additional transfers were made in fiscal year 2022-23, fiscal year 2023-24, and fiscal year 2024-25 for \$1.75 million to accumulate funding for the replacement of existing mosquito control facilities and alternative funding options are explored.

Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

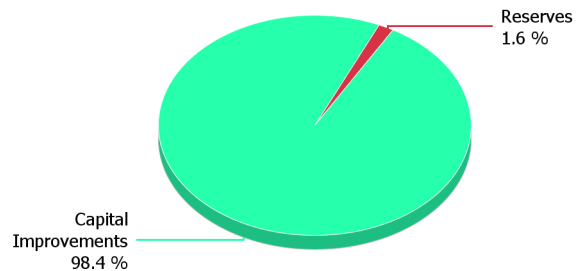
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Miscellaneous Revenues	0	88,443	0	0	0
Transfers From Other Funds	2,500,000	1,650,000	1,750,000	1,750,000	1,750,000
Appropriated Fund Balance	0	0	3,953,709	4,092,668	3,822,062
<b>Total Revenue Fund: 378 - Mosquito Control Capital</b>	<b>2,500,000</b>	<b>1,738,443</b>	<b>5,703,709</b>	<b>5,842,668</b>	<b>5,572,062</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Capital Improvements	46,291	99,485	1,750,000	2,020,606	5,483,000
Reserves	0	0	3,953,709	0	89,062
<b>Total Expenditures: Fund 378 - Mosquito Control Capital</b>	<b>46,291</b>	<b>99,485</b>	<b>5,703,709</b>	<b>2,020,606</b>	<b>5,572,062</b>

Fund Revenues



Fund Expenditures



Fund: 385 - Eastside Judicial Capital

The purpose of the Eastside Judicial Capital Fund (385) beginning in fiscal year 2024-25 was to create a singular fund dedicated to capturing and recording the revenues and expenditures relating to the planning, design, and construction of a new or renovated courthouse on the eastside of the County. The current court facilities have security, usable space, and energy efficiency issues. A new or renovated complex would provide modern safety standards, functionality for future growth, and long-term savings on energy.

In fiscal year 2024-25, an initial interfund transfer of \$5,000,000 from the general fund (001) was budgeted to allow for expenses related to planning of the large-scale project. Funding sources for future year design and construction/renovation costs have yet to be decided by the Volusia County Council.

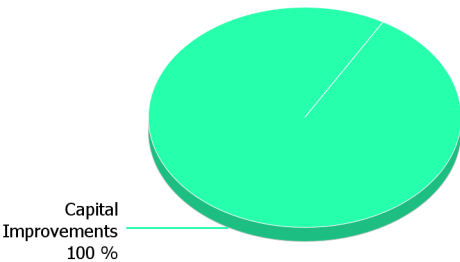
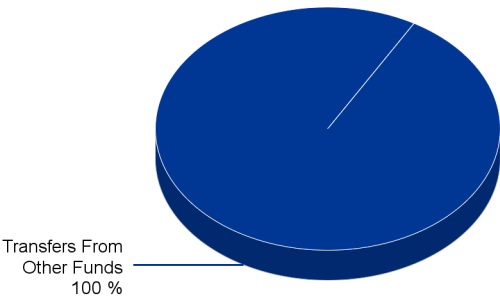
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Transfers From Other Funds	0	0	0	0	5,000,000
<b>Total Revenue Fund: 385 - Eastside Judicial Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Capital Improvements	0	0	0	0	5,000,000
<b>Total Expenditures: Fund 385 - Eastside Judicial Capital</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000,000</b>

Fund Revenues

Fund Expenditures



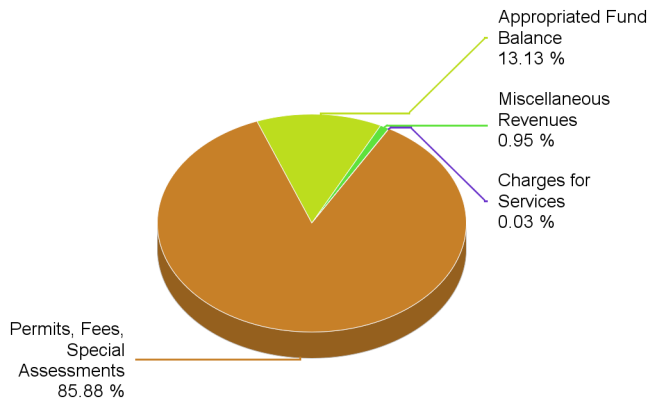
**Fund: 440 - Waste Collection**

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On August 19, 2019, the County Council approved a rate cap of \$310, as authorized per 197.3632 (6) F.S. and set the rate at \$255, via Resolution 2019-103. On July 20, 2021, the annual assessment rate was increased from \$255 per residential improved real property to \$262 and capping future assessments at \$310 unless due notice is given under section 197.3632, Florida Statutes, or as otherwise provided by law. On June 20, 2023, County Council approved a resolution to the annual non-ad valorem assessment for each improved residential property to \$279 and again on June 18, 2024, County Council approved a resolution to raise the annual non-ad valorem assessment by \$9 to \$288 which accounts for the increased collection, disposal and administrative costs associated with household waste collection in the unincorporated areas of Volusia County.

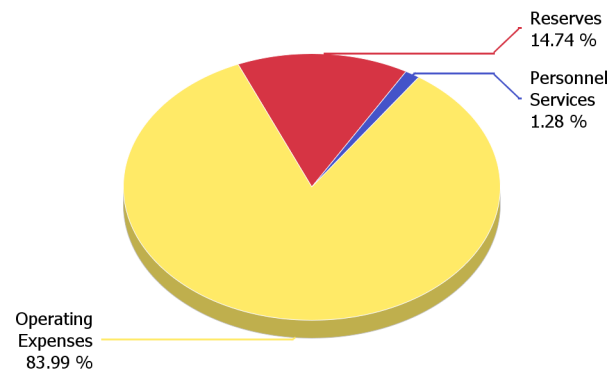
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	11,590,764	11,757,576	12,796,706	12,762,640	13,195,405
Charges for Services	6,342	7,740	4,500	5,500	4,800
Miscellaneous Revenues	(128,698)	198,157	116,067	140,374	146,401
Appropriated Fund Balance	0	0	1,658,271	1,771,258	2,018,146
<b>Total Revenue Fund: 440 - Waste Collection</b>	<b>11,468,408</b>	<b>11,963,473</b>	<b>14,575,544</b>	<b>14,679,772</b>	<b>15,364,752</b>

<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	158,381	164,482	188,338	179,468	196,385
Operating Expenses	11,273,457	11,581,821	12,466,969	12,472,863	12,904,159
Interfund Transfers	0	2,660	0	9,295	0
Reserves	0	0	1,920,237	0	2,264,208
<b>Total Expenditures: Fund 440 - Waste Collection</b>	<b>11,431,838</b>	<b>11,748,963</b>	<b>14,575,544</b>	<b>12,661,626</b>	<b>15,364,752</b>

Fund Revenues



Fund Expenditures



**Fund: 450 - Solid Waste**

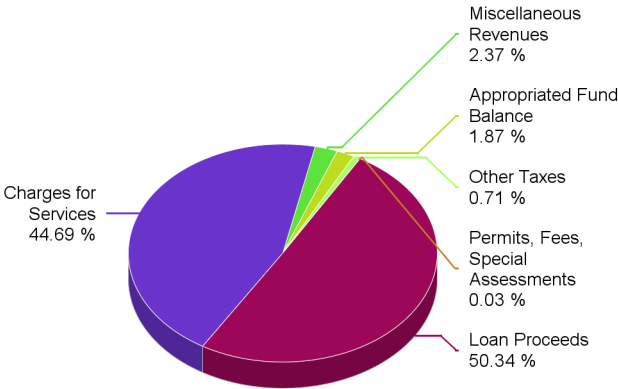
The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. The Landfill disposal fees are established by Council Resolution 2003-57, disposal fees were adjusted on May 3, 2022, via Resolution 2022-68. Services provided include Class I (household garbage), Class III (construction and demolition) disposal, yard trash, and clean debris (recyclable). Public-private partnership programs include recycling, and other special wastes services that include household hazardous waste disposal and electronics and fluorescent bulb recycling. On November 15, 2022, Resolution 2022-68 was amended to increase landfill disposal fees starting October 1, 2023. The adjustment is necessary to fund future capital projects associated with landfill expansion, transfer station site improvements, landfill cell closure and long-term obligations under regulatory guidelines and permit requirements.

Plans of a Southeast Landfill Construction in fiscal year 2024-25 will require an issuance of debt. Actions are being made to minimize the loan amount needed by researching finance options including grants.

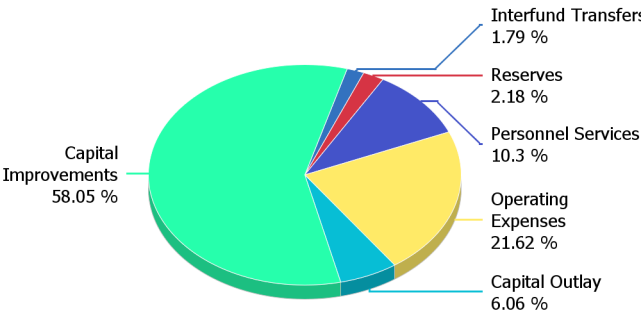
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Other Taxes	491,401	521,726	391,400	430,000	445,000
Permits, Fees, Special Assessments	22,190	18,670	17,200	17,360	17,500
Charges for Services	21,974,307	27,206,129	26,926,794	27,500,731	28,050,753
Miscellaneous Revenues	(345,416)	2,192,580	1,832,017	1,416,626	1,487,217
Loan Proceeds	0	0	0	0	31,600,000
Appropriated Fund Balance	0	0	15,167,230	22,976,512	1,171,736
<b>Total Revenue Fund: 450 - Solid Waste</b>	<b>22,142,481</b>	<b>29,939,105</b>	<b>44,334,641</b>	<b>52,341,229</b>	<b>62,772,206</b>
<b>Fund Expenditures</b>					
Personnel Services	4,749,069	5,483,669	5,776,507	5,608,118	6,467,703
Operating Expenses	10,209,676	12,027,885	14,416,759	15,043,009	13,572,446
Capital Outlay	825,006	5,809,534	4,380,078	4,050,340	3,800,932
Capital Improvements	3,933,631	2,255,932	4,690,000	25,161,687	36,441,950
Grants and Aids	250,000	250,000	0	0	0
Interfund Transfers	55,737	913,604	1,077,054	1,306,339	1,122,000
Reserves	0	0	13,994,243	0	1,367,175
<b>Total Expenditures: Fund 450 - Solid Waste</b>	<b>20,023,119</b>	<b>26,740,624</b>	<b>44,334,641</b>	<b>51,169,493</b>	<b>62,772,206</b>

Fund: 450 - Solid Waste

Fund Revenues



Fund Expenditures



**Fund: 451 - Daytona Beach International Airport**

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 it into the Daytona Beach International Airport (DBIA). As of 2023 the Airport is served by three commercial airlines (Delta, American, and Avelo Airlines) and seven rental car companies. Airline and passenger fees, as well as rental income and fuel flowage fees generate the operating revenues for the Airport. Capital Improvement projects are funded primarily through Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) grants, and are captured in the newly created Airport Grant Projects Fund. Local match funds are transferred in from either this operating fund or one of the two new funds containing all Passenger Facility Charge revenues and Customer Facility Charge revenues. Local matches and transfers are established with budget resolutions approved by County Council.

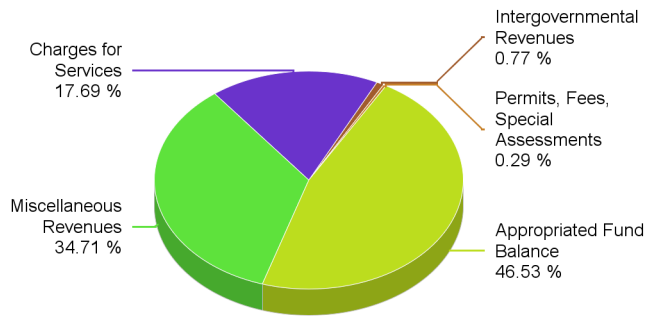
Reserves for fiscal year 2024-25 total \$28.6 million which include \$2.8 million for revenue stabilization and \$25.8 million for grant match requirements shown in the budget and forecast period. The reason for the increase in reserve levels in fiscal year 2024-25 is due to the budgeted sale of the Holsonback Property to the County for an estimated \$10,100,000. In fiscal year 2024-25 debt service for the Airport is \$970,387.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Permits, Fees, Special Assessments	86,439	92,686	86,383	139,276	139,276
Intergovernmental Revenues	8,294,781	3,375,587	282,177	454,947	369,938
Charges for Services	7,225,517	8,309,599	7,719,656	7,850,161	8,449,585
Miscellaneous Revenues	2,719,122	5,894,017	5,969,531	6,502,797	16,574,551
Non Revenue	136,104	419,669	0	0	0
Transfers From Other Funds	0	0	0	9,345	0
Appropriated Fund Balance	0	0	23,850,300	34,262,469	22,218,377
<b>Total Revenue Fund: 451 - Daytona Beach International Airport</b>	<b>18,461,962</b>	<b>18,091,558</b>	<b>37,908,047</b>	<b>49,218,995</b>	<b>47,751,727</b>

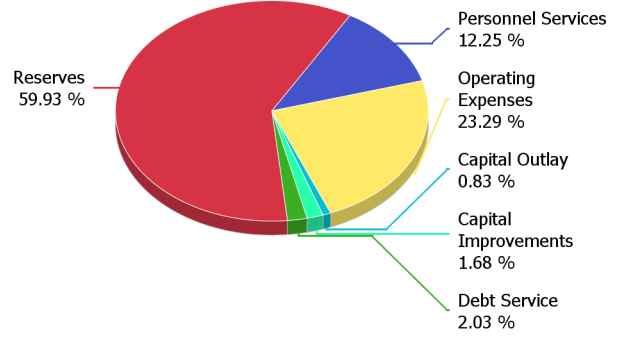
<b>Fund Expenditures</b>					
Personnel Services	4,652,443	4,948,846	5,487,385	5,364,213	5,847,394
Operating Expenses	7,126,763	10,135,151	10,505,628	11,022,568	11,122,944
Capital Outlay	95,169	600,269	634,000	616,262	394,000
Capital Improvements	140,993	5,118,340	650,000	6,480,627	800,000
Debt Service	285,493	267,142	969,599	971,099	970,387
Interfund Transfers	3,646,562	3,367,536	0	2,545,849	0
Reserves	0	0	19,661,435	0	28,617,002
<b>Total Expenditures: Fund 451 - Daytona Beach International Airport</b>	<b>15,947,422</b>	<b>24,437,284</b>	<b>37,908,047</b>	<b>27,000,618</b>	<b>47,751,727</b>

Fund: 451 - Daytona Beach International Airport

Fund Revenues



Fund Expenditures





### Fund: 452 - Airport Passenger Facility Charge

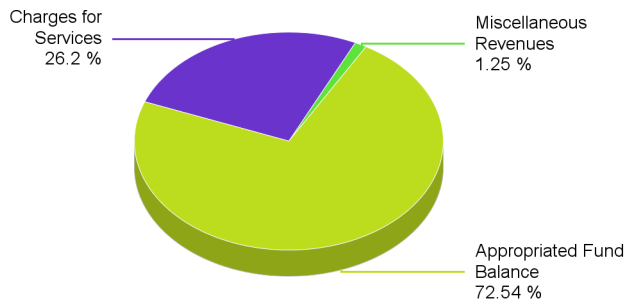
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Passenger Facility Charge (PFC) Fund (452) was created in fiscal year 2021-22 to segregate all the revenues generated by the airport as part of its Passenger Facility Charge Program as approved by the Federal Aviation Administration (FAA). The PFC program consists of a fee that is charged per boarding passenger as part of an individual ticket price. In order to charge the PFC fee to passengers an application must be approved by the FAA and the County Council in turn specifically stating what projects the collected funds will be used for in terms of improvements to the facility.

All projects solely funded with PFC revenues will be expensed through the PFC fund, and for any grant projects that PFC funds are used as required local match funds will be transferred to the airport grant projects fund. The PFC revenue projected for fiscal year 2024-25 is \$1,580,400.

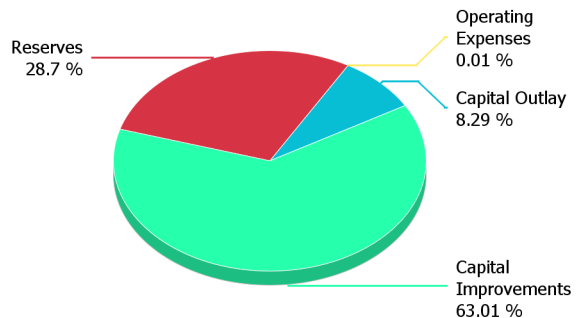
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	1,105,585	1,353,164	1,317,000	1,317,000	1,580,400
Miscellaneous Revenues	2,972	73,861	92,916	72,426	75,536
Transfers From Other Funds	450,629	0	0	0	0
Appropriated Fund Balance	0	0	2,939,820	2,986,213	4,375,239
<b>Total Revenue Fund: 452 - Airport Passenger Facility Charge</b>	<b>1,559,186</b>	<b>1,427,025</b>	<b>4,349,736</b>	<b>4,375,639</b>	<b>6,031,175</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	400	400	493
Capital Outlay	0	0	0	0	500,000
Capital Improvements	0	0	750,000	0	3,800,000
Reserves	0	0	3,599,336	0	1,730,682
<b>Total Expenditures: Fund 452 - Airport Passenger Facility Charge</b>	<b>0</b>	<b>0</b>	<b>4,349,736</b>	<b>400</b>	<b>6,031,175</b>

Fund Revenues



Fund Expenditures



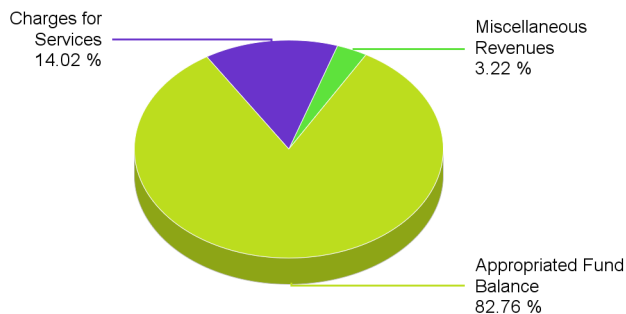
**Fund: 453 - Airport Customer Facility Charge**

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 it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company collects on behalf of the airport a CFC of \$2.50 per transaction day and remits back to the airport. The CFC revenue projected for fiscal year 2024-25 is \$857,000.

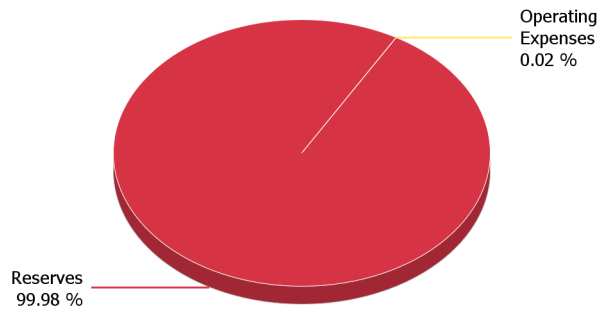
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	755,058	825,300	857,000	857,000	857,000
Miscellaneous Revenues	(39,025)	137,027	100,185	188,995	197,110
Transfers From Other Funds	2,337,647	0	0	0	0
Appropriated Fund Balance	0	0	3,881,123	4,015,508	5,059,571
<b>Total Revenue Fund: 453 - Airport Customer Facility Charge</b>	<b>3,053,680</b>	<b>962,327</b>	<b>4,838,308</b>	<b>5,061,503</b>	<b>6,113,681</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	0	0	432	1,932	1,287
Reserves	0	0	4,837,876	0	6,112,394
<b>Total Expenditures: Fund 453 - Airport Customer Facility Charge</b>	<b>0</b>	<b>0</b>	<b>4,838,308</b>	<b>1,932</b>	<b>6,113,681</b>

Fund Revenues



Fund Expenditures



**Fund: 456 - Transit Services**

The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 to provide a bus transportation system serving all citizens in the county. Votran is a service of Volusia County Government. Votran's mission is to identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable and environmentally-sound team commitment to quality service. Votran provides transportation to most urban and rural areas of the county with a fleet of 82 revenue-producing fixed route buses and 76 paratransit vehicles. Additional services are provided through contracts. Votran has approximately 212 drivers and the remaining 114 employees work in our maintenance department, dispatch office, customer service office, reservations office, and in the administrative support functions. Votran's Mobility Management Center (administration and operations office) in South Daytona was completed in 1998. 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. This budget is funded through passenger fares, ad valorem taxes and the Federal Transit Administration and Florida Department of Transportation expenditures. Additional funds are derived from bus advertising and charges for services.

This fiscal year 2024-25 budget is funded 8% by passenger fares, 35% by the General Fund contribution, and 54% Federal Transit Administration or Florida Department of Transportation grants. This funding includes reoccurring Federal Mass Transit assistance in the amount of \$12,100,000. Additional funds are derived from State Mass Transit block grants from the Florida Department of Transportation (FDOT) in the amount of \$5,990,898 and Mass Transit Fares at \$2,500,000. The remaining revenue comes from bus advertising, concessions and charges for services at \$1,075,400.

Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction. The operational management of the transportation service is provided by First Transit.

The General Fund contribution is evaluated each year and the fiscal year 2024-25 contribution is \$11,838,941. Reserves include revenue stabilization in the amount of \$5,059,141 for fiscal year 2024-25.

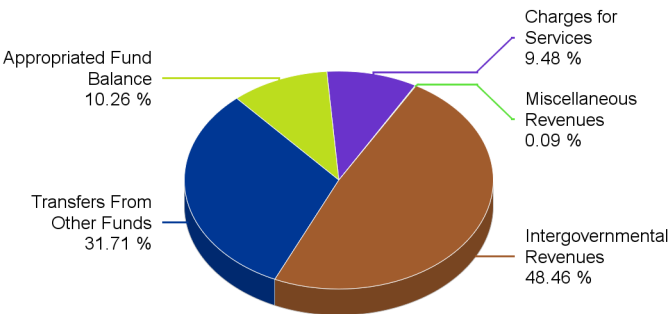
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	19,470,225	16,806,006	15,617,000	16,511,735	18,090,898
Charges for Services	3,074,120	3,108,133	3,385,500	3,404,492	3,540,400
Miscellaneous Revenues	34,024	(40,253)	53,060	86,243	35,000
Non Revenue	2,438,753	2,456,876	0	0	0
Transfers From Other Funds	6,000,000	7,500,000	10,218,499	10,218,812	11,838,941
Appropriated Fund Balance	0	0	5,229,156	4,071,998	3,828,987
<b>Total Revenue Fund: 456 - Transit Services</b>	<b>31,017,122</b>	<b>29,830,762</b>	<b>34,503,215</b>	<b>34,293,280</b>	<b>37,334,226</b>

**Fund Expenditures**

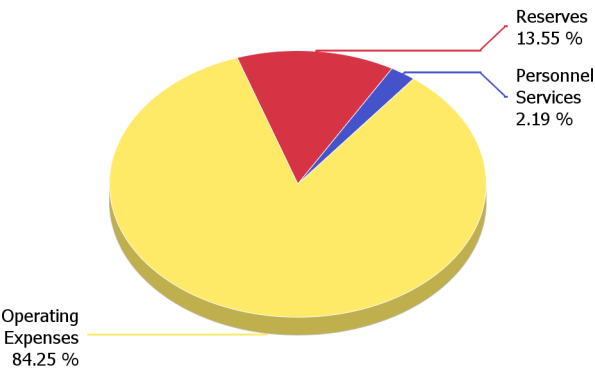
Personnel Services	144,550	491,616	658,814	349,724	819,346
Operating Expenses	27,272,134	28,702,174	28,620,666	30,092,880	31,455,739
Capital Outlay	2,543,691	2,452,630	0	0	0
Capital Improvements	111,850	382,371	0	0	0
Interfund Transfers	26,938	7,522	0	21,689	0
Reserves	0	0	5,223,735	0	5,059,141
<b>Total Expenditures: Fund 456 - Transit Services</b>	<b>30,099,162</b>	<b>32,036,313</b>	<b>34,503,215</b>	<b>30,464,293</b>	<b>37,334,226</b>

Fund: 456 - Transit Services

Fund Revenues



Fund Expenditures



### Fund: 457 - Water and Sewer Utilities

The Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees. The organization owns and operates a total of nine water treatment facilities, seven wastewater treatment facilities, and four consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act and Clean Water Acts. The division also maintains 13 smaller water and wastewater facilities on behalf of other agencies.

Our mission is to employ best management, operations, engineering, and financial practices necessary to produce and deliver safe drinking water; as well as treat and dispose wastewater within environmentally safe regulatory standards, while offering competitively priced products and high-quality services for all Volusia County Water Resources and Utilities customers.

In cooperation with other County departments, the division promotes educational resources and home appliance rebates to encourage water conservation. In addition, the WRU division works with the St. Johns River Water Management District, the Florida Department of Environmental Protection, and other local utilities to address regional issues involving water supply and water quality for the protection of environmentally sensitive springs and rivers.

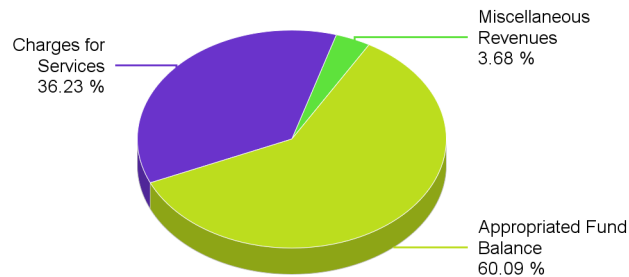
The fiscal year 2024-25 budget includes a \$1.9 million increase in the operating budget due to an increase in maintenance and repair to parts and sublets of equipment including labor along with sludge hauling and permits. Capital improvements increased \$13.4 million dollars due to the Southwest Regional Expansion for Blue Springs and Gemini Springs project.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Intergovernmental Revenues	5,500	25,000	0	504,000	0
Charges for Services	23,788,841	22,433,455	20,950,500	26,824,782	26,223,132
Miscellaneous Revenues	(58,283)	2,009,452	1,688,484	2,560,321	2,663,373
Non Revenue	9,531,943	7,920,419	0	0	0
Transfers From Other Funds	0	0	0	14,425	0
Appropriated Fund Balance	0	0	31,444,120	43,406,744	43,500,840
<b>Total Revenue Fund: 457 - Water and Sewer Utilities</b>	<b>33,268,000</b>	<b>32,388,326</b>	<b>54,083,104</b>	<b>73,310,272</b>	<b>72,387,345</b>

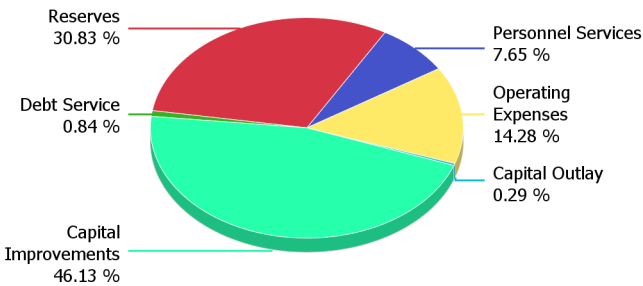
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	4,503,726	4,832,558	5,378,555	5,181,394	5,534,553
Operating Expenses	7,794,442	8,928,522	8,460,950	9,267,840	10,334,557
Capital Outlay	32,368	281,661	196,002	188,654	207,000
Capital Improvements	7,002,213	7,347,420	19,961,950	14,384,753	33,390,000
Debt Service	136,695	122,294	600,886	600,886	605,275
Interfund Transfers	18,474	51,419	0	185,905	0
Reserves	0	0	19,484,761	0	22,315,960
<b>Total Expenditures: Fund 457 - Water and Sewer Utilities</b>	<b>19,487,918</b>	<b>21,563,874</b>	<b>54,083,104</b>	<b>29,809,432</b>	<b>72,387,345</b>

Fund: 457 - Water and Sewer Utilities

Fund Revenues



Fund Expenditures



**Fund: 475 - Parking Garage**

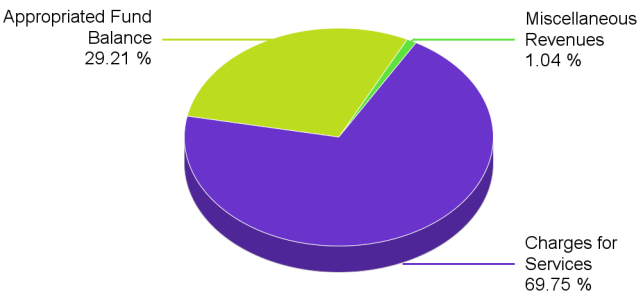
The Parking Garage was constructed in 2000 to serve both the Ocean Center and the Daytona Beach area's Main Street Entertainment District. Full ownership, management and operational responsibilities of the parking facility were transferred from the Volusia Redevelopment Parking Corporation to Volusia County in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts. The maximum daily rate and the special events rate for parking fees were last adjusted by County Council on 10/15/2019.

The fiscal year 2024-25 budget includes on-going operating expenditures in the amount of \$1.5 million or 31% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2024-25 are license plate reader, loop counter, smartwatch server, reseal and restripe parking lots, retention pond restoration, interior/exterior signage, dolphin park storm drains, bridge painting and repair, storage area shelving, utility vehicle, deck level 3-5 rehab, and mechanical, electrical, plumbing upgrades totaling \$3,435,500.

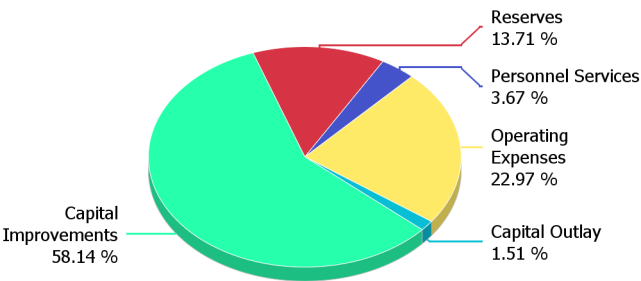
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	2,789,929	2,908,170	4,517,763	4,212,591	4,017,278
Miscellaneous Revenues	(5,469)	39,137	33,818	67,803	60,180
Transfers From Other Funds	0	0	0	2,350,000	0
Appropriated Fund Balance	0	0	1,476,680	378,720	1,682,351
<b>Total Revenue Fund: 475 - Parking Garage</b>	<b>2,784,460</b>	<b>2,947,307</b>	<b>6,028,261</b>	<b>7,009,114</b>	<b>5,759,809</b>
<b>Fund Expenditures</b>					
Personnel Services	84,381	89,021	144,458	141,347	211,356
Operating Expenses	1,058,886	1,173,234	1,425,675	1,470,544	1,323,219
Capital Outlay	2,195	0	7,000	28,688	87,000
Capital Improvements	1,860,933	251,214	2,611,000	2,788,508	3,348,500
Debt Service	66,245	38,752	891,179	891,179	0
Grants and Aids	0	300	300	300	0
Interfund Transfers	0	973	0	6,197	0
Reserves	0	0	948,649	0	789,734
<b>Total Expenditures: Fund 475 - Parking Garage</b>	<b>3,072,640</b>	<b>1,553,494</b>	<b>6,028,261</b>	<b>5,326,763</b>	<b>5,759,809</b>

Fund: 475 - Parking Garage

Fund Revenues



Fund Expenditures





### Fund: 511 - Computer Replacement

The fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. In general, desktop, laptop, and tough-book computers for County departments are purchased through this program. The Public Defender's Office, Supervisor of Elections, Office of the Tax Collector, and Property Appraiser's Office also participate in this program.

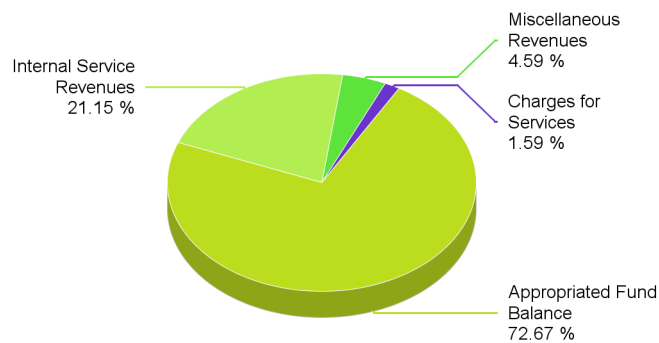
The equipment is on a four-year replacement cycle. Beginning in fiscal year 2024-25 the Information Technology Division will be moving the replacement program management in-house to be implemented by two new positions that have been added to the Computer Replacement Fund (511). The Information Technology staff members will manage and coordinate with the departments for the purchase and rollout of new and replacement computer systems.

The fiscal year 2024-25 budget includes funding to replace approximately 437 desktop, laptops, and tablet computers.

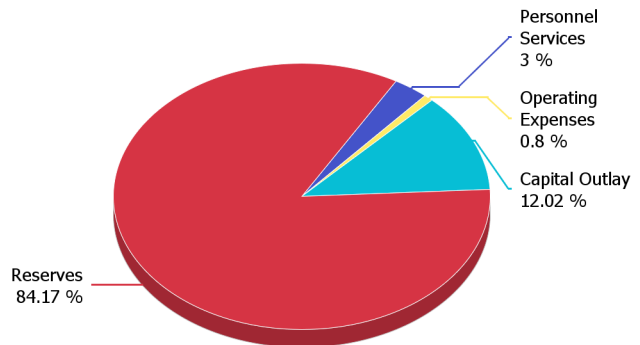
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	57,199	61,292	66,072	66,072	84,938
Miscellaneous Revenues	(134,833)	200,376	172,271	236,483	245,486
Non Revenue	0	45,510	0	0	0
Internal Service Revenues	1,021,235	1,049,492	1,061,112	1,075,616	1,130,096
Appropriated Fund Balance	0	0	3,548,663	4,674,631	3,883,427
<b>Total Revenue Fund: 511 - Computer Replacement</b>	<b>943,601</b>	<b>1,356,670</b>	<b>4,848,118</b>	<b>6,052,802</b>	<b>5,343,947</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Personnel Services	0	0	0	0	160,260
Operating Expenses	3,061	40,210	29,520	29,520	42,852
Capital Outlay	1,066,001	1,350,301	1,768,100	2,139,855	642,600
Capital Improvements	9,750	0	0	0	0
Reserves	0	0	3,050,498	0	4,498,235
<b>Total Expenditures: Fund 511 - Computer Replacement</b>	<b>1,078,813</b>	<b>1,390,511</b>	<b>4,848,118</b>	<b>2,169,375</b>	<b>5,343,947</b>

Fund Revenues



Fund Expenditures



**Fund: 513 - Equipment Maintenance**

Fleet Management is responsible for the maintenance of all County vehicles, heavy equipment and emergency generators county-wide. The division also provides service, on a cost reimbursement basis, to outside agencies including: City of Holly Hill, Clerk of the Circuit Court, Department of Forestry (state), New Smyrna Beach Utilities Commission, City of New Smyrna Beach, Volusia County School Board, and State Attorney.

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2024-25 the labor rate is to be increased to \$90.00/hour in order to be better in line with market rates as well as building fund balance for necessary capital improvements to the fleet maintenance service center. Other revenues generated by this fund are for gas & oil, vehicle maintenance for outside agencies, and pool car charges.

The cost of fuel, oil, parts and fuel cleanup is centralized in this division and fund, as well as a motor pool for use when vehicles are in for repair or by the occasional user who is not assigned a vehicle.

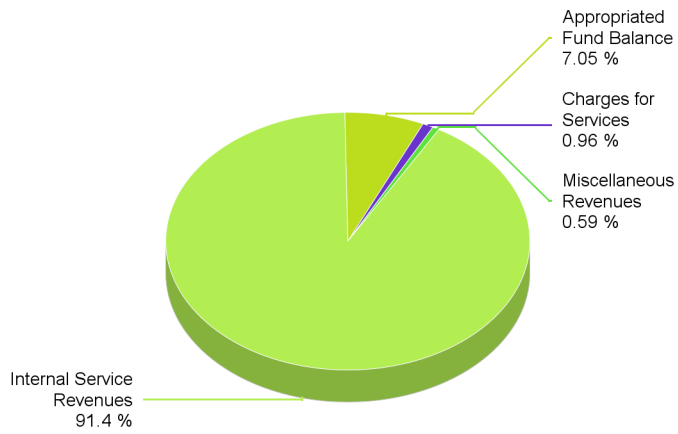
In fiscal year 2024-25 capital outlay is budgeted at \$527,816 for the replacement of vehicles, fuel dispensers, and equipment for diagnostic services. Capital improvement is budgeted at \$240,000 for the design of a re-configured and expanded parking area, two bay doors to be replaced and a new roof structure at the landfill fleet maintenance facility which was carried forward from the previous fiscal year.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	3,430,565	88,100	81,200	126,000	175,000
Miscellaneous Revenues	344,591	54,596	35,691	104,286	107,970
Non Revenue	0	25,343	0	0	0
Internal Service Revenues	11,076,676	16,518,918	16,809,079	16,562,887	16,713,732
Transfers From Other Funds	0	0	0	1,171	0
Appropriated Fund Balance	0	0	1,325,481	1,913,604	1,290,093
<b>Total Revenue Fund: 513 - Equipment Maintenance</b>	<b>14,851,831</b>	<b>16,686,957</b>	<b>18,251,451</b>	<b>18,707,948</b>	<b>18,286,795</b>

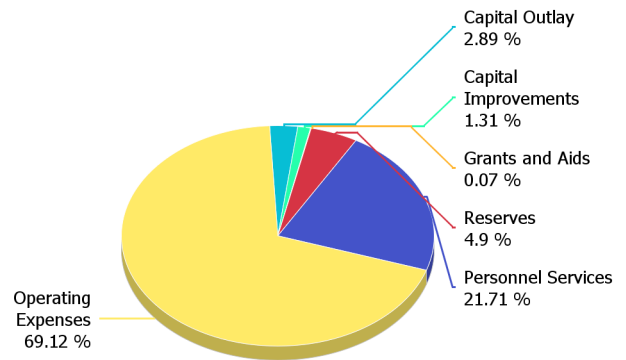
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	3,483,513	3,637,055	3,690,470	3,621,755	3,970,319
Operating Expenses	10,897,366	12,019,236	12,503,173	12,616,354	12,639,398
Capital Outlay	416,143	42,560	454,860	855,654	527,816
Capital Improvements	180,876	288,270	250,000	169,366	240,000
Grants and Aids	17,119	13,311	12,200	12,200	12,790
Interfund Transfers	625	46,599	0	142,526	0
Reserves	0	0	1,340,748	0	896,472
<b>Total Expenditures: Fund 513 - Equipment Maintenance</b>	<b>14,995,643</b>	<b>16,047,031</b>	<b>18,251,451</b>	<b>17,417,855</b>	<b>18,286,795</b>

Fund: 513 - Equipment Maintenance

Fund Revenues



Fund Expenditures



### Fund: 514 - Fleet Replacement

The Vehicle Replacement Program Fund was established in fiscal year 2017-18 to better track the funds for the actual replacement. Maintenance is included within Fund 513. The Vehicle Replacement Program, tracked by Fleet Management, is used to stabilize and amortize the cost of acquiring and replacing the County fleet. Fleet composition ranges from passenger vehicles to ambulances and fire engines.

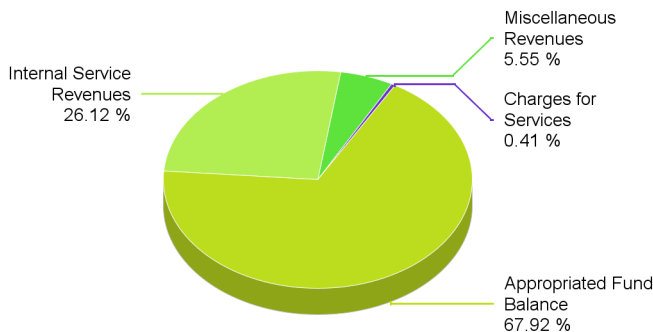
Initially, the departments purchase vehicles, and the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 2024-25 Fleet plans to purchase 77 vehicles/equipment in accordance with the current replacement plans.

Reserves represent accumulated funding to acquire and replace the fleet in future year replacement cycles.

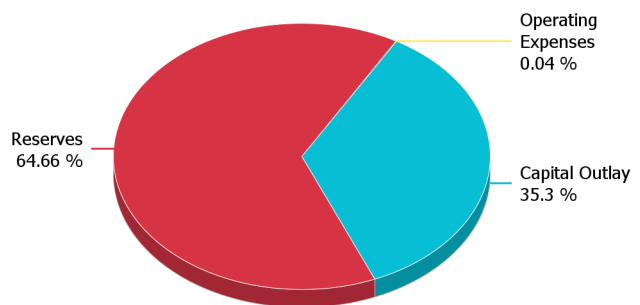
Fund Revenues	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Charges for Services	58,000	73,500	95,000	95,000	113,000
Miscellaneous Revenues	5,309,218	1,355,529	945,859	1,464,182	1,527,051
Non Revenue	122,419	148,891	0	0	0
Internal Service Revenues	1,520	5,979,966	6,887,819	6,891,919	7,186,619
Appropriated Fund Balance	0	0	17,300,678	31,129,190	18,691,655
<b>Total Revenue Fund: 514 - Fleet Replacement</b>	<b>5,491,157</b>	<b>7,557,886</b>	<b>25,229,356</b>	<b>39,580,291</b>	<b>27,518,325</b>

Fund Expenditures	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget
Operating Expenses	(68,200)	(52,000)	4,075	4,075	9,973
Capital Outlay	7,176,055	3,597,582	8,417,482	20,884,561	9,714,970
Reserves	0	0	16,807,799	0	17,793,382
<b>Total Expenditures: Fund 514 - Fleet Replacement</b>	<b>7,107,855</b>	<b>3,545,582</b>	<b>25,229,356</b>	<b>20,888,636</b>	<b>27,518,325</b>

Fund Revenues



Fund Expenditures



**Fund: 521 - Insurance Management**

Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal service charges for workers' compensation as well as general and auto liability are allocated based on a rolling 5-year claims history average. Property/Physical Damage service charges are allocated based on the percentage of total insured property value an area is responsible for compared to the county's property portfolio as a whole. The fiscal year 2023-24 property policy renewal cost \$5,723,533 a 16% increase over fiscal year 2022-23. Commercial insurance policies are direct billed to the responsible agency.

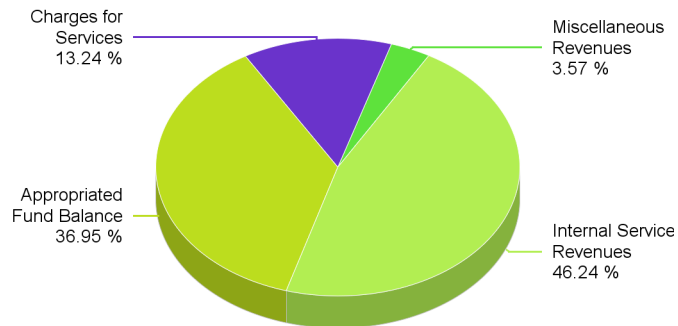
The Charges for Services revenue for \$4.1 million is the direct billed allocation of receivables for the workers' compensation, liability and property damage insurance liabilities for the constitutional officers. The Internal Service revenues represent service charge collections from County departments for workers' compensation, liability, and property damage insurance coverage. A third-party administrator handles all workers' compensations claims including adjusting and management.

<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	3,472,383	3,484,365	4,316,961	4,361,956	4,137,372
Miscellaneous Revenues	(574,683)	928,529	675,747	1,070,197	1,116,149
Non Revenue	864,735	0	0	0	0
Internal Service Revenues	10,945,650	12,831,239	14,270,110	14,161,336	14,451,527
Transfers From Other Funds	768,028	70,236	0	0	0
Appropriated Fund Balance	0	0	3,924,360	8,915,376	11,549,863
<b>Total Revenue Fund: 521 - Insurance Management</b>	<b>15,476,113</b>	<b>17,314,369</b>	<b>23,187,178</b>	<b>28,508,865</b>	<b>31,254,911</b>

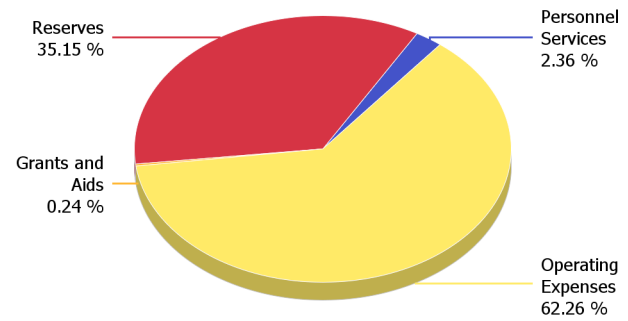
<b>Fund Expenditures</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Personnel Services	780,468	738,458	780,224	712,163	737,011
Operating Expenses	10,762,839	13,092,862	18,815,640	16,150,150	19,457,966
Grants and Aids	57,172	66,628	75,000	75,000	75,000
Interfund Transfers	0	6,206	0	21,689	0
Reserves	0	0	3,516,314	0	10,984,934
<b>Total Expenditures: Fund 521 - Insurance Management</b>	<b>11,600,478</b>	<b>13,904,154</b>	<b>23,187,178</b>	<b>16,959,002</b>	<b>31,254,911</b>

Fund: 521 - Insurance Management

Fund Revenues



Fund Expenditures



**Fund: 530 - Group Insurance**

The Employee Benefits Group Insurance Fund reflects employer, employee, COBRA, and retiree health plan contributions (premiums) and payment of claims. The Employee Benefits program includes employee-paid options such as dependent health coverage, dental, vision, and various other insurance plans. The Wellness program overseen by Human Resources has ongoing educational events to educate employees about the value of maintaining healthy lifestyles which has the benefit of assisting in the control of health care costs.

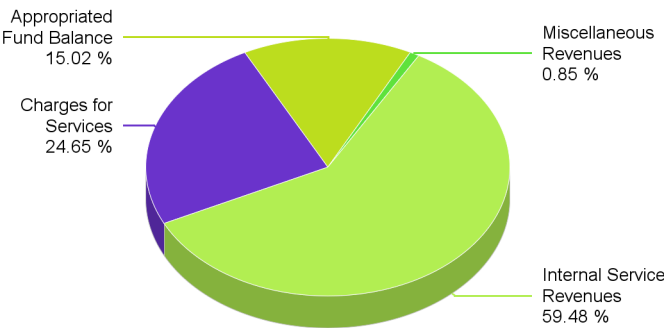
In the Group Insurance Fund (530) reserves have been split into two categories. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Reserves for claims expenses or Incurred but not Reported (IBNR) are set aside to pay for prior year claims that have been incurred by the end of the fiscal year but will be paid within 60 days of the next fiscal year, as well as claims that exceed the budgeted amount in the operating budget.

The charges for services revenue category consists of the premium collections from the elected offices for the group health insurance, this includes the employer-based premiums along with the employee paid contributions. The Internal Service Revenues are the county paid premiums for employee health contributions. There is a one-time transfer of \$7,000,000 in the group insurance fund in fiscal year 2023-24. This is a one-time supplemental transfer of employer premiums to help meet IBNR reserve requirements.

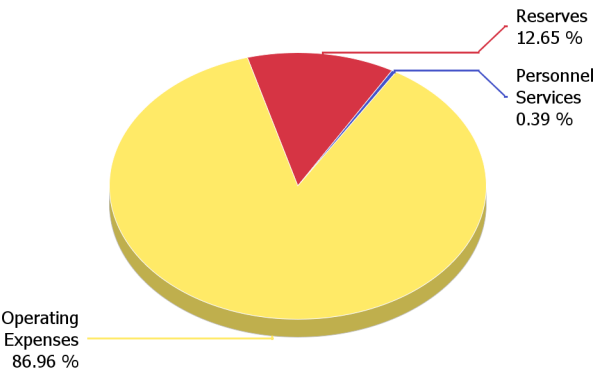
<b>Fund Revenues</b>	<b>FY 2021-22 Actuals</b>	<b>FY 2022-23 Actuals</b>	<b>FY 2023-24 Budget</b>	<b>FY 2023-24 Estimate</b>	<b>FY 2024-25 Budget</b>
Charges for Services	12,739,330	14,337,706	15,618,926	15,630,964	17,485,017
Miscellaneous Revenues	(651,655)	712,743	410,035	577,318	602,107
Non Revenue	135,684	136,130	0	0	0
Internal Service Revenues	31,852,253	33,970,338	38,750,412	37,655,304	42,183,252
Transfers From Other Funds	1,500,000	5,007,186	0	7,001,031	0
Appropriated Fund Balance	0	0	11,133,631	8,186,576	10,655,604
<b>Total Revenue Fund: 530 - Group Insurance</b>	<b>45,575,611</b>	<b>54,164,103</b>	<b>65,913,004</b>	<b>69,051,193</b>	<b>70,925,980</b>
<b>Fund Expenditures</b>					
Personnel Services	71,441	114,668	238,348	228,221	275,092
Operating Expenses	50,454,541	55,345,309	54,284,187	58,167,368	61,679,437
Reserves	0	0	11,390,469	0	8,971,451
<b>Total Expenditures: Fund 530 - Group Insurance</b>	<b>50,525,982</b>	<b>55,459,977</b>	<b>65,913,004</b>	<b>58,395,589</b>	<b>70,925,980</b>

Fund: 530 - Group Insurance

Fund Revenues



Fund Expenditures







# Volusia County

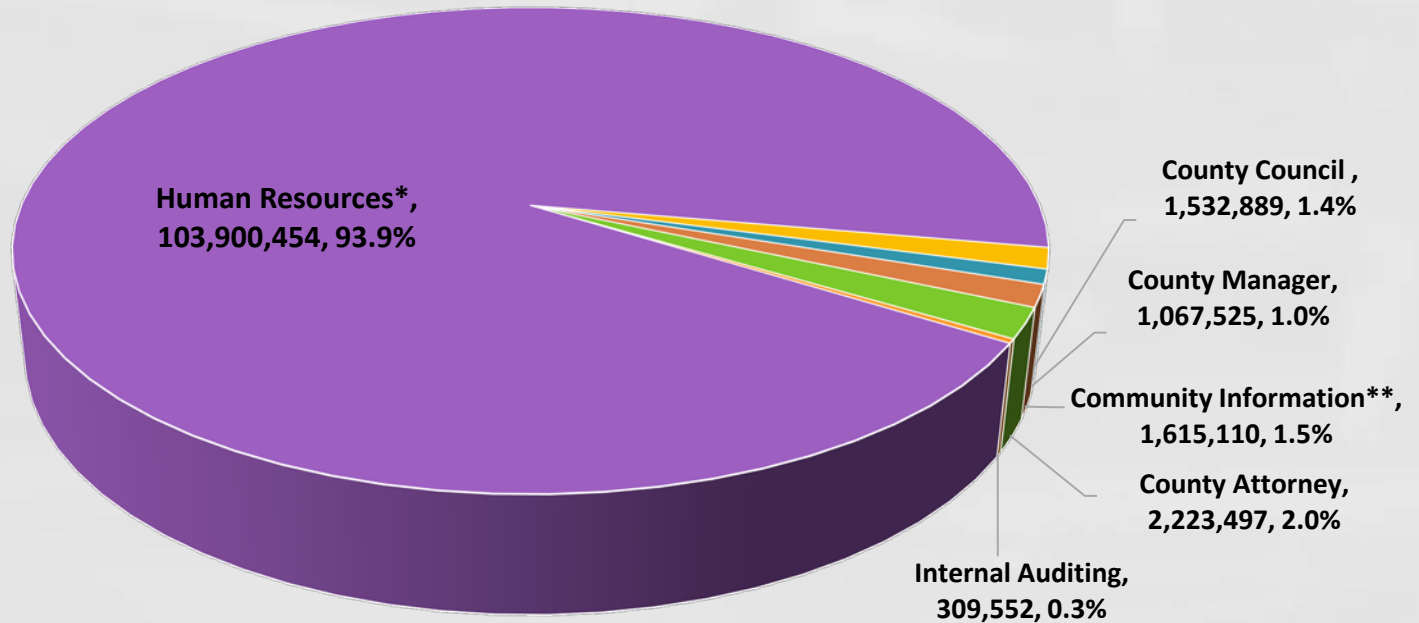
## Budget by Department/Division



# Budget by Department/Division Section Breakdown

- This section gives a complete look at the total budget by department then division
  - Department budgets are depicted in the pie charts
  - Division budgets are detailed by category within the appropriate department
- Funding sources are listed for reference back to the budget by fund section of this document
- Operating transfers and non-operating budgets are included by division for clarity

# Leadership Total FY 2024-25 Recommended Budget by Division



\*Includes \$102,180,891 of non-operating budget for Risk Management & Group Insurance services

\*\*Includes \$270,007 of non-operating budget for audio/visual equipment replacement

# County Council Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		1,363,748	1,366,967
Operating Expenses		577,057	766,145
Reimbursements		(406,461)	(600,223)
<b>Total</b>		<b>1,534,344</b>	<b>1,532,889</b>
<b>Funded Full-time Equivalent</b>		<b>14.00</b>	<b>14.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via administrative service charge)</b>		

# County Manager Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		1,389,720	1,436,389
Operating Expenses		134,072	139,715
Reimbursements		(663,743)	(508,579)
<b>Total</b>		<b>860,049</b>	<b>1,067,525</b>
<b>Funded Full-time Equivalent</b>		<b>8.00</b>	<b>8.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

# County Attorney Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		3,979,888	3,806,637
Operating Expenses		539,478	535,996
Reimbursements		(2,134,667)	(2,139,136)
<b>Total</b>		<b>2,384,699</b>	<b>2,223,497</b>
<b>Funded Full-time Equivalent</b>		<b>24.00</b>	<b>24.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

# Internal Auditor's Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	337,055	353,146
Operating Expenses	94,027	90,765
Reimbursements	(103,777)	(134,359)
<b>Total</b>	<b>327,305</b>	<b>309,552</b>
<b>Funded Full-time Equivalent</b>	<b>2.00</b>	<b>2.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

# Human Resources Budget by Category

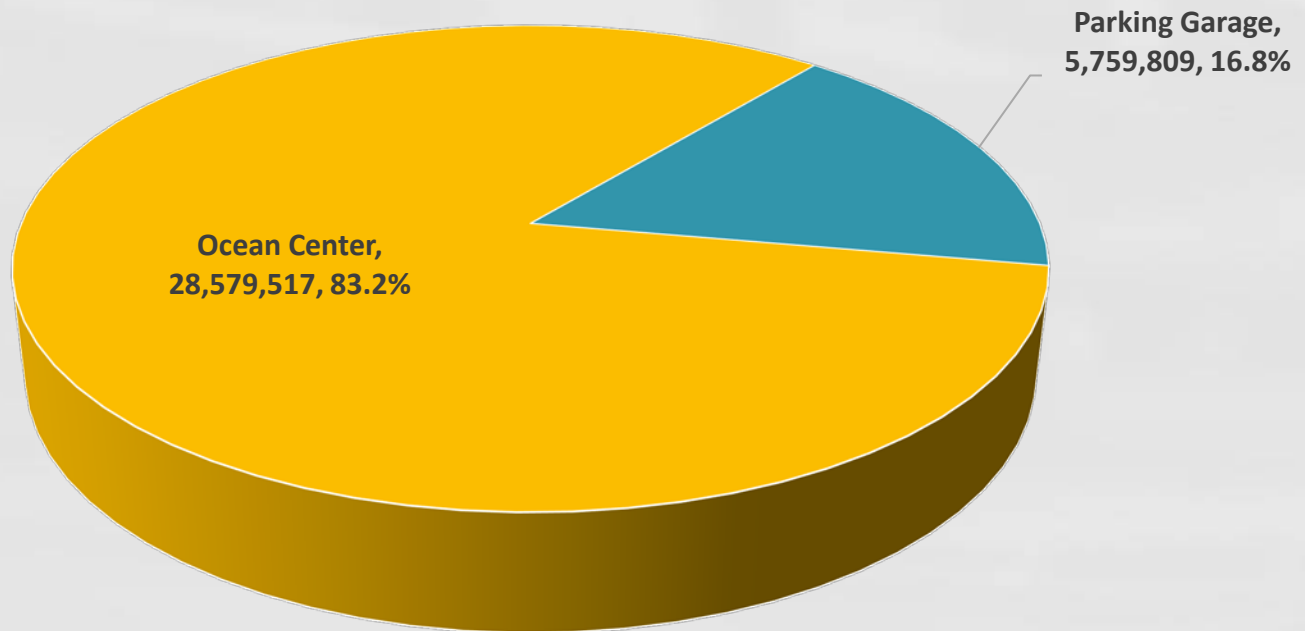
Category	FY 2023 24 Budget	Adopted FY 2024 25 Recommended Budget
Personnel Services	3,346,706	3,391,096
Operating Expenses	73,510,490	81,543,541
Reimbursements	(1,132,025)	(1,065,568)
Grants & Aids	75,000	75,000
Reserves	14,906,783	19,956,385
<b>Sub-Total</b>	<b>90,706,954</b>	<b>103,900,454</b>
Less Non-Operating Budget	(89,100,182)	(102,180,891)
<b>Total</b>	<b>1,606,772</b>	<b>1,719,563</b>
<b>Funded Full-time Equivalent</b>	<b>34.00</b>	<b>34.00</b>
<b>Funding Source(s)</b>	General Fund (reimbursements from other funds via administrative service charge) Risk Management Fund, & Group Insurance Fund for non-operating budget	



# Community Information Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	1,469,226	1,526,556
Operating Expenses	460,829	447,250
Reimbursements	(577,330)	(617,803)
Capital Outlay	130,100	68,200
Reserves	224,285	190,907
<b>Sub-Total</b>	<b>1,707,110</b>	<b>1,615,110</b>
Less Non-Operating Budget	(300,385)	(270,007)
<b>Total</b>	<b>1,406,725</b>	<b>1,345,103</b>
<b>Funded Full-time Equivalent</b>	<b>15.00</b>	<b>15.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b> (reimbursements from other funds via administrative service charge) Computer Replacement fund (Audio Equipment) for non-operating budget	

# Ocean Center Total FY 2024-25 Recommended Budget by Division



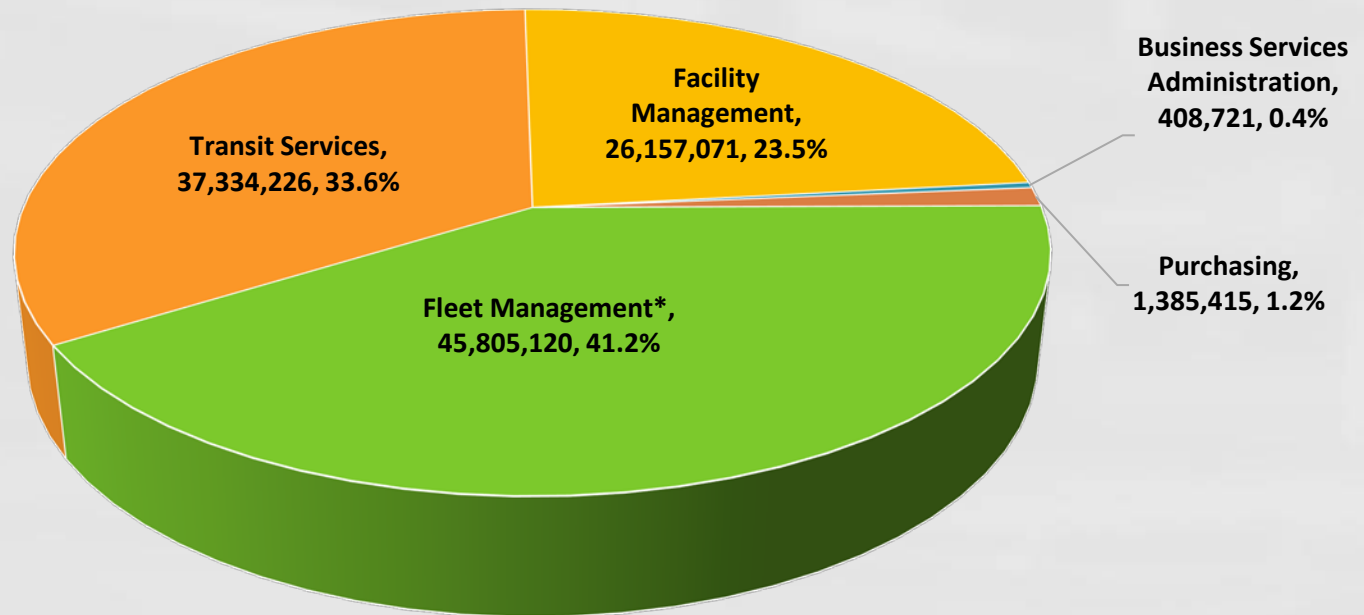
# Ocean Center Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	3,702,733	4,484,702
Operating Expenses	6,352,381	6,779,738
Reimbursements	(129,701)	(66,430)
Capital Outlay	107,050	79,000
Capital Improvements	387,800	523,500
Grants & Aids	8,500	8,181
Interfund Transfers	5,003,147	7,002,120
Reserves	13,888,167	9,768,706
<b>Sub-Total</b>	<b>29,320,077</b>	<b>28,579,517</b>
Less Operating Transfer	(688,147)	(687,120)
<b>Total</b>	<b>28,631,930</b>	<b>27,892,397</b>
<b>Funded Full-time Equivalent</b>	<b>37.00</b>	<b>49.00</b>
<b>Funding Source(s)</b>	<b>Ocean Center Fund (charges for services), Transfer from Resort Tax, Reimbursements from Parking Garage via Departmental Service Charge</b>	

# Parking Garage Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	144,458	211,356
Operating Expenses	1,425,675	1,323,219
Capital Outlay	7,000	87,000
Capital Improvements	2,611,000	3,348,500
Debt Service	891,179	0
Grants & Aids	300	0
Reserves	948,649	789,734
<b>Total</b>	<b>6,028,261</b>	<b>5,759,809</b>
<b>Funded Full-time Equivalent</b>	<b>2.00</b>	<b>3.00</b>
<b>Funding Source(s)</b>	<b>Parking Garage Fund (charges for services)</b>	

# Business Services Total FY 2024-25 Recommended Budget by Division



\*Non-operating budget, funded with transfers from operating funds

# Business Services Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		330,325	488,320
Operating Expenses		72,577	4,321
Reimbursements		(57,914)	(83,920)
<b>Total</b>		<b>344,988</b>	<b>408,721</b>
<b>Funded Full-time Equivalent</b>		<b>2.00</b>	<b>3.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from Fleet Fund via Departmental Service Charge)</b>	

# Purchasing Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	1,523,183	1,570,666
Operating Expenses	421,772	419,215
Reimbursements	(694,666)	(604,466)
<b>Total</b>	<b>1,250,289</b>	<b>1,385,415</b>
<b>Funded Full-time Equivalent</b>	<b>15.00</b>	<b>15.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

# Facility Management Budget by Category

	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
	3,581,014	3,980,318
Operating Expenses	9,387,242	9,974,835
Reimbursements	(1,021,395)	(872,888)
Capital Outlay	121,067	328,998
Capital Improvements	12,471,278	12,731,393
Grants & Aids	2,575	14,415
<b>Total</b>	<b>24,541,781</b>	<b>26,157,071</b>
<b>Funded Full-time Equivalent</b>	<b>43.00</b>	<b>46.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via Building Maintenance and Janitorial Service Charge)</b>	



# Fleet Management Budget by Category

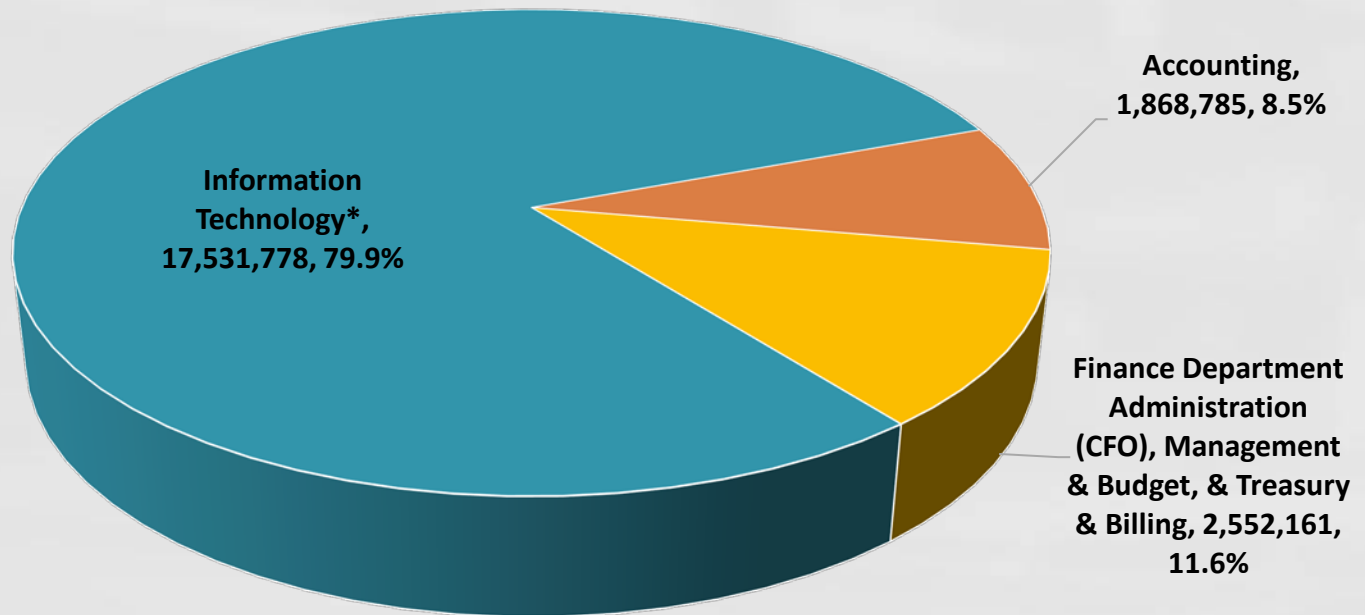
Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Personnel Services	3,690,470	3,970,319
Operating Expenses	12,507,248	12,649,371
Capital Outlay	8,872,342	10,242,786
Capital Improvements	250,000	240,000
Grants & Aids	12,200	12,790
Reserves	18,148,547	18,689,854
<b>Total</b>	<b>43,480,807</b>	<b>45,805,120</b>
<b>Funded Full-time Equivalent</b>	<b>46.00</b>	<b>47.00</b>
<b>Funding Source(s)</b>	<b>Fleet Management &amp; Fleet Replacement Fund (Non-operating budget funded via transfers from operating budgets for services provided)</b>	

\*Entire budget is part of the non-operating budget, funded via transfers from operating funds

# Transit Services Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	658,814	819,346
Operating Expenses	28,620,666	31,455,739
Reserves	5,223,735	5,059,141
<b>Total</b>	<b>34,503,215</b>	<b>37,334,226</b>
<b>Funded Full-time Equivalent</b>	<b>7.00</b>	<b>8.00</b>
<b>Funding Source(s)</b>	<b>Votran/Transit Services Fund (Subsidized with transfer from General Fund)</b>	

# Finance Department Total FY 2024-25 Recommended Budget by Division



\*Includes \$5,073,940 of non-operating budget for Computer Replacement services

# Finance Department Administration (CFO), Management & Budget, & Treasury & Billing Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	3,770,672	3,653,719
Operating Expenses	992,451	799,897
Reimbursements	(1,238,990)	(1,417,846)
Capital Outlay	2,702	0
Grants and Aids	1,100	624
<b>Total</b>	<b>3,527,935</b>	<b>3,036,394</b>
<b>Funded Full-time Equivalent</b>	<b>41.00</b>	<b>37.00</b>
<b>Funding Source(s)</b>	<b>General Fund, Coronavirus Local Fiscal Recovery Fund, EMS Fund (reimbursements from administrative fees for Resort Tax and Conventional Development Tax collection. Additional reimbursements for investment services and administrative service charge)</b>	

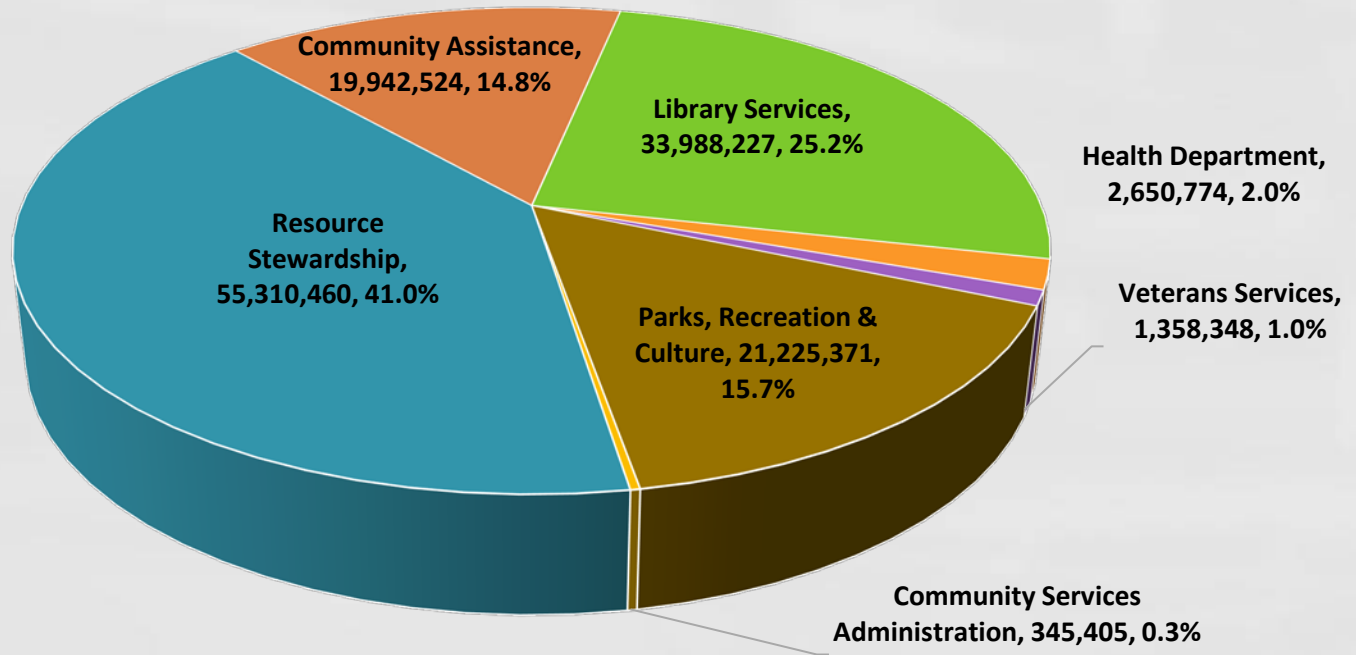
# Information Technology Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	8,020,826	8,444,331
Operating Expenses	5,948,616	7,164,321
Reimbursements	(3,926,189)	(4,451,102)
Capital Outlay	3,313,500	2,066,900
Reserves	2,826,213	4,307,328
<b>Sub-Total</b>	<b>16,182,966</b>	<b>17,531,778</b>
Less Non-Operating Budget	(4,547,733)	(5,073,940)
<b>Total</b>	<b>11,635,233</b>	<b>12,457,838</b>
<b>Funded Full-time Equivalent</b>	<b>81.00</b>	<b>83.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b> <b>Computer Replacement fund for non-operating budget</b> <b>(reimbursements from other funds via administrative service charge)</b>	

# Accounting Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	2,334,621	2,442,265
Operating Expenses	1,113,356	1,144,375
Reimbursements	(1,538,058)	(1,717,855)
<b>Total</b>	<b>1,909,919</b>	<b>1,868,785</b>
<b>Funded Full-time Equivalent</b>	<b>29.00</b>	<b>29.00</b>
<b>Funding Source(s)</b>	<b>General Fund (reimbursements from other funds via administrative service charge)</b>	

# Community Services Department Total FY 2024-25 Recommended Budget by Division



# Community Services Administration Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		357,705	474,939
Operating Expenses		12,558	13,031
Reimbursements		(83,769)	(142,565)
<b>Total</b>		<b>286,494</b>	<b>345,405</b>
<b>Funded Full-time Equivalent</b>		<b>3.00</b>	<b>3.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from other funds via Departmental Service Charge)</b>	



# Resource Stewardship Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	2,136,339	2,548,293
Operating Expenses	1,472,434	2,052,825
Capital Outlay	60,000	168,500
Capital Improvements	1,529,594	149,625
Grants and Aids	5,192,368	7,766,086
Interfund Transfers	7,177,120	3,973,000
Reserves	46,027,787	38,652,131
<b>Sub-Total</b>	<b>63,595,642</b>	<b>55,310,460</b>
Less non-operating budget	(1,300,000)	0
<b>Total</b>	<b>62,295,642</b>	<b>55,310,460</b>
<b>Funded Full-time Equivalent</b>	<b>29.00</b>	<b>31.00</b>
<b>Funding Source(s)</b>	<b>General Fund, Volusia Forever Fund, ECHO Fund</b>	

# Community Assistance Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	1,580,572	1,534,292
Operating Expenses	9,407,152	10,361,139
Grants and Aids	6,845,206	7,118,344
Interfund Transfers	123,000	123,000
Reserves	728,148	805,749
<b>Total</b>	<b>18,684,078</b>	<b>19,942,524</b>
<b>Funded Full-time Equivalent</b>	<b>15.00</b>	<b>14.00</b>
<b>Funding Source(s)</b>	<b>General Fund, Opioid Settlement Funds, Dori Slosberg Fund</b>	

# Library Services Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	12,622,420	13,463,120
Operating Expenses	8,999,619	9,311,882
Capital Outlay	129,525	328,895
Capital Improvements	365,825	995,733
Interfund Transfers	2,000,000	3,667,301
Reserves	9,257,230	6,221,296
<b>Total</b>	<b>33,374,619</b>	<b>33,988,227</b>
<b>Funded Full-time Equivalent</b>	<b>173.00</b>	<b>178.00</b>
<b>Funding Source(s)</b>	<b>Library Fund &amp; Library Endowment Fund</b>	

# Health Department Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses		817,264	612,323
Grants & Aids		1,979,078	2,038,451
<b>Total</b>		<b>2,796,342</b>	<b>2,650,774</b>
<b>Funded Full-time Equivalent</b>		<b>0.00</b>	<b>0.00</b>
<b>Funding Source(s)</b>		<b>General Fund</b>	

# Veterans Services Budget by Category

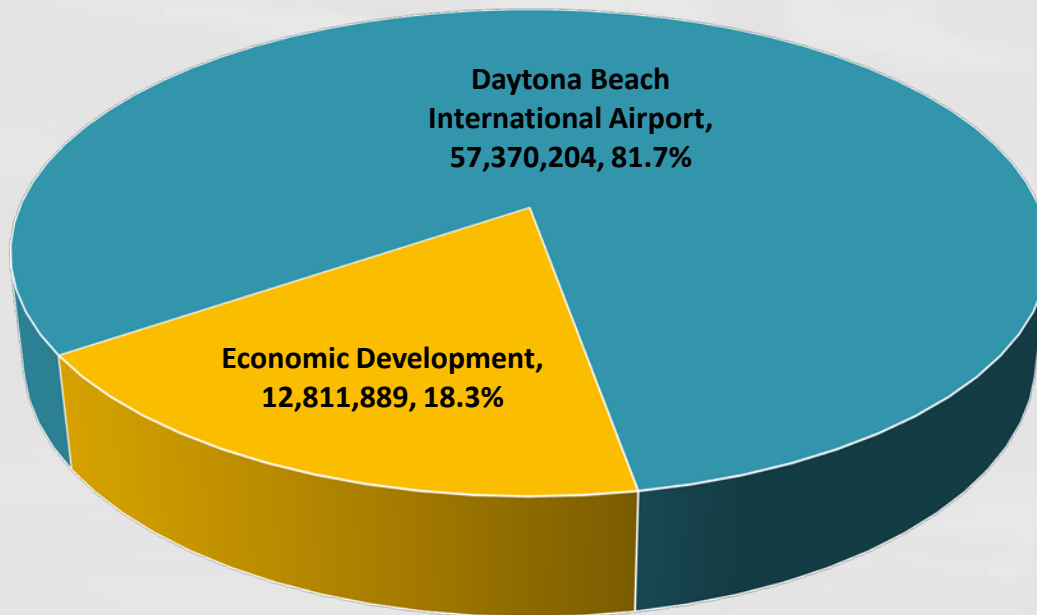
Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	1,146,749	1,272,320
Operating Expenses	105,724	86,028
<b>Total</b>	<b>1,252,473</b>	<b>1,358,348</b>
<b>Funded Full-time Equivalent</b>	<b>15.00</b>	<b>16.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Parks, Recreation & Culture Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	5,800,275	6,030,958
Operating Expenses	5,060,320	5,157,746
Reimbursements	(1,480,560)	(1,614,220)
Capital Outlay	95,000	74,000
Capital Improvements*	4,173,500	6,514,195
Grants & Aids	615,758	612,258
Reserves	1,275,704	4,450,434
<b>Sub-Total</b>	<b>15,539,997</b>	<b>21,225,371</b>
Less Non-Operating Budget	(1,348,500)	0
<b>Total</b>	<b>14,191,497</b>	<b>21,225,371</b>
<b>Funded Full-time Equivalent</b>	<b>96.02</b>	<b>96.02</b>
<b>Funding Source(s) General Fund, MSD Fund, Park Impact Fees, ECHO, &amp; Gemini Springs Endowment Fund</b>		

\*Includes 3,500,000 in ECHO funding for new motorcross facility

# Aviation & Economic Resources Total FY 2024-25 Recommended Budget by Division



# Economic Development Budget by Category

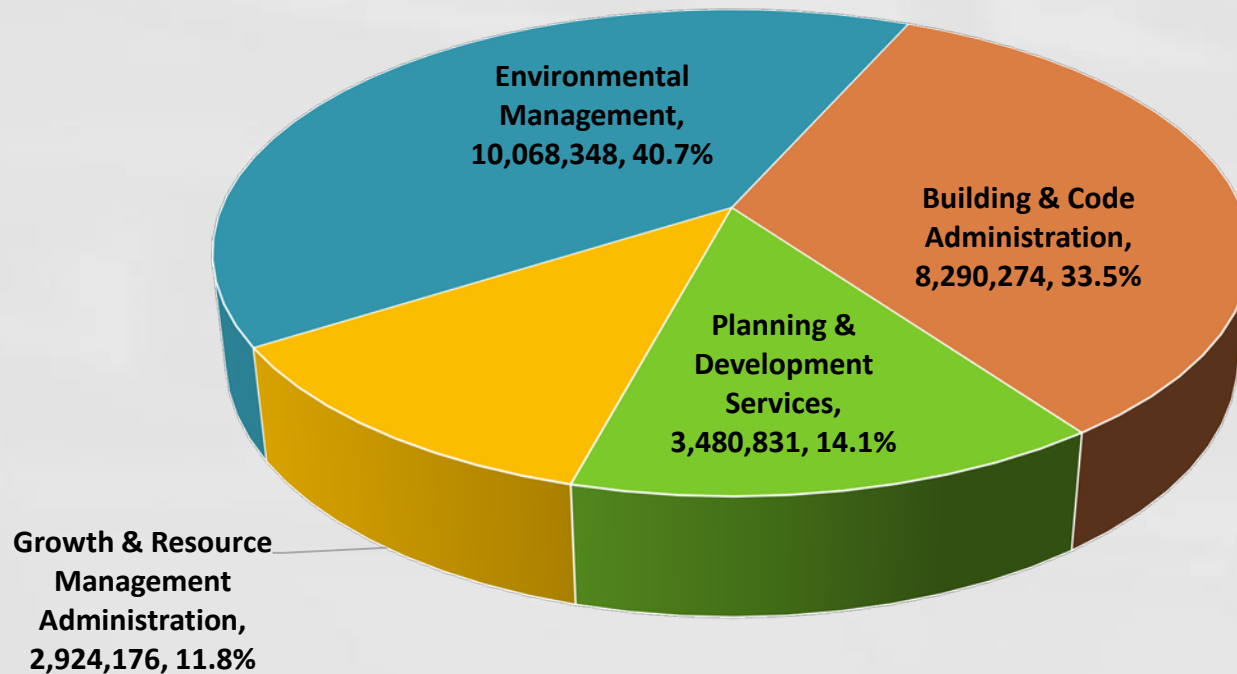
Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	946,562	928,178
Operating Expenses	1,124,947	970,422
Reserves	10,711,829	10,913,289
<b>Total</b>	<b>12,783,338</b>	<b>12,811,889</b>
<b>Funded Full-time Equivalent</b>	<b>7.00</b>	<b>7.00</b>
<b>Funding Source(s)</b>	<b>Economic Development fund (Subsidized with transfer from General Fund)</b>	



# Daytona Beach International Airport Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		4,365,718	4,690,497
Operating Expenses		10,119,817	10,725,629
Capital Outlay		564,000	894,000
Capital Improvements		1,400,000	4,600,000
Reserves		28,098,647	36,460,078
<b>Total</b>		<b>44,548,182</b>	<b>57,370,204</b>
<b>Funded Full-time Equivalent</b>		<b>50.00</b>	<b>50.00</b>
<b>Funding Source(s)</b>		<b>Daytona Beach International Airport Fund, Passenger Facility Charge Fund, Customer Facility Charge Fund</b>	

# Growth & Resource Management Total FY 2024-25 Recommended Budget by Division



# Growth & Resource Management Administration Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	1,259,793	1,251,293
Operating Expenses	738,047	865,176
Reimbursements	(342,215)	(355,033)
Reserves	475,312	1,448,538
<b>Total</b>	<b>2,130,937</b>	<b>2,924,176</b>
<b>Funded Full-time Equivalent</b>	<b>11.00</b>	<b>11.00</b>
<b>Funding Source(s)</b>	<b>General Fund, MSD Fund, Impact Fee Administration Fund (reimbursements via Departmental Service Charge)</b>	

# Environmental Management Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	3,872,400	4,009,933
Operating Expenses	2,622,517	2,637,048
Reimbursements	(100,000)	(100,000)
Capital Outlay	61,908	73,450
Capital Improvements	2,731,620	107,000
Grants & Aids	97,838	90,546
Reserves	2,300,227	3,250,371
<b>Sub-Total</b>	<b>11,586,510</b>	<b>10,068,348</b>
Less Non-Operating Budget	(2,678,620)	0
<b>Total</b>	<b>8,907,890</b>	<b>10,068,348</b>
<b>Funded Full-time Equivalent</b>	<b>46.01</b>	<b>46.01</b>
<b>Funding Source(s)</b>	<b>General Fund, Tree Mitigation Fund, MSD Fund, Manatee Conservation Fund, Wetland Mitigation Fund, Dune Restoration Fund, &amp; Beach Management Fund</b>	

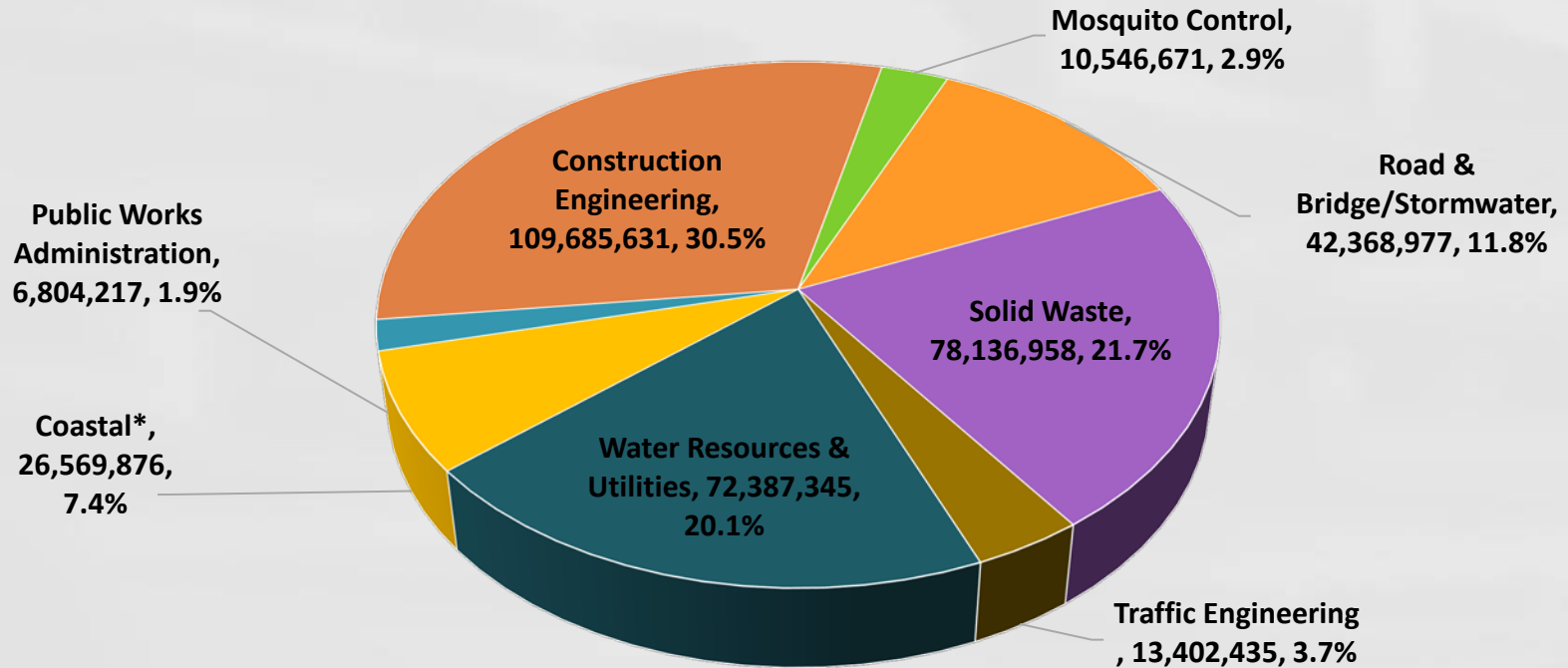
# Building & Code Administration Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	3,382,786	3,463,056
Operating Expenses	1,335,994	1,807,437
Capital Outlay	17,500	0
Reserves	467,317	3,019,781
<b>Total</b>	<b>5,203,597</b>	<b>8,290,274</b>
<b>Funded Full-time Equivalent</b>	<b>40.00</b>	<b>40.00</b>
<b>Funding Source(s)</b>	<b>General Fund, MSD Fund, &amp; Building Permits Fund</b>	

# Planning & Development Services Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	2,493,555	2,612,155
Operating Expenses	770,984	865,176
Capital Outlay	4,532	3,500
<b>Total</b>	<b>3,269,071</b>	<b>3,480,831</b>
<b>Funded Full-time Equivalent</b>	<b>27.00</b>	<b>27.00</b>
<b>Funding Source(s)</b>	<b>General Fund &amp; MSD Fund</b>	

# Public Works Department Total FY 2024-25 Recommended Budget by Division



\*Includes \$4,805,000 of non-operating budget for Capital Projects

# Public Works Administration Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	946,200	1,010,526
Operating Expenses	258,176	1,487,297
Reimbursements	(595,509)	(692,274)
Reserves	5,973,323	4,998,668
<b>Total</b>	<b>6,582,190</b>	<b>6,804,217</b>
<b>Funded Full-time Equivalent</b>	<b>7.00</b>	<b>7.00</b>
<b>Funding Source(s)</b>	<b>Transportation Trust Fund (reimbursements from other funds via departmental service charge)</b>	



# Coastal Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	2,081,361	2,582,537
Operating Expenses	9,939,744	12,024,934
Capital Outlay	63,900	214,500
Capital Improvements	5,385,000	5,831,000
Grants & Aids	268,341	283,576
Interfund Transfers	3,200,000	2,400,000
Reserves	3,450,671	3,233,329
<b>Sub-Total</b>	<b>24,389,017</b>	<b>26,569,876</b>
Less Non-Operating Budget	(3,550,000)	(4,805,000)
<b>Total</b>	<b>20,839,017</b>	<b>21,764,876</b>
<b>Funded Full-time Equivalent</b>	<b>27.00</b>	<b>32.00</b>
<b>Funding Source(s)</b>	<b>General Fund, Port District Fund, &amp; Beach Management Fund ECHO Direct County Expenditures Capital Fund &amp; Port Capital Projects Fund for non-operating budget</b>	

# Construction Engineering Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	3,384,458	3,619,564
Operating Expenses	1,725,407	2,221,833
Reimbursements	(2,046,883)	(1,991,743)
Capital Improvements	36,135,211	38,899,918
Interfund Transfers	5,518,878	1,017,233
Reserves	56,507,484	65,918,826
<b>Sub-Total</b>	<b>101,224,555</b>	<b>109,685,631</b>
Less Operating Transfer	(5,518,878)	(1,017,233)
Less non-operating budget	(1,952,641)	(0)
<b>Total</b>	<b>93,753,036</b>	<b>108,668,398</b>
<b>Funded Full-time Equivalent</b>	<b>32.00</b>	<b>33.00</b>
<b>Funding Source(s)</b>	<b>General Fund, Transportation Trust Fund, Road Impact Fees, MSD Fund, Special Assessments Fund, &amp; Road Proportionate Share Fund Bond Funded Road Program for non-operating budget</b>	

# Mosquito Control Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	2,300,670	2,287,551
Operating Expenses	3,104,148	2,903,899
Reimbursements	(300,000)	(300,000)
Capital Outlay	1,223,600	293,000
Grants & Aids	285,814	290,732
Interfund Transfers	1,750,000	1,750,000
Reserves	3,197,034	3,321,489
<b>Total</b>	<b>11,561,266</b>	<b>10,546,671</b>
<b>Funded Full-time Equivalent</b>	<b>27.00</b>	<b>28.00</b>
<b>Funding Source(s)</b>	<b>Mosquito Control Fund &amp; MSD Fund</b>	

# Road & Bridge Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	11,577,654	12,028,726
Operating Expenses	18,052,903	18,532,852
Reimbursements	(2,914,205)	(2,919,560)
Capital Outlay	1,851,510	1,851,000
Capital Improvements	3,875,000	2,250,000
Reserves	8,076,913	10,625,959
<b>Total</b>	<b>40,519,775</b>	<b>42,368,977</b>
<b>Funded Full-time Equivalent</b>	<b>163.45</b>	<b>162.45</b>
<b>Funding Source(s)</b>	<b>Transportation Trust Fund, Road District Maintenance Fund, &amp; Stormwater Fund</b>	

# Solid Waste Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	5,964,845	6,664,088
Operating Expenses	26,883,728	26,476,605
Capital Outlay	4,380,078	3,800,932
Capital Improvements	4,690,000	36,441,950
Interfund Transfers	1,077,054	1,122,000
Reserves	15,914,480	3,631,383
<b>Sub-Total</b>	<b>58,910,185</b>	<b>78,136,958</b>
Less Operating Transfer	(1,077,054)	(1,122,000)
<b>Total</b>	<b>57,833,131</b>	<b>77,014,958</b>
<b>Funded Full-time Equivalent</b>	<b>77.00</b>	<b>79.00</b>
<b>Funding Source(s)</b>	<b>Waste Collection Fund &amp; Solid Waste Fund</b>	

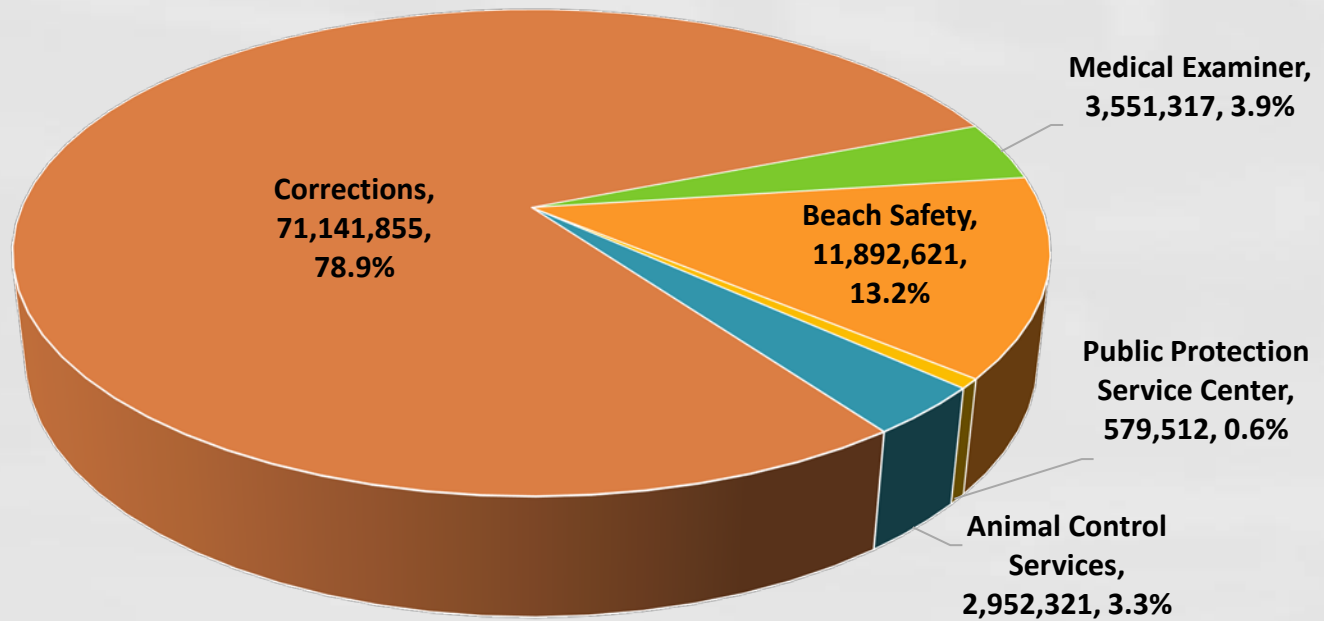
# Traffic Engineering Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	2,138,653	2,300,120
Operating Expenses	2,778,128	3,465,909
Capital Outlay	349,500	39,900
Capital Improvements	2,295,000	2,385,532
Reserves	4,924,611	5,210,974
<b>Total</b>	<b>12,485,892</b>	<b>13,402,435</b>
<b>Funded Full-time Equivalent</b>	<b>24.00</b>	<b>24.00</b>
<b>Funding Source(s)</b>	<b>Transportation Trust</b>	

# Water Resources & Utilities Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	5,378,555	5,534,553
Operating Expenses	8,460,950	10,334,557
Capital Outlay	196,002	207,000
Capital Improvements	19,961,950	33,390,000
Debt Service	600,886	605,275
Reserves	19,484,761	22,315,960
<b>Total</b>	<b>54,083,104</b>	<b>72,387,345</b>
<b>Funded Full-time Equivalent</b>	<b>60.00</b>	<b>60.00</b>
<b>Funding Source(s)</b>	<b>Water and Sewer Utilities Fund</b>	

# Public Protection Department Total FY 2024-25 Recommended Budget by Division





# Public Protection Administration Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		601,170	550,809
Operating Expenses		66,379	55,412
Reimbursements		(26,762)	(26,709)
Capital Outlay		12,000	0
<b>Total</b>		<b>652,787</b>	<b>579,512</b>
<b>Funded Full-time Equivalent</b>		<b>4.00</b>	<b>4.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b> (reimbursements from other funds via departmental service charge)		

# Animal Control Services Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	1,502,483	1,639,721
Operating Expenses	1,194,546	1,123,915
Capital Outlay	55,805	143,770
Capital Improvements	607,000	35,000
Grants & Aids	4,650	9,915
<b>Total</b>	<b>3,364,484</b>	<b>2,952,321</b>
<b>Funded Full-time Equivalent</b>	<b>19.00</b>	<b>20.00</b>
<b>Funding Source(s)</b>	<b>MSD Fund, Beach Management Fund, &amp; Port District Fund</b>	

# Corrections Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	37,249,221	37,929,839
Operating Expenses	22,727,995	22,200,966
Capital Outlay	325,070	409,970
Capital Improvements	8,810,000	7,194,675
Reserves	4,351,122	3,406,405
<b>Total</b>	<b>73,463,408</b>	<b>71,141,855</b>
<b>Funded Full-time Equivalent</b>	<b>360.50</b>	<b>360.50</b>
<b>Funding Source(s)</b>	<b>General Fund &amp; Inmate Welfare Fund</b>	

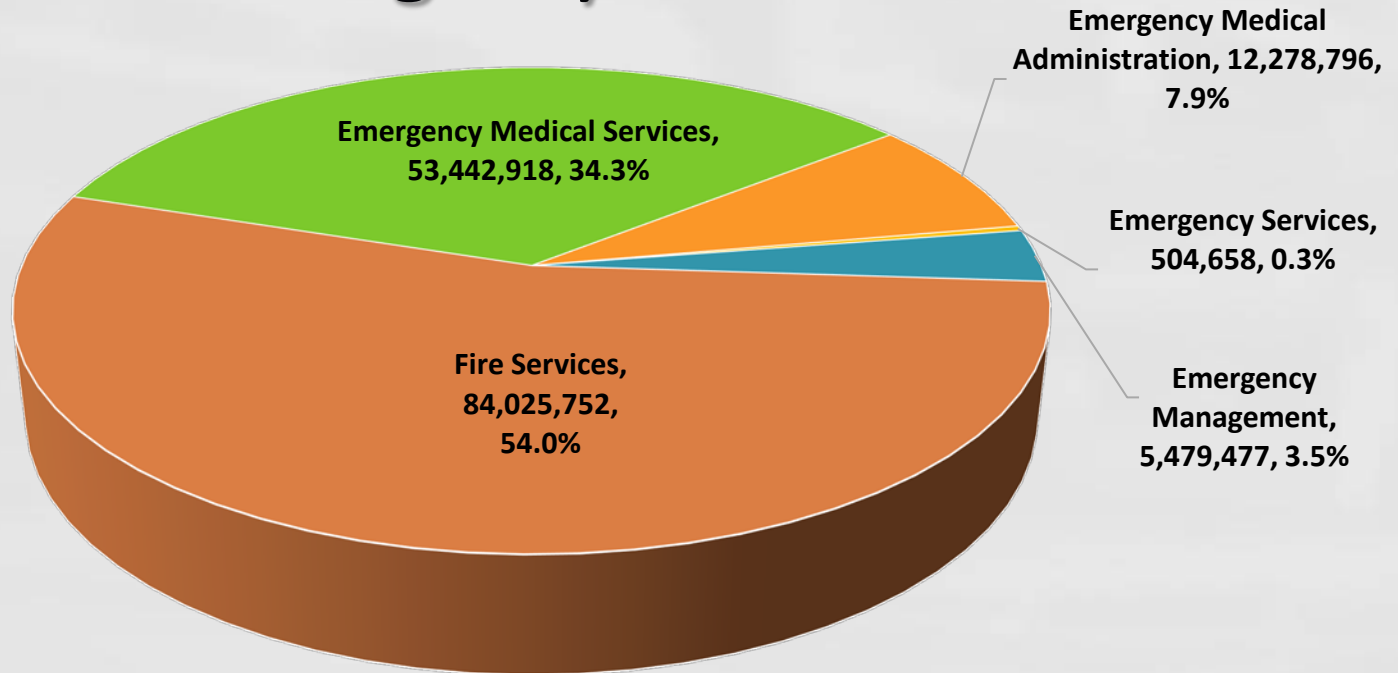
# Medical Examiner Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses	3,080,887	3,542,416
Capital Outlay	5,000	8,700
Grants & Aids	178	201
<b>Total</b>	<b>3,086,065</b>	<b>3,551,317</b>
<b>Funded Full-time Equivalent</b>	<b>0.00</b>	<b>0.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Beach Safety Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	8,008,607	8,398,236
Operating Expenses	1,761,812	1,806,332
Capital Outlay	205,979	148,053
Capital Improvements	675,000	1,540,000
<b>Total</b>	<b>10,651,398</b>	<b>11,892,621</b>
<b>Funded Full-time Equivalent</b>	<b>101.11</b>	<b>102.11</b>
<b>Funding Source(s)</b>	<b>Beach Management Fund (Subsidized with transfer from General Fund)</b>	

# Emergency Services Department Total FY 2024-25 Recommended Budget by Division



# Emergency Services Administration Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		610,285	640,145
Operating Expenses		53,909	45,358
Reimbursements		(284,962)	(180,845)
<b>Total</b>		<b>379,232</b>	<b>504,658</b>
<b>Funded Full-time Equivalent</b>		<b>4.00</b>	<b>4.00</b>
<b>Funding Source(s)</b>		<b>General Fund (reimbursements from other funds via departmental service charge)</b>	

# Emergency Management Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	609,596	716,132
Operating Expenses	413,194	717,958
Capital Outlay	0	1,470,387
Capital Improvements	360,000	2,575,000
<b>Total</b>	<b>1,382,790</b>	<b>5,479,477</b>
<b>Funded Full-time Equivalent</b>	<b>6.50</b>	<b>7.50</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	



# Fire Services Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	32,031,642	33,362,077
Operating Expenses	8,475,736	9,424,669
Reimbursements	(92,689)	(80,615)
Capital Outlay	1,416,735	937,534
Capital Improvements	18,611,218	17,395,811
Grants & Aids	783,011	831,961
Reserves	11,667,087	22,154,275
<b>Total</b>	<b>72,892,740</b>	<b>84,025,752</b>
<b>Funded Full-time Equivalent</b>	<b>229.50</b>	<b>232.50</b>
<b>Funding Source(s)</b>	<b>General Fund, Fire Rescue District, Fire Impact Fees, Daytona Beach International Airport Fund</b>	

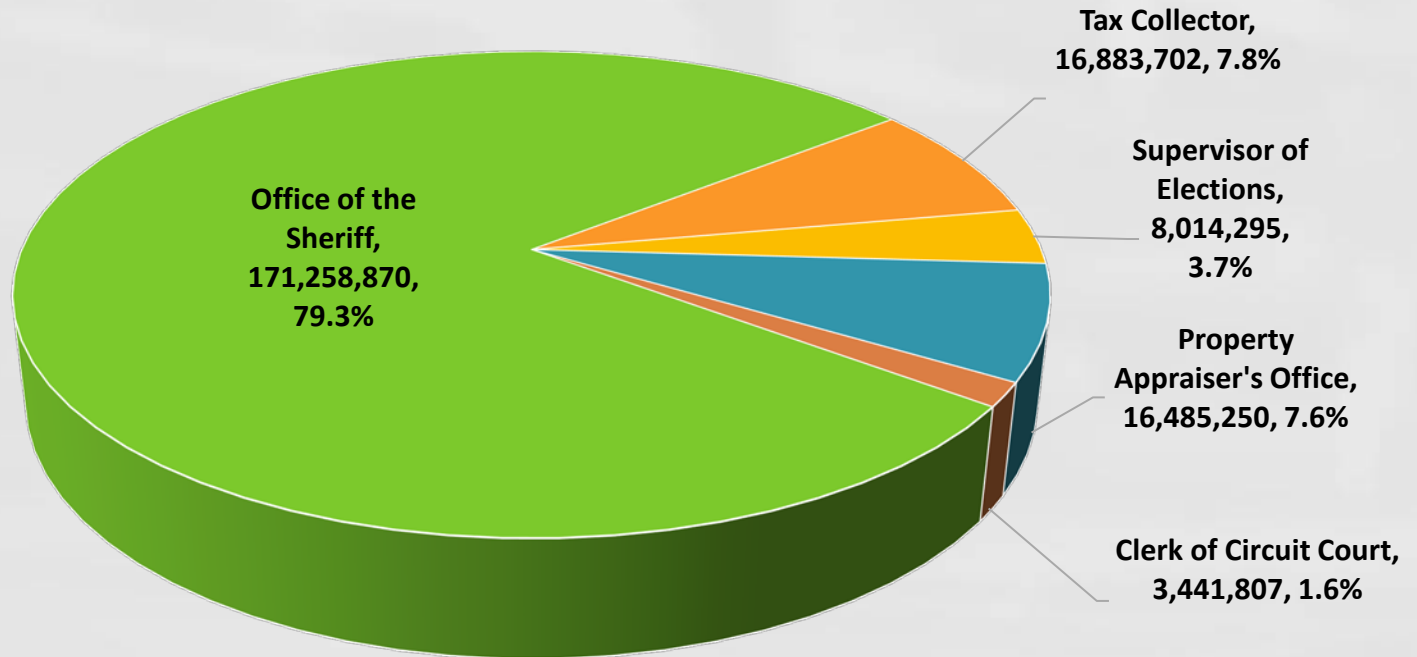
# Emergency Medical Services Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	23,806,984	26,666,487
Operating Expenses	11,969,531	13,005,815
Reimbursements	(1,750)	(1,500)
Capital Outlay	1,875,650	1,679,390
Capital Improvements	1,861,543	192,000
Grants & Aids	250	250
Reserves	14,437,911	11,900,476
<b>Total</b>	<b>53,950,119</b>	<b>53,442,918</b>
<b>Funded Full-time Equivalent</b>	<b>257.25</b>	<b>262.25</b>
<b>Funding Source(s)</b>	<b>Emergency Medical Services Fund (General Fund Subsidized)</b>	

# Emergency Medical Administration Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	744,107	917,105
Operating Expenses	312,505	2,314,665
Capital Outlay	18,028	20,283
Grants & Aids	2,401,556	2,562,357
Interfund Transfers	6,617,677	6,464,386
<b>Sub-Total</b>	<b>10,093,873</b>	<b>12,278,796</b>
Less Operating Transfer	(6,617,677)	(6,464,386)
<b>Total</b>	<b>3,476,196</b>	<b>5,814,410</b>
<b>Funded Full-time Equivalent</b>	<b>5.50</b>	<b>6.50</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Constitutional Offices Total FY 2024-25 Recommended Budget by Division



# Office of the Sheriff Funding or Support Provided from Volusia County's Budgeted Funds

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses	515,221	446,433
Capital Improvements	350,000	1,125,000
Interfund Transfers	152,876,381	169,648,087
Reserves	36,457	39,350
<b>Sub-Total</b>	<b>153,778,059</b>	<b>171,258,870</b>
Less Operating Transfer	(22,125,779)	(24,338,357)
<b>Total</b>	<b>131,652,280</b>	<b>146,920,513</b>
<b>Funding Source(s)</b>	<b>Public Safety Fund, General Fund, E911 Fund, MSD Fund, Law Enforcement Trust Fund, Federal Forfeiture Sharing Treasury Fund, Law Enforcement Education Trust Fund</b>	

# Supervisor of Elections Funding or Support Provided from Volusia County's Budgeted Funds

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses	307,692	216,367
Interfund Transfers	7,327,769	7,797,928
<b>Total</b>	<b>7,635,461</b>	<b>8,014,295</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Property Appraiser's Office Funding or Support Provided from Volusia County's Budgeted Funds

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses		14,032,562	16,485,250
<b>Total</b>		<b>14,032,562</b>	<b>16,485,250</b>
<b>Funding Source(s)</b>		<b>Commissions paid via Volusia County's Ad Valorem Taxing Funds, General Fund for other support services from the County</b>	

\*Does not represent total budget for the Property Appraiser's Office. Please see [Volusia County Property Appraiser's Office \(vcgov.org\)](https://www.vcgov.org/property-appraiser) for full budget details

# Tax Collector Funding or Support Provided from Volusia County's Budgeted Funds

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses		14,395,559	16,883,702
<b>Total</b>		<b>14,395,559</b>	<b>16,883,702</b>
<b>Funding Source(s)</b>		<b>Commissions paid via Volusia County's Ad Valorem Taxing Funds, General Fund for other support services from the County</b>	

\*Does not represent total budget for the Tax Collector. Please see [Tax Collector - Volusia County | Home \(vctaxcollector.org\)](https://vctaxcollector.org) for full budget details

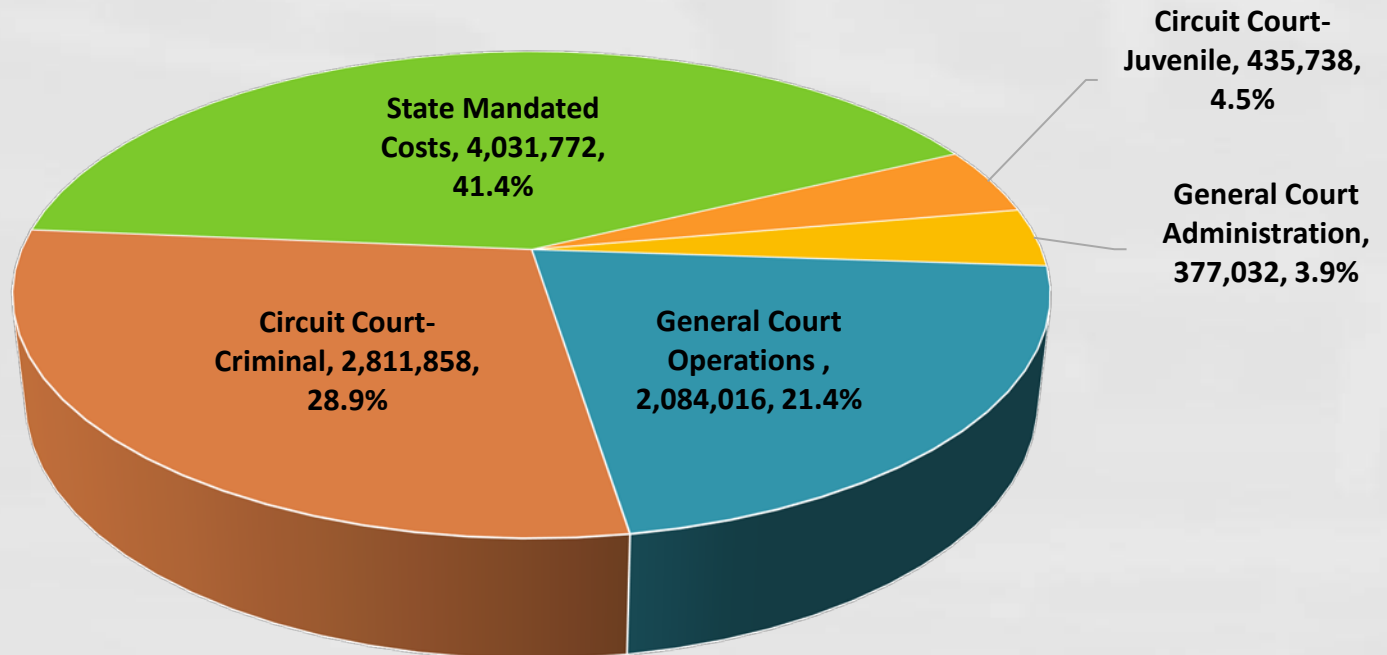


# Clerk of Circuit Court Funding or Support Provided from Volusia County’s Budgeted Funds

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses		386,051	449,807
Capital Improvements		350,000	0
Grants & Aids		2,992,000	2,992,000
Total		3,728,051	3,441,807
Funding Source(s)		General Fund	

\*Does not represent total budget for the Clerk of Circuit Court. Please see [LAURA E. ROTH | Clerk of the Circuit Court, Volusia County Florida](#) for full budget details

# Court Programs & Operations Total FY 2024-25 Recommended Budget by Division



# General Court Administration Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses	359,455	356,032
Capital Outlay	2,500	21,000
<b>Total</b>	<b>361,955</b>	<b>377,032</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# General Court Operations Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Personnel Services	1,016,891	1,165,177
Operating Expenses	615,598	560,801
Capital Outlay	350,676	358,038
<b>Total</b>	<b>1,983,165</b>	<b>2,084,016</b>
<b>Funded Full-time Equivalent</b>	<b>11.00</b>	<b>12.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

\*Includes funding for Information Systems within the court system and UA lab funding

# Circuit Court - Criminal Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Personnel Services	2,336,244	2,426,020
Operating Expenses	313,392	385,838
<b>Total</b>	<b>2,649,636</b>	<b>2,811,858</b>
<b>Funded Full-time Equivalent</b>	<b>30.00</b>	<b>30.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

\*Includes funding for DUI Court Program, Court Interpreters, Drug Court, and Pre-Trial Release programs

# State Mandated Budget by Category

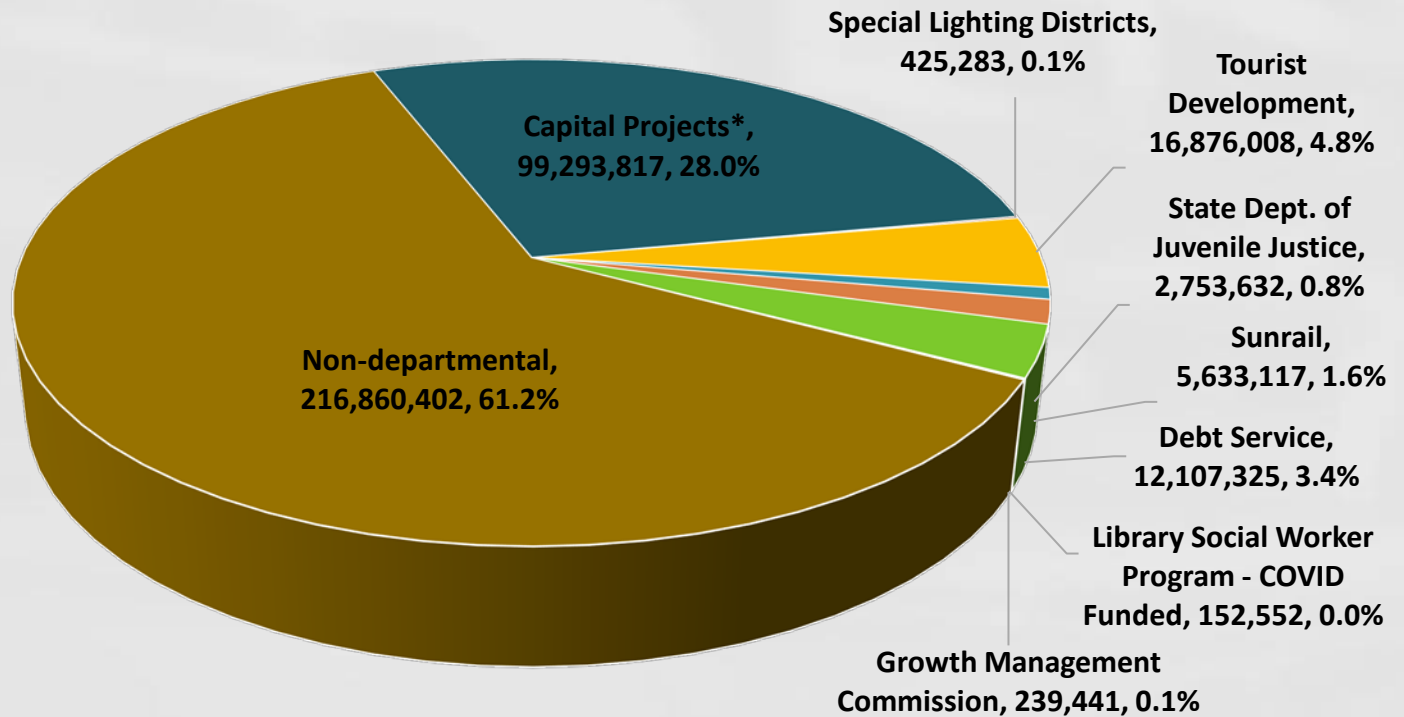
Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Personnel Services		103,872	109,100
Operating Expenses		3,478,486	3,649,732
Capital Outlay		161,000	143,000
Grants & Aids		128,768	129,940
<b>Total</b>		<b>3,872,126</b>	<b>4,031,772</b>
<b>Funded Full-time Equivalent</b>		<b>1.00</b>	<b>1.00</b>
<b>Funding Source(s)</b>		<b>General Fund</b>	

\*Includes funding for Central Florida Legal Services, State Attorney, Public Defender, Public Guardian, & Public Law Library

# Circuit Court - Juvenile (Teen Court) Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	344,936	377,019
Operating Expenses	54,269	58,719
<b>Total</b>	<b>399,205</b>	<b>435,738</b>
<b>Funded Full-time Equivalent</b>	<b>5.00</b>	<b>5.00</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Other Budgetary Accounts Total FY 2024-25 Recommended Budget by Function



\*Non-operating budget, funded with transfers from operating funds



# Tourist Development Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Operating Expenses		17,849,224	16,876,008
<b>Total</b>		<b>17,849,224</b>	<b>16,876,008</b>
<b>Funding Source(s)</b>		<b>Convention Development Tax</b>	

\*All funding provided directly to Volusia County's three advertising authorities:

Halifax Advertising Authority - [Daytona Beach, FL | About Us | Advertising in Daytona Beach & The Halifax Area](#)

Southeast Advertising Authority - [SVAA Information \(visitnsbfl.com\)](#)

West Volusia Advertising Authority - [Visit West Volusia](#)

# State Dept. of Juvenile Justice Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Grants & Aids		2,292,653	2,753,632
Total		2,292,653	2,753,632
Funding Source(s)	General Fund		

\*State required payments for juvenile detention center funding

# Sunrail Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Operating Expenses		2,299,382	5,633,117
Total		2,299,382	5,633,117
Funding Source(s)	General Fund		

\*Only includes a portion of the year for Deland station and assuming responsibility of the system

# Growth Management Commission Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services	45,401	47,725
Operating Expenses	127,016	191,716
<b>Total</b>	<b>172,417</b>	<b>239,441</b>
<b>Funded Full-time Equivalent</b>	<b>0.50</b>	<b>0.50</b>
<b>Funding Source(s)</b>	<b>General Fund</b>	

# Debt Service Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses	429	958
Debt Service	12,915,726	8,409,791
Reserves	3,433,297	3,696,576
Total	16,349,452	12,107,325
Funding Source(s)	Debt Service funds (202, 208, 209, 213, 215, 295) Daytona Beach International Airport Fund	

# Library Social Worker Program Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Personnel Services		0	152,552
<b>Total</b>		<b>0</b>	<b>152,552</b>
<b>Funding Source(s)</b>		<b>American Rescue Plan Act (ARPA) Funded – County Fund 101</b>	

# Non-departmental Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Operating Expenses	141,804	191,776
Reimbursements	(5,000,000)	(5,000,000)
Capita Improvements	0	10,100,000
Grants & Aids	10,065,077	10,849,679
Interfund Transfers	83,623,125	104,988,570
Reserves	116,543,960	95,730,377
<b>Sub-Total</b>	<b>205,373,966</b>	<b>216,860,402</b>
Less Operating Transfer	(82,623,125)	(80,988,570)
<b>Total</b>	<b>122,750,841</b>	<b>135,871,832</b>
<b>Funding Source(s)</b>	<b>General Fund, Resort Tax Fund, Sales Tax Fund, E911 Fund, MSD Fund, Volusia Forever, Law Enforcement Trust Fund, Federal Forfeiture Sharing Justice Fund, Federal Forfeiture Sharing Treasury Fund, Law Enforcement Education Trust Fund, &amp; Crime Prevention Trust Fund</b>	

\*Non departmental budgets are mostly for CRA payments and reserve balances that are not assigned to an individual department

# Capital Projects Budget by Category

Category	FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget*
Operating Expenses	360,490	288,802
Capital Outlay	522,821	5,505,484
Capital Improvements	17,583,105	51,859,297
Grants & Aids	55,000	0
Interfund Transfers	5,470,615	0
Reserves	31,522,760	41,640,234
<b>Sub-Total</b>	<b>55,514,791</b>	<b>99,293,817</b>
Less non-operating budget	(55,514,791)	(99,293,817)
<b>Total</b>	<b>0</b>	<b>0</b>
<b>Funding Source(s)</b>	<b>Capital Projects Funds (303, 305, 309, 313, 314, 317, 318, 322, 326, 328, 334, 365, 367, 369, 370, &amp; 373) See Budget by Fund and Capital Improvement section of Executive Summary for details</b>	

\*Funding for capital projects comes via transfers from operating funds



# Special Lighting Districts Budget by Category

Category		FY 2023 24 Adopted Budget	FY 2024 25 Recommended Budget
Operating Expenses		395,056	386,085
Reserves		18,395	39,198
Total		413,451	425,283
Funding Source(s)		Special Street Lighting Districts (non-ad valorem taxes) Silver Sands/Bethune Beach MSD (ad valorem taxes)	

\*Budgets are to pay for the energy costs of providing streetlights in special districts by request

THIS PAGE INTENTIONALLY BLANK



# County of Volusia

## 5-Year Forecast

### Fiscal Years 2023-24 to 2027-28

---

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, increased cost of construction, changes in economic conditions, or the results of a natural disaster.

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
- Provides a framework from which to develop policy discussions/decisions

---

#### *Forecasting Methods*

---

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

Qualitatively, the Office of Management and Budget 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, development activity, and current inflation levels along with projected levels.

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.

Economic indicators play a big part:

- Development activity such as housing starts, foreclosures or new commercial construction impacts property taxes, half-cent sales tax, landfill charges, waste collection, state revenue sharing, development revenues, and utilities and fuel taxes.
- Tourism and convention activity impacts half-cent sales tax, ambulance fees, convention and tourist development taxes, state revenue sharing, utilities and fuel taxes.

Inflation – The Erosion of Purchasing Power

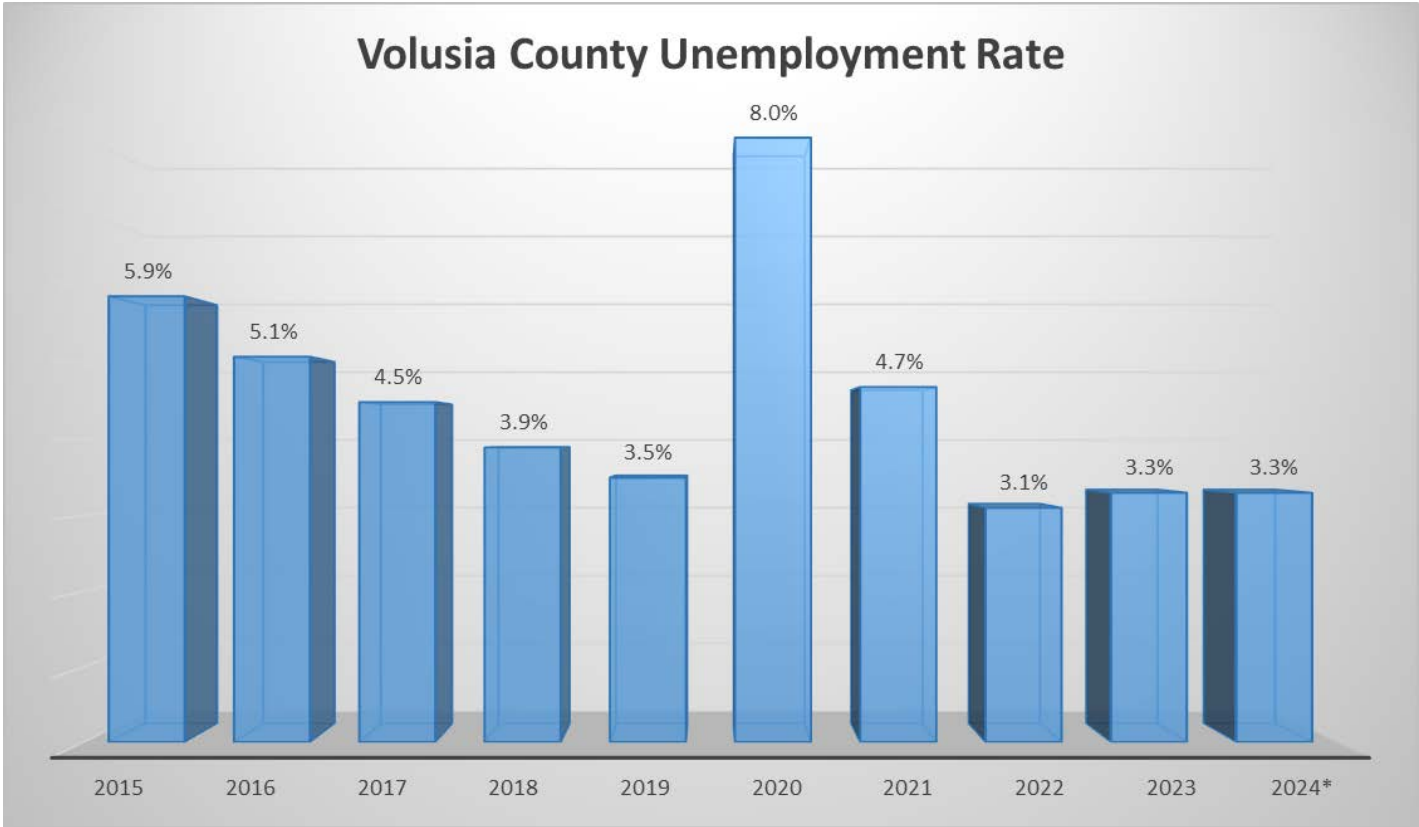
Inflation is an economic term describing the sustained increase in prices of goods and services over a defined period. To some, inflation signifies a struggling economy, whereas others see it as a sign of a prospering economy. Whatever the opinion, one fact that remains is that governments are just as impacted by inflation as the private sector. The first and most noted effect of inflation is the erosion of purchasing power which affects every aspect of economics, from consumers buying goods to investors and stock prices, to a country’s economic prosperity. When a currency’s purchasing power decreases due to excessive inflation, serious negative economic consequences arise including an escalating cost of living.

Inflation predictions change with each monthly release of data, but the common consensus amongst many economists is that the inflation rate is expected to ease slightly over the rest of the year but remain at a stubbornly elevated rate. In 2025, the rate should begin to fall closer to the 2% mark by the end of the year. The chart below references these predictions from the International Monetary Fund (IMF):

Annual U.S. Inflation Rate from 2022 -2028						
2022	2023	2024	2025	2026	2027	2028
7.9%	4.1%	2.9%	2.0%	2.1%	2.1%	2.1%

Source: International Monetary Fund (IMF) World Economic Outlook Database (April 2024)

On the expense side, an economic indicator such as the current unemployment rate is a closely watched economic barometer that attracts a lot of media attention, especially during recessions and challenging economic times. This is because the unemployment rate does not just impact those individuals who are jobless. When workers are unemployed, their families lose wages, and the area they live in loses its contribution to the local economy in terms of the goods or services that could have been produced. Unemployed workers also lose their purchasing power, which can lead to unemployment for other workers, creating a cascading effect that ripples through the economy. In this way, unemployment even impacts those who are still employed.



\*2024 Unemployment rate through the end of May. (Annual averages not seasonally adjusted)  
Source: Florida Department of Economic Opportunity, Local Area Unemployment Statistics (LAUS) program

---

### *Assumptions Included in the Forecast*

---

- Routine operational expenditures are forecasted to include escalation of existing costs based on CPI and/or trend analysis.
- Ongoing long-term obligations like asset maintenance or replacement requirements for computers and vehicles.
- No provision for unfunded mandates from state or federal governments.
- Operating revenues reflect conservative growth in forecast years.
- Utility Tax – increasing **5%** throughout forecast period.
- Tourist Development Tax – increasing **2%** throughout the forecast period.
- Sales Tax – increasing **2%** throughout forecast period.
- State Revenue Sharing – increasing **2.5%** throughout forecast period.

---

### *Millage Rates & Property Values*

---

The General Fund, Library District Fund, Law Enforcement Fund, Mosquito Control Fund, Ponce DeLeon Inlet & Port District Fund, Fire Rescue Fund, ECHO Fund (Voter Approved), Land Acquisition Fund (Voter Approved), Municipal Service District Fund, and the Silver Sands/Bethune Beach MSD Fund are the County's taxing funds that are supported by ad valorem taxes.

Taxable values for fiscal year 2024-25 are based on preliminary values released by the Volusia County Property Appraiser on or before July 1st. Forecasted growth in taxable value is shown below.

<b>Fund</b>	<b>FY 2024-25 Property Value Growth (Over FY24 Post-VAB)</b>	<b>FY 2025-26 Forecasted Growth</b>	<b>FY 2026-27 Forecasted Growth</b>	<b>FY 2027-28 Forecasted Growth</b>
General Fund	10.8%	8.0%	7.0%	7.0%
Library Fund	10.8%	8.0%	7.0%	7.0%
Law Enforcement Fund	10.8%	8.0%	7.0%	7.0%
ECHO Fund	10.8%	8.0%	7.0%	7.0%
Land Acquisition Fund	10.8%	8.0%	7.0%	7.0%
Mosquito Control Fund	10.5%	8.0%	7.0%	7.0%
Ponce De Leon Inlet & Port District Fund	10.5%	8.0%	7.0%	7.0%
Silver Sands/Bethune Beach MSD Fund	10.7%	5.5%	5.0%	5.0%
Fire Rescue Fund	10.9%	8.0%	7.0%	7.0%
Municipal Service District Fund	10.9%	8.0%	7.0%	7.0%



The chart below demonstrates the average residential taxable value (single-family homes, mobile homes, multi-family homes, condominiums, cooperatives, and retirement homes) multiplied by the approved or proposed general fund millage rate to calculate the average amount of taxes paid into the general fund and law enforcement fund for a particular fiscal year. The average residential taxable value is calculated by adding together residential categorical property values which are then divided by the total number of residential parcels calculated by the Property Appraiser. This calculated number is your average residential taxable value.

	FY 2024-25	FY 2023-24	FY 2022-23	FY 2021-22	FY 2020-21	FY 2019-20	FY 2018-19	FY 2017-18
Average Residential Taxable Value	\$ 191,561	\$ 174,644	\$ 157,633	\$ 138,450	\$ 125,225	\$ 116,754	\$ 108,420	\$ 100,640
General Fund / Law Enforcement Fund Millage Rate	4.8001	4.8499	4.8499	5.3812	5.4500	5.5900	5.6944	6.1000
Average Taxes	\$ 882.73	\$ 813.13	\$ 733.92	\$ 715.23	\$ 655.18	\$ 626.55	\$ 592.69	\$ 589.35

(Residential Taxable Values Source: Volusia County Property Appraiser DR-489PC) (Numbers shown with 4% early payment discount applied)

The next chart illustrates the ten-year history for all ten of the County's taxing fund millage rates. The General Fund is presented at the fully rolled-back rate PLUS the increased cost of Sunrail. The Library fund, Mosquito Control Fund, and the Silver Sands Bethune Beach MSD Fund are proposed at the fully rolled-back rate. The Law Enforcement Fund rate was increased in FY 2024-25 to cover the increases included in the Volusia Sheriff's Office budget request. The Port Fund, MSD Fund, Fire Rescue District Fund, and the Volusia ECHO and Forever funds are presented flat with FY 2023-24 adopted rates. Both the Volusia ECHO and Volusia Forever programs and their requisite millage rates were re-approved by Volusia County voters in November of 2020.

## County of Volusia Millage Rate History

Fiscal Year	General	Law Enforcement	Library	Volusia ECHO	Volusia Forever / Land Acquisition	East Volusia Mosquito Control	Ponce De Leon Port Authority	Municipal Service District	Silver Sands-Bethune Beach MSD	Fire Rescue District
FY 2015-16	6.3189	0.0000	0.5520	0.2000	0.0739	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2016-17	6.1000	0.0000	0.5520	0.2000	0.0930	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2017-18	6.1000	0.0000	0.5520	0.2000	0.0905	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2018-19	5.6944	0.0000	0.5520	0.2000	0.0994	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2019-20	5.5900	0.0000	0.5520	0.2000	0.1122	0.1880	0.0929	2.2399	0.0150	4.0815
FY 2020-21	5.4500	0.0000	0.5174	0.0000	0.1052	0.1781	0.0880	2.1083	0.0144	3.8412
FY 2021-22	5.3812	0.0000	0.5174	0.2000	0.2000	0.1781	0.0845	2.1083	0.0144	3.8412
FY 2022-23	4.8499	0.0000	0.4635	0.2000	0.2000	0.1781	0.0760	1.8795	0.0129	3.8412
FY 2023-24	3.3958	1.4541	0.4209	0.2000	0.2000	0.1781	0.0692	1.6956	0.0117	3.8412
FY 2024-25	3.2007	1.5994	0.3891	0.2000	0.2000	0.1647	0.0692	1.6956	0.0106	3.8412

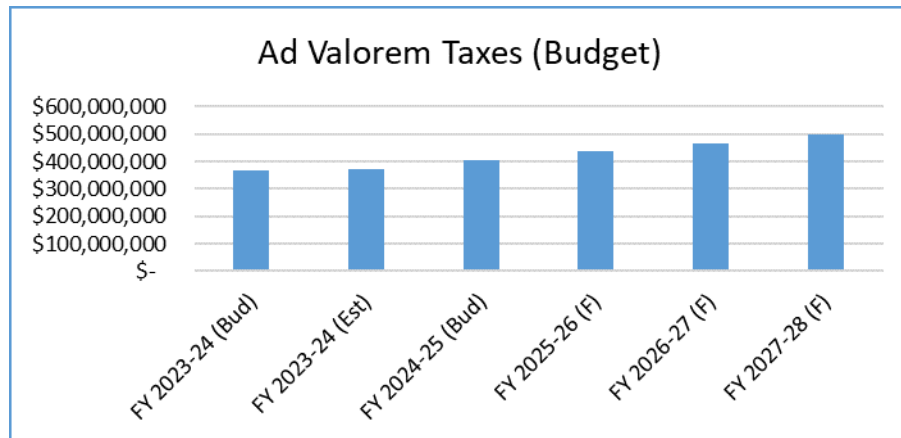
Millage rates @ rolled-back rate

Millage rates @ partial rolled-back rate

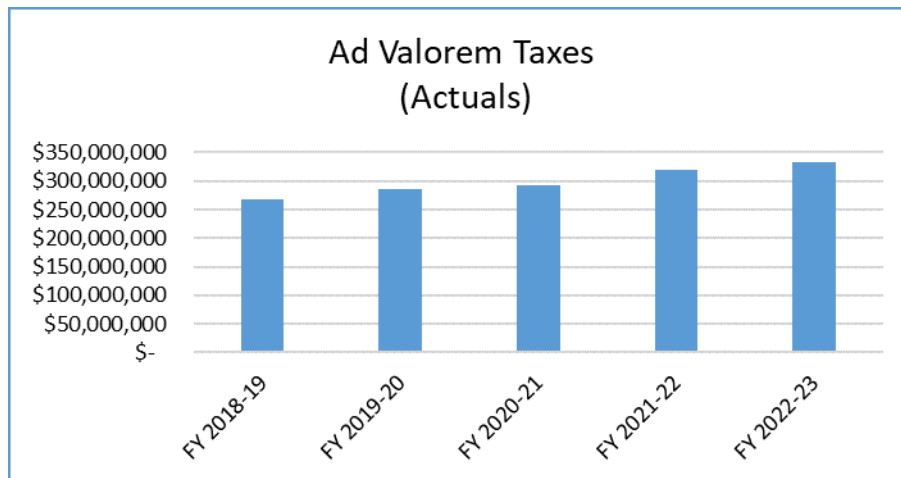
Millage rates below rolled-back rate

## *Major Revenues in Forecast*

Operating Revenues are comprised of various receipts that are collected or anticipated for collection during the fiscal year based on operations of the County and disbursements from federal, state, and other governments. The following charts and descriptions will provide detailed background and historical information concerning the top operating revenues in Volusia County and their forecasted trajectories.

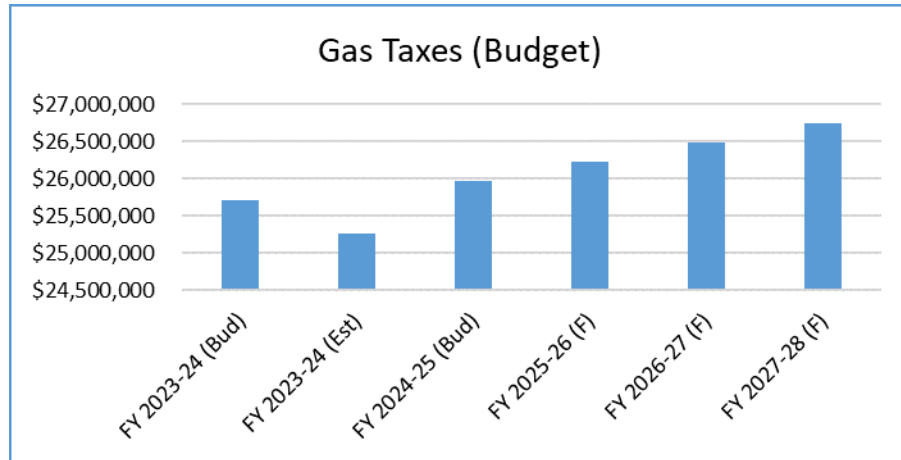


Ad Valorem Taxes - Budget, Estimate & Forecast (Includes New & Delinquent Taxes)					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$369,939,402	\$370,439,038	\$404,331,047	\$436,585,583	\$467,066,170	\$499,684,753

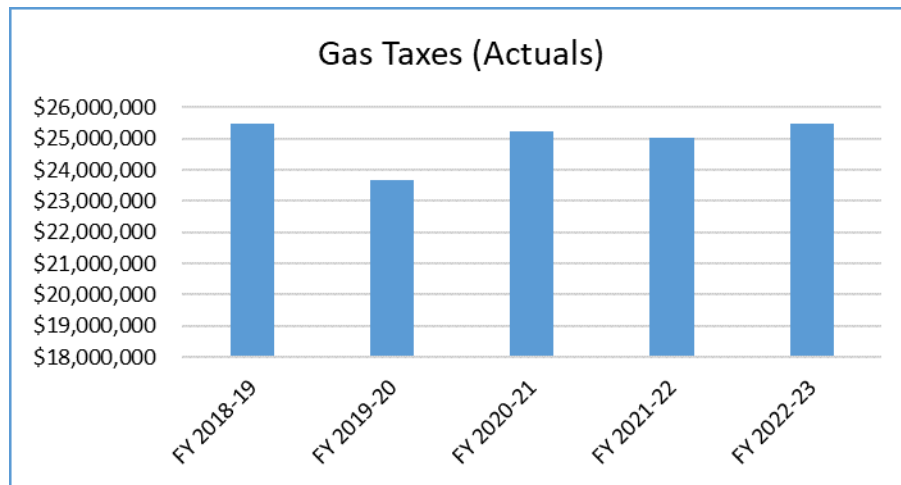


5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$267,666,974
2019-20	\$285,730,488
2020-21	\$291,693,973
2021-22	\$318,840,942
2022-23	\$333,193,078

The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. Volusia County has a total of ten property tax millage rates levied countywide and in special districts. All citizens within the County pay the countywide rates; those living within the district boundaries also pay the rate for that district.



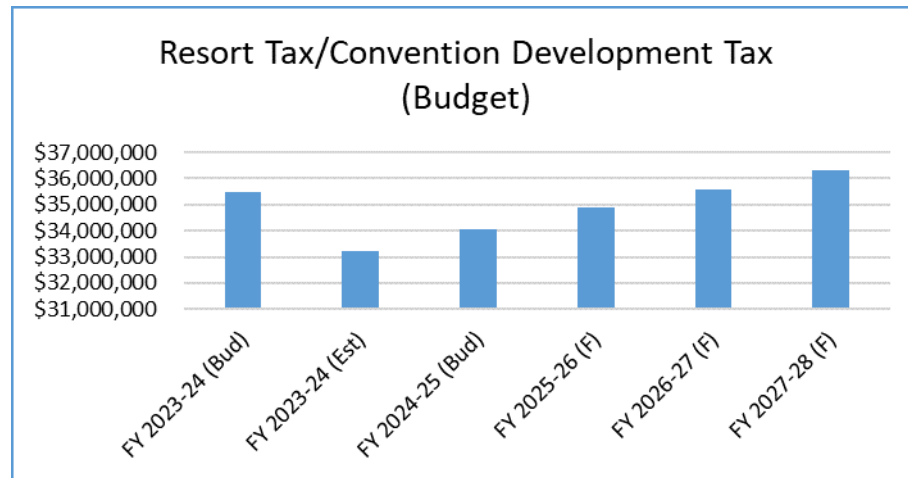
Gas Taxes - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$25,705,742	\$25,261,795	\$25,962,798	\$26,222,426	\$26,484,650	\$26,749,497



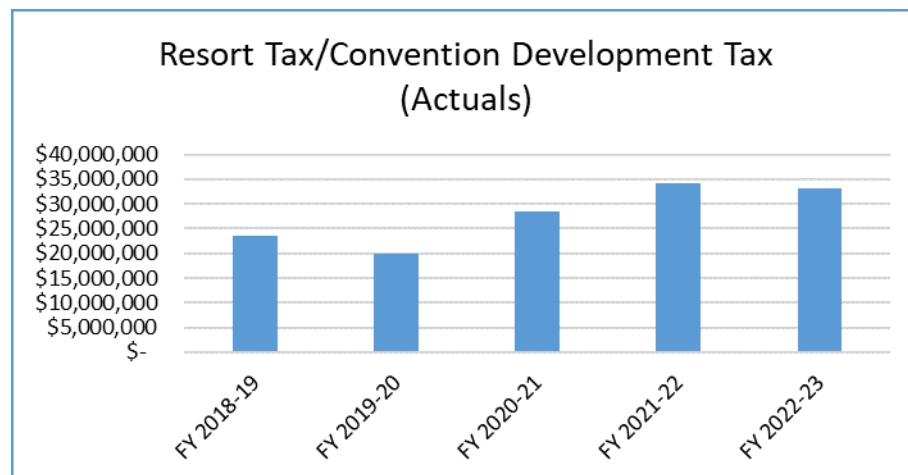
5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$25,485,740
2019-20	\$23,653,322
2020-21	\$25,249,408
2021-22	\$25,023,483
2022-23	\$25,486,556

Volusia County receives a total of five separate gas taxes, including the 6-cent local option fuel tax, 5-cent second local option fuel tax, the 5<sup>th</sup> and 6<sup>th</sup> cent constitutional fuel tax, the 7<sup>th</sup> cent county fuel tax and the 9<sup>th</sup> cent fuel tax. All of these revenues are accounted for in separate revenue codes and tracked for assurance that each revenue source is used in accordance with its authorized use. Operating revenues generated from gas tax revenues are expected to continue recovering from the reductions realized during the COVID-19 pandemic. Operating revenues are projected to remain steady in fiscal year 2024-25 and continue through the remainder of the forecast period at an average growth rate of 1 percent.





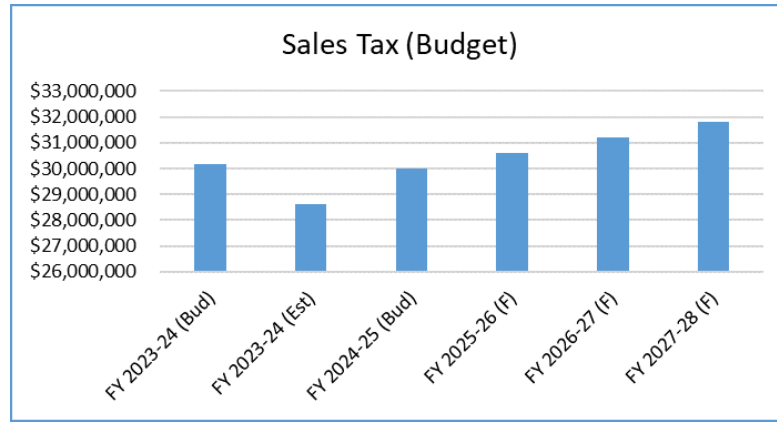
Resort Tax/Convention Development Tax - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$35,474,489	\$33,208,347	\$34,039,334	\$34,891,944	\$35,589,783	\$36,301,578



5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$23,665,188
2019-20	\$19,909,969
2020-21	\$28,446,208
2021-22	\$34,249,441
2022-23	\$33,046,758

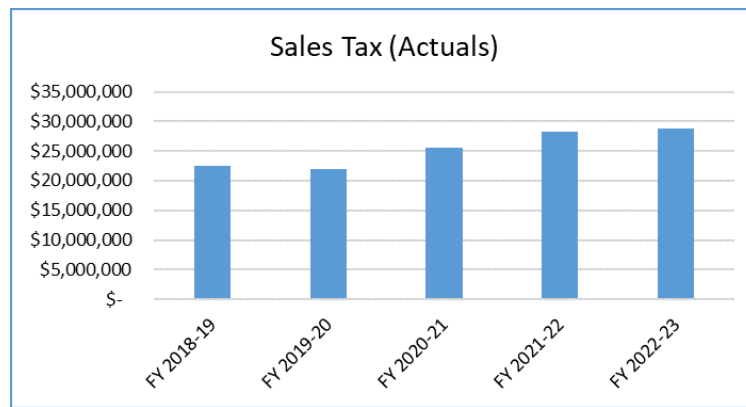
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from the Tourist Development/Resort Tax go to support the Ocean Center in Daytona Beach. The Convention Development Tax revenue derives from the 3% Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts within Volusia County. The Tourist Development Advertising Authorities receive these revenues.

The Tourist Development/Resort Taxes declined in fiscal year 2019-20 due to the uncertainty surrounding the COVID-19 public health crisis and its effect on local tourism events. These revenue streams fully recovered in fiscal year 2021-22 to finish the year exceeding all previous collections. Revenue collections have leveled off since fiscal year 2022-23. Tax revenue is expected to increase by 2% through the forecast period.



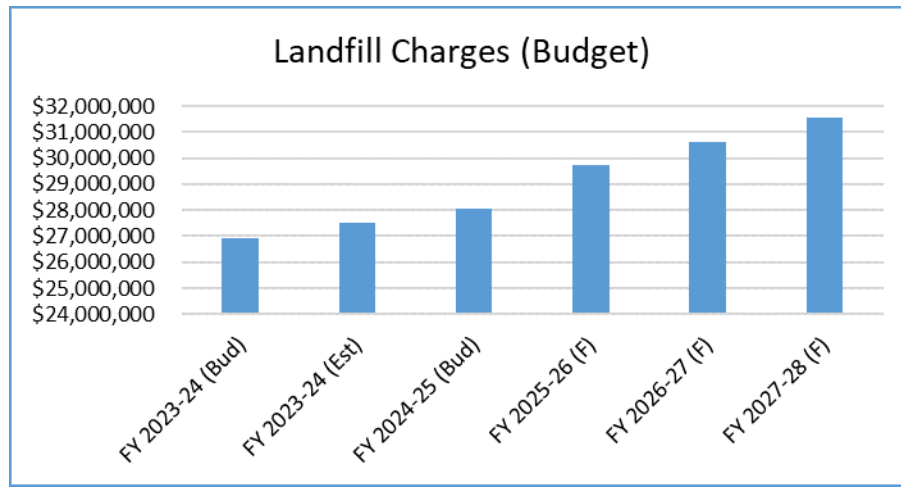
Sales Tax - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$30,162,936	\$28,600,304	\$29,995,383	\$30,595,291	\$31,207,197	\$31,831,341

Sales Tax Allocation Chart (Includes allocation of investment earnings)						
Allocation by Fund	FY 2023-24 (Budget)	FY 2023-24 (Estimate)	FY 2024-25 (Budget)	FY 2025-26 (Forecast)	FY 2026-27 (Forecast)	FY 2027-28 (Forecast)
General Fund (001)	\$18,983,336	\$18,373,323	\$16,476,425	\$16,333,166	\$17,257,420	\$17,125,538
Law Enforcement Fund (110)	\$3,893,598	\$3,893,598	\$6,290,490	\$6,827,727	\$6,307,727	\$6,826,942
Municipal Service District (120)	\$7,286,002	\$7,086,002	\$8,625,196	\$8,774,454	\$8,927,604	\$9,074,345

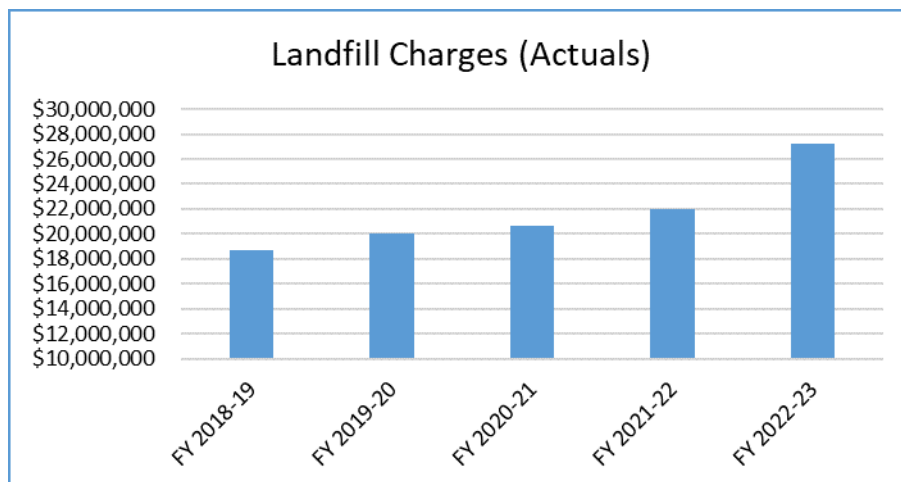


5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$22,424,375
2019-20	\$21,996,220
2020-21	\$25,646,637
2021-22	\$28,292,545
2022-23	\$28,830,626

The Local Government Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund and Municipal Service District Fund, to first meet debt service requirements and then be used for any countywide purpose. For fiscal year 2024-25, the Sales Tax revenue is budgeted with a 5% increase over the 2023-24 estimate. For fiscal years 2026-28, Sales Tax revenues forecasted at an annual growth rate of 2%.

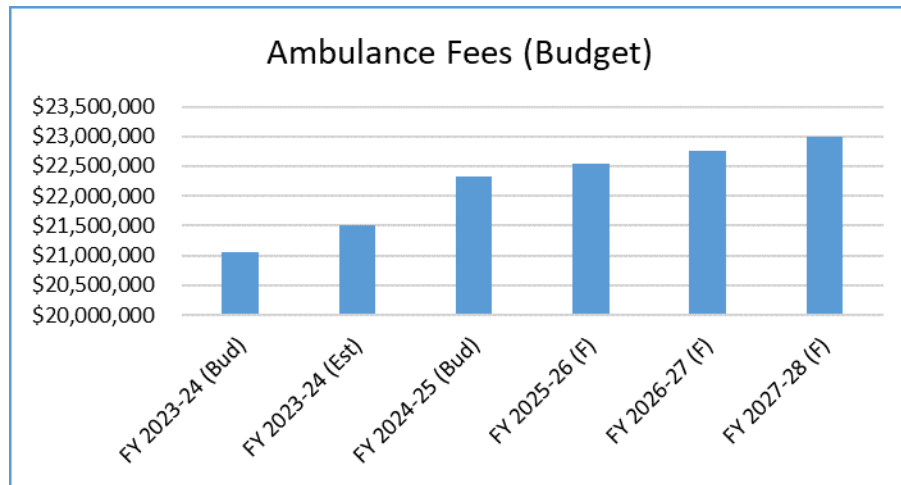


Landfill Charges - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$26,926,344	\$27,500,000	\$28,050,000	\$29,733,000	\$30,624,990	\$31,543,740

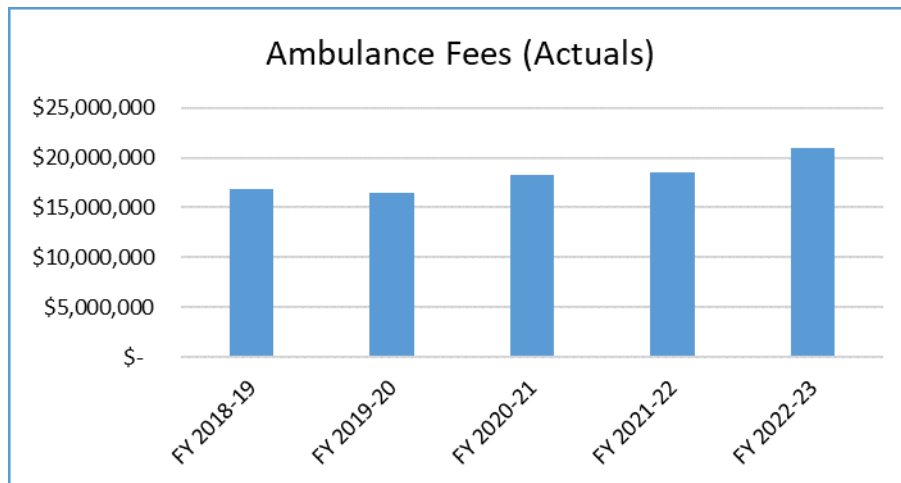


5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$18,671,805
2019-20	\$20,071,339
2020-21	\$20,649,461
2021-22	\$21,973,765
2022-23	\$27,206,129

The Solid Waste Fund's main source of operating revenue are the landfill charges which are budgeted at \$28.1 million or 93.5% of total operating revenue in fiscal year 2024-25. Charges are derived from tipping fees based on tonnage of various types of waste such as Class I (household garbage), Class II (construction and demolition waste), yard trash, recycling debris, tires and asbestos. Revenues are utilized for operations of the landfill and long-term closure costs.



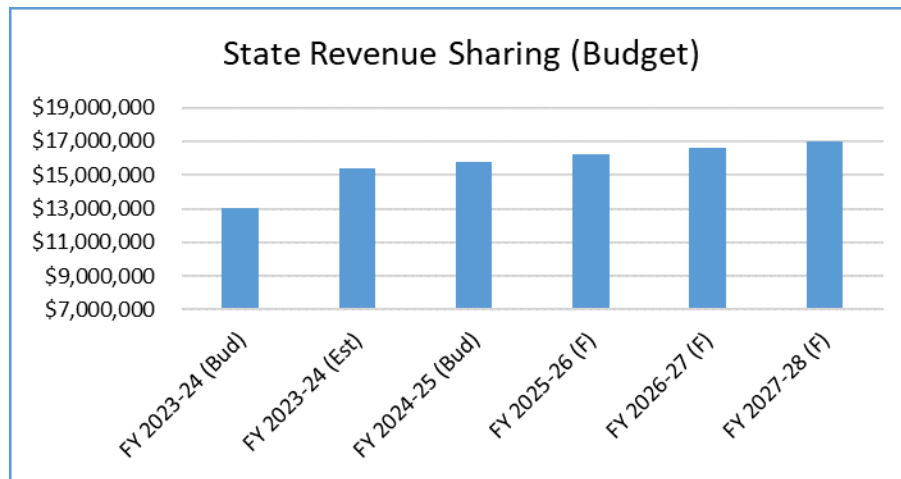
Ambulance Fees - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$21,060,000	\$21,500,000	\$22,320,000	\$22,543,200	\$22,766,400	\$22,989,600



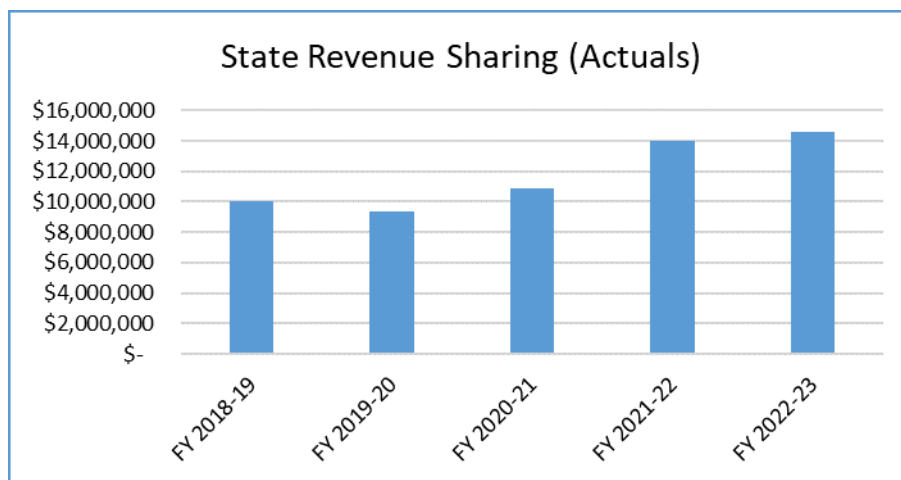
5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$16,899,826
2019-20	\$16,479,777
2020-21	\$18,317,386
2021-22	\$18,572,184
2022-23	\$21,013,576

The Emergency Medical Services Fund was established in fiscal year 2011-12 when the county took over provision of ambulance services. Ambulance billing revenue is authorized by ordinance. The main operating revenue source in the Emergency Medical Services fund are the ambulance fees, which represent 55% of total operating revenue or \$22.3 million budgeted in fiscal year 2024-25. Ambulance fee revenue is net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions.

The budgeted revenue for fiscal year 2024-25 is based on the total estimated transports of 55,800 and an average unit of \$400.00 per transport. Fiscal years 2026-28 transports are estimated to grow a conservative 1% respectively.

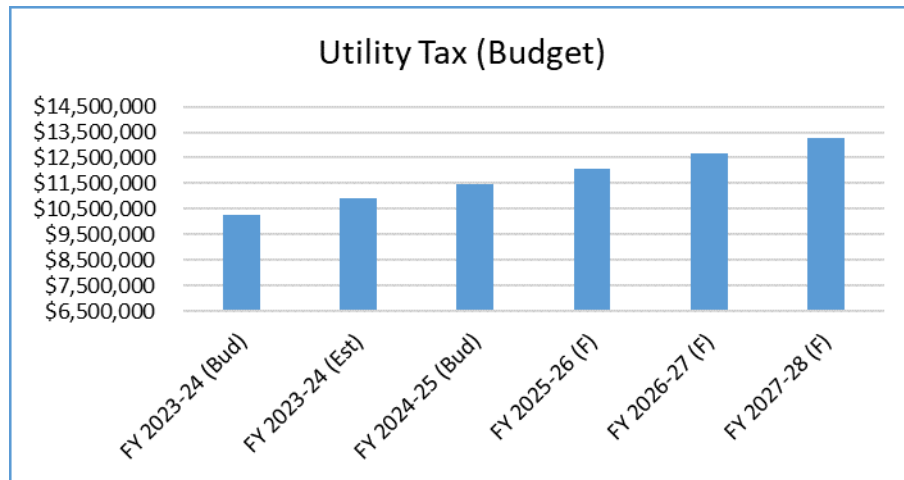


State Revenue Sharing - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$13,032,012	\$15,426,190	\$15,807,297	\$16,197,932	\$16,598,333	\$17,008,743

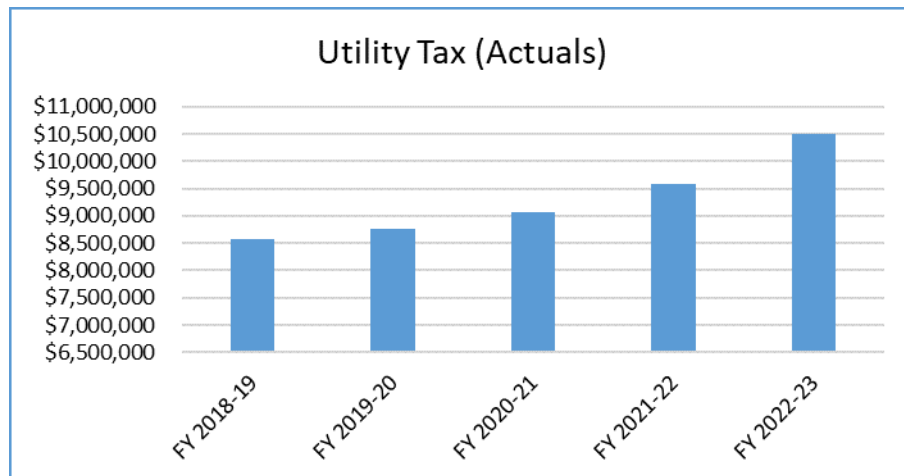


5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$10,005,793
2019-20	\$9,348,254
2020-21	\$10,864,397
2021-22	\$13,980,232
2022-23	\$14,601,811

State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These revenues are booked in both the General Fund for countywide purposes and the Transportation Trust Fund for transportation safety functions. The state revenue sharing source is forecast to grow at a rate of 2.5% over the fiscal year 2023-24 estimate and 2.5% in the forecast years 2026-28.

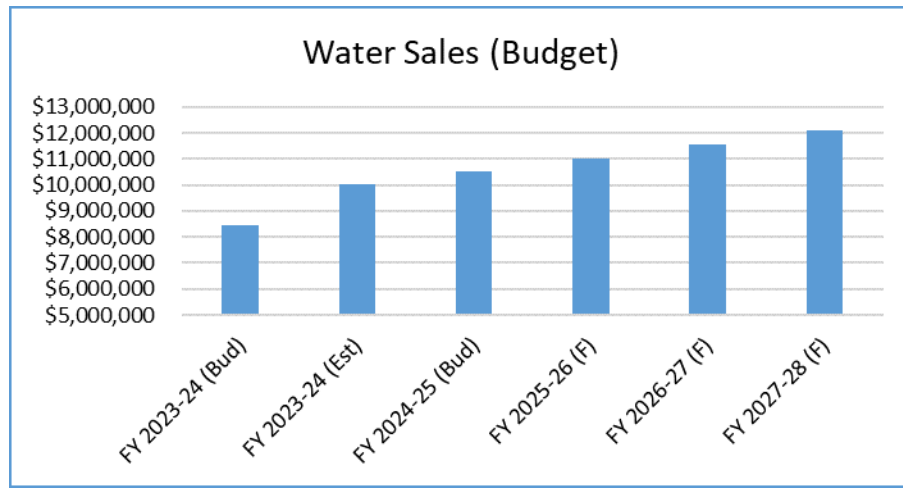


Utility Tax - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$10,243,800	\$10,927,944	\$11,474,341	\$12,048,058	\$12,650,461	\$13,282,984

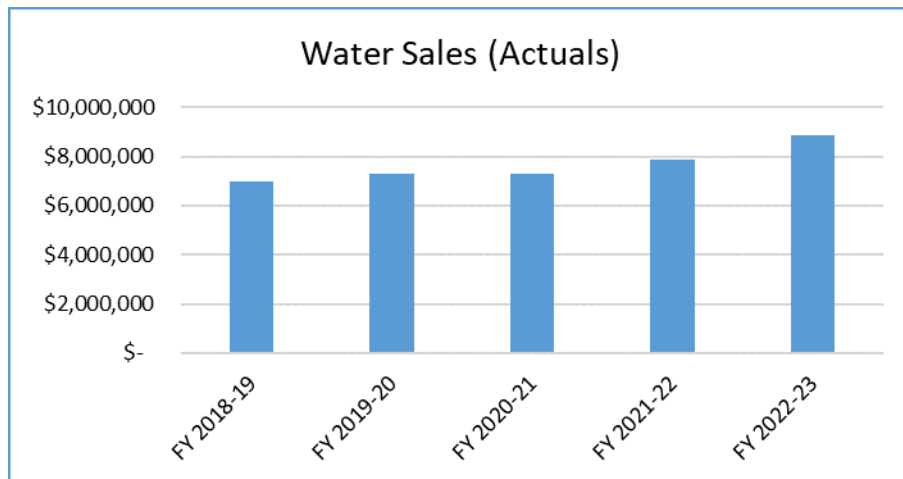


5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$8,581,721
2019-20	\$8,752,599
2020-21	\$9,060,730
2021-22	\$9,577,532
2022-23	\$10,506,470

Florida Statute as a levy authorizes the Utility Tax, also known as the Public Service Tax, by ordinance on purchase of electricity, metered natural gas, liquefied petroleum gas, manufactured gas, and water within the unincorporated area; therefore, the utility tax is collected and booked in the Municipal Service Fund. This revenue source is budgeted at \$11.5 million or 26.8% of total operating revenue for the Municipal Service District Fund. A portion of these collections are transferred to the Transportation Trust Fund for road repairs and safety-related maintenance.

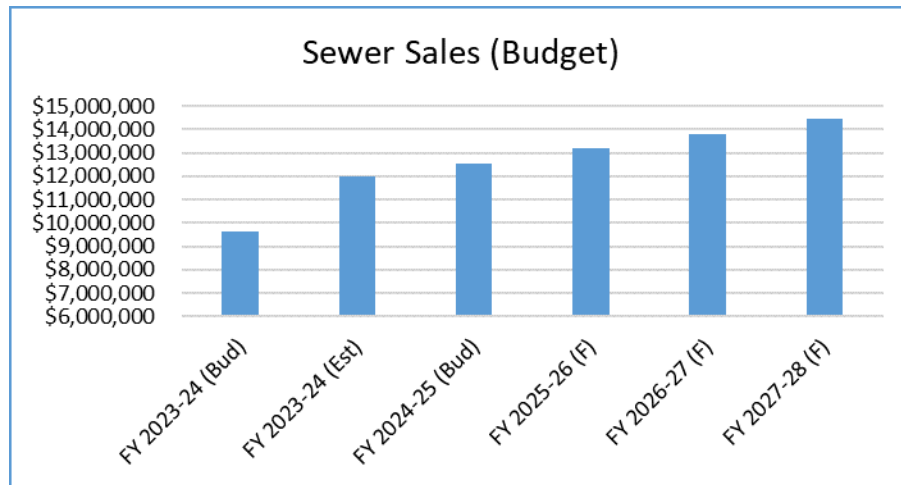


Water Sales - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$8,446,000	\$10,009,636	\$10,510,118	\$11,035,624	\$11,559,816	\$12,080,008

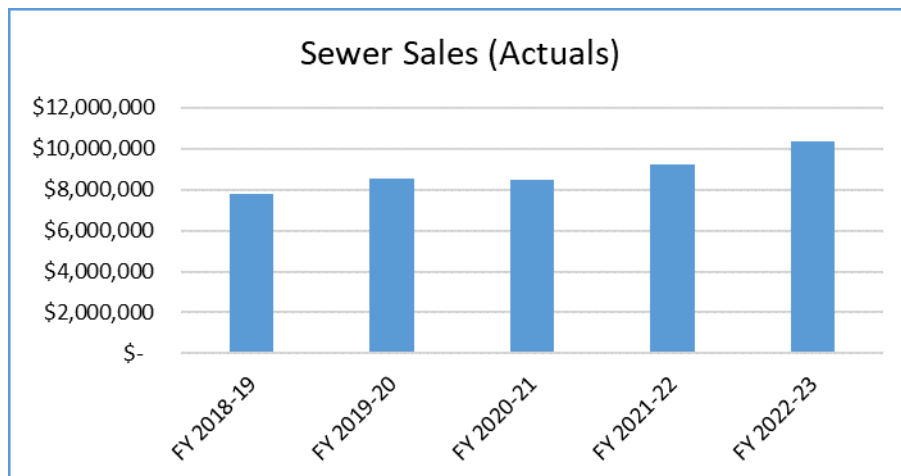


5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$7,132,842
2019-20	\$7,470,997
2020-21	\$7,320,411
2021-22	\$7,860,185
2022-23	\$8,880,345

The County owns and operates nine water treatment facilities and four consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act. The Water Resources and Utilities Division also maintains 10 smaller water systems on behalf of other agencies. Water sales are derived from charges based on customer consumption, as recorded through each water meter. Water sales are expected to grow at a rate of 5% respectively per year for the remainder of the forecast period.



Sewer Sales - Budget, Estimate & Forecast					
FY 2023-24 (Bud)	FY 2023-24 (Est)	FY 2024-25 (Bud)	FY 2025-26 (F)	FY 2026-27 (F)	FY 2027-28 (F)
\$9,618,500	\$11,966,518	\$12,564,844	\$13,193,086	\$13,819,758	\$14,441,647



5 Year History of Collections	
Fiscal Year	Actuals
2018-19	\$7,886,993
2019-20	\$8,668,740
2020-21	\$8,512,155
2021-22	\$9,211,787
2022-23	\$10,387,297

The Water Resources and Utilities Division owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. Sewer service fees are charged to all customers connected to a sanitary sewer system operated by the County. Sewer sales are expected to grow at a rate of 5% per year for the remainder of the forecast period.



---

## *Operating Expenditures in Forecast*

---

### **Expenditure Overview:**

The organization continues to maintain its financial stability by continual monitoring of costs and resources, as well as deferring the use of fund balance to fund on-going operating expenditures. Rather, fund balance is primarily used for one-time expenditures ranging from capital infrastructure to grants and aids for community projects. The personnel services category reflects expenditures for pay adjustments, increases to the employer FRS contribution amount which is set by the Florida Legislature, as well as contributions for employee health insurance and workers compensation claims. Assumptions used in the forecast for the personnel services category can be seen below. On-going operating expenditures are programmed for the upcoming budget year by the departments based on the needs of their business type. These budget requests are then forecasted in the out years using either department provided assumptions for specific object types or pre-outlined assumptions provided through research by the Office of Management and Budget. General assumptions for operating costs can also be seen below. In recent history Volusia County has used remaining funds from prior years to pay for one-time, long-term assets such as technology or building infrastructure improvements or towards pay-as-you-go financing of some major capital improvement projects. A chart showing forecasted capital outlay and improvements for each operating fund can be seen later in this section in detail.

### **Personnel Services:**

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years in order to keep Volusia County government competitive with a tight labor market.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

### **Operating Expenses:**

Software – increase fiscal years 2026-28: 3%.

Insurance-Liability – increase in fiscal years 2026-28: 2%.

Janitorial Services – increase for fiscal years 2026-28: 3%.

Computer Replacement – increase for fiscal years 2026-28: 2%

Postage – increase fiscal years 2026-28: 1.5%.

Property Insurance – increase for fiscal years 2026-28: 15%.

Fuel – increase for fiscal years 2026-28: 4%

Utilities – Increase fiscal years 2026-28: 4%.

All Other Operating Expenses – increase fiscal years 2026-28: 2.4%/2.4%/2%

**Operating Interfund Transfers:**

Operating transfers are forecasted for each year. The amounts transferred between funds are primarily used to reimburse services or to meet service demands.

To	From	FY2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Economic Development (130)	General Fund Revenue (001)	\$1,288,919	\$1,371,598	\$1,455,901	\$1,554,059
CTT - Roadway Maintenance (103)	Municipal Service District Fund (120)	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000
Emergency Medical Services (002)	General Fund Revenue (001)	\$6,464,386	\$7,464,386	\$8,464,386	\$9,464,386
Ocean Center (118)	Tourist Development Fund (106)	\$12,886,516	\$13,343,103	\$13,696,924	\$14,502,431
Mass Transit (456)	General Fund Revenue (001)	\$11,838,941	\$12,782,908	\$13,197,191	\$13,197,191
General Fund (001)	Sales Tax Fund (108)	\$16,476,425	\$16,333,166	\$17,257,420	\$17,125,538
Law Enforcement Fund (110)	Sales Tax Fund (108)	\$6,290,490	\$6,827,727	\$6,307,727	\$6,826,942
Law Enforcement Fund (110)	Municipal Service District Fund (120)	\$24,338,357	\$26,772,193	\$29,449,412	\$32,394,352
Municipal Service District Fund (120)	Sales Tax Fund (108)	\$8,625,196	\$8,774,454	\$8,927,604	\$9,074,345
Land Management Fund (163)	Land Acquisition Fund (162) (15% of Ad Valorem Taxes)	\$1,756,133	\$1,896,623	\$2,029,387	\$2,171,444
Beach Mgmt Fund (Beach Pass Buydown) (178)	General Fund (001)	\$4,046,764	\$4,168,167	\$4,293,212	\$4,293,213
Beach Management Fund (Beach Subsidy) (178)	General Fund (001)	\$7,046,385	\$6,130,847	\$5,301,361	\$5,923,170
General Fund (001)	Solid Waste Fund (450) (4% of Tip Fees)	\$1,122,000	\$1,189,320	\$1,225,000	\$1,261,750

---

### *Capital Outlay & Capital Improvements*

---

A long-term capital program has many obvious benefits that result from its systematic approach to planning and financing public agency projects. Some of the more important benefits derived from a viable capital programming process include the following:

- Focuses attention on community goals and needs**  
 Capital projects or replacement plans can be brought into line with community objectives, anticipating growth and the government's ability to pay. By planning ahead for projects, those that are needed or desired most can be constructed or acquired first. The five year plan keeps the public informed about future capital investment plans of the County. The public involvement in the process provides a mechanism through which a previously unidentified need can surface, be addressed and placed in the framework of community priorities.
- Encourages more efficient allocation of resources**  
 Coordination of capital improvement programming can reduce the emphasis on any one government function. The program can guide local officials in making sound budget decisions and program funding

over multiple years. In addition, a five-year plan allows for multi-year allocation of project components such as land acquisition, design, engineering and construction as well as large-scale equipment replacement.

- **Fosters a sound and stable financial program**

Through capital facilities planning, the need for debt or alternative revenue sources can be planned and action taken before the need becomes so critical as to require emergency financing measures. In addition, sharp changes in the tax structure and indebtedness may be avoided when projects are staged over a number of years. Keeping planned projects and purchases within the financial capacity of the County helps to preserve its credit rating. Thus, the CIP is an integral element of the County's budgetary process.

New or replacement equipment greater than \$1,000 based on annual replacement and operational plans within each corresponding operating fund is classified as capital outlay. The capital improvements expense category can be broken into three categories as seen below:

- **Capital Replacement Projects** – Projects of any value that are a replacement or rehabilitation of an existing asset without substantial modification or upgrades.
- **Small Capital Projects** – The category can be new projects or upgrades to existing assets that are not able to be accounted for in a normal operating budget and does not meet the threshold of capital improvement projects.
- **Capital Improvement Projects** – Projects that have an established cost threshold of \$500,000 and a five-year life expectancy. These types of projects can be a major expenditure for construction, purchase of land or existing structures, and communications network upgrades or Information Technology Projects.

Listed below is a chart of the capital improvement funds where many of the County's major capital improvements are funded from transfers of one-time funds. These transfers come from various operating funds either as a one-time source or over several years until sufficient funding is accumulated for a specified project to improve the County's existing infrastructure.

To	From	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
ECHO Direct County Expenditures Fund (360)	ECHO Fund (160)	\$2,473,000	\$600,000	\$980,000	\$0
IT Capital Fund (322) – Financial System Upgrade	General Fund Revenue (001)	\$4,000,000	\$2,500,000	\$0	\$0
Ocean Center Capital Fund (318) – Various Cap Projects	Ocean Center Fund (118)	\$6,315,000	\$11,423,035	\$4,115,000	\$2,815,000
Mosquito Control Capital Fund (378) – Mosquito Control Facility Replacement	Mosquito Control Fund (105)	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
Sheriff Facilities Capital Fund (372) – New Sheriff's Complex	General Fund Revenue (001)	\$15,000,000	\$15,000,000	\$0	\$0
Eastside Judicial Capital Fund (385) – Court Complex	General Fund Revenue (001)	\$5,000,000	\$0	\$15,000,000	\$0
Trails Project Fund (328) – Various Trails Projects	Volusia ECHO Fund (160)	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
Port Authority Capital Projects (314) – Restroom & Dredging	Ponce DeLeon Inlet Port District Fund (114)	\$2,400,000	\$2,200,000	\$1,700,000	\$1,700,000
Library Construction Project Fund (317) – Major library construction and renovations	Library Fund (104)	\$3,667,301	\$0	\$0	\$0

## Forecasted Funds Capital Outlay and Capital Improvements

	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
<b>Taxing Funds:</b>				
General Fund	41,191,521	13,840,693	11,047,755	11,296,828
Library Fund	1,324,628	571,800	1,556,800	1,046,800
Mosquito Control Fund	293,000	322,000	296,000	365,500
Ponce De Leon Inlet and Port District	302,000	216,500	292,000	217,500
Municipal Service District Fund	182,270	214,925	214,550	64,175
Fire Rescue Services	16,456,321	3,260,301	10,490,110	12,067,730
Volusia ECHO	3,500,000	0	0	0
Land Acquisition Fund	44,125	40,170	41,775	43,451
<b>Special Revenue Funds</b>				
Emergency Medical Services	1,679,390	1,491,620	1,690,000	1,500,000
County Transportation Trust	14,174,492	8,270,000	7,890,500	5,502,790
Ocean Center	602,500	15,000	55,000	368,000
Inmate Welfare	22,000	22,000	22,000	22,000
Road Impact Fee Funds	20,203,000	10,625,000	0	0
Stormwater Utility	1,057,000	1,045,000	1,010,000	970,000
Land Management Fund	274,000	295,000	12,000	7,000
Beach Management Fund	2,783,503	1,986,217	775,370	861,630
<b>Enterprise Funds</b>				
Solid Waste	40,242,882	5,194,465	10,067,039	4,940,435
Daytona Beach International Airport	1,194,000	0	0	0
Airport - Passenger Facility Charge	4,300,000	2,225,000	2,225,000	0
Water and Sewer Utilities	33,597,000	12,421,000	13,050,000	9,396,500
Parking Garage	3,435,500	2,550,000	425,000	1,045,000
<b>Major Capital Funds</b>				
800 MHz Capital Fund	1,006,800	0	35,000	190,000
Beach Capital Projects	3,393,394	1,297,000	1,497,500	1,410,000
Port Authority Capital Fund	4,800,000	2,200,000	1,700,000	1,600,000
Library Construction Capital Fund	1,254,215	10,184,685	0	0
Ocean Center Capital	14,226,318	11,776,749	3,940,000	2,225,000
Trail Projects Capital Fund	4,118,000	4,112,800	1,466,000	900,000
Mosquito Control Capital Fund	5,483,000	1,750,000	1,750,000	1,750,000
<b>Total</b>	<b>221,140,859</b>	<b>95,927,925</b>	<b>71,549,399</b>	<b>57,790,339</b>

\*A detailed breakout of the capital outlay and improvements from the funds seen above can be found in each forecast narrative in the forecast section of this document.

## *Debt Service*

The county takes a planned approach to the management of debt, funding its capital needs from internally generated resources and uses external financing only when needed. To fulfill its future capital needs, Volusia County is able to utilize available resources freed up by paying off its debt toward a pay-as-you-go funding strategy. This strategy will ensure that future taxpayers remain unburdened with debt while fostering ongoing fiscal responsibility.

The forecast includes ongoing debt payments for projects funded by other than the general fund sales tax dollars such as the Municipal Service District Fund (MSD), Tourist Development, County Transportation Trust, Enterprise Funds, etc. A borrowing funded by general fund revenues was approved in FY 2020-21 to finance the construction cost of Sunrail Phase 2 north in the amount of \$11.2 million to be paid back over a 15-year term.

### **Debt Summary Matrix**

Debt	Maturity Date	Principal / Interest	FY 2025	FY 2026	FY 2027	FY 2028
Fund 202 – TDT Bond Series 2014	12/01/2034	Principal	\$2,970,000	\$3,075,000	\$3,185,000	\$3,305,000
		Interest	\$1,325,902	\$1,219,813	\$1,109,950	\$996,050
Fund 208 – Cap Imp Note Series 2010	12/01/2030	Principal	\$540,000	\$557,000	\$573,000	\$591,000
		Interest	\$142,120	\$121,988	\$101,250	\$79,887
Fund 209 – Cap Imp Note Series 2015	10/01/2025	Principal	\$990,000	\$0	\$0	\$0
		Interest	\$21,483	\$0	\$0	\$0
Fund 215 – Cap Imp Note Series 2017 MSD Ev Fac	12/01/2037	Principal	\$315,000	\$320,000	\$330,000	\$340,000
		Interest	\$147,734	\$138,622	\$129,294	\$119,679
Fund 295 – Sunrail SIB Loan 2021	10/01/2036	Principal	\$791,078	\$804,922	\$819,008	\$833,341
		Interest	\$183,087	\$169,243	\$155,157	\$140,824
Fund 451 – Airport Terminal Cap Imp Note Series 2019	12/01/2034	Principal	\$735,000	\$755,000	\$775,000	\$795,000
		Interest	\$235,387	\$215,644	\$195,372	\$174,569
Fund 457 – Water & Sewer New SW Plant State Rev. Loan	06/15/2030	Principal	\$508,599	\$524,230	\$540,341	\$556,947
		Interest	\$96,676	\$81,045	\$64,934	\$48,328
Total Principal:			\$6,849,677	\$6,036,152	\$6,222,349	\$6,421,288
Total Interest:			\$2,152,389	\$1,946,355	\$1,755,957	\$1,559,337

---

### *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 to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures.

For the taxing funds, the County's goal to achieve emergency reserves of 5% - 10% of budgeted current revenues has been attained.

<b>Taxing Fund Emergency Reserves</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
General Fund	\$24,284,509	\$25,848,451	\$27,438,051	\$29,007,650
Percent	10.0%	10.0%	10.0%	10.0%
Library District Fund	\$2,388,284	\$2,568,279	\$2,738,251	\$2,919,257
Percent	10.0%	10.0%	10.0%	10.0%
Mosquito Control Fund	\$701,446	\$754,672	\$804,933	\$858,301
Percent	10.0%	10.0%	10.0%	10.0%
Ponce DeLeon & Port District Fund	\$452,273	\$475,923	\$498,358	\$521,604
Percent	10.0%	10.0%	10.0%	10.0%
Municipal Service District Fund	\$3,424,789	\$3,642,450	\$3,854,336	\$4,076,987
Percent	10.0%	10.0%	10.0%	10.0%
Fire Rescue District Fund	\$4,865,882	\$5,241,045	\$5,595,925	\$5,975,528
Percent	10.0%	10.0%	10.0%	10.0%

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.

### **Classification of Reserves:**

Reserve for Future Capital – set aside for planned capital initiatives. This reserve is utilized in the following funds:

- General Fund (001), Emergency Medical Services (002), County Transportation Trust (103), Library Fund (104), Mosquito Control Fund (105), Ponce De Leon Inlet and Port District Fund (114), Ocean Center (118), Inmate Welfare Trust Fund (123), Fire Rescue District Fund (140), Stormwater Utility Fund (159), ECHO Fund (160), 800MHz Capital Fund (305), Beach Capital Fund (313), Port Capital Fund (314), Library Capital Fund (317), Ocean Center Capital Fund (318), Parks Capital Fund (326), Trail Projects (328), Solid Waste Fund (450), Passenger Facility Charge Fund (452), Water & Sewer Utilities Fund (457), Parking Garage Fund (475), Computer Replacement (511), Fleet Maintenance (513)

Reserve for Revenue Stabilization – set aside to offset volatility in various revenue streams. This reserve is utilized in the following funds:

- Emergency Medical Services (002), County Transportation Trust (103), Tourist Development Tax Fund (106), Sales Tax Fund (108), Ocean Center (118), Airport (451), Mass Transit Fund (456), Parking Garage Fund (475)

Reserves for Debt Service and Loan Repayments – set aside for future principal, interest, and other debt service expenses. This reserve is utilized in the following funds:

- Municipal Service District Fund (120), TDT Refunding Revenue Bond, Series 2014 (202), Capital Improvement Revenue Note, Series 2017 (215)

Reserve for Maintenance and Operations – set aside for land acquisition and management costs. This reserve is utilized in the following funds:

- Land Acquisition Fund (162), Land Management Fund (163)

Reserve for Transition – set aside for possible fluctuations in revenues or increased costs such as large personnel changes. This reserve is utilized in the following funds:

- Fire Rescue District Fund (140)

Reserve for Fuel – to offset rate fluctuation for operating divisions. This reserve is utilized in the following funds:

- Mass Transit Fund (456)

Reserve for Contingency – to address unexpected one-time priority expenditures. This reserve is utilized in the following funds:

- General Fund (001), County Transportation Trust (103), Mosquito Control Fund (105), Fire Rescue District Fund (140)

Reserve for Local Grant Match – set aside for match requirements for Federal, State, or local grants. This reserve is utilized in the following funds:

- Fire Rescue District Fund (140), Airport Fund (451)

Other reserve categories are specialized and only used by a single fund. Examples of some of the more specialized reserve categories and the funds that utilize them are listed below:

- Wage and Benefit Adjustment Reserves – General Fund (001)
- Landfill Closure Reserves – Solid Waste Fund (450)
- Equipment Replacement Reserves – Fleet Replacement Fund (514)
- Reserves for Catastrophic Claims – Risk Insurance Fund (521) & Group Insurance Fund (530)
- IBNR Funding Reserves – Group Insurance Fund (530)

THIS PAGE INTENTIONALLY BLANK





## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 001- General Fund

## Rollback + Sunrail

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Operating Revenues:</b>						
Ad Valorem Taxes*	179,658,372	179,658,372	187,361,278	202,350,180	216,514,692	231,670,721
<b>Millage Rate</b>	<b>3.3958</b>	<b>3.3958</b>	<b>3.2007</b>	<b>3.2007</b>	<b>3.2007</b>	<b>3.2007</b>
Charges for Services	4,124,058	4,021,936	4,164,438	4,229,967	4,296,734	4,362,860
Sales Tax	18,983,336	18,373,323	16,476,425	16,333,166	17,257,420	17,125,538
Miscellaneous Revenues	6,456,472	7,997,188	8,068,507	8,099,879	8,086,934	7,914,165
Judgments, Fines & Forfeitures, Licenses & Permits	2,225,382	1,779,247	1,809,011	1,845,084	1,881,877	1,919,412
Intergovernmental Revenues	20,342,755	22,512,353	23,980,391	24,676,231	25,392,857	26,133,803
Other Taxes	730,000	981,015	950,000	950,000	950,000	950,000
Transfers From Other Funds	8,650,128	9,256,613	8,695,074	8,762,394	8,798,074	8,834,824
<b>One-time revenue source</b>	<b>11,863,562</b>	<b>2,978,134</b>	<b>48,705,647</b>	<b>7,620,528</b>		
<b>TOTAL FUND REVENUES</b>	<b>253,034,065</b>	<b>247,558,181</b>	<b>300,210,771</b>	<b>274,867,429</b>	<b>283,178,588</b>	<b>298,911,323</b>
<b>Expenditures:</b>						
Property Appraiser	12,284,145	12,309,145	13,147,530	14,190,932	15,317,606	16,533,577
Elections	7,635,461	7,644,459	8,014,295	7,691,612	8,076,192	8,480,002
Office of the Sheriff	816,549	748,064	1,515,273	754,567	619,393	1,584,776
Tax Collector	10,772,504	10,772,504	12,421,705	12,299,991	13,275,413	14,328,741
Judicial & Clerk	12,994,138	12,794,022	13,182,223	13,459,730	13,969,803	14,492,692
<b>Subtotal Elected Office</b>	<b>44,502,797</b>	<b>44,268,194</b>	<b>48,281,026</b>	<b>48,396,832</b>	<b>51,258,407</b>	<b>55,419,788</b>
Emergency Services	5,034,113	4,693,842	5,667,136	6,533,073	6,494,249	6,035,430
Emergency Medical Services Subsidy/PEMT Payment	9,011,603	9,011,603	9,019,233	10,172,524	11,335,012	12,507,250
Public Protection	64,336,583	57,660,292	65,211,092	65,951,790	68,278,381	70,878,245
Department of Juvenile Justice	2,292,653	2,292,653	2,753,632	2,836,241	2,921,328	3,096,608
Sun Rail	3,273,547	6,572,120	6,607,282	8,101,271	8,684,851	9,582,421
CRA Payments**/Investment Program Costs	7,436,048	7,406,777	7,834,940	8,501,361	7,228,892	8,003,652
County Council, County Mgr., County Attorney, Internal Audit	6,513,122	5,148,760	6,478,566	6,739,239	6,976,399	7,231,801
Finance /Information Technology	15,221,264	14,167,632	15,389,064	15,126,691	14,672,542	15,809,060
Business Services	22,094,080	27,451,507	24,951,207	22,258,256	21,928,704	22,635,865
Votran Operating Interfund Transfer	10,218,499	10,218,499	11,838,941	12,782,908	13,197,191	13,197,191
Community Services	33,279,354	31,020,533	34,763,209	35,129,368	35,800,523	37,217,618
Human Resources	1,606,772	1,401,502	1,719,563	1,789,153	1,820,336	1,895,386
Growth and Resource Management	3,427,647	3,448,200	3,460,506	3,513,437	3,654,558	3,785,993
Public Works	340,125	373,408	349,919	372,673	396,045	420,505
Interfund Transfers:						
Economic Development Interfund Transfer	1,672,321	1,672,321	1,288,919	1,371,598	1,455,901	1,554,059
Transfer to Beach Mgmt Fund	15,530,559	13,986,883	11,093,149	10,299,014	9,594,573	10,216,383
Transfer to Group Insurance Fund	-	2,574,495	-	-	-	-
<b>PY Fund Balance Sustainable</b>	<b>(5,000,000)</b>	<b>(3,000,000)</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>	<b>(5,000,000)</b>
<b>Subtotal Governmental Services</b>	<b>196,288,290</b>	<b>196,101,027</b>	<b>203,426,358</b>	<b>206,478,597</b>	<b>209,439,485</b>	<b>219,067,467</b>

## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 001- General Fund

## Rollback + Sunrail

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Major Capital Improvement Plan</b>						
Transfer 322 Fund-ERP System Upgrade	1,000,000	1,000,000	4,000,000	2,500,000	-	-
Transfer 372 Fund-Sheriff Facilities Fund	-	-	15,000,000	15,000,000	-	-
Holsonback Building Purchase	-	-	10,100,000	-	-	-
Corrections Window Replacement	-	-	1,500,000	-	-	-
EOC Multi-Purpose Expansion	-	-	2,575,000	-	-	-
Energy Conservation Projects (SECM)	4,042,978	3,463,605	3,000,000	2,000,000	1,500,000	1,250,000
Corrections Air Handler Replacement & Fire Suppression	4,200,000	159,195	3,900,000	-	-	-
Eastside Judicial Planning	-	-	5,000,000	-	15,000,000	-
Corrections Chiller Replacement	3,000,000	2,566,160	-	-	-	-
Emergency Operations Center Audio/Visual Software	-	-	1,466,387	-	-	-
Emergency Medical Dispatch Software	-	-	1,962,000	492,000	506,760	521,963
<b>Subtotal Major Capital Improvement</b>	<b>12,242,978</b>	<b>7,188,960</b>	<b>48,503,387</b>	<b>19,992,000</b>	<b>17,006,760</b>	<b>1,771,963</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>253,034,065</b>	<b>247,558,181</b>	<b>300,210,771</b>	<b>274,867,429</b>	<b>277,704,652</b>	<b>276,259,218</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,473,936</b>	<b>22,652,105</b>

\*FY25 taxable property value increase is 10.8% over Post VAB FY24 values (New construction represents 2.4% of the increase).

\*Forecast years taxable value growth is estimated at 8% in FY26, 7% in FY27 & FY28 New Construction estimated at 2% & 1.9%)

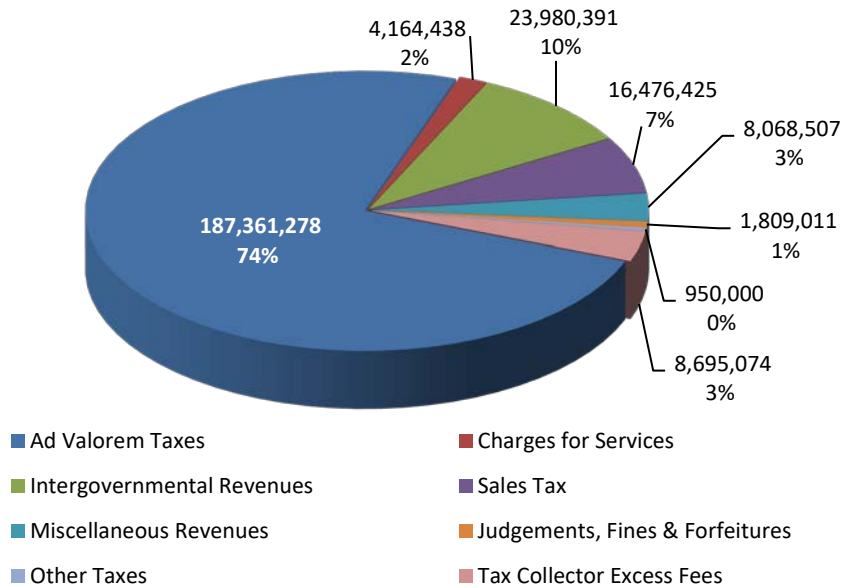
\*\*Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, NSB, Ormond Beach, Port Orange Edgewater, Orange City and S. Daytona.

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Category Summary</b>						
Personnel Services	86,497,550	79,415,210	89,211,245	92,948,565	96,746,637	100,840,515
Operating Expenses	96,167,762	98,791,298	106,227,517	109,871,488	113,024,852	120,112,689
Capital Outlay	2,798,391	2,530,122	4,501,258	2,943,825	2,452,254	1,592,800
Capital Improvements	24,106,372	22,326,742	36,690,263	10,896,868	8,595,501	9,704,028
Interfund Transfers	43,463,990	44,494,809	63,580,488	58,206,683	56,885,408	44,009,186
Reserves	<b>71,239,265</b>	<b>105,018,215</b>	<b>56,312,568</b>	<b>48,692,040</b>	<b>54,165,976</b>	<b>76,818,081</b>
<b>Total</b>	<b>324,273,330</b>	<b>352,576,396</b>	<b>356,523,339</b>	<b>323,559,469</b>	<b>331,870,628</b>	<b>353,077,299</b>
Reserve for Wage Compression Adjustments	500,000	500,000	500,000	500,000	500,000	500,000
Contingency Reserves - Council	3,337,073	3,337,073	3,337,073	3,337,073	3,337,073	3,337,073
Reserve for Future Capital	44,118,037	77,896,987	28,190,986	19,006,516	22,890,852	43,973,358
Emergency Reserve	23,284,155	23,284,155	24,284,509	25,848,451	27,438,051	29,007,650
Percentage	10.0%	9.9%	10.0%	10.0%	10.0%	10.0%
<b>Total Reserves</b>	<b>71,239,265</b>	<b>105,018,215</b>	<b>56,312,568</b>	<b>48,692,040</b>	<b>54,165,976</b>	<b>76,818,081</b>

FUND: 001 General Fund

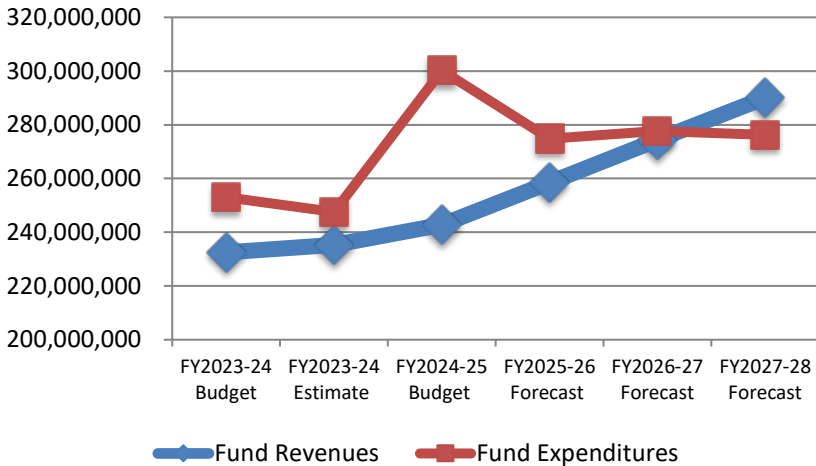
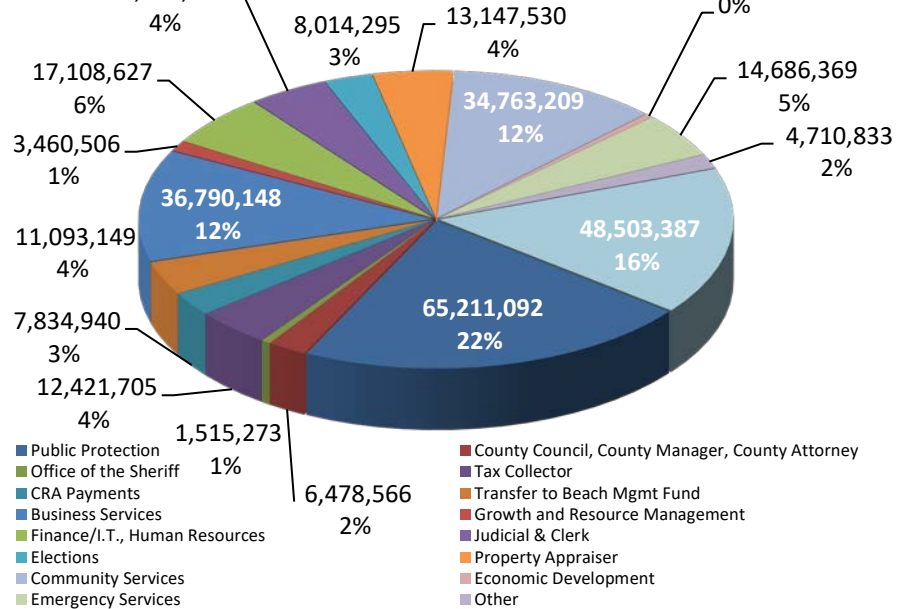
Fund Revenues - FY 2024-25

\$251,505,124

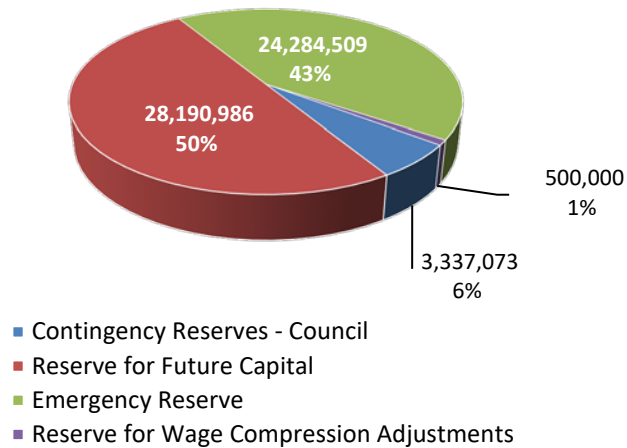


Fund Expenditures - FY 2024-25

\$300,210,771



Reserves by Category - FY 2024-25



# 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 the rate of 3.2007 mills. 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 2023-24 Budget – as outlined in Adopted Budget Document, Budget by Fund page 135.

### Revenues:

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand. The millage rate of 3.2007 is presented for consideration to fund general countywide services. The recommended millage rate represents a 5.7% rate reduction, and it equates to a rollback rate plus the additional cost of Sunrail. The fiscal year 2024-25 taxable property values are projected to increase 10.8% over Post VAB fiscal year 2023-24 values. For fiscal year 2025-26 the taxable property values are estimated to increase 8%, in fiscal year 2026-27 the taxable values are estimated to increase 7%, and in fiscal year 2027-28 the estimated increase is 7%.

Charges for Services – minimal growth is expected for marine science center field trips or entrance fee revenue, coastal park fees, Lyonia Preserve field trip fees, excess fees from the Clerk's office, drug lab fees, and Value Adjustment Board filing fees. Revenues generated from the Sheriff's contract with the Volusia County school board, the Daytona Beach International Airport, and other outside detail revenue are collected in the law enforcement fund as they off-set law enforcement services costs. Camping fees and other non-coastal park revenues including summer recreation camp revenue is projected to increase by 2% throughout the forecast period.

Judgments, Fines & Forfeitures – Court Technology and other court fines are increasing 2% in the forecast period. All remaining judgments, fines, and forfeitures are also forecasted to increase by 2% throughout the forecast period.

Sales Tax – forecasted receipts of the local government half-cent sales tax to the general fund are budgeted with a 10.3% decrease over the fiscal year 2023-24 estimate due to updated allocations. For the fiscal years 2026-28, sales tax revenues are projected to grow 2% per year. There could be some concerns with the current forecast for this revenue as it is based on current trends which could change depending on the greater economic climate. The sales tax received by Volusia County is currently split between the general fund, the municipal services district fund, and the law enforcement fund.

Miscellaneous Revenue – outside revenue, contractor licensing, rent, sales of fixtures/furniture as well as all other accounts are projected to remain relatively flat in the forecast period, based on minimal growth in prior years. Investment income is projected to decline slightly throughout the forecast period and is responsible for this category's strong improvement in the fiscal year 2023-24 estimate.

# Fund: 001 – General Fund

---

Intergovernmental Revenue – 2.5% growth in State Revenue Sharing, 3% growth in beverage licenses, and a 1% projection level for racing distribution fees throughout the forecast period.

Other Taxes – forecast for delinquent taxes are projected flat throughout the forecast period, fiscal years 2026-28.

Transfers From Other Funds – Transfers from the constitutional officers in the form of anticipated excess fees are included due to the changes in funding with Amendment 10. These excess fees are projected to remain flat throughout the forecast period. Beginning In fiscal year 2022-23 and continuing throughout the forecast period the Solid Waste fund (450) began and will continue to transfer 4% of the tipping fee revenue collected to the general fund on an annual basis.

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

## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into the fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Positions added to the fiscal year 2024-25 budget include:

Division	Qty	Position Title
Justice System General Ops	1	Software Engineer II
Emergency Management	1	Planner III
Emergency Medical Admin	1	Deputy Medical Director
Veterans Services	1	Office Specialist I
Facility Management	1	Special Projects Coordinator
Facility Management	1	Engineering Inspector
Facility Management	1	Senior Trades worker
Facility Management	1	Facility Maintenance Supervisor

# Fund: 001 – General Fund

## Operating Expenditures:

- Software – increase fiscal years 2026-28: 3%.
- Insurance-Liability – increase in fiscal years 2026-28: 2%.
- Janitorial Services – increase for fiscal years 2026-28: 3%.
- Computer Replacement – increase for fiscal years 2026-28: 2%
- Postage – increase fiscal years 2026-28: 1.5%.
- Property Insurance – increase for fiscal years 2026-28: 15%.
- Fuel – increase for fiscal years 2026-28: 4%
- Utilities – Increase fiscal years 2026-28: 4%.
- All Other Operating Expenses – increase fiscal years 2026-28: 2.4%/2.4%/2%

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

### Capital Outlay

Category Summary	FY2024-25	FY2025-26	FY2026-27	FY2027-28
Automotive Equipment	\$349,269	\$680,000	\$850,000	\$0
Corrections Equipment Replacement	\$387,970	\$274,000	\$210,160	\$199,000
Parks Equipment	\$74,000	\$109,500	\$175,900	\$137,000
Information Technology Equipment	\$1,492,500	\$1,176,500	\$889,000	\$869,000
Other Equipment	\$1,675,481	\$401,400	\$39,194	\$122,600
State Attorney & Court Systems Technology and other Equipment	\$522,038	\$302,425	\$288,000	\$265,200
<b>Total</b>	<b>\$4,501,258</b>	<b>\$2,943,825</b>	<b>\$2,452,254</b>	<b>\$1,592,800</b>

### Capital Improvements

Category Summary	FY2024-25	FY2025-26	FY2026-27	FY2027-28
Sheriff's Office Building Improvements	\$1,125,000	\$350,000	\$200,000	\$1,150,000
Corrections – Jail Improvement Projects	\$1,482,575	\$225,000	\$0	\$0
Corrections – Air Handler & Fire Suppression Replacement	\$3,900,000	\$0	\$0	\$0
Corrections – Jail Window Replacements	\$1,812,100	\$0	\$0	\$0
Emergency Ops Center Expansion	\$2,575,000	\$0	\$0	\$0
Parks – Maintenance & Ops Projects	\$354,695	\$660,000	\$325,000	\$585,000
Parks – Innovation & Repair Projects	\$1,215,000	\$427,000	\$70,000	\$250,000
Parks – Recreation & Outdoor Projects	\$369,500	\$157,000	\$293,500	\$111,500
Tax Collector – Interior Renovations	\$1,025,000	\$0	\$0	\$0
Facilities – Land Surveys & Appraisals	\$25,750	\$26,368	\$27,001	\$27,528
Facilities – ADA Upgrades at various facilities	\$100,000	\$100,000	\$100,000	\$100,000
Facilities – Building Envelope Projects	\$0	\$350,000	\$375,000	\$400,000
Facilities – Carpet Replacement at various county facilities	\$250,000	\$250,000	\$250,000	\$250,000

# Fund: 001 – General Fund

Category Summary	FY2024-25	FY2025-26	FY2026-27	FY2027-28
Facilities – Countywide Safety and Security Measures	\$200,000	\$200,000	\$200,000	\$200,000
Facilities – HVAC Replacement at various county facilities	\$344,100	\$351,500	\$315,000	\$325,000
Facilities – Modular Furniture Replacement	\$250,000	\$250,000	\$250,000	\$250,000
Facilities – Roof Replacements at various county facilities	\$565,000	\$575,000	\$585,000	\$590,000
Facilities – Emergent Repair Project (Eng)	\$150,000	\$150,000	\$150,000	\$150,000
Facilities – Various Departmental Moves	\$50,000	\$50,000	\$50,000	\$50,000
Historic Courthouse Improvements	\$52,170	\$175,000	\$175,000	\$225,000
Thomas C Kelly Building Improvements	\$970,000	\$385,000	\$0	\$125,000
General Facility Improvements to Various County Buildings	\$2,230,000	\$400,000	\$930,000	\$450,000
Court Facilities – Building Envelope and Exterior Renovations	\$65,000	\$290,000	\$290,000	\$290,000
Court Facilities – Energy Conservation Measures	\$375,000	\$375,000	\$375,000	\$375,000
Court Facilities – Safety & Security Measures	\$350,000	\$125,000	\$125,000	\$125,000
Court Facilities – Flooring Replacement at various court facilities	\$100,000	\$100,000	\$100,000	\$100,000
Court Facilities – Office Reconfigurations at various courts	\$0	\$75,000	\$75,000	\$75,000
Court Facilities – Roof Mgmt Surveys and Roof Replacements at various courts	\$375,000	\$325,000	\$325,000	\$325,000
Court Facilities – Courtroom Renovations	\$0	\$50,000	\$560,000	\$575,000
Daytona Beach Annex Courthouse Building Improvements	\$800,000	\$0	\$450,000	\$450,000
Deland Courthouse Building Improvements	\$1,405,000	\$975,000	\$0	\$500,000
Foxman Justice Center Building Improvements	\$495,000	\$350,000	\$0	\$0
Court Facilities – Improvements to Buildings & Structures (incl. Engineering)	\$0	\$0	\$0	\$0
Siemens Energy Conservation Projects	\$3,579,373	\$2,000,000	\$1,500,000	\$1,250,000
Holsonback Building Improvements	\$0	\$1,150,000	\$500,000	\$400,000
Purchase of Holsonback Building	\$10,100,000	\$0	\$0	\$0
<b>Total</b>	<b>\$36,690,263</b>	<b>\$10,896,868</b>	<b>\$8,595,501</b>	<b>\$9,704,028</b>

# Fund: 001 – General Fund

---

Interfund transfers to support daily operational activities:

<b>Fund</b>	<b>FY2024-25</b>	<b>FY2025-26</b>	<b>FY2026-27</b>	<b>FY2027-28</b>
Economic Development	\$1,288,919	\$1,371,598	\$1,455,901	\$1,554,059
Emergency Medical Services	\$6,464,386	\$7,464,386	\$8,464,386	\$9,464,386
Beach Management Fund	\$11,093,149	\$10,299,014	\$9,594,573	\$10,216,383
Grant Administration-Section 8	\$123,000	\$123,000	\$123,000	\$123,000
Votran	\$11,838,941	\$12,782,908	\$13,197,191	\$13,197,191
Sunrail Debt Service Payments	\$974,165	\$974,165	\$974,165	\$974,165
<b>Total</b>	<b>\$31,782,560</b>	<b>\$33,015,071</b>	<b>\$33,809,216</b>	<b>\$35,529,184</b>

Interfund transfers/Commissions to Elected Offices support daily operational activities:

<b>Fund</b>	<b>FY2024-25</b>	<b>FY2025-26</b>	<b>FY2026-27</b>	<b>FY2027-28</b>
Property Appraiser	\$12,997,530	\$14,037,332	\$15,160,319	\$16,373,144
Supervisor of Elections	\$7,797,928	\$7,691,612	\$8,076,192	\$8,480,002
Tax Collector	\$11,266,705	\$12,168,041	\$13,141,484	\$14,192,979
<b>Total</b>	<b>\$32,062,163</b>	<b>\$33,896,985</b>	<b>\$36,377,995</b>	<b>\$39,046,125</b>

Interfund transfers for major capital improvements:

<b>Fund</b>	<b>FY2024-25</b>	<b>FY2025-26</b>	<b>FY2026-27</b>	<b>FY2027-28</b>
ERP System Upgrade/Replacement	\$4,000,000	\$2,500,000	\$0	\$0
Eastside Judicial Capital Improve.	\$5,000,000	\$0	\$15,000,000	\$0
New Sheriff Admin Facility	\$15,000,000	\$15,000,000	\$0	\$0
<b>Total</b>	<b>\$24,000,000</b>	<b>\$17,500,000</b>	<b>\$15,000,000</b>	<b>\$0</b>

## ***Reserves:***

Contingency Council – to address unexpected one-time priority expenditures related to unplanned operational expenses or updated policy directions.

Reserve for Wage Compression Adjustments – set aside to address wage compression issues as necessary throughout the fiscal year.

Reserve Future Capital – one-time set aside from prior years fund balance for use in planned capital expenses in forecasted fiscal years.

Emergency Reserves – forecasted in accordance with Council emergency reserve policy.



# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 104 - Library

### Rollback Millage Rate @ 0.3891

	FY2023-24 Adopted	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	22,308,157	22,308,157	22,816,978	24,639,136	26,361,076	28,207,938
<b>Millage Rate</b>	<b>0.4209</b>	<b>0.4209</b>	<b>0.3891</b>	<b>0.3891</b>	<b>0.3891</b>	<b>0.3891</b>
State Aid to Library	336,500	296,771	296,771	296,771	296,771	296,771
Federal Communications Commission E-Rate	68,218	68,218	68,218	68,218	68,218	68,218
Charges for Services	113,100	115,400	113,100	113,100	113,100	113,100
Fines and Forfeitures	-	3,000	1,000	1,000	1,000	1,000
Investment/Donations/Rent/Transfers	452,519	580,252	586,777	564,563	542,348	505,546
Library Contributions	127,790	127,790	127,790	127,790	127,790	127,790
<b>Subtotal Operating Revenues</b>	<b>23,406,284</b>	<b>23,499,588</b>	<b>24,010,634</b>	<b>25,810,578</b>	<b>27,510,303</b>	<b>29,320,363</b>
<b>PY Fund Balance - CIP &amp; OUTLAY</b>	<b>1,538,690</b>	<b>2,019,498</b>	<b>4,619,248</b>			
<b>TOTAL FUND REVENUES</b>	<b>24,944,974</b>	<b>25,519,086</b>	<b>28,629,882</b>	<b>25,810,578</b>	<b>27,510,303</b>	<b>29,320,363</b>
<b>Expenditures:</b>						
Personnel Services	12,622,420	12,217,298	13,463,120	14,034,929	14,619,600	15,266,669
Other Expenditures	9,827,204	9,763,329	10,174,833	10,447,844	11,068,511	11,459,721
Transfer to Health Insurance Fund	-	536,029	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>22,449,624</b>	<b>22,516,656</b>	<b>23,637,953</b>	<b>24,482,773</b>	<b>25,688,111</b>	<b>26,726,390</b>
Capital Outlay	129,525	152,602	328,895	246,800	246,800	246,800
Capital Improvements	365,825	849,828	995,733	325,000	1,310,000	800,000
Transfer to Library Capital Fund	2,000,000	2,000,000	3,667,301	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>24,944,974</b>	<b>25,519,086</b>	<b>28,629,882</b>	<b>25,054,573</b>	<b>27,244,911</b>	<b>27,773,190</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>756,005</b>	<b>265,392</b>	<b>1,547,173</b>
Reserve for Future Capital	6,501,954	8,046,060	3,375,708	3,951,718	4,047,138	5,413,305
Emergency Reserves - 10%	2,327,849	2,337,180	2,388,284	2,568,279	2,738,251	2,919,257
<b>Total Reserves</b>	<b>8,829,803</b>	<b>10,383,240</b>	<b>5,763,992</b>	<b>6,519,997</b>	<b>6,785,389</b>	<b>8,332,562</b>

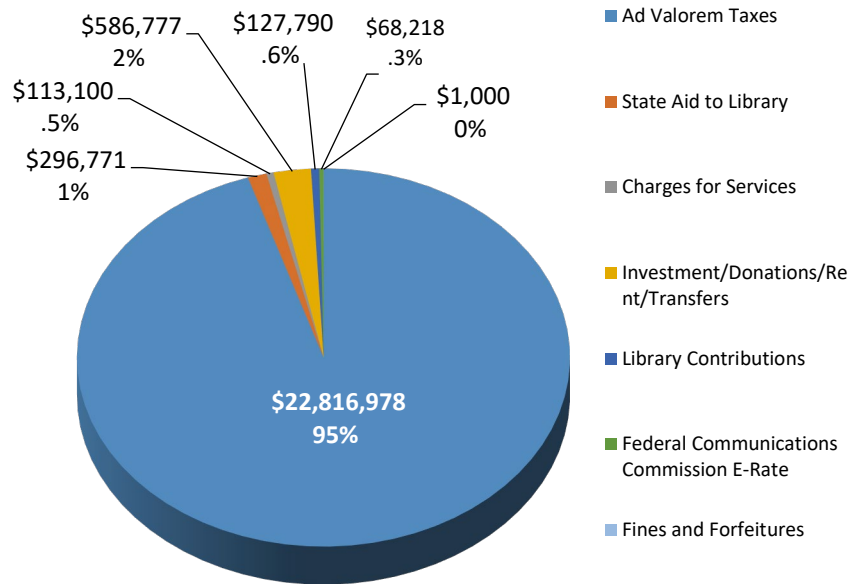
\*Fiscal year 2024-25 taxable property value increase is 10.8% over Post VAB FY24 values (New construction represents 2.4% of the increase).

\*Taxable property value is estimated to increase 8% in FY26 (New Construction 2.0%), 7% in FY27 (New Construction 1.9%) & 7% in FY28 (New Construction 1.9%).

## FUND: 104 Library

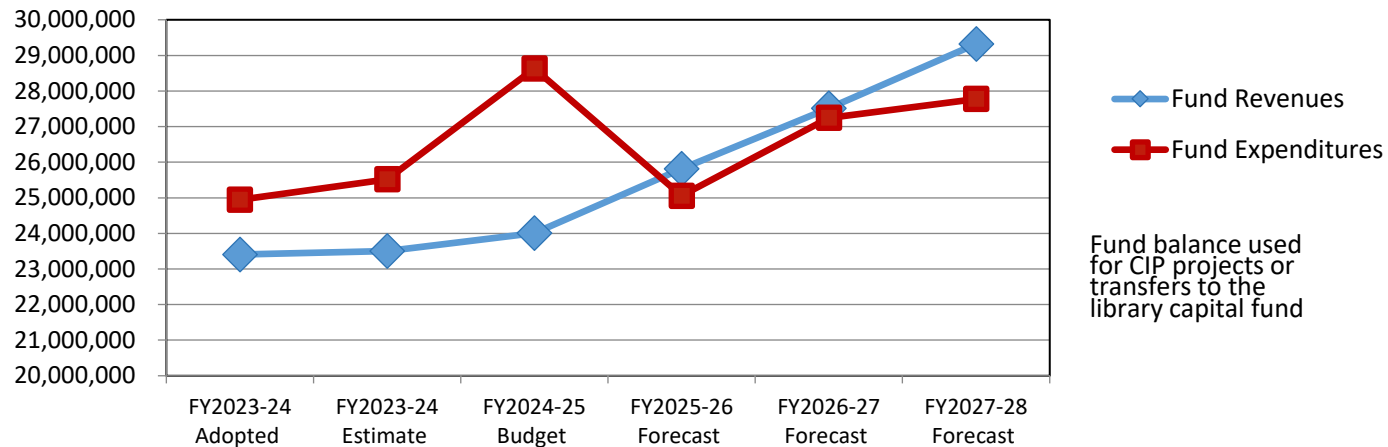
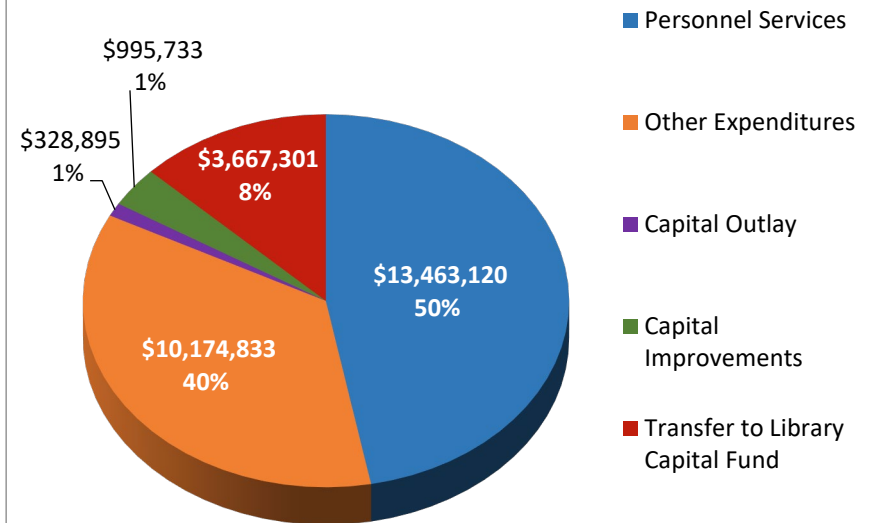
**Fund Revenues - FY 2024-25**

**\$24,010,634**



**Fund Expenditures - FY 2024-25**

**\$28,629,882**



# Fund: 104 – Library

---

## Fund Overview

Volusia County's public library system includes six regional libraries, two full-service branch libraries, six community branch libraries, and one support/training facility. Volusia County earns State Aid grant funds based on a match of up to 25% on local funds expended centrally by the library and the Friends of the Library groups. The library also expects to receive revenue from library related fees and Friends of the Library donations. Expenditures are forecasted to maintain the current system and hours of service of the existing facilities.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in Adopted Budget Document, Budget by Fund page 152.

### ***Revenues:***

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand dollars of value. The recommended millage rate of 0.3891 presented in this forecast is the rollback rate from the prior year millage of 0.4209. The fiscal year 2024-25 taxable property values increased 10.8% over Post VAB fiscal year 2023-24 values. The taxable property values are estimated to increase 8% in fiscal year 2026, 7% in fiscal year 2027 and 7% in fiscal year 2028.

State Aid – continuing state grant authorized by F.S. 257.17 Operating grants – A political subdivision that has been designated by a county or municipality as the single library administrative unit is eligible to receive from the state an annual operating grant of not more than 25% of all local funds expended by that political subdivision during the second preceding fiscal year for the operation and maintenance of a library under set conditions. The estimated aid to be received remained the same for fiscal year 2024-25 is based upon the formula provided by the State of Florida and remains flat through fiscal years 2026-28.

FCC E-Rate – This revenue is the annual E-Rate award granted by the FCC – Federal Communications Commission to schools and libraries across the U.S. that refunds up to 90% of eligible telecommunications and internet access costs. The Volusia County Public Library is currently at an 80% refund rate for the E-Rate program.

Charges for Services – these revenues are based on fees imposed for lost library materials and the replacement of library user cards.

Library Contributions – Library contributions are reimbursements from the Friends of the Library groups organized in each branch of the library system. These reimbursements offset agreed upon expenses by the various Friends of Library groups for purchases such as publications or furniture.

Investment Income – comes from interest payments, dividends, capital gains collected upon the sale of security or other assets and rescinded ECHO projects by County Council.

# Fund: 104 – Library

---

## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker’s Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 182

Funded Positions: 179

Unfunded Positions: 3

### Operating Expenditures:

Contracted Services – increased in fiscal year 2024-25 by 7.3% due to moving expenses for new floor coverings at the DeBary and Deltona Regional Libraries, fiscal year 2025-26 decreased by 5.3%, and fiscal year 2026-27 increased by 2.8%.

Fuel – decreased in fiscal year 2024-25 by 21.66% and increased in fiscal years 2026-28 by 4%

Insurance-Liability – increased by 92% in fiscal year 2024-25 and increased in fiscal years 2026-28 by 4%.

Property Insurance – increased in fiscal year 2024-25 by 9.8% and in fiscal years 2026-28 by 15%.

Maintenance Materials– increased in fiscal year 2024-25 by 9% due to the purchase of Knox boxes at multiple library locations, decreased in fiscal year 2025-26 by 3.4%, increased in fiscal years 2026-27 by 2.4%, and increased in fiscal years 2027-28 by 2%.

Postage – increased in fiscal year 2024-25 by 15.4% and increased in fiscal years 2026-28 by 3%.

Utilities – increased in fiscal year 2024-25 by 5% and increased in fiscal years 2026-28 by 4%.

Vehicle Maint. Related Costs – decreased in fiscal year 2024-25 by 19.5%, increased in fiscal year 2025-27 by 2.4%, and increased in fiscal year 2027-28 by 2%.

Publications – increased in fiscal years 2025-28: 5%.

# Fund: 104 – Library

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

## Capital Improvement

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Daytona Beach Regional Library Children's HVAC Unit	0	\$20,000	\$20,000	\$20,000	0
Daytona Beach Regional Library Children's Roof Replacement	0	0	0	0	\$300,000
Daytona Beach Regional Library Children's Roof Replacement	0	0	0	\$25,000	0
DeBary Library Renovations	\$115,000	0	0	0	0
DeLand Regional Library Lighting	\$80,000	0	0	0	0
DeLand Regional Library Paint Exterior	0	0	\$300,000	0	0
DeLand Regional Library Roof Replacement	0	0	0	\$35,000	\$400,000
DeLand Regional Library Window Replacement	*\$35,000	0	\$300,000	0	0
Deltona Regional Library HVAC	0	0	\$200,000	0	0
Deltona Regional Library Renovations	\$300,000	0	0	0	0
Deltona Regional Library Security Camera Upgrade - CF	*\$85,825	0	0	0	0
Deltona Regional Library Security Camera Upgrade	\$56,908				
Deltona Regional Library Shade Structure	\$15,000	0	0	0	0
Dickerson Library Lighting	*\$30,000	0	0	0	0
Library HVAC Replacements	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Library Renovations Design	0	\$25,000	0	0	0
Library Support Center Lighting	0	\$60,000	0	0	0
Library Support Center Paint Exterior	\$40,000	0	0	0	0
New Smyrna Beach Regional Library HVAC	0	0	\$175,000	0	0
New Smyrna Beach Regional Library Lighting	0	0	0	\$90,000	0
New Smyrna Beach Regional Library Roof	0	0	\$75,000	\$500,000	0
Orange City Library HVAC	\$28,000	0	0	0	0
Orange City Library Lighting	\$50,000	0	0	0	0
Ormond Beach Regional Library HVAC Roof Units	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Ormond Beach Regional Library Roof Replacement - Design	0	0	0	0	\$35,000
Port Orange Regional Library Paint Exterior	0	\$90,000	0	0	0
Port Orange Regional Library Renovations	0	0	\$110,000	0	0
Security Cameras	\$30,000	0	0	0	0
<b>Total</b>	<b>\$995,733</b>	<b>\$325,000</b>	<b>\$1,310,000</b>	<b>\$800,000</b>	<b>\$865,000</b>

\*\$150,825 carry forward of prior year appropriations

# Fund: 104 – Library

## Capital Outlay

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Audio/Visual Equipment	\$20,000	\$10,500	\$10,500	\$10,500	\$10,500
Folder/Inserter Machine	\$10,000	0	0	0	0
Production Printer	\$8,500	0	0	0	0
Book Return	\$13,000	0	0	0	0
Children's Interactionables	\$3,000	0	0	0	0
Early Literacy Computers	\$41,500	\$8,300	\$8,300	\$8,300	0
Mobile Cooking Demonstration Cart	\$4,895	0	0	0	0
Network Equipment	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Radio Frequency Identification System	\$72,000	\$72,000	\$72,000	\$72,000	\$72,000
Security Camera Equipment	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Servers	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Smart Access Management System Equipment Replacement	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000
Various Equipment Purchased by Friends of the Library	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
<b>Total</b>	<b>\$328,895</b>	<b>\$246,800</b>	<b>\$246,800</b>	<b>\$246,800</b>	<b>\$238,500</b>

## Interfund Transfers:

Transfer to Library Capital Fund (317) – future capital improvements including the Daytona Beach Library Mitigation project and the Port Orange Regional Library lighting and expansion project.

	FY 2024	FY 2025	FY 2026	FY 2027
Transfer to Library Capital Fund	\$2,000,000	\$3,667,301	\$0	\$0
Transfer to Group Insurance Fund	\$536,029	\$0	\$0	\$0
<b>Total</b>	<b>2,536,029</b>	<b>\$3,667,301</b>	<b>\$0</b>	<b>\$0</b>

## Reserves:

Reserve for Future Capital – are to be utilized to fund the Volusia County Public Library's capital improvements.

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

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 105 - Mosquito Control

Rollback Millage Rate @ 0.1647

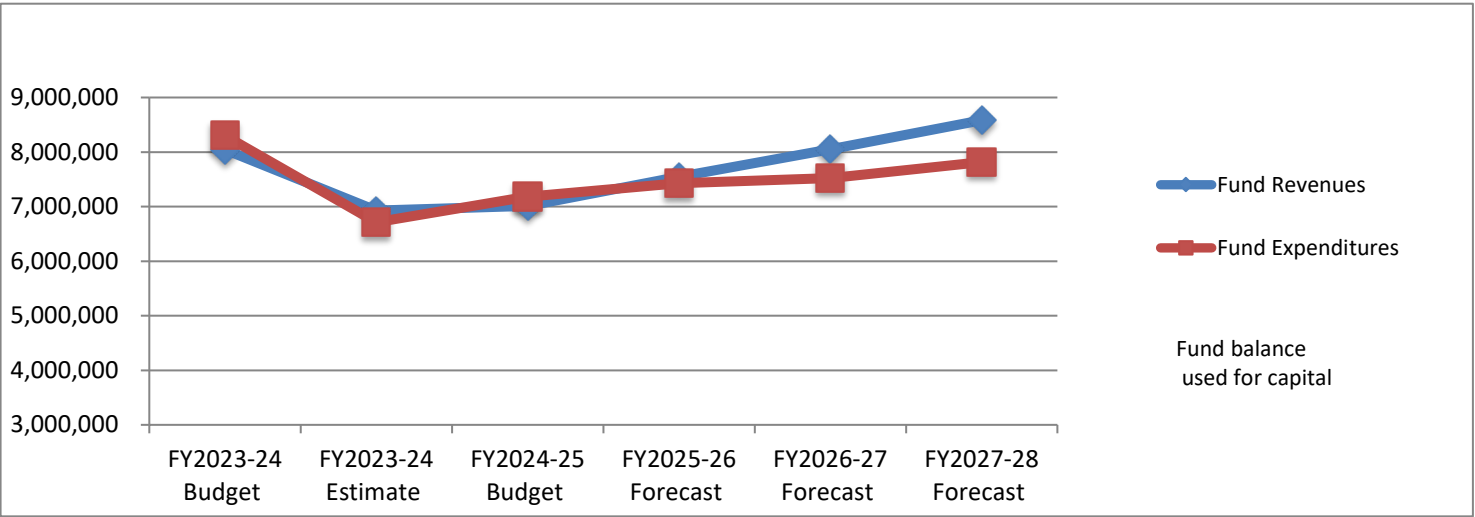
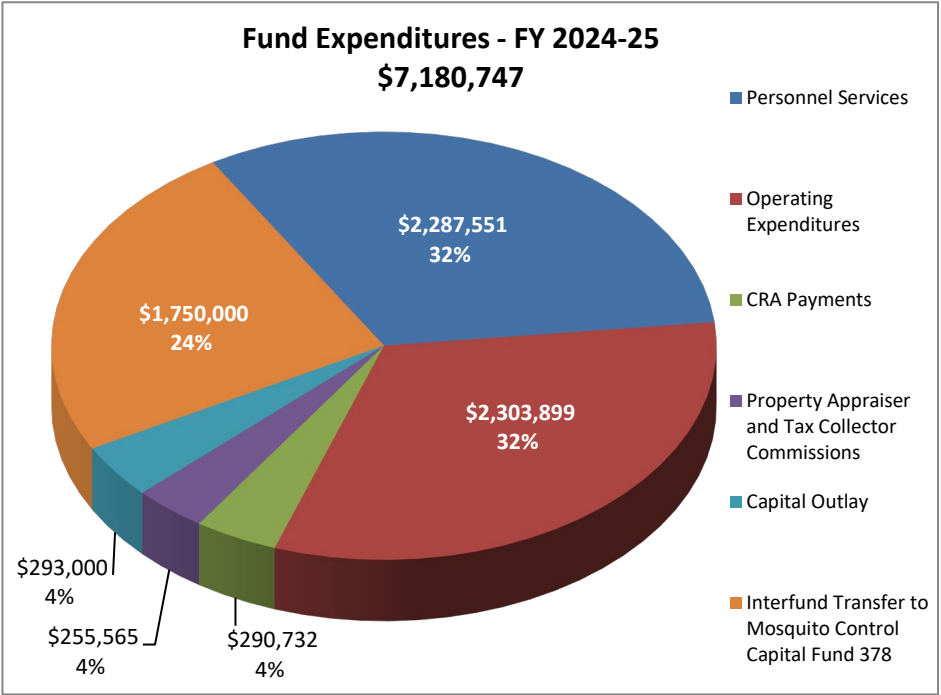
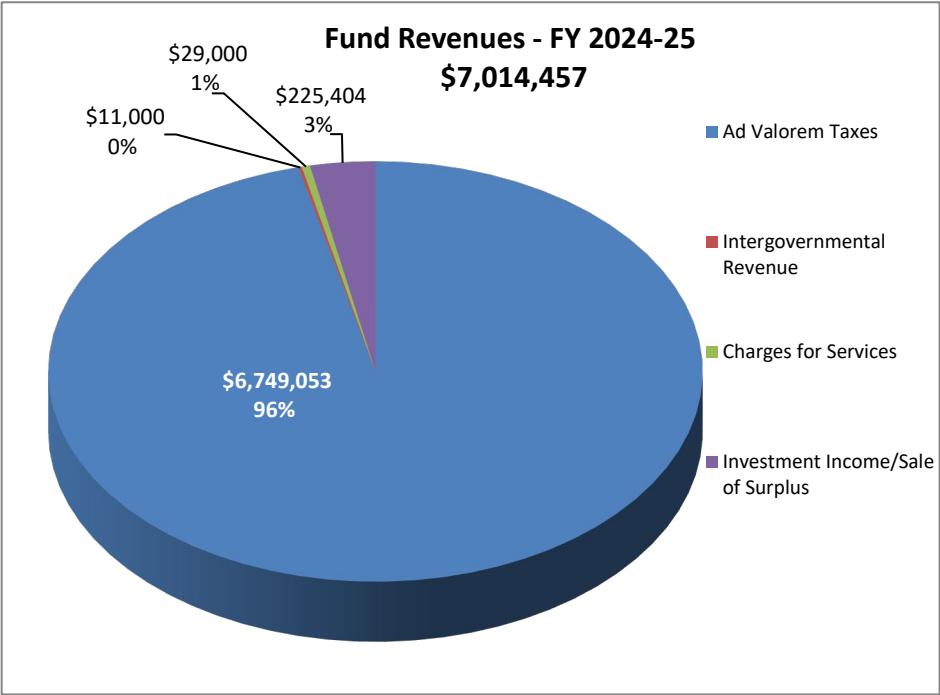
	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	6,611,626	6,611,262	6,749,053	7,288,018	7,797,339	8,342,313
Millage Rate	0.1781	0.1781	0.1647	0.1647	0.1647	0.1647
Intergovernmental Revenue	11,000	25,000	11,000	11,000	11,000	11,000
Charges for Services	21,000	35,000	29,000	29,290	29,582	29,878
Transfer from other funds	-	36,684	-	-	-	-
Investment Income/Sale of Surplus	1,401,535	219,945	225,404	218,407	211,411	199,820
<b>Subtotal Operating Revenues</b>	<b>8,045,161</b>	<b>6,927,891</b>	<b>7,014,457</b>	<b>7,546,715</b>	<b>8,049,332</b>	<b>8,583,011</b>
<b>PY Fund Balance One-Time Capital</b>	<b>254,759</b>		<b>166,290</b>			
<b>TOTAL FUND REVENUES</b>	<b>8,299,920</b>	<b>6,927,891</b>	<b>7,180,747</b>	<b>7,546,715</b>	<b>8,049,332</b>	<b>8,583,011</b>
<b>Expenditures:</b>						
Personnel Services	2,300,670	1,995,412	2,287,551	2,385,197	2,484,906	2,594,175
Operating Expenditures	2,504,148	2,214,100	2,303,899	2,382,767	2,463,390	2,533,712
CRA Payments**	285,814	285,573	290,732	314,031	231,067	249,006
Property Appraiser and Tax Collector Commissions	235,688	235,688	255,565	276,010	298,091	321,938
Transfer to Health Insurance Fund	-	83,658	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>5,326,320</b>	<b>4,814,431</b>	<b>5,137,747</b>	<b>5,358,005</b>	<b>5,477,454</b>	<b>5,698,831</b>
% of total operating revenue	66%	69%	73%	71%	68%	66%
Capital Outlay	1,223,600	148,987	293,000	322,000	296,000	365,500
Capital Improvements	-	-	-	-	-	-
Interfund Transfer to Mosquito Control Capital Fund 378	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
<b>Total Capital Improvement</b>	<b>2,973,600</b>	<b>1,898,987</b>	<b>2,043,000</b>	<b>2,072,000</b>	<b>2,046,000</b>	<b>2,115,500</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>8,299,920</b>	<b>6,713,418</b>	<b>7,180,747</b>	<b>7,430,005</b>	<b>7,523,454</b>	<b>7,814,331</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>214,473</b>	<b>-</b>	<b>116,710</b>	<b>525,878</b>	<b>768,680</b>
Reserve for Future Capital	2,292,518	2,694,990	2,520,043	2,579,277	3,052,713	3,765,695
Reserve for Contingencies	100,000	100,000	100,000	100,000	100,000	100,000
Emergency Reserves @ 10%	804,516	692,789	701,446	754,672	804,933	858,301
<b>Total Reserves</b>	<b>3,197,034</b>	<b>3,487,779</b>	<b>3,321,489</b>	<b>3,433,949</b>	<b>3,957,646</b>	<b>4,723,996</b>

\*Fiscal year 2024-25 taxable property value increase is 10.5% over Post VAB FY24 values (New construction represents 2.1% of the increase).

\*Taxable property value is estimated to increase 8% in FY26 (New Construction 2%), 7% in FY27 & 7% in FY28 (New Construction 1.9%).

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

FUND: 105 Mosquito Control





# Fund: 105 – Mosquito Control

---

## **Fund Overview**

Volusia County Mosquito Control (VCMC) operates under the authority of F.S. Title XXIX, Chapter 388, and Volusia County Ordinances, Chapter 110, Special Districts Article IX East Volusia Mosquito Control District. VCMC is responsible for mosquito control in Volusia County. To achieve its major goal of reducing mosquito populations, VCMC utilizes integrated pest management strategies including: monitoring larval and adult mosquito populations, mitigating sites where mosquitoes are produced, controlling immature mosquitoes before they develop into biting adults, spraying for adult mosquitoes, and educating citizens. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the special taxing district. Revenue is also realized from reimbursements received for services provided to municipalities outside the District.

## ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 154.

## ***Revenues:***

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand. The recommended millage rate is 0.1646 for fiscal year 2024-25, and represents the full rollback rate for the Mosquito Control Fund. The fiscal year 2024-25 taxable property values increased 10.6% over Post VAB fiscal year 2023-24 values. The estimated growth in the tax base is 8% in fiscal year 2025-26, 7% in fiscal year 2026-27 and 7% in fiscal year 2027-28.

Charges for Services – revenues received for services provided to municipalities outside the District increase 1% through fiscal years 2026-28.

Sale of Surplus & Investment Income Revenues – revenue consists of investment income and the sale-surplus of various furniture, fixtures, and heavy equipment, fluctuate from one year to the next based on the equipment replacement plan and the estimated value of the items that will be sold as surplus.

## ***Expenditures:***

### **Personnel Services:**

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

# Fund: 105 – Mosquito Control

---

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 28

Funded Positions: 28

## Operating Expenditures:

Contracted Services – increase in fiscal years 2026-28: 3%.

Fuel – increase in fiscal years 2026-28: 4%.

Insurance-Liability – increase in fiscal year 2026-28: 5%.

Janitorial Services – increase in fiscal year 2026-28: 3%.

Other Maintenance and Chemicals – increase in fiscal years 2026-28: 3%.

Postage – increase fiscal years 2026-28: 1.5%.

Property Insurance – increase in fiscal years 2026-28: 15%.

Aircraft Insurance – rates estimated to increase in fiscal years 2026-28: 3%.

Utilities – increase fiscal years 2026-28: 4%.

Vehicle Maintenance-Related Costs – increase in fiscal years 2026-28: 3%.

## Interfund Transfer:

A capital projects fund was established in fiscal year 2021-22 for Mosquito Control to set aside funds to replace the existing operations buildings. Funds are programmed to be transferred to the capital projects fund annually throughout the forecast period at \$1,750,000.

## Capital Outlay & Capital Improvements:

Allocated per division's capital outlay and improvement plans. A summary is below:

### Capital Outlay

	FY 2025	FY 2026	FY 2027	FY 2028
Automotive Equipment	\$174,000	\$202,000	\$212,000	\$204,000
Other Equipment	\$119,000	\$120,000	\$84,000	\$161,500
<b>Total</b>	<b>\$293,000</b>	<b>\$322,000</b>	<b>\$296,000</b>	<b>\$365,500</b>

## **Reserves:**

Reserve for Future Capital – to be utilized to fund Mosquito Control's capital improvements.

Reserve for Contingencies – set aside for future fluctuation in fuel costs.

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 @ 0.0692**

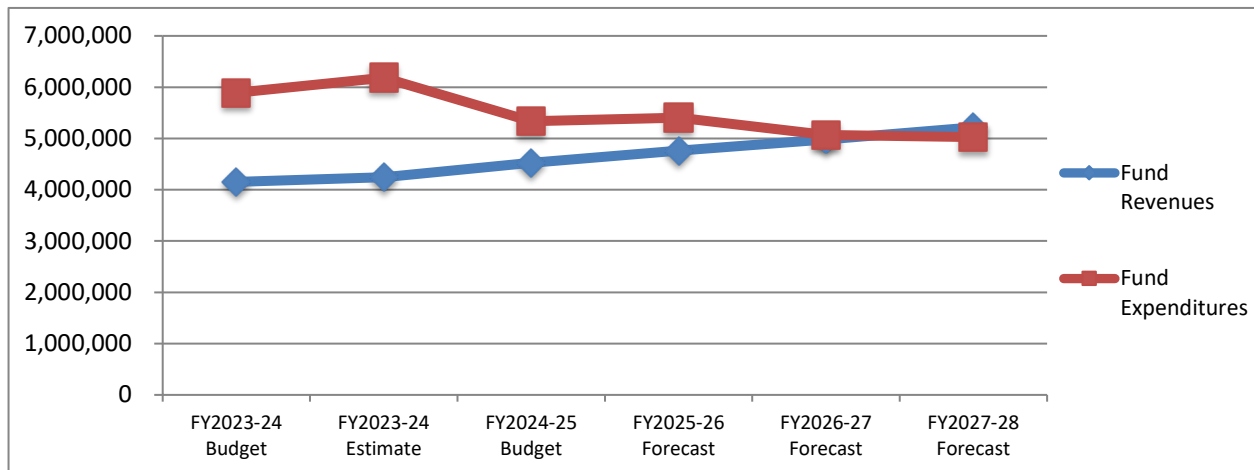
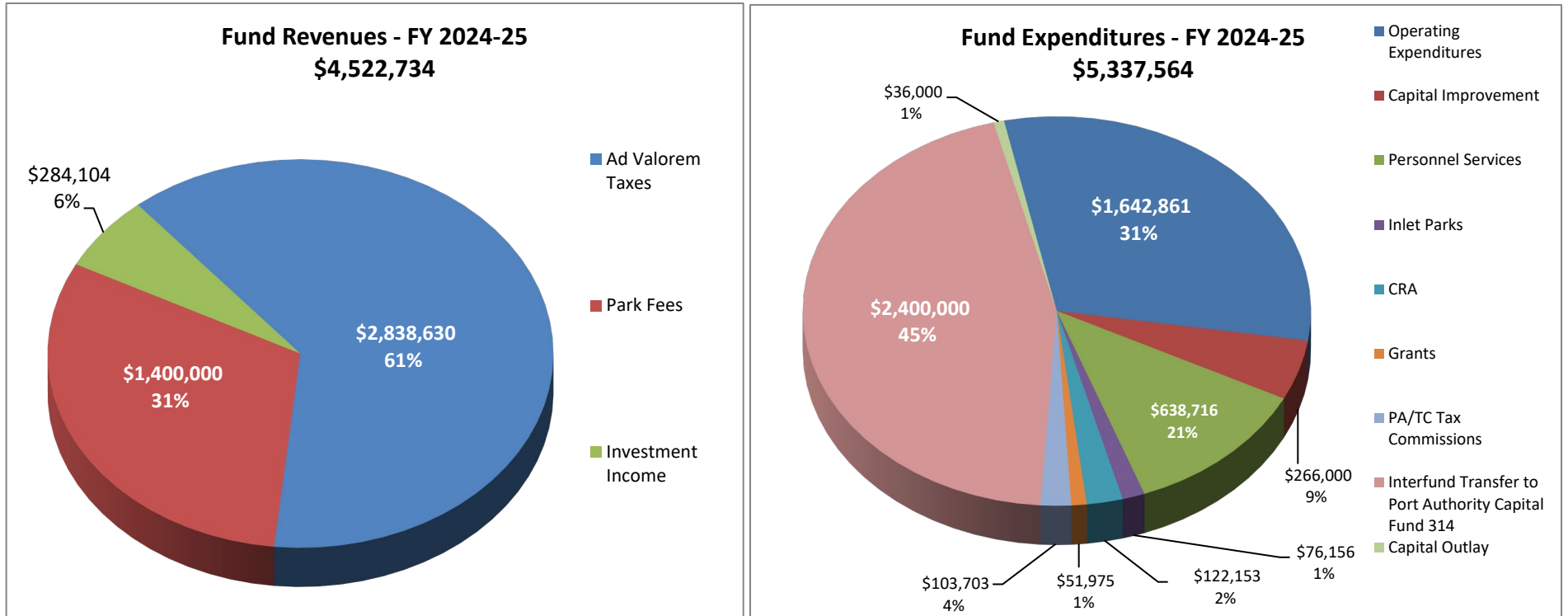
	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	2,572,261	2,572,261	2,838,630	3,065,081	3,279,076	3,508,052
<b>Millage Rate</b>	<b>0.0692</b>	<b>0.0692</b>	<b>0.0692</b>	<b>0.0692</b>	<b>0.0692</b>	<b>0.0692</b>
Park Fees	1,400,000	1,400,000	1,400,000	1,421,000	1,442,315	1,463,950
Investment Income	180,968	273,710	284,104	273,146	262,189	244,036
Transfer from other Funds	0	6,205	0	0	0	0
<b>Subtotal Operating Revenues</b>	<b>4,153,229</b>	<b>4,252,176</b>	<b>4,522,734</b>	<b>4,759,227</b>	<b>4,983,580</b>	<b>5,216,038</b>
<b>PY Fund Balance One-time Capital</b>	<b>1,738,724</b>	<b>1,931,100</b>	<b>814,830</b>	<b>644,836</b>	<b>82,598</b>	
<b>TOTAL FUND REVENUES</b>	<b>5,891,953</b>	<b>6,183,276</b>	<b>5,337,564</b>	<b>5,404,063</b>	<b>5,066,178</b>	<b>5,216,038</b>
<b>Expenditures:</b>						
Personnel Services	540,446	580,123	638,716	666,101	693,947	724,292
Operating Expenditures	1,361,218	1,457,763	1,642,861	1,946,181	2,027,329	2,011,451
Inlet Park Patrol (Animal Services)	72,215	63,528	76,156	79,346	82,685	86,200
CRA Payments **	111,051	110,960	122,153	131,942	97,084	104,622
Partnership Program Grants	50,775	52,775	51,975	51,995	52,175	52,215
Property Appraiser and Tax Collector Commissions	95,348	99,205	103,703	111,998	120,958	130,635
Capital Outlay	10,900	12,606	36,000	16,500	17,000	17,500
Transfer to Other Funds	3,200,000	3,295,060	2,400,000	2,200,000	1,700,000	1,700,000
Transfer to Health Insurance Fund	-	22,618	-	-	-	-
<b>Total Operating Expenditures</b>	<b>5,441,953</b>	<b>5,694,638</b>	<b>5,071,564</b>	<b>5,204,063</b>	<b>4,791,178</b>	<b>4,826,915</b>
<b>% of total operating revenue</b>	<b>131%</b>	<b>134%</b>	<b>112%</b>	<b>109%</b>	<b>96%</b>	<b>93%</b>
<b>Capital Improvement Program:</b>						
Water Dependent Facility	-	16,800	-	-	-	-
Artificial Reef	200,000	188,659	200,000	200,000	200,000	200,000
Inlet Parks	250,000	283,179	66,000	-	75,000	-
Seabridge Fishing Dock	-	-	-	-	-	-
Transfer to 314 Fund - Port Authority Capital Projects	-	-	-	-	-	-
<b>Total Capital Improvement</b>	<b>450,000</b>	<b>488,638</b>	<b>266,000</b>	<b>200,000</b>	<b>275,000</b>	<b>200,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>5,891,953</b>	<b>6,183,276</b>	<b>5,337,564</b>	<b>5,404,063</b>	<b>5,066,178</b>	<b>5,026,915</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,123</b>
Reserve for Future Capital	3,035,348	3,622,941	2,781,056	2,113,944	2,009,868	2,176,769
Emergency Reserves @ 10%	415,323	425,218	452,273	475,923	498,358	521,604
<b>Total Reserves</b>	<b>3,450,671</b>	<b>4,048,159</b>	<b>3,233,329</b>	<b>2,589,867</b>	<b>2,508,226</b>	<b>2,698,373</b>

\*Fiscal year 2024-25 taxable property value increase is 10.5% over Post VAB FY24 values (New construction represents 2.1% of the increase).

\*Taxable property value is estimated to increase 8% in FY26 (New Construction 2%), 7% in FY 27 & FY28 (New Construction 1.9%).

\*\*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: 114 - Ponce De Leon Inlet and Port District

---

## **Fund Overview**

The Ponce de Leon Inlet and Port District is a county special taxing district authorized by Volusia County Ordinance, Chapter 110 Article VIII. The district primarily functions as the non-Federal Local Sponsor for management, operations and maintenance of the Ponce de Leon Inlet channel by the U.S. Army Corps of Engineers. Inlet district activities include inlet and beach management, operation and maintenance of Smyrna Dunes and Lighthouse Point inlet parks, artificial reef construction and coastal waterway access. Public waterway access and inlet park operations support new and improved infrastructure such as public fishing piers, parking and boat and kayak launch facilities. Inlet & beach management activities include implementing the inlet sediment budget in partnership with the State of Florida, monitoring beach and dune erosion trends, coordination of inlet and Intra-coastal Waterway dredging and beach nourishment bypassing, monitoring inlet channel shoaling and jetty structural conditions and identification of beach compatible sand resources to support of emergency beach erosion control.

## **Assumptions:**

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 164.

## **Revenues:**

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand. The proposed millage rate is 0.0692 rate for fiscal year 2024-25. The fiscal year 2024-25 taxable property values increased 10.6% over Post VAB fiscal year 2023-24 values. The taxable property values are estimated to increase 8% in fiscal year 2025-26, 7% in fiscal year 2026-2027 and 7% in fiscal year 2027-2028.

Park Fees – Smyrna Dunes and Lighthouse Point inlet parks entrance fee collection increase stays flat in fiscal year 2024-25 and increases 1.5% throughout fiscal years 2026-2028.

## **Expenditures:**

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

# Fund: 114 - Ponce De Leon Inlet and Port District

---

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 10

## Operating Expenditures:

- Contracted Services – increase in fiscal years 2026-28: 4%.
- Fuel – increase in fiscal years 2026-28: 4%.
- Insurance-Liability – increase in fiscal year 2026-28: 10%.
- Other Maintenance and Chemicals – increase in fiscal years 2026-28: 3%.
- Postage – increase fiscal years 2025-27: 2%.
- Property Insurance – increase in fiscal years 2026-28: 15%.
- Utilities – increase fiscal years 2026-28: 4%.
- Vehicle Maintenance-Related Costs – increase in fiscal years 2026-28: 3%.

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

## Capital Improvements

	FY 2025	FY 2026	FY 2027	FY 2028
Smyrna Dunes Park Main Pavilion Upgrades	\$0	\$0	\$75,000	\$0
Reef Deployments	\$200,000	\$200,000	\$200,000	\$200,000
Lighthouse Point Park Back Gate Replacement	\$18,000	\$0	\$0	\$0
Security Camera System for Smyrna Dunes Park	\$16,000	\$0	\$0	\$0
Security Camera System for Lighthouse Point Park	\$32,000	\$0	\$0	\$0
<b>Total</b>	<b>\$266,000</b>	<b>\$200,000</b>	<b>\$275,000</b>	<b>\$200,000</b>

## Interfund Transfers:

Transfer to 314 Fund for Port Authority Capital Projects at \$2.4 million for fiscal year 2024-25.

## **Reserves:**

Reserve for Future Capital - are to be utilized to fund Ponce De Leon and Port District Fund capital improvements.

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

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 120 - Municipal Services District**  
**Millage Rate @ 1.6956**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b><u>Revenues:</u></b>						
Ad Valorem Taxes*	18,142,773	18,142,773	20,049,653	21,650,025	23,162,377	24,780,593
<b>Millage Rate</b>	<b>1.6956</b>	<b>1.6956</b>	<b>1.6956</b>	<b>1.6956</b>	<b>1.6956</b>	<b>1.6956</b>
Utility Tax	10,243,800	10,927,944	11,474,341	12,048,058	12,650,461	13,282,984
Sales Tax	7,286,002	7,086,002	8,625,196	8,774,454	8,927,604	9,074,345
Charges for Services	1,006,702	851,635	921,860	952,466	984,137	1,016,915
Permit Fees, Special Assessments, Other Taxes	860,310	619,613	600,917	618,811	637,240	656,222
Miscellaneous Revenues	1,179,254	1,926,295	1,205,122	1,159,339	1,113,557	1,037,564
<b>Subtotal Operating Revenues</b>	<b>38,718,841</b>	<b>39,554,262</b>	<b>42,877,089</b>	<b>45,203,153</b>	<b>47,475,376</b>	<b>49,848,623</b>
<b>PY Fund Balance CIP &amp; Debt</b>	<b>1,881,680</b>	<b>944,831</b>		<b>621,887</b>	<b>1,578,011</b>	<b>2,587,790</b>
<b>TOTAL FUND REVENUES</b>	<b>40,600,521</b>	<b>40,499,093</b>	<b>42,877,089</b>	<b>45,825,040</b>	<b>49,053,387</b>	<b>52,436,413</b>
<b><u>Expenditures:</u></b>						
Office of the Sheriff	22,174,451	22,179,779	24,394,517	26,830,599	29,510,154	32,457,524
Evidence Facility Debt Service on \$7M	470,046	470,046	462,734	458,622	459,294	459,679
Growth & Resource Management	6,263,338	6,174,728	6,448,741	6,665,702	6,930,524	7,205,371
Parks & Recreation	1,543,739	1,543,739	1,675,094	1,744,892	1,817,903	1,894,315
Animal Control	3,292,269	3,146,351	2,786,538	2,972,896	3,069,917	3,032,722
Construction Engineering	799,532	835,523	897,489	934,240	972,251	1,012,137
Mosquito Control	300,000	164,663	300,000	300,000	300,000	300,000
Non-Departmental/CRA's	82,489	309,607	115,084	128,022	140,072	153,131
Property Appraiser/Tax Collector Commissions	674,657	674,657	731,544	790,067	853,272	921,534
Transfer 103 Fund - Road Maintenance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
<b>TOTAL FUND EXPENDITURES</b>	<b>40,600,521</b>	<b>40,499,093</b>	<b>42,811,741</b>	<b>45,825,040</b>	<b>49,053,387</b>	<b>52,436,413</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>65,348</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*Fiscal year 2024-25 taxable property value increase is 10.9% over Post VAB FY24 values. (New Construction 2.3%.)

\*FY26 taxable property value increase estimate 8.0% (New Construction 1.8%). FY27 & FY28 value increase estimate 7.0% (New Construction 1.7%).

\*\*Cities receiving CRA funding: DeLand, Spring Hill

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 120 - Municipal Services District

Millage Rate @ 1.6956

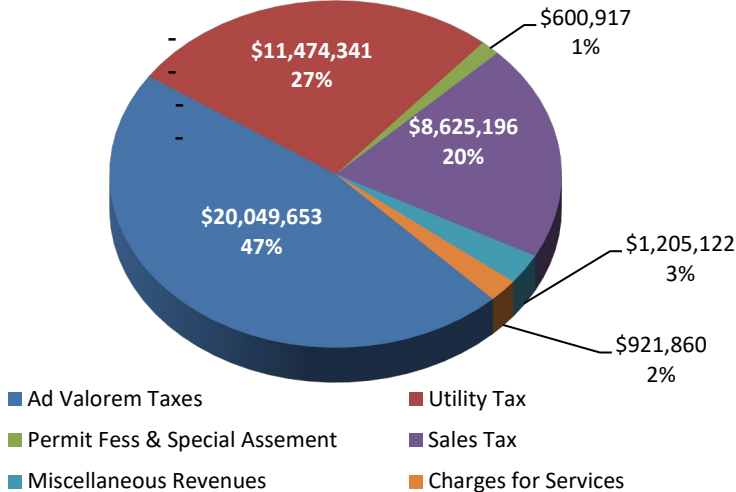
	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Category Summary</b>						
Personnel Services	6,471,326	6,208,054	6,717,655	7,003,164	7,293,732	7,609,923
Operating Expenses	5,818,815	5,551,627	6,052,358	6,308,927	6,559,476	6,820,689
Capital Outlay & Improvements	667,337	869,581	182,270	214,925	214,550	64,175
Interfund Transfers***	27,595,825	27,822,724	29,801,091	32,230,815	34,908,706	37,854,031
Grants & Aids	4,650	4,320	6,000	6,180	6,366	6,557
CRA Payments**	42,568	42,787	52,367	61,029	70,557	81,038
Reserves	31,905,282	30,088,797	29,975,832	29,136,284	27,346,387	24,535,946
Emergency Reserves	3,446,500	3,246,476	3,424,789	3,642,450	3,854,336	4,076,987
<b>Total by Category</b>	<b>75,952,303</b>	<b>73,834,366</b>	<b>76,212,362</b>	<b>78,603,774</b>	<b>80,254,110</b>	<b>81,049,346</b>

Reserves	24,993,396	23,176,911	23,526,680	23,145,754	21,815,151	19,464,389
Reserve for Debt Service	6,911,886	6,911,886	6,449,152	5,990,530	5,531,236	5,071,557
Emergency Reserves	3,446,500	3,246,476	3,424,789	3,642,450	3,854,336	4,076,987
Percentage	11.0%	10.0%	10.0%	10.0%	10.0%	10.0%
<b>Total Reserves</b>	<b>35,351,782</b>	<b>33,335,273</b>	<b>33,400,621</b>	<b>32,778,734</b>	<b>31,200,723</b>	<b>28,612,933</b>

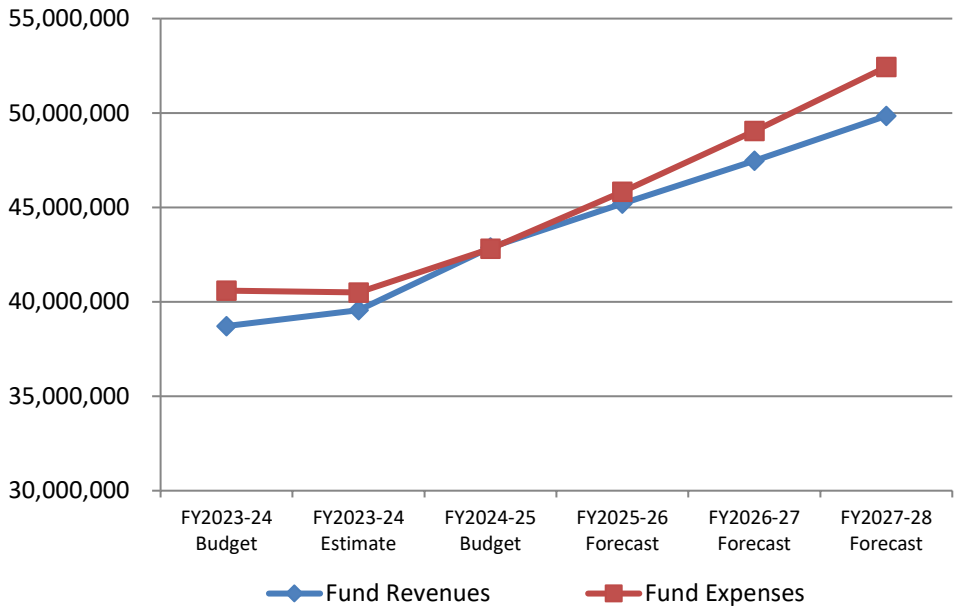
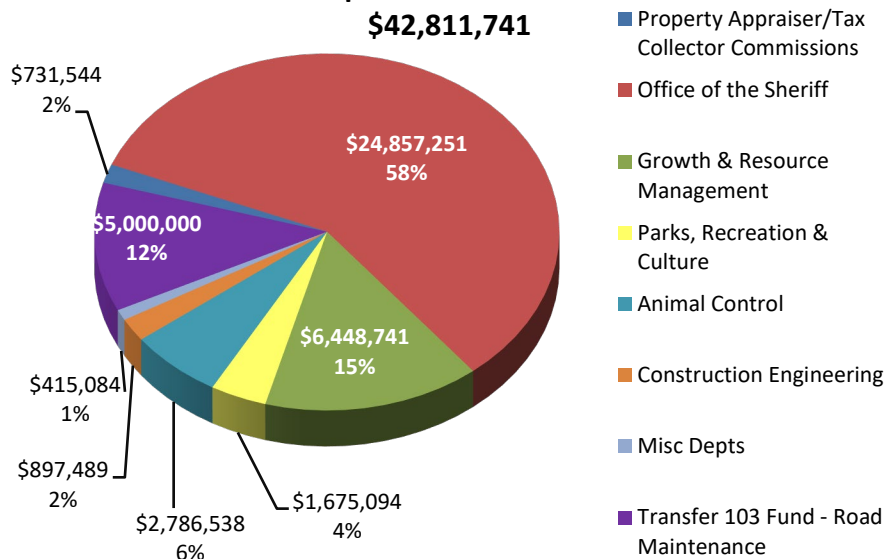


FUND: 120 Municipal Service District Fund

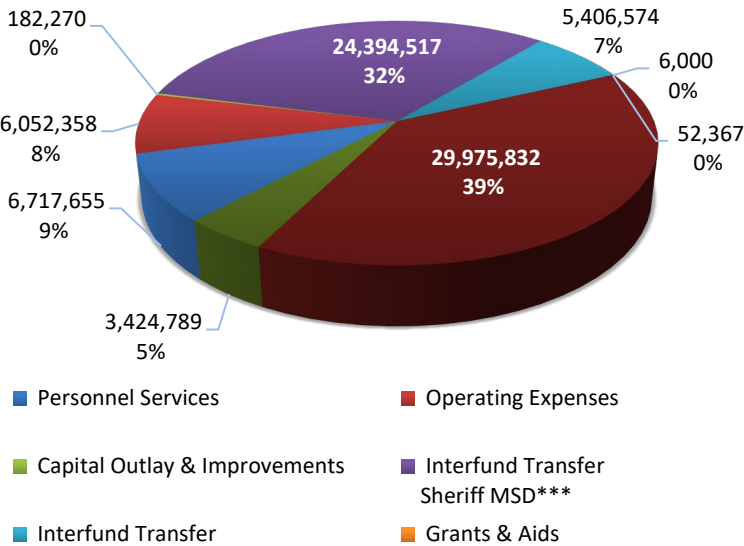
Fund Revenues - FY 2024-25  
\$42,877,089



Fund Expenditures - FY 2024-25  
\$42,811,741



Expenditures by Category FY 2024-25



# 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, animal control fees and a Half-Cent Sales Tax. The MSD Fund includes transfers of funds for expenditures of the Sheriff for operations in the unincorporated area. Direct MSD fund expenditures include Animal Control; Planning & Development Services; Engineering and Construction, Environmental Management; Growth and Resource Management; as well as Parks, Recreation and Culture.

### ***Assumptions:***

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 176.

### ***Revenues:***

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand. The millage rate of 1.6956 is recommended for fiscal year 2024-25 and is the same rate as adopted in fiscal year 2023-24. The fiscal year 2024-25 taxable property values increased 10.9% over Post VAB fiscal year 2023-24 values. The taxable property values are estimated to increase 8% in fiscal year 2026, 7% in fiscal year 2027 and 7% in fiscal year 2028.

Utilities Tax – increased 5% throughout the forecast period based on trend data and historical collections. This is a tax on electricity and metered or bottled gas that is equal to 10% of the payments received by the seller of the taxable item or service from the purchaser.

Sales Tax Fund (108) – Half-Cent Sales Tax revenues for fiscal year 2024-25 show a 2% increase from the 2023-24 estimate. This revenue is forecast to increase 2% for fiscal year 2025-26, an increase of 10% for fiscal years 2026-28.

Permit Fees, Special Assessments, Other Taxes – Permit fees, special assessments, and other taxes are mostly projected to have a 3% increase throughout the forecast period.

Miscellaneous Revenues – fiscal year 2025-28 are adjusted based upon trend: most fines and expected excess fees are projected to remain flat with minor increases included for animal services related revenues.

# Fund: 120 – Municipal Service District

---

## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 73

### Operating Expenditures:

Software – increased in fiscal years 2026-28: 3%.

Fuel – increased in fiscal years 2026-28: 4%.

Utilities – increased in fiscal years 2026-28: 4%.

Postage – increased in fiscal years 2026-28: 1.5%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

TITF (CRA) Payments – increase in fiscal years 2026-28: 3%.

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

### **Capital Improvements**

	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
Animal Control -Enclosure of Pole Barn	\$ -	\$ -	\$ 150,000	\$ -
Animal Control Building - Epoxy Floor	\$ 35,000	\$ -	\$ -	\$ -
Animal Control - Perimeter Fencing	\$ -	\$ 50,000	\$ -	\$ -
<b>TOTAL ANIMAL CONTROL IMPROVEMENTS</b>	<b>\$ 35,000</b>	<b>\$ 50,000</b>	<b>\$ 150,000</b>	<b>\$ -</b>

# Fund: 120 – Municipal Service District

## Capital Outlay

	FY 2025	FY 2026	FY 2027	FY 2028
Planning - Historical Markers	3,500	3,525	3,550	3,575
ANIMAL CONTROL				
Air Conditioning Unit	0	0	20,000	0
Anesthesia Machines	10,000	4,800	10,000	10,000
Autoclave	0	0	0	5,000
Blood Chemistry, Hematology, Urinalysis Analyzer	50,000	0	0	0
Body Worn Camera Replacement	0	0	25,000	0
Cages	0	50,000	0	0
Centrifuge	2,000	0	0	0
Digital Ultrasound	10,000	0	0	0
Electrosurgical Unit	0	0	0	1,200
Heated V Surgery Table	5,000	0	6,000	12,000
Hot Dog Warmer Controller	5,600	0	0	2,800
Industrial Autoclave	0	25,000	0	0
Inovadent Dental Cart	12,000	0	0	0
IV Pump	0	1,600	0	0
Network Switch Upgrade	9,000	0	0	0
Oxygen Concentrators	0	0	0	8,800
Pulse Ox Monitors	5,800	0	0	0
Road Signs	0	30,000	0	0
Surgery Table Warmer	0	0	0	1,800
Truck Radios	16,370	0	0	0
Washer/Dryer	18,000	0	0	19,000
X-Ray Machine	0	50,000	0	0
<b>Total Capital Outlay</b>	<b>147,270</b>	<b>164,925</b>	<b>64,550</b>	<b>64,175</b>

# Fund: 120 – Municipal Service District

---

## 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 years 2025-28: \$5 million.

VSO Evidence Facility/Forensic Lab – Debt Service – fiscal year 2024-25: \$462,734. This debt matures in December of 2037.

Sheriff Operating Transfer – This transfer is required to fulfill budgetary needs of VSO to provide municipal like services to the unincorporated areas of Volusia County. The total transfer is offset by monthly revenue remitted to the County by the Sheriff for city contract revenue.

## ***Reserves:***

Reserve – set aside for increased operational costs and capital needs as necessary.

Reserve Debt Service – set aside to offset debt service payments throughout the forecast period.

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

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 140- Fire Services

Millage Rate @ 3.8412

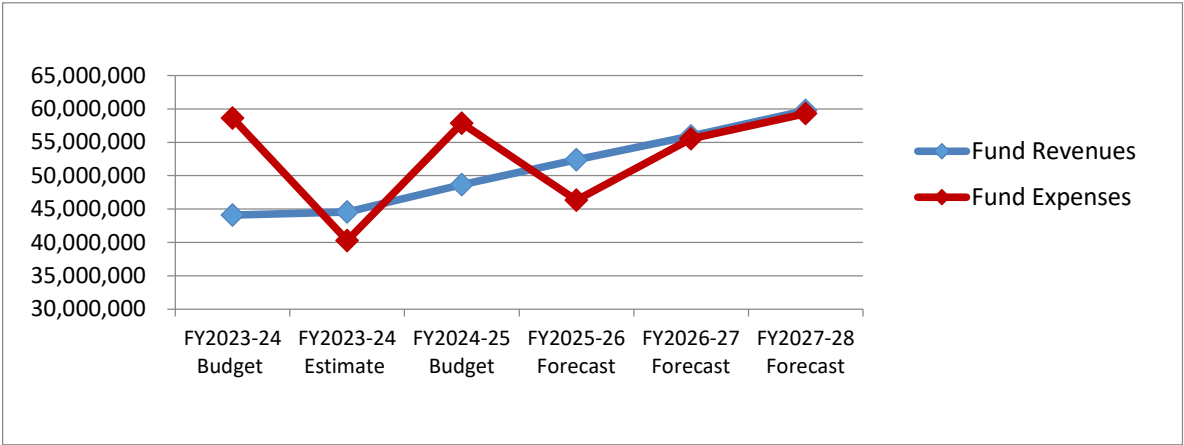
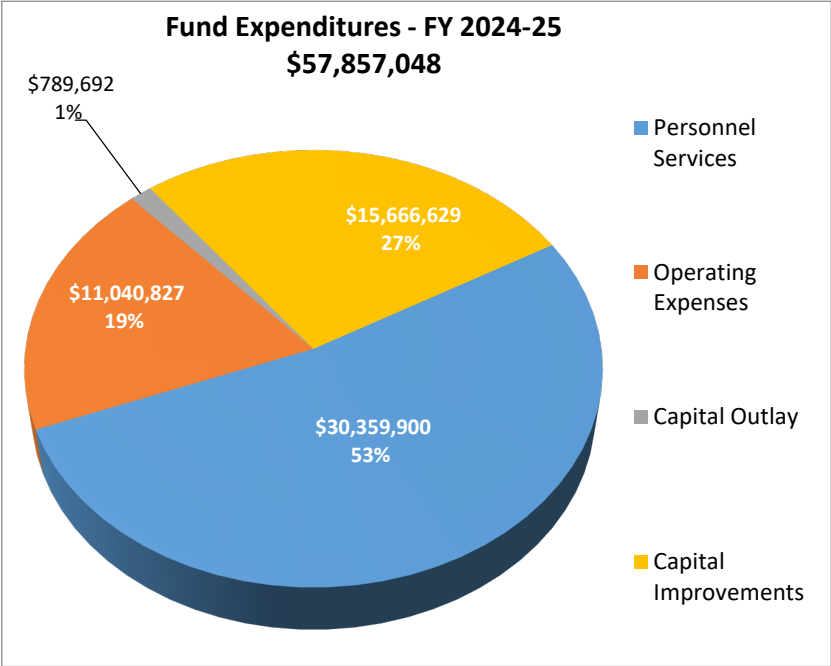
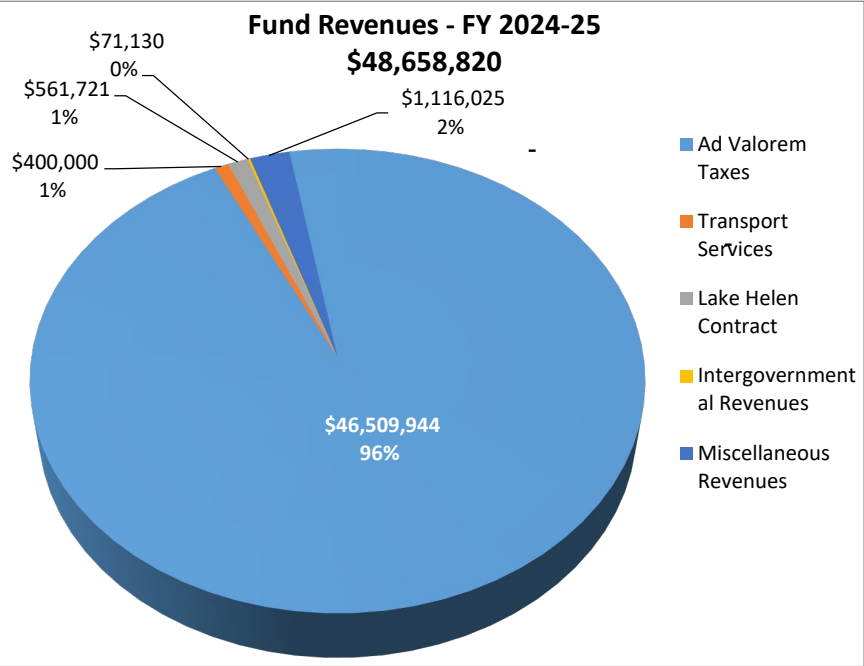
	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	42,087,654	42,087,654	46,509,944	50,224,340	53,734,444	57,490,255
<b>Millage Rate</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.8412</b>	<b>3.8412</b>
Intergovernmental Revenues	71,130	71,130	71,130	71,130	71,130	71,130
Transport Services	370,000	370,000	400,000	400,000	400,000	400,000
Lake Helen Contract	510,623	510,623	561,721	589,058	617,761	647,900
Miscellaneous Revenue	1,061,349	1,502,450	1,116,025	1,125,925	1,135,914	1,145,993
<b>Subtotal Operating Revenues</b>	<b>44,100,756</b>	<b>44,541,857</b>	<b>48,658,820</b>	<b>52,410,453</b>	<b>55,959,249</b>	<b>59,755,278</b>
<b>PY Fund Balance One-Time - Capital</b>	<b>14,519,462</b>		<b>9,198,228</b>			
<b>TOTAL FUND REVENUES</b>	<b>58,620,218</b>	<b>44,541,857</b>	<b>57,857,048</b>	<b>52,410,453</b>	<b>55,959,249</b>	<b>59,755,278</b>
<b>Expenditures:</b>						
Personnel Services	29,214,135	26,901,570	30,359,900	31,640,271	33,131,216	34,706,014
Operating Expenses**	9,832,680	9,526,210	11,040,827	11,435,566	11,889,802	12,524,464
Interfund Transfer to Group Insurance Fund	-	655,318	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>39,046,815</b>	<b>37,083,098</b>	<b>41,400,727</b>	<b>43,075,837</b>	<b>45,021,018</b>	<b>47,230,478</b>
<b>% of total operating revenue</b>	<b>89%</b>	<b>83%</b>	<b>85%</b>	<b>82%</b>	<b>80%</b>	<b>79%</b>
Capital Expenses						
Capital Outlay	1,297,185	1,966,680	789,692	699,051	340,110	2,067,730
Capital Improvements	18,276,218	986,824	-	-	-	-
- Burn Building Replacement	-	-	-	2,100,000	-	-
- Roof Replacement	-	-	-	40,000	-	-
- Station 15 Relocation/Construction (Tiger Bay)	-	1,391	13,284,412	-	-	-
- Station 22 Remodel/Addition (Oak Hill)	-	2,180	1,145,140	-	-	-
- Station 23 Relocation/Construction (Turnbull)	-	-	-	-	650,000	10,000,000
- Station 34 Remodel/Addition (Indian Mound - Enterprise)	-	-	845,077	-	-	-
- Station 35 Remodel (Lake Helen)	-	-	125,000	-	-	-
- Station 41 Remodel/Addition (DeLeon Springs)	-	250,000	-	175,000	-	-
- Station 47 Relocation/Construction (Rima Ridge)	-	-	267,000	246,250	9,500,000	-
<b>Subtotal Capital Expenditures</b>	<b>19,573,403</b>	<b>3,207,075</b>	<b>16,456,321</b>	<b>3,260,301</b>	<b>10,490,110</b>	<b>12,067,730</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>58,620,218</b>	<b>40,290,173</b>	<b>57,857,048</b>	<b>46,336,138</b>	<b>55,511,128</b>	<b>59,298,208</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>4,251,684</b>	<b>-</b>	<b>6,074,315</b>	<b>448,121</b>	<b>457,070</b>
Reserve for Contingency	500,000	500,000	500,000	500,000	500,000	500,000
Reserve for Grant Match	500,000	500,000	500,000	500,000	500,000	500,000
Reserve for Future Capital	4,408,184	25,379,344	15,769,420	21,468,572	21,562,473	21,639,280
Reserve for Transition	175,000	175,000	175,000	175,000	175,000	175,000
Emergency Reserves (10%)	4,410,076	4,454,186	4,865,882	5,241,045	5,595,265	5,975,528
<b>Total Reserves</b>	<b>9,993,260</b>	<b>31,008,530</b>	<b>21,810,302</b>	<b>27,884,617</b>	<b>28,332,738</b>	<b>28,789,808</b>

\*Fiscal year 2024-25 taxable property value increase is 10.9% over Post VAB FY24 values. (New Construction 2.3%.)

\*FY26 taxable property value increase estimate 8.0% (New Construction 1.8%). FY27 & FY28 value increase estimate 7.0% (New Construction 1.7%).

\*\*City receiving CRA funding: Deland

FUND: 140 Fire Services Fund



# Fund: 140 - Fire Rescue Services

---

## **Fund Overview**

The Fire Rescue Services Fund established in fiscal year 1999-00 and replaced six (6) separate fire districts. Creation of the unified district was to provide a uniform level of service at a single tax rate. There are 20 stations in the Fire District; one of which is manned by Flagler County and another which is a Flagler County station manned by Volusia County. Fire Administration manages the fire station at the Daytona Beach International Airport, funded by the Airport Fund, and a central HAZMAT station, funded by the General Fund.

## ***Assumptions***

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 198.

### ***Revenues:***

Ad Valorem Taxes – based on taxable value multiplied by the millage rate per thousand. The millage rate of 3.8412 is recommended for fiscal year 2024-25 and is the same rate as adopted in fiscal year 2023-24. The taxable property values are estimated to increase 8% in fiscal year 2026, 7% in fiscal year 2027 and 7% in fiscal year 2028.

Transport Services – received when Fire Rescue Services provides emergency transport services in the unincorporated area. Transport revenue estimated to be flat throughout the forecasted period.

Lake Helen Contract – this revenue is the amount that is equal to what the City of Lake Helen would have paid if it were still in the unified fire rescue district.

Intergovernmental Revenues – the revenues included in this category are from the payments in lieu of taxes, which are payments by the federal governments that help offset the losses in property taxes due to nontaxable federal lands within the taxing districts boundaries. The other intergovernmental revenue included in this category is reimbursement from the state for firefighters with college degrees.

Miscellaneous Revenues – this revenue is primarily investment income.



# Fund: 140 - Fire Rescue Services

---

## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Full-time Positions: 214

Part-Time Positions: 1

Full-time Equivalent Positions: 214.5

### Operating Expenditures:

Software – increased in fiscal years 2026-28: 3%.

Fuel – increased in fiscal years 2026-28: 4%.

Utilities – increased in fiscal years 2026-28: 4%.

Postage – increased in fiscal years 2026-28: 1.5%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

TITF (CRA) Payments – increase in fiscal years 2026-28: 3%.

# Fund: 140 - Fire Rescue Services

Capital Outlay & Capital Improvements – allocated per division’s capital replacement plans. A summary is below:

Capital Outlay					
Item Request	Year 1/ Request	Year 2	Year 3	Year 4	Year 5
Appliances	8,436	8,773	8,948	9,217	9,585
Automated CPR Units	0	48,000	0	0	0
Awning on workshop	25,000	0	0	0	0
Complete Extrication Toolset	154,488	98,268	100,232	102,200	106,288
Electrocardiogram simulator including training stethoscope	11,400	0	0	0	0
Exhaust Removal System	25,000	25,000	25,000	25,000	25,000
Fire Station Alerting	0	330,000	0	0	0
Generator, Portable, 2kw	3,900	0	0	0	0
Hardline Rescue Kit w/Talkbox	15,000	0	0	0	0
Headset Communications Package	20,250	21,060	21,480	22,113	22,776
Knox Keysecure 6 lock box	70,034	0	0	0	0
Ladder, 24' lite	1,800	0	0	0	0
Mannequins for training	3,200	3,200	3,200	3,200	3,200
Multi-air command Kit	4,000	0	0	0	0
Nozzles	9,600	0	9,600	0	9,600
Portable Gear Dryers	30,000	0	0	0	0
Power Cots	50,000	0	0	0	0
Power Loaders	60,000	0	0	0	0
Radio Frequency Identification Readers (RFID) - Handheld	6,750	0	0	0	0
Rescue Struts	18,750	7,000	7,000	0	0
Rapid Intervention (RIT) Packs	25,000	0	0	0	0
Self Contained Breathing Apparatus	0	0	0	1,740,000	0
Sim-Man Advanced Life Support Mannequin	23,999	0	0	0	0
Station Generator	130,000	130,000	140,000	145,000	150,000
Supplied Air Respirator System	5,000	0	0	0	0
Thermal Imaging Cameras	42,000	18,600	19,500	21,000	22,500
Ventilation Fan	10,300	5,150	5,150	0	0
Video Laryngoscope	33,625	0	0	0	0
Window Prop	0	4,000	0	0	0
Zippered Hose Cable for air supply	2,160	0	0	0	0
<b>Total Capital Outlay</b>	<b>789,692</b>	<b>699,051</b>	<b>340,110</b>	<b>2,067,730</b>	<b>348,949</b>

# Fund: 140 - Fire Rescue Services

---

## Capital Improvements

Item Request	Year 1/ Request	Year 2	Year 3	Year 4	Year 5
Burn Building @ Training Center	0	2,100,000	0	0	0
Fire Station 15/HAZMAT*	13,284,412	0	0	0	0
Station 22 - Oak Hill - Renovation*	1,145,140	0	0	0	0
Station 23 Engineering	0	0	650,000	10,000,000	0
Station 34 Renovation*	845,077	0	0	0	0
Station 35 Kitchen Remodel	125,000	0	0	0	0
Station 41 Sewer/Water	0	175,000	0	0	0
Station 47 Land*	267,000	246,250	9,500,000	0	0
Station Roof Replacement	0	40,000	0	0	0
	<b>15,666,629</b>	<b>2,561,250</b>	<b>10,150,000</b>	<b>10,000,000</b>	<b>-</b>

\*\$15,541,629 carry forward from prior year appropriations

## ***Reserves:***

Reserve for Contingency – set aside for payouts, etc.

Reserve for Grants – set aside for grant match.

Reserve for Future Capital – utilized to fund the Fire Rescue Services capital improvements and equipment.

Reserves for Transition – set aside for unknown changes to personnel.

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

## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 160 - ECHO

Millage Rate @ 0.2000

	FY2023-24 Adopted	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	10,581,244	10,581,244	11,707,552	12,644,156	13,529,247	14,476,294
<b>Millage Rate</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>
Miscellaneous Revenues	788,608	1,100,987	1,144,392	1,102,269	1,007,937	938,150
<b>Subtotal Operating Revenues</b>	<b>11,369,852</b>	<b>11,682,231</b>	<b>12,851,944</b>	<b>13,746,425</b>	<b>14,537,184</b>	<b>15,414,444</b>
<b>PY Fund Balance</b>	<b>1,399,696</b>	<b>6,396,362</b>	<b>2,847,958</b>			
<b>TOTAL FUND REVENUES</b>	<b>12,769,548</b>	<b>18,078,593</b>	<b>15,699,902</b>	<b>13,746,425</b>	<b>14,537,184</b>	<b>15,414,444</b>
<b>Expenditures:</b>						
Personnel Services	299,861	268,763	307,752	320,694	333,893	348,096
Operating Expenditures	446,408	518,381	536,133	576,324	617,766	662,327
CRA Payments**	346,159	345,969	383,017	415,486	319,288	346,018
Trails Set Aside	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Transfer to Veteran's Memorial Park Fund	-	600,000	-	-	-	-
Transfer to Health Insurance Fund	-	9,296	-	-	-	-
Transfer to Capital Impr Projects Fund	5,677,120	5,677,120	2,473,000	600,000	980,000	-
Transfer to Marine Science Center Capital Fund	-	62,214	-	-	-	-
New Motocross Facility	-	-	3,500,000	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>8,269,548</b>	<b>8,981,743</b>	<b>8,699,902</b>	<b>3,412,504</b>	<b>3,750,947</b>	<b>2,856,441</b>
ECHO Grants	4,500,000	9,096,850	7,000,000	4,500,000	4,500,000	4,500,000
<b>TOTAL FUND EXPENDITURES</b>	<b>12,769,548</b>	<b>18,078,593</b>	<b>15,699,902</b>	<b>7,912,504</b>	<b>8,250,947</b>	<b>7,356,441</b>
<b>REVENUES LESS EXPENDITURES</b>						
	-	-	-	<b>5,833,921</b>	<b>6,286,237</b>	<b>8,058,003</b>

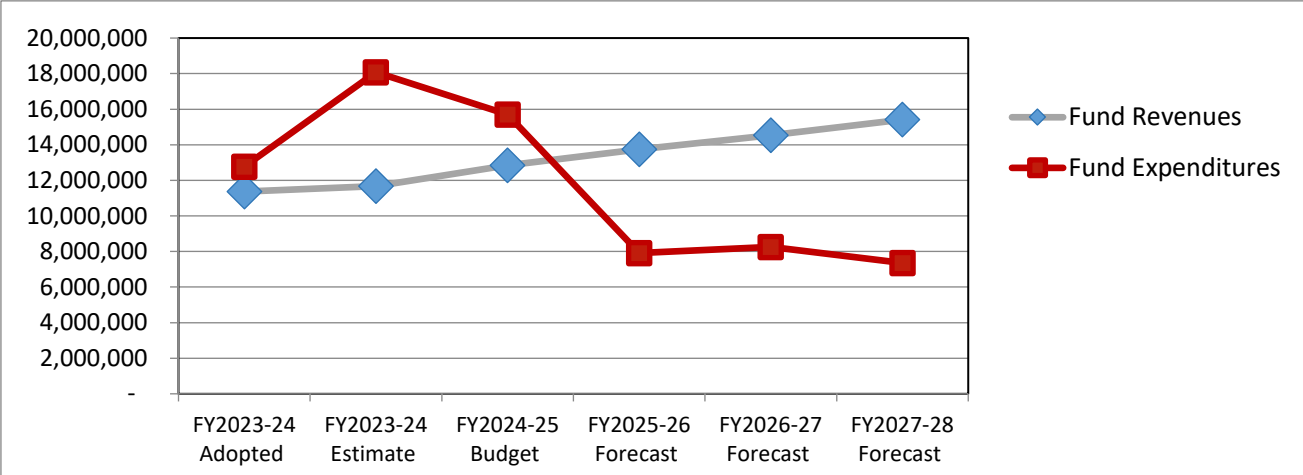
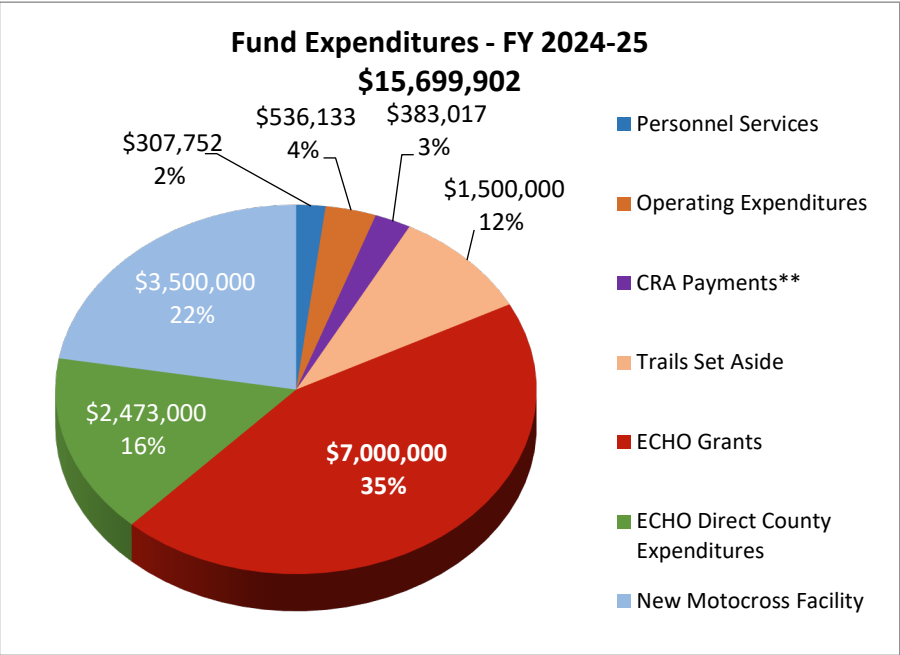
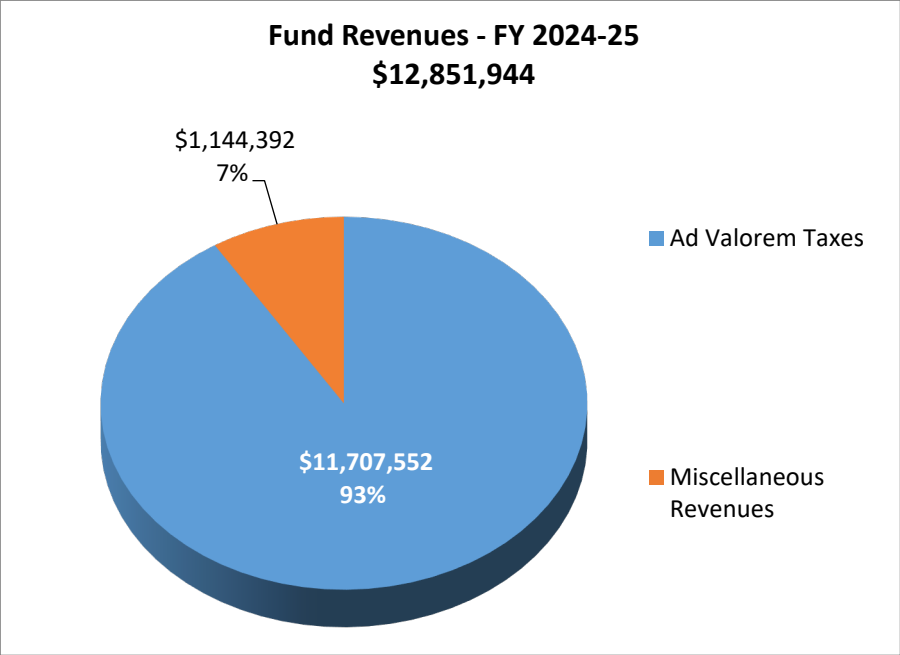
Reserves	15,996,063	15,347,675	12,499,717	18,333,638	24,619,875	32,677,878
----------	------------	------------	------------	------------	------------	------------

\*Fiscal year 2024-25 taxable property value increase is 10.8% over Post VAB FY24 values (New Construction represents 2.4% of the increase).

\*Taxable property value is estimated to increase 8% in FY26 (New Construction 2%), 7% in FY27 (New Construction 1.9%) & 7% in FY28 (New Construction 1.9%).

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

FUND: 160 ECHO



# Fund: 160 – ECHO

---

## Fund Overview

In 2000, voters elected to levy up to 0.2 mills of ad valorem tax for 20 years to create the ECHO program. In 2020, the ECHO program was up for vote again, and voters elected to keep the program running until 2040. The ECHO program provides funding for Environmental, Cultural, Historical, and Outdoor recreation capital projects. Non-profit and municipal organizations within the County's boundaries, including the County, are eligible to apply for grant funding to assist with acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria (ECHO) of the program. The levy of this millage will expire in fiscal year 2039-40.

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. On 9/7/2021, County Council approved increasing the allocation to \$1.5 million dollars for the Master Trail Program. This amount is transferred to the Trails Capital Fund (328).

## Assumptions

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by fund page 210.

Grant awards from prior years that are carried forward until project completion are not included in the forecast.

## Revenues:

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand dollars of value. The proposed millage rate of 0.2000 is the maximum millage authorized by the resolution approved by voters. The fiscal year 2024-25 taxable property values are projected to increase 10.8% over Post VAB fiscal year 2023-24 values.

Investment Income – comes from interest payments, dividends, capital gains collected upon the sale of security or other assets and rescinded ECHO projects by County Council.

## Expenditures:

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 3

TITF (CRA) Payments – rate times increased value estimated at 8.68% for fiscal year 2024-25, 8.54% for fiscal year 2025-26, reduced by 30.9% in fiscal year 2026-27 due to two CRAs expiring in 2026, and increased again by 2% for 2027-28.

# Fund: 160 – ECHO

## *Transfers:*

	Prior Years	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Total
Trails Construction	\$9,046,984	\$489,661	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	<b>\$15,536,645</b>
Trails Debt Service	\$6,953,016	\$510,339	\$0	\$0	\$0	\$0	<b>\$7,463,355</b>
Volusia Direct County Expenditure Projects	\$0	\$0	\$0	\$5,656,205	\$5,677,120	\$2,473,000	<b>\$13,806,325</b>
<b>Total</b>	<b>\$16,000,000</b>	<b>\$1,000,000</b>	<b>\$1,500,000</b>	<b>\$7,156,205</b>	<b>\$7,177,120</b>	<b>\$3,973,000</b>	<b>\$21,500,000</b>

## *Project Balances:*

Organization	Project	Balance
19-05 Marine Discovery Center	Marine Discovery Center Phase III	\$43,228
19-07 City of New Smyrna Beach	Women's Club of New Smyrna Beach	\$267,500
19-10 Town of Ponce Inlet	Davies Lighthouse Park	\$15,833
19-11 City of Port Orange	REC Center Phase I	\$1,768
20-01 City of Deltona	Festival Hoops Dream Court	\$22,391
20-02 City of Deltona	Blue Heron/Fort Smith Park	\$220,000
20-07 City of Ormond Beach	MacDonald House	\$228,611
20-09 City of Port Orange	Airport Road Park Playground	\$9,048
20-13 SE Volusia Historical Society	NSB Museum of History Renovation	\$16,608
21-01 City of DeBary	Sullivan Operations & Shade Structure	\$150,000
21-04 Marine Science Center	Raptor Education & Conservation Exhibit	\$208,298
21-05 City of Oak Hill	Mary Dewees Park Baseball Field	\$140,893
21-06 County of Volusia	Veteran's Memorial Plaza	\$600,000
21-07 Riverside Conservancy	Shoreline, Primitive Classroom & Kayak Launch	\$23,102
21-08 Volusia/Flagler YMCA	Ormond Beach YMCA Playground & Shade Structure	\$18,047
21-09 Volusia/Flagler YMCA	Deland YMCA Playground	\$10,004
22-01 City of DeBary	Bill Keller Park Improvements	\$15,000
22-02 City of Deland	Alabama Greenway Extension Project	\$1,500,000
22-03 City of Deland	Jackson-Lane Memorial Park Improvements Project	\$2,649
22-04 City of Ormond Beach	Performing Arts Center	\$404,857
22-05 City of South Daytona	Magnolia Park Renovation	\$110,777
23-01 African American Museum	African American Museum of the Arts	\$485,996
23-02 Daytona Playhouse	Daytona Playhouse	\$502,947
<b>17 Different Organizations</b>	<b>23 Total Projects</b>	<b>\$5,328,567</b>

## *Reserves:*

Reserve for Future Capital – are to be utilized to fund ECHO projects.

**VOLUSIA COUNTY FORECAST**  
**FUND: 162 - Forever Land Acquisition**  
**Millage Rate 0.2000**

	FY 2023-24 Adopted	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY2026-27 Forecast	FY 2027-28 Forecast
<b>Revenues:</b>						
Ad Valorem Taxes*	10,581,244	10,581,244	11,707,552	12,644,156	13,529,247	14,476,294
<b>Millage Rate</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>	<b>0.2000</b>
Investment Income	249,643	565,920	590,194	567,432	544,669	506,958
<b>Subtotal Operating Revenues</b>	<b>10,830,887</b>	<b>11,147,164</b>	<b>12,297,746</b>	<b>13,211,588</b>	<b>14,073,916</b>	<b>14,983,252</b>
<b>PY Fund Balance - Operating</b>		<b>6,806,354</b>				
<b>TOTAL FUND REVENUES</b>	<b>10,830,887</b>	<b>17,953,518</b>	<b>12,297,746</b>	<b>13,211,588</b>	<b>14,073,916</b>	<b>14,983,252</b>
<b>Expenditures:</b>						
Personnel Services	224,613	231,101	331,114	341,817	352,692	364,563
Operating Expenditures	576,128	868,019	830,678	878,089	926,681	977,377
15% set aside for Land Management	1,585,757	1,585,757	1,756,133	1,896,623	2,029,387	2,171,444
CRA Payments**	346,159	345,970	383,017	415,486	319,288	346,018
Capital Outlay	-	-	5,500	-	-	-
Transfer to Health Insurance Fund	-	5,578	-	-	-	-
<b>Total Operating Expenditures</b>	<b>2,732,657</b>	<b>3,036,425</b>	<b>3,306,442</b>	<b>3,532,015</b>	<b>3,628,048</b>	<b>3,859,402</b>
<b>% of total operating revenue</b>	<b>25%</b>	<b>27%</b>	<b>27%</b>	<b>27%</b>	<b>26%</b>	<b>26%</b>
Land Acquisitions	37,500	31,413	38,625	40,170	41,775	43,451
Permanent Easements	-	14,885,680	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>2,770,157</b>	<b>17,953,518</b>	<b>3,345,067</b>	<b>3,572,185</b>	<b>3,669,823</b>	<b>3,902,853</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>8,060,730</b>	<b>-</b>	<b>8,952,679</b>	<b>9,639,403</b>	<b>10,404,093</b>	<b>11,080,399</b>
Reserve for Forever Land Acquisition	15,947,619	2,631,859	11,584,538	21,223,941	31,628,034	42,708,433
<b>Total Reserves</b>	<b>15,947,619</b>	<b>2,631,859</b>	<b>11,584,538</b>	<b>21,223,941</b>	<b>31,628,034</b>	<b>42,708,433</b>

\*Fiscal year 2024-25 taxable property value increase is 10.8% over Post VAB FY24 values (New construction represents 2.4% of the increase).

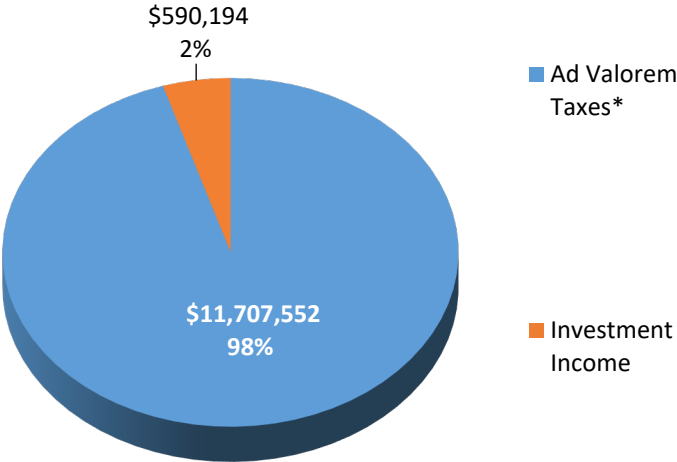
\*Taxable property value is estimated to increase 8% in FY26 (New Construction 2%), 7% in FY27 (New Construction 1.9%) & 7% in FY28 (New Construction 1.9%).

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

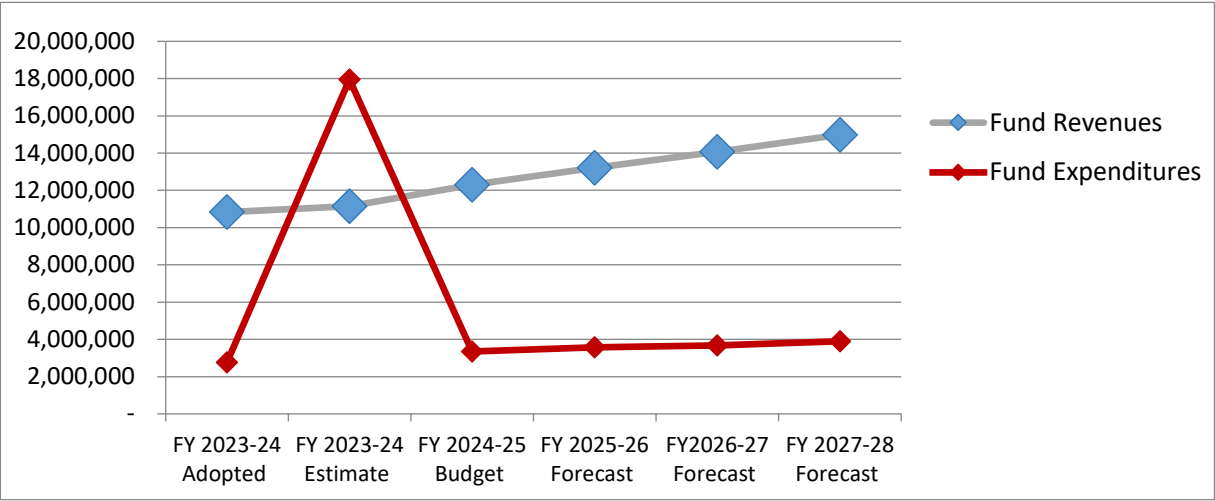
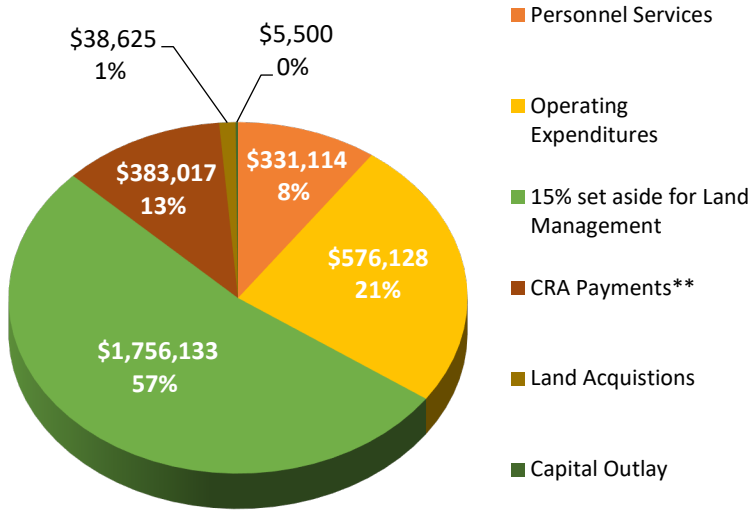


FUND: 162 FOREVER LAND ACQUISITION

Fund Revenues - FY 2024-25  
\$12,297,746



Fund Expenditures - FY 2024-25  
\$3,345,067



# Fund: 162 – Forever Land Acquisition

---

## Fund Overview

Volusia Forever was created in 2000 when the citizens of Volusia County voted to tax themselves .2 mills over 20 years to protect the county's natural biodiversity. Voters renewed it for another 20 years during the November 2020 election. In fiscal year 2022-23, the Volusia Forever fund was separated into three funds moving forward, Land Acquisition, Land Management and Barberville Mitigation Tract. The purpose of this fund is to finance the acquisition and improvement of environmentally sensitive, water resource protection, and outdoor recreation lands, and to manage these lands as conservation stewards in perpetuity. The goal of this fund is to conserve, maintain and restore the natural environment and provide access for the enjoyment and education of the public; provide resources to ensure that sufficient quantities of water are available to meet current and future needs; meet the need for high-quality resource based outdoor opportunities, greenways, trails, and open space; preserve the habitat and water recharge; ensure that the natural resource values of such lands are protected and that the public has the opportunity to enjoy the lands to their fullest potential.

## *Assumptions*

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by fund page 212.

## *Revenues:*

Ad Valorem Taxes – this revenue is based on taxable value multiplied by the millage rate per thousand dollars of value. The proposed millage rate of 0.2000 is the same rate adopted in fiscal year 2023-24. The fiscal year 2024-25 taxable property values are projected to increase 10.8% over Post VAB fiscal year 2023-24 values.

Investment Income – comes from interest payments, dividends, capital gains collected upon the sale of security or other assets.

## *Expenditures:*

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 3

Operating Expenditures:

Contracted Services – increased in fiscal years 2026-28: 5.6% / 5.5% / 5.4% These expenses are associated with the Small Lots Program and vary year to year.

# Fund: 162 – Forever Land Acquisition

---

TITF (CRA) Payments – rate times increased value estimated at 8.68% for fiscal year 2024-25, 8.54% for fiscal year 2025-26, reduced by 30.9% in fiscal year 2026-27 due to two CRAs expiring in 2026, and increased again by 2% for 2027-28.

## Small Lot Acquisition Program:

As described in County Resolution 2021-134 Section 8, Volusia Forever Land Acquisition can utilize a set percentage of the annual Volusia Forever tax receipts and/or an annual appropriated amount of the Volusia Forever tax receipts to supplement the County's efforts in acquiring environmentally sensitive lands in antiquated platted subdivisions. The lots within these subdivisions are small in size, have no or limited physical access and/or infrastructure. The goal of the program is to assemble enough contiguous small lots into ecologically significant tracts. As these lots have low assessed values the usual Volusia Forever acquisition procedures are modified. The Just/Market Value of the parcel as published by the Volusia County property appraiser will form the basis of any offer to purchase said property. A list of planned small lot Acquisitions are listed below:

**Capital Improvements – Small Lots Program**

<b>Small Lots</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
Aurora Heights	\$2,575	\$2,678	\$2,785	\$2,897
Cape Atlantic Estates	\$10,300	\$10,712	\$11,140	\$11,586
Davis Park	\$2,575	\$2,678	\$2,785	\$2,897
Fountain City Subdivision	\$2,575	\$2,678	\$2,785	\$2,897
Hamilton Heights	\$2,575	\$2,678	\$2,785	\$2,897
Howe & Curriers	\$2,575	\$2,678	\$2,785	\$2,897
Pablo Sub	\$2,575	\$2,678	\$2,785	\$2,897
University Highlands	\$10,300	\$10,712	\$11,140	\$11,586
West Daytona Acres	\$2,575	\$2,678	\$2,785	\$2,897
<b>Total</b>	<b>\$38,625</b>	<b>\$40,170</b>	<b>\$41,775</b>	<b>\$43,451</b>

## ***Reserves:***

Reserve for Forever Land Acquisition – are to be utilized to fund acquisition of land.

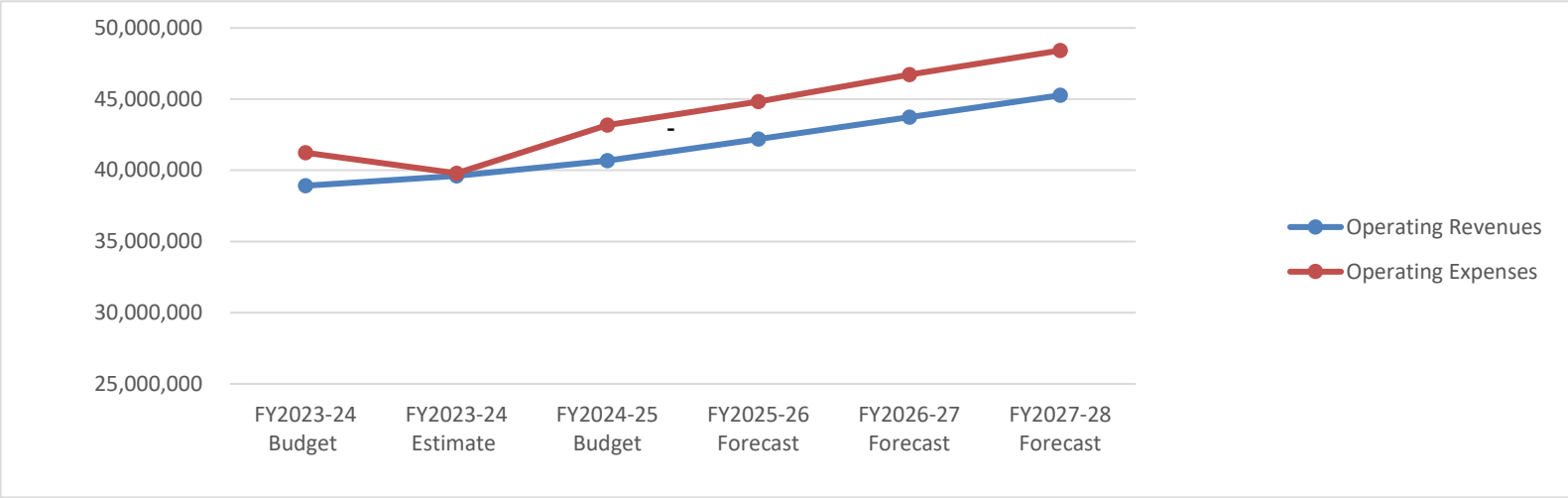
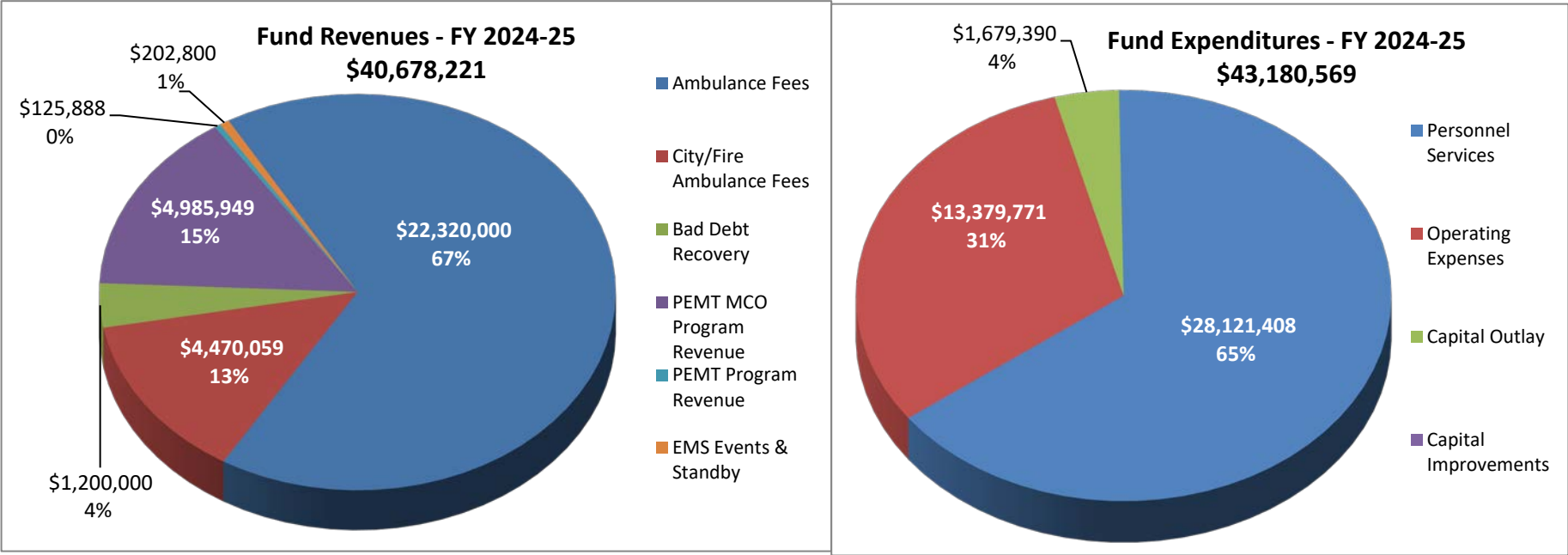
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: Emergency Medical Services - 002**

County of Volusia

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Ambulance Fees	21,060,000	21,500,000	22,320,000	22,543,200	22,766,400	22,989,600
City/Fire Ambulance Fees	4,370,691	4,424,938	4,470,059	4,513,880	4,559,018	4,604,609
Bad Debt Recovery	1,200,000	1,183,330	1,200,000	1,200,000	1,200,000	1,200,000
PEMT MCO Program Revenue	4,686,792	4,686,792	4,985,949	5,235,246	5,497,009	5,771,859
PEMT Program Revenue	125,888	125,888	125,888	125,888	125,888	125,888
EMS Events & Standby	125,060	153,827	202,800	202,800	202,800	202,800
Management Fee	471,740	450,000	437,760	459,648	482,630	506,762
Miscellaneous Revenues	260,089	467,387	471,379	453,625	435,870	406,455
General Fund Contribution	6,617,677	6,617,677	6,464,386	7,464,386	8,464,386	9,464,386
General Fund Millage Equivalent	0.1203	0.1203	0.1060	0.1133	0.1201	0.1255
PY Fund Balance One-Time	2,309,017	183,961	2,502,348	2,626,881	2,979,385	3,146,558
<b>TOTAL FUND REVENUES</b>	<b>41,226,954</b>	<b>39,793,800</b>	<b>43,180,569</b>	<b>44,825,554</b>	<b>46,713,386</b>	<b>48,418,917</b>
<b>Patient Care Expenditures:</b>						
Personnel Services	23,806,984	23,326,359	26,666,487	28,125,025	29,398,265	31,107,944
Operating Expenditures	11,968,031	11,950,329	13,004,565	13,307,782	13,651,384	13,758,803
Capital Outlay	1,875,650	1,663,595	1,679,390	1,156,620	1,690,000	1,500,000
Capital Improvements	1,861,543	300,000	-	335,000	-	-
Interfund Transfers to Group Insurance Fund	-	840,450	-	-	-	-
<b>Total Patient Care Expenditures</b>	<b>39,512,208</b>	<b>38,080,733</b>	<b>41,350,442</b>	<b>42,924,427</b>	<b>44,739,649</b>	<b>46,366,747</b>
<b>Patient Care Decision Units:</b>						
Management Specialist - System Status Management	-	-	308,525	313,145	318,125	324,845
Lt. Paramedic	-	-	-	112,869	112,385	113,729
Division Commander	-	-	-	236,048	237,060	239,748
<b>Total Decision Units</b>	<b>-</b>	<b>-</b>	<b>308,525</b>	<b>662,062</b>	<b>667,570</b>	<b>678,322</b>
<b>Billing Expenditures:</b>						
Personnel Services	1,342,515	1,343,759	1,454,921	1,517,508	1,581,521	1,652,165
Operating Expenditures	369,529	369,308	375,206	383,619	392,216	400,005
Capital Outlay	2,702	-	-	-	-	-
<b>Total Billing Expenditures</b>	<b>1,714,746</b>	<b>1,713,067</b>	<b>1,830,127</b>	<b>1,901,127</b>	<b>1,973,737</b>	<b>2,052,170</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>41,226,954</b>	<b>39,793,800</b>	<b>43,180,569</b>	<b>44,825,554</b>	<b>46,713,386</b>	<b>48,418,917</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Revenue Stabilization - 10%	3,230,026	3,230,026	3,421,384	-	-	-
Reserve for Future Capital	11,207,885	10,928,220	8,234,514	9,029,017	6,049,632	2,903,074
<b>Total Reserves</b>	<b>14,437,911</b>	<b>14,158,246</b>	<b>11,655,898</b>	<b>9,029,017</b>	<b>6,049,632</b>	<b>2,903,074</b>

Recommended Budget - 352

Fund: 002 Emergency Medical Services



# Fund: 002 – Emergency Medical Services

## Fund Overview

During fiscal year 2010-11, the County Council voted to assume countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC and established this fund beginning October 1, 2011, to account for the costs of emergency transport services in Volusia County. Current operations are funded by revenues from ambulance billing, Public Emergency Medical Transportation (PEMT) reimbursement program revenue, special event charges, and General Fund contribution.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in Adopted Budget Document, Budget by Fund page 142.

### ***Revenues:***

Ambulance Fees Net of Required Adjustments – fiscal year 2024-25 is based on the total estimated transports of 55,800 multiplied by \$400 per transport, which is the current net revenue earned per transport. Below is a summary of estimated transports for throughout FY 2024-25 and the forecasted period:

Fiscal Year	FY 2025	FY 2026	FY 2027	FY 2028
Estimated Transports	55,800	55,954	56,514	57,709

PEMT (MCO) – In fiscal year 2019-20 The Florida State Legislature authorized the expansion of the PEMT program, which provides supplemental payments to publicly-owned and operated emergency medical transportation providers. By expanding the PEMT program to include the managed care organization (MCO), Volusia Emergency Medical Services (EMS) is able to leverage the 61% federal share of costs by providing the state share, approximately 39% through an intergovernmental transfer. Under this program, the County receives reimbursement by the MCO providers for the supplemental payments totaling 100%. Total fiscal year 2024-25 reimbursement projected at \$4,985,949, with an estimated 5% growth factor in the forecast years.

Miscellaneous Revenue – fiscal years 2025-28 reflect estimated charges for special events and educational training.

Management fee – Volusia County performs all ambulance billing functions for transports done by both the County and the municipalities/cities.

General Fund Contribution:

The chart below shows the millage equivalent of General Fund contributions:

	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
General Fund	6,617,677	6,464,386	7,464,386	8,464,386	9,464,386
Equates to Millage	0.1203	0.1060	0.1133	0.1201	0.1255

# Fund: 002 – Emergency Medical Services

## ***Expenditures:***

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Full-time Positions: 273      Part-Time Positions: 17      Full-time Equivalent Positions: 281.25

## Operating Expenditures:

Software – increased in fiscal years 2026-28: 3%.

Fuel – increased in fiscal years 2026-28: 4%.

Utilities – increased in fiscal years 2026-28: 4%.

Postage – increased in fiscal years 2026-28: 1.5%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

## Decision Units:

Positions Requested	Year 1	Year 2	Year 3	Year 4
EMT – Staff Relief	\$0	\$0	\$139,070	\$623,894
Management Spec. System Status	\$307,525	\$312,145	\$317,125	\$323,845
Lt. Paramedic – Staff Relief	\$0	\$110,989	\$111,985	\$113,329
Division Commander	\$0	\$234,168	\$236,160	\$238,848
<b>Subtotal Personnel</b>	<b>\$307,525</b>	<b>\$657,302</b>	<b>\$804,340</b>	<b>\$1,299,916</b>

Operating Costs for Decision Units				
EMT – Clothing	\$0	\$0	\$1,880	\$4,660
Management Spec. – Clothing	\$1,000	\$1,000	\$1,000	\$1,000
Lt. Paramedic – Clothing	\$0	\$1,880	\$400	\$400
Division Commander	\$0	\$1,880	\$900	\$900
<b>Subtotal Operating</b>	<b>\$1,000</b>	<b>\$4,760</b>	<b>\$4,180</b>	<b>\$6,960</b>
<b>Decision Units Total</b>	<b>\$308,525</b>	<b>\$662,062</b>	<b>\$808,520</b>	<b>\$1,306,876</b>

# Fund: 002 – Emergency Medical Services

Capital Outlay & Capital Improvements – allocated per division’s capital replacement plans. A summary is below:

## Capital Outlay

Item Request	FY 2025	FY 2026	FY 2027	FY 2028
Aeroclave Hose	\$ 1,500	0	0	0
Cardiac Monitor Mounts	\$ 37,500	\$ 30,000	0	0
Cardiac Monitors	\$ 827,025	\$ 661,620	0	0
Computer Vehicle Mounting Equipment	\$ 25,000	0	0	0
Control Units - Radio	\$ 15,000	0	0	0
CPR Assist Device	0	0	\$ 480,000	\$ 480,000
Forklift	0	0	\$ 40,000	0
Furniture - Y2	0	\$ 150,000	\$ 50,000	0
Mass Casualty Trailer*	\$ 80,500	0	0	0
Mobile Radio	\$ 30,465	0	0	0
Narcotics Locker	0	0	\$ 100,000	0
RFID Scanners	\$ 17,400	0	0	0
Shower Trailer*	\$ 120,000	0	0	0
Stair Chairs	\$ 100,000	\$ 25,000	0	0
Stretcher	0	0	\$ 820,000	\$ 820,000
Tablets	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
Traffic Signal Pre-Emption Device	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000
Ventilators	\$ 120,000	0	0	0
Video Laryngoscopes	\$ 105,000	\$ 90,000	0	0
<b>Total Capital Outlay</b>	<b>\$ 1,679,390</b>	<b>\$ 1,156,620</b>	<b>\$ 1,690,000</b>	<b>\$ 1,500,000</b>

\*\$200,500 carry forward of prior year appropriations

## Capital Improvements

Item Request	FY 2024	FY 2025	FY 2026	FY 2027
Telephone Equipment	\$ -	\$ 50,000	\$ -	\$ -
Network Cabling, Switches, & WAPs	\$ -	\$ 285,000	\$ -	\$ -
<b>Total Capital Improvement</b>	<b>\$ -</b>	<b>\$ 335,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Reserves:

Revenue Stabilization – set aside to offset volatility in ambulance fees and PEMT program revenue.

Reserve for Future Capital – set aside for future capital outlay equipment purchases.

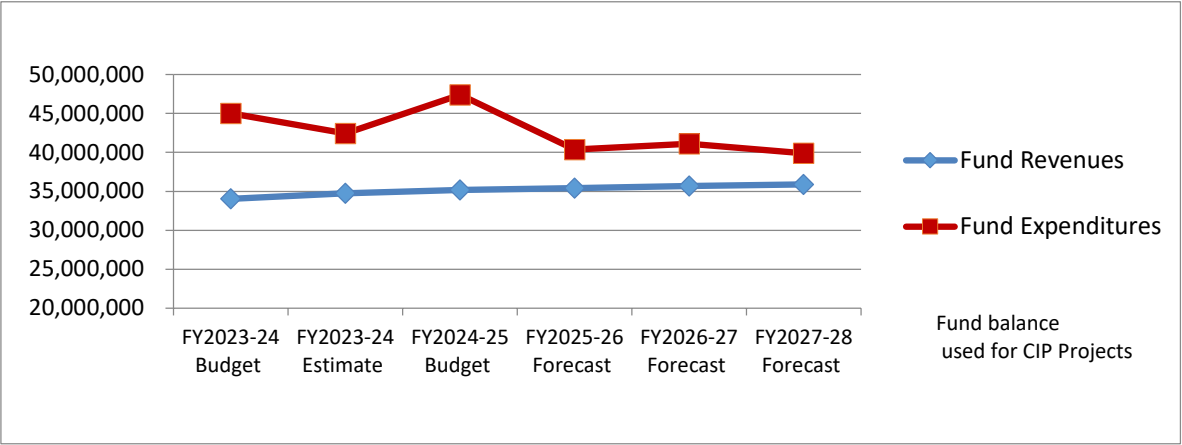
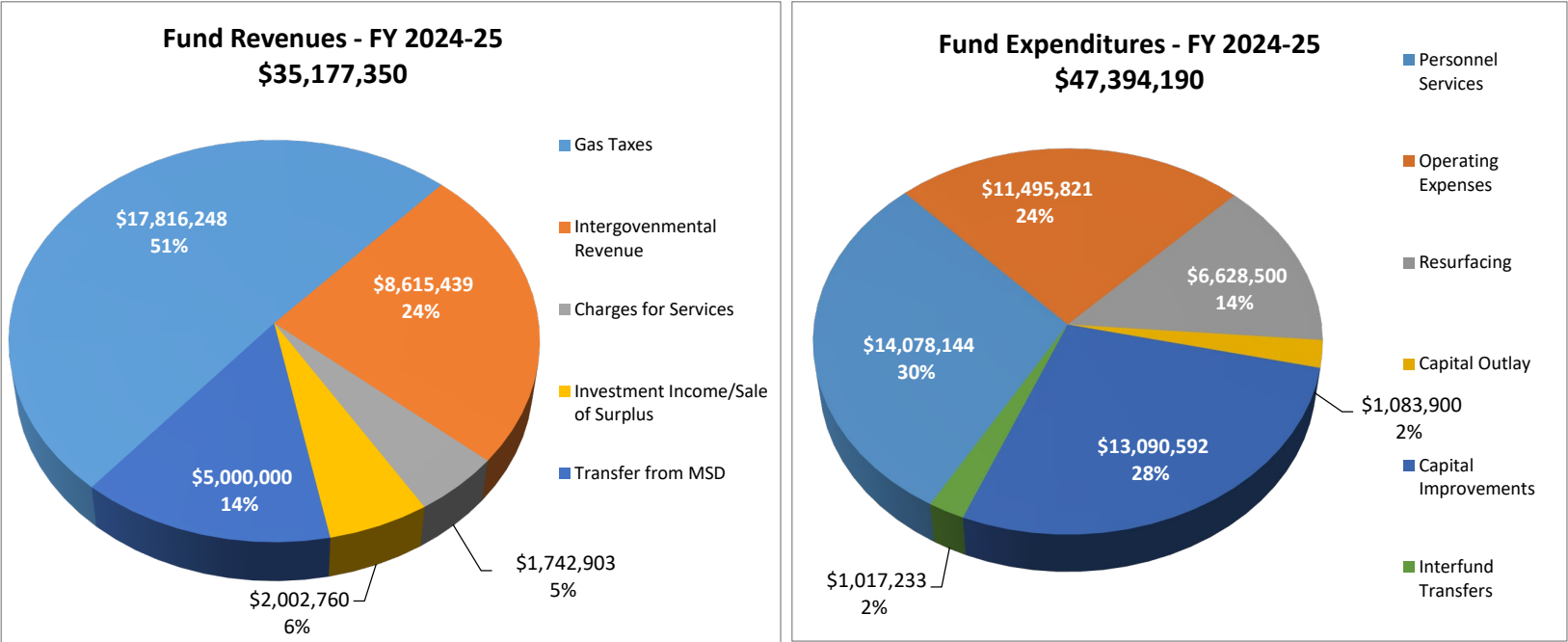


**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 103 County Transportation Trust**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Gas Taxes	17,639,850	17,430,771	17,816,248	17,994,410	18,174,354	18,356,098
Intergovernmental Revenues	8,707,792	8,299,913	8,615,439	8,699,775	8,784,954	8,870,984
Charges for Services	1,341,576	1,608,828	1,742,903	1,798,461	1,856,099	1,915,898
Investment Income/Sale of Surplus	1,348,273	1,907,062	2,002,760	1,933,532	1,864,321	1,748,587
Transfer In from Municipal Service District Fund	5,000,000	5,488,723	5,000,000	5,000,000	5,000,000	5,000,000
<b>Subtotal Operating Revenues</b>	<b>34,037,491</b>	<b>34,735,297</b>	<b>35,177,350</b>	<b>35,426,178</b>	<b>35,679,728</b>	<b>35,891,567</b>
<b>PY Fund Balance One-Time - Capital</b>	<b>10,966,814</b>	<b>7,720,750</b>	<b>12,216,840</b>	<b>4,954,825</b>	<b>5,437,191</b>	<b>3,995,259</b>
<b>Operating Revenues</b>	<b>45,004,305</b>	<b>42,456,047</b>	<b>47,394,190</b>	<b>40,381,003</b>	<b>41,116,919</b>	<b>39,886,826</b>
<b>Expenditures:</b>						
Personnel Services	13,400,875	12,273,133	14,078,144	14,680,837	15,295,580	15,968,422
Operating Expenses	13,170,801	12,827,879	14,878,707	14,080,783	14,475,891	14,878,992
Resurfacing	5,950,000	8,471,680	6,628,500	6,775,584	6,926,198	7,054,722
Capital Outlay	1,431,010	1,527,208	1,083,900	1,155,000	1,365,500	1,452,790
Reimbursements	(3,304,963)	(3,254,963)	(3,382,886)	(3,426,201)	(3,471,250)	(3,518,100)
Interfund Transfers	1,013,282	1,734,269	1,017,233	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>31,661,005</b>	<b>33,579,206</b>	<b>34,303,598</b>	<b>33,266,003</b>	<b>34,591,919</b>	<b>35,836,826</b>
<b>% of total operating revenue</b>	<b>93%</b>	<b>97%</b>	<b>98%</b>	<b>94%</b>	<b>97%</b>	<b>100%</b>
<b>Capital Improvement Program:</b>						
Advanced Permits & Engineering	700,000	600,000	700,000	700,000	700,000	700,000
Advanced R/W Acquisition	300,000	200,000	300,000	300,000	300,000	300,000
Countywide Safety Projects	1,000,000	150,000	1,000,000	1,000,000	1,000,000	1,000,000
Howland Blvd - Providence to Elkcam	-	165,556	-	-	-	-
Old Mission Rd	3,008,300	415,804	3,008,301	2,500,000	-	-
Pioneer Tr & Tomoka Farms Rd Roundabout	265,000	915,264	-	-	-	-
Pioneer Trail Safety Impr-Tomoka Farms-Williamson	2,000,000	-	2,000,000	-	-	-
Road & Bridge Operations	-	3,041	-	-	-	-
Tenth St-Ph2-Myrtle-Us 1-4LN	-	35,901	-	-	-	-

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Capital Improvement Program:</b>						
Turnbull Bay Rd-Pioneer Tr-Sunset	200,000	19,767	320,759	-	-	-
Williamson & Airport	-	-	725,000	-	-	-
Taylor & Hensel	-	-	660,532	-	-	-
Taylor & Tomoka	-	-	425,000	-	-	-
SR 415 Emergency Signal	-	-	500,000	-	-	-
Veterans Memorial @ Walmart	-	-	75,000	650,000	-	-
Doyle Road	450,000	-	450,000	-	-	-
Traffic Signal Modernization	2,295,000	2,545,134	-	450,000	1,375,000	1,450,000
Bridge Repairs	3,125,000	1,791,810	2,000,000	1,515,000	3,150,000	600,000
Amelia Ave to Voorhis to Ohio	-	1,421,856	-	-	-	-
Pioneer Tr-Williams Rd Intersection Improvements	-	612,708	926,000	-	-	-
<b>Operating Expenses</b>	<b>45,004,305</b>	<b>42,456,047</b>	<b>47,394,190</b>	<b>40,381,003</b>	<b>41,116,919</b>	<b>39,886,826</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Future Capital Reserves	19,961,441	31,433,071	18,810,268	13,855,443	8,418,252	4,422,993
Contingency Reserves	1,916,702	1,916,702	1,812,364	1,812,364	1,812,364	1,812,364
Revenue Stabilization	2,199,193	2,199,193	2,709,494	2,709,494	2,709,494	2,709,494
<b>Total Reserves</b>	<b>24,077,336</b>	<b>35,548,966</b>	<b>23,332,126</b>	<b>18,377,301</b>	<b>12,940,110</b>	<b>8,944,851</b>

FUND: 103 County Transportation Trust



# Fund: 103 – County Transportation Trust

---

## Fund Overview

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

### Assumptions:

Fiscal year 2023-24 Budget – as outlined in Adopted Budget Document, Budget by Fund page 150.

### Revenues:

For the purpose of this forecast, all gas tax revenues are combined under the Gas Taxes category. Gas Tax collections for the forecast period are based on historical trends and U.S. Energy Information Administration (EIA) Short-Term Energy Outlook. Collections are based on the number of motor and diesel gallons sold in Volusia County. Operating gas tax revenues are projected to increase in the forecast period at an average growth rate of 1%.

Charges for Services – agreement with local municipalities for labor, equipment and transportation services increase at 3% throughout the forecast period and maintenance agreements with the Florida Department of Transportation (FDOT) and Florida Association of County Engineers and Roadway Supervisors (FACERs) to compensate for maintenance of traffic signals on state roads at \$1.3 million for fiscal year 2024-25.

Transfer In – transfer of a portion of utility tax collected in the Municipal Service District Fund (MSD) based on deferred maintenance needs of local transportation infrastructure in unincorporated Volusia County. Over 60% of roadways are in municipal service areas. The forecasted period, fiscal years 2025-28, includes \$5.0 million annually.

### Expenditures:

#### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 184                      Funded Positions: 172                      Unfunded Positions: 12

# Fund: 103 – County Transportation Trust

---

## Operating Expenditures:

Contracted Services – increase in fiscal years 2026-28: 3%.  
 Fuel – increase in fiscal years 2026-28: 4%.  
 Insurance-Liability – increase in fiscal years 2026-28: 2%.  
 Janitorial Services – increase in fiscal year 2026-28: 3%.  
 Other Maintenance and Chemicals – increase in fiscal years 2026-28: 4%.  
 Postage – increase fiscal years 2026-28: 1.5%.  
 Property Insurance – increase in fiscal years 2026-28: 15%.  
 Utilities – increase fiscal years 2026-28: 4%.  
 Vehicle Maintenance-Related Costs –fiscal years 2026-28: 3%.  
 Resurfacing program – fiscal year 2024-25 at \$6,628,500; increase in fiscal years 2026-28: 2%.

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

### Capital Outlay

	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
Asphalt Patch Trucks	\$260,000	\$0	\$275,000	\$283,250
Box Blade Tractor	\$0	\$0	\$70,000	\$0
Broom Tractor	\$0	\$0	\$100,000	\$0
Data Collection	\$0	\$45,000	\$0	\$0
Flat Bed	\$158,000	\$0	\$0	\$0
Grade Alls	\$0	\$0	\$618,000	\$636,540
Grader	\$0	\$340,000	\$0	\$0
Loader	\$0	\$260,000	\$0	\$0
Message Board	\$44,000	\$0	\$0	\$0
Radar	\$0	\$0	\$0	\$45,000
Road Striping Paint Truck	\$420,000	\$0	\$0	\$0
Sand Truck	\$0	\$0	\$0	\$150,000
Steel Roller	\$0	\$260,000	\$0	\$0
Studies Equipment	\$39,900	\$0	\$0	\$0
Stump Grinder	\$130,000	\$0	\$0	\$0
Tack Distributor Trailer	\$32,000	\$0	\$0	\$0
Traffic Counters	\$0	\$0	\$45,000	\$0
Tri Axle Tandem Dump Trucks	\$0	\$250,000	\$257,500	\$0
Water Truck	\$0	\$0	\$0	\$338,000
<b>Total</b>	<b>\$1,083,900</b>	<b>\$1,155,000</b>	<b>\$1,365,500</b>	<b>\$1,452,790</b>

# Fund: 103 – County Transportation Trust

## Capital Improvement

	FY 2025*	FY 2026	FY 2027	FY 2028
Advanced Permits & Engineering	\$700,000	\$700,000	\$700,000	\$700,000
Advanced Right of Way Acquisition	\$300,000	\$300,000	\$300,000	\$300,000
Bridge Repair	\$0	\$0	\$0	\$600,000
Clyde Morris Blvd. & Big Tree Signal Modernization	\$0	\$0	\$650,000	\$0
Clyde Morris Blvd. & Madeline Signal Modernization	\$0	\$450,000	\$0	\$0
Countywide Safety Projects	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Doyle Rd. – Paved Shoulder & Sidewalk	\$450,000	\$0	\$0	\$0
L.B. Knox Bridge Deck Repair Painting	\$0	\$175,000	\$900,000	\$0
Main St. Bridge Cathodic Protection	\$65,000	\$250,000	\$0	\$0
Main St. Bridge Deck Repair	\$35,000	\$175,000	\$0	\$0
Main St. Bridge Mechanical System	\$1,400,000	\$0	\$0	\$0
Main St. Bridge Painting	\$175,000	\$850,000	\$0	\$0
Main St. Bridge Structural Girder & Bent Beam	\$0	\$65,000	\$250,000	\$0
Main St. Bridge Submarine Cable Replacement	\$125,000	\$0	\$2,000,000	\$0
Old Mission Rd. Josephine St. to W. Park Ave. Realignment Carry Forward	\$3,008,301*	\$0	\$0	\$0
Old Mission Rd. Josephine St. to W. Park Ave. Realignment	\$0	\$2,500,000	\$0	\$0
Pioneer Trail Safety Improvement – Carry Forward	\$1,200,000*	\$0	\$0	\$0
Pioneer Trail Safety Improvement	\$800,000	\$0	\$0	\$0
Pioneer Trail-Williams Rd Improvements	\$926,000	\$0	\$0	\$0
Replace Aged Mast Arm	\$0	\$0	\$0	\$725,000
Saxon & Threadgill Signal Modernization	\$0	\$0	\$725,000	\$0
SR 415 Emergency Signal	\$500,000	\$0	\$0	\$0
Taylor & Hensel Signal	\$150,000	\$0	\$0	\$0
Taylor & Hensel Signal – Carry Forward	\$510,532*	\$0	\$0	\$0
Taylor & Tomoka Farms Signal	\$425,000	\$0	\$0	\$0
Traffic Signal Modernization	\$0	\$0	\$0	\$725,000
Turnbull Bay Rd. – Pioneer Trail to Sunset Paved Shoulders	\$120,759	\$0	\$0	\$0
Turnbull Bay Rd. – Pioneer Trail to Sunset Paved Shoulders - Carry Forward	\$200,000*	\$0	\$0	\$0
Veterans Memorial Bridge Repairs	\$200,000	\$0	\$0	\$0
Veterans Memorial Pkwy & Wal-Mart Signal Replacement	\$75,000	\$650,000	\$0	\$0
Williamson & Airport Signal Replacement	\$725,000	\$0	\$0	\$0
<b>Total</b>	<b>\$13,090,592</b>	<b>\$7,115,000</b>	<b>\$6,525,000</b>	<b>\$4,050,000</b>

\*\$4,918,833 carry forward from prior year appropriations.

### Interfund Transfers:

Transfer to Williamson Boulevard Capital Improvement Revenue Note, Series 2015 Debt Service Fund (209).

# Fund: 103 – County Transportation Trust

---

## ***Reserves:***

Future Capital – set aside for planned transportation related projects.

Revenue Stabilization – reserves are set aside to offset volatility in various revenue streams.

Contingency – to address unexpected one-time priority expenditures related to unplanned operational expenses.

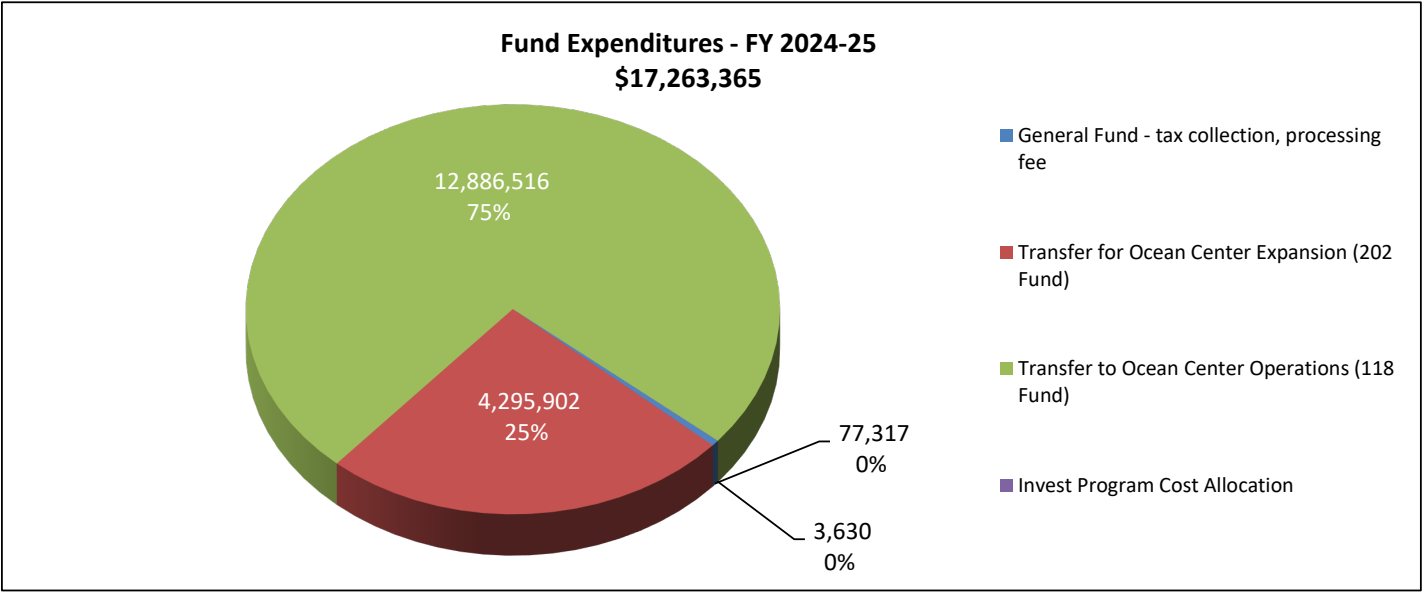
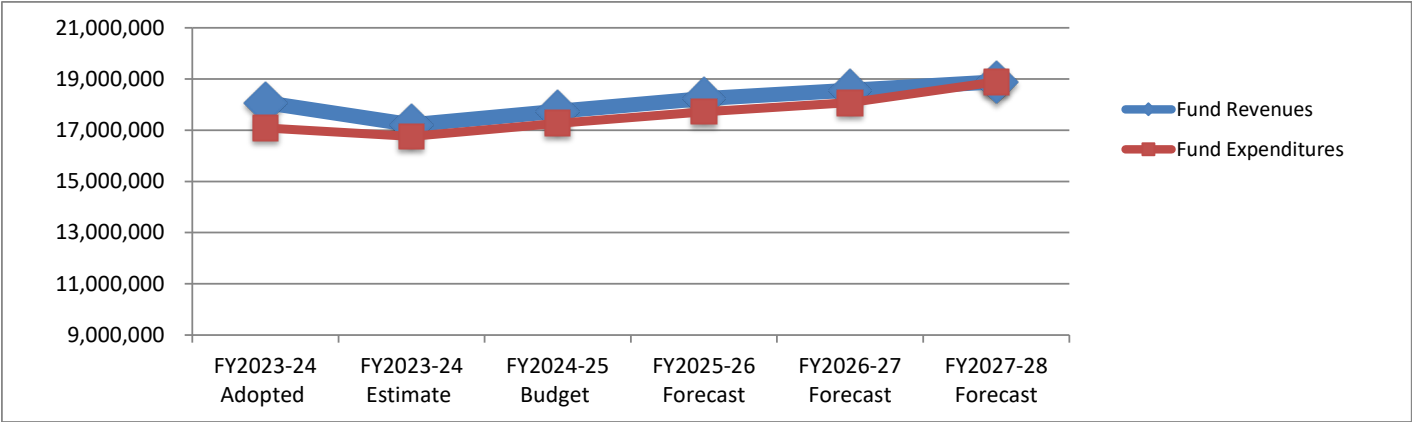
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 106 - Tourist Development Tax**

County of Volusia

	FY2023-24 Adopted	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Resort Tax	17,737,244	16,681,957	17,182,415	17,697,888	18,051,845	18,412,882
Investment Income	338,022	532,960	555,844	534,406	512,969	477,452
<b>TOTAL FUND REVENUES</b>	<b>18,075,266</b>	<b>17,214,917</b>	<b>17,738,259</b>	<b>18,232,294</b>	<b>18,564,814</b>	<b>18,890,334</b>
<b>Expenditures:</b>						
General Fund - tax collection, processing fee	75,081	75,801	77,317	78,864	80,441	82,050
Transfer for Ocean Center Expansion (202 Fund)	4,354,286	4,354,286	4,295,902	4,294,813	4,294,950	4,301,050
Transfer to Ocean Center Operations (118 Fund)	12,654,556	12,327,671	12,886,516	13,343,103	13,696,924	14,502,431
Invest Program Cost Allocation	1,456	1,456	3,630	4,598	4,709	4,803
<b>TOTAL FUND EXPENDITURES</b>	<b>17,085,379</b>	<b>16,759,214</b>	<b>17,263,365</b>	<b>17,721,378</b>	<b>18,077,024</b>	<b>18,890,334</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>989,887</b>	<b>455,703</b>	<b>474,894</b>	<b>510,916</b>	<b>487,790</b>	<b>-</b>
Revenue Stabilization	1,922,597	455,703	930,597	1,441,513	1,929,303	1,929,303



Fund: 106 Tourist Development Tax



# Fund: 106 – Tourist Development Tax

---

## **Fund Overview**

The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short-term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. Revenue from these funds is pledged to secure and liquidate revenue bonds for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation, or promotion of one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within Volusia County. These funds provide for debt service expenditures on the Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B for the construction and expansion of the Ocean Center.

Volusia County, as a charter county, was authorized by state statute and local ordinance to self-administer and collect the tax. There is a 2% service charge to cover the cost of administration on two of the three cents.

## ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in Adopted Budget Document, Budget by Fund page 156.

## ***Revenues:***

Tourist Development Tax – For fiscal year 2024-25 resort tax collections are based on economic trend analysis. For fiscal year 2025-26, growth is estimated at 3%, for fiscal year 2026-27, growth is estimated at 2%, and for fiscal year 2027-28, growth is estimated at 2%.

## ***Expenditures:***

Interfund Transfers for Debt Service are based on debt service schedules per bond covenants.

- Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B (Fund 202).
- Ocean Center Operations - net of the above debt requirements and collection fee.

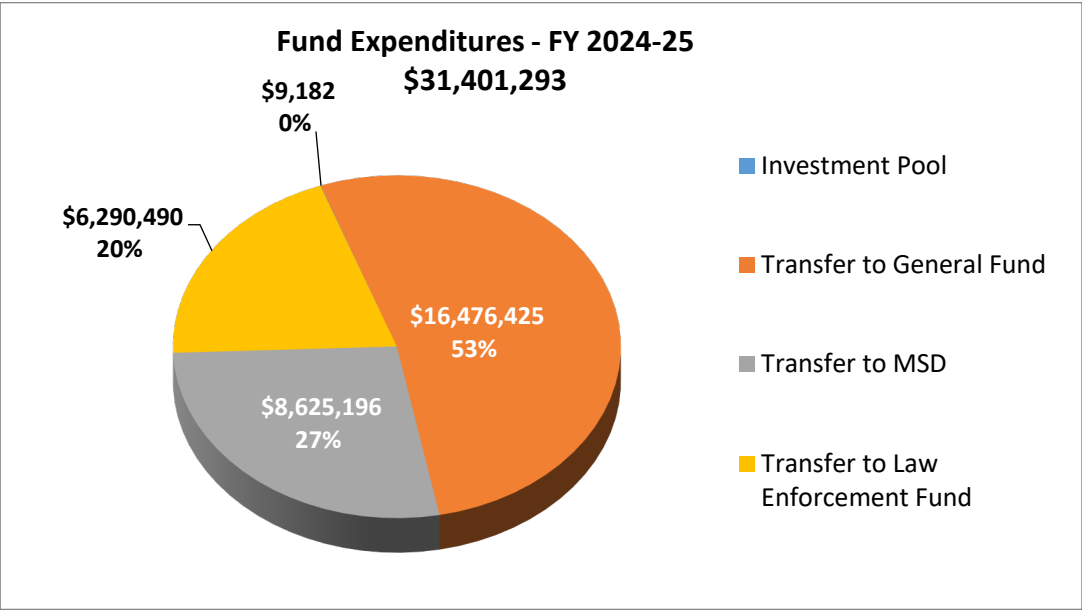
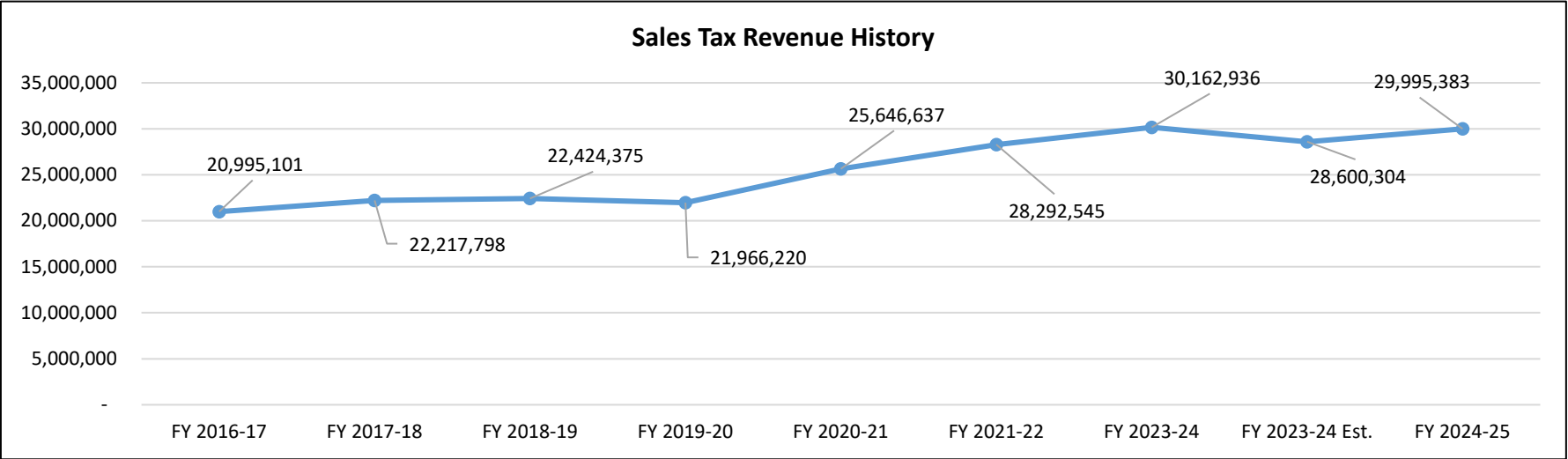
Collection and administrative fee – 2% of applicable collections.

## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 108 - Sales Tax Trust Fund

	FY2023-24 Adopted	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
State Sales Tax	30,162,936	28,600,304	29,995,383	30,595,291	31,207,197	31,831,341
Investment Income	631,122	1,348,029	1,405,910	1,351,687	1,297,464	1,207,632
<b>Subtotal Operating Revenues</b>	<b>30,794,058</b>	<b>29,948,333</b>	<b>31,401,293</b>	<b>31,946,978</b>	<b>32,504,661</b>	<b>33,038,973</b>
<b>PY Fund Balance</b>		<b>4,844,041</b>				
<b>TOTAL FUND REVENUES</b>	<b>30,794,058</b>	<b>34,792,374</b>	<b>31,401,293</b>	<b>31,946,978</b>	<b>32,504,661</b>	<b>33,038,973</b>
<b>Expenditures:</b>						
<b>General Fund Allocation</b>						
Transfer to General Fund	18,983,336	18,373,323	16,476,425	16,333,166	17,257,420	17,125,538
<b>Subtotal</b>	<b>18,983,336</b>	<b>18,373,323</b>	<b>16,476,425</b>	<b>16,333,166</b>	<b>17,257,420</b>	<b>17,125,538</b>
<b>Municipal Service District Allocation</b>						
Transfer to Municipal Service District	7,286,002	7,086,002	8,625,196	8,774,454	8,927,604	9,074,345
<b>Subtotal</b>	<b>7,286,002</b>	<b>7,086,002</b>	<b>8,625,196</b>	<b>8,774,454</b>	<b>8,927,604</b>	<b>9,074,345</b>
<b>Sheriff Allocation</b>						
Transfer to Sheriff	3,893,598	3,893,598	6,290,490	6,827,727	6,307,727	6,826,942
<b>Subtotal</b>	<b>3,893,598</b>	<b>3,893,598</b>	<b>6,290,490</b>	<b>6,827,727</b>	<b>6,307,727</b>	<b>6,826,942</b>
<b>Elections Warehouse Fund</b>						
Transfer to Elections Warehouse	0	5,436,732	0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>5,436,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Service Charge</b>						
Investment Pool	2,719	2,719	9,182	11,631	11,910	12,148
<b>Subtotal</b>	<b>2,719</b>	<b>2,719</b>	<b>9,182</b>	<b>11,631</b>	<b>11,910</b>	<b>12,148</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>30,165,655</b>	<b>34,792,374</b>	<b>31,401,293</b>	<b>31,946,978</b>	<b>32,504,661</b>	<b>33,038,973</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>628,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Stabilization	5,118,611	0	0	0	0	0
<b>Total Reserves</b>	<b>5,118,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# FUND: 108 Half Cent Sales Tax



# Fund: 108 – Half Cent Sales Tax

---

## Fund Overview

The primary purpose for the Sales Tax Fund is to record the County's receipt of the Half-Cent Sales Tax that is received from the State of Florida monthly. Funds are authorized by F.S. 212.20(6) and 218.60-.67 for countywide purposes, including debt service. The Half-Cent Sales Tax is allocated per statutory formula based on population.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund Page 157.

### ***Revenues:***

For fiscal year 2024-25, the Sales Tax revenue is budgeted with a 5.0% increase over the 2023-24 estimated receipts. For fiscal years 2026-28, Sales Tax revenues are forecasted at an annual growth rate of 2.0%.

#### **Sales Tax Revenue by Year**

FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2023-24	FY 2023-24 Est.	FY 2024-25
20,995,101	22,217,798	22,424,375	21,996,220	25,646,637	28,601,952	30,162,936	28,600,304	29,995,383

### ***Expenditures:***

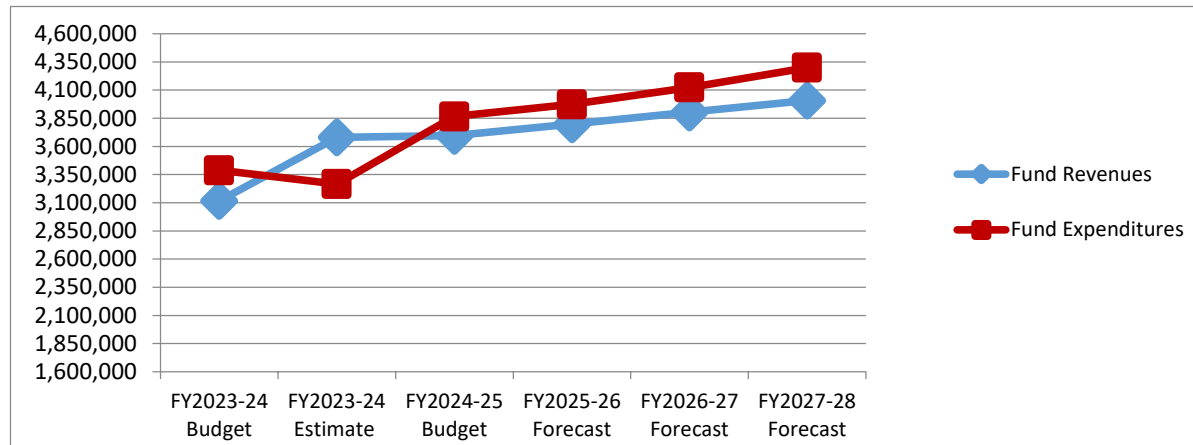
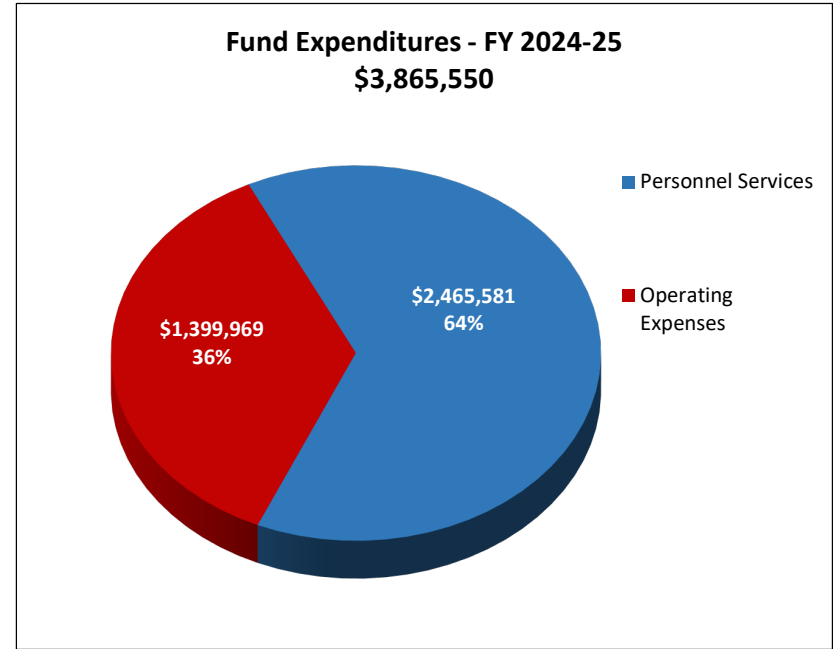
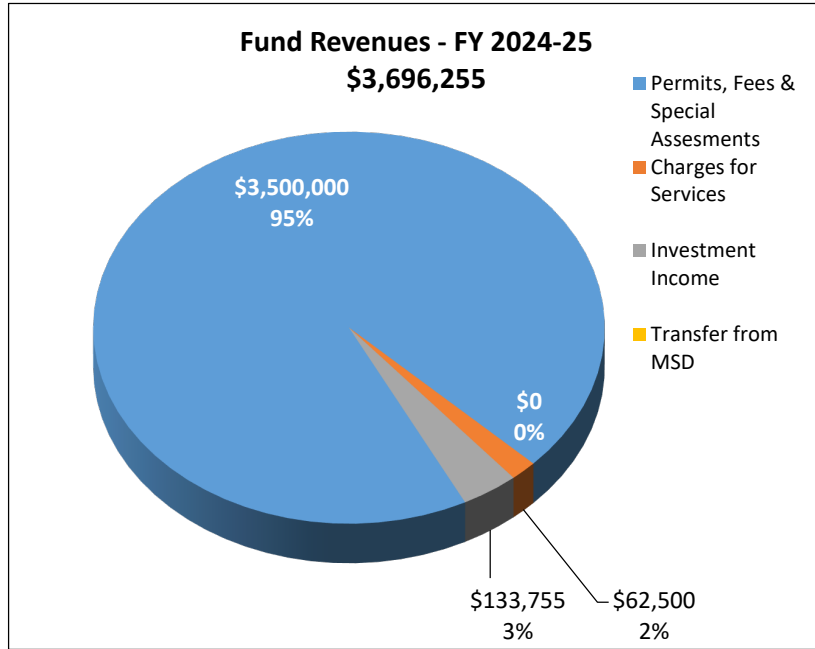
All expenditures are transfers to:

- Municipal Service District Fund
- General Fund
- Law Enforcement Fund

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 117 Building Fund**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Permits, Fees & Special Assessments	3,000,000	3,500,000	3,500,000	3,605,000	3,713,150	3,824,545
Charges for Services	53,000	52,000	62,500	64,375	66,307	68,295
Investment Income	63,777	128,249	133,755	128,597	123,438	114,892
<b>Subtotal Operating Revenues</b>	<b>3,116,777</b>	<b>3,680,249</b>	<b>3,696,255</b>	<b>3,797,972</b>	<b>3,902,895</b>	<b>4,007,732</b>
<b>PY Fund Balance</b>	<b>271,189</b>		<b>169,295</b>	<b>174,892</b>	<b>220,866</b>	<b>290,795</b>
<b>TOTAL FUND REVENUES</b>	<b>3,387,966</b>	<b>3,680,249</b>	<b>3,865,550</b>	<b>3,972,864</b>	<b>4,123,761</b>	<b>4,298,527</b>
<b>Expenditures:</b>						
Personnel Services	2,360,036	2,144,010	2,465,581	2,570,726	2,677,919	2,794,715
Operating Expenditures	1,010,430	1,014,116	1,399,969	1,402,138	1,445,842	1,503,812
Capital Outlay	17,500	21,820	-	-	-	-
Interfund Transfer	-	86,043	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>3,387,966</b>	<b>3,265,989</b>	<b>3,865,550</b>	<b>3,972,864</b>	<b>4,123,761</b>	<b>4,298,527</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>414,260</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Revenue Stabilization	467,317	3,189,076	3,019,781	2,844,889	2,624,023	2,333,228
<b>Total Reserves</b>	<b>467,317</b>	<b>3,189,076</b>	<b>3,019,781</b>	<b>2,844,889</b>	<b>2,624,023</b>	<b>2,333,228</b>

## Fund: 117 Building Fund



# Fund: 117 – Building Fund

---

## Fund Overview

Florida Statute 553.80(7) states that the governing bodies of local governments may provide a schedule of reasonable fees, as authorized by section 125.56(2) or section 166.222 and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The Statute goes on to provide specific items that may and may not be funded with permit fees.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund Page 170.

### ***Revenues:***

Permits, Fees, and Special Assessments – collection of fees for building, electrical, mechanical, and plumbing permits. This revenue is used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas. The revenues are forecasted with a 3% increase throughout the forecast years.

Charges for Services - revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures. This revenue is used to offset costs of services provided by county vendors to demolish condemned structures.

### ***Expenditures:***

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% throughout the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372 an increase of 8.8% over the FY 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation - fiscal year 2024-25 based upon 5-year claims experience, fiscal years 2026-28 increased 2% throughout the forecast period.

Total Positions: 28



# Fund: 117 – Building Fund

---

## Operating Expenditures:

Contracted Services – increase fiscal years 2024-25: 3%; fiscal year 2026-28: 4%.

Fuel – increase fiscal years 2024-25: 3%; fiscal year 2026-28: 4%.

Software – increased in fiscal years 2026-28: 3%.

Postage – increase fiscal years 2026-28: 1.5%.

Utilities – increase fiscal years 2026-28: 4%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

## ***Reserves:***

Revenue Stabilization - are set aside to offset volatility in various revenue streams, and to provide for unexpected expenditures.

# VOLUSIA COUNTY 5 YEAR FORECAST

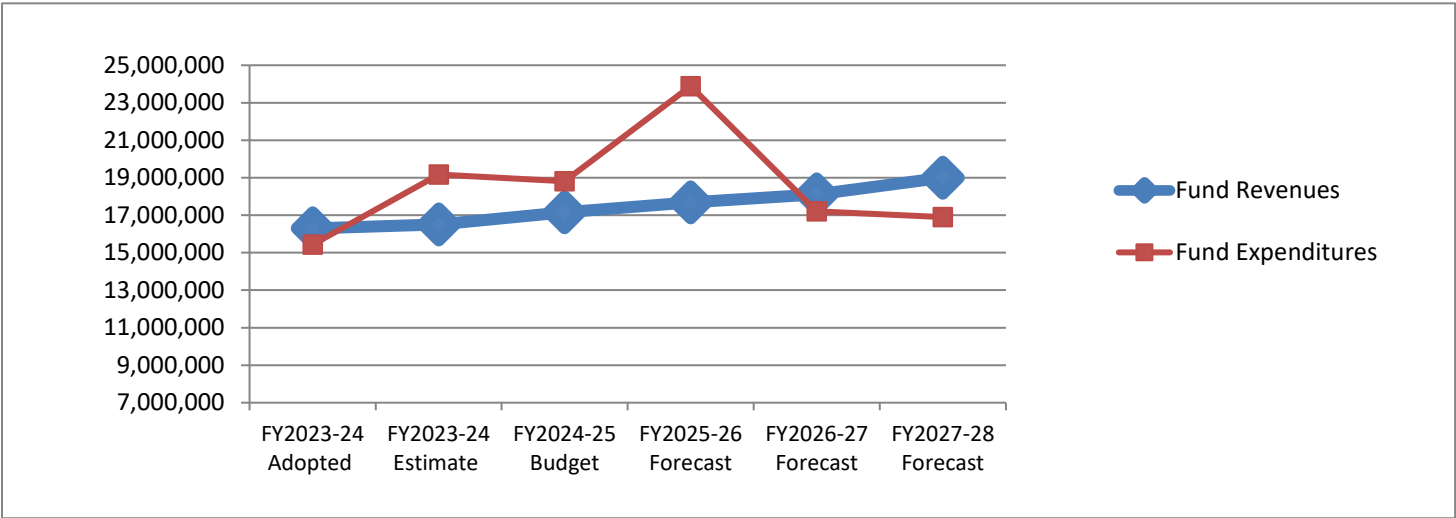
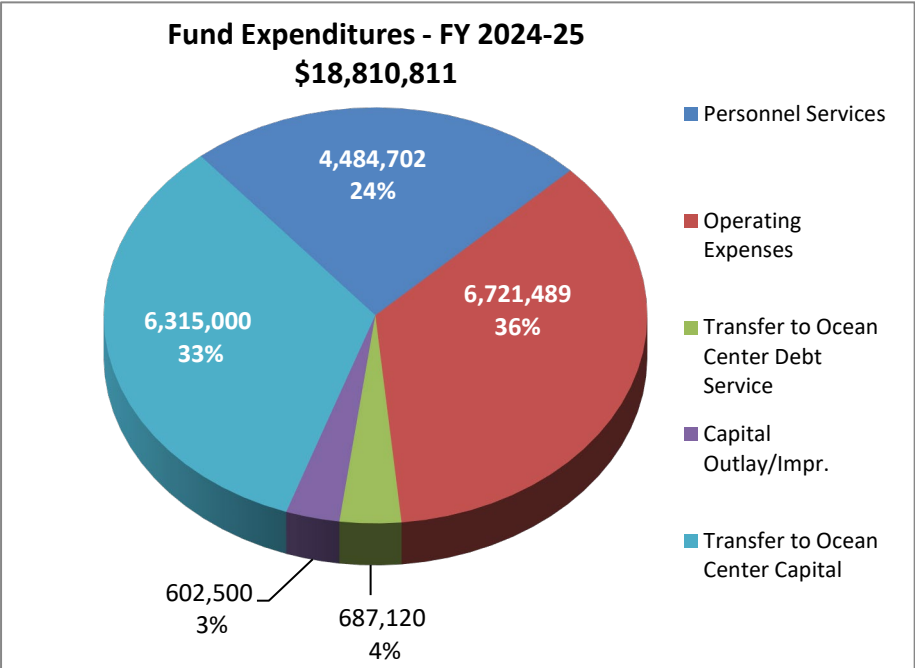
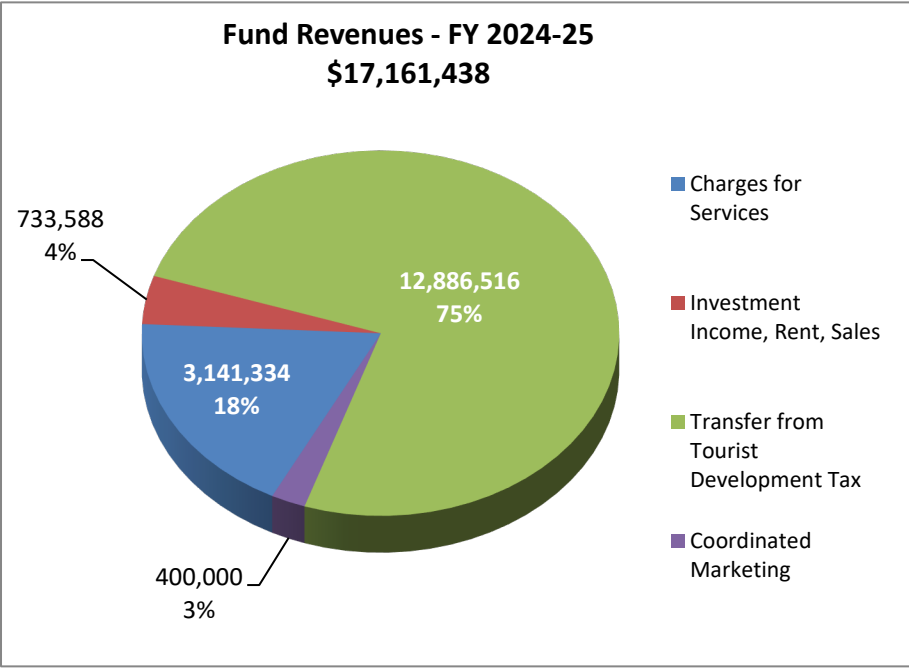
## FUND: 118 - Ocean Center

County of Volusia

	FY2023-24 Adopted	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Charges for Services	2,710,755	3,148,063	3,141,334	3,206,365	3,272,764	3,340,560
Investment Income, Rent, Sales	531,761	624,640	733,588	730,592	743,030	758,821
Transfer from Tourist Development Tax	12,654,556	12,327,671	12,886,516	13,343,103	13,696,924	14,502,431
Transfer from Other Funds	-	13,874	-	-	-	-
Coordinated Marketing	400,000	400,000	400,000	400,000	400,000	400,000
<b>Subtotal Operating Revenues</b>	<b>16,297,072</b>	<b>16,514,248</b>	<b>17,161,438</b>	<b>17,680,060</b>	<b>18,112,718</b>	<b>19,001,812</b>
Loan Repayment - Parking Garage	-	-	-	875,000	875,000	875,000
<b>PY Fund Balance - Capital</b>		<b>2,653,592</b>	<b>1,649,373</b>	<b>5,330,802</b>		
<b>TOTAL FUND REVENUES</b>	<b>16,297,072</b>	<b>19,167,840</b>	<b>18,810,811</b>	<b>23,885,862</b>	<b>18,987,718</b>	<b>19,876,812</b>
<b>Expenditures:</b>						
Personnel Services	3,702,733	3,550,574	4,484,702	4,650,645	4,820,048	5,006,514
Operating Expenditures	6,231,180	6,966,475	6,721,489	7,115,694	7,540,693	8,029,672
Transfer 208 Fund - Ocean Center Debt Service	688,147	688,147	687,120	681,488	676,750	673,387
Transfer to Group Insurance	-	114,641	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>10,622,060</b>	<b>11,319,837</b>	<b>11,893,311</b>	<b>12,447,827</b>	<b>13,037,491</b>	<b>13,709,573</b>
<b>% of Total Expenditures</b>	69%	59%	63%	52%	76%	81%
Loan - Parking Garage	-	2,350,000	-	-	-	-
Capital Outlay	107,050	57,394	79,000	-	55,000	303,000
Capital Improvements	387,800	430,017	523,500	15,000	-	65,000
Transfer 318 Fund - Ocean Center Capital	4,315,000	5,010,592	6,315,000	11,423,035	4,115,000	2,815,000
<b>Subtotal Other Expenditures</b>	<b>4,809,850</b>	<b>7,848,003</b>	<b>6,917,500</b>	<b>11,438,035</b>	<b>4,170,000</b>	<b>3,183,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>15,431,910</b>	<b>19,167,840</b>	<b>18,810,811</b>	<b>23,885,862</b>	<b>17,207,491</b>	<b>16,892,573</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>865,162</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,780,227</b>	<b>2,984,239</b>
Reserve for Future Capital	12,258,460	9,501,295	8,720,235	2,730,185	4,497,224	7,422,664
Revenue Stabilization	1,629,707	1,916,784	1,048,471	1,768,006	1,811,272	1,900,181
<b>Total Reserves</b>	<b>13,888,167</b>	<b>11,418,079</b>	<b>9,768,706</b>	<b>4,498,191</b>	<b>6,308,496</b>	<b>9,322,845</b>

Recommended Budget - 374

Fund: 118 Ocean Center



# 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) which is primarily used to pay for the construction and expansion of the Ocean Center. Taxes after debt service and service charge requirements are satisfied, are transferred to the Ocean Center Fund.

### ***Assumptions:***

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 172.

### ***Revenues:***

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

- Fiscal year 2023-24 Estimate – based on historical analysis and YTD collections.
- Fiscal year 2024-25 – based on booked events and historical analysis.
- Fiscal years 2025-26, 2026-27, and 2027-28 – projected with a 2% increase throughout the forecast period.

Coordinated Marketing – agreement with Halifax Advertising Authority, which provides funding for coordinated marketing up to \$400,000 per year.

Transfer from Tourist Development Tax – based on anticipated collections, net of debt service and service charges for each year.

	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.	FY 2025	FY 2026	FY 2027	FY 2028
Transfer from 106	\$5,789,352	\$9,779,935	\$12,217,907	\$12,331,173	\$12,327,671	\$12,886,516	\$13,343,103	\$13,696,924	\$14,502,431

### ***Expenditures:***

#### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% throughout the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-278.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the FY 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation - fiscal year 2024-25 based upon 5-year claims experience, fiscal years 2026-28 increased 2% throughout the forecast period.

Total Positions: 50

# Fund: 118 – Ocean Center

## Operating Expenditures:

Contracted Services – increase fiscal years 2024-25: 3%; fiscal year 2026-28: 4%.

Fuel – increase fiscal years 2024-25: 3%; fiscal year 2026-28: 4%.

Software – increased in fiscal years 2026-28: 3%.

Postage – increase fiscal years 2026-28: 1.5%.

Utilities – increase fiscal years 2026-28: 4%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

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

### Capital Outlay & Improvements

	FY 2025	FY 2026	FY 2027	FY 2028
Audio Visual Improvements	\$25,000	\$0	\$0	\$0
Bicycle Barricades	\$0	\$15,000	\$0	\$15,000
CCTV and Smartwatch Design	\$7,500	\$0	\$0	\$0
Controller Upgrades	\$101,000	\$0	\$0	\$0
Pipe and Drape	\$0	\$0	\$0	\$50,000
Portable Risers	\$125,000	\$0	\$0	\$0
Smartwatch Server Workstation	\$190,000	\$0	\$0	\$0
West Wall Motorized Blinds	\$75,000	\$0	\$0	\$0
Utility Vehicle Cart	\$20,000	\$0	\$0	\$0
Replacement Generator	\$0	\$0	\$0	\$303,000
Uninterruptible Power Supply	\$44,000	\$0	\$0	\$0
Vacuum – Commercial Grade	\$15,000	\$0	\$0	\$0
Floor Sweeper – Ride on	\$0	\$0	\$55,000	\$0
<b>Total</b>	<b>\$602,500</b>	<b>\$15,000</b>	<b>\$55,000</b>	<b>\$368,000</b>

## Interfund Transfers:

Ocean Center Debt Service: This obligation consists of the Ocean Center piece of the Capital Improvement Revenue Note, Series 2010. This debt was incurred to finance the Ocean Center expansion project. The fiscal year 2024-25 transfer to Debt Service Fund 208 is \$687,120. The Ocean Center segment of this note matures in December of 2030.

Transfer to 318 – construction, renovation, and significant improvements of building and grounds (see Fund 318 for detailed project list).

Year	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024 Est.	FY 2025	FY 2026	FY 2027	FY 2028
Transfer to 318	\$500,000	\$1,000,000	\$1,000,000	\$2,000,000	\$5,010,592	\$6,315,000	\$11,423,035	\$4,115,000	\$2,815,000

## Reserves:

Revenue Stabilization - are set aside to offset volatility in various revenue streams such as various revenues related to event bookings and the TDT transfer, and to provide for unexpected expenditures.

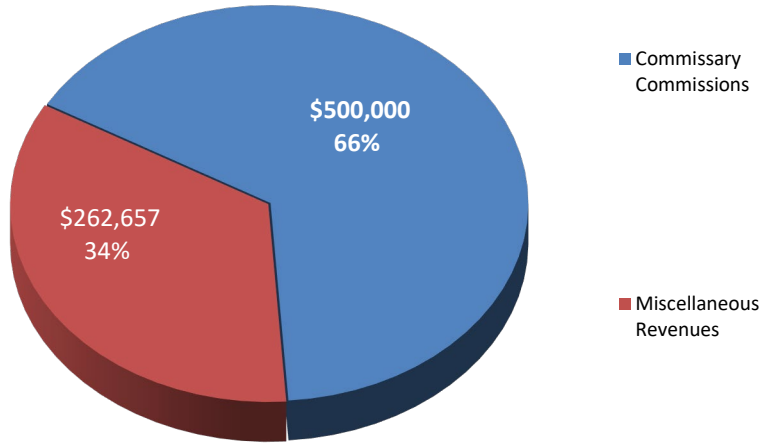
Reserve for Future Capital – are to be utilized to fund the Ocean Center’s capital improvements.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 123 - Inmate Welfare Trust**

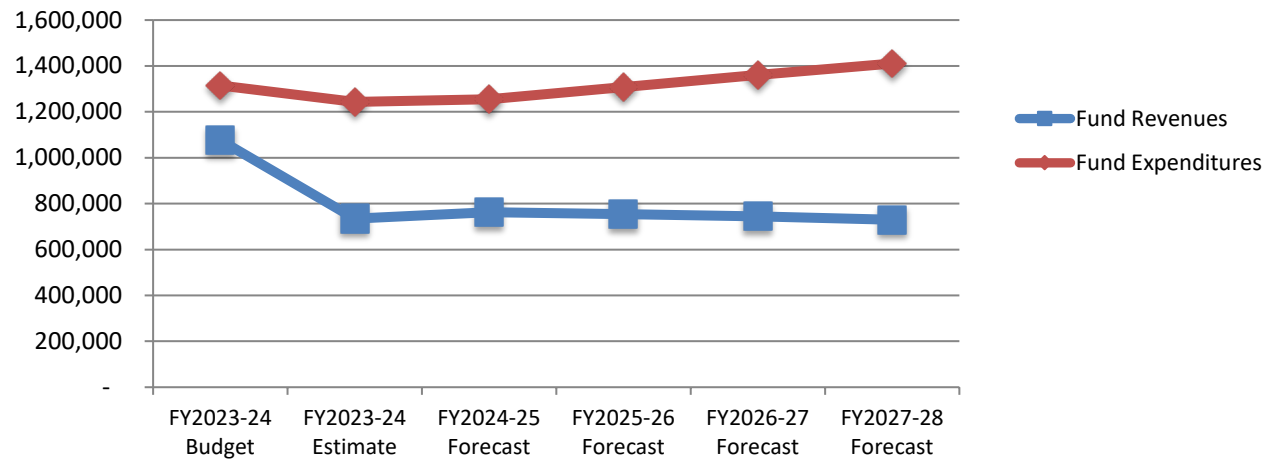
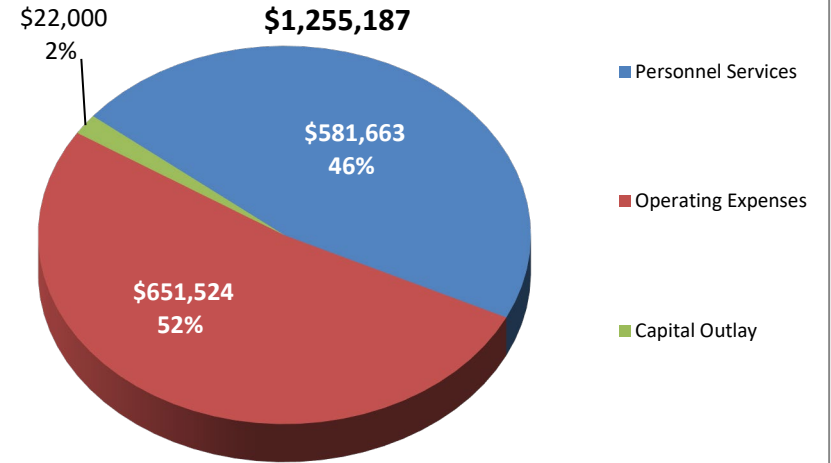
	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Commissary Commissions	880,000	480,000	500,000	500,000	500,000	500,000
Inmate Mowing Contract	50,000	30,000	30,000	30,000	30,000	30,000
Miscellaneous Revenues	146,471	225,071	232,657	223,683	214,710	199,845
<b>Subtotal Operating Revenues</b>	<b>1,076,471</b>	<b>735,071</b>	<b>762,657</b>	<b>753,683</b>	<b>744,710</b>	<b>729,845</b>
<b>PY Fund Balance One-time</b>	<b>238,084</b>	<b>795,069</b>	<b>492,530</b>	<b>553,770</b>	<b>615,677</b>	<b>680,786</b>
<b>TOTAL FUND REVENUES</b>	<b>1,314,555</b>	<b>1,530,140</b>	<b>1,255,187</b>	<b>1,307,453</b>	<b>1,360,387</b>	<b>1,410,631</b>
<b>Expenditures:</b>						
Personnel Services	530,558	561,404	581,663	606,066	630,993	658,367
Operating Expenses	711,997	526,666	651,524	679,387	707,394	730,264
Transfer to Group Insurance	0	21,689	0	0	0	0
<b>Subtotal Operating Expenditures</b>	<b>1,242,555</b>	<b>1,109,759</b>	<b>1,233,187</b>	<b>1,285,453</b>	<b>1,338,387</b>	<b>1,388,631</b>
Capital Outlay	22,000	22,000	22,000	22,000	22,000	22,000
Capital Improvement	50,000	398,381	0	0	0	0
<b>Subtotal Capital Expenditures</b>	<b>72,000</b>	<b>420,381</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>1,314,555</b>	<b>1,530,140</b>	<b>1,255,187</b>	<b>1,307,453</b>	<b>1,360,387</b>	<b>1,410,631</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Reserve for Future Capital	4,351,122	3,898,935	3,406,405	2,852,635	2,236,958	1,556,172

## FUND: 123 - Inmate Welfare Trust

**Fund Revenues - FY 2024-25**  
**\$762,657**



**Fund Expenditures - FY 2024-25**  
**\$1,255,187**



# Fund: 123 – Inmate Welfare Trust Fund

---

## Fund Overview

The Corrections Welfare Trust Fund, commonly referred to as the Inmate Welfare Trust Fund, was established in compliance with statutory authority (Chapter 951.23(9), F.S.). Resources in the fund are to provide and maintain services that benefit the inmates at the County Jail and Correctional Facility.

## Assumptions:

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 179.

## Revenues:

Revenue in this fund is generated from commissary sales profits and an inmate mowing program. The inmate mowing program was placed on hold during the pandemic and is expected to be revitalized in the coming fiscal year. The inmate mowing contract is flat through the forecasted years due to unknowns in the renewal of contracts. Departmental revenue is projected as flat throughout the forecasted years. During fiscal year 2021-22, revenues from the commissions on tablets, phones and video visitation were moved to the General Fund.

## Expenditures:

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 7

### Operating Expenditures:

Software – increased in fiscal years 2026-28: 3%.

Fuel – increased in fiscal years 2026-28: 4%.

Utilities – increased in fiscal years 2026-28: 4%.

Postage – increased in fiscal years 2026-28: 1.5%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.



# Fund: 123 – Inmate Welfare Trust Fund

---

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

Capital Outlay				
	FY 2025	FY 2026	FY 2027	FY 2028
Zero Turn Mowers	\$22,000	\$22,000	\$22,000	\$22,000
<b>Total</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>	<b>\$22,000</b>

## ***Reserves:***

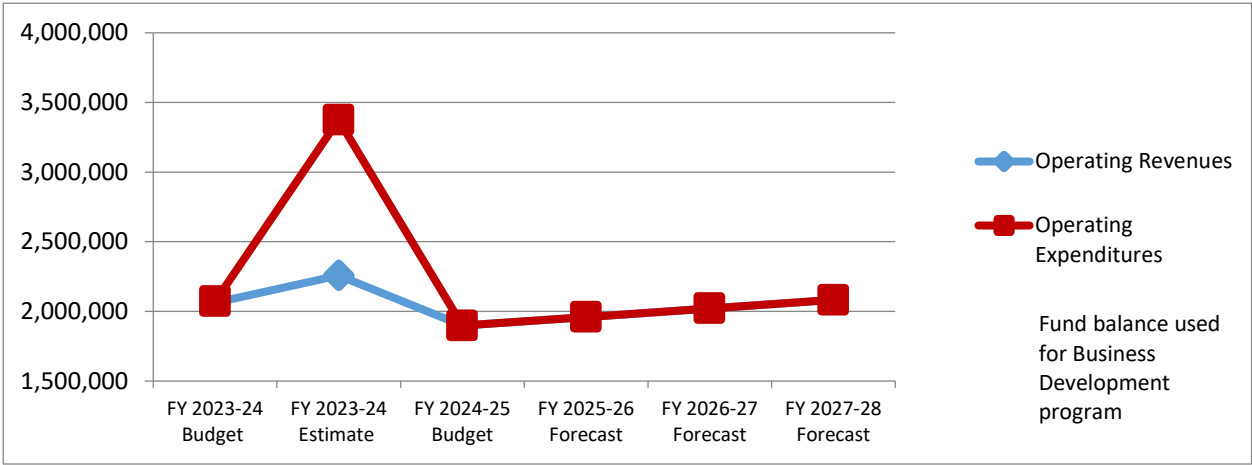
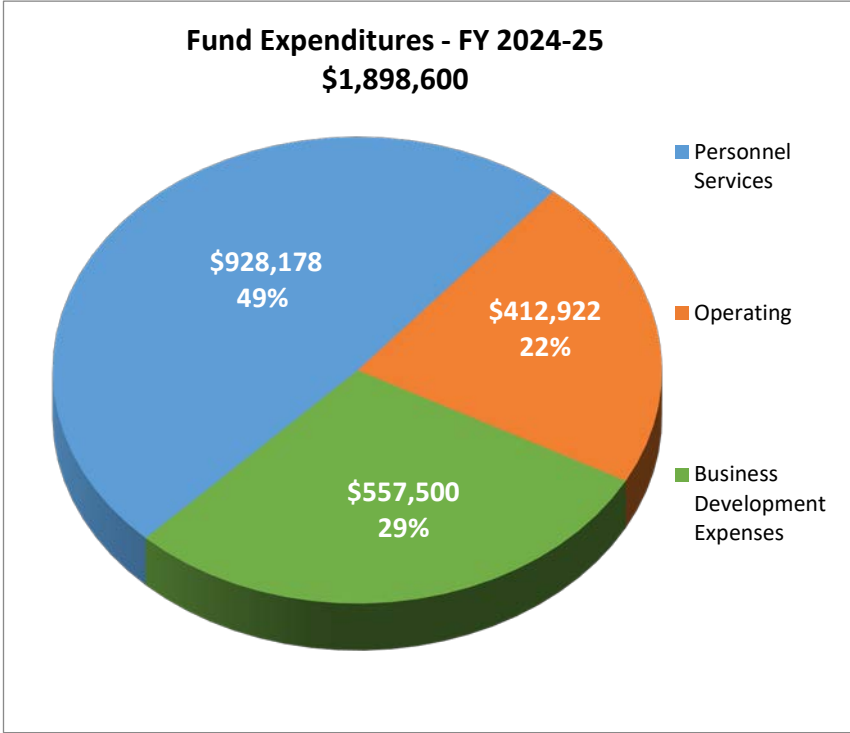
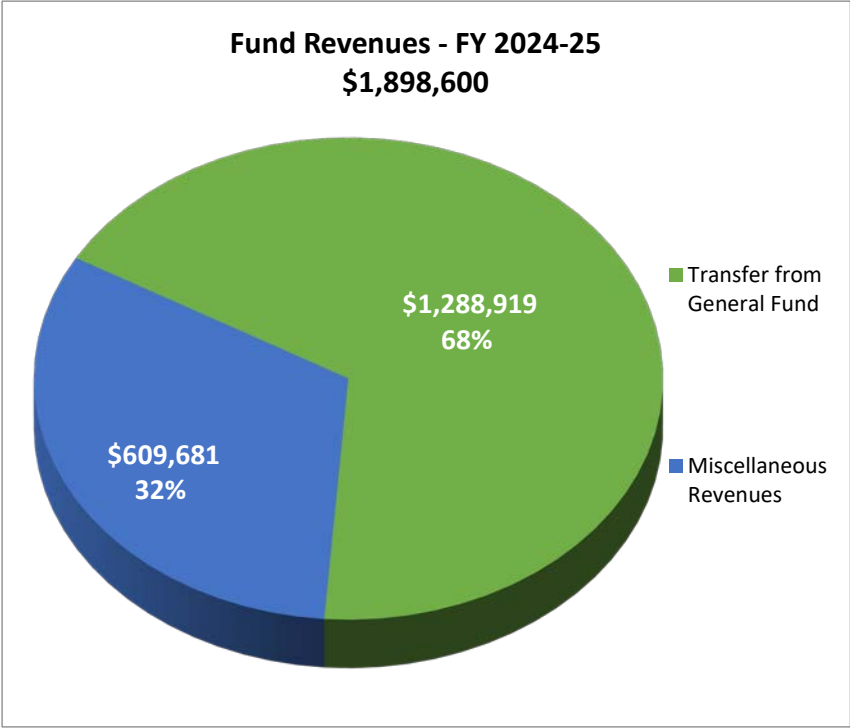
Reserve for Future Capital – are to fund capital outlay & improvements and inmate workforce development.

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 130 - Economic Development

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b>Revenues:</b>						
Transfer from General Fund	1,672,321	1,672,321	1,288,919	1,371,598	1,455,901	1,554,059
<b>General Fund Millage Equivalent</b>	<b>0.0304</b>	<b>0.0304</b>	<b>0.0211</b>	<b>0.0208</b>	<b>0.0207</b>	<b>0.0206</b>
Miscellaneous Revenues	391,028	585,487	609,681	587,544	565,467	528,380
<b>Subtotal Operating Revenues</b>	<b>2,063,349</b>	<b>2,257,808</b>	<b>1,898,600</b>	<b>1,959,142</b>	<b>2,021,368</b>	<b>2,082,439</b>
<b>PY Fund Balance One-Time Incentives</b>	<b>8,160</b>	<b>1,117,133</b>				
<b>TOTAL FUND REVENUES</b>	<b>2,071,509</b>	<b>3,374,941</b>	<b>1,898,600</b>	<b>1,959,142</b>	<b>2,021,368</b>	<b>2,082,439</b>
<b>Expenditures:</b>						
Personnel Services	946,562	786,311	928,178	966,773	1,005,923	1,047,657
Operating Expenditures	590,177	447,006	384,869	406,145	428,534	447,285
Legislative Program - (Operating)	27,270	19,554	28,053	28,724	29,411	29,997
<b>Subtotal Operating Expenditures</b>	<b>1,564,009</b>	<b>1,252,871</b>	<b>1,341,100</b>	<b>1,401,642</b>	<b>1,463,868</b>	<b>1,524,939</b>
<b>% of Operating Revenue</b>	<b>76%</b>	<b>55%</b>	<b>71%</b>	<b>72%</b>	<b>72%</b>	<b>73%</b>
<b>Business Development Program</b>						
Team Volusia	250,000	250,000	300,000	300,000	300,000	300,000
UCF Incubator	250,000	261,482	250,000	250,000	250,000	250,000
SCORE	7,500	7,500	7,500	7,500	7,500	7,500
Business Development Incentives Encumbered		1,603,088				
<b>Subtotal Business Development Expenditures</b>	<b>507,500</b>	<b>2,122,070</b>	<b>557,500</b>	<b>557,500</b>	<b>557,500</b>	<b>557,500</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>2,071,509</b>	<b>3,374,941</b>	<b>1,898,600</b>	<b>1,959,142</b>	<b>2,021,368</b>	<b>2,082,439</b>
<b>REVENUES LESS EXPENDITURES</b>						
	-	-	-	-	-	-
Reserve for Business Development	10,711,829	10,913,289	10,913,289	10,913,289	10,913,289	10,913,289

FUND: 130 Economic Development



# 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. 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. Local funds are either used as direct grants or leveraged through cooperative economic development programs with other partners.

## Assumptions:

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 183.

## Revenues:

The chart below is a history of the General Fund's efforts towards economic development:

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget
General Fund	\$4,330,372	\$2,757,148	\$2,607,148	\$1,672,321	\$1,288,919
Equates to Millage Rate	0.1088	0.0645	0.0535	0.0304	0.0211
<b>Total</b>	<b>\$4,330,372</b>	<b>\$2,757,148</b>	<b>\$2,607,148</b>	<b>\$1,672,321</b>	<b>\$1,288,919</b>

## Expenditures:

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 8

Funded Positions: 7

Unfunded Positions: 1

### Operating Expenditures:

Software – increased in fiscal years 2026-28: 3%.

Utilities & Fuel – increased in fiscal years 2026-28: 4%.

Postage – increased in fiscal years 2026-28: 1.5%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

# Fund: 130 - Economic Development

---

## Business Development Program:

Team Volusia – the contract with Team Volusia for recruiting new businesses to Volusia County is subject to annual funding reaffirmation by County Council. (Budgeted at **\$300,000** annually)

UCF Business Incubator –A program developed to help provide information and resources to small businesses in Volusia County. (Budgeted at **\$250,000** annually)

Business Development Incentive Program – approximately **\$11 million** for award incentive grants as approved on a case-by-case basis by Council are available and budgeted in fund reserves for fiscal year 2024-25.

All operations outside of business development program or business development incentive grant funding is budgeted at \$1,341,100, which represents 71% of budgeted operating revenue in fiscal year 2024-25.

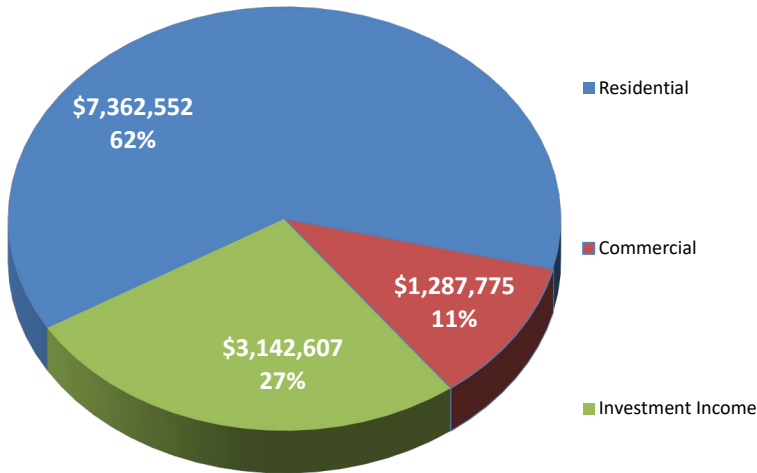
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUNDS: 131 - 134 Road Impact Fees**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
<i>Road Impact Fee Zone 1 (Fund 131)</i>						
Residential	1,676,960	2,988,197	1,676,960	1,676,960	1,676,960	1,676,960
Commercial	651,707	1,766,513	651,707	651,707	651,707	651,707
Investment Income	357,362	755,653	788,099	757,704	727,308	676,952
<i>Road Impact Fee Zone 2 (Fund 132)</i>						
Residential	1,477,992	2,100,157	1,477,992	1,477,992	1,477,992	1,477,992
Commercial	237,268	449,827	237,268	237,268	237,268	237,268
Transportation Impact Fee- Residential	-	61,186	-	-	-	-
Investment Income	271,377	529,586	552,326	531,024	509,721	474,430
<i>Road Impact Fee Zone 3 (Fund 133)</i>						
Residential	3,085,285	3,141,520	3,085,280	3,085,280	3,085,280	3,085,280
Commercial	199,400	447,419	199,400	199,400	199,400	199,400
Investment Income	443,268	826,705	862,202	828,948	795,695	740,604
<i>Road Impact Fee Zone 4 (Fund 134)</i>						
Residential	1,122,320	2,279,128	1,122,320	1,122,320	1,122,320	1,122,320
Commercial	199,400	135,190	199,400	199,400	199,400	199,400
Investment Income	590,999	901,281	939,980	903,727	867,474	807,413
<b>Subtotal Operating Revenues</b>	<b>10,313,338</b>	<b>16,382,362</b>	<b>11,792,934</b>	<b>11,671,730</b>	<b>11,550,525</b>	<b>11,349,726</b>
<b>PY Fund Balance One-Time</b>	<b>4,738,739</b>	<b>6,960,333</b>	<b>8,430,590</b>			
<b>TOTAL FUND REVENUES</b>	<b>15,052,077</b>	<b>23,342,695</b>	<b>20,223,524</b>	<b>11,671,730</b>	<b>11,550,525</b>	<b>11,349,726</b>
<b>Expenditures:</b>						
<i>Road Impact Fee Zone 1 (Fund 131)</i>						
Investment Pool Expenses	1,539	1,539	5,147	6,520	6,676	6,810
Right of Way	1,000,000	1,000,000	-	-	-	-
Engineering	-	2,711,403	-	-	-	-
Construction	-	-	7,763,000	-	-	-
Transfer to Gas Tax Bond	1,892,351	1,892,351	-	-	-	-
<i>Road Impact Fee Zone 2 (Fund 132)</i>						
Investment Pool Expenses	1,169	1,169	3,607	4,569	4,679	4,772
Right of Way	800,000	-	800,000	-	-	-
Construction	-	3,430,730	-	10,625,000	-	-
Transfer to Gas Tax Bond	495,616	495,616	-	-	-	-

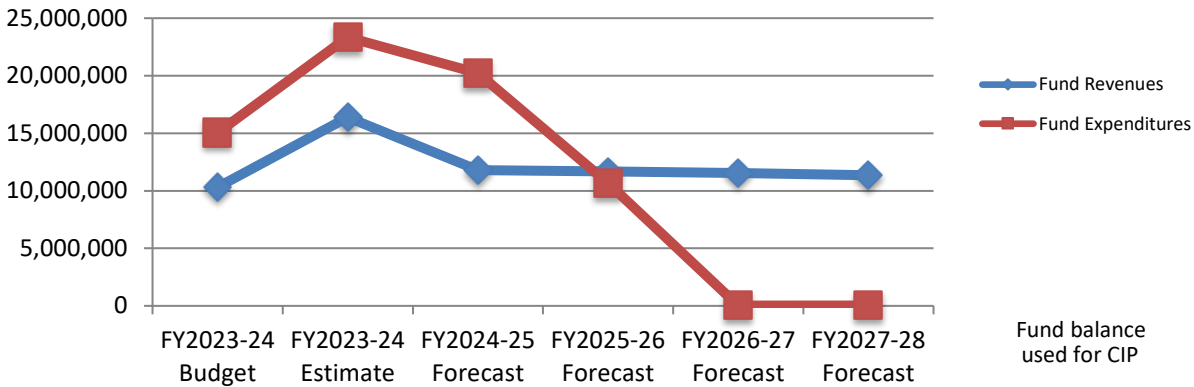
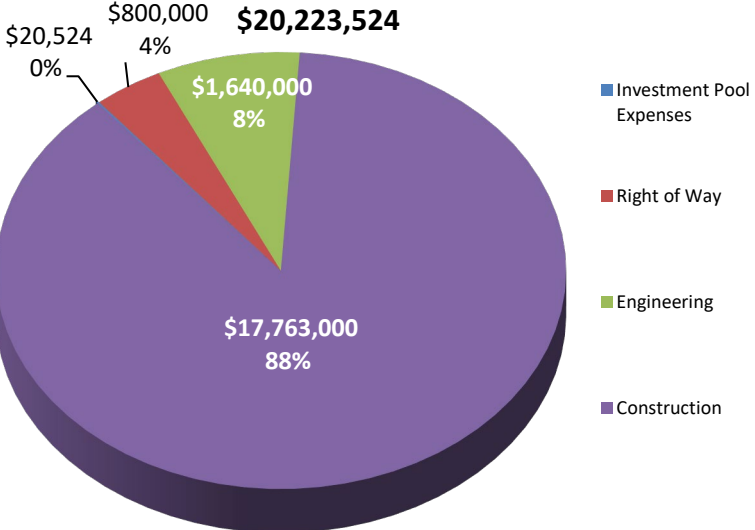
<b>Expenditures:</b>	<b>FY2023-24 Budget</b>	<b>FY2023-24 Estimate</b>	<b>FY2024-25 Forecast</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>	<b>FY2027-28 Forecast</b>
<i>Road Impact Fee Zone 3 (Fund 133)</i>						
Investment Pool Expenses	1,910	1,910	5,631	7,133	7,304	7,450
Right of Way	2,100,000	2,100,000	-	-	-	-
Engineering	2,440,000	919,350	1,640,000	-	-	-
Construction	-	2,715,105	10,000,000	-	-	-
Transfer to Gas Tax Bond	1,757,181	1,757,181	-	-	-	-
<i>Road Impact Fee Zone 4 (Fund 134)</i>						
Investment Pool Expenses	2,546	2,546	6,139	7,776	7,963	8,122
Right of Way	852,747	-	-	-	-	-
Engineering	-	215,301	-	-	-	-
Construction	3,346,570	5,738,046	-	-	-	-
Transfer to Gas Tax Bond	360,448	360,448	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>15,052,077</b>	<b>23,342,695</b>	<b>20,223,524</b>	<b>10,650,998</b>	<b>26,622</b>	<b>27,154</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,020,732</b>	<b>11,523,903</b>	<b>11,322,572</b>
Reserve for Future Capital	45,129,055	55,413,182	46,982,592	48,003,324	59,527,227	70,849,799

FUNDS: 131 - 134 Road Impact Fees

Fund Revenues - FY 2024-25  
\$11,792,934



Fund Expenditures - FY 2024-25  
\$20,223,524





# Funds: 131-134 – Road Impact Fees

---

## **Fund Overview**

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

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in all zones are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2024-25, \$46,982,592 is in reserves for future capital projects in Impact Fee zones 1-4.

## ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund pp. 184-191.

## ***Revenues:***

The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth.

## ***Expenditures:***

Engineering, right of way, and construction of bond funded road projects as well as debt service.

## ***Reserves:***

Reserve for Future Capital – are to be utilized to fund bond bonded road programs for expansion and improvements.

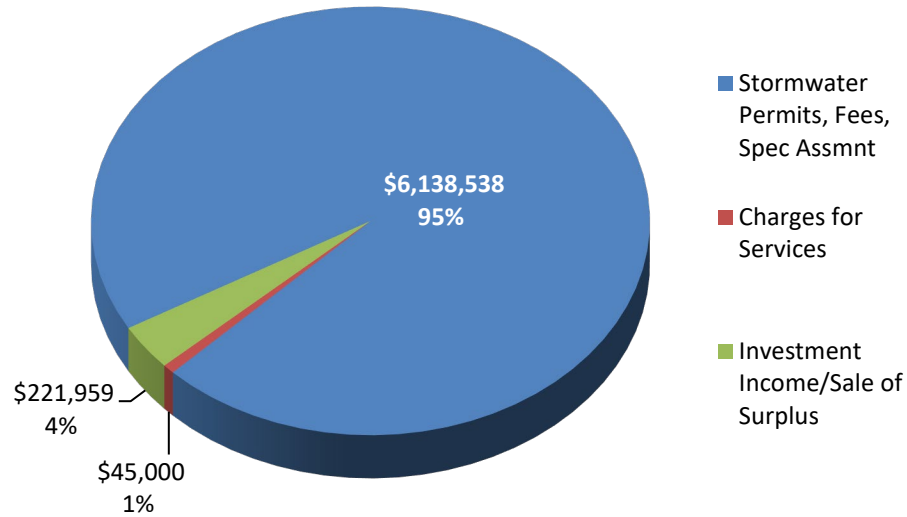
## VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 159 Stormwater Utility Fund

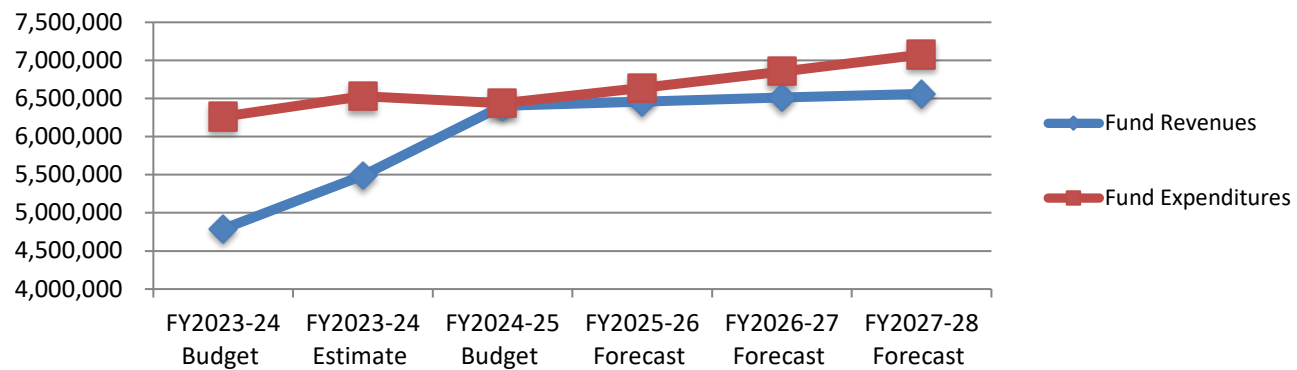
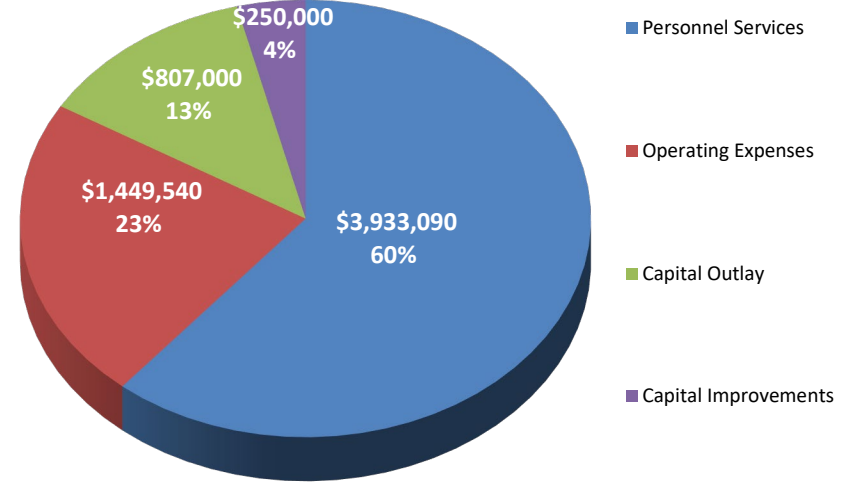
	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Stormwater Permits, Fees, Spec Assmnt	4,558,297	4,938,180	6,138,538	6,199,923	6,261,922	6,324,541
Charges for Services	45,000	45,000	45,000	45,000	45,000	45,000
Transfers from other Funds	-	291,082	-	-	-	-
Investment Income/Sale of Surplus	185,425	212,944	221,959	213,514	205,069	191,078
<b>Subtotal Operating Revenues</b>	<b>4,788,722</b>	<b>5,487,206</b>	<b>6,405,497</b>	<b>6,458,437</b>	<b>6,511,991</b>	<b>6,560,619</b>
<b>PY Fund Balance One-Time - Capital</b>	<b>1,473,521</b>	<b>1,042,939</b>	<b>34,133</b>	<b>182,949</b>	<b>343,112</b>	<b>516,145</b>
<b>TOTAL FUND REVENUES</b>	<b>6,262,243</b>	<b>6,530,145</b>	<b>6,439,630</b>	<b>6,641,386</b>	<b>6,855,103</b>	<b>7,076,764</b>
<b>Expenditures:</b>						
Personnel Services	3,755,204	3,495,860	3,933,090	4,100,716	4,272,119	4,461,412
Operating Expenses	2,987,039	2,698,201	3,449,540	3,495,670	3,572,984	3,645,352
Reimbursements	(2,000,000)	(1,200,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Transfer to Health Insurance Fund	-	157,431	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>4,742,243</b>	<b>5,151,492</b>	<b>5,382,630</b>	<b>5,596,386</b>	<b>5,845,103</b>	<b>6,106,764</b>
<b>% of total operating revenue</b>	<b>99%</b>	<b>94%</b>	<b>84%</b>	<b>87%</b>	<b>90%</b>	<b>93%</b>
Capital Outlay	770,000	1,375,658	807,000	795,000	760,000	720,000
Capital Improvements	750,000	2,995	250,000	250,000	250,000	250,000
<b>TOTAL FUND EXPENDITURES</b>	<b>6,262,243</b>	<b>6,530,145</b>	<b>6,439,630</b>	<b>6,641,386</b>	<b>6,855,103</b>	<b>7,076,764</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Capital	2,749,932	4,095,838	4,061,705	3,878,756	3,535,644	3,019,499
<b>Total Reserves</b>	<b>2,749,932</b>	<b>4,095,838</b>	<b>4,061,705</b>	<b>3,878,756</b>	<b>3,535,644</b>	<b>3,019,499</b>

# FUND: 159 Stormwater Utility

**Fund Revenue - FY 2024-25**  
**\$6,405,497**



**Fund Expenditures - FY 2024-25**  
**\$6,439,630**



# Fund: 159 - Stormwater Utility

---

## Fund Overview

Stormwater Utility is operated under the authority of Volusia County Ordinance Chapter 122, Article IV. The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year 1993-94, as established by Ordinance 92-89. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU). The fee was revised in 2005 to \$72 per year per ERU, 2023 to \$78 per year per ERU, and in 2024 to \$96 per year per ERU. The fee is to fund the Stormwater Management System designed to control discharges from rainfall and runoff, and to collect, store, treat or reuse water to prevent or reduce flooding, environmental degradation and water pollution.

## Assumptions:

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 208.

## Revenues:

Stormwater Assessment Charges are increased by 1% throughout the forecast period.

Charges for Labor for services outside of County government are forecasted at \$45,000 throughout the forecast period.

## Expenditures:

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 53

Funded Positions: 51

Unfunded Positions: 2

# Fund: 159 - Stormwater Utility

## Operating Expenses:

- Contracted Services – increase in fiscal years 2026-27: 3%.
- Fuel – increase in fiscal years 2026-28: 4%.
- Insurance-Liability – increase in fiscal year 2026-28: 10%.
- Other Maintenance and Chemicals – increase in fiscal years 2027-28: 3%.
- Postage – increase fiscal years 2026-28: 1.5%.
- Utilities – increase fiscal years 2026-28: 4%.
- Vehicle Maintenance-Related Costs – increase in fiscal years 2026-28: 3%.

Capital Outlay & Capital Improvements - are allocated per division's capital replacement plans. A summary of each category is shown below:

### Capital Outlay

	FY 2025	FY 2026	FY 2027	FY 2028
1½ Ton Pick Up Trucks	\$80,000	\$90,000	\$0	\$0
1 Ton Crew Cab	\$0	\$0	\$110,000	\$0
1 Ton Pick Up Trucks	\$0	\$0	\$0	\$285,000
6 inch Pump	\$0	\$64,000	\$0	\$0
Backhoe	\$0	\$0	\$0	\$175,000
Concrete Saw	\$0	\$6,000	\$0	\$0
Excavator	\$0	\$0	\$0	\$260,000
Flatbed Trucks	\$474,000	\$0	\$0	\$0
Grade All	\$0	\$600,000	\$0	\$0
Rotary Mowing Attachment	\$0	\$35,000	\$0	\$0
Trailer Enclosed	\$12,000	\$0	\$0	\$0
Tri-Axle Tandem Dump Truck	\$241,000	\$0	\$0	\$0
Walking Excavator	\$0	\$0	\$650,000	\$0
<b>Total</b>	<b>\$807,000</b>	<b>\$795,000</b>	<b>\$760,000</b>	<b>\$720,000</b>

### Capital Improvements

	FY 2025	FY 2026	FY 2027	FY 2028
Land	\$150,000	\$150,000	\$150,000	\$150,000
Volusia Retention Pond	\$100,000	\$100,000	\$100,000	\$100,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>

## Reserves:

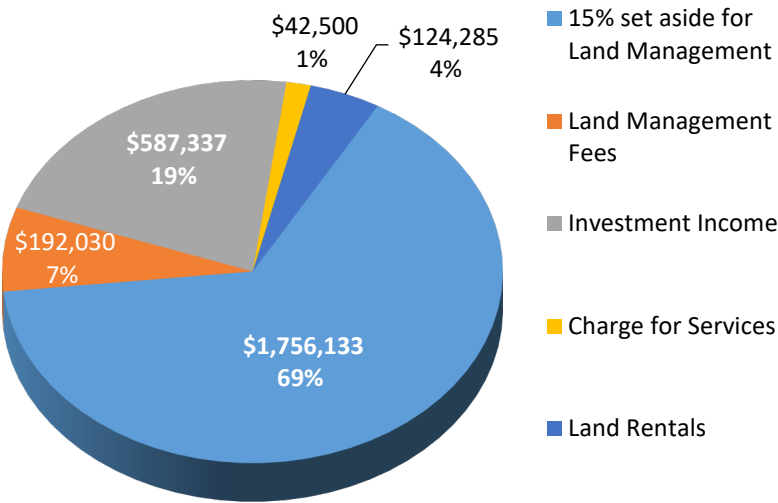
Reserve for Future Capital – are to be utilized to fund Stormwater Utility capital improvements.

**VOLUSIA COUNTY FORECAST**  
**FUND: 163 - Forever Land Management**

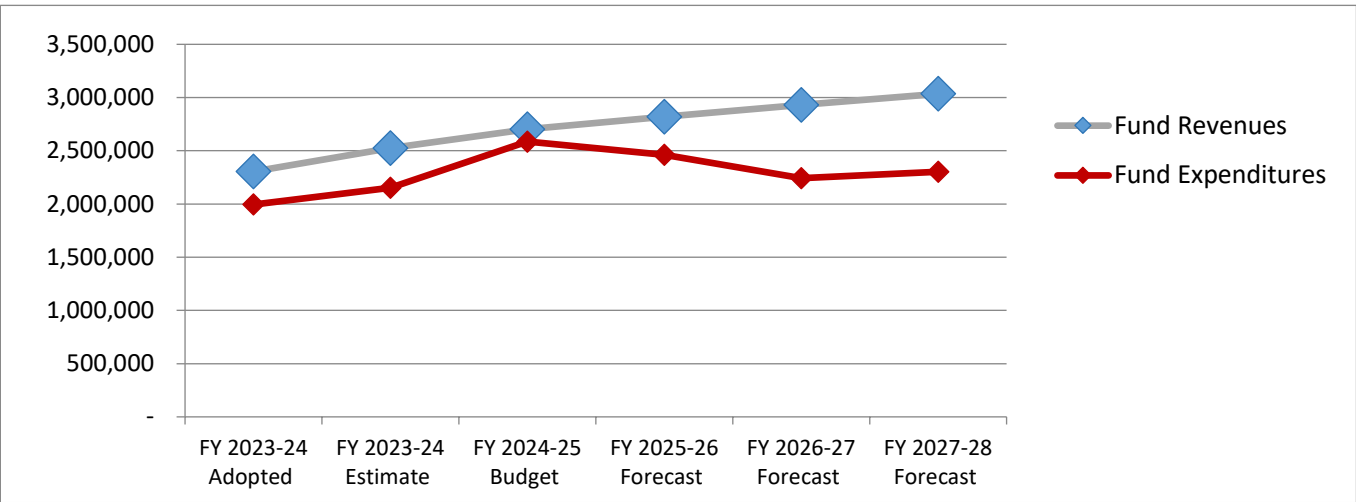
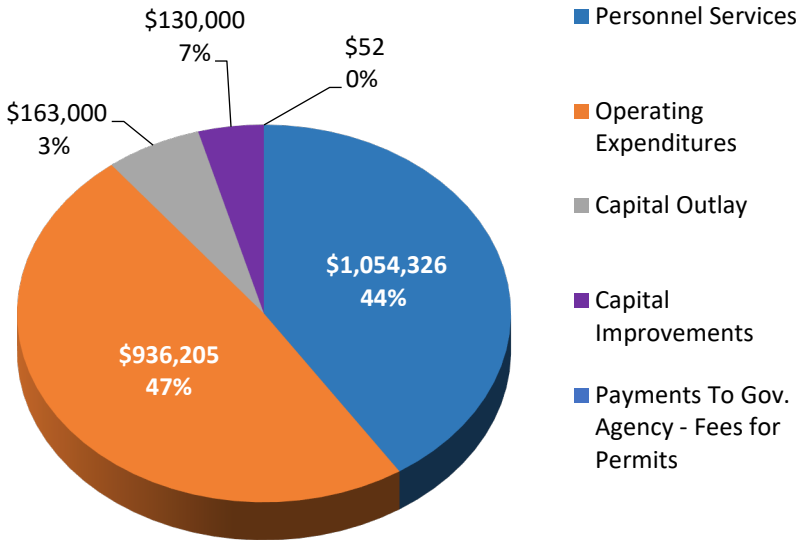
	FY 2023-24 Adopted	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b>Revenues:</b>						
15% set aside for Land Management	1,585,757	1,585,757	1,756,133	1,896,623	2,029,387	2,171,444
Land Management Fees	165,000	250,861	192,030	192,030	192,030	192,030
Investment Income	429,991	563,156	587,337	564,684	542,032	504,503
Charge for Services	25,000	-	42,500	42,500	42,500	42,500
Land Rentals	99,000	124,690	124,285	124,285	124,285	124,285
Sale - Mineral Rights	-	776	-	-	-	-
Transfers From Other Funds	-	24	-	-	-	-
<b>Subtotal Operating Revenues</b>	<b>2,304,748</b>	<b>2,525,264</b>	<b>2,702,285</b>	<b>2,820,122</b>	<b>2,930,234</b>	<b>3,034,762</b>
<b>PY Fund Balance - Operating</b>						
<b>TOTAL FUND REVENUES</b>	<b>2,304,748</b>	<b>2,525,264</b>	<b>2,702,285</b>	<b>2,820,122</b>	<b>2,930,234</b>	<b>3,034,762</b>
<b>Expenditures:</b>						
Personnel Services	868,455	852,828	1,054,326	1,097,141	1,140,764	1,188,558
Operating Expenditures	936,155	1,080,979	1,258,146	1,070,163	1,088,994	1,106,267
Transfer to Health Insurance Fund	-	30,365	-	-	-	-
Payments To Gov. Agency - Fees for Permits	50	30	52	53	54	55
<b>Total Operating Expenditures</b>	<b>1,804,660</b>	<b>1,964,202</b>	<b>2,312,524</b>	<b>2,167,357</b>	<b>2,229,812</b>	<b>2,294,880</b>
<b>% of total operating revenue</b>	<b>78%</b>	<b>78%</b>	<b>86%</b>	<b>77%</b>	<b>76%</b>	<b>76%</b>
Capital Outlay	60,000	59,184	163,000	36,000	12,000	7,000
Capital Improvements	130,000	130,000	111,000	259,000	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>1,994,660</b>	<b>2,153,386</b>	<b>2,586,524</b>	<b>2,462,357</b>	<b>2,241,812</b>	<b>2,301,880</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>310,088</b>	<b>371,878</b>	<b>115,761</b>	<b>357,765</b>	<b>688,422</b>	<b>732,882</b>
Reserve for Forever Land Management	13,445,026	13,832,726	13,948,487	14,306,252	14,994,674	15,727,556
<b>Total Reserves</b>	<b>13,445,026</b>	<b>13,832,726</b>	<b>13,948,487</b>	<b>14,306,252</b>	<b>14,994,674</b>	<b>15,727,556</b>

FUND: 163 FOREVER LAND MANAGEMENT

Fund Revenues - FY 2024-25  
\$2,702,285



Fund Expenditures - FY 2024-25  
\$2,586,524



# Fund: 163 – Forever Land Management

---

## Fund Overview

The Land Management activity is responsible for the management, enhancement and restoration of more than 38,000 acres located in Volusia County. Most of the acreage was acquired through two Volusia County voter approved acquisition programs, the 1986 Endangered Lands program and the 2000 Volusia Forever program. With the passage of the Volusia Forever referendum in November of 2020, Volusia County will be added to these protected Conservation Lands. These lands have been and will be acquired for conservation purposes, while allowing passive recreation by the residents of Volusia County and others wishing to visit them. The goal of Land Management is to manage, in perpetuity, the county's conservation, environmentally sensitive and important water resource lands using a program of professionally accepted principles of resource and ecosystem management for the benefit of, and enjoyment by, present and future generations.

## *Assumptions*

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by fund page 214.

## *Revenues:*

15% set-aside for Land Management – Council approved the fund's set-aside for land management expenses from 10% of the program's tax proceeds to 15% on 9/7/2021. The annual set-aside for fiscal year 2024-25 is budgeted at \$1,756,133.

Land Management Fees – Land Management fees come from the sale of timber.

Land Rentals – Revenue generated from lease of land for hunting and cattle and fees collected for camping. Currently, hunting leases take place on Deep Creek Preserve and Longleaf Pine Preserve. Camping takes place on Lake George Forest and Wildlife Management area, Longleaf Pine Reserve, Wiregrass Prairie Preserve, Doris Leeper Spruce Creek Preserve and Hickory Bluff Preserve.

Investment Income – comes from interest payments, dividends, capital gains collected upon the sale of security or other assets.

## *Expenditures:*

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 12



# Fund: 163 – Forever Land Management

---

## Operating Expenditures:

Contracted Services –increased in fiscal year 2024-25 by 3%, 2.4% for fiscal years 2025-26 & 27, and fiscal year 2027-28 by 2%.

Materials for Maintenance – increased in fiscal year 2024-25 by \$200,000 for specific road improvements to public access points. An increase of 2.4% in fiscal years 2025-26 & 27, and 2% in fiscal year 2027-28.

Fuel – increased by 4% in fiscal years 2025-28.

Utilities – increased by 4% in fiscal years 2025-28.

## Capital Outlay

	FY 2025	FY 2026	FY 2027	FY2028
4x4 Truck	\$50,000	0	0	0
Air Compressor	0	\$2,000	0	0
Automatic Gate Hickory Bluff Preserve	0	\$25,000	0	0
Automatic Gate Longleaf Pine Preserve	\$25,000	0	0	0
Brush Truck	\$85,000	0	0	0
Computer	\$3,000	0	0	0
Equipment Trailer	0	0	\$12,000	0
Land Management Field Office Ice Machine	0	0	0	\$7,000
UTV Fire Skid Unit	0	\$9,000	0	0
<b>Total</b>	<b>\$163,000</b>	<b>\$36,000</b>	<b>\$12,000</b>	<b>\$7,000</b>

## Capital Improvements

	FY 2025	FY 2026	FY 2027	FY 2028
Equipment Pole Barn	\$66,000	\$154,000	0	0
Box Culvert	\$45,000	\$105,000	0	0
<b>Total</b>	<b>\$111,000</b>	<b>\$259,000</b>	<b>\$0</b>	<b>\$0</b>

## ***Reserves:***

Reserve for Forever Land Management – are to be utilized for the continued maintenance of current Volusia Forever properties.

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 178 - Beach Management Fund

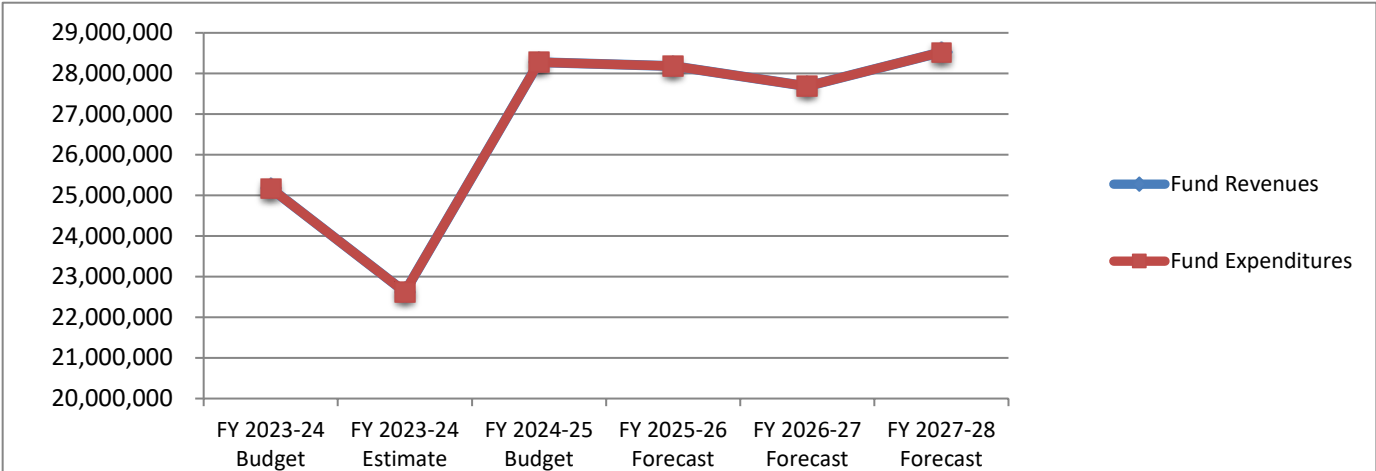
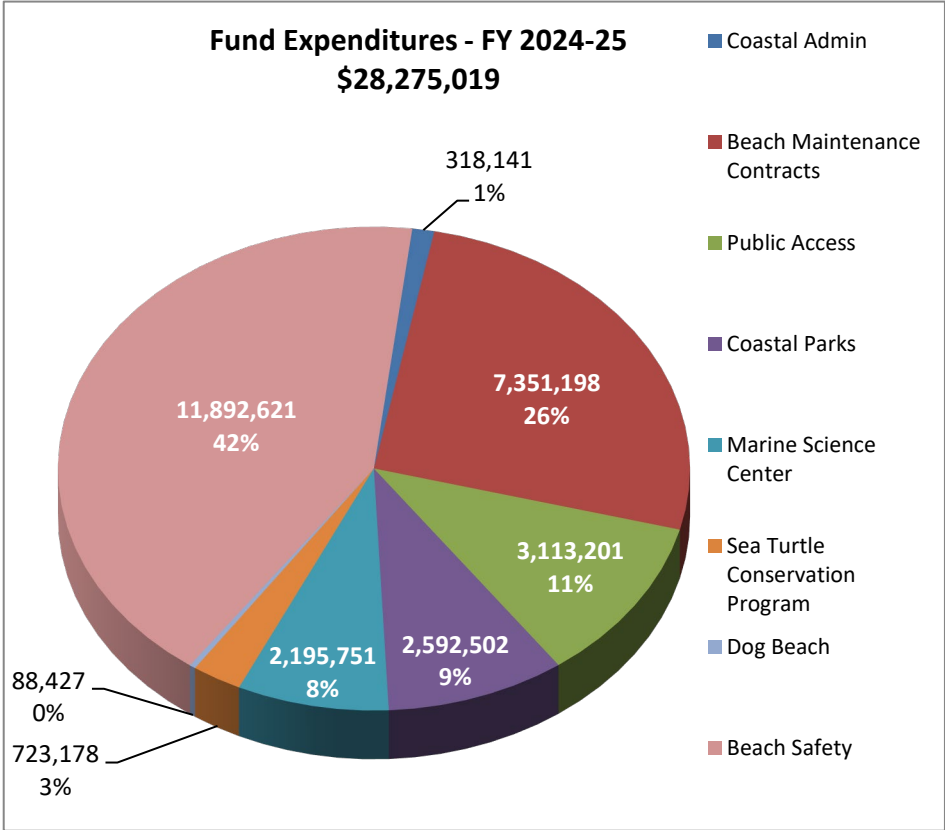
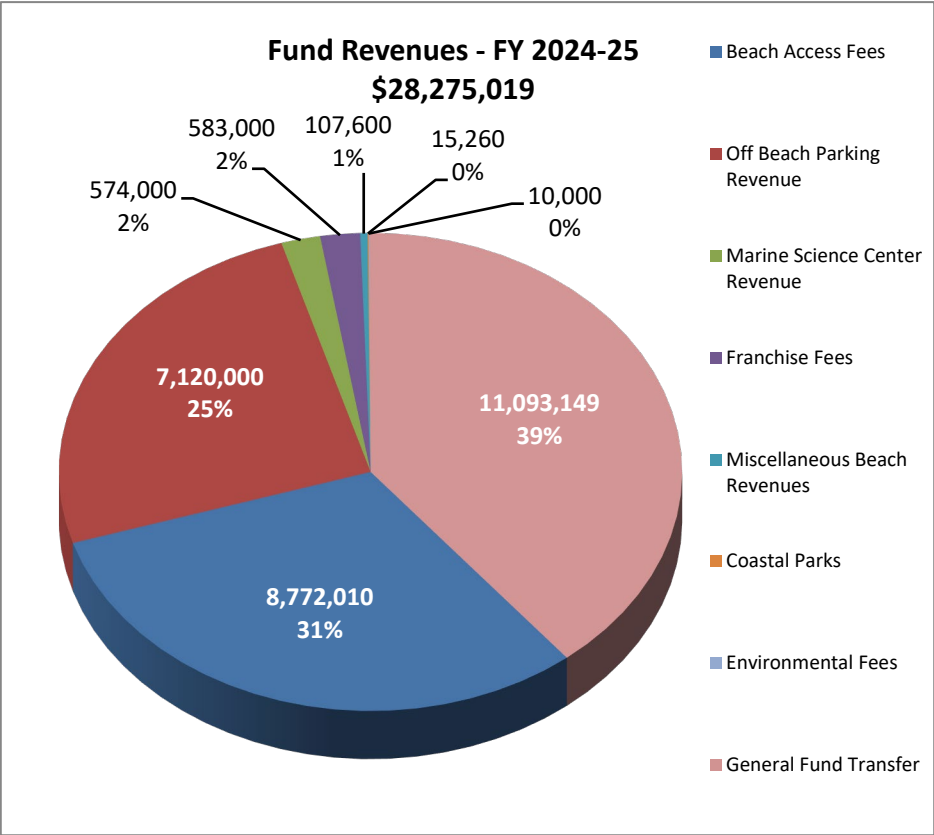
County of Volusia

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b><u>Revenues:</u></b>						
Beach Access Fees	6,550,463	6,469,929	8,772,010	8,859,730	8,948,327	9,037,811
Off Beach Parking Revenue	1,000,000	-	7,120,000	7,191,200	7,263,112	7,335,743
Marine Science Center Revenue	1,027,757	1,070,873	574,000	1,090,040	1,124,501	1,154,996
Franchise Fees	842,000	842,000	583,000	601,000	619,000	638,000
Miscellaneous Beach Revenues	188,250	216,924	107,600	108,795	108,464	108,640
Coastal Parks	15,260	15,260	15,260	22,000	21,030	21,030
Environmental Fees	19,220	22,000	10,000	10,400	10,816	11,249
General Fund Transfer	15,530,559	13,986,883	11,093,149	10,299,014	9,594,573	10,216,383
<b>Subtotal Operating Revenues</b>	<b>25,173,509</b>	<b>22,623,869</b>	<b>28,275,019</b>	<b>28,182,179</b>	<b>27,689,823</b>	<b>28,523,852</b>
<b>PY Fund Balance Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND REVENUES</b>	<b>25,173,509</b>	<b>22,623,869</b>	<b>28,275,019</b>	<b>28,182,179</b>	<b>27,689,823</b>	<b>28,523,852</b>
<b><u>Expenditures:</u></b>						
Coastal Admin	368,991	327,615	318,141	331,640	345,323	360,116
Beach Maintenance Contracts	7,546,586	7,084,134	7,311,198	7,344,053	7,459,633	7,561,488
Public Access	477,697	449,772	2,439,701	2,461,431	2,479,322	2,490,716
Coastal Parks	1,832,682	1,968,174	2,362,502	2,381,196	2,453,256	2,555,365
Marine Science Center	1,975,066	1,964,462	2,059,451	2,131,974	2,206,650	2,282,776
Sea Turtle Conservation Program	778,589	642,327	707,528	728,874	750,688	772,108
Dog Beach	-	48,705	88,427	91,905	95,550	98,685
Beach Safety	9,770,419	8,587,859	10,204,568	10,724,889	11,124,031	11,540,968
Interfund Transfer	-	290,323	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>22,750,030</b>	<b>21,363,371</b>	<b>25,491,516</b>	<b>26,195,962</b>	<b>26,914,453</b>	<b>27,662,222</b>
Beach Maintenance Contracts Capital	-	-	40,000	-	-	-
Public Access Capital	1,100,000	632,673	673,500	600,000	-	110,000
Coastal Parks Capital	338,000	325,000	230,000	250,000	114,000	-
Marine Science Center Capital	101,100	96,215	136,300	66,500	14,500	111,500
Sea Turtle Conservation Program Capital	3,400	-	15,650	30,000	-	-
Beach Safety Capital	880,979	206,610	1,688,053	1,039,717	646,870	640,130
<b>TOTAL FUND EXPENDITURES</b>	<b>25,173,509</b>	<b>22,623,869</b>	<b>28,275,019</b>	<b>28,182,179</b>	<b>27,689,823</b>	<b>28,523,852</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

F

ed Budget - 368

# FUND: 178 Beach Management



# Fund: 178 – Beach Management

---

## Fund Overview

The Beach Management Fund was created in fiscal year 2023-24 to properly track revenues and expenses for management, maintenance and operation of the 47 miles of beach in Volusia County. Beach access fees collected are remitted to this fund and must be used for beach maintenance and beach-related activities such as: traffic management, parking, liability insurance, sanitation, lifeguards and/or other staff purposes. Revenues derived from vehicular access fees and all other revenues derived from the beach shall be expended solely for direct beach purposes permitted by law. The following expenditures will be tracked to this fund moving forward: personnel services and operating for Beach Safety, Coastal and the sea turtle conservation program, as well as beach toll collection expenses, ramp grading & trash removal, coastal upland parks, the Marine Science Center and beach capital improvement projects. The General Fund subsidizes this fund through the annual resident pass buydowns. The General Fund buys down the difference in cost between the residential and non-residential annual pass to meet the uniformity requirement of Volusia County's charter.

### ***Assumptions:***

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 228.

### ***Revenues:***

Beach access fees – Derived from daily and annual beach driving passes. Increased by 1% throughout the forecast period.

Off beach parking revenue – New revenue in fiscal year 2024-25 that is derived from daily parking at county-owned off beach parking lots. Increased by 1% throughout the forecast period.

Marine Science Center revenue – Comes from the sale of Marine Science Center (MSC) passes and programs. The MSC is expected to close for construction for a portion of fiscal year 2024-25 and revenues are budgeted to decrease in fiscal year 2024-25. They are forecasted to return to trend in fiscal year 2025-26, followed by 3% increases in subsequent years.

Franchise fees – Beach concessions contract, forecast to grow 3% annually across the forecast period.

Miscellaneous revenue – Other revenue includes beach revenues, coastal parks, and environmental fees. These revenues are adjusted based on trend.

# Fund: 178 – Beach Management

## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Full-time Positions: 113      Part-Time Positions: 322      Full-time Equivalent Positions: 159.91

### Operating Expenditures:

Software – increased in fiscal years 2026-28: 3%.

Fuel – increased in fiscal years 2026-28: 4%.

Utilities – increased in fiscal years 2026-28: 4%.

Postage – increased in fiscal years 2026-28: 1.5%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

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

### **Capital Improvements**

	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
Ocean Drive Dune Walkover	0	\$100,000	0	0
Surf St. Dune Walkover	0	0	0	\$50,000
Spruce Creek FEC Train Trestle Dredging	\$670,000*	\$500,000	0	0
Mary McLeod Bethune Master Park Plan	0	\$250,000	0	0
Mary McLeod Bethune Pavilion #5 Replacement	\$95,000	0	0	0
<b>Total Coastal</b>	<b>\$765,000</b>	<b>\$850,000</b>	<b>0</b>	<b>\$50,000</b>
Marine Science Center Security Upgrades	\$75,000	0	0	0
Animal Hospital Imaging Building	0	0	0	\$65,000
Bird Hospital Camera and Intercom System	\$6,000	0	0	0
Boardwalk Lighting Replacement	\$10,000	0	0	0
Boardwalk Planks and Handrail Replacement - Phase II	\$16,000	0	0	0
<b>Total Environmental Management</b>	<b>\$107,000</b>	<b>0</b>	<b>0</b>	<b>\$65,000</b>
Frank Rendon Park - Control Tower	\$350,000*	0	0	0
Sun Splash Park - Lifeguard Control Tower	\$300,000*	0	0	0
Sun Splash Park - Lifeguard Control Tower Supplement	\$150,000	0	0	0
27th Ave - Control Tower	\$450,000	0	0	0

# Fund: 178 – Beach Management

Beach Headquarters Lobby Security	\$120,000	0	0	0
Dunlawton Control Tower Refurbish	\$35,000	0	0	0
Frank Rendon Park - Control Tower Supplement	\$100,000	0	0	0
Ponce Inlet Control Tower Refurbish	\$35,000	0	0	0
Bethune Beach Park Control Tower	0	\$450,000	0	0
University Off Beach Parking Control Tower	0	\$450,000	0	0
Ormond Beach Lifeguard Station Remodel	0	0	\$500,000	0
New Smyrna Beach Lifeguard Station Remodel	0	0	0	\$500,000
<b>Total Beach Safety</b>	<b>\$1,540,000</b>	<b>\$900,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>Total Capital Improvement</b>	<b>\$2,412,000</b>	<b>\$1,750,000</b>	<b>\$500,000</b>	<b>\$615,000</b>

\*\$1,320,000 in carry forward from prior year appropriations

## Capital Outlay

	FY 2025	FY 2026	FY 2027	FY 2028
New vehicles (6)	\$175,000		\$114,000	\$60,000
Printer	\$3,500			
<b>Total Coastal</b>	<b>\$178,500</b>	<b>0</b>	<b>\$114,000</b>	<b>\$60,000</b>
All-terrain Vehicle	\$15,650			
Boat and Boat Trailer		\$20,000		
Boat Motor		\$10,000		
Chillers	\$4,400	\$6,400		\$2,400
Microscopes	\$3,000			\$6,000
Ductless Conditioning Systems		\$3,500	\$3,500	\$3,500
Fire and Alarm System	\$10,500			
Heaters	\$3,400			
Heat Pumps				\$7,400
Laboratory Balance	\$3,000			
Large Animal Scale and Display	\$5,000			
Ozone generator		\$25,000		
Reach-in Freezer			\$5,000	
Sand Filters			\$4,400	\$6,600
Stat Spin Centrifuge		\$1,600	\$1,600	\$1,600
Steam sterilization Autoclave				\$8,000
Storage chamber				\$4,000
Therapeutic Laser		\$20,000		
Turtle Freezer				\$7,000
Vet Scan Blood Analyzer		\$10,000		
<b>Total Environmental</b>	<b>\$44,950</b>	<b>\$96,500</b>	<b>\$14,500</b>	<b>\$46,500</b>
All-terrain Vehicles	\$58,410	\$60,150	\$61,950	\$63,780
Side by Side Vehicle	19995		\$20,450	
Aluminum Rescue Boat		\$13,995		
Automated External Defibrillators	\$2,880	\$2,996	\$3,100	\$3,200
Beach Wheelchairs	\$5,320	\$5,500	\$5,680	\$5,880

# Fund: 178 – Beach Management

---

Drones	\$25,000	\$25,200	\$25,500	\$25,750
Ice Machine	\$8,000			
Rescue Personal Watercrafts and Trailer	\$23,998	\$27,286	\$25,460	\$28,150
Rescue Sleds	\$4,450	\$4,590	\$4,730	\$4,870
Storage Shed - Headquarters				\$8,500
<b>Total Beach Patrol</b>	<b>\$148,053</b>	<b>\$139,717</b>	<b>\$146,870</b>	<b>\$140,130</b>
<b>Grand Total</b>	<b>\$371,503</b>	<b>\$236,217</b>	<b>\$275,370</b>	<b>\$246,630</b>

## Interfund Transfers:

General Fund – the general fund subsidizes this fund with an annual transfer to make up the balance of expenses not covered by the beach management fund revenues.

## ***Reserves:***

Reserve – This fund does not carry a reserve balance.

## VOLUSIA COUNTY 5 YEAR FORECAST

### Debt Service Funds

	FY2023-24 Budget	FY2023-24 Estimate	FY2023-24 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues 200 Funds:</b>						
Transfer - Tourist Development (106)	4,354,286	4,354,286	4,295,902	4,294,813	4,294,950	4,301,050
Transfer - Ocean Center (118)	688,147	688,147	687,120	681,488	676,750	673,387
Transfer - Road Impact Fee Funds (131-134)	4,505,596	4,505,596	-	-	-	-
Transfer - County Transportation Trust (103)	1,013,282	1,013,282	1,017,233	-	-	-
Transfer - Municipal Service District (120)	470,046	470,046	462,734	458,622	459,294	459,679
Transfer - General Fund (001)	974,165	974,165	974,165	974,165	974,165	974,165
Investment Income	99,653	140,711	146,753	141,094	135,433	126,056
<b>PY Fund Balance Operating</b>						
<b>TOTAL FUND REVENUES</b>	<b>12,105,175</b>	<b>12,146,233</b>	<b>7,583,907</b>	<b>6,550,182</b>	<b>6,540,592</b>	<b>6,534,337</b>
<b>Expenditures 200 Funds:</b>						
Principal Payment	9,275,692	9,275,692	3,398,087	2,461,243	2,533,157	2,601,824
Interest Payment	2,656,435	2,656,435	3,315,963	3,290,203	3,273,504	3,269,121
Other Debt Service Costs	14,000	14,000	725,354	659,892	600,748	539,586
Investment Program Allocation	429	429	958	1,215	1,244	1,268
<b>TOTAL FUND EXPENDITURES</b>	<b>11,946,556</b>	<b>11,946,556</b>	<b>7,440,362</b>	<b>6,412,553</b>	<b>6,408,653</b>	<b>6,411,799</b>
<b>* Reserves:</b>						
Fund 202 TDT Refunding Revenue Bond, Series 2014	3,054,374	3,102,772	3,196,120	3,285,619	3,371,417	3,451,098
Fund 215 Capital Improvement Note, Series 2017	326,086	328,884	338,176	347,053	355,538	363,377
Fund 213 Gas Tax Refunding Bond, Series 2013	52,837	-	162,280	-	-	-
<b>Grand Total of Reserves</b>	<b>3,433,297</b>	<b>3,431,656</b>	<b>3,696,576</b>	<b>3,632,672</b>	<b>3,726,955</b>	<b>3,814,475</b>
<b>Grand Total of Reserves &amp; Fund Expenditures</b>	<b>15,379,853</b>	<b>15,378,212</b>	<b>11,136,938</b>	<b>10,045,225</b>	<b>10,135,608</b>	<b>10,226,274</b>

\* Reserves set aside for future debt service payments as required by debt covenants.



**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 202 - TDT Refunding Revenue Bond, Series 2014A & 2014B**

**Maturity Date: 12/1/2034**

	FY 2023-24	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
	Budget	Estimate	Budget	Forecast	Forecast	Forecast
<b>Revenues:</b>						
Transfer - Tourist Development (106)	4,354,286	4,354,286	4,295,902	4,294,813	4,294,950	4,301,050
Investment Income	64,412	91,540	95,471	91,789	88,107	82,006
<b>TOTAL FUND REVENUES</b>	<b>4,418,698</b>	<b>4,445,826</b>	<b>4,391,373</b>	<b>4,386,602</b>	<b>4,383,057</b>	<b>4,383,056</b>
<b>Expenditures:</b>						
Principal Payment	2,865,000	2,865,000	1,370,000	1,415,000	1,475,000	1,530,000
Interest Payment	1,428,306	1,428,306	2,213,548	2,224,671	2,223,952	2,236,214
Miscellaneous Expenditures	7,000	7,000	713,854	656,642	597,498	536,336
Investment Program Cost Allocation	277	277	623	790	809	825
<b>TOTAL FUND EXPENDITURES</b>	<b>4,300,583</b>	<b>4,300,583</b>	<b>4,298,025</b>	<b>4,297,103</b>	<b>4,297,259</b>	<b>4,303,375</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>118,115</b>	<b>145,243</b>	<b>93,348</b>	<b>89,499</b>	<b>85,798</b>	<b>79,681</b>
Reserves	3,054,374	3,102,772	3,196,120	3,285,619	3,371,417	3,451,098

# Fund: 202 – TDT Refunding Revenue Bond, Series 2014A & B

---

## **Fund Overview**

The Tourist Development Tax Refunding Revenue Bonds, Series 2014A and 2014B were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004 which were originally issued to fund the Ocean Center expansion and renovation project.

Issue Date: April 15, 2014

Par Amount: \$46,380,000 (2014A - \$21,380,000; 2014B - \$25,000,000)

Interest Rate: 3.510%

Final Maturity: December 1, 2034

Pledge Source: Tourist development tax, Ocean Center operating revenues, and related investment earnings.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 230.

### ***Revenues:***

Interfund transfer from Tourist Development Fund (106) to meet annual debt service obligations.

### ***Expenditures:***

Principal payments are made on or before December 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before December 1<sup>st</sup> and June 1<sup>st</sup>, annually.

### ***Reserves:***

Reserves are accumulated for the following year's principal and interest payments, as required by debt covenants.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 208 - Capital Improvement Revenue Note, Series 2010**  
**Ocean Center and Trails**

**Maturity Date:**    **12/1/2030**

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b><u>Revenues:</u></b>						
Transfer - Ocean Center (118)	688,147	688,147	687,120	681,488	676,750	673,387
<b>TOTAL FUND REVENUES</b>	<b>688,147</b>	<b>688,147</b>	<b>687,120</b>	<b>681,488</b>	<b>676,750</b>	<b>673,387</b>
<b><u>Expenditures:</u></b>						
Ocean Center Expansion	688,147	688,147	687,120	681,488	676,750	673,387
<b>TOTAL FUND EXPENDITURES</b>	<b>688,147</b>	<b>688,147</b>	<b>687,120</b>	<b>681,488</b>	<b>676,750</b>	<b>673,387</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fund: 208 – Capital Improvement Revenue Note, Series 2010

---

## **Fund Overview**

The Capital Improvement Revenue Note, Series 2010 was issued to refinance several commercial paper loans that financed the Ocean Center Expansion \$9,875,000; Capri Drive and West Highlands Special Assessment Districts' improvements, \$1,790,000; and Trails construction, \$4,724,000. Segments of this note mature at various times. Capri Drive and West Highlands Special Assessment District both matured on December 1, 2018 and Trails construction matured on December 1, 2021. The only remaining debt in this fund is the Ocean Center Expansion which expires December 1, 2030.

### **Ocean Center Expansion:**

Issue Date: December 6, 2010

Par Amount: \$9,875,000

Interest Rate: 3.02% until December 31, 2017 – 3.67% thereafter

Final Maturity: December 1, 2030

Pledge Source: non ad valorem revenues – see Ocean Center Fund (118).

### **Trails:**

Issue Date: December 6, 2010

Par Amount: \$4,724,000

Interest Rate: 3.02% until December 31, 2017 – 3.67% thereafter

Final Maturity: December 1, 2021

Pledge Source: non ad valorem revenues – see ECHO via Trails Project Fund (328).

## ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the adopted budget document, Budget by Fund Page 231.

## ***Revenues:***

Interfund transfers from Ocean Center Fund (118)

## ***Expenditures:***

Principal payments are made on or before December 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before December 1<sup>st</sup> and June 1<sup>st</sup>, annually.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 209 - Capital Improvement Revenue Note, Series 2015**  
**South Williamson Boulevard Extension**

**Maturity Date:** 10/1/2025

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b>Revenues:</b>						
Transfer - County Transportation Trust (103)	1,013,282	1,013,282	1,017,233	0	0	0
<b>TOTAL FUND REVENUES</b>	<b>1,013,282</b>	<b>1,013,282</b>	<b>1,017,233</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures:</b>						
Principal Payment	970,000	970,000	990,000	0	0	0
Interest Payment	42,532	42,532	21,483	0	0	0
Miscellaneous Expenditures	750	750	5,750	0	0	0
<b>TOTAL FUND EXPENDITURES</b>	<b>1,013,282</b>	<b>1,013,282</b>	<b>1,017,233</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fund: 209 – Capital Improvement Revenue Note, Series 2015

---

## **Fund Overview**

The Capital Improvement Revenue Note, Series 2015 was issued to fund the Williamson Boulevard road widening project, located in the Port Orange area. Additional funding for the project was provided by state grants, County Local Option Gas taxes, and the City of Port Orange.

Issue Date: October 2, 2015

Par Amount: \$9,000,000

Interest Rate: 2.17%

Final Maturity: October 1, 2025

Pledge Source: Local Option Gas Tax – See Transportation Trust Fund (103).

## ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 232.

## ***Revenues:***

Interfund transfer from Transportation Trust Fund (103) to meet annual debt service obligations.

## ***Expenditures:***

Principal payments are made on or before October 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before October 1<sup>st</sup> and April 1<sup>st</sup>, annually.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 213 - Gas Tax Refunding Bond, Series 2013**  
**Transportation**

**Maturity Date:    10/1/2024**

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b><u>Revenues:</u></b>						
Transfer - Road Impact Fees (131-134)	4,505,596	4,505,596	0	0	-	-
Investment Income	28,354	39,486	41,182	39,594	38,005	35,374
<b>TOTAL FUND REVENUES</b>	<b>4,533,950</b>	<b>4,545,082</b>	<b>41,182</b>	<b>39,594</b>	<b>38,005</b>	<b>35,374</b>
<b><u>Expenditures:</u></b>						
Principal Payment	4,415,000	4,415,000	0	0	-	-
Interest Payment	89,846	89,846	0	0	-	-
Miscellaneous Expenditures	750	750	0	0	-	-
Investment Program Cost Allocation	122	122	269	341	349	356
<b>TOTAL FUND EXPENDITURES</b>	<b>4,505,718</b>	<b>4,505,718</b>	<b>269</b>	<b>341</b>	<b>349</b>	<b>356</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>28,232</b>	<b>39,364</b>	<b>40,913</b>	<b>39,253</b>	<b>37,656</b>	<b>35,018</b>

# Fund: 213 – Gas Tax Refunding Bond, Series 2013

---

## **Fund Overview**

The Gas Tax Refunding Revenue Bond, Series 2013 was issued to refinance a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements.

Issue Date: January 9, 2013

Par Amount: \$41,505,000

Interest Rate: 2.035%

Final Maturity: October 1, 2024

Pledge Source: Six cent local option fuel tax and related investment earnings.

### ***Assumptions:***

Fiscal year 2022-23 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 216.

### ***Revenues:***

Interfund transfers from Road Impact Fee Funds (131,132,133,134) to meet annual debt service obligations. Impact fee revenue is analyzed annually; if a shortfall is anticipated in a particular zone, the County Transportation Trust Fund (103) will be used to cover that shortfall.

### ***Expenditures:***

Principal payments are made on or before October 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before October 1<sup>st</sup> and April 1<sup>st</sup>, annually.



**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 215 - Capital Improvement Revenue Note, Series 2017**  
**Sheriff's Office Evidence Facility - MSD portion**

**Maturity Date:** 12/1/2037

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b>Revenues:</b>						
Investment Income	6,887	9,685	10,100	9,711	9,321	8,676
Transfer - Municipal Service District (120)	470,046	470,046	462,734	458,622	459,294	459,679
<b>TOTAL FUND REVENUES</b>	<b>476,933</b>	<b>479,731</b>	<b>472,834</b>	<b>468,333</b>	<b>468,615</b>	<b>468,355</b>
<b>Expenditures:</b>						
Principal Payment	305,000	305,000	315,000	320,000	330,000	340,000
Interest Payment	156,631	156,631	147,734	138,622	129,294	119,679
Miscellaneous Expenditures	3,000	3,000	750	750	750	750
Investment Program Cost Allocation	30	30	66	84	86	87
<b>TOTAL FUND EXPENDITURES</b>	<b>464,661</b>	<b>464,661</b>	<b>463,550</b>	<b>459,456</b>	<b>460,130</b>	<b>460,516</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>12,272</b>	<b>15,070</b>	<b>9,284</b>	<b>8,877</b>	<b>8,485</b>	<b>7,839</b>
Reseves	326,086	328,884	338,176	347,053	355,538	363,377

# Fund: 215 – Capital Improvement Revenue Note, Series 2017

---

## **Fund Overview**

The Capital Improvement Revenue Note, Series 2017 was issued to finance a portion of the Sheriff's Office Evidence Facility. Funding for the evidence facility \$13.5 million project cost is split between the General Fund and the Municipal Service District (MSD).

Issue Date: December 14, 2017

Par Amount: \$7,000,000

Interest Rate: 2.87%

Final Maturity: December 1, 2037

Pledge Source: Non-ad valorem revenue.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 234.

### ***Revenues:***

Interfund transfer from Municipal Service District (120) to meet annual debt service obligations.

### ***Expenditures:***

Principal payments are made on or before December 1<sup>st</sup>, annually. Interest payments are split into two payments, on or before December 1<sup>st</sup> and June 1<sup>st</sup>, annually.

### ***Reserves:***

Reserves are accumulated for the following year's principal and interest payments, as required by debt covenants.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**Fund 295 - Sunrail DOT SIB Loan, 2021**

**Maturity Date: 10/1/2036**

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b>Revenues:</b>						
Transfer - General Fund (001)	974,165	974,165	974,165	974,165	974,165	974,165
<b>TOTAL FUND REVENUES</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>
<b>Expenditures:</b>						
Principal Payment	196,692	196,692	183,087	169,243	155,157	140,824
Interest Payment	777,473	777,473	791,078	804,922	819,008	833,341
<b>TOTAL FUND EXPENDITURES</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>	<b>974,165</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fund: 295 – Sunrail DOT SIB Loan, 2021

---

## **Fund Overview**

The Sunrail DOT State Infrastructure Bank (SIB) Loan, 2021 was issued to fund the Sunrail Phase II Expansion north to Deland.

Issue Date: October 1, 2021

Par Amount: \$11,239,566

Interest Rate: 1.75%

Final Maturity: October 1, 2036

Pledge Source: Non-Ad Valorem General Fund revenue.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 235.

Exhibit “B” Loan Disbursement/Payment Schedule

### ***Revenues:***

Non-Ad Valorem General Fund revenue

### ***Expenditures:***

Interest only payments due October 1, 2022 and October 1, 2023. Commencing October 1, 2024, principal and interest payments are made on or before October 1<sup>st</sup>, annually.

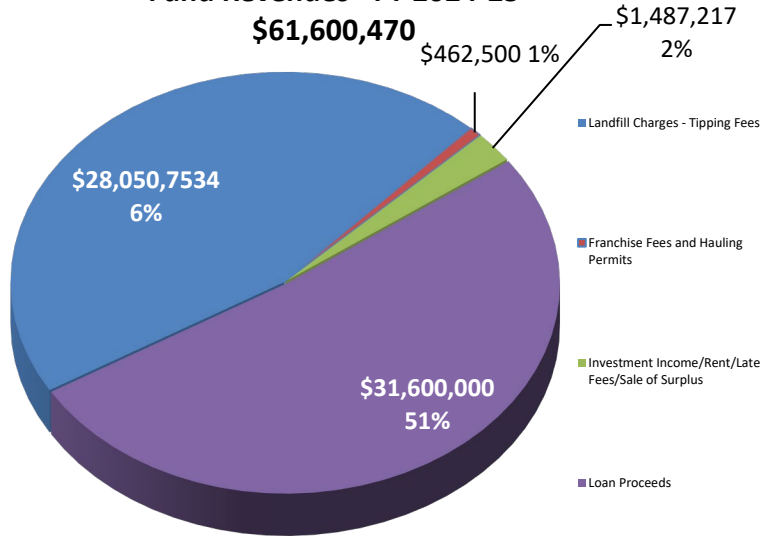
# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 450 Solid Waste Fund

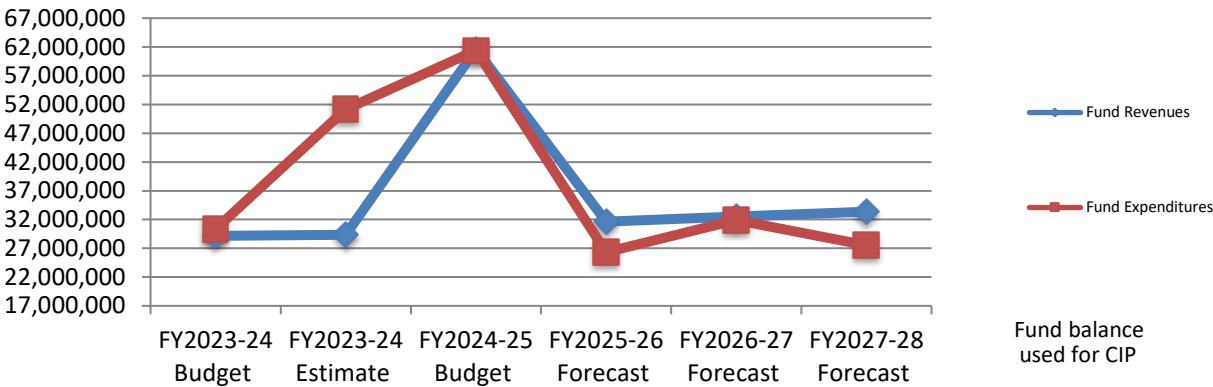
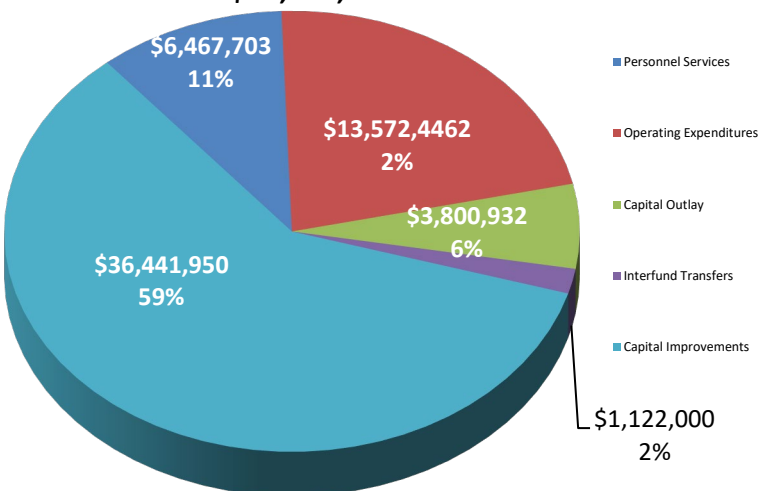
	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Landfill Charges - Tipping Fees	26,926,794	27,500,731	28,050,753	29,733,776	30,625,789	31,544,563
Franchise Fees and Hauling Permits	408,600	447,360	462,500	462,500	462,500	462,500
Investment Income/Rent/Late Fees/Sale of Surplus	1,832,017	1,416,626	1,487,217	1,453,552	1,420,020	1,361,244
Loan Proceeds	-	-	31,600,000	-	-	-
<b>Subtotal Operating Revenues</b>	<b>29,167,411</b>	<b>29,364,717</b>	<b>61,600,470</b>	<b>31,649,828</b>	<b>32,508,309</b>	<b>33,368,307</b>
<b>PY Fund Balance One-Time - Capital</b>	<b>1,172,987</b>	<b>21,804,776</b>				
<b>TOTAL FUND REVENUES</b>	<b>30,340,398</b>	<b>51,169,493</b>	<b>61,600,470</b>	<b>31,649,828</b>	<b>32,508,309</b>	<b>33,368,307</b>
<b>Expenditures:</b>						
Personnel Services	5,776,507	5,608,118	6,467,703	6,740,285	7,018,343	7,323,042
Operating Expenditures	14,416,759	15,043,009	13,572,446	13,191,515	13,577,869	14,018,635
Capital Outlay	4,380,078	4,050,340	3,800,932	4,024,837	6,594,626	4,245,125
Interfund Transfers	1,077,054	1,306,339	1,122,000	1,189,320	1,225,000	1,261,750
Grants and Aids	-	-	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>25,650,398</b>	<b>26,007,806</b>	<b>24,963,081</b>	<b>25,145,957</b>	<b>28,415,838</b>	<b>26,848,552</b>
<b>% of total operating revenue</b>	<b>88%</b>	<b>89%</b>	<b>41%</b>	<b>79%</b>	<b>87%</b>	<b>80%</b>
Capital Improvements						
Tomoka Landfill	150,000	549,458	150,000	-	-	-
West Volusia Transfer Station Improvements	3,675,000	1,755,865	3,675,000	400,000	2,800,000	-
New Cell Expansion	865,000	22,750,124	32,616,950	769,628	672,413	695,310
Leachate Treatment	-	106,240	-	-	-	-
<b>Subtotal Capital Expenditures</b>	<b>4,690,000</b>	<b>25,161,687</b>	<b>36,441,950</b>	<b>1,169,628</b>	<b>3,472,413</b>	<b>695,310</b>
Debt						
<b>TOTAL FUND EXPENDITURES</b>	<b>30,340,398</b>	<b>51,169,493</b>	<b>61,405,031</b>	<b>26,315,585</b>	<b>31,888,251</b>	<b>27,543,862</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>195,439</b>	<b>5,334,243</b>	<b>620,058</b>	<b>5,824,445</b>
Reserve for Future Capital	13,994,243	1,171,736	1,367,175	6,701,418	7,321,476	13,145,921
<b>Total Reserves</b>	<b>13,994,243</b>	<b>1,171,736</b>	<b>1,367,175</b>	<b>6,701,418</b>	<b>7,321,476</b>	<b>13,145,921</b>

FUND: 450 Solid Waste Fund

Fund Revenues - FY 2024-25  
\$61,600,470



Fund Expenditures - FY 2024-25  
\$61,405,031



Fund balance  
used for CIP

# 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, and Volusia County Ordinance Chapter 106, Solid Waste. 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, Class III, and construction/demolition waste disposal. Public-private partnership programs include recycling and other special wastes services including household hazardous waste disposal and electronics and fluorescent bulb recycling.

## **Assumptions:**

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 258.

## **Revenues:**

Landfill Charges - Tipping Fees – Increase of 3% over the forecast period.

Franchise Fees and Hauling Permits – are anticipated to remain flat throughout the forecast period.

Investment Income/Rent/Late Fees/Sale of Surplus – rent, sales, and interest reflect increases in rental agreements and one-time revenues realized from sale of surplus equipment. The forecasted years show a decrease due to the investment income pool allocation.

Loan Proceeds – A new cell project is to start in fiscal year 2024-25. To finance this project, the fund is taking on debt in the amount of \$31,600,000.

## **Expenditures:**

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 74

# Fund: 450 – Solid Waste

---

## Operating Expenditures:

- Contracted Services – increase in fiscal years 2026-28: 3%.
- Fuel – increase in fiscal years 2027-28: 4%.
- Insurance-Liability – increase in fiscal year 2026-28: 10%.
- Janitorial Services – increase in fiscal year 2026-28: 3%.
- Other Maintenance and Chemicals – increase in fiscal years 2026-28: 3%.
- Postage – increase fiscal years 2026-28: 1.5%.
- Property Insurance – increase in fiscal years 2026-28: 15%.
- Utilities – increase fiscal years 2026-28: 4%.

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

## Capital Outlay

	FY 2025	FY 2026	FY 2027	FY 2028
59 HP Turbo Diesel Cold Water Jetter	\$92,000	\$0	\$0	\$0
Air Compressor	\$0	\$0	\$15,000	\$0
Batwing mower	\$0	\$0	\$0	\$65,000
Broom Attachment	\$0	\$9,500	\$0	\$0
Canopy Tractors	\$0	\$0	\$742,000	\$967,373
Chlorine Pump Skid	\$11,500	\$0	\$0	\$0
Compactor	\$1,315,438	\$0	\$0	\$0
Computer (Fanless)	\$3,046	\$0	\$0	\$3,200
Computers	\$4,569	\$0	\$0	\$4,800
Dozers	\$0	\$713,000	\$1,484,000	\$775,000
Electro Fusion Welder	\$0	\$0	\$6,000	\$0
Excavator	\$0	\$0	\$425,000	\$0
Floor Broom Tractor	\$100,000	\$0	\$0	\$0
Forklift	\$0	\$0	\$192,134	\$0
Forklift – Telehandler	\$0	\$140,113	\$0	\$0
Fusion Welder Large	\$0	\$13,000	\$0	\$0
Gas Meters	\$0	\$1,000	\$0	\$1,050
Utility Vehicles	\$23,000	\$0	\$0	\$20,232
GPS Unit – Reader	\$13,000	\$0	\$0	\$0
Ice Machine	\$0	\$6,500	\$5,795	\$0
Litter Cart	\$0	\$24,150	\$0	\$0
Litter Fences	\$21,600	\$22,400	\$23,200	\$24,000
Loaders	\$509,153	\$549,885	\$1,321,178	\$620,000
Meter with Software	\$0	\$0	\$18,000	\$0
Mini Loader	\$0	\$95,000	\$0	\$0
Motor Grader	\$336,538	\$0	\$0	\$0
Mower (Batwing)	\$92,200	\$0	\$0	\$0
Mower	\$0	\$0	\$110,000	\$0
Network Radio Frequency Reader	\$0	\$0	\$6,000	\$0
Network Radio Frequency Recorders	\$4,463	\$0	\$0	\$4,686



# Fund: 450 – Solid Waste

Network Video Recorder	\$0	\$0	\$7,350	\$0
Off Road Dump	\$507,623	\$652,000	\$678,000	\$732,240
Oil Igloo	\$9,657	\$9,849	\$10,047	\$10,248
Pressure Washer	\$0	\$17,000	\$0	\$0
Roll Off Containers 30 Yard	\$17,000	\$17,500	\$18,000	\$18,500
Roll Off Containers	\$31,765	\$32,000	\$34,000	\$36,000
Roll Off Truck	\$0	\$0	\$310,000	\$0
Roll Off Truck Trailer	\$0	\$0	\$226,000	\$0
Rolling Ladder	\$0	\$3,000	\$0	\$0
Router – Flare Station	\$0	\$0	\$0	\$1,536
Side by Side All-Terrain Vehicle	\$0	\$0	\$27,500	\$0
Slope Mower	\$0	\$200,000	\$0	\$0
Transfer Truck Tractor	\$406,560	\$492,000	\$538,000	\$588,034
Transfer Truck Trailer	\$279,370	\$307,028	\$337,422	\$370,826
UPS Battery Backups	\$2,200	\$1,727	\$0	\$2,400
Vacuum Truck Sweeper	\$0	\$0	\$40,000	\$0
Water Wagon	\$0	\$701,685	\$0	\$0
Wheeled Fire Extinguisher	\$4,500	\$0	\$0	\$0
Zero Turn Mowers	\$15,750	\$16,500	\$20,000	\$0
<b>Total</b>	<b>\$3,800,932</b>	<b>\$4,024,837</b>	<b>\$6,594,626</b>	<b>\$4,245,125</b>

## Capital Improvements

	FY 2025	FY 2026	FY 2027	FY 2028
Tomoka Landfill:				
Cover Structure for Landfill Fleet Building	\$150,000	\$0	\$0	\$0
West Volusia Transfer Station:				
Construction of Expansion of Tipping Floor	\$0	\$0	\$800,000	\$0
Transfer Station Stormwater Site Improvements	\$3,500,000	\$400,000	\$2,000,000	\$0
Quality Control Assurance	\$175,000	\$0	\$0	\$0
New Cell Construction:				
Landfill Gas Quality Control Assurance	\$66,950	\$69,628	\$72,413	\$75,310
Landfill Gas Expansion Construction	\$850,000	\$600,000	\$500,000	\$520,000
Landfill Gas Master Plan Update	\$100,000	\$100,000	\$100,000	\$100,000
Southeast Cell Landfill Construction	\$31,600,000	\$0	\$0	\$0
<b>Total</b>	<b>\$36,441,950</b>	<b>\$1,169,628</b>	<b>\$3,472,413</b>	<b>\$695,310</b>

## Reserves:

Reserve for Future Capital – are to be utilized to fund solid waste capital improvements.

Landfill Closure Reserves – set aside for future landfill closures.  
County of Volusia

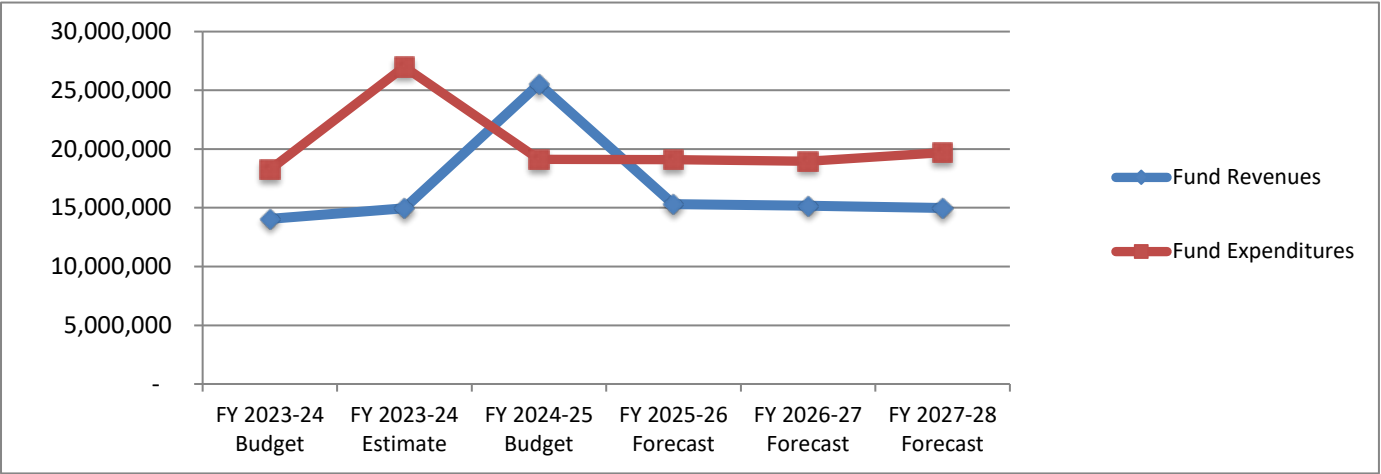
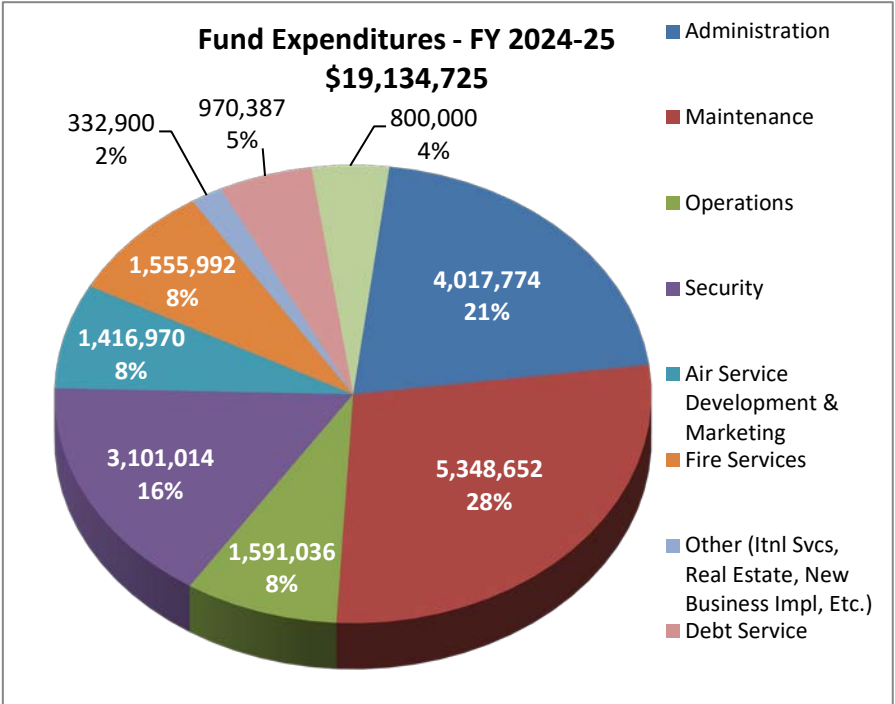
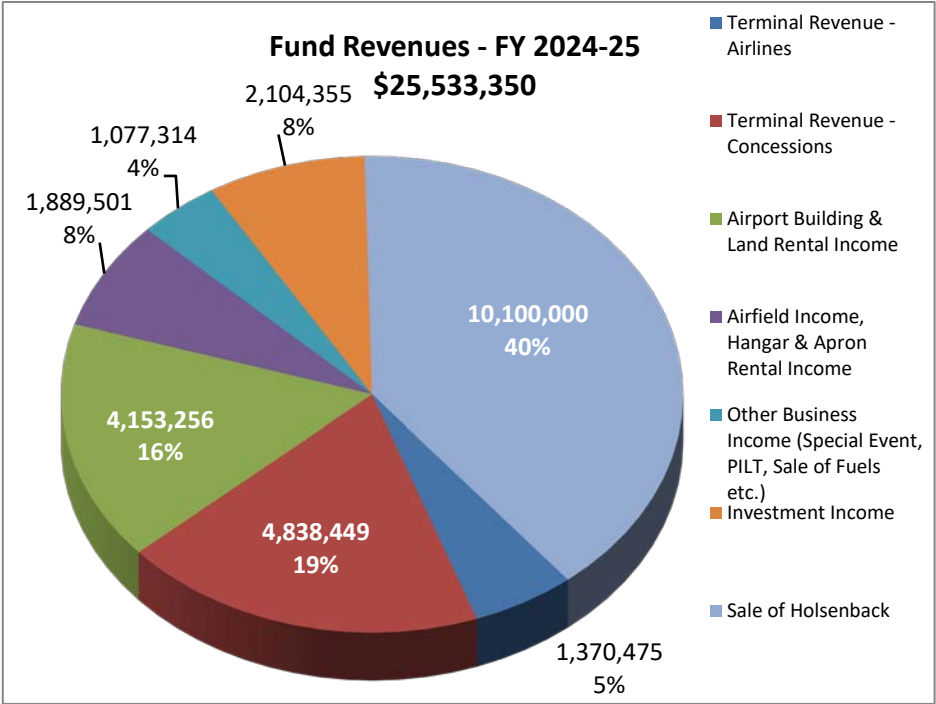
**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 451 - Daytona Beach International Airport**

County of Volusia

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b><u>Revenues:</u></b>						
Terminal Revenue - Airlines	1,370,475	1,370,475	1,370,475	1,370,476	1,370,476	1,370,476
Terminal Revenue - Concessions	4,219,495	4,400,000	4,838,449	4,846,762	4,855,069	4,869,053
Airport Building & Land Rental Income	4,441,210	4,651,670	4,153,256	4,185,636	4,218,809	4,220,846
Airfield Income, Hangar & Apron Rental Income	1,778,526	1,778,526	1,889,501	1,889,501	1,889,501	1,889,501
Other Business Income (Special Event, PILT, Sale of Fuels etc.)	936,660	1,121,668	1,077,314	1,077,323	1,077,323	1,077,323
Sale of Holsonback Building	-	-	10,100,000	-	-	-
Investment Income	1,311,381	1,634,187	2,104,355	1,938,622	1,772,888	1,563,987
<b>Subtotal Operating Revenues</b>	<b>14,057,747</b>	<b>14,956,526</b>	<b>25,533,350</b>	<b>15,308,320</b>	<b>15,184,066</b>	<b>14,991,186</b>
<b>PY Fund Balance Operating</b>	<b>4,188,865</b>	<b>12,044,092</b>		<b>3,802,323</b>	<b>3,780,539</b>	<b>4,716,344</b>
<b>TOTAL FUND REVENUES</b>	<b>18,246,612</b>	<b>27,000,618</b>	<b>25,533,350</b>	<b>19,110,643</b>	<b>18,964,605</b>	<b>19,707,530</b>
<b><u>Expenditures:</u></b>						
Administration	3,523,441	3,711,229	4,017,774	4,219,623	4,551,486	4,921,892
Maintenance	5,922,329	6,135,922	5,348,652	5,693,245	4,936,087	5,017,393
Operations	1,516,059	1,465,408	1,591,036	1,609,129	1,670,183	1,747,541
Security	2,998,249	3,001,242	3,101,014	3,188,557	3,278,211	3,362,105
Air Service Development & Marketing	1,394,760	1,346,883	1,416,970	1,456,434	1,496,726	1,534,121
Fire Services	1,578,310	1,479,381	1,555,992	1,632,120	1,712,465	1,798,849
Other (Itnl Svcs, Real Estate, New Business Impl, Etc.)	343,865	669,297	332,900	340,891	349,075	356,060
Debt Service	969,599	971,099	970,387	970,644	970,372	969,569
<b>Subtotal Operating Expenditures</b>	<b>18,246,612</b>	<b>18,780,461</b>	<b>18,334,725</b>	<b>19,110,643</b>	<b>18,964,605</b>	<b>19,707,530</b>
Terminal Security System Replacement (451 Portion Only)	-	5,621,648	-	-	-	-
Airfield Sign Improvements Project	-	-	800,000	-	-	-
Non-Grant Eligible Project Expenses	-	227,752	-	-	-	-
Transfer to Airport Grant Project Fund - Local Match	-	2,370,757	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>18,246,612</b>	<b>27,000,618</b>	<b>19,134,725</b>	<b>19,110,643</b>	<b>18,964,605</b>	<b>19,707,530</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>6,398,625</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Revenue Stabilization	2,536,364	2,536,364	2,814,496	2,814,496	2,814,496	2,814,496
Reserve for Local Grant Match	17,125,071	19,682,013	25,802,506	22,000,183	18,219,644	13,503,300
<b>Total Reserves</b>	<b>19,661,435</b>	<b>22,218,377</b>	<b>28,617,002</b>	<b>24,814,679</b>	<b>21,034,140</b>	<b>16,317,796</b>

Recommended Budget - 422

# FUND: 451 Daytona Beach International Airport



# 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. Three commercial airlines and seven rental car companies, providing passengers with premiere customer service, convenience and hassle-free travel, serve the airport. 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 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.

## Assumptions

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 260.

### Revenues:

Business Income – The largest portion of non-rental related business income comes from the various concessions that take place within the airport terminal or on airport property. The two biggest drivers of revenue growth amongst the business income concessions are from the rental car company concessions and the parking concessions. These revenues are budgeted to trend in fiscal year 2024-25 and increased minimally throughout the forecast period. Other sources of business income are from airfield and hangar rentals and are mostly projected flat or with small increases in the forecast period.

Terminal revenue from the airlines is derived from contracts with Delta and American Airlines that were most recently approved on 9/6/22. Each of the airlines are charged for the sole use of one gate area and jet bridge and the ability to use another on a per turn basis depending on flight and passenger volume. The airlines are also charged for joint-use areas of the airport terminal. This revenue is projected conservatively flat as air travel is uncertain during less robust economic times.

Business income for building and land rentals are budgeted at 100% of their pre-pandemic levels as all tenants are currently paying per their leases. Building rent is declining in fiscal year 2024-25 due to the removal of the Holsonback Building from the airport's rental income. The airport is currently in negotiation with the County to sell the Holsonback building to the County as all the tenants of the building are County offices. Land rentals for commercial properties have increases set individually per contract but the average increase is 1% - 3% per year.

Other Revenues – The investment gains have increased for the current year estimate and fiscal year 2024-25 budget, before beginning to taper off in the forecast period. Other minor business-related income streams such as payment in lieu of taxes (PILT), special event parking revenue, and sales of fuels are projected to remain flat through the forecast period. Currently being negotiated is the sale of the Holsonback Administrative building to Volusia County from the Airport. This sale would result in reduced building rent revenue of approximately \$600k per year with a one-time infusion of proceeds of the sale valued at \$10,100,000. This transaction is budgeted in fiscal year 2024-25.

# Fund: 451 - Daytona Beach International Airport

---

## ***Expenditures:***

### Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker’s Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 57

### Operating Expenditures:

Software – increased in fiscal years 2026-28: 3%.

Fuel – increased in fiscal years 2026-28: 4%

Utilities – increased in fiscal years 2026-28: 4%.

Postage – increased in fiscal years 2026-28: 1.5%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

## ***Debt Service:***

The only debt remaining in the airport operating fund is a 2019 Capital Improvement Revenue Note that was taken out in fiscal year 2018-19 to finance the majority of the terminal renovation project in the amount of \$12,000,000. The remaining principal, interest, and other debt service costs are forecasted according to the official debt amortization schedule. This note is scheduled to reach maturity in fiscal year 2034-35.

Type of Financing	Original Amount	Fiscal Year 2024-25 budgeted debt service	Final Maturity
2019 Capital Improvement Revenue Note	\$12,000,000	\$970,387	December 1, 2034

## ***Capital Outlay & Improvements:***

Capital Outlay & Improvements – are allocated per division’s capital replacement plans. The majority of capital improvement projects are grant-related and have been moved to the Airport Grant Projects Fund (454). A summary of the remaining capital outlay and improvements in the airport operating fund (451) continues on the following page:

# Fund: 451 - Daytona Beach International Airport

## Capital Outlay & Improvements

Year	FY 2025	FY 2026	FY 2027	FY 2028
Airfield Sign Improvements	\$800,000	\$0	\$0	\$0
Batwing Mower Decks	\$50,000	\$0	\$0	\$0
4WD Tractors	\$120,000	\$0	\$0	\$0
Portable Message Boards	\$100,000	\$0	\$0	\$0
Light Cart Towers	\$70,000	\$0	\$0	\$0
Compact Center Articulating Tractor	\$35,000	\$0	\$0	\$0
Foreign Object Debris Vehicle Magnets	\$12,000	\$0	\$0	\$0
Handheld Air/Ground Radios	\$5,200	\$0	\$0	\$0
Portable Air Compressor	\$1,800	\$0	\$0	\$0
<b>Total</b>	<b>\$1,194,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Reserves:

Reserves for Revenue Stabilization – reserves are set aside to offset volatility in various revenue streams such as: in the event of loss of a major carrier. This reserve contains what is approximately 2 years of the Delta revenue contract.

Reserves for Future Capital – are to be utilized to fund the Daytona Beach International Airport's non-grant capital improvements and other projects that have not yet been identified as grant applicable.

Reserves for Local Grant Match – set aside local match for potential grant awards for all grant projects in forecasted years. Local grant matches are held in reserve until a budget resolution approved by Council is executed. At that time the approved amount will be transferred from reserves into an interfund transfer line. The current grant project schedule submitted by airport staff for fiscal year 2024-25 and the forecasted years can be seen below:

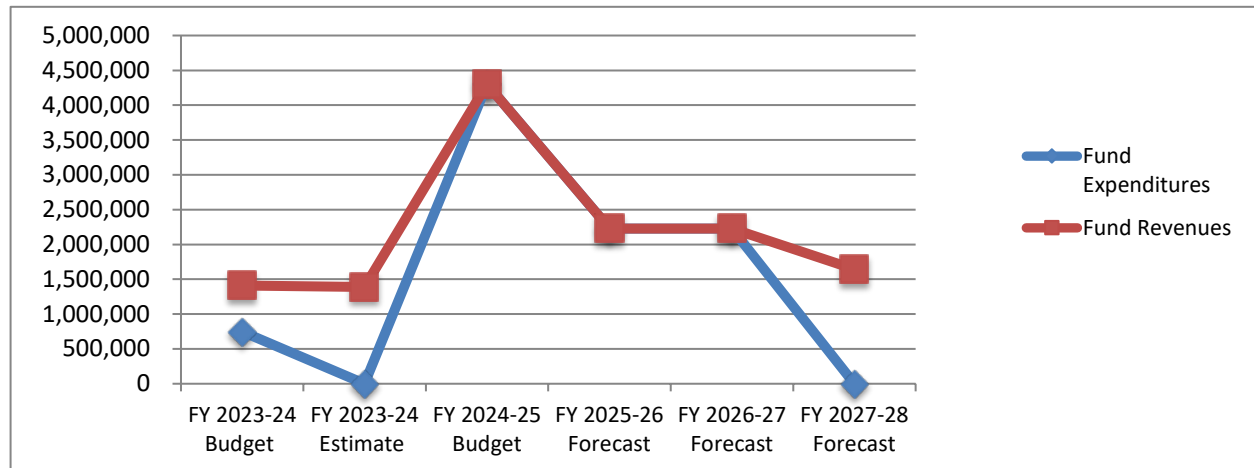
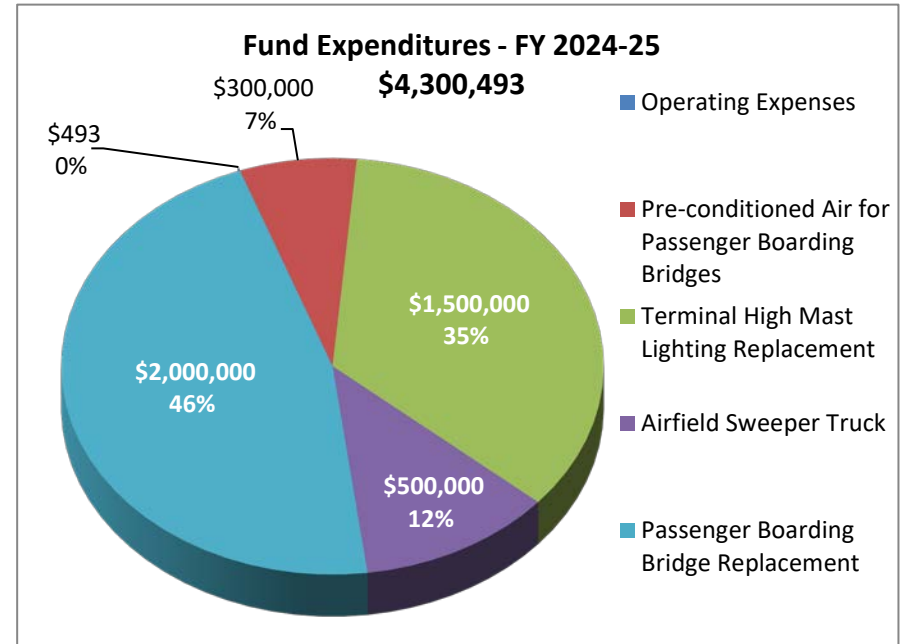
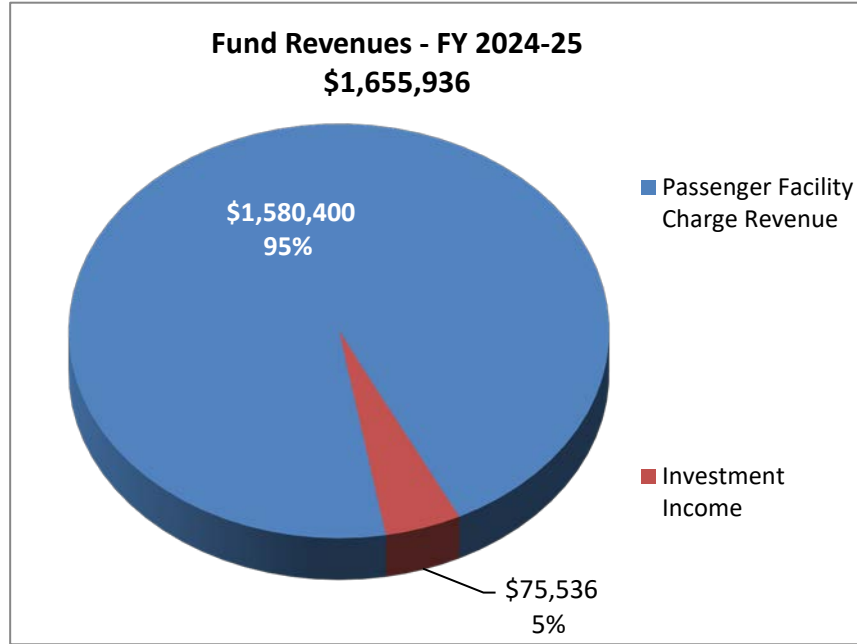
## Grant Local Match Obligations

Year	FY 2025	FY 2026	FY 2027	FY 2028
Rnwy 7R-25L, Tax Sierra & Tango Constr	\$4,500,000	\$0	\$0	\$0
Emergency Response Road	\$0	\$0	\$0	\$100,000
Stormwater Tax Nov West Pond Rehab	\$150,000	\$0	\$0	\$0
FDOT Bellevue Ave Extension Ph.2	\$0	\$0	\$0	\$5,000,000
Electrical System Upgrade (Rnwy 16-34)	\$15,000	\$150,000	\$0	\$0
Inbound Baggage Belt Replacement	\$900,000	\$0	\$0	\$0
Land Acquisition for South Property	\$0	\$0	\$750,000	\$0
Replace Centrifugal Chillers - Design	\$0	\$0	\$550,000	\$0
Roof Renovation Ph.5 (TSA Checkpoint)	\$300,000	\$0	\$0	\$0
Runway 16-34 Rehab - Design	\$0	\$0	\$37,500	\$375,000
Runway 16-34 Rehab – Program Study	\$0	\$19,220	\$0	\$0
Southeast Ramp Rehabilitation	\$0	\$0	\$77,000	\$0
Stormwater Pond Relocation (Rnwy 34)	\$0	\$0	\$47,500	\$452,500
Taxiway Whiskey Enhance & Expansion	\$0	\$0	\$783,150	\$0
Taxiway Whiskey Rehabilitation	\$45,000	\$450,000	\$0	\$0
Terminal Baggage Claim Outbound Sys.	\$0	\$0	\$5,000,000	\$0
Terminal Ramp Rehabilitation	\$0	\$0	\$165,000	\$0
<b>Total Transfer Amount:</b>	<b>\$5,910,000</b>	<b>\$619,220</b>	<b>\$7,410,150</b>	<b>\$5,927,500</b>

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 452 - Airport Passenger Facility Charge (Restricted Revenue)**

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b>Revenues:</b>						
Passenger Facility Charge Revenue	1,317,000	1,317,000	1,580,400	1,580,400	1,580,400	1,580,400
Investment Income	92,916	72,426	75,536	72,623	69,710	64,883
<b>PY Fund Balance CIP</b>			<b>2,644,557</b>	<b>572,602</b>	<b>575,530</b>	
<b>TOTAL FUND REVENUES</b>	<b>1,409,916</b>	<b>1,389,426</b>	<b>4,300,493</b>	<b>2,225,625</b>	<b>2,225,640</b>	<b>1,645,283</b>
<b>Expenditures:</b>						
Pre-conditioned Air for Passenger Boarding Bridges	750,000	-	300,000	225,000	225,000	-
Terminal High Mast Lighting Replacement	-	-	1,500,000	-	-	-
Airfield Sweeper Truck	-	-	500,000	-	-	-
Passenger Boarding Bridge Replacement	-	-	2,000,000	2,000,000	2,000,000	-
Operating Expenses	400	400	493	625	640	653
<b>TOTAL FUND EXPENDITURES</b>	<b>750,400</b>	<b>400</b>	<b>4,300,493</b>	<b>2,225,625</b>	<b>2,225,640</b>	<b>653</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>659,516</b>	<b>1,389,026</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,644,630</b>
Reserve for Future Capital	3,599,336	4,375,239	1,730,682	1,158,080	582,550	2,227,180

## FUND: 452 - Airport Passenger Facility Charge Fund (Restricted Revenue)





# Fund: 452 – Airport Passenger Facility Charge Fund (Restricted Revenue)

---

## 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 it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Passenger Facility Charge Fund (452) was created in fiscal year 2021-22 to segregate all the revenues generated by the airport as part of its Passenger Facility Charge Program as approved by the Federal Aviation Administration (FAA). The PFC program consists of a fee that is charged per boarding passenger as part of an individual ticket price. In order to charge the PFC fee to passengers an application must be approved by the FAA and the County Council in turn specifically stating what projects the collected funds will be used for in terms of improvements to the facility.

Beginning in fiscal year 2021-22 all projects that were to be solely funded with PFC revenues were expensed through the newly created fund, and for any grant projects that PFC funds are used as required local match funds were to be transferred to the airport grant projects fund.

## Assumptions

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 262.

## Revenues:

The passenger facility charge (PFC) program is a fee that is charged per boarding passenger as part of an individual ticket price. In order to charge the PFC fee to passengers, an application must be approved by the Federal Aviation Administration documenting over the course of the program what the collected funds will be used for in terms of projects. In fiscal year 2023-24 the projected annual enplanements for the Daytona Beach International Airport (DBIA) are 300,000 and with the PFC currently netting the airport \$4.39 per enplanement The total expected revenue is \$1,580,400. This revenue is currently projected flat by airport staff through the forecast period.

Investment Earnings/Loss - Investment income estimates based on new portfolio management. Short term losses experienced in fiscal year 2021-22 have now been replaced by gains due to new portfolio investments. Investment gains are forecasted to temper and flatten through the forecast period.

## Expenditures:

Capital Improvements - are allocated per Airport staff's current PFC plan approved by the airlines and the FAA. A summary is below:

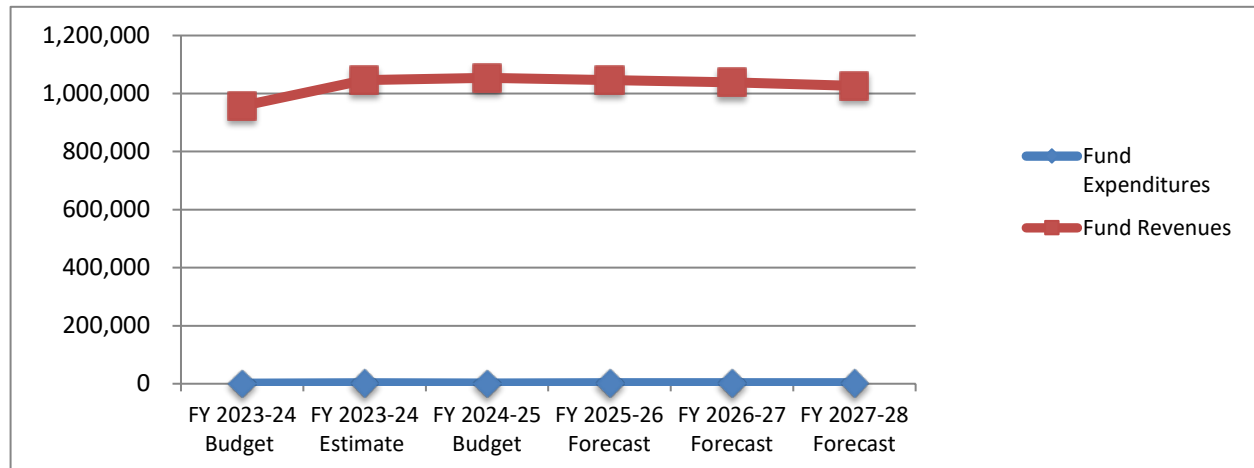
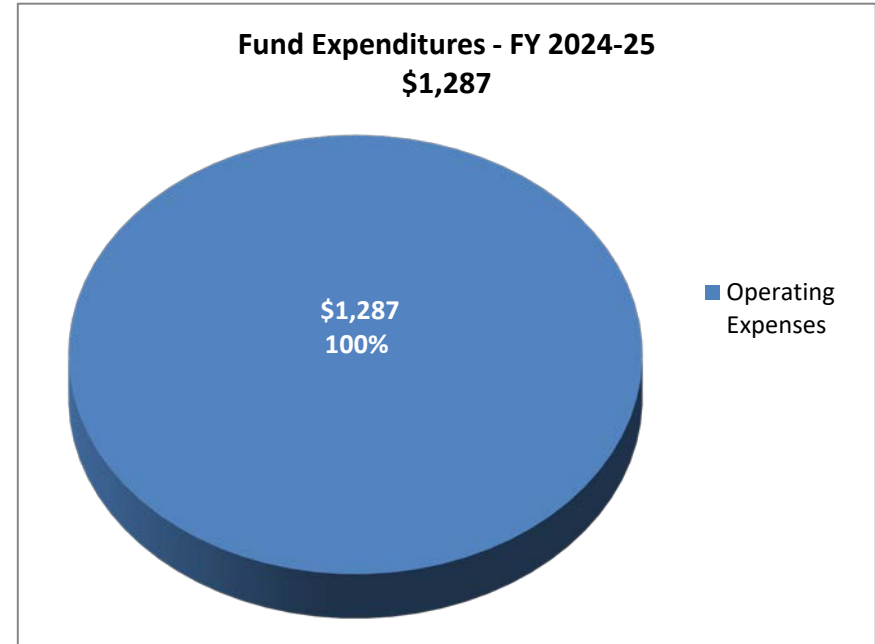
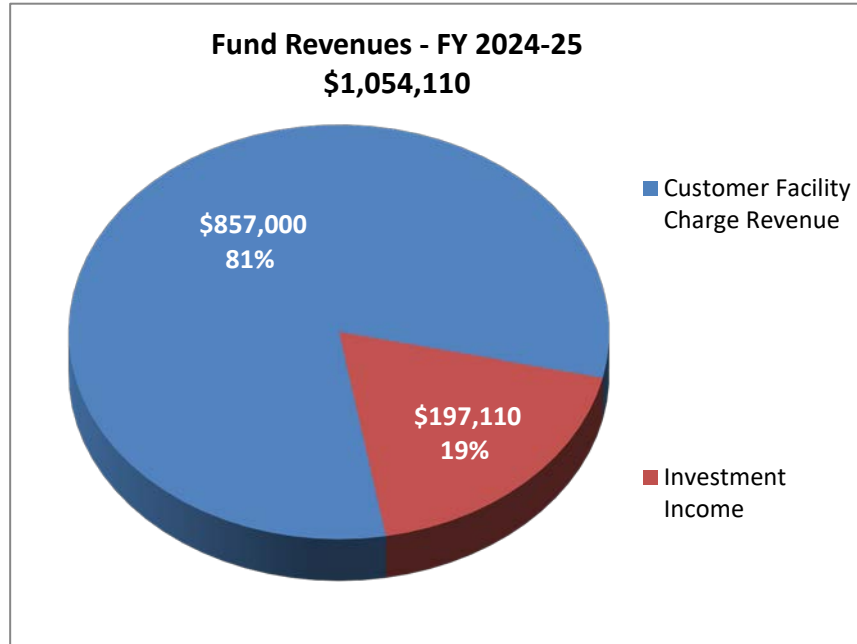
### Capital Outlay & Improvements

Projects	FY 2025	FY 2026	FY 2027	FY 2028
Pre-conditioned Air for Boarding Bridges	\$300,000	\$225,000	\$225,000	\$0
Airfield Sweeper Truck	\$500,000	\$0	\$0	\$0
Passenger Boarding Bridge Replacement	\$2,000,000	\$2,000,000	\$2,000,000	\$0
Terminal High Mast Lighting Replacement	\$1,500,000	\$0	\$0	\$0
<b>Total</b>	<b>\$4,300,000</b>	<b>\$2,225,000</b>	<b>\$2,225,000</b>	<b>\$0</b>

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 453 - Airport Customer Facility Charge (Restricted Revenue)**

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b><u>Revenues:</u></b>						
Customer Facility Charge Revenue	857,000	857,000	857,000	857,000	857,000	857,000
Investment Income	100,185	188,995	197,110	189,508	181,906	169,311
<b>PY Fund Balance CIP</b>						
<b>TOTAL FUND REVENUES</b>	<b>957,185</b>	<b>1,045,995</b>	<b>1,054,110</b>	<b>1,046,508</b>	<b>1,038,906</b>	<b>1,026,311</b>
<b><u>Expenditures:</u></b>						
Operating Expenses	432	1,932	1,287	1,631	1,670	1,703
<b>TOTAL FUND EXPENDITURES</b>	<b>432</b>	<b>1,932</b>	<b>1,287</b>	<b>1,631</b>	<b>1,670</b>	<b>1,703</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>956,753</b>	<b>1,044,063</b>	<b>1,052,823</b>	<b>1,044,877</b>	<b>1,037,236</b>	<b>1,024,608</b>
<b>Reserves</b>	<b>4,837,876</b>	<b>5,059,571</b>	<b>6,112,394</b>	<b>7,157,271</b>	<b>8,194,507</b>	<b>9,219,115</b>

# FUND: 453 - Airport Customer Facility Charge Fund (Restricted Revenue)



# Fund: 453 – Airport Customer Facility Charge Fund (Restricted Revenue)

---

## **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 it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company collects on behalf of the airport a CFC of \$2.50 per transaction day and remits back to the airport.

## ***Assumptions***

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 263.

## ***Revenues:***

This revenue is now collected in the CFC Fund (453). This revenue is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at the Daytona Beach International Airport. The rental car company collects on behalf of the airport a customer facility charge (CFC) of \$2.50 per transaction day. These collected funds can be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport, including any and all associated infrastructure improvement made in connection to the airport. Fiscal year 2024-25 budgeted revenue is based on an estimated 342,800 rental days at \$2.50/day. Airport staff forecasted this revenue to remain flat in the out years.

Investment Earnings/Loss - Investment income estimates based on new portfolio management. Short term losses experienced in fiscal year 2021-22 have now been replaced by gains due to new portfolio investments. Investment gains are forecasted to temper and flatten through the forecast period.

## ***Expenditures:***

Currently, there are no projects submitted by airport staff as part of the 5-year capital plan for this fund. A possible project in the future that has been discussed with car rental company stakeholders is a new car rental facility, but funds would need to accumulate over a longer period than the forecast displays to build up enough reserves to pay for a project of this scale. Only minor operating expenses are budgeted in this fund currently.

# VOLUSIA COUNTY 5 YEAR FORECAST

## FUND: 456 - Mass Transit

### Operating Budget

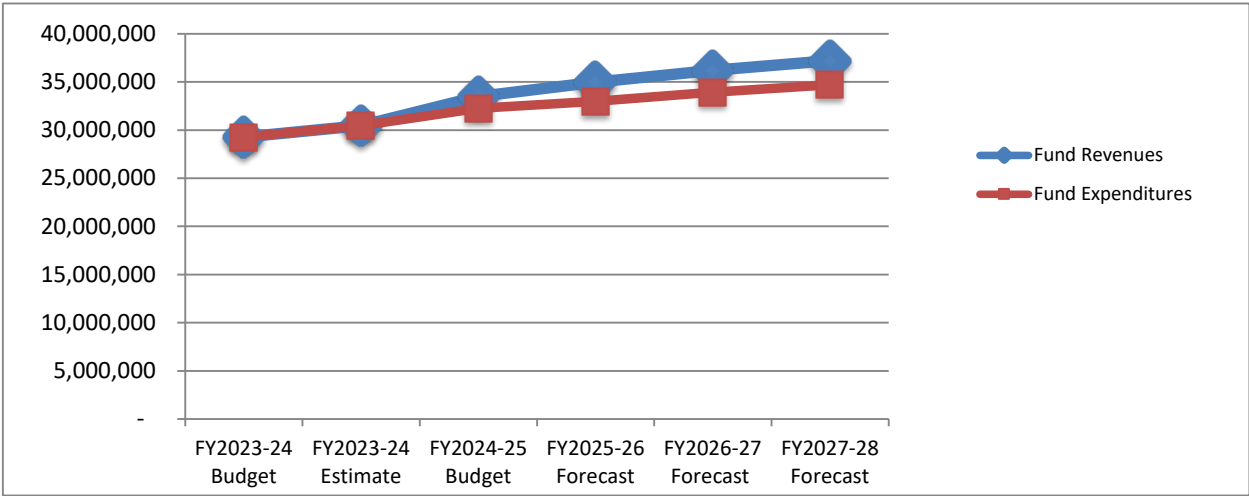
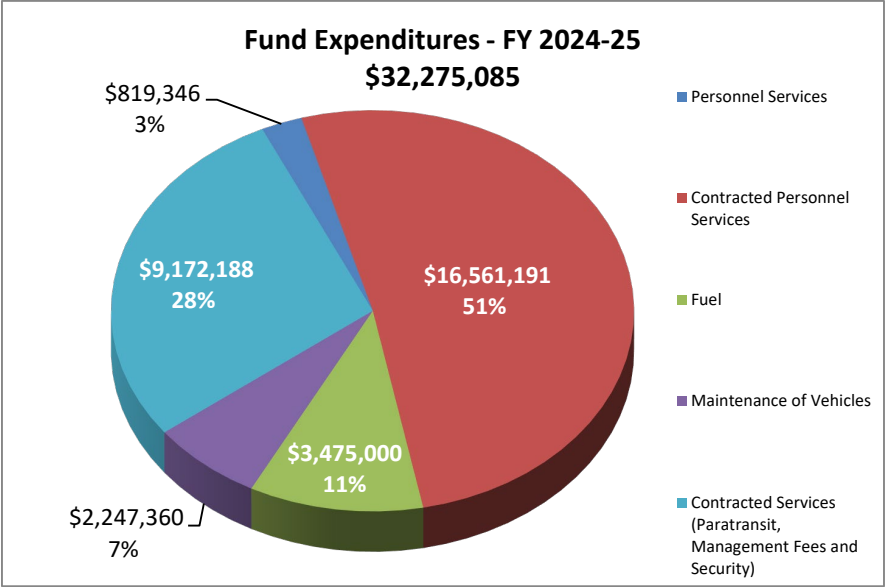
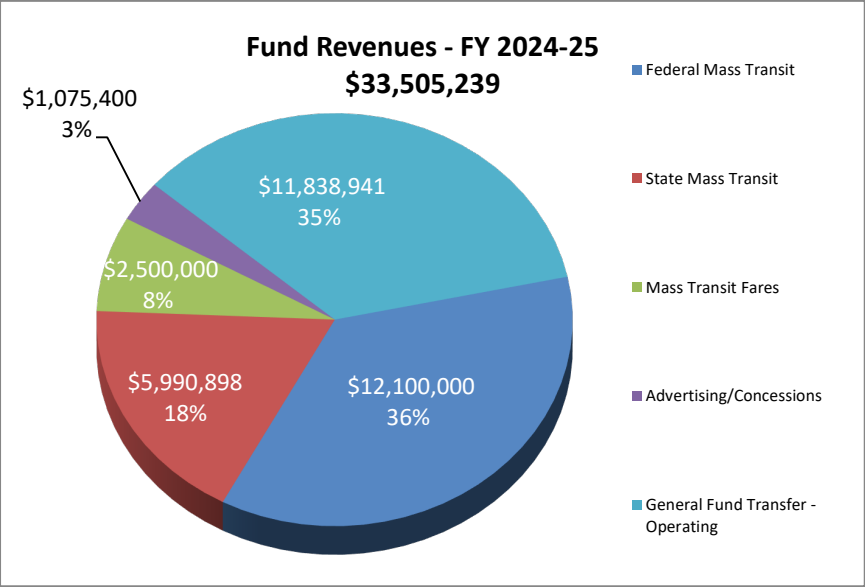
<b>Revenues:</b>	<b>FY2023-24 Budget</b>	<b>FY2023-24 Estimate</b>	<b>FY2024-25 Budget</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>	<b>FY2027-28 Forecast</b>
Federal Mass Transit	11,717,000	11,491,269	12,100,000	12,500,000	12,900,000	13,400,000
State Mass Transit	3,900,000	5,020,466	5,990,898	6,100,000	6,500,000	7,000,000
Mass Transit Fares	2,400,000	2,400,000	2,500,000	2,500,000	2,500,000	2,500,000
Advertising/Concessions	1,038,560	1,090,735	1,075,400	1,095,400	1,110,400	1,120,400
<b>Subtotal Operating Revenues</b>	<b>19,055,560</b>	<b>20,002,470</b>	<b>21,666,298</b>	<b>22,195,400</b>	<b>23,010,400</b>	<b>24,020,400</b>
General Fund Transfer - Operating	10,218,499	10,218,812	11,838,941	12,782,908	13,197,191	13,197,191
General Fund Millage Equivalent	<b>0.1857</b>	<b>0.1857</b>	<b>0.1942</b>	<b>0.1941</b>	<b>0.1873</b>	<b>0.1750</b>
<b>PY Fund Balance</b>	<b>5,421</b>	<b>243,011</b>				
<b>TOTAL FUND REVENUES</b>	<b>29,279,480</b>	<b>30,464,293</b>	<b>33,505,239</b>	<b>34,978,308</b>	<b>36,207,591</b>	<b>37,217,591</b>

### Expenditures:

Personnel Services	658,814	349,724	819,346	850,684	882,629	917,416
Operating Expenditures:						
Contracted Personnel Services	17,275,655	16,870,534	16,561,191	16,856,212	17,267,661	17,613,019
Fuel	3,926,549	3,193,035	3,475,000	3,630,000	3,787,200	3,946,687
Maintenance of Vehicles	2,193,210	2,118,507	2,247,360	2,298,224	2,353,381	2,409,413
Contracted Services (Paratransit, Management Fees and Security)	5,225,252	7,910,804	9,172,188	9,350,461	9,632,522	9,819,119
Interfund Transfers	0	21,689	0	0	0	0
<b>TOTAL FUND EXPENDITURES</b>	<b>29,279,480</b>	<b>30,464,293</b>	<b>32,275,085</b>	<b>32,985,581</b>	<b>33,923,393</b>	<b>34,705,654</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,230,154</b>	<b>1,992,727</b>	<b>2,284,198</b>	<b>2,511,937</b>

Reserve for Fuel	250,000	250,000	0	0	0	0
Reserve for Revenue Stabilization	4,973,735	3,578,987	5,059,141	7,051,868	9,336,066	11,848,003
<b>Total Reserves</b>	<b>5,223,735</b>	<b>3,828,987</b>	<b>5,059,141</b>	<b>7,051,868</b>	<b>9,336,066</b>	<b>11,848,003</b>

FUND: 456 Mass Transit



# Fund: 456 – Mass Transit

---

## Fund Overview

The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 to provide a bus transportation system serving all citizens in the county. Votran is a service of Volusia County Government. Votran's mission is to identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable, and environmentally sound team commitment to quality service. Votran provides transportation to most urban and rural areas of the county with a fleet of 82 revenue-producing fixed-route buses and 76 paratransit vehicles. Additional services are provided through contracts. Votran has approximately 212 drivers and the remaining 114 employees work in the maintenance department, dispatch office, customer service office, reservations office, and in administrative support functions. Votran's Mobility Management Center (administration and operations office) in South Daytona was completed in 1998. 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. This budget is funded through passenger fares, ad valorem taxes, and the Federal Transit Administration and Florida Department of Transportation expenditures. Additional funds are derived from bus advertising and charges for services.

## Assumptions

Fiscal year 2023-24 Budget – As outlined in Adopted Budget Document, Budget by Fund page 264.

## *Revenues (operating sources only):*

Federal Mass Transit – is through the Federal Transit Administration and provides transit formula grants for urban areas for planning, improvements, maintenance of equipment and facilities, and other operating costs. Funding is forecasted at \$12,100,000 for fiscal year 2024-25.

State Mass Transit – the Florida Department of Transportation provides block grants for public transit as well as grants for Transportation of the Disadvantaged, Commuter Assistance/Rideshare Programs, SunRail, Transit Corridor Programs, and Transportation System Operations. Funding for fiscal year 2024-25 is \$5,990,898.

Mass Transit Fares – the Federal Transit Administration requires a fare equity analysis and outreach plan, public hearings, and community involvement for any rate change. The fiscal year 2024-25 budget is \$2,500,000.

Advertising/Concessions – revenues projected to increase between 3% and 4% in fiscal years 2026-28.

General Fund Transfer to Operating – the general fund contribution gets evaluated each year. The fiscal year 2024-25 contribution is \$11,838,941. The forecast increase reflects projected increases in operating aid required from the general fund as the supplemental operating assistance provided by the CARES, ARPA Act, and CRRSA funding becomes depleted.

# Fund: 456 – Mass Transit

---

Below is a seven-year history of the general fund contribution for transportation services:

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
General Fund	\$11,901,612	\$7,703,615	\$5,000,000	\$5,000,000	\$7,500,000	\$10,218,499	\$11,838,941
Equates to Millage Rate	0.3527	0.2105	0.1257	0.1170	0.1538	0.1857	0.1942

## ***Expenditures (excluding capital costs):***

### **Contracted Services (personnel services):**

The Transit Services Division was created in 2023 and seven positions (FTE's) were added to the Volusia County workforce and those positions do receive county benefits.

## ***Operating Expenditures:***

Increases in operating costs, including vehicle maintenance and fuel are due to the increased cost of those commodities which reflect a 3% increase from fiscal year 2024 to fiscal year 2025. Contracted services (paratransit, management fees, and security) show an increase of 4.5% from fiscal year 2024 to fiscal year 2025. Mass Transit Personnel Services is forecasted at a 2% increase throughout the forecast period.

## ***Reserves:***

Revenue for Revenue Stabilization – set aside to offset volatility of transit revenue streams.

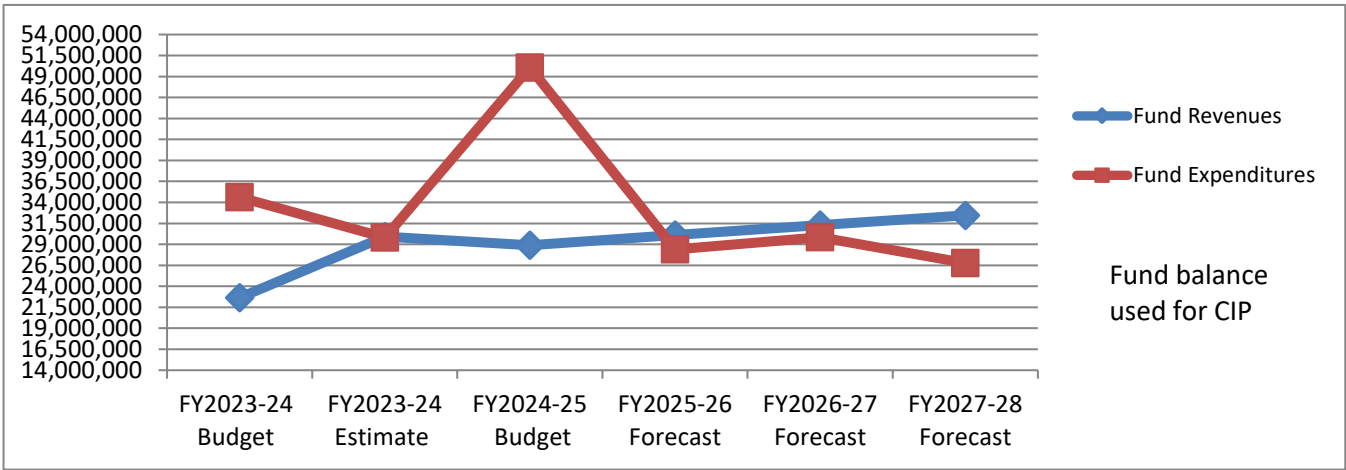
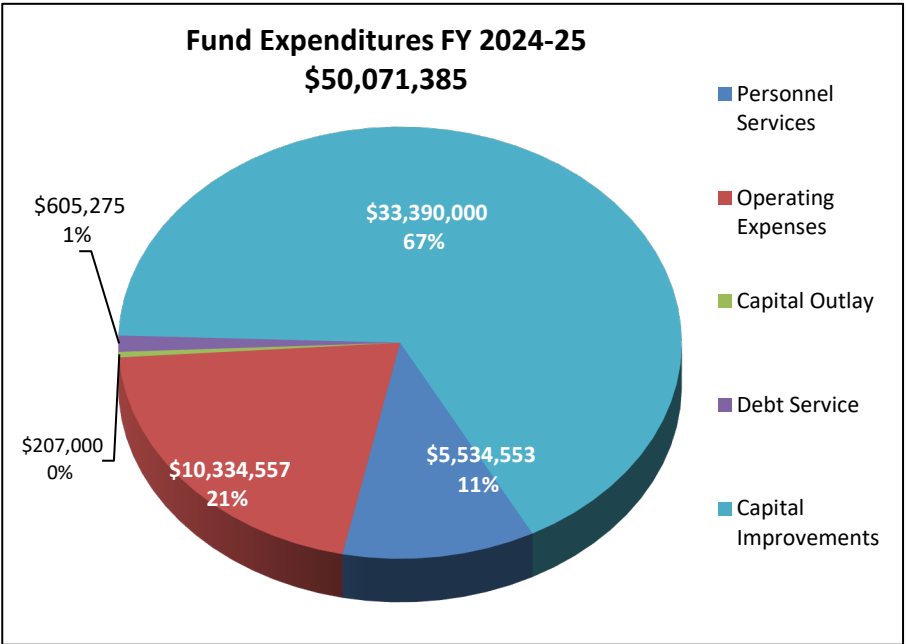
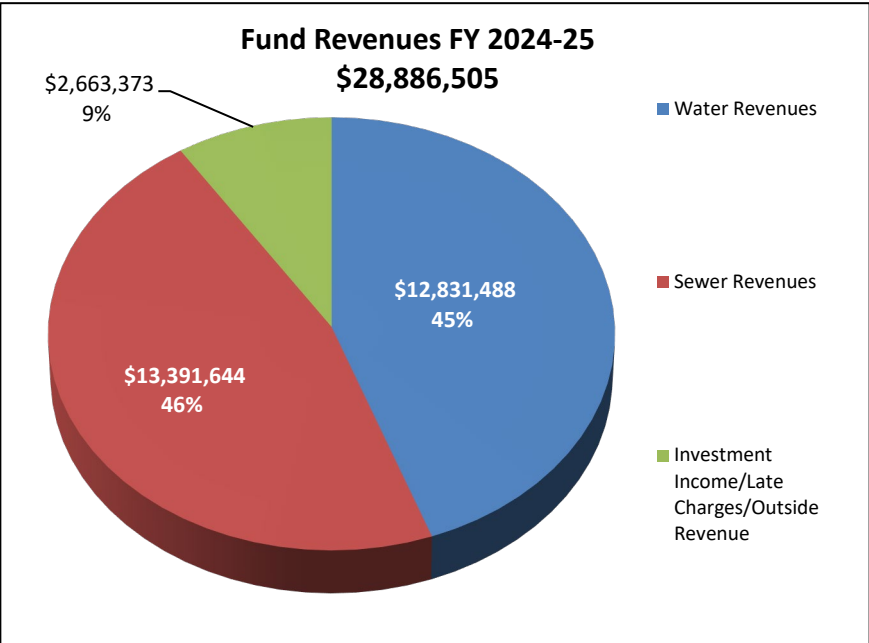
Fuel Reserve – set aside for future fluctuation in fuel costs.



**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 457 Water & Sewer Utilities**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Water Sales	8,446,000	10,009,636	10,510,118	11,035,624	11,559,816	12,080,008
Other Water Revenues	2,161,000	2,998,628	2,321,370	2,409,695	2,499,173	2,589,665
Sewer Sales	9,618,500	11,966,518	12,564,844	13,193,086	13,819,758	14,441,647
Other Sewer Revenues	725,000	1,850,000	826,800	859,872	894,267	930,038
Investment Income/Late Charges/Outside Revenue	1,688,484	2,574,746	2,663,373	2,596,840	2,530,757	2,411,279
<b>Subtotal Operating Revenues</b>	<b>22,638,984</b>	<b>29,399,528</b>	<b>28,886,505</b>	<b>30,095,117</b>	<b>31,303,771</b>	<b>32,452,637</b>
Intergovernmental Revenue - Grants	-	504,000	-	-	-	-
<b>PY Fund Balance CIP</b>	<b>11,959,359</b>		<b>21,184,880</b>			
<b>TOTAL FUND REVENUES</b>	<b>34,598,343</b>	<b>29,903,528</b>	<b>50,071,385</b>	<b>30,095,117</b>	<b>31,303,771</b>	<b>32,452,637</b>
<b>Expenditures:</b>						
Personnel Services	5,378,555	5,181,394	5,534,553	5,770,771	6,011,243	6,272,820
Operating Expenses	8,460,950	9,267,840	10,334,557	9,583,929	10,187,784	10,500,138
Capital Outlay	196,002	188,654	207,000	176,000	185,000	200,000
Transfer to Health Insurance Fund	0	185,905	0	0	0	0
Debt Service	600,886	600,886	605,275	605,275	605,275	605,275
<b>Subtotal Operating Expenditures</b>	<b>14,636,393</b>	<b>15,424,679</b>	<b>16,681,385</b>	<b>16,135,975</b>	<b>16,989,302</b>	<b>17,578,233</b>
Capital Improvements:						
Southwest Regional Expansion for Blue & Gemini Springs	14,950,000	-	14,950,000	2,500,000	-	-
Southwest Regional Wastewater Treatment	-	705,720	-	2,500,000	-	-
Water/Wastewater Facility Improvements	1,125,000	1,460,925	1,390,000	845,000	1,115,000	1,360,000
Howland Blvd Utility Relocation	-	3,060	-	-	-	-
Southwest Service Area	-	502,557	10,125,000	-	-	-
Southeast GST & Treatment	-	449,687	-	-	5,250,000	-
Alternative Water Source	-	-	100,000	500,000	-	1,000,000
Spruce Creek Ro Plant Improve	-	2,250,000	-	-	-	-
Rhode Island Ave Master LS	-	2,500,000	-	-	-	-
Glen Abbey WTP	1,000,000	325,243	2,250,000	-	6,000,000	2,586,500
Ft Florida Utility Extension	-	75,811	4,175,000	-	-	-
Nutrient Reduction Projects	-	237,322	-	-	-	-
Southeast Volusia US1 Utility Extension	2,500,000	2,878,969	-	-	-	-
DeLeon Springs Utility Extension	-	632,199	-	-	-	-
Gemini Springs Central Sewer System	-	1,400,000	-	-	-	-
Veterans Memorial Parkway Relocation	-	576,310	-	-	-	-
Collections System Rehab	386,950	386,950	400,000	400,000	500,000	500,000
Future Projects	-	-	-	5,500,000	-	3,750,000
<b>Subtotal Capital Improvements</b>	<b>19,961,950</b>	<b>14,384,753</b>	<b>33,390,000</b>	<b>12,245,000</b>	<b>12,865,000</b>	<b>9,196,500</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>34,598,343</b>	<b>29,809,432</b>	<b>50,071,385</b>	<b>28,380,975</b>	<b>29,854,302</b>	<b>26,774,733</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>94,096</b>	<b>-</b>	<b>1,714,142</b>	<b>1,449,469</b>	<b>5,677,904</b>
Reserve for Future Capital	19,484,761	43,500,840	22,315,960	24,030,102	25,479,571	31,157,475

Fund: 457 Water & Sewer Utilities



# Fund: 457– Water & Sewer Utilities

---

## Fund Overview

Water and Sewer Utilities are operated under the authority of Volusia County Ordinance, Chapter 122, Articles II, III and V. The Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services. This allows the division to generate its operating revenue through user fees. The organization owns and operates a total of nine water treatment facilities, seven wastewater treatment facilities, and four (4) consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act and Clean Water Acts. The division also maintains 13 smaller water and wastewater facilities on behalf of other agencies.

## Assumptions:

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 266.

## Revenues:

Water and Sewer sales are expected to grow at a rate of 5% per year for the forecast period.

## Expenditures:

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% in the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the fiscal year 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation – fiscal year 2024-25 based upon 5-year claim experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 60      Funded Positions: 60

Operating Expenses:

Contracted Services – increase in fiscal years 2026-28: 3%.

Fuel – increase in fiscal years 2026-28: 4%.

Insurance-Liability – increase in fiscal year 2026-28: 10%.

Janitorial Services – increase fiscal years 2026-28: 3%.

Other Maintenance and Chemicals – increase in fiscal years 2026-28: 3%.

Postage – increase fiscal years 2026-28: 1.5%.

Property Insurance – increase in fiscal years 2026-28: 15%.

Utilities – increase fiscal years 2026-28: 4%.

# Fund: 457– Water & Sewer Utilities

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

## Capital Outlay

	FY 2025	FY 2026	FY 2027	FY 2028
2,000 Houston Polytank Black Storage	\$0	\$0	\$50,000	\$0
80 KW Generator/Pumps	\$0	\$0	\$80,000	\$160,000
Ammonia Monochloramine	\$30,000	\$0	\$0	\$0
Diesel Power Submersible Pump	\$0	\$0	\$0	\$30,000
Duplex Bleach Skids	\$0	\$60,000	\$30,000	\$0
4x2 Utility Vehicle	\$10,000	\$0	\$0	\$0
Ground Penetrating Radar System	\$14,000	\$0	\$0	\$0
Ice Makers	\$5,000	\$5,000	\$0	\$0
Air Compressor	\$0	\$25,000	\$0	\$0
E-50 Generator	\$0	\$45,000	\$0	\$0
Portable Generator	\$41,000	\$41,000	\$0	\$0
Power Stacker	\$0	\$0	\$0	\$10,000
Sewer Pipe Inspection Camera	\$0	\$0	\$10,000	\$0
Trailer	\$0	\$0	\$15,000	\$0
Trailer Mounted Hydraulic Pump	\$50,000	\$0	\$0	\$0
Vacuum Assisted Pump	\$57,000	\$0	\$0	\$0
<b>Total</b>	<b>\$207,000</b>	<b>\$176,000</b>	<b>\$185,000</b>	<b>\$200,000</b>

## Capital Improvements

	FY 2025	FY 2026	FY 2027	FY 2028
Southwest Regional Water Reclamation Expansion	\$14,950,000*	\$2,500,000	\$0	\$0
Southeast Regional Wastewater Construction	\$0	\$2,500,000	\$0	\$0
Wastewater Plant Upgrades – including package plants	\$270,000	\$300,000	\$375,000	\$400,000
Water Main Replacements & Upgrades	\$175,000	\$120,000	\$140,000	\$160,000
Water Plant Upgrades – including package plants	\$400,000	\$125,000	\$250,000	\$400,000
Water Production Well Rehabilitation	\$250,000	\$150,000	\$175,000	\$200,000
Engineering	\$295,000	\$150,000	\$175,000	\$200,000
Southwest Service Area Ground Storage Tank & Pump	\$10,125,000	\$0	\$0	\$0
Southeast Service Area Ground Storage Tank & Treatment	\$0	\$0	\$5,250,000	\$0
West Volusia Water Suppliers – Blue Springs	\$100,000	\$500,000	\$0	\$1,000,000
Glen Abbey WTP Quality Improvement Construction	\$2,250,000	\$0	\$6,000,000	\$2,586,500
Fort Florida Utility Extension	\$4,175,000	\$0	\$0	\$0
Collection Systems Rehab Program	\$400,000	\$400,000	\$500,000	\$500,000
Future Projects Construction	\$0	\$5,500,000	\$0	\$3,750,000
<b>Total</b>	<b>\$33,390,000</b>	<b>\$12,245,000</b>	<b>\$12,865,000</b>	<b>\$9,165,500</b>

\*Carry forward appropriation of \$14,950,000

# Fund: 457– Water & Sewer Utilities

---

## Debt Service:

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

Type of Financing	Original Amount	Fiscal Year 2024-25 Budgeted Debt Service	Final Maturity
SRF – Southwest Regional Water Reclamations Facility Expansion	\$9,103,717	\$605,275	June 15, 2030

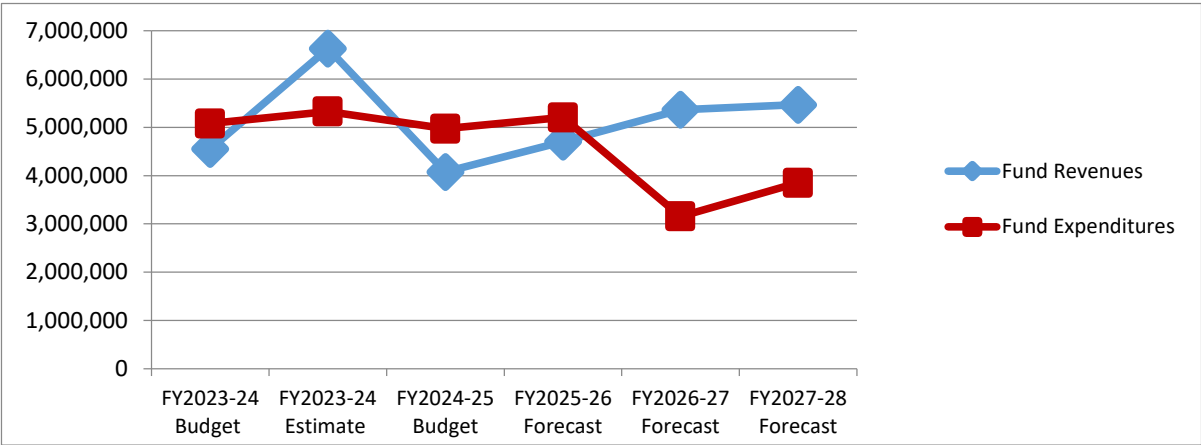
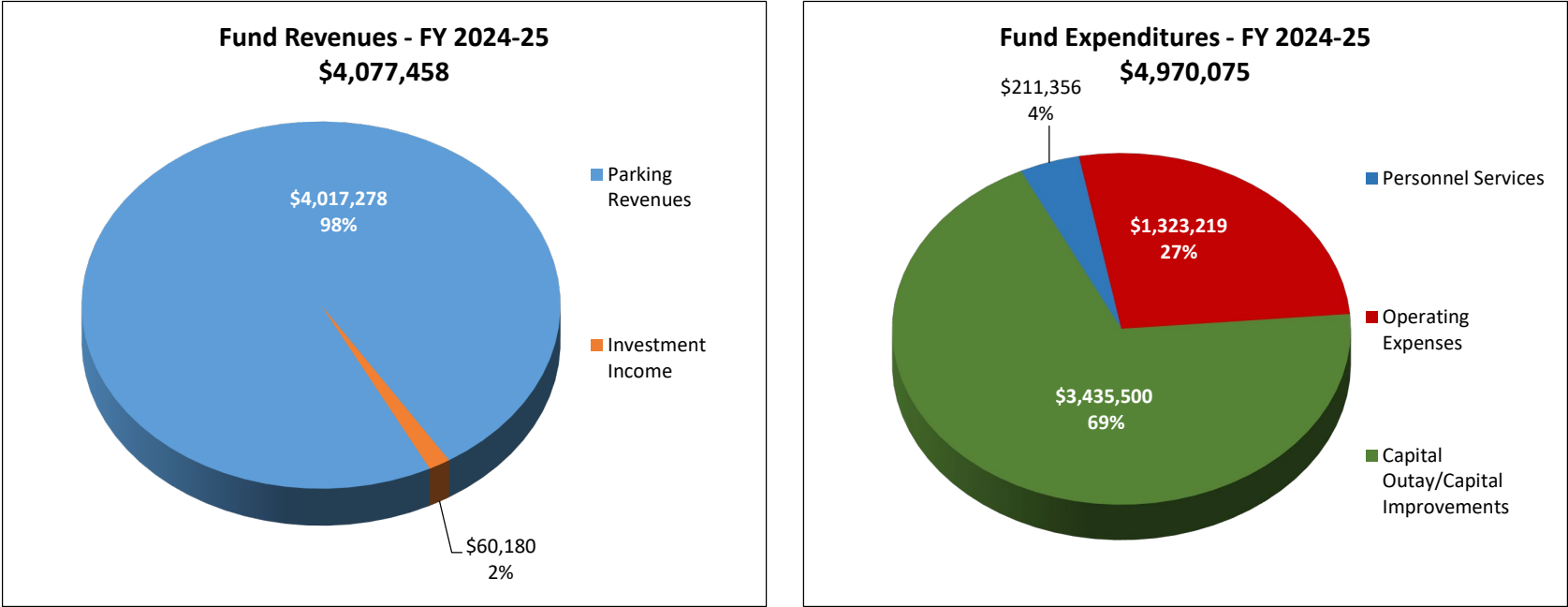
## ***Reserves:***

Reserves for Future Capital – are to be utilized to fund water utilities capital improvements.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 475 Parking Garage**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Parking Revenues	4,517,763	4,212,591	4,017,278	4,641,830	5,301,648	5,405,052
Investment Income	33,818	67,803	60,180	61,380	62,604	63,852
<b>Subtotal Operating Revenues</b>	<b>4,551,581</b>	<b>4,280,394</b>	<b>4,077,458</b>	<b>4,703,210</b>	<b>5,364,252</b>	<b>5,468,904</b>
Loan from Ocean Center	-	2,350,000		-	-	-
<b>PY Fund Balance - CIP</b>	<b>528,031</b>		<b>892,617</b>	<b>500,551</b>		
<b>TOTAL FUND REVENUES</b>	<b>5,079,612</b>	<b>6,630,394</b>	<b>4,970,075</b>	<b>5,203,761</b>	<b>5,364,252</b>	<b>5,468,904</b>
<b>Expenditures:</b>						
Personnel Services	144,458	141,347	211,356	218,967	226,785	235,664
Operating Expenditures	1,425,675	1,470,544	1,323,219	1,559,794	1,627,313	1,696,044
Capital Outlay	7,000	28,688	87,000	-	-	-
Grants and Aids	300	300	-	-	-	-
Debt Service	891,179	891,179	-	-	-	-
Transfer to Group Insurance	-	6,197	-	-	-	-
<b>Subtotal Operating Expenditures</b>	<b>2,468,612</b>	<b>2,538,255</b>	<b>1,621,575</b>	<b>1,778,761</b>	<b>1,854,098</b>	<b>1,931,708</b>
<b>% of Total Expenditures</b>	<b>49%</b>	<b>48%</b>	<b>31%</b>	<b>34%</b>	<b>59%</b>	<b>50%</b>
<b>Other Expenses</b>						
Loan Repayment - Ocean Center	-	-	-	875,000	875,000	875,000
Capital Improvements for Parking Garage	2,611,000	2,788,508	3,348,500	2,550,000	425,000	1,045,000
<b>Other Expenditures</b>	<b>2,611,000</b>	<b>2,788,508</b>	<b>3,348,500</b>	<b>3,425,000</b>	<b>1,300,000</b>	<b>1,920,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>5,079,612</b>	<b>5,326,763</b>	<b>4,970,075</b>	<b>5,203,761</b>	<b>3,154,098</b>	<b>3,851,708</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>1,303,631</b>	<b>-</b>	<b>-</b>	<b>2,210,154</b>	<b>1,617,196</b>
<b>Reserves</b>						
Reserve for Future Capital	440,688	1,616,047	740,045	239,549	1,966,503	3,574,450
Reserve for Revenue Stabilization	507,961	66,304	49,689	52,026	536,425	546,890
<b>Total Reserves</b>	<b>948,649</b>	<b>1,682,351</b>	<b>789,734</b>	<b>291,575</b>	<b>2,502,928</b>	<b>4,121,340</b>

Fund: 475 Parking Garage



# Fund: 475 – Parking Garage

---

## Fund Overview

The Parking Garage was constructed in 2000 and operated as public-private partnership until the County assumed full ownership, management, and operational responsibilities for it in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts. The forecast includes principal and interest payments on debt that was issued to construct the garage and was assumed by the County when it acquired the facility.

### ***Assumptions:***

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 268.

### ***Revenues:***

Parking revenues – fiscal year 2024-25 is based on the YTD collections; fiscal year 2024-25 is forecasted to increase 3%; fiscal years 2026-28 are forecasted to increase 2% respectively.

Transfer from Other Funds – In fiscal year 2023-24, there was a one-time transfer from the Ocean Center fund in the amount of \$2,350,000 for Garage Deck Rehab.

### ***Expenditures:***

Personnel Services:

Salaries – an annual wage adjustment equivalent to 5% is factored into fiscal year 2024-25 and 4% throughout the forecast years.

FRS – fiscal year 2024-25 increased per legislative action; rates remain flat in forecasted fiscal years 2026-28.

Group Insurance – fiscal year 2024-25 employer contribution increased to \$12,372, an increase of 8.8% over the FY 2023-24 rate. Increased for estimated medical inflation, by 7.5% in fiscal years 2026-28.

Worker's Compensation - fiscal year 2024-25 based upon 5-year claims experience, fiscal years 2026-28 increased 2% throughout forecast period.

Total Positions: 6

Funded Positions: 3

Unfunded Positions: 3



# Fund: 475 – Parking Garage

---

## Operating Expenditures:

Contracted Services – increase fiscal years 2024-25: 3%; fiscal year 2026-28: 4%.

Fuel – increase fiscal years 2024-25: 3%; fiscal year 2026-28: 4%.

Software – increased in fiscal years 2026-28: 3%.

Postage – increase fiscal years 2026-28: 1.5%.

Utilities – increase fiscal years 2026-28: 4%.

All Other Operating Expenses – increased in fiscal years 2026-28: 2.4% / 2.4% / 2%.

Capital Outlay and Capital Improvements – are allocated per division’s capital replacement plans. A summary is below:

### Capital Outlay & Improvements

	FY 2025	FY 2026	FY 2027	FY 2028
License Plate Reader	\$100,000	\$0	\$0	\$0
Parking Garage Elevator Modernization	\$0	\$0	\$0	\$1,045,000
Loop Counter	\$16,000	\$0	\$0	\$0
Smartwatch Server and CCTV	\$102,500	\$0	\$0	\$0
Dolphin Park Storm Drains	\$100,000	\$0	\$0	\$0
Garage Deck Levels 3-5 Rehab	\$1,250,000	\$1,250,000	\$0	\$0
Interior/Exterior Signage	\$140,000	\$0	\$0	\$0
Mechanical, Electrical, Plumbing Upgrades	\$1,000,000	\$1,000,000	\$0	\$0
Reseal and Restripe Parking Lots	\$30,000	\$0	\$0	\$0
Retention Pond Restoration	\$500,000	\$0	\$0	\$0
Bridge Painting and Repair	\$110,000	300,000	\$425,000	\$0
Storage Area Shelving	\$75,000	\$0	\$0	\$0
Utility Vehicle	\$12,000	\$0	\$0	\$0
<b>Total</b>	<b>\$3,435,500</b>	<b>\$2,550,000</b>	<b>\$425,000</b>	<b>\$1,045,000</b>

## Debt Service:

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

## Interfund Transfers:

Ocean Center loan repayment in the amount of \$875,000 to be paid in fiscal year 2025-26, fiscal year 2026-27, and fiscal year 2027-28.

## Reserves:

Revenue Stabilization - are set aside to offset volatility in various revenue streams such as various revenues related to special events, and to provide for unexpected expenditures.

Reserve for Future Capital – are to be utilized to fund the Parking Garage’s capital improvements.

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

	FY 2023-24 Budget	FY 2023-24 Estimate	FY 2024-25 Budget	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast
<b>Revenues:</b>						
800 MHz Communication Surcharge - Traffic Fines	317,059	350,000	357,853	361,432	365,045	368,696
Investment Earnings/Loss	533,651	495,731	517,017	497,076	477,136	444,101
<b>PY Fund Balance CIP</b>	<b>737,349</b>	<b>8,299,823</b>	<b>405,306</b>			
<b>TOTAL FUND REVENUES</b>	<b>1,588,059</b>	<b>9,145,554</b>	<b>1,280,176</b>	<b>858,508</b>	<b>842,181</b>	<b>812,797</b>
<b>Expenditures:</b>						
Lake Harney Tower Driveway	0	22,070	0	0	0	0
Radio Backbone Replacement	0	8,674,705	270,000	0	0	0
Radio System Consultant	350,000	440,680	0	0	0	0
DeLeon Springs Tower Construction	965,000	0	856,800	0	0	0
Investment Program Cost Allocation	2,299	2,299	3,376	4,277	4,380	4,467
Capital Outlay	270,760	5,800	150,000	0	35,000	190,000
<b>TOTAL FUND EXPENDITURES</b>	<b>1,588,059</b>	<b>9,145,554</b>	<b>1,280,176</b>	<b>4,277</b>	<b>39,380</b>	<b>194,467</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>854,231</b>	<b>802,801</b>	<b>618,330</b>
			0			
Reserve for Future Capital	688,783	2,305,077	1,899,771	2,754,002	3,556,803	4,175,133

# Fund: 305 – 800 MHz Capital Fund

---

## Fund Overview

This fund is used to account for the construction and upgrade of the 800 MHz public safety radio system. This includes technology upgrades consisting of software, equipment, GPS Simulcast, and radio towers. This upgrade will modernize the system to the P25 industry standard that allows different radio systems to communicate with one another.

## Assumptions

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 236.

## Revenues:

A portion of civil penalties received resulting from traffic infractions, as outlined in F.S. 318, is used for intergovernmental radio communication programs. This resource is used to fund local automation and is projected to increase 1% throughout the forecasted period.

## Expenditures:

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

Capital Outlay & Improvements				
	FY 2025	FY 2026	FY 2027	FY 2028
Dehydrators for Tower Sites	\$0	\$0	\$35,000	\$0
Deleon Springs Radio Tower	\$856,800	\$0	\$0	\$0
FDOT Tower Generator	\$0	\$0	\$0	\$30,000
Radio Control Point Generator	\$20,000	\$0	\$0	\$0
Radio Control Point UPS	\$130,000	\$0	\$0	\$0
Replacement of Mobile Radio Tower	\$0	\$0	\$0	\$160,000
<b>Total</b>	<b>\$1,006,800</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$190,000</b>

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

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Beach Access Fees	1,303,067	1,257,641	1,089,620	1,100,516	1,111,521	1,122,637
Investment Income	196,587	308,446	321,690	309,283	296,876	276,322
<b>PY Fund Balance One-Time</b>	<b>2,871,717</b>	<b>2,207,461</b>	<b>1,984,185</b>		<b>91,828</b>	<b>13,821</b>
<b>TOTAL FUND REVENUES</b>	<b>4,371,371</b>	<b>3,773,548</b>	<b>3,395,495</b>	<b>1,409,799</b>	<b>1,500,225</b>	<b>1,412,780</b>
<b>Expenditures:</b>						
Operating - Investment Pool Expenses	847	847	2,101	2,661	2,725	2,780
Beach Infrastructure (Wayfinding signs)	302,061	164,570	105,930	122,000	85,000	110,000
Marine Science Center/Port Collaboration	-	-	-	-	-	-
<b>Subtotal Project Expenses</b>	<b>302,908</b>	<b>165,417</b>	<b>108,031</b>	<b>124,661</b>	<b>87,725</b>	<b>112,780</b>
<b>Parking Development</b>						
726 N. Atlantic Ave. - Sun & Surf	-	395,643	-	-	-	-
3167 S. Atlantic Ave. - Edwin W. Peck, Sr. Park	-	-	-	-	-	-
Hlles Blvd. Parking lot	-	127,198	-	-	-	150,000
3621 S. Atlantic Ave. - Dahlia Ave Park	-	-	-	-	-	-
<b>Subtotal Parking Development Expenses</b>	<b>-</b>	<b>522,841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>
<b>Beach Ramps</b>						
Rockefeller Beach Ramp	265,000	12,215	310,000	-	-	-
Cardinal Ramp	140,000	-	-	-	-	-
University Ramp	420,000	473,900	9,800	-	-	-
Int'l Speedway Blvd Ramp	1,396,299	2,354,237	9,000	-	-	-
Silver Beach Ramp	650,000	69,773	1,500,000	-	-	-
Dunlawton Ave. Ramp	300,000	-	949,000	1,000,000	-	-
27th Ave. Ramp	-	6,310	-	-	-	-
Boylston Ramp	-	139,037	-	-	-	-
Harvey Ramp	150,000	-	-	-	-	-
Browning Ramp	239,190	11,800	1,690	-	237,500	-
16th Ave. Beach Ramp	507,974	18,018	507,974	-	-	-
Zelda Blvd Ramp	-	-	-	-	-	150,000
Seminole St Ramp	-	-	-	-	175,000	1,000,000
Botefuhr Ave Ramp	-	-	-	175,000	1,000,000	-
<b>Subtotal Beach Ramp Expenses</b>	<b>4,068,463</b>	<b>3,085,290</b>	<b>3,287,464</b>	<b>1,175,000</b>	<b>1,412,500</b>	<b>1,150,000</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>4,371,371</b>	<b>3,773,548</b>	<b>3,395,495</b>	<b>1,299,661</b>	<b>1,500,225</b>	<b>1,412,780</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>110,138</b>	<b>-</b>	<b>-</b>
Reserves for Future Capital	1,537,666	4,342,973	2,358,788	2,468,926	2,377,098	2,363,277
<b>Total Reserves</b>	<b>1,537,666</b>	<b>4,342,973</b>	<b>2,358,788</b>	<b>2,468,926</b>	<b>2,377,098</b>	<b>2,363,277</b>

# 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. A portion of annual revenue collected from the vehicular access fee is deposited here for beach projects.

## Assumptions

Fiscal Year 2023-24 Budget – As outlined in the Adopted Budget Document, Budget by Fund page 240.

## Revenues:

Vehicular access fees (Beach Access Fees) were adopted by Council on November 16, 2017, via Ordinance 2017-28, with an allocation of \$4 per pass sold to be used for beach capital improvements. Beach Access Fees are budgeted at \$1,089,620 for fiscal year 2024-25. Revenue is expected to have a 1% growth anticipated each year.

## Expenditures:

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

### Capital Outlay

	FY 2025*	FY 2026	FY 2027	FY 2028
Wayfinding Signs	\$35,430*	\$42,000	\$0	\$20,000
Beach Gates	\$60,000*	\$40,000	\$40,000	\$40,000
<b>Total</b>	<b>\$95,430*</b>	<b>\$82,000</b>	<b>\$40,000</b>	<b>\$60,000</b>

\*\$95,430 carry forward from prior year appropriations

### Capital Improvement

	FY 2025*	FY 2026	FY 2027	FY 2028
16 <sup>th</sup> Ave. Beach Ramp	\$507,974*	\$0	\$0	\$0
Beach Infrastructure Resurfacing	\$10,500	\$40,000	\$45,000	\$50,000
Botefuhr Ramp	\$0	\$175,000	\$1,000,000	\$0
Browning Ave. Ramp	\$1,690*	\$0	\$237,500	\$0
Dunlawton Ave. Ramp Design	\$300,000*	\$0	\$0	\$0

# Fund: 313 – Beach Capital Projects

---

	FY 2025*	FY 2026	FY 2027	FY 2028
Dunlawton Ave. Ramp	\$649,000	\$1,000,000	\$0	\$0
Hiles Blvd	\$0	\$0	\$0	\$150,000
International Speedway Blvd. Ramp Design and Construction	\$9,000*	\$0	\$0	\$0
Rockefeller Dr. Ramp	\$310,000	\$0	\$0	\$0
Seminole Street	\$0	\$0	\$175,000	\$1,000,000
Silver Beach Ave. Ramp Carry Forward	\$650,000*	\$0	\$0	\$0
Silver Beach Ave. Ramp	\$850,000	\$0	\$0	\$0
University Blvd Ramp Design	\$9,800	\$0	\$0	\$0
Zelda Vehicular Approach Design	\$0	\$0	\$0	\$150,000
<b>Total</b>	<b>\$3,297,964</b>	<b>\$1,215,000</b>	<b>\$1,457,500</b>	<b>\$1,350,000</b>

\*\$1,468,664 carry forward from prior year appropriations

## ***Reserves:***

Revenue for Future Capital – are to be utilized to fund Beach Capital improvements.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 314 - Port Authority Capital Projects**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Transfer from Port Authority Fund	3,200,000	3,200,000	2,400,000	2,200,000	1,700,000	1,700,000
<b>Subtotal Operating Revenues</b>	<b>3,200,000</b>	<b>3,200,000</b>	<b>2,400,000</b>	<b>2,200,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
<b>PY Fund Balance One-Time</b>		<b>1,600,364</b>	<b>2,405,000</b>	<b>5,000</b>	<b>5,000</b>	
<b>TOTAL FUND REVENUES</b>	<b>3,200,000</b>	<b>4,800,364</b>	<b>4,805,000</b>	<b>2,205,000</b>	<b>1,705,000</b>	<b>1,700,000</b>
<b>Expenditures:</b>						
Inlet Parks Design/Smyrna Dunes Restroom Expansion	200,000	200,000	200,000	200,000	200,000	600,000
Intra-Coastal Dredging/DMMA Management (FIND)	3,000,000	600,364	4,605,000	2,005,000	1,505,000	1,000,000
Lighthouse Point Park - Boardwalk Renovations	-	4,000,000	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>3,200,000</b>	<b>4,800,364</b>	<b>4,805,000</b>	<b>2,205,000</b>	<b>1,705,000</b>	<b>1,600,000</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000</b>
Reserve for Future Capital	1,703,558	3,009,026	604,026	599,026	594,026	694,026

# Fund: 314 – Port Authority Capital

---

## Fund Overview

The purpose of this fund is to account for various Port District capital projects, with funding being transferred directly from the Port District Fund.

An interfund transfer is budgeted annually from the Port District Fund in the amount of \$2,400,000 for Port Authority Capital improvements. Capital projects include Smyrna Dunes Restroom Expansion at \$200,000 and the Intra Coastal Dredging project at \$4,605,000.

Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

## Assumptions

Fiscal Year 2023-24 Budget – As outlined in the Adopted Budget Document, Budget by Fund page 242.

### Revenues:

Revenue received into this fund is only the transfer from the Port Authority Fund.

### Expenditures:

#### Capital Improvement

	FY 2025	FY 2026	FY 2027	FY 2028
Smyrna Dunes Restroom Expansion	\$200,000	\$200,000	\$200,000	\$600,000
Intra Coastal Dredging	\$2,200,000	\$2,000,000	\$1,500,000	\$1,000,000
Intra Coastal Dredging Carry Forward	\$2,400,000*	\$0	\$0	\$0
<b>Total</b>	<b>\$4,800,000</b>	<b>\$2,200,000</b>	<b>\$1,700,000</b>	<b>\$1,600,000</b>

\*\$2,400,000 carry forward from prior year appropriations.

### Reserves:

Revenue for Future Capital – are to be utilized to fund Port Authority Capital improvements.



**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 317 - Library Construction**

	FY2023-24 Adopted	FY2023-24 Estimate	FY2024-25 Budget	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b><u>Revenues:</u></b>						
Transfer from Library Fund	2,000,000	2,000,000	3,667,301	-	-	-
Investment Income	137,624	294,513	307,158	385,312	-	-
<b>Subtotal Operating Revenues</b>	<b>2,137,624</b>	<b>2,294,513</b>	<b>3,974,459</b>	<b>385,312</b>	<b>-</b>	<b>-</b>
<b>PY Fund Balance One-Time</b>				<b>9,801,914</b>		
<b>TOTAL FUND REVENUES</b>	<b>2,137,624</b>	<b>2,294,513</b>	<b>3,974,459</b>	<b>10,187,226</b>	<b>-</b>	<b>-</b>
<b><u>Expenditures:</u></b>						
Port Orange Library Expansion - Construction & Lighting	-	26,100	1,079,215	10,184,685	-	-
Daytona Beach Library Mitigation	-	800,000	-	-	-	-
Pierson Public Library Renovation	-	500,000	175,000	-	-	-
Operating	593	593	2,006	2,541	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>593</b>	<b>1,326,693</b>	<b>1,256,221</b>	<b>10,187,226</b>	<b>-</b>	<b>-</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>2,137,031</b>	<b>967,820</b>	<b>2,718,238</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Capital	6,025,298	7,083,676	9,801,914	-	-	-

# Fund: 317 – Library Construction

---

## Fund Overview

This fund is to be used for the facility renovations, expansions, and new construction of Volusia County Libraries. The Port Orange Regional Library user statistics demonstrate the need for additional space for youth services (children and teens), including additional space for informal study, collaborative meetings and tutor space, dedicated program rooms, and lighting improvements.

### ***Assumptions:***

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 243.

### ***Revenues:***

The revenue in this fund consists of investment income and a planned transfer from the Library Fund (104) for future major capital projects. A summary of the planned transfers can be seen below:

	FY 2025	FY 2026	FY 2027	FY 2028
Transfer to Library Capital Fund	\$2,000,000	\$3,667,301	\$0	\$0

### ***Expenditures:***

Capital Improvements are allocated per the Library's capital improvement plan. A summary is below:

Capital Improvements				
	FY 2025	FY 2026	FY 2027	FY 2028
Port Orange Library Expansion - Design	\$1,079,215	\$0	\$0	\$0
Port Orange Library Expansion - Construction	\$0	\$10,094,685	\$0	\$0
Port Orange Library Lighting	\$0	\$90,000	\$0	\$0
Pierson Parking Lot	\$150,000	\$0	\$0	\$0
Pierson Parking Lot – Design	\$25,000	\$0	\$0	\$0
<b>Total</b>	<b>\$1,254,215</b>	<b>\$10,184,685</b>	<b>\$0</b>	<b>\$0</b>

\*\$1,079,215 carry forward of prior year appropriations

### ***Reserves:***

Reserve for Future Capital – the funds in this account are accumulated for the construction, renovation, and large capital replacement for library facilities. The planned projects include the construction of the Port Orange Regional Library Expansion Project, Port Orange Library Lighting Improvements, and the Pierson Parking Lot design and construction.

**FUND: 318 - Ocean Center Capital**

	<b>FY2023-24 Budget</b>	<b>FY2023-24 Estimate</b>	<b>FY2024-25 Budget</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>	<b>FY2027-28 Forecast</b>
<b><u>Revenues:</u></b>						
Transfer from Ocean Center Fund 118	4,315,000	5,010,592	6,315,000	11,423,035	4,115,000	2,815,000
Miscellaneous Revenues	151,704	355,818	371,096	356,784	342,471	318,760
<b>Subtotal Operating Revenues</b>	<b>4,466,704</b>	<b>5,366,410</b>	<b>6,686,096</b>	<b>11,779,819</b>	<b>4,457,471</b>	<b>3,133,760</b>
<b>PY Fund Balance One-Time</b>	<b>695,592</b>		<b>7,542,646</b>			
<b>TOTAL FUND REVENUES</b>	<b>5,162,296</b>	<b>5,366,410</b>	<b>14,228,742</b>	<b>11,779,819</b>	<b>4,457,471</b>	<b>3,133,760</b>
<b><u>Expenditures:</u></b>						
Operating Expenditures	654	654	2,424	3,070	3,144	3,207
Bi Directional Amplifier System Upgrade	0	0	60,000	0	0	0
Cantilever Roof Structure	0	54,900	0	0	0	1,000,000
Electrical - Concession Area Electric Upgrades, Mezzanine L	0	0	0	125,000	0	0
Electrical - Power Distribution Replacement	1,000,000	98,218	2,916,749	2,916,749	0	0
Electrical - Utility Grid Upgrade	0	400,000	0	0	0	0
Electrical - Vault Roof Replacement	0	541	0	0	0	0
Exterior Signage Upgrades	0	23,711	35,000	0	0	0
Loading Dock Concrete Restoration	0	0	0	0	0	500,000
Arena Drape	175,000	0	0	0	0	500,000
Storage Facility	350,000	400,000	0	50,000	1,500,000	0
Louver and Vertical Wall Panel - Repair and Replacement	0	599,820	0	0	0	0
Ocean Center-Arena Floor Boxes	0	81,800	939,569	0	0	0
Ocean Center-Ballroom Airwall Replacement	458,700	854,250	0	0	0	0
Ocean Center-Kitchen Drainage Replacement	0	23,900	0	0	0	0
Ocean Center-Lighting	0	137,723	0	0	0	0
Carpet Replacement	15,000	15,000	15,000	2,000,000	0	0
Mobile Electric Distribution Station Replacement	200,000	200,000	0	0	0	0
Lighting Control System Upgrade	100,000	100,000	0	0	0	0
Solar Panels, Arena Roof	400,000	0	0	0	0	0
Demand Control Ventilation	47,037	47,037	0	0	0	0
Dynamic Variable Air Volume Optimization	32,875	32,875	0	0	0	0

<b>Expenditures:</b>	<b>FY2023-24 Budget</b>	<b>FY2023-24 Estimate</b>	<b>FY2024-25 Budget</b>	<b>FY2025-26 Forecast</b>	<b>FY2026-27 Forecast</b>	<b>FY2027-28 Forecast</b>
Demand Chiller Flow Optimization	183,441	183,441	0	0	0	0
Lighting Retrofit	808,113	808,113	0	0	0	0
High Efficiency Transformers	226,476	226,476	0	0	0	0
Interior/Exterior Door Replacement	165,000	160,000	0	2,190,000	365,000	0
Interior/Exterior Door Replacement Design	0	0	85,000	70,000	0	0
Restroom Remodel Engineering	0	166,000	0	0	0	0
Restroom Remodel Design	0	0	0	0	50,000	0
Restroom Remodel	1,000,000	0	1,000,000	0	1,000,000	0
Arena Seat Replacement	0	0	2,500,000	1,000,000	0	0
Exhibit Hall roof Replacement Engineering	0	0	0	0	0	100,000
Replacement Chillers and Pumps Design	0	0	0	0	0	125,000
Arena Floor Restoration	0	0	1,375,000	625,000	125,000	0
Arena Seat Replacement - Engineering	0	500,000	0	0	0	0
WiFi System Replacement	0	0	1,000,000	0	0	0
Truck and Equipment Entrance	0	0	1,600,000	0	0	0
Kitchen Renovation and Equipment	0	0	2,500,000	0	0	0
Catering Equipment	0	0	0	400,000	400,000	0
Smart Rooms	0	0	0	600,000	500,000	0
Furnishing Upgrades	0	0	100,000	900,000	0	0
Interior Painting	0	0	100,000	900,000	0	0
<b>TOTAL FUND EXPENDITURES</b>	<b>5,162,296</b>	<b>5,114,459</b>	<b>14,228,742</b>	<b>11,779,819</b>	<b>3,943,144</b>	<b>2,228,207</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>251,951</b>	<b>0</b>	<b>0</b>	<b>514,327</b>	<b>905,553</b>
Reserves for Future Capital	2,588,629	7,806,040	263,394	263,394	777,721	1,683,274
<b>Total Reserves:</b>	<b>2,588,629</b>	<b>7,806,040</b>	<b>263,394</b>	<b>263,394</b>	<b>777,721</b>	<b>1,683,274</b>

# Fund: 318 – Ocean Center Capital Projects

## Fund Overview

This fund is used to account for the fiscal activity relating to the construction, renovation, and significant improvements of the Ocean Center facility.

### Assumptions:

Fiscal Year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 244.

### Revenues:

Revenues are transferred annually from the Ocean Center Fund (118) for current and near-future capital projects.

#### Transfer from Ocean Center

	FY 2024	FY2024 Est.	FY 2025	FY 2026	FY 2027	FY 2028
Transfer from 118 Fund	\$4,315,000	\$5,010,592	\$6,315,000	\$11,423,035	\$4,115,000	\$2,815,000

### Expenditures:

Capital Improvements – are allocated per the Ocean Center’s capital replacement plan. Major projects slated in current plans and future are to maintain the building integrity and improve services for clients.

A summary is below:

#### Capital Improvement

	FY 2025	FY 2026	FY 2027	FY 2028
Bi-Directional Amplifier System	\$60,000	\$0	\$0	\$0
Cantilever Roof Structure	\$0	\$0	\$0	\$1,000,000
Concession Area Electric Upgrades, Mezzanine	\$0	\$125,000	\$0	\$0
Power Distribution	\$2,916,749	\$2,916,749	\$0	\$0
Exterior Signage Upgrades	\$35,000	\$0	\$0	\$0
Ocean Center CIP Projects	\$0	\$50,000	\$1,500,000	\$1,000,000
Arena Floor Boxes	\$939,569	\$0	\$0	\$0
Carpet Replacement	\$15,000	\$2,000,000	\$0	\$0
Interior/Exterior Door Design and Replacement	\$85,000	\$2,260,000	\$365,000	\$0
Restroom Remodel	\$1,000,000	\$0	\$1,050,000	\$0
Arena Seat Replacement	\$2,500,000	\$1,000,000	\$0	\$0
Exhibit Hall Roof Replacement Engineering	\$0	\$0	\$0	\$100,000
Replacement Chillers and Pumps Design	\$0	\$0	\$0	\$125,000
Arena Floor Restoration	\$1,375,000	\$625,000	\$125,000	\$0
Wi-Fi System Replacement	\$1,000,000	\$0	\$0	\$0
Truck and Equipment Entrance	\$1,600,000	\$0	\$0	\$0
Kitchen Renovation and Equipment	\$2,500,000	\$0	\$0	\$0
Catering Equipment	\$0	\$400,000	\$400,000	\$0
Smart Rooms	\$0	\$600,000	\$500,000	\$0
Furnishing Upgrades	\$100,000	\$900,000	\$0	\$0
Interior Painting	\$100,000	\$900,000	\$0	\$0
<b>Total</b>	<b>\$14,226,318</b>	<b>\$11,776,749</b>	<b>\$3,940,000</b>	<b>\$2,225,000</b>

# Fund: 318 – Ocean Center Capital Projects

---

## ***Reserves:***

Reserve for Future Capital – are to be utilized to fund Ocean Center Capital Fund’s future capital improvements.

Funds are being accumulated for construction, renovation, and significant improvements for the Ocean Center in future years, as indicated below:

Project	Life Span	Replacement
HVAC (original building)	20 years	\$5,000,000
HVAC (expansion)	20 years	\$5,000,000
Elevators (4)	30 years	\$400,000
Carpet (18,000 sq ft)	10 years	\$1,800,000
Roof Replacement (original building, 140,000 sf)	25 years	\$3,500,000
Roof Replacement (expansion, 160,000 sf)	25 years	\$4,000,000

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 328 - Trails Projects**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Transfer from ECHO	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Investment Income	214,936	358,559	373,955	359,532	345,109	321,215
<b>Subtotal Operating Revenues</b>	<b>1,714,936</b>	<b>1,858,559</b>	<b>1,873,955</b>	<b>1,859,532</b>	<b>1,845,109</b>	<b>1,821,215</b>
<b>PY Fund Balance One-Time</b>	<b>3,778,990</b>		<b>2,246,487</b>	<b>2,256,362</b>		
<b>TOTAL FUND REVENUES</b>	<b>5,493,926</b>	<b>1,858,559</b>	<b>4,120,442</b>	<b>4,115,894</b>	<b>1,845,109</b>	<b>1,821,215</b>
<b>Expenditures:</b>						
Operating Expenses	926	926	2,442	3,094	3,168	3,231
Spring to Spring Trail	-	257,083	300,000	300,000	300,000	300,000
New Symrna Beach Trail & Trailhead at the MSC - Trail Connector	-	9,575	-	-	-	-
Maytown Spur - Osteen Restroom	-	276,326	350,000	-	-	-
SR 442 Trail Parking Area - Edgewater	350,000	-	350,000	-	-	-
Debary Pathway	180,000	-	180,000	-	-	-
Old Mission Road Trail	-	85,331	-	-	-	-
Future Planned Projects:	4,963,000	-	-	-	-	-
A1A N of Highbridge to Flagler - Restroom	-	-	-	150,000	-	-
Along US 17 North of DeLeon Springs to Putnam - Restroom	-	-	-	-	150,000	-
Bethel Loop - Enterprise Parking	-	-	500,000	-	-	-
Courtland - Deltona Parking	-	-	-	500,000	-	-
DeLand Sunrail Station - Restroom	-	-	150,000	-	-	-
DeLeon Springs Pathway - Replacement	-	-	-	362,800	-	-
Edgewater Pathway - Resurfacing	-	-	288,000	-	-	-
Garfield Pathway - Resurfacing	-	-	-	-	516,000	-
Highbridge Park North to Flagler County Line - Parking	-	-	-	750,000	-	-
Highbridge Park North to Flagler County Line - ROW	-	-	-	1,000,000	-	-
Resurface Various Trail Sections Throughout County	-	-	-	-	-	600,000
US 17 North of DeLeon Springs to Putnam - Parking	-	-	-	-	500,000	-
US 17 North to Putnam County Line - Parking	-	-	-	1,000,000	-	-
US 17 North to Putnam County Line - ROW	-	-	2,000,000	-	-	-
Wooden Trail Bridge Replacements	-	-	-	50,000	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>5,493,926</b>	<b>629,241</b>	<b>4,120,442</b>	<b>4,115,894</b>	<b>1,469,168</b>	<b>903,231</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>1,229,318</b>	<b>-</b>	<b>-</b>	<b>375,941</b>	<b>917,984</b>
Reserve for Future Capital	3,192,520	8,706,940	6,460,453	4,204,091	4,580,032	5,498,016

# Fund: 328 – Trails Projects

---

## Fund Overview

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. In 2004, County Council committed \$1 million of ECHO funds, annually, to be used toward debt service and the trail projects. The ECHO fund was set to end in fiscal year 2020-21, but in 2020, the ECHO program was up for vote again in which the voters elected to keep the program running until 2040. After seeing the overwhelming support of the program from the public, in fiscal year 2021-22 County Council decided to reestablish its commitment and increased the annual transfer to \$1.5 million for the Trails Project Fund. These trail systems are constructed in multiple phases as paved 12-foot wide multi-use paths that service bicyclists, in-line skaters, walkers and joggers including citizens with disabilities. Part of the state-wide Coast to Coast trail system that connects the Gulf Coast to the Atlantic Coast, the East Central Regional Rail Trail is over 50 miles in length within Volusia County stretching from Deltona to Edgewater. The Spring-to-Spring Trail will ultimately stretch 26 miles from Gemini Springs Park to DeLeon Springs State Park.

## Assumptions:

Fiscal year 2023-24 Budget – as outlined in the Adopted Budget Document, Budget by Fund page 247.

## Revenues:

In July 2004, the County Council dedicated \$1,000,000 annually from the ECHO program funds for trail construction and maintenance. In fiscal year 2021-22, the ECHO fund commitment was reestablished and the annual contribution to the Trails Fund was set at \$1.5 million.

Annual transfers for debt service obligations are executed to Debt Service Fund 208 for repayment of the \$4,724,000 Capital Improvement Revenue Note, Series 2010, which has been satisfied in fiscal year 2022.

### Transfers In

	Prior Years	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
<b>Transfer to Debt</b>	<b>\$6,437,993</b>	\$512,523	\$509,838	\$506,121	\$0	\$0	<b>\$7,966,475</b>
<b>Transfer to Master Trails Program</b>	<b>\$8,562,007</b>	\$487,477	\$501	\$993,879	\$1,500,000	\$1,500,000	<b>\$13,043,864</b>
<b>Total</b>	<b>\$15,000,000</b>	<b>\$1,000,000</b>	<b>\$510,339</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$21,010,339</b>



# Fund: 328 – Trails Projects

## Expenditures:

Construction and engineering costs for in-house time are spent on trail construction projects for design review and inspections. An outline of upcoming Trail projects are listed below:

### Capital Improvements

	FY 2025	FY 2026	FY 2027	FY 2028
Master Trails Program	\$300,000	\$300,000	\$300,000	\$300,000
A1A N of Highbridge to Flagler – Restroom	\$0	\$150,000	\$0	\$0
Along US 17 North of DeLeon Springs to Putnam - Restroom	\$0	\$0	\$150,000	\$0
Bethel Loop - Enterprise Parking	\$500,000	\$0	\$0	\$0
Courtland - Deltona Parking	\$0	\$500,000	\$0	\$0
DeBary Pathway	\$180,000	\$0	\$0	\$0
DeLand Sunrail Station - Restroom	\$150,000	\$0	\$0	\$0
DeLeon Springs Pathway - Replacement	\$0	\$362,800	\$0	\$0
Edgewater Pathway - Resurfacing	\$288,000	\$0	\$0	\$0
Garfield Pathway - Resurfacing	\$0	\$0	\$516,000	\$0
Highbridge Park North to Flagler County Line - Parking	\$0	\$750,000	\$0	\$0
Highbridge Park North to Flagler County Line - ROW	\$0	\$1,000,000	\$0	\$0
Maytown Spur – Osteen Restrooms	\$350,000	\$0	\$0	\$0
Resurface Various Trail Sections Throughout County	\$0	\$0	\$0	\$600,000
SR 442 Trail Parking Area Edgewater	\$350,000	\$0	\$0	\$0
US 17 North of DeLeon Springs to Putnam - Parking	\$0	\$0	\$500,000	\$0
US 17 North to Putnam County Line - Parking	\$0	\$1,000,000	\$0	\$0
US 17 North to Putnam County Line - ROW	\$2,000,000	\$0	\$0	\$0
Wooden Trail Bridge Replacements	\$0	\$50,000	\$0	\$0
<b>Total</b>	<b>\$4,118,000</b>	<b>\$4,112,800</b>	<b>\$1,466,000</b>	<b>\$900,000</b>

\*\$530,000 carry forward of prior year appropriations

## Reserves:

Reserve for Future Capital – Reserves are set aside for future trail construction, land acquisition, and trail heads.

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 378 - Mosquito Control Capital**

	FY2023-24 Budget	FY2023-24 Estimate	FY2024-25 Forecast	FY2025-26 Forecast	FY2026-27 Forecast	FY2027-28 Forecast
<b>Revenues:</b>						
Transfer from Mosquito Control Fund	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
<b>Subtotal Operating Revenues</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>PY Fund Balance One-Time</b>	<b>-</b>	<b>270,606</b>	<b>3,733,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FUND REVENUES</b>	<b>1,750,000</b>	<b>2,020,606</b>	<b>5,483,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>Expenditures:</b>						
Mosquito Control Facility Construction	1,250,000	167,000	2,833,000	1,750,000	1,750,000	1,750,000
Mosquito Control Facility Buildings & Structures	-	-	2,650,000	-	-	-
Mosquito Control Facility Design	500,000	1,853,606	-	-	-	-
<b>TOTAL FUND EXPENDITURES</b>	<b>1,750,000</b>	<b>2,020,606</b>	<b>5,483,000</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,750,000</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Reserve for Future Capital	3,953,709	3,822,062	89,062	89,062	89,062	89,062

# Fund: 378 – Mosquito Control Capital

---

## Fund Overview

Volusia County Mosquito Control (VCMC) operates under the authority F. S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances. This fund is established to set aside funds for the future replacement of the Mosquito Control facilities. Mosquito Control constructed the first buildings on the site in the 1970's. The majority of the buildings have exceeded their functional life. Over the past several years, Mosquito Control has performed repairs to extend the life of the existing buildings for approximately five (5) years. The land is leased from the City of New Smyrna Beach, per the Federal Aviation Administration lease approval.

In fiscal year 2024-25, an interfund transfer of \$1,750,000 from Fund 105 Mosquito Control was budgeted to the Mosquito Control Capital Projects Fund (378) as funding is built for replacement of existing mosquito control facilities and alternative funding options are explored.

Mosquito Control will continue to defer capital and operating purchases as much as possible, to contribute the maximum amount in order to grow the fund. Annual transfers from the Mosquito Control Fund (105) are planned, as the fund balance allows, based on the revenue forecast, operating expenditures, and capital expenditures.

## Assumptions

Fiscal Year 2023-24 Budget – As outlined in the Adopted Budget Document, Budget by Fund page 256.

### Revenues:

Transfer from Mosquito Control Fund – Budgeted at \$1,750,000 across the forecast period.

### Expenditures:

#### Capital Improvement

	FY 2025	FY 2026	FY 2027	FY 2028
Mosquito Control Facility Buildings & Structures	\$2,650,000	\$0	\$0	\$0
Mosquito Control Facility Construction Carry Forward	\$1,083,000*	\$0	\$0	\$0
Mosquito Control Facility Construction	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
<b>Total</b>	<b>\$5,483,000</b>	<b>\$1,750,000</b>	<b>\$1,750,000</b>	<b>\$1,750,000</b>

\*\$1,083,000 carry forward from prior year appropriations.

### Reserves:

Reserve for Future Capital – are to be utilized to fund Mosquito Control capital improvement projects.

## Expenditure and Revenue Forecast Source Data

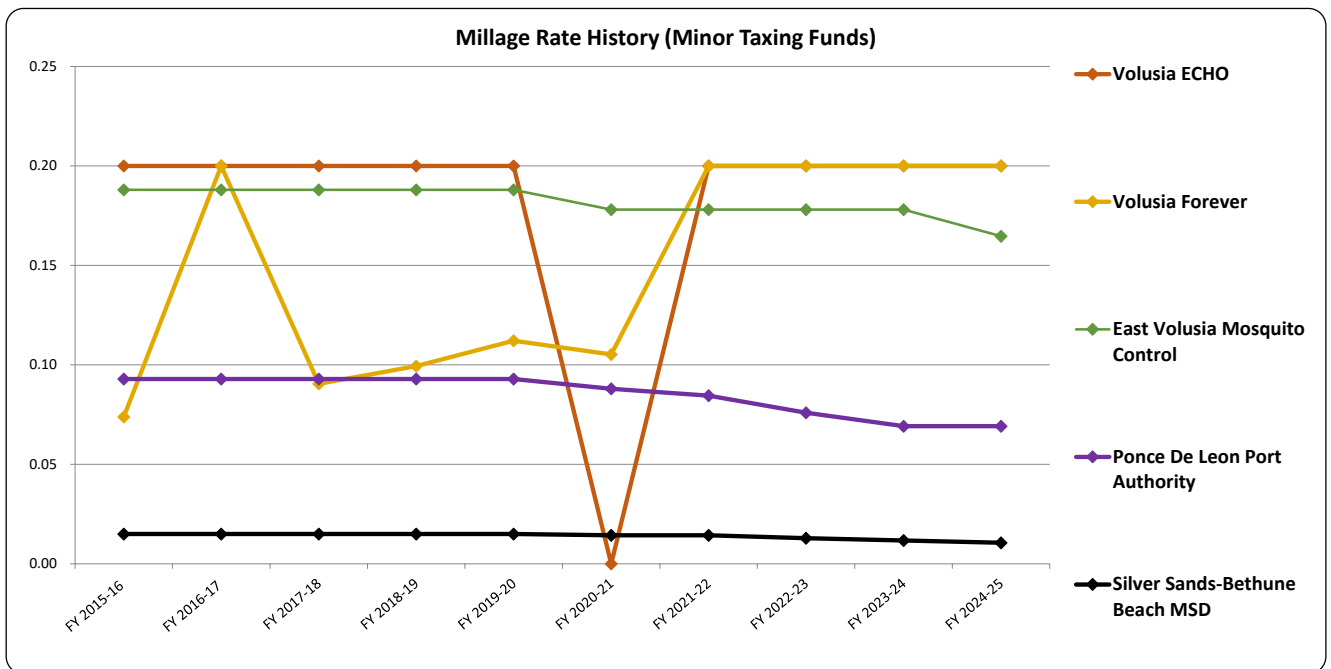
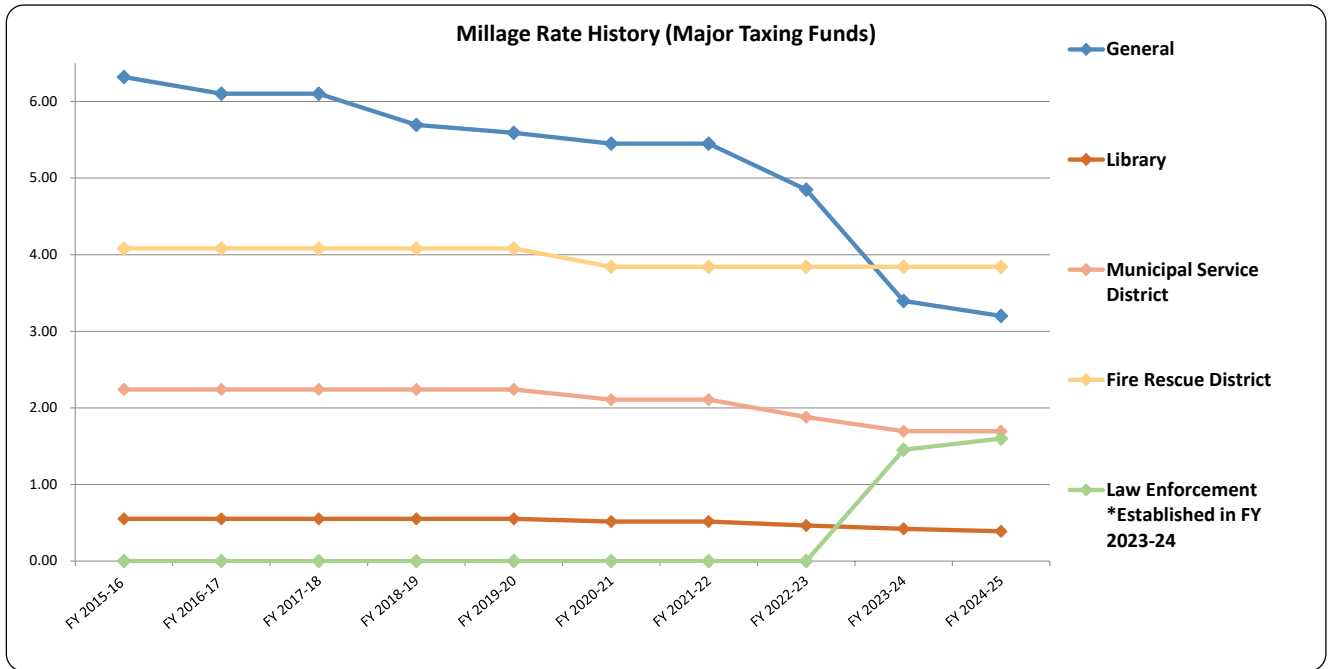
<p>State of Florida Office of Economic &amp; Demographic Research Long-Range Financial Outlook for 21-22 through 23-24 <a href="http://edr.state.fl.us/Content/long-range-financial-outlook/index.cfm">http://edr.state.fl.us/Content/long-range-financial-outlook/index.cfm</a></p> <p>Economic Estimating Conference Florida Economy February 15, 2023 <a href="http://edr.state.fl.us/Content/conferences/fleconomic/index.cfm">http://edr.state.fl.us/Content/conferences/fleconomic/index.cfm</a></p>	Overall Economic Outlook & General Analysis
<p>CPI –Consumer Price Index – All Urban Consumers <a href="https://www.statista.com/markets/411/topic/970/economy/">https://www.statista.com/markets/411/topic/970/economy/</a> <a href="https://www.bls.gov/cpi/">https://www.bls.gov/cpi/</a></p>	Contracted Services, Facility/Vehicle Maintenance, Chemicals & Janitorial Supplies
<p>U.S Energy Information Administration (EIA)- Short-Term Energy Outlook <a href="http://www.eia.gov/outlooks/steo/report/prices.cfm">http://www.eia.gov/outlooks/steo/report/prices.cfm</a></p>	Utilities & Fuel
<p>U.S. Postal Service Rate History <a href="https://usps.com/ship/first-class-mail.htm">https://usps.com/ship/first-class-mail.htm</a></p>	Postage
<p>Florida Department of Economic Opportunity – Minimum Wage <a href="http://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/occupational-employment-statistics-and-wages">http://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/occupational-employment-statistics-and-wages</a></p>	Wage Statistics
<p>Social Services Estimating Conference – Medicaid Nursing Home Forecasts <a href="http://edr.state.fl.us/content/conferences/medicaid/medltexp.pdf">http://edr.state.fl.us/content/conferences/medicaid/medltexp.pdf</a></p>	Medicaid Nursing Home Payments
<p>Department of Juvenile Justice Payments from General Fund <a href="http://edr.state.fl.us/Content/conferences/criminaljustice/index.cfm">http://edr.state.fl.us/Content/conferences/criminaljustice/index.cfm</a></p>	Juvenile Justice Annual Payment
<p>CPI - Bureau of Labor Statistics Consumer Price Index – Food Only <a href="https://www.bls.gov/cpi/">https://www.bls.gov/cpi/</a></p>	Food & Dietary
<p>History of Volusia County Taxable Value – Volusia County Property Appraiser <a href="https://vcpa.vcgov.org/download/historical#gsc.tab=0">https://vcpa.vcgov.org/download/historical#gsc.tab=0</a></p>	CRA (TIFF) Payments, Property Appraiser & Tax Collection Charges
<p>CIP and Capital Outlay Worksheet Submissions from Departments Capital Improvements: <a href="https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/five-year.stml">https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/five-year.stml</a></p> <p>Capital Outlay – Located in the annual Adopted Budget Book(s), Schedules &amp; Graphs Section: <a href="https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml">https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml</a></p>	Capital Improvements & Capital Outlay

## **Expenditure and Revenue Forecast Source Data**

Interfund Transfers based on pledged sources and funding initiatives. Located within in the annual Adopted Budget Book(s), Schedules & Graphs section: <a href="https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml">https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/adopted.stml</a>	Transfers
State of Florida Office of Economic & Demographic Research <a href="http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm">http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm</a>	Communications Services Tax
U.S Energy Information Administration Short-Term Energy Outlook <a href="http://www.eia.gov/forecasts/steo/">http://www.eia.gov/forecasts/steo/</a>  <a href="http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm">http://edr.state.fl.us/Content/conferences/grossreceipts/index.cfm</a>	Utility Tax
Office of Economic & Demographic Research, Local Government Financial Information Handbook, Half Cent Sales Tax, calculated by the Florida Department of Revenue's Office of Tax Research, last handbook 2022, December 2022  <a href="http://edr.state.fl.us/Content/local-government/reports">http://edr.state.fl.us/Content/local-government/reports</a>	Sales Tax

# Volusia County Millage Rate History

Fiscal Year	General	Library	Volusia ECHO	Volusia Forever	East Volusia Mosquito Control	Ponce De Leon Port Authority	Municipal Service District	Silver Sands-Bethune Beach MSD	Fire Rescue District	Law Enforcement *Established in FY 2023-24
FY 2015-16	6.3189	0.5520	0.2000	0.0739	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2016-17	6.1000	0.5520	0.2000	0.2000	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2017-18	6.1000	0.5520	0.2000	0.0905	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2018-19	5.6944	0.5520	0.2000	0.0994	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2019-20	5.5900	0.5520	0.2000	0.1122	0.1880	0.0929	2.2399	0.0150	4.0815	0.0000
FY 2020-21	5.4500	0.5174	0.0000	0.1052	0.1781	0.0880	2.1083	0.0144	3.8412	0.0000
FY 2021-22	5.4500	0.5174	0.2000	0.2000	0.1781	0.0845	2.1083	0.0144	3.8412	0.0000
FY 2022-23	4.8499	0.4635	0.2000	0.2000	0.1781	0.0760	1.8795	0.0129	3.8412	0.0000
FY 2023-24	3.3958	0.4209	0.2000	0.2000	0.1781	0.0692	1.6956	0.0117	3.8412	1.4541
FY 2024-25	3.2007	0.3891	0.2000	0.2000	0.1647	0.0692	1.6956	0.0106	3.8412	1.5994



# Glossary

**Ad Valorem Tax** – The primary source of revenue for the County. For purposes of taxation, real property includes land and buildings, as well as improvements erected or affixed to the land. The Property Appraiser determines the value of all taxable real property.

**Adopted Budget** – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

**Allocation** - The distribution of available monies among various County departments, divisions or cost centers.

**Amortization** – The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

**Annual Budget** – An estimate of expenditures for specific purposes during the fiscal year (Oct. 1 - Sept. 30) and the estimated revenues for financing those activities.

**Appropriation** – An authorization by the County Council to make expenditures and incur obligations from County funds for purposes approved by Council.

**Assessed Valuation** – A valuation set upon real estate or personal property by the County's Property Appraiser and the State as a basis for levying taxes.

**Balanced Budget** – A financial plan for the operation of a program or organization for a specified period (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

**Bond** – A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

**Bond Funds** – The revenues derived from issuance of bonds used to finance capital projects.

**Budget (Operating)** – A financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

**Capital Budget** – An annual plan of proposed expenditures for capital improvements and the means of financing these expenditures.

**Capital Improvement Plan** – A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity for growth.

**Capital Improvement Project** – Includes land acquisitions, building and transportation improvements to other public facilities and equipment over \$25,000.

**Capital Outlay** – items with a per unit cost of more than \$1,000 which include furniture and equipment.

**Charges for Service** – (Also called User Charges or Fees) The charge for goods or services provided by local government to those private individuals who receive the service. Such charges reduce the reliance on property tax funding.

**Contingency** – An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

**Consumer Price Index** – Measures the prices of consumer goods and is a measure of U.S. inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

**Contractual Service** – A service rendered to the County by private firms, individuals or other County departments on a contract basis.

**Debt Service** – The payment of principal and interest obligations resulting from the issuance of bonds.

**Deficit or Budget Deficit** – The excess of budget expenditures over revenue receipts.

**Designated Fund Equity** – Reservations of fund balance and retained earnings which represent that portion that is not appropriable for expenditure or is legally segregated for a specific future use.

**Enterprise Fund** – A fund established to account for operations that are financed and operated in a manner like private business enterprises. The intent is that the full cost of providing the goods or services is to be financed primarily through charges and fees, removing the expense from the tax rate.

**Expenditure** – The sum of money actually paid from County funds.

**Fiscal Year** – The twelve-month financial period used by the County that begins October 1 and ends September 30 of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2017, to September 30, 2018, would be fiscal year 2018.

**Fund** – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money is available for specified purposes.

**Fund Balance** – The amount available within a fund at the close of the fiscal year that can be carried over as revenue for the upcoming fiscal year.

**General Fund** – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

**General Purpose Funds** – Those funds supported by taxes and fees with unrestricted use.

**Governmental Funds** – The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

**Impact Fee** – A fee to fund the anticipated cost of new development's impact on various County services because of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

**Interest Income** – The revenue derived from the County's regular investment of temporarily idle cash. Interest rates, and hence the earnings, are commercially determined and subject to fluctuating market conditions.

**Interfund Transaction** – A financial transaction from one fund to another that results in the recording of a receipt and expenditure.

**License and Permit Fees** – A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

**Mill** – One one-thousandth of a United States dollar. In terms of the millage rate, 1 mill is equal to \$1 per \$1,000 of assessed valuation.

**Municipal Service District (MSD)** – The Municipal Service District provides municipal (city) type services to residents in the unincorporated areas of the County.

**Operating Budget** – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes the capital and internal service budgets.

**Operating Expenditures** – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

**Potable Water** – Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption. A good synonym is drinking water.

**Principal** – The original amount borrowed through a loan, bond issue, or other form of debt.

**Proprietary Fund/Agency** –

Commonly called “self-supporting” or “enterprise”, these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

**Reserve** – An account used to indicate that a portion of fund equity is legally restricted for a specific appropriation and subsequent spending.

**Reserve for Contingencies** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise provided for in the budget.

**Restricted Revenue** – A source of funds which is mandated by law or policy to be used for a specific purpose.

**Revenue** – The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county to support the services provided.

**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

**Surplus** – The difference between revenues received and expenditures made within the current fiscal year.

**Tax Base** – The total property evaluations on which each taxing authority levies its tax rate.

**Tax Increment Financing** – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.



**Tax Year** – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year’s budget. For example, the tax roll for January 1, 2008, would be used to compute an ad valorem tax levied effective October 1, 2008.

**Taxable Value** – The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.

**Unincorporated Area** – Those areas of the County which lie outside the boundaries of the cities.

**User (Fees) Charges** – The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.