

COUNTY OF VOLUSIA, FLORIDA



FIVE YEAR FORECAST
FY 2014-15 TO FY 2018-19

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ACKNOWLEDGMENTS

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

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

County of Volusia

5-Year Forecast Mini Budget Workshop

June 11, 2015

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

Revenue and expenditure forecasting does the following:

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

Economic indicators play a big part:

- Development activity such as housing starts, foreclosures or new commercial construction impacts property taxes, the half-cent sales tax, landfill charges, waste collection, state revenue sharing, development revenues, utilities and fuel taxes such as the Local Option Gas Tax.
- Tourism and convention activity impacts half-cent sales tax, ambulance fees, convention and tourist development taxes and state revenue sharing, utilities and fuel taxes.

Forecasting Methods:

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

Qualitatively, the Budget and Administrative Services Department utilized federal, state, and local economic and demographic sources to compile this forecast. Staff evaluated data from the consumer price index, state and local population estimates, taxable sales for transient rental facilities and other goods, state funding initiatives, as well as changes in taxable value, changes in development activity and changes in the unemployment rate.

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

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

Major Taxing Funds included in the Forecast

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

Taxable values for FY16 were based on preliminary values released by Volusia County Property Appraiser on June 1, 2015.

Fund	FY16 Change in Value	Forecasted Years
General Fund	5.76%	4%
Library District Fund	5.76%	4%
Mosquito Control Fund	5.94%	4%
Ponce DeLeon & Port District Fund	5.94%	4%
Fire Fund	4.69%	3%
ECHO Fund	5.76%	4%
Municipal Service District Fund	4.77%	4%

Assumptions Included in the Forecast

- Routine operational expenditures forecasted to include escalation of existing costs as well as anticipating new services
- Capital expenditures are primarily forecasted to meet the needs for new or replacement capital assets
- Ongoing long-term obligations like asset maintenance or replacement requirements for computers and vehicles
- Continued emphasis on efficiencies
- No provision for unfunded mandates from state or federal governments
- Operating revenues flat or minimal growth in forecast years
- Communications Services Tax - flat due to ongoing legislative discussions
- Utilities Tax – increasing 5% annually
- Development-related revenues, Building Permits, Impact Fees – increased 1.8% - 2% to reflect a modest economic recovery
- Sales Tax – increasing 4% annually
- State Revenue Sharing – increasing 3.6% annually

Personal Services:

Salaries: FY16 pay adjustment of 3%; FY17-19 forecasted for discussion purposes only

FRS: FY16 increased per legislative action; rates remain flat in forecasted years, FY17-FY19

Group Insurance: rates per eligible employee are detailed below:

FY16: \$10,548; FY17-FY19: \$11,548

Workers Compensation – based on claims history

Operating Expenses:

Contracted Services – increase forecasted in FY17-FY19: 2%

Fuel – forecasted increase in FY17-FY19: 1.5%

Insurance-Liability – forecasted increase in FY17: 10%; FY18 & FY19: 8%

Janitorial Services – forecasted increase in FY17-FY19: 3%

Medicine and Medical Supplies – forecasted increase in FY17: 7.0%; FY18: 6.5%; FY19: 6%

Other Maintenance and Chemicals – forecasted increase in FY17-FY19: 2%

Postage – forecasted increase in FY17-FY19: 1%

Property Insurance – forecasted increase in FY17: 10%; FY18 and FY19: 8%

Utilities – forecasted increase in FY17-FY19: 1%

Vehicle Maintenance -Related Costs – forecasted increase in FY17-FY19: 2%

Capital Outlay – new or replacement equipment greater than \$1,000 based on annual replacement and operational plans.

Capital Improvements-increased over the forecast period to maintain county infrastructure per plans. The chart below illustrates various major projects forecasted FY16-19.

Forecasted Major Improvements (FY16-FY19)	General Fund (page 48)	Municipal Service (page 32)	Ponce Inlet & Port District (page 17)	ECHO (page 20)
Property Appraiser's Office - New System	\$2.5M			
Marine Science Center	150K			
Branch Jail				
Roof	3.0M			
Security Gates, Doors	1.2M			
Emergency Generator Switch	600K			
Chilled & Potable Water Projects	555K			
Elections Warehouse	2.8M			
County Facilities Projects				
Roof projects	1.0M			
TCK ongoing facility projects	2.6M			
Carpet replacement	675K			
Court Facilities				
City Island	1.5M			
Courts, Deland Garage, Justice Center	2.5M			
Animal Control Renovation		\$150K		
Smyrna Dunes Boardwalk Phase II			\$1.9M	
Lighthouse Point Boardwalk			550K	
Planned Parking Lot Development			1.9M	
SO Forensic Lab and Forensic Evidence		1.5M		
Trails				\$4.0M
Boardwalk & Parking Development (6 years)				9.0M

Debt Service-increases and decreases based on the debt schedules for existing debt service.

The following items determine the amount of Sales Tax transfer to the General Fund (page 48).

- FY16 is the final year of debt service for the SO helicopter from Sales Tax revenues.
- FY18 is the final year for court facilities debt service from Sales Tax revenues.
- One Daytona estimated debt service from Sales Tax revenues – FY16-FY18: \$603K annually; FY19: \$1.3M.

Other Debt Service:

- FY15 is the final year for Commuter Rail, Phase I debt service. The payment of Phase II debt service is budgeted in General Fund reserves at \$1.9M annually (page 49).
- FY16 is the final year of debt service for DeBary and SE Regional Libraries (page 9); SO Training Facility (page 32); various beachfront parcels.
- Boardwalk and Parking Development project – ECHO: \$1.5M annually (page 20).
- Major Capital Improvement projects were presented to Council for consideration on May 21, 2015. Forecasts for FY16-FY19 include estimated debt service in the amount of \$1.82M in General Fund (page 48) and \$1.75M in Municipal Service District (page 32) for the estimated financing of the projects shown below.

Proposed Capital Projects (Millions)	Finance	
	General Fund	Municipal Service
Sheriff's Evidence Storage Building*	\$3.0	\$7.0
Sheriff's Forensics Lab*	2.0	-
Sheriff's District 2 Services	-	3.4
Elections Warehouse*	3.1	-
Court/Central Service Warehouse	3.4	-
City Island Courthouse Improvements	1.0	-
Emergency Medical Services Facility	7.4	-
Medical Examiner's Facility	5.4	-
	<u>\$25.3</u>	<u>\$10.4</u>

*See interfund transfers below

Interfund Transfers - The county has a history of using surplus funds for one-time expenditures, such as investments in technology upgrades or facility upgrades that result in lower operating expenses. Forecasted transfers are for the following projects: \$2.8M for the Elections Warehouse from General Fund (page 48), \$1.5M for Sheriff's Evidence and Forensics Lab from Municipal Service District Fund (page 32). The Mosquito Control Fund (page 13) will transfer \$2.0M for a portion of the Public Works Services Facility. Not presented in this forecast for the Public Works Services Facility are transfers from the Water and Sewer Utilities Fund (457), \$2.0M and the Transportation Trust (103), \$15M.

Transfers from General Fund (page 48) increased in FY16-FY19 for Emergency Medical Services (page 42), VOTRAN (page 38) to meet service demands and Economic Development (page 28) for incentive opportunities.

Fund Balance and Budgeted Reserves:

Fund balance for budget purposes is the amount at the end of one fiscal year that is available for appropriation in the next fiscal year. Adequate fund balance translates into sustainable reserve levels. It is essential that sustainable levels are maintained to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures. For the taxing funds, the county's goal to achieve emergency reserves of 5% - 10% of budgeted current revenues has been attained.

The forecasts contained in this document illustrate the use of reserves for planned maintenance, upgrades, and other capital expenditures. The Ponce Deleon & Port District Fund (114) has allocated \$1,850,000 for Smyrna Dunes Boardwalk - Phase II in FY17 (page 17). VOTRAN Fund (456) reserves have accumulated from General Fund annual contributions, a result of increased revenues and lower costs for fuel. Reserves will be depleted by FY18 (page 38), pending Council policy direction.

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 Library Fund (104) has been using the fund balance proceeds from prior years to fund capital outlay and capital improvements, reducing reserves significantly by FY19 (page 9).

Expenditure and Revenue Forecast Source Data:

Long-Range Economic Outlook: http://edr.state.fl.us/Content/long-range-finacial-outlook/3-Year-Plan_Fall-2014_1516-1718.pdf	Overall Economic Outlook; general analysis
CPI –Consumer Price Index – All Urban Consumers http://www.statista.com/statistics/244993/projected-consumer-price-index-in-the-united-states/	Contracted Services, Facility Maintenance, Chemicals
U.S Energy Information Administration (EIA)- Short-Term Energy Outlook http://www.eia.gov/forecasts/steo/	Utilities, Fuel
U.S. Postal Service http://www.prc.gov/PRC-DOCS/aboutprc/offices/PAGR/TABLE_1STCLASS_RATEHISTORY_1917.pdf	Postage
Florida Department of Economic Opportunity – Minimum Wage http://www.floridajobs.org/minimumwage/MinimumWageCalculation_2014.pdf	Janitorial
Social Services Estimating Conference – Medicaid Nursing Home Forecasts http://edr.state.fl.us/content/conferences/medicaid/medltexp.pdf	Medicaid Nursing Home Payments
Volusia County 9/30/13 GASB 45 Report – Page 20, Section 14. Valuation Methods and Assumptions; last update	Medicine and Medical Supplies
CPI - Bureau of Labor Statistics Consumer Price Index – Food only www.bls.gov/cpi/cpid1412.pdf	Food and Dietary
History of Volusia County Taxable Value – Volusia County Property Appraiser www.volusia.org	CRA (TIFF) Payments, Property Appraiser and Tax Collection Charges
CIP and Capital Outlay Worksheet Submissions from Departments	Capital Improvements and Capital Outlay
Interfund Transfers based on pledged sources and funding initiatives	Transfers
Florida Department of Revenue Office of Tax Research http://dor.myflorida.com/dor/cst_workgroup/final_report/AppendixIIIData/HolisticReplacementOption.pdf	Communications Services Tax
U.S Energy Information Administration Short-Term Energy Outlook http://www.eia.gov/forecasts/steo/	Utility Tax
Volusia County Economic Development 4th Quarter 2014 Update: February 6, 2015 www.volusia.org	Building Permits
DOR Estimating Conference, Half Cent Sales Tax Tables 9-14	Sales Tax

Fund: 104 – Library

Fund Overview

Volusia County's public library system includes six regional libraries, seven community branch libraries and one support/training facility. A countywide Library Fund millage rate of 0.5520 accounts for the tax revenues. Volusia County earns State Aid grant funds based on a match of up to \$0.25 on local funds expended centrally by the library and the Friends of the Library groups. The library also expects to receive revenue from fines, library endowment interest. Expenditures are forecast to maintain the current system and hours of service.

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2014-15, page E-18.

Revenues:

Ad valorem taxes - This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 0.5520 has remained the same since FY2013-14. FY16 taxable value at a flat rate which represents a potential increase of 5.76% and FY17-FY19 taxable value increase by 4%.

State Aid – continuing state grant authorized by F.S.257. Operating grant equal to a maximum of 25% of local funds expended from the library system during the preceding fiscal year. The estimate remains flat through FY19.

Contributions – City of Deltona – Agenda Item VC-1186499476055-A dated August 23, 2007 and the Interlocal Agreement for Library Expansion and Maintenance, \$250,000 annually. Term: November 2010 – November 2019.

Expenditures:

Personal Services:

Salaries: FY16 pay adjustment of 3%

FRS - FY16 increased per legislative action; rates remain flat in forecasted years, FY17-FY19

Group Insurance: rates per eligible employee are detailed below:

FY16: \$9,552; FY17: \$10,056; FY18: \$10,560

Total Positions: 193 Funded Positions: 173 Unfunded Positions: 19

Fund: 104 – Library

Operating Expenses:

- Contracted Services – increase FY17, FY18 and FY19: 2%.
- Food & Dietary – increase FY17, FY18 and FY19: 3.4%.
- Fuel – increase FY17, FY18 and FY19: 3%.
- Indirect/Administrative Charge –increase FY17 2.6%, FY18 and FY19: 3%.
- Insurance-Liability – increase FY17: 10%; FY18 and FY19: 8%.
- Janitorial Services – increase FY17, FY18 and FY19: 3%.
- Other Maintenance and Chemicals – increase FY17, FY18 and FY19: 2%.
- Postage – increase FY17, FY18 and FY19: 1%.
- Property Insurance – increase FY17: 10%; FY18 and FY19: 8%.
- Tax Service Charge – increase FY17, FY18 and FY19: 4%.
- Utilities – increase FY17; FY18 and FY19: 1%.
- Vehicle-Related Costs – increase FY17, FY18 and FY19: 2%.
- Publications – increase in FY17, FY18 and FY19: 2%

Capital Outlay & Capital Improvements - are allocated per division's 5-year capital outlay and improvement plans with funding from reserves.

Interfund Transfer

General Fund – this interfund transfer includes the salary and benefits for two positions at the Lyonia Environmental Center plus the debt service payments for DeBary and New Smyrna Beach libraries. Debt service for both libraries (DeBary @ \$28,587 and New Smyrna Beach @ \$164,378) will be paid in full in FY2015-16

Pay Adjustment – forecasted at a 3% salary increase in FY17-19 (for discussion purposes only).

Reserves:

Emergency reserves forecasted at 7% in accordance with Council reserve policy. Since fifty percent of the library system resides east of Interstate 95, adequate reserve levels are required for quick response from hurricanes. Reserves for future capital includes planned maintenance and improvements to ensure building integrity.

Fund: 104 – Library

Policy Direction

The Library Fund has been using the fund balance proceeds from prior years to fund capital outlay and capital improvements.

1. Reduce levels of service and expenditures.
2. Increase millage rate to fund capital expenditures. 0.05 mills will generate \$1.3M.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 104 - Library

Millage Rate Flat @ 0.5520

<u>Revenues:</u>	FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Ad Valorem Taxes*	13,640,768	13,640,768	14,389,351	14,963,725	15,561,074	16,182,317
Millage Rate	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520
State Aid to Library	452,458	580,194	580,194	580,194	580,194	580,194
Charges for Services	167,000	168,000	168,000	168,000	168,000	168,000
Fines and Forfeitures	410,000	380,025	380,000	380,000	380,000	380,000
Miscellaneous Revenues	221,463	219,863	218,900	218,900	218,900	218,900
Transfers from Library Endowment Fund	50,000	50,000	50,000	50,000	50,000	50,000
Contributions & Donations	50,000	63,000	63,000	63,000	63,000	63,000
Contributions (City of Deltona contract)	250,000	250,000	250,000	250,000	250,000	250,000
	15,241,689	15,351,850	16,099,445	16,673,819	17,271,168	17,892,411
PY Fund Balance - CIP & OUTLAY	686,340	667,840	698,020	592,620	547,620	687,620
PY Fund Balance One-Time	1,024,548	1,007,586	634,753	438,498	239,543	29,434
Total Fund Revenues	16,952,577	17,027,276	17,432,218	17,704,937	18,058,331	18,609,465

Expenditures:

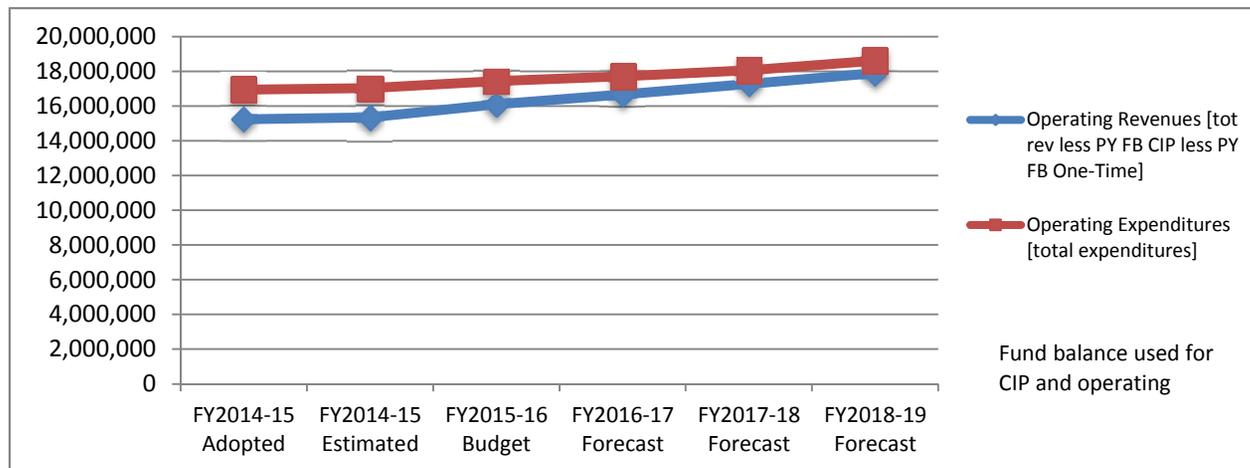
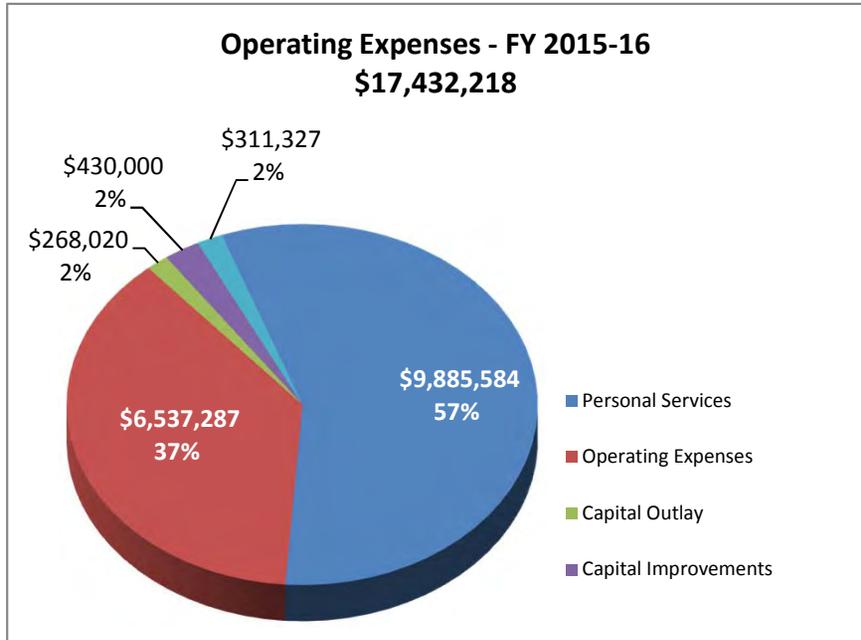
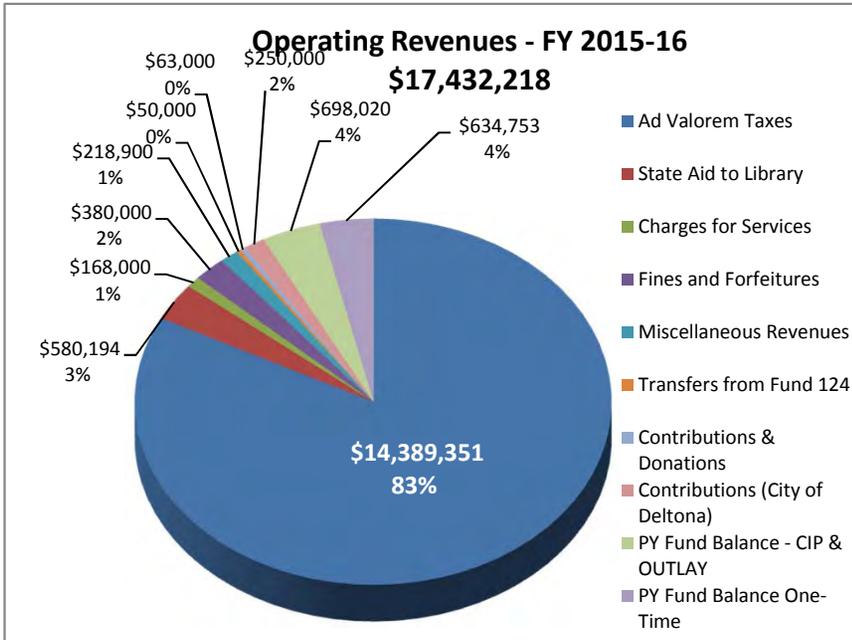
Personal Services	9,043,073	9,400,528	9,885,584	10,055,589	10,055,589	10,055,589
Operating Expenses	6,683,938	6,652,953	6,537,287	6,678,916	6,816,448	6,958,894
Capital Outlay	147,840	137,840	268,020	217,620	217,620	217,620
Capital Improvements	538,500	530,000	430,000	375,000	330,000	470,000
Interfund Transfers to General Fund (p.48)	305,955	305,955	311,327	128,284	132,133	136,097
Pay Adjustment (3% FY17 - FY19)	233,271		0	249,528	506,541	771,265
Total Fund Expenditures	16,952,577	17,027,276	17,432,218	17,704,937	18,058,331	18,609,465

REVENUES LESS EXPENDITURES	0	0	0	0	0	0
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Reserves	975,452	1,369,956	735,206	464,280	710,439	0
Reserves for Future Capital	2,707,433	2,707,433	2,009,413	1,249,221	215,899	209,284
Emergency Reserves	1,150,531	1,150,531	1,150,531	1,150,531	1,150,531	1,150,531
Emergency Reserves Percentage	7.6%	7.5%	7.2%	7.4%	7.1%	6.9%
Total Reserves	4,833,416	5,227,920	3,895,150	2,864,032	2,076,869	1,359,815

*FY16 taxable property value increase is 5.76%, FY17, FY18, FY19 taxable property value increase is 4% per year.

FUND: 104 Library



Fund: 105 – Mosquito Control

Fund Overview

Mosquito Control operates under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, Volusia County Mosquito Control (VCMC) is responsible for nuisance and disease mosquito control in Volusia County. To achieve its major goal of reducing mosquito production, VCMC must mitigate mosquito production sites and control immature mosquitoes before they develop into adult mosquitoes. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. Revenue is also realized from services provided to the St. John's River Water Management (marsh restoration) and the City of Sanford (midge control), in addition to reimbursements received for services provided to municipalities outside the District.

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2014-15, page E-22.

Revenues:

Ad valorem taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 0.1880 has remained the same since FY2014-15. FY16 taxable value at a flat rate represents a potential increase of 5.94%; FY17- FY19 taxable value increased by 4%.

Intergovernmental Revenues - St. John's River Water Management Grant – marsh restoration; estimated flat

Charges for Services – revenues received from west side municipalities for mosquito control, estimated flat

Miscellaneous revenues –expected one-time increase in FY16 for the sale of some heavy equipment and the proceeds from the sale of the helicopter.

Expenditures:

Personal Services:

Salaries: FY16 pay adjustment of 3%

FRS: FY16 increased per legislative action; rates remain flat in forecasted years, FY17-19

Group Insurance: rates per eligible employee are detailed below:

FY16: \$10,548; FY17-FY19: \$11,548

Total Positions: 30 Funded Positions: 25 Unfunded Positions: 5

Fund: 105 – Mosquito Control

Operating Expenses:

- Contracted Services – increase FY17, FY18 and FY19: 2%.
- Fuel – increase FY17, FY18 and FY19: 3%.
- Indirect/Administrative Charge –increase FY17, FY18 and FY19: 2.2%.
- Insurance-Liability – increase FY17: 10%; FY18 and FY19: 8%.
- Janitorial Services – increase FY17, FY18 and FY19: 3%.
- Other Maintenance and Chemicals – increase FY17, FY18 and FY19: 2%.
- Postage – increase FY17, FY18 and FY19: 1%.
- Property Insurance – increase FY17: 10%; FY18 and FY19: 8%.
- TITF (CRA) Payments – increase FY17, FY18 and FY19: 4%.
- Utilities – increase FY17; FY18 and FY19: 1%.
- Vehicle-Related Costs – increase FY17, FY18 and FY19: 2%.

Capital Outlay & Capital Improvements:

Are allocated per division's 5-year capital outlay and improvement plans.

Interfund Transfer:

- 305 Fund – 800 MHz radio replacement program is \$18,250 annually, final payment in FY18.
- 365 Fund – Public Works Service Center, \$2M in FY16.

Pay Adjustment – forecasted at a 3% increase in FY17-19 for discussion purposes only.

Reserves:

Reserves are to be utilized to fund the replacement of a 1991 helicopter.

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

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 105 - Mosquito Control

Millage Rate Flat @ 0.1880

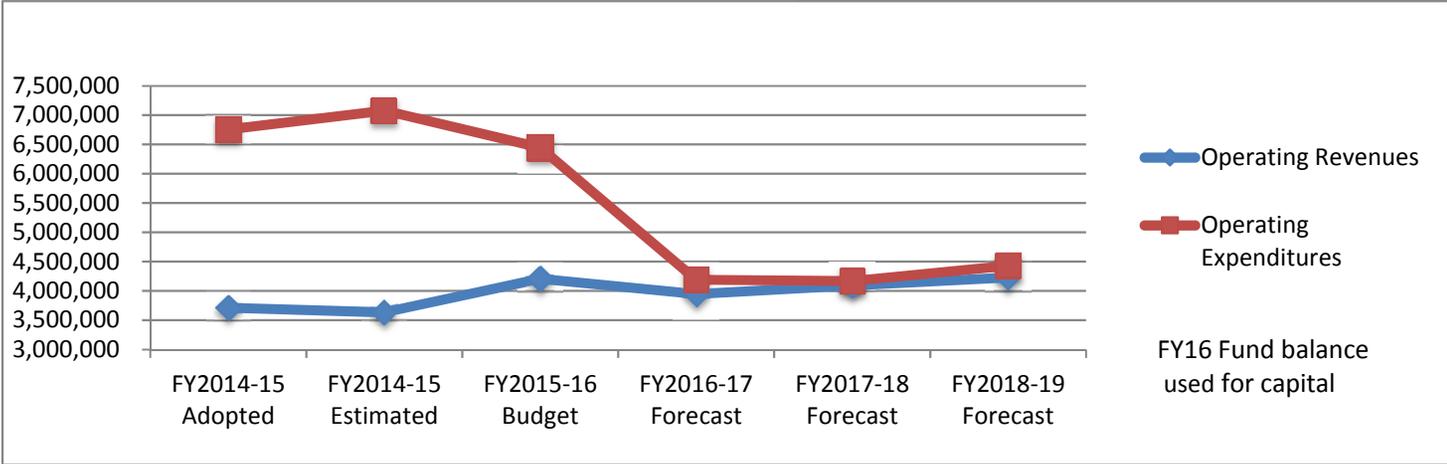
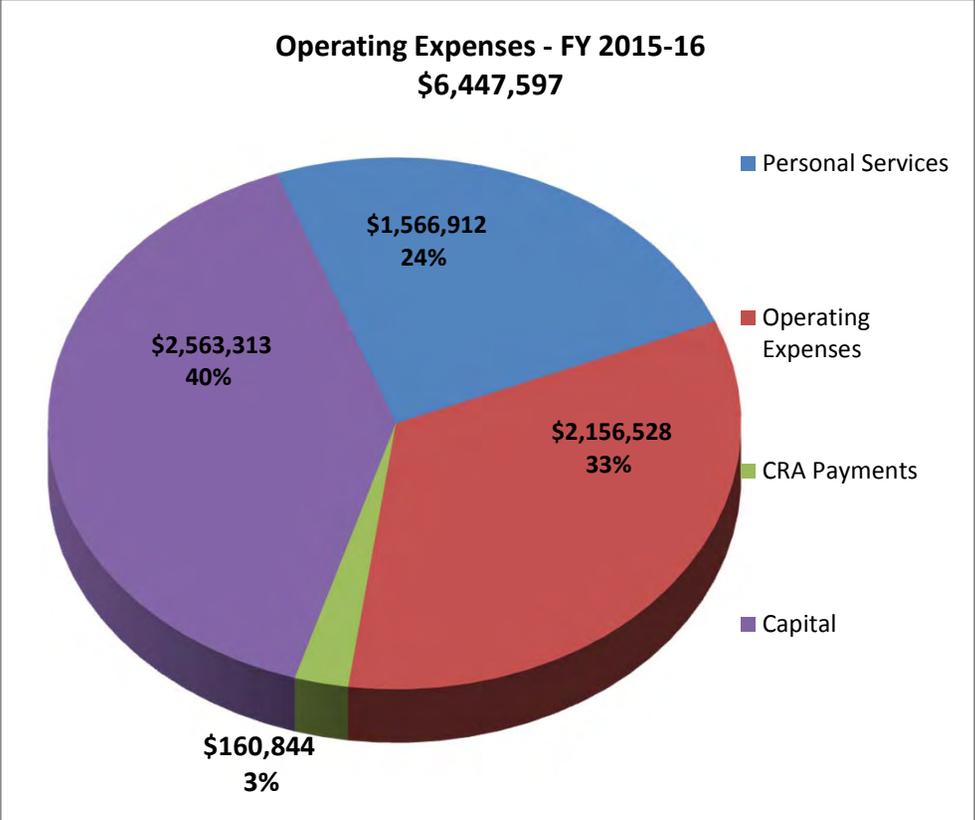
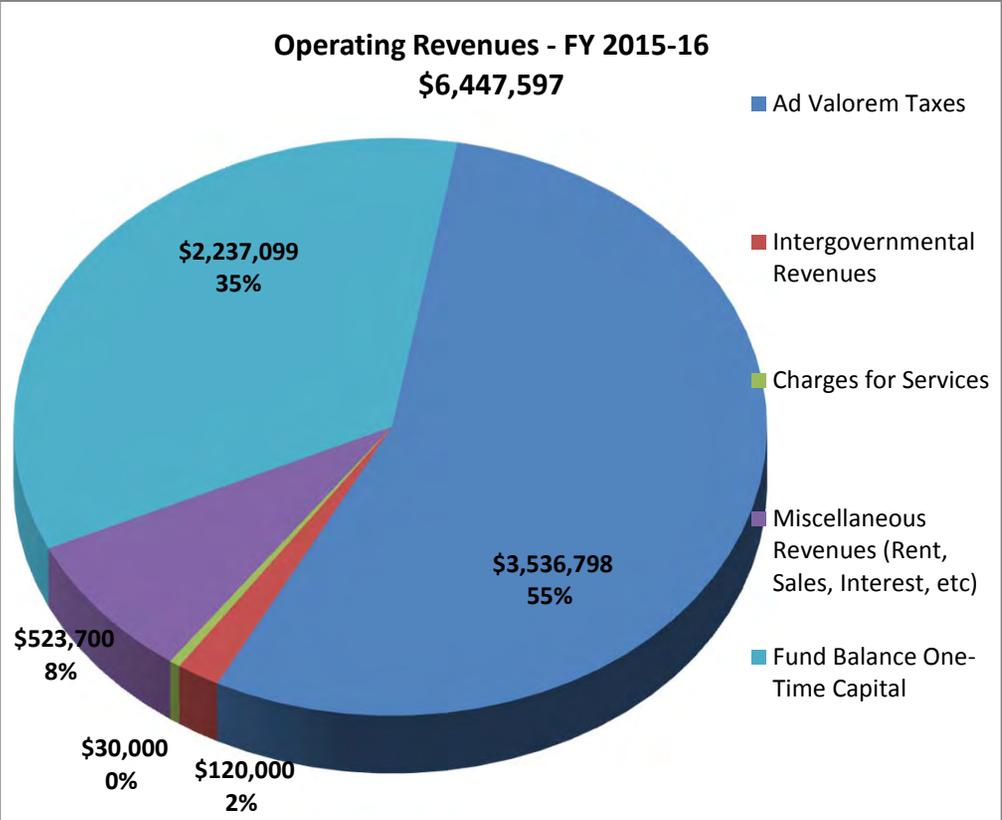
	FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Revenues:						
Ad Valorem Taxes*	3,337,899	3,337,899	3,524,798	3,665,790	3,812,421	3,964,918
Millage Rate	0.1880	0.1880	0.1880	0.1880	0.1880	0.1880
Delinquent Ad Valorem	12,000	12,000	12,000	12,000	12,000	12,000
Intergovernmental Revenues	120,000	120,000	120,000	120,000	120,000	120,000
Charges for Services	30,000	30,000	30,000	30,000	30,000	30,000
Miscellaneous Revenues (Rent, Sales, Interest, etc)	216,728	135,500	523,700	122,737	122,050	102,658
PY Fund Balance One-Time Capital	3,043,606	3,444,749	2,237,099	242,756	74,058	204,168
TOTAL FUND REVENUES	6,760,233	7,080,148	6,447,597	4,193,283	4,170,529	4,433,744
Expenditures:						
Personal Services	1,484,858	1,463,181	1,566,912	1,591,700	1,591,700	1,591,700
Operating Expenses	2,109,787	2,412,974	2,156,528	2,203,873	2,255,645	2,302,634
CRA Payments**	150,758	150,758	160,844	167,278	173,969	180,928
Capital	3,014,830	3,034,985	545,063	175,500	56,500	245,100
Transfer 305 Fund - 800MHz radios & 365 Service Center		18,250	2,018,250	18,250	18,250	0
Pay Adjustment (3%)				36,683	74,466	113,382
TOTAL FUND EXPENDITURES	6,760,233	7,080,148	6,447,597	4,193,283	4,170,529	4,433,744
REVENUES LESS EXPENDITURES	0	0	0	0	0	0

Future Capital Reserves - Eastside Svcs Center	2,000,000	2,000,000	0		0	0
Equip Replacement Reserves - Helicopter & equip	2,500,171	2,554,493	2,312,853	2,055,783	1,966,848	1,747,288
Special Program Reserves - Fuel	23,821	23,821	23,821	23,821	23,821	23,821
Emergency Reserves @ 10%	374,139	374,139	378,680	392,994	407,870	423,262
Total Reserves	4,898,131	4,952,453	2,715,354	2,472,597	2,398,539	2,194,371

*FY16 taxable property value increase is 5.94%, FY17, FY18, FY19 taxable property value increase is 4% per year

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

FUND: 105 Mosquito Control



Fund: 114 - Ponce De Leon Inlet and Port District

Fund Overview

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

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2015-15, page E-32.

Revenues:

Ad valorem taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 0.0929 has remained the same since FY2010-11. FY16 taxable value at a flat rate represents a potential increase of 5.94% and FY17-FY19 taxable value increased by 4.0%.

Park fees – includes new fee structure of \$10 daily and \$20 annual pass for coastal parks Smyrna Dunes and Lighthouse Point parks approved by Council on January 22, 2015.

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

Expenditures:

Personnel Services:

Salaries: FY16 pay adjustment of 3%

FRS: FY16 increased per legislative action; rates remain flat in forecasted years, FY17-FY19

Group Insurance: rates per eligible employee are detailed below:

FY16: \$10,548; FY17-FY19: \$11,548

Total Positions: 14

Fund: 114- Ponce De Leon Inlet and Port District

Operating Expenses:

Professional Services – FY16 \$200K contract to update the Inlet Management Plan.

Contracted Services – increase FY17-FY19- 2%.

Fuel – increase cost FY17-FY19: 1.5%.

Insurance-Liability – increase FY17: 10%; FY18 & FY19: 8%.

Janitorial Services – increase FY17-FY19: 3%.

Postage – increase FY17-FY19: 1%.

Property Insurance – increase FY17: 10%; FY18 and FY19: 8%.

Utilities – increase FY17-FY19: 1%.

Vehicle Maintenance – Related Costs - increase FY17-FY19: 2%.

General Maintenance – increase FY17-FY19: 2%.

Pay Adjustment – forecasted at a 3% increase in FY17-FY19 (for discussion purposes only).

Capital Outlay & Capital Improvements:

In order to make best use of the capital improvement dollars; grant opportunities are being pursued.

Major capital improvements include: FY17 \$1.85M Smyrna Dunes Boardwalk-Phase II and \$400K Lighthouse Point Park. Parking lot development is planned for FY17 \$350K, FY18 \$792K and FY19 \$835K. The remaining project listing is allocated per division's 5 year plan.

Reserves:

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

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

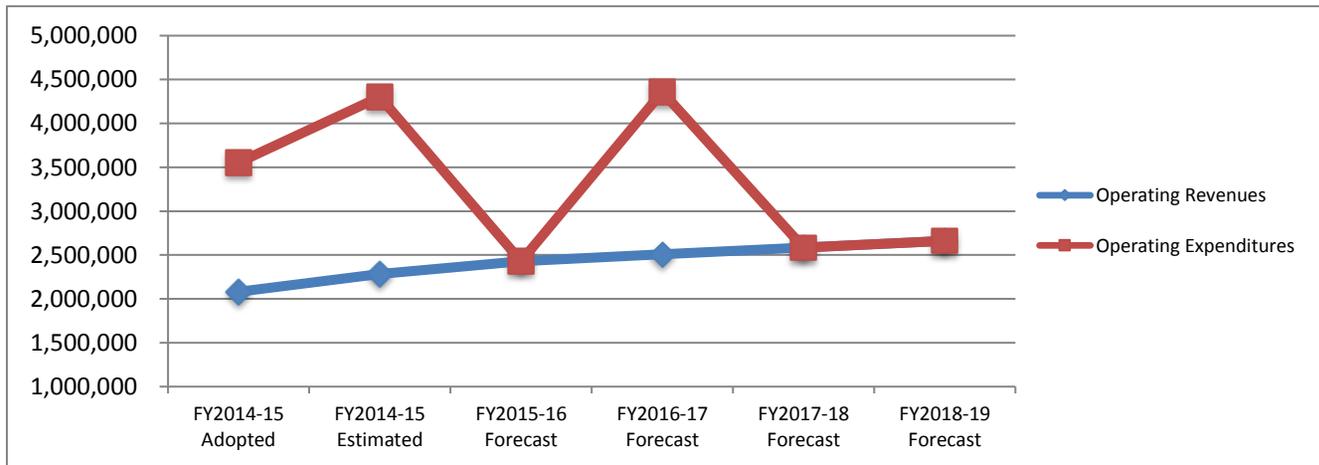
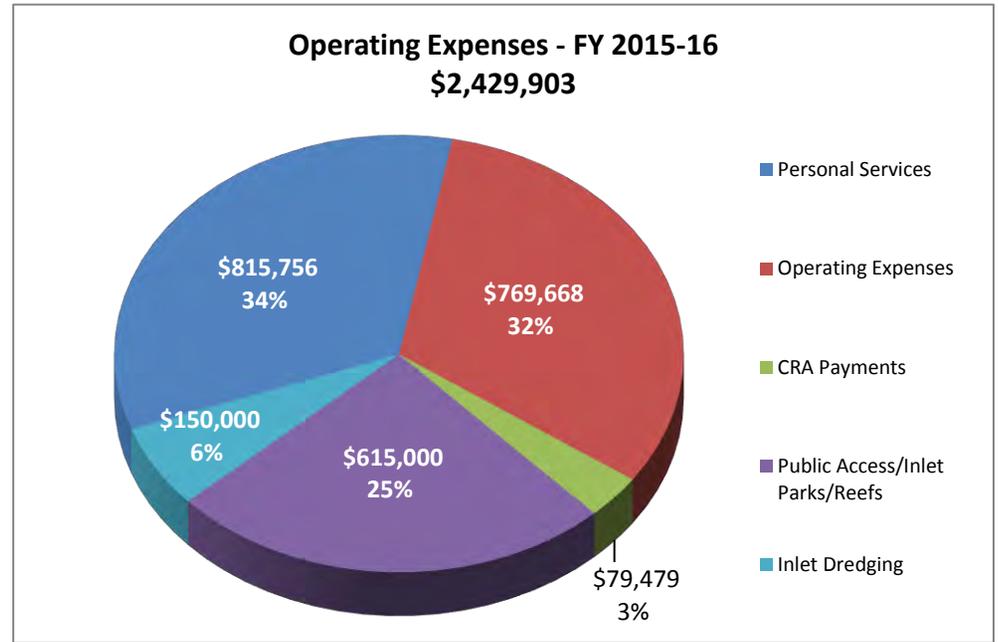
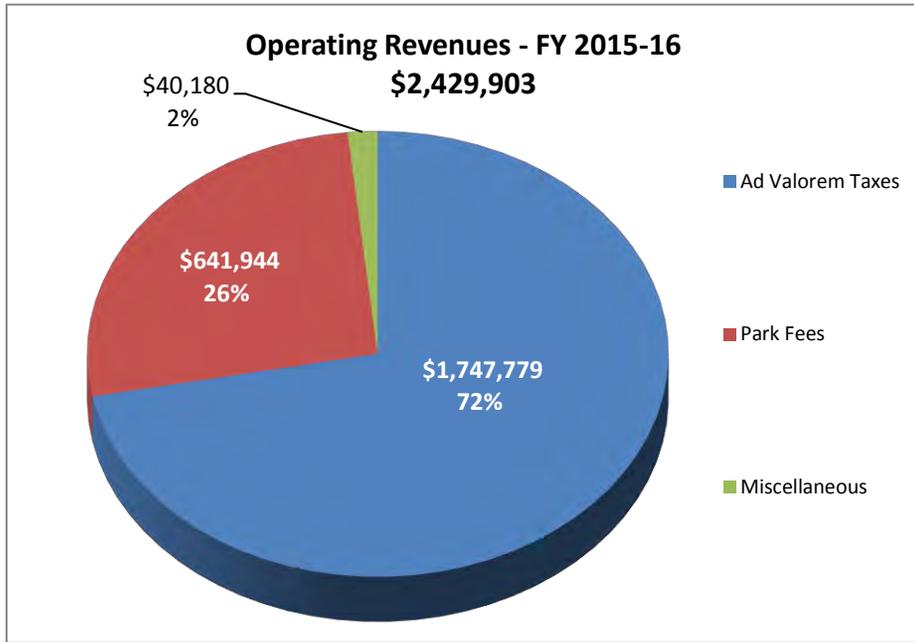
VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 114 - Ponce De Leon Inlet and Port District
Millage Rate Flat at 0.0929

Revenues:	FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Ad Valorem Taxes *	1,653,423	1,647,038	1,747,779	1,817,450	1,889,908	1,965,265
Millage Rate	0.0929	0.0929	0.0929	0.0929	0.0929	0.0929
Park Fees	391,000	600,000	641,944	649,053	651,000	651,000
Miscellaneous	37,200	35,638	40,180	42,185	43,195	45,205
PY Fund Balance One-time Capital	1,471,106	2,019,112	0	1,850,000	0	0
TOTAL FUND REVENUES	3,552,729	4,301,788	2,429,903	4,358,688	2,584,103	2,661,470
Expenditures:						
Personal Services	799,992	810,146	815,756	829,756	829,756	829,756
Operating Expenses	584,858	682,743	740,668	501,436	511,915	522,711
CRA Payments **	74,498	74,832	79,479	82,658	85,964	89,403
Partnership Program Grants	215,000	175,000	20,000			
Capital Outlay	24,860	7,723	9,000			
Pay Adjustment (3% FY15; FY17-FY19)	16,521			19,838	39,676	59,514
Total Operating Expenditures	1,715,729	1,750,444	1,664,903	1,433,688	1,467,311	1,501,384
Capital Improvement Program:						
Land Purchase	416,000	1,926,782				
Inlet Boat Ramp Dredging			290,000			
Inlet Channel Dredging	540,000		150,000	150,000	150,000	150,000
Wilbur-by-the-Sea Fishing Pier	150,000	208,562				
Marine Habitat / Artificial Fishing Reefs	500,000	250,000	175,000	175,000	175,000	175,000
Smyrna Dunes Fishing Pier - FIND Grant	231,000	166,000				
Smyrna Dunes Boardwalk - Phase II				1,850,000		
Lighthouse Point Park Boardwalk			150,000	400,000		
Parking Lot Development				350,000	791,792	835,086
Total Capital Improvement	1,837,000	2,551,344	765,000	2,925,000	1,116,792	1,160,086
TOTAL FUND EXPENDITURES	3,552,729	4,301,788	2,429,903	4,358,688	2,584,103	2,661,470
REVENUES LESS EXPENDITURES	0	0	0	0	0	0
Reserves for Future Capital	2,952,115	2,902,576	2,887,854	1,029,975	1,022,434	1,014,697
Emergency Reserves @ 10%	202,728	228,268	242,990	250,869	258,410	266,147
Total Reserves	3,154,843	3,130,844	3,130,844	1,280,844	1,280,844	1,280,844

*FY16 taxable property value increase is 5.94%, FY17, FY18, FY19 taxable property value increase is 4% per year.

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

FUND: 114 Ponce De Leon Inlet and Port District



Fund: 160 - Volusia ECHO

Fund Overview

On November 7, 2000 voters elected to levy up to .2 mill of ad valorem tax for 20 years to create the ECHO program and permit the issuance of \$40,000,000 Limited Tax General Obligation Bonds payable from the tax levy for financing. The ECHO program provides funding for Educational, Cultural, Historical and Outdoor (ECHO) recreation capital projects. Non-profit and municipal organizations within the County's boundaries as well as the County are eligible to apply for grant funding to assist with acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria (ECHO) of the program. On June 3, 2004, the County Council approved allocation of \$1 million dollars of ECHO funds each year for the countywide Master Trail Program for the remaining life of the ECHO program which is transferred to the Trails Capital Fund 328. The ECHO budget total includes funding for Council-directed projects.

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2014-15, page E-98.

This ECHO forecast includes all years through sunset in FY2020-21.

Revenues:

Ad valorem taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 0.2000 has remained the same since FY2001-02. The FY16 taxable value at flat rate represents a potential increase of 5.76% and FY17-FY21 taxable value increased by 4%.

Expenditures:

Expenditures fund ECHO grants and trails projects approved by the County Council.

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

Grants and Aids – budgeted revenues less CRA payments and annual allocation to trails allocation leaves the remaining balance to be allocated. Specific projects are approved by the County Council on an annual basis.

Reserves:

Reserves are being utilized to fund capital outlay, capital improvements, and for ECHO grants as projects are approved by County Council.

Policy Direction

Boardwalk and Parking Development – annual allocation to fund development in order to maximize grant opportunities.

VOLUSIA COUNTY FORECAST THROUGH SUNSET

FUND: 160 - Volusia ECHO

<u>Revenues:</u>	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast
Ad Valorem Taxes*	5,202,668	5,410,775	5,627,206	5,852,294	6,086,386	6,329,841
Millage Rate	0.2000	0.2000	0.2000	0.2000	0.2000	0.2000
Miscellaneous Revenue	115,000	115,000	115,000	115,000	115,000	115,000
Operating Revenues	5,317,668	5,525,775	5,742,206	5,967,294	6,201,386	6,444,841
Expenditures:						
CRA Payments**	174,000	180,960	188,198	195,726	203,555	211,698
Interfund Transfer - Trails Allocation (Fund 328)	495,079	494,809	494,931	495,445	495,367	495,712
Interfund Transfer - Trails Debt Service (Fund 328)	504,921	505,191	505,069	504,555	504,633	504,288
Subtotal Current Allocation	1,174,000	1,180,960	1,188,198	1,195,726	1,203,555	1,211,698
Boardwalk & Parking Development***	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Reserves	150,000	150,000	150,000	150,000	150,000	150,000
Subtotal Operating Budget	2,824,000	2,830,960	2,838,198	2,845,726	2,853,555	2,861,698
ECHO Grant Program	2,493,668	2,694,815	2,904,008	3,121,568	3,347,831	3,583,143
TOTAL FUND EXPENDITURES	5,317,668	5,525,775	5,742,206	5,967,294	6,201,386	6,444,841
REVENUES LESS EXPENDITURES						
	0	0	0	0	0	0

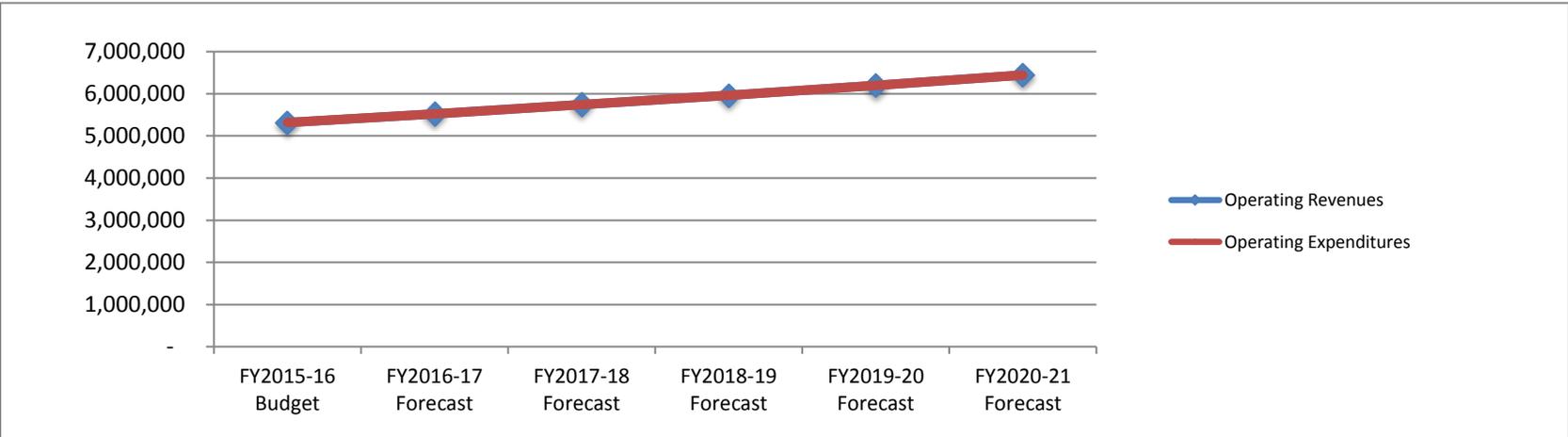
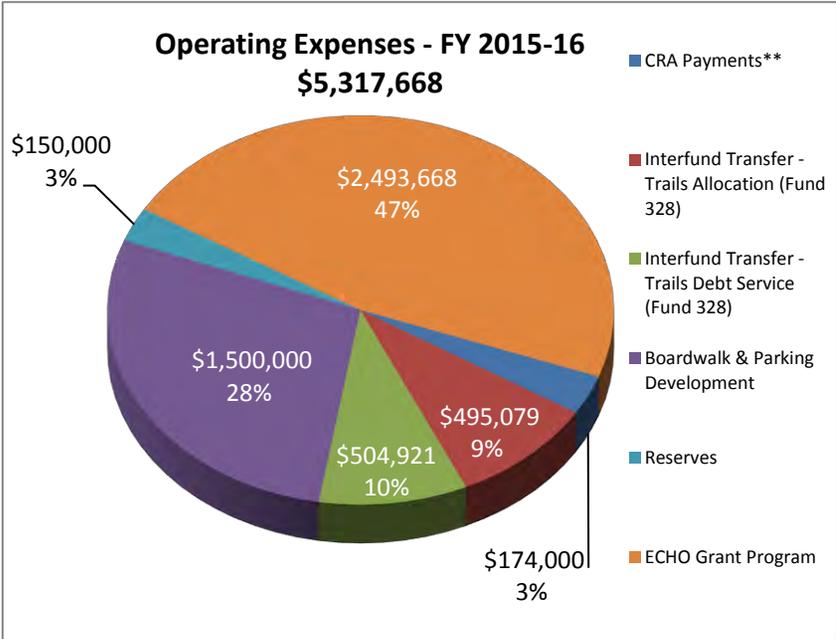
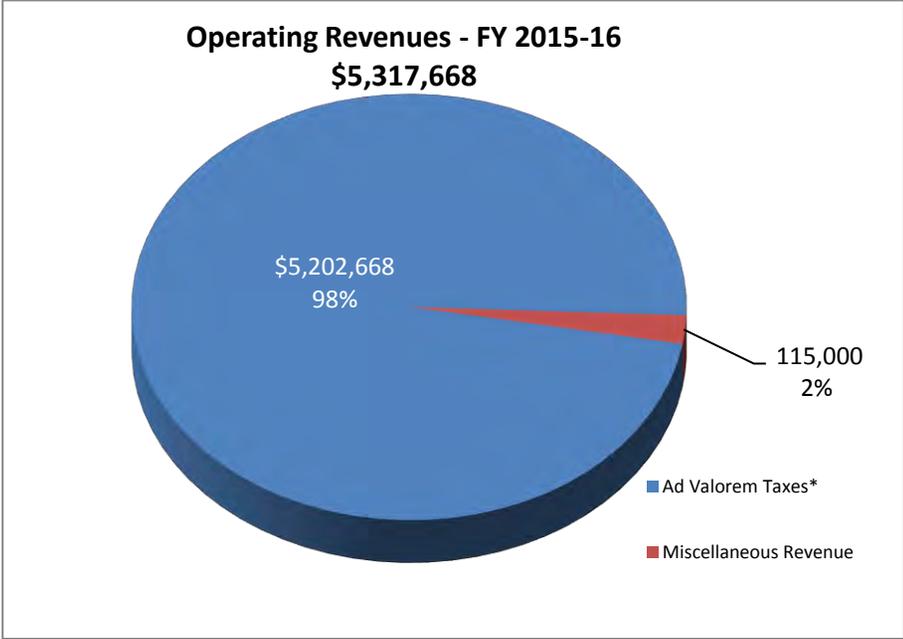
Reserves - one time balance to be awarded	2,701,849
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*FY16 property value increase is 5.76%, FY17, FY18, FY19 value increase is 4% per year.

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

***Annual estimated debt service of \$1.5M over 6 years is \$7.6M in borrowing.

FUND: 160 Volusia ECHO



Fund: 140 - Fire Services

Fund Overview

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

Fire Services conducted 9 public meetings, held throughout Volusia County over a 6 week period of time in early spring 2015. The meetings were set up to educate the public on the state of the fire fund, the available resources to fund fire services and associated funding shortfalls. Various options were discussed in order to resolve the funding gap. In addition, a website was set up with the same information in an effort to reach as many residents as possible. Residents were asked to fill out a survey, essentially asking if they would pay more in taxes to keep the current service levels. The majority of participants wanted no service level changes which in turn required a 0.45 millage increase. Residents also expressed concern about station closures and homeowner insurance rate increases.

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2014-15, page E-80.

Revenues:

Ad valorem taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. FY16 millage increases .45 cents from 3.6315 to 4.0815 mills and potential taxable value increase of 4.69%. FY17-FY19 taxable value increased by 3%.

Transport Services – FY16-FY19 remains flat for all years.

Expenditures:

Personal Services:

Salaries: FY16 pay adjustment of 3%

FRS: FY16 increased per legislative action; rates remain flat in forecasted years, FY17-19

Group Insurance - rates per eligible employee are detailed below:

FY16: \$10,548; FY17-FY19: \$11,548

Workers comp – FY16 based upon 3 year claims experience, then FY17-FY19 estimated flat

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

Fund: 140 - Fire Services

Operating Expenses:

- Contracted Services - increase FY17-FY19: 2%.
- Fuel - increase FY17-FY19: 1.5%.
- Insurance-Liability - increase FY17: 10%; FY18 & FY19: 8%.
- Janitorial Services - increase FY17-FY19: 3%.
- Medicine and Medical Supplies - increase FY17: 7.0%; FY18: 6.5%; FY19: 6%.
- Other Maintenance and Chemicals - increase FY17-FY19: 2%.
- Postage- increase FY17-FY19: 1%.
- Property Insurance - increase FY17: 10%; FY18 and FY19: 8%.
- Utilities - increase FY17-FY19: 1%.
- Vehicle Maintenance -Related Costs - increase FY17-FY19: 2%.

Pay Adjustment – forecasted at a 3% increase in FY17-FY19 for discussion purposes only.

Interfund Transfer:

800 MHz radio replacement program is \$208,447 annually FY16-FY18.

Capital Outlay:

Major capital outlay includes: replacement of stretchers, tablet for units, training mannequins, auto pulse machines and FY17, \$864K monitor/defibrillators and FY18 \$1.2M for replacement of self contained breathing apparatus (SCBA). The remaining are allocated per division's 5 year plan.

Capital Improvements:

Major capital improvements includes: roofing, HVAC, design/development of a service delivery model that would address efficiency station locations; FY16 \$630K renovations for Osteen Fire Station, FY18 \$800K Oakhill renovation. The remaining are allocated per division's 5 year plan.

Reserves:

Reserves of \$223,500 are set-aside annually for the replacement of breathing apparatus and auto pulses.

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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 140 - Fire Services
Millage Rate .45 Increase at 4.0815

	FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Revenues:						
Ad Valorem Taxes*	20,692,574	20,707,574	24,320,761	25,048,433	25,797,936	26,569,925
Millage Rate	3.6315	3.6315	<b style="color: red;">4.0815	<b style="color: red;">4.0815	<b style="color: red;">4.0815	<b style="color: red;">4.0815
Intergovernmental Revenues	54,840	54,840	57,760	57,760	57,760	57,760
Transport Services	160,000	220,000	220,000	220,000	220,000	220,000
Miscellaneous Revenues	140,125	162,026	151,100	165,150	165,150	165,150
Subtotal Operating Revenues	21,047,539	21,144,440	24,749,621	25,491,343	26,240,846	27,012,835
Prior Year Fund Balance-One Time	1,103,430	553,471				
Prior Year Fund Balance-CIP & Capital Outlay	423,707	480,644	239,062	310,475	1,321,162	
TOTAL FUND REVENUES	22,574,676	22,178,555	24,988,683	25,801,818	27,562,008	27,012,835
Expenditures:						
Personal Services	14,967,487	14,932,534	16,134,054	16,296,054	16,296,054	16,296,054
Operating Expenses	6,819,346	6,765,377	7,283,307	7,501,806	7,726,860	7,958,666
Pay Adjustment (3.5% FY15, FY16-19 3%)	364,136			408,976	773,112	1,137,248
Subtotal Operating Expenses	22,150,969	21,697,911	23,417,361	24,206,836	24,796,026	25,391,968
% of operating revenues	105%	103%	95%	95%	94%	94%
Capital Expenses						
Transfer 305 Fund - 800 MHz radios	208,447	208,447	208,447	208,447	208,447	0
Capital Outlay	200,260	132,197	605,875	1,208,035	1,484,035	214,035
Capital Improvements	15,000	140,000	757,000	178,500	1,073,500	288,500
Subtotal Capital Expenses	423,707	480,644	1,571,322	1,594,982	2,765,982	502,535
TOTAL FUND EXPENDITURES	22,574,676	22,178,555	24,988,683	25,801,818	27,562,008	25,894,503
REVENUES LESS EXPENDITURES	0	0	0	0	0	1,118,331
Reserve for Future Capital	1,281,306	2,814,969	2,181,198	1,571,051	1,186,938	2,002,571
Capital Outlay - breathing apparatus & auto-pulse	660,500	660,500	884,000	1,109,500	97,500	323,000
Emergency Reserves (10%)	2,303,753	2,303,753	2,474,962	2,549,134	2,624,085	2,701,283
Total Reserves	4,245,559	5,779,222	5,540,160	5,229,685	3,908,523	5,026,854

FY2015-16 Five Year Forecast 24

*FY16 taxable property value increase is 4.69%, FY17, FY18, FY19 taxable property value increase is 3% per year

OFFICE OF MANAGEMENT AND BUDGET

FIVE YEAR FORECAST PRESENTATION

FY 2014-15 THROUGH FY 2018-19

1. Why was a .45 cent millage increase needed for Fire Services?

- Reserves have been used to balance the budget for Fire services since FY 2010
- Current level of service cannot be supported by the existing tax structure (funding sources)
 - Under existing structure, reserves are projected to be depleted by FY 17
- 45 cents will be used to stabilize the fund

2. What were the results of the community meetings?

- Nine Community meetings were held from February 12 to March 17 at the following locations:

Oak Hill	Deland	Ormond-by-the-Sea	Pierson
Ormond Beach	Lake Helen	New Smyrna Beach	Deltona
DeLeon Springs			

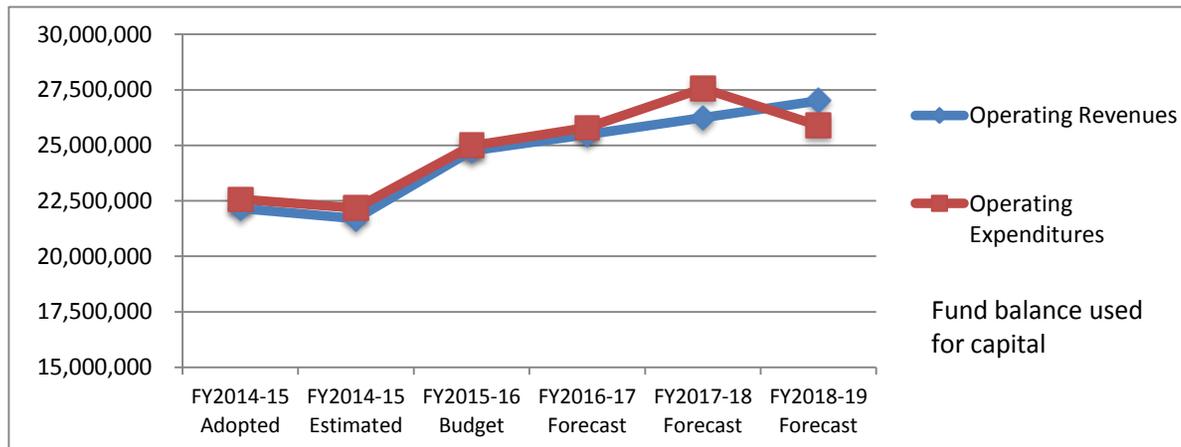
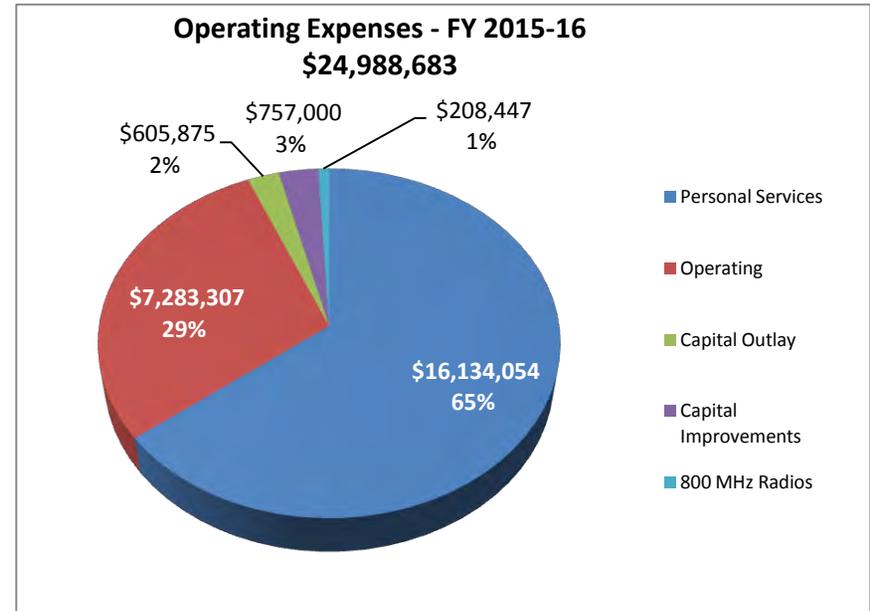
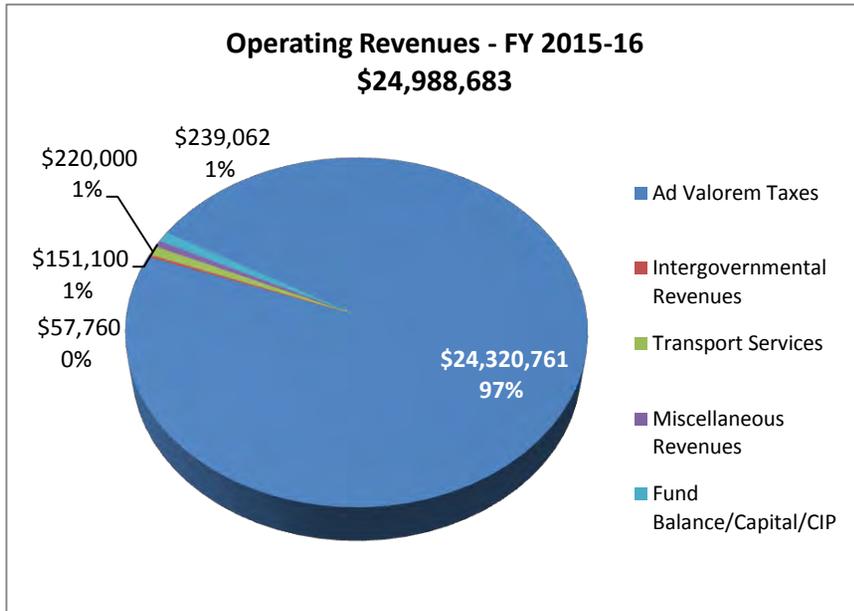
- 92% or 209 of the 228 surveys received indicated support for the millage increase

3. What happens if the millage is not increased?

- Volusia County Fire services would have to cease operations from 4 fire stations and close them in order to remain flat within the revenue stream which was validated by a consultant's study

Note: Fire Services appeared before Council on February 5, 2015 with an initial presentation concerning the challenges to the Fire Fund and again on April 2, 2015 with the results of the feedback from the community meetings.

FUND: 140 Fire Services



Fund: 130 - Economic Development

Fund Overview

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

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2014-15, page E-60.

Revenues:

The chart below is a history of economic development efforts from the General Fund, see page 48:

Description	FY11-12	FY12-13	FY13-14	FY14-15 (B)	FY15-16 (B)
General Fund	1,577,443	1,584,393	7,159,952*	3,559,952	4,220,342
Commuter Rail	1,200,000	1,200,000	1,200,000	1,200,000	0
CRA - General Fund	4,433,019	4,288,172	4,738,649	5,148,019	5,577,210
Total	<u>7,210,462</u>	<u>7,072,565</u>	<u>13,098,601</u>	<u>9,907,971</u>	<u>9,797,552</u>

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

The above chart illustrates Community Redevelopment Area (CRA) – General Fund. There are currently 20 authorities in Volusia County. There are no adjustments in the above numbers for expansion within the CRA or additional CRA proposals. The Commuter Rail payment is for the annual debt service associated with the Sunrail construction.

Fund: 130 Economic Development

Expenditures:

Personal Services:

Salaries: FY16 pay adjustment of 3%

FRS: FY16 increased per legislative action; rates remain flat in forecasted years, FY17-19

Group Insurance: rates per eligible employee are detailed below:

FY16: \$10,548; FY17-FY19: \$11,548

Total Positions: 12

Total Funded: 8

Total Unfunded: 4

Operating Expenses:

Rental – office lease with Airport is projected flat with FY16 budget.

Marketing budget is projected flat with FY16 budget.

Postage – County FY17, FY18, and FY19 increase by 1% each year.

Utilities – FY17, FY18, and FY19 increase by 1% each year.

Insurance-Liability –FY17 increase by 10%, FY18 & FY19 increase by 8% each year.

Property Insurance– FY17 increase by 10%, FY18 and FY19 increase by 8% each year.

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

Incentive Program:

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

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

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

Pay Adjustment – forecasted at a 3% increase in FY17-FY19 for discussion purposes only.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 130 - Economic Development

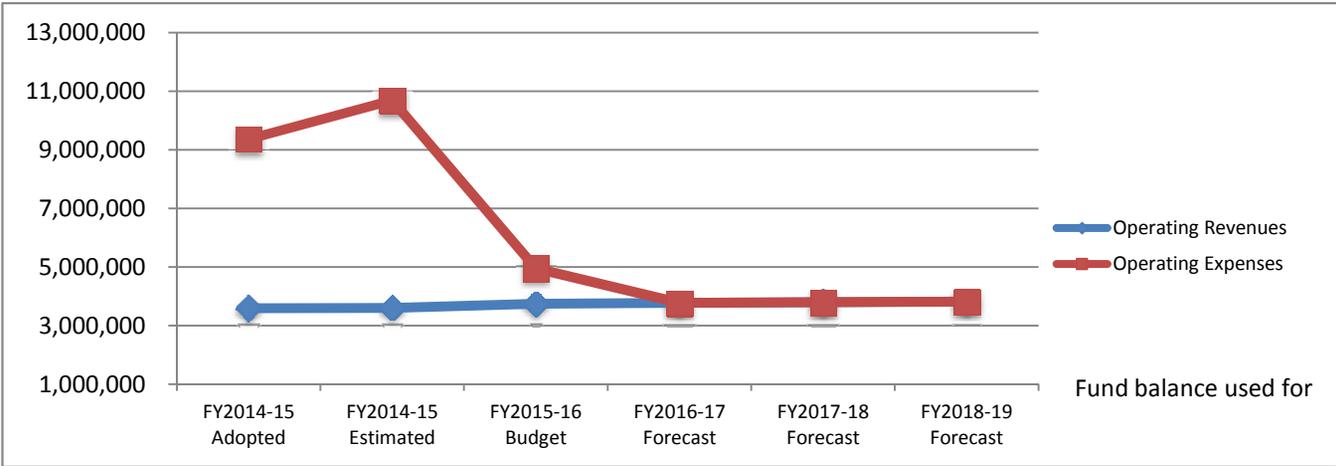
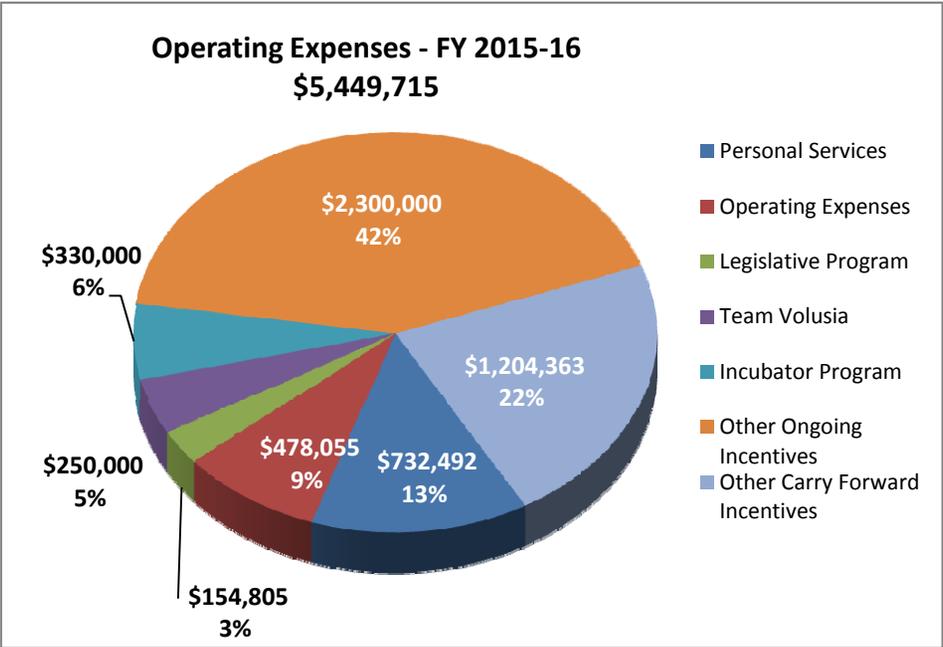
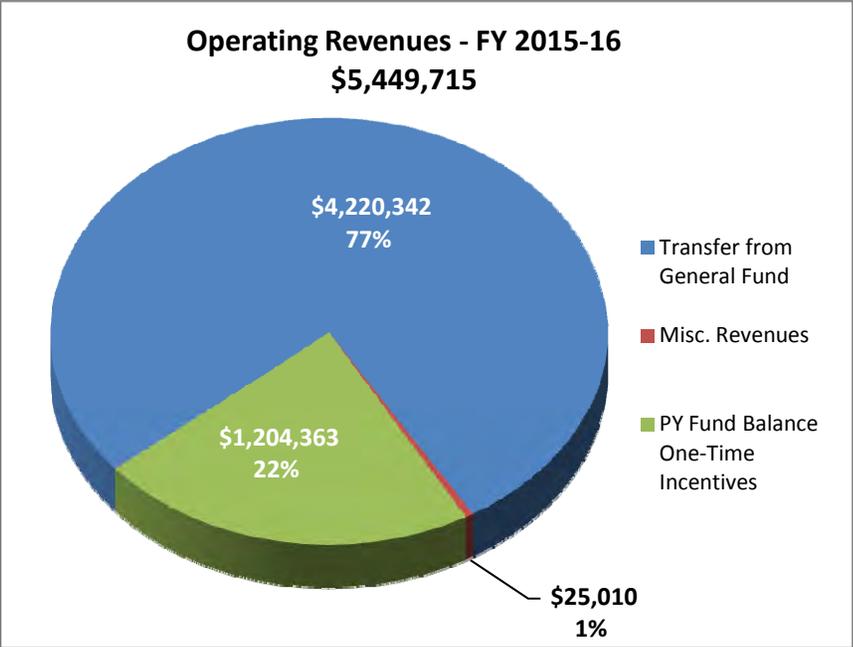
Revenues:	FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Misc. Revenues (Rent, sales, interest)	25,000	35,000	25,010	25,010	25,010	25,010
Transfer from General Fund (p.48)	3,559,952	3,559,952	4,220,342	4,248,369	4,269,997	4,290,225
PY Fund Balance One-Time Incentives	5,773,164	7,085,321	1,204,363			
Operating Revenues	9,358,116	10,680,273	5,449,715	4,273,379	4,295,007	4,315,235
Expenditures:						
Personal Services	639,535	767,013	732,492	740,492	740,492	740,492
Salary Adjustment (3%)	20,054			20,026	40,653	61,900
Operating Expenses	405,274	370,917	478,055	474,976	472,846	530,529
Legislative Program	190,415	102,536	154,805	157,885	161,016	164,214
Subtotal Operating	1,255,278	1,240,466	1,365,352	1,393,379	1,415,007	1,435,235
Incentive Program						
Team Volusia	250,000	250,000	250,000	250,000	250,000	250,000
Incubator Program	364,957	364,957	330,000	330,000	330,000	330,000
Sunrail			1,800,000	1,800,000	1,800,000	1,800,000
Other Incentives*	1,734,771	264,600	500,000	500,000	500,000	500,000
Subtotal Incentive	2,349,728	879,557	2,880,000	2,880,000	2,880,000	2,880,000
Use of Prior Years Fund Balance						
Other Carry Forward Incentives	753,110	502,250	1,204,363			
Capital Improvements - Beville Road Intersection		1,058,000				
One Daytona	5,000,000	5,000,000				
Project X		2,000,000				
Subtotal Fund Balance	5,753,110	8,560,250	1,204,363	0	0	0
TOTAL FUND EXPENDITURES	9,358,116	10,680,273	5,449,715	4,273,379	4,295,007	4,315,235
REVENUES LESS EXPENDITURES	0	0	0	0	0	0

Reserves - one time balance to be awarded	1,204,363
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* Incentive Allocation: \$1.8M shift of commuter rail debt service payment + \$500K increase based upon discussion from June 4, 2015 mini budget workshop with Council.

GF Millage Reference: 0.0231 mills = \$600,000 0.05 mills = \$1.3M 0.10 mills = \$2.6M
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FUND: 130 Economic Development



Fund: 120 – Municipal Service District

Fund Overview

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of the Municipal Service District are coincident with those boundaries defining all of the unincorporated areas of the county. Revenues include property taxes, utilities tax, communications services tax, development related fees, Sheriff's city contracts, animal control fees and a Half-Cent Sales Tax. The MSD Fund includes expenditures for Sheriff, operations for the unincorporated area and for contracted cities of Deltona, DeBary, Pierson, and Oakhill; Animal Control; Building, Zoning, and Code Administration; Construction Engineering; Environmental Management; Growth and Resource Management; Parks, Recreation and Culture; and Planning and Development.

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2014-15, page E-46.

Revenues:

Ad valorem taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 2.2399 has remained the same since FY2013-14. FY16 taxable value at a flat millage rate represents a potential increase of 4.77% and FY17 - FY19 taxable value increased by 4%.

Contracts – Sheriff & Animal Control – based upon estimated city contract rates for recovery of costs, increased 3% in FY17-FY19.

Utilities Tax – increase 5% based on trend data FY17-19

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

Sales Tax – sales tax distribution has been amended to shift prior proceeds to the Ocean Center to this fund. FY17-FY19 growth forecasted at 4% increase.

Permit Fees, Special Assessments, Miscellaneous and Intergovernmental revenues – increase 1.8% based on trend data FY17-19. The fee structure for growth management service will be presented to Council later this calendar year for consideration. Last updated fee structure was completed in 2005.

Interfund Transfers – forecasted receipts of half cent sales tax at 4% in FY16 and FY17-FY19.

Expenditures:

Personal Services:

Salaries: FY16 pay adjustment of 3%.

FRS: FY16 increased per legislative action; rates remain flat in forecasted years, FY17-FY19.

Group Insurance: rates per eligible employee are detailed below:

FY16: \$10,548; FY17-FY19: \$11,548

Workers comp – FY16 increased based upon claims history

Fund: 120 – Municipal Service District

Operating Expenses:

- Contracted Services - increase FY17-FY19: 2%.
- Fuel - increase FY17-FY19: 3%.
- Insurance-Liability - increase FY17: 10%; FY18-FY19: 8%.
- Janitorial Services - increase FY17-FY19: 3%.
- Other Maintenance and Chemicals - increase FY17-FY19: 2%.
- Postage- increase FY17-FY19: 1%.
- Property Insurance - increase FY17: 10%; FY18-FY19: 8%.
- Utilities - increase FY17-FY19: 1%.
- Vehicle Maintenance -Related Costs - increase FY17-FY19: 2%.

Capital Outlay and Capital Improvements:

The majority of capital outlay expenses are comprised of Sherriff's Office vehicle and mobile data computer replacements totaling \$1.8M in FY16 and \$1.7M annually for FY17-FY19; \$350k allocated for report writing software.

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), FY16 and FY17: \$4.7M, FY18: \$4.8M and FY19: \$5M.

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

SO Evidence Facility/Forensic Lab – FY16: one-time revenues (fund balance) \$1.5M to begin the design process.

Other Transfers – FY16: final reimbursement to General Fund, see page 48 for portion of Sheriff Training facility debt service.

Pay Adjustment - forecasted at a 3% increase in FY17-FY19 for discussion purposes only.

Debt Service:

Financing for major capital improvement projects is anticipated during the forecast period as presented at the May 21, 2015 Council meeting. The following projects are under consideration:

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

SO Forensic Lab – FDLE has drastically reduced forensic support and services. This forensic lab/crime scene processing facility proposed to be co-located in the new evidence facility.

SO District 2 Office – Unincorporated area law enforcement district 2 office, currently renting space at Victoria Square Shopping Center.

Reserves:

Revenue Stabilization - reserves are set aside to offset volatility in various revenue streams such as development fees, utilities tax, and communications services tax and to provide for unexpected expenditures.

Reserve debt service – set aside for the first debt service payment for major capital improvement financing.

Emergency reserves – forecasted at 5.1% in accordance with Council reserve policy.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Service District

Millage Rate Flat @ 2.2399

Revenues:	FY2014-15 Adopted	FY2014-15 Estimate	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Ad Valorem Taxes*	12,343,884	12,343,884	12,911,049	13,425,691	13,960,918	14,517,555
Millage Rate	2.2399	2.2399	2.2399	2.2399	2.2399	2.2399
Contracts-Sheriff & Animal Control	13,536,054	13,635,965	14,048,797	14,398,996	14,768,388	15,138,939
Utility Tax	7,556,188	7,761,885	7,761,885	7,835,586	7,874,764	7,914,138
Communications Tax	3,740,000	3,641,832	3,641,832	3,641,832	3,641,832	3,641,832
Sales Tax**	4,580,159	5,030,159	5,661,345	5,887,798	6,123,310	6,368,243
Miscellaneous Revenues	936,563	956,018	869,749	844,749	844,749	844,749
Permit Fees, Special Assessments	1,161,050	1,311,103	1,276,829	1,299,261	1,322,945	1,347,134
PY Fund Balance			399,290			
PY Fund Balance CIP & Debt			1,500,000	500,000		
Total Fund Revenues	43,853,898	44,680,846	48,070,776	47,833,913	48,536,906	49,772,591
Expenditures:						
Office of the Sheriff	15,068,515	15,926,594	16,836,641	17,041,913	16,476,220	16,228,557
Office of the Sheriff - Contracts	13,486,054	13,593,725	14,006,557	14,355,489	14,723,575	15,092,783
Office of Sheriff - Evidence Debt Service \$7.6M				508,965	508,965	508,965
Office of Sheriff - District Two Debt Service \$3.4M						227,695
Growth & Management	5,880,367	5,730,808	6,473,572	6,158,244	6,193,759	6,217,334
Parks & Recreation	1,456,896	1,456,896	1,457,533	1,492,509	1,527,723	1,531,269
Animal Control	1,365,811	1,276,890	1,591,921	1,396,939	1,414,970	1,415,392
Construction Engineering	459,577	439,766	493,532	500,100	501,687	502,837
Mosquito Control & miscellaneous exp.	514,758	716,666	713,416	728,779	744,735	760,372
Interfund Transfer - Fund 305 - 800 MHz radios	265,840	265,840	265,840	265,840	265,840	
Interfund Transfer - Fund 369 Forensic Lab			500,000			
Interfund Transfer - Fund 369 Sheriff Evidence Facility			1,000,000			
Interfund Transfer - Fund 103 Road Maintenance	4,700,000	4,700,000	4,700,000	4,700,000	4,800,000	5,000,000
Transfer-Other	31,957	31,957	31,764	11,060	11,060	-
Pay Adjustments (3% annually)	623,518			674,075	1,368,372	2,083,499
Total Fund Expenditures	43,853,293	44,139,142	48,070,776	47,833,913	48,536,906	49,568,703
REVENUES LESS EXPENDITURES	605	541,704	0	0	0	203,888

*FY16 Taxable property value increase is 4.77%, FY17, FY18, FY19 taxable property value increase is 4% per year

** \$879K shifted from the Ocean Center allocation of prior years sales tax distribution

VOLUSIA COUNTY 5 YEAR FORECAST

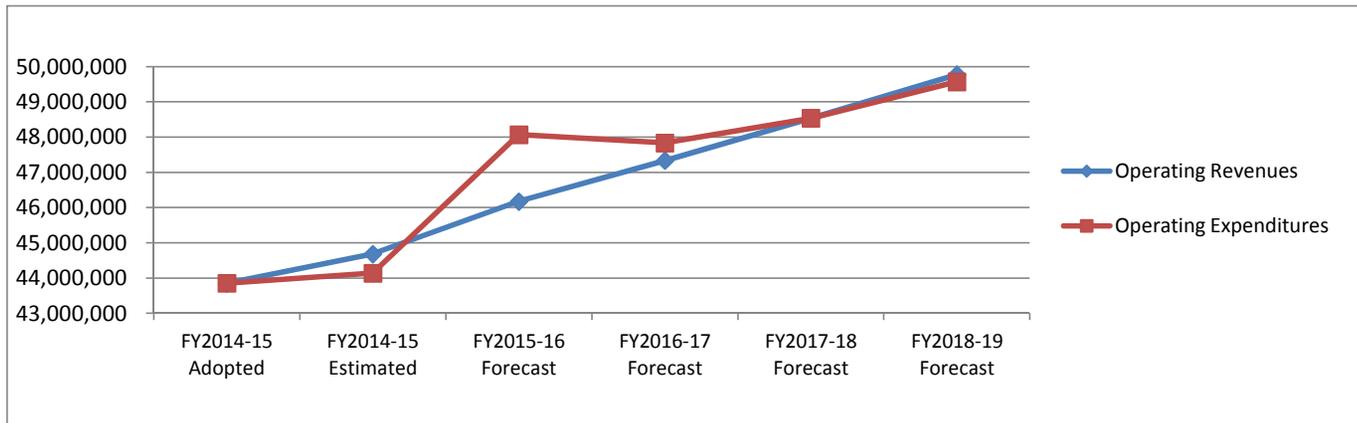
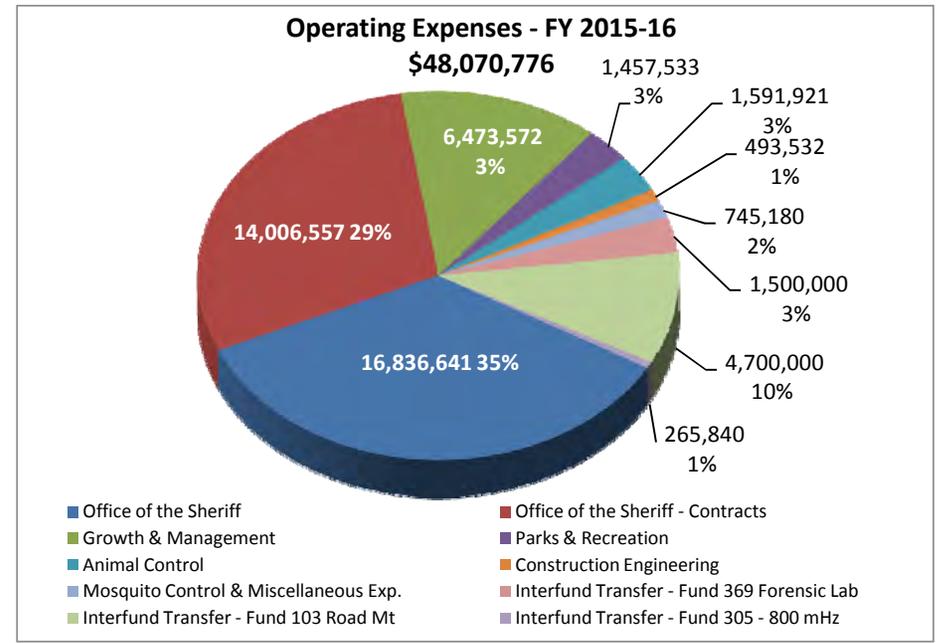
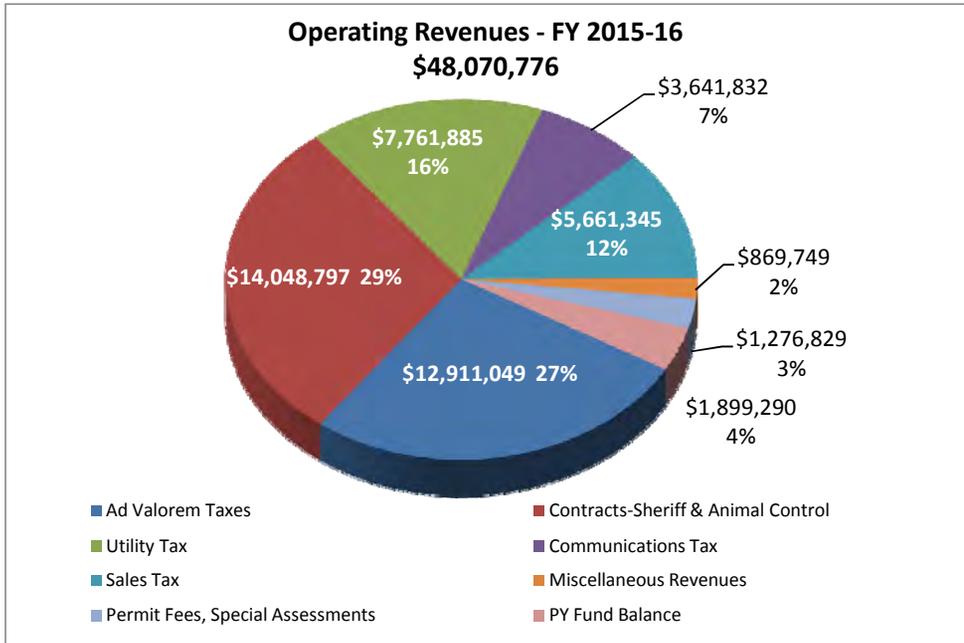
FUND: 120 - Municipal Service District

	FY2014-15 Adopted	FY2014-15 Estimate	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Category Summary						
Personal Services	24,821,900	25,844,746	27,444,878	28,461,031	29,155,328	29,870,455
Operating Expenses	11,631,583	11,186,619	11,944,199	11,719,717	11,970,293	12,110,982
Capital Outlay	1,778,495	2,109,980	2,184,095	2,167,300	1,825,420	1,850,606
Debt Service	-	-	-	508,965	508,965	736,660
Interfund Transfers	4,997,797	4,997,797	6,497,604	4,976,900	5,076,900	5,000,000
Reserves	4,261,569	5,770,456	3,871,166	3,371,166	3,337,271	3,491,424
Reserves - Emergency	2,072,727	2,072,727	2,072,727	2,072,727	2,106,622	2,156,357
Total by Category	49,564,071	51,982,325	54,014,669	53,277,806	53,980,799	55,216,484

Reserves						
Reserves						
Reserve for Future Capital	2,089,000	3,097,887	1,198,597	1,198,597	1,164,702	1,318,855
Reserves for Debt Service		500,000	500,000			
Revenue Stabilization Reserves	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Reserves - Fuel	372,569	372,569	372,569	372,569	372,569	372,569
Emergencies Reserves	2,072,727	2,072,727	2,072,727	2,072,727	2,106,622	2,156,357
Percentage	5.3%	5.2%	5.1%	5.0%	5.0%	5.0%
Total Reserves	6,334,296	7,843,183	5,943,893	5,443,893	5,443,893	5,647,781

Prior year reserves	7,843,183	5,943,893	5,443,893	5,443,893
Used in revenue	1,899,290	500,000	-	-
Increase (Decrease) Reserves	-	-	-	203,888
Budget Reserves	5,943,893	5,443,893	5,443,893	5,647,781

FUND: 120 Muncipal Service District Fund



Fund: 456 – Volusia Transportation Authority (VOTRAN)

Fund Overview

The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 which provides transportation throughout the county. VOTRAN also provides its Gold Service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use the fixed-route service. VOTRAN's fleet includes 52 revenue-producing fixed-route buses and 41 paratransit vehicles. Four Sunrail (commuter rail) feeder bus routes were started in FY2013-14 and are supported by increased funding from the Florida Department of Transportation as well as passenger fares. This budget is funded through passenger fares, ad valorem taxes, Federal Transit Administrations funds, and Florida Department of Transportation funds. Additional funds are derived from bus advertising and charges for services. VOTRAN's capital projects require no local funding and are appropriated when grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction. This service is performed by contract with McDonald Transit Services.

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2015-16, page E-120.

Revenues (operating sources only):

Federal Mass Transit – Federal Department of Transportation, through the Federal Transit Administration, provides transit formula grants for urban areas to be used for planning, acquisition, construction, cost-effective lease, improvement, and maintenance of equipment and facilities. FY17, FY18 and FY19 flat with current year.

State Mass Transit – Florida Department of Transportation provides block grants for Public Transit as well as grants for Transportation of the Disadvantaged, Commuter Assistance/Rideshare Programs, Transit Corridor Programs and Transportation System Operations. FY17, FY18 and FY19 flat with current year.

Mass Transit Fare – The Federal Transit Administration requires a fare equity analysis and outreach plan, public hearings and community involvement on any rate change. Council approved two fare increases of \$1.25 to \$1.50 in February, 2014 and to \$1.75 in February, 2015. FY17, FY18 and FY19 bus fare is increased 2.0% based upon estimated ridership.

Miscellaneous Revenues – revenues projected flat.

General Fund Transfer, see page 48 – The general fund contribution is evaluated each year based on the fund balance in the VOTRAN fund. Beginning in Fiscal Year 2010-11, the general fund contribution was reduced; the reduction was in direct relationship to growth of fund balance within the fund. This one time revenue source was drawn down for operating purposes. The increase in the forecast for the general fund contribution is to accommodate the projected increases in personal services for FY17-19 as well as additional service frequency on routes 7 and 11 (Daytona Beach) and on routes 60 and 20 (cross county) in FY17 & FY18.

Below is a 7 year history of the general fund contribution for transportation services:

FY08-09	FY09-10	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16 (F)
9,611,830	8,365,131	7,391,803	7,391,803	7,391,803	8,230,307	7,535,653	7,035,653

Fund: 456 – Volusia Transportation Authority (VOTRAN)

Expenditures (operating sources only):

Personal Services:

Salaries - FY16 pay adjustment of 3%

Group Insurance - projected with a 7% annual increase in FY17-FY19

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

Total Positions: 242

Operating Expenses:

Postage – FY17, FY18 and FY19 increase by 1% each year.

Utilities – FY17, FY18, and FY19 increase by 1% each year.

Insurance-Liability – FY17 increase by 10%, FY18 & FY19 increase by 8% each year.

Property Insurance – FY17 increase by 10%, FY18 and FY19 increase by 8% each year.

Fuel – FY17, FY18 and FY19 increase by 3% each year.

Parts – FY17, FY18 and FY19 increase by 2% each year.

Contracted Services (not Paratransit) – FY17, FY18, and FY19 increase by 2% each year.

Contracted Services (Paratransit unit) – FY17, FY18 and FY19 increase by 1.5% each year.

Pay Adjustment – forecasted at a 3% increase in FY17-FY19 for discussion purposes only.

Reserves:

Reserves reflect fund balance available to fund operations; forecast reserves will be exhausted by FY18.

Fund: 456 – Volusia Transportation Authority (VOTRAN)

Policy Direction

Current routes 7, 11, 20 and 60 are experiencing high demand that will require policy and funding direction from the County Council. Increased frequency on routes 60 and 20 has been a long-standing priority for Votran. The routes constantly require support by additional Votran resources to maintain on-time performance and have seen increased demand with service to the Sun Rail station in DeBary. Routes 7 and 11 have also seen increased ridership to the point that service quality has begun to suffer and on-time performance has slipped below acceptable standards.

1. Daytona Beach Routes 7 (South Nova) and 11 (Mason) – increase frequency from hourly to 30 minutes - \$1.1M.
2. Cross County routes (60 and 20) – increase frequency from hourly to 30 minutes - \$1.2M.

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

Revenues:	FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Federal Mass Transit	5,004,198	5,004,198	5,004,198	5,004,198	5,004,198	5,004,198
State Mass Transit	4,486,862	4,486,862	4,553,529	4,553,529	4,553,529	4,553,529
Mass Transit Fares	2,981,809	3,331,741	3,372,000	3,439,440	3,508,229	3,578,394
General Fund Transfer (p.48)	7,535,653	7,035,653	7,035,653	7,340,131	7,644,609	7,949,087
General Fund Transfer (p.48)				1,100,000	2,300,000	2,300,000
Miscellaneous Revenues	517,582	500,525	500,600	500,600	500,600	500,600
PY Fund Balance Operating	1,237,745		840,974	778,237	524,577	
Operating Revenues	21,763,849	20,358,979	21,306,954	22,716,135	24,035,742	23,885,808

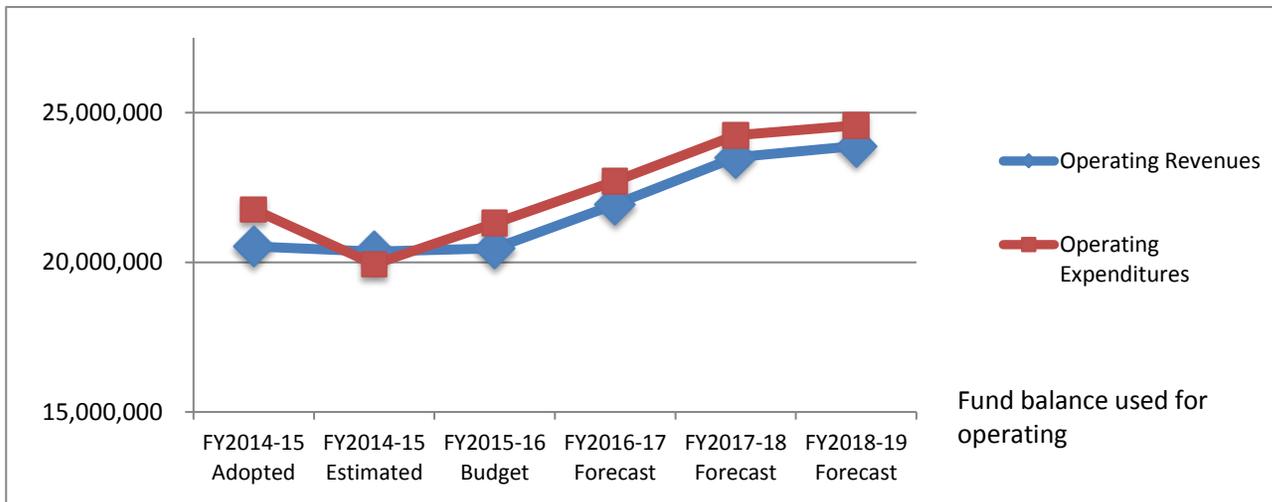
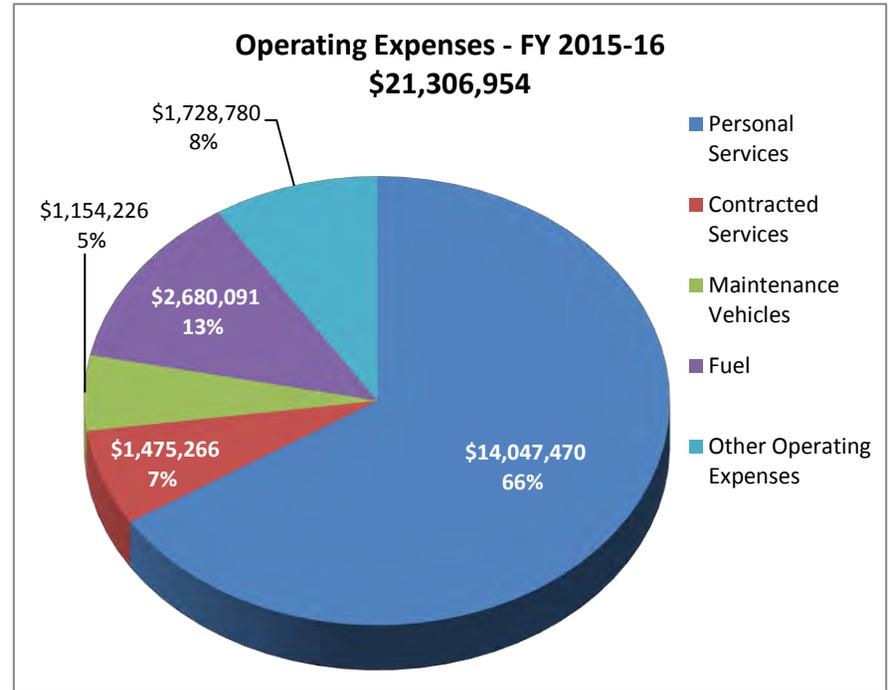
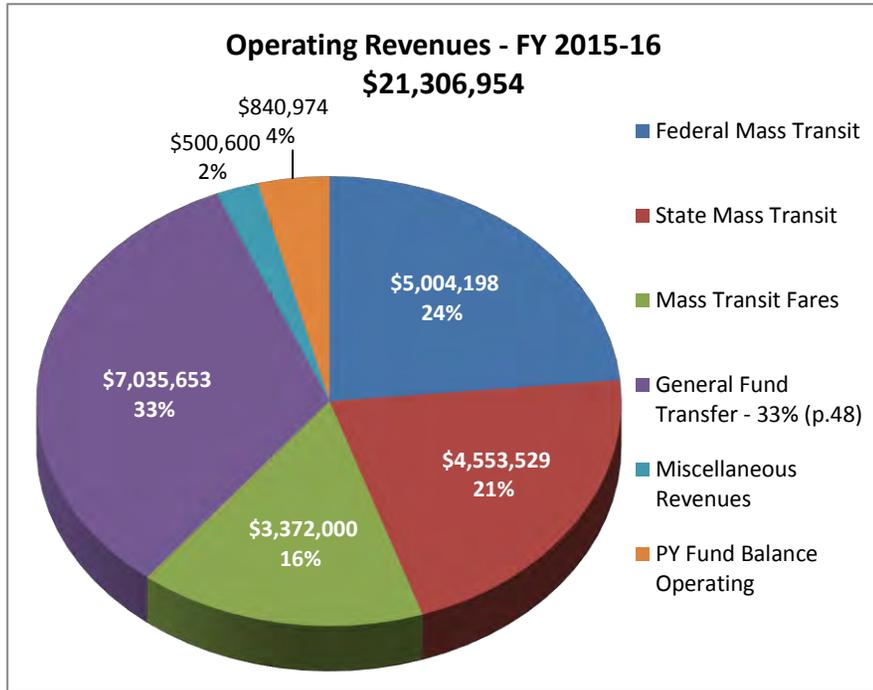
Expenditures:

Personal Services	13,016,989	12,856,091	14,047,470	14,979,309	15,942,406	16,124,795
Operating Expenses						
Contracted Services	1,325,136	1,475,266	1,475,266	1,497,395	1,519,856	1,542,654
Maintenance Vehicles	1,249,037	1,139,067	1,154,226	1,177,310	1,200,856	1,224,873
Fuel	4,049,508	2,600,665	2,680,091	2,933,452	3,265,099	3,350,398
Other Operating Expenses	2,123,179	1,866,030	1,949,901	2,128,669	2,309,602	2,333,307
Pay Adjustment (3%)	0			327,654	655,308	982,962
Operating Expenses	21,763,849	19,937,119	21,306,954	22,716,135	24,237,819	24,576,027

REVENUES LESS EXPENDITURES	0	421,860	0	0	(202,077)	(690,219)
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Reserves	0	2,143,788	1,302,814	524,577	0	0
Total Reserves	0	2,143,788	1,302,814	524,577	0	0

FUND: 456 Volusia Transportation Authority (VOTRAN)



Votran Fund – Five Year Forecast Overview

The Florida Public Transportation Association (FPTA) has published several fact sheets to document the economic and environmental benefits resulting from transit investments, including:

- For every \$1 invested in public transportation, \$4 is generated in economic returns.
- Businesses located next to public transit routes have a more reliable employee base and better access to labor pools.
- Every \$10 million in capital investment in public transportation yields \$30 million in increased business sales, and every \$10 million in operating investment in public transportation yields \$32 million in increased business sales.
- Public transportation in the U.S. reduces carbon dioxide emissions by 37 million metric tons annually.

Improve service frequency on routes 60 and 20 from hourly to 30-minute

- Surveys collected during the 2012-2021 TDP process showed 80% of respondents believed that Votran's priority should be improving frequency of service on existing bus routes. Routes 60 and 20 are the highest remaining priority for service frequency improvement.
- Route 60 serves the busy International Speedway Boulevard corridor between downtown Daytona Beach and DeLand and is the only cross-county Votran route.
- Routes 60 and 20 are interlined, meaning route 60 continues from north DeLand as route 20. When route 60 is behind schedule, 20 is also starts late.
- In calendar year 2014 route 60 ran behind schedule 22% of the time.
- Route 20 is the only north/south connector along the 17/92 corridor.
- Route 20 is the only route serving the Volusia County Administration building.
- In calendar year 2014 route 20 ran behind schedule 20% of the time.
- *In the past five years, boardings on route 60 have increased 13.7%.
- *In the past five years, boardings on route 20 have increased 11.9%.

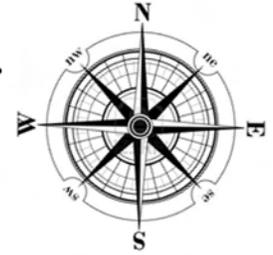
Improve service frequency on routes 7 and 11 from hourly to 30-minute

- Behind routes 60 and 20, routes 7 and 11 are the highest ranked priority for improvement of service frequency during daytime hours.
- Route 7 serves the busy Nova Road corridor between the Daytona Beach transfer station and the Swallowtail transfer point in Port Orange.
- Routes 7 and 11 are interlined meaning, route 7 continues from the Daytona Beach transfer station as route 11. When route 7 is behind schedule, 11 also starts late.
- In calendar year 2014 route 7 ran behind schedule 21% of the time.
- In calendar year 2014 route 11 ran behind schedule 23% of the time.
- *In the past five years, boardings on route 7 have increased 7.3%.
- *In the past five years, boardings on route 11 have increased 2.9%.

Approximately 12 hours per weekday of additional resources are already being directed to support the on-time performance of routes 60, 20, 7 and 11.

*Overall increases in ridership include the reduction in boardings that occurred following the 2014 fare increase.

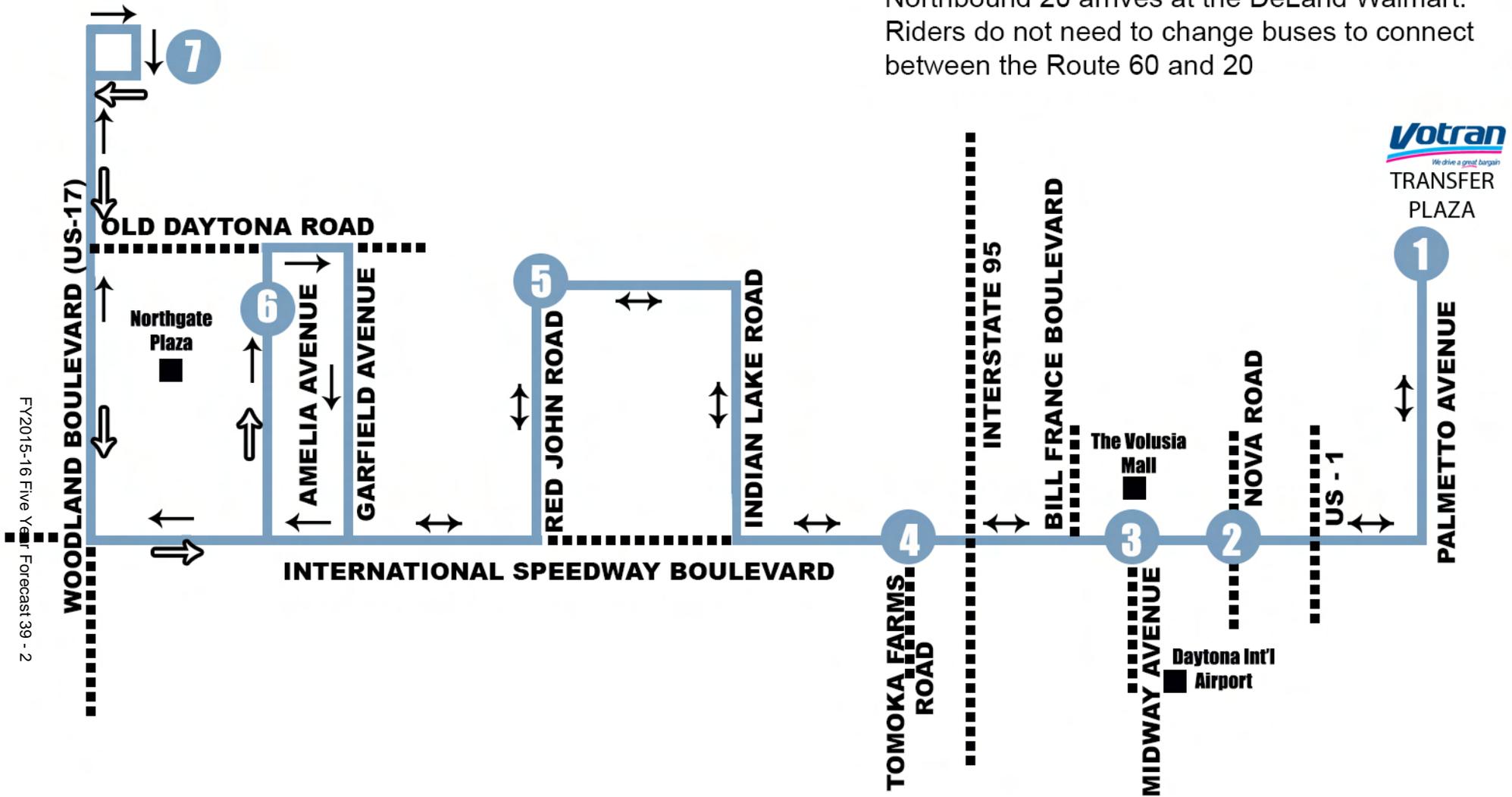
ROUTE 60 - East/West Connector



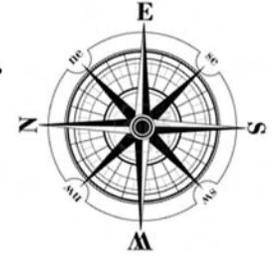
Serving:

- 1 Transfer Plaza
- 2 Int'l Speedway Boulevard/Nova Road
- 3 Volusia Mall
- 4 Int'l Speedway Boulevard/Tomoka Farms Road
- 5 Volusia County Branch Jail
- 6 International Speedway Boulevard/Amelia Avenue
- 7 Walmart - DeLand

The Route 60 will now be interlined with the Route 20. The Route 60 will become the Route 20 as it leaves the DeLand Walmart. The Route 20 will become the Route 60 when the Northbound 20 arrives at the DeLand Walmart. Riders do not need to change buses to connect between the Route 60 and 20

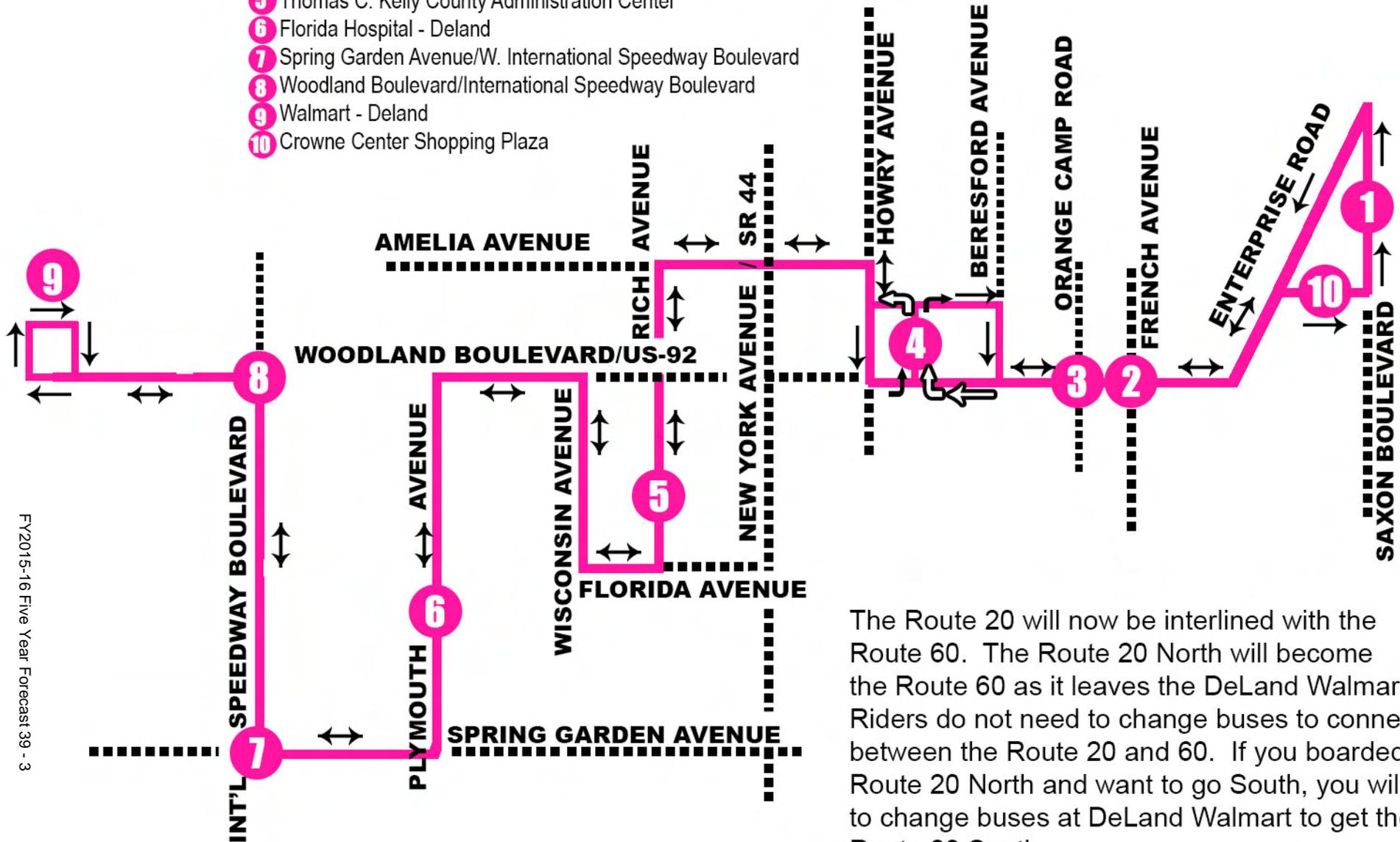


ROUTE 20- Deland



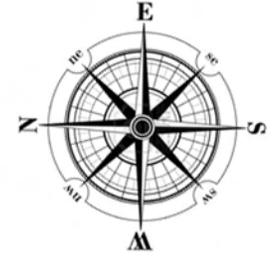
Serving:

- 1 Market Place Shopping Plaza
- 2 South Volusia Avenue/French Avenue
- 3 Orange Camp Road/Woodland Boulevard
- 4 DeLand ITF
- 5 Thomas C. Kelly County Administration Center
- 6 Florida Hospital - Deland
- 7 Spring Garden Avenue/W. International Speedway Boulevard
- 8 Woodland Boulevard/International Speedway Boulevard
- 9 Walmart - Deland
- 10 Crowne Center Shopping Plaza



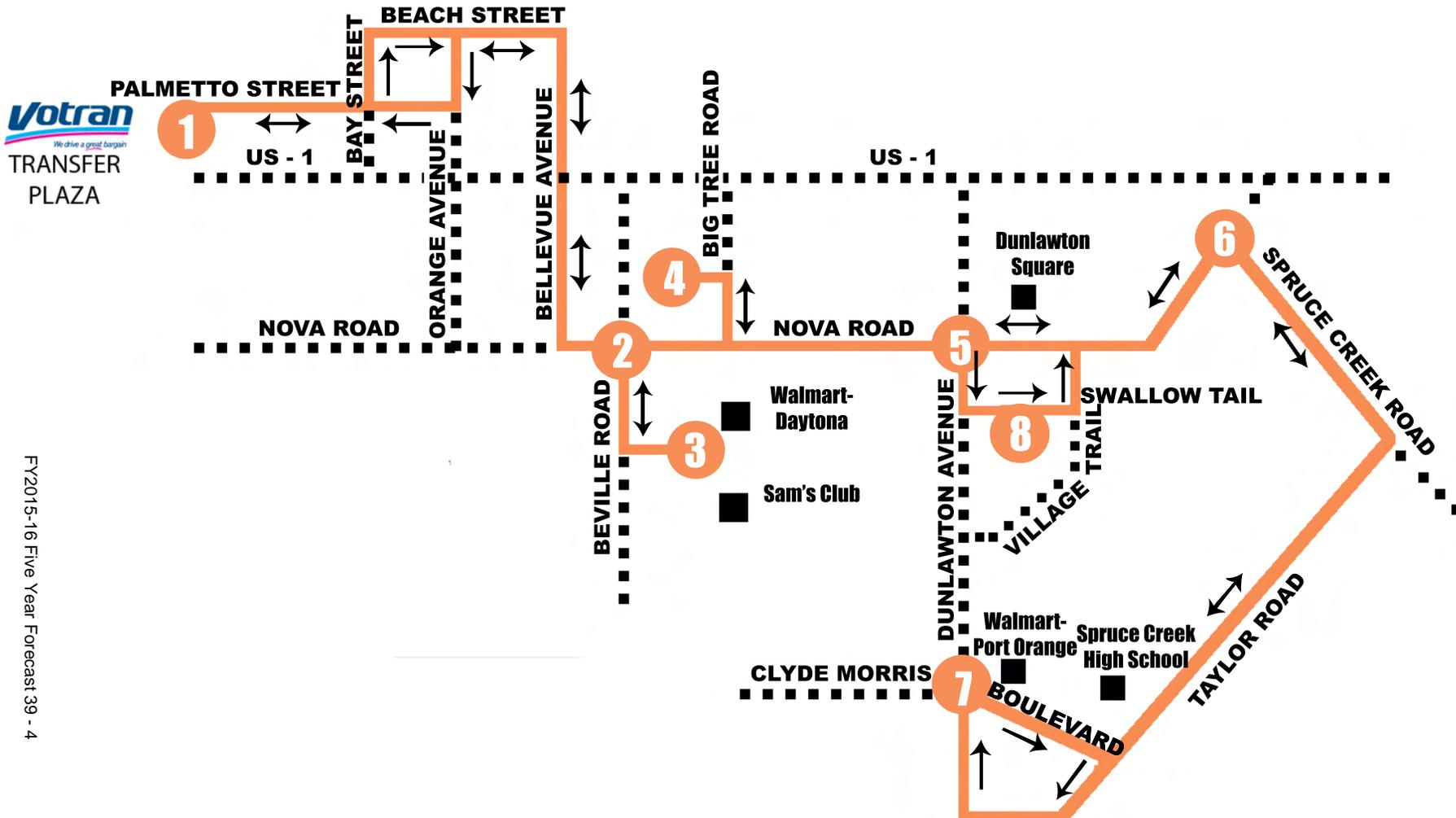
The Route 20 will now be interlined with the Route 60. The Route 20 North will become the Route 60 as it leaves the DeLand Walmart. Riders do not need to change buses to connect between the Route 20 and 60. If you boarded the Route 20 North and want to go South, you will need to change buses at DeLand Walmart to get the Route 20 South.

ROUTE 7 - South Nova Road

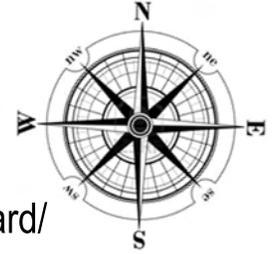


Serving:

- | | |
|---------------------------------|--|
| 1 Transfer Plaza | 5 Nova Road/Dunlawton Avenue |
| 2 Nova Road/Beville Road | 6 Nova Road/Spruce Creek Road |
| 3 Walmart - Daytona | 7 Dunlawton Avenue/Clyde Morris Boulevard |
| 4 Votran-Main Facility | 8 Swallowtail Drive/Village Trail |



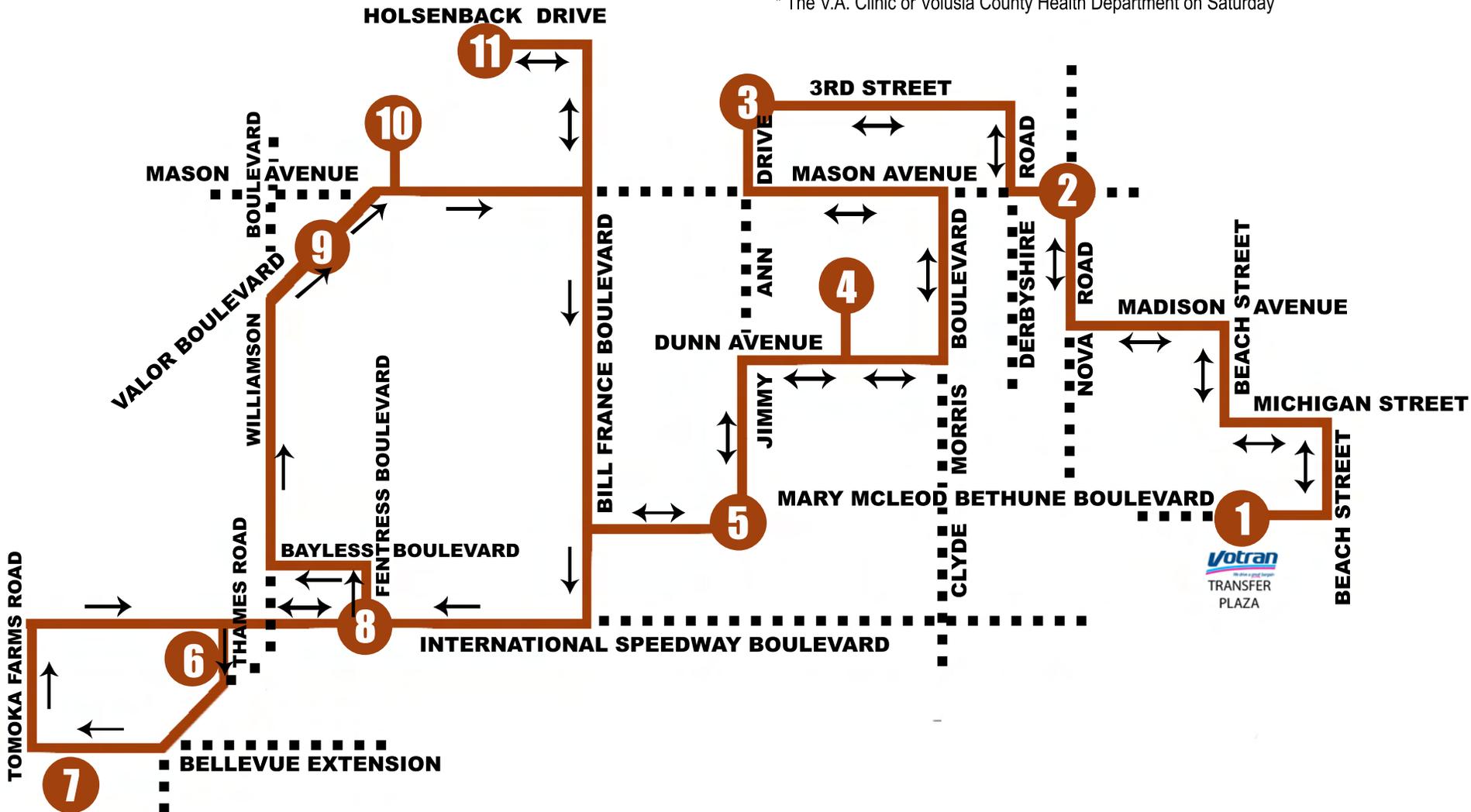
ROUTE 11 - Mason Avenue



Serving:

- 1** Transfer Plaza
- 2** Nova Road/Mason Avenue
- 3** 3rd Street/Jimmy Ann Drive
- 4** *V.A.Clinic
- 5** Volusia Mall
- 6** Volusia Square/Thames Road
- 7** Daytona Beach Flea Market
- 8** International Speedway Boulevard/
Fentress Boulevard
- 9** Daytona Beach Police Department
- 10** Veteran's Nursing Home
- 11** *Volusia County Health Department

* The V.A. Clinic or Volusia County Health Department on Saturday



Fund: 002 – Emergency Medical Services

Fund Overview

During FY2010-11, the County Council voted to take over provision of countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC. This fund was established beginning October 1, 2011 to provide emergency transport services in Volusia County. Current operations are funded through ambulance billing revenue, special event support and a General Fund contribution.

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2014-15, page E-12.

Increase Subsidy from General Fund by \$908,062, see page 48.

As a follow-up to the mini budget workshop held on April 16, 2015, in order to address the increased call volume and attend to response time an increased contribution is required.

Service Demands and Support Staff – add 9 employees and 5 vehicles

Revenues:

Ambulance Fees – FY16-FY19 annual 3% increase based on trend data. Medicare rates are forecasted level with 1/1/2015 rate structure.

Miscellaneous Revenue – FY16-FY19 reflects estimated service level needs for special events and educational training.

General Fund Contribution

The chart below is the history of EVAC funding requests with average request change forecasted in FY12-FY16 and General Fund contribution:

	FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	Total
Percent Change		142.98%	46.43%	-22.67%	-14.23%	-10.29%	28.44% avg	28.44% avg	28.44% avg	28.44% avg	28.44% avg	
Requested	1,439,596	3,497,932	5,122,125	3,960,956	3,397,301	3,047,571	3,914,415	5,027,821	6,457,922	8,294,555	10,653,526	54,813,720
General Fund	800,000	2,639,696	3,561,000	3,561,000	1,646,866	1,505,250	1,509,178	1,509,178	3,216,705	3,616,228	4,524,290	28,089,391
Difference	639,596	858,236	1,561,125	399,956	1,750,435	1,542,321	2,405,237	3,518,643	3,241,217	4,678,327	6,129,236	26,724,329

Fund: 002 – Emergency Medical Services

Expenditures:

Personal Services:

Salaries: FY16 pay adjustment of 3%

Adds 3 EMT's, 3 Paramedics, 2 Lieutenant Paramedics (6 months), 1 Support Services Manager - FY16 \$453,163, FY17 \$545,306, FY18 \$558,547, FY18 \$572,186

FRS: FY16 increased per legislative action; rates remain flat in forecasted years, FY17-19

Group Insurance – rates per eligible employee are detailed below:

FY16: \$10,548; FY17-FY19: \$11,548

Workers comp – FY16 based upon 3 year claims experience, then FY17-FY19 estimated flat

Total Positions: 212 Total Funded: 211 Total Unfunded: 1

Operating Expenses:

Contracted Services – increase FY17-FY19: 2%.

Fuel – increase FY17-FY19: 1.5%.

Insurance-Liability – increase FY17: 10%; FY18 & FY19: 8%.

Janitorial Services – increase FY17-FY19: 3%.

Medicine and Medical Supplies – increase FY17: 7.0%; FY18: 6.5%; FY19: 6%.

Other Maintenance and Chemicals – increase FY17-FY19: 2%.

Postage – increase FY17-FY19: 1%.

Property Insurance – increase FY17: 10%; FY18 and FY19: 8%.

Utilities – increase FY17-FY19: 1%.

Vehicle Maintenance -Related Costs – increase FY17-FY19: 2%.

Vehicle Replacement Charge – FY16 continuation of 6 ambulances to rental program, FY17 and FY18 addition of 4 ambulances to program each year.

Capital Outlay & Capital Improvements:

Allocated per division's 5 year capital outlay and improvement plans. See reserves for additional set-aside funding of stretchers, cardiac monitors and auto pulse machines.

FY16 includes the replacement of cardiac monitors/defibrillators, tablets, mobile data computers, ventilators and stretchers.

Interfund Transfer:

800 MHz radio replacement program is \$166,953 annually FY16-FY18.

Pay Adjustment – forecasted at a 3% increase in FY17-FY19 for discussion purposes only.

Reserves:

Revenue Stabilization – are set aside to offset volatility in ambulance fees.

Reserves for cardiac monitors, auto pulse machines and stretchers.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 002 - Emergency Medical Services (EVAC)
Service Demands and Support Staff

Revenues:	FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Ambulance Fees	14,701,714	15,583,452	16,050,957	16,532,485	17,028,460	17,539,314
Bad Debt Recovery	500,000	500,000	500,000	500,000	500,000	500,000
Miscellaneous Revenues	76,200	75,283	94,931	94,931	94,931	94,931
General Fund Contribution (p.48)*	3,616,228	3,616,228	4,524,290	5,076,815	5,457,272	5,849,143
PY Fund Balance One-Time			1,525,323	524,200	244,200	845,666
TOTAL FUND REVENUES	18,894,142	19,774,963	22,695,500	22,728,431	23,324,862	24,829,053

Patient Care Expenditures:

Personal Services	12,329,445	12,731,922	14,095,536	14,260,161	14,267,253	14,274,558
Operating Expenses	4,127,465	4,096,787	5,118,574	5,928,986	6,738,063	6,923,301
Capital Outlay	217,470	298,470	1,525,323	524,200	244,200	944,200
Transfer 305 Fund - 800 MHz Radios	166,953	166,953	166,953	166,953	166,953	0
Set-Aside for Cardiac Monitors , Auto Pulse & Stretchers	539,884		539,884	539,884	539,884	539,884
TOTAL PATIENT CARE EXPENDITURES	17,381,217	17,294,132	21,446,270	21,420,184	21,956,353	22,681,944

Billing Expenditures:

Personal Services	817,377	838,556	882,618	919,341	941,715	964,761
Operating Expenses	354,604	328,357	366,612	369,241	371,755	374,382
TOTAL BILLING EXPENDITURES	1,171,981	1,166,913	1,249,230	1,288,582	1,313,470	1,339,143
Pay Adjustment (3.5% FY15, FY16-19 3%)	340,944			366,963	747,420	1,139,291
TOTAL FUND EXPENDITURES	18,894,142	18,461,045	22,695,500	23,075,729	24,017,242	25,160,377

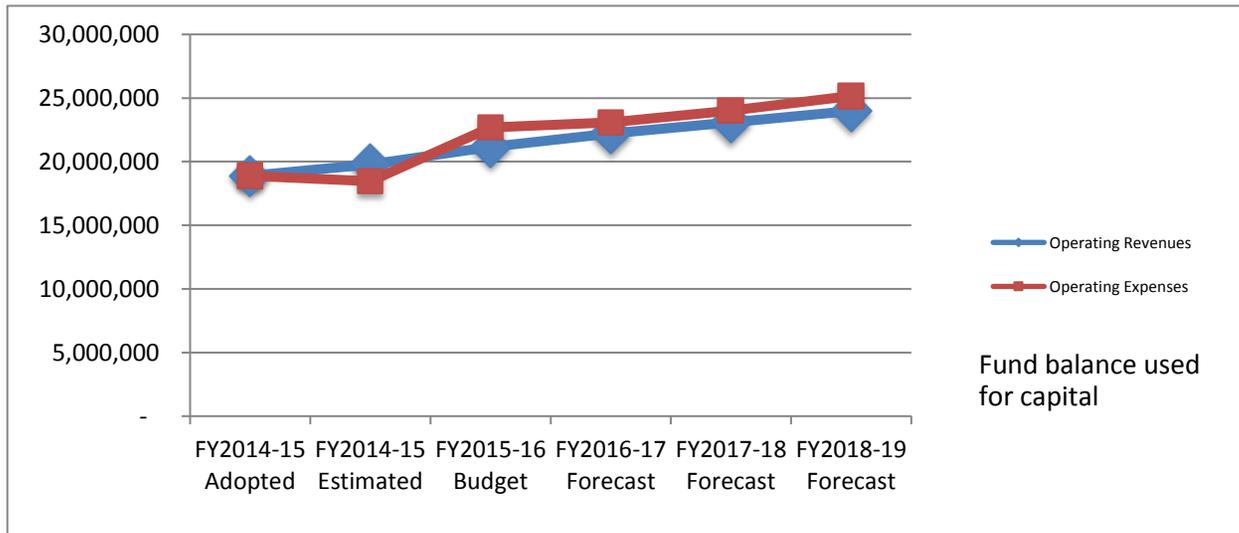
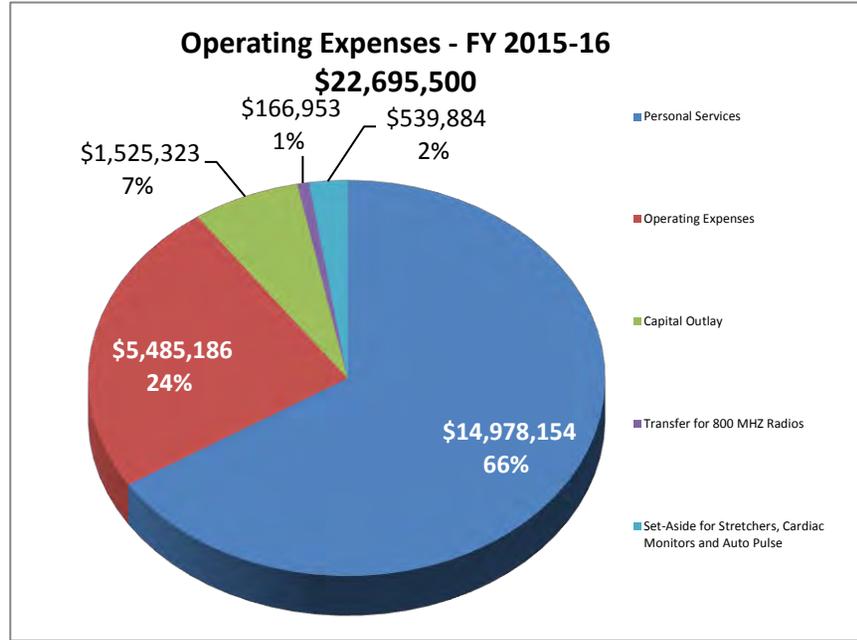
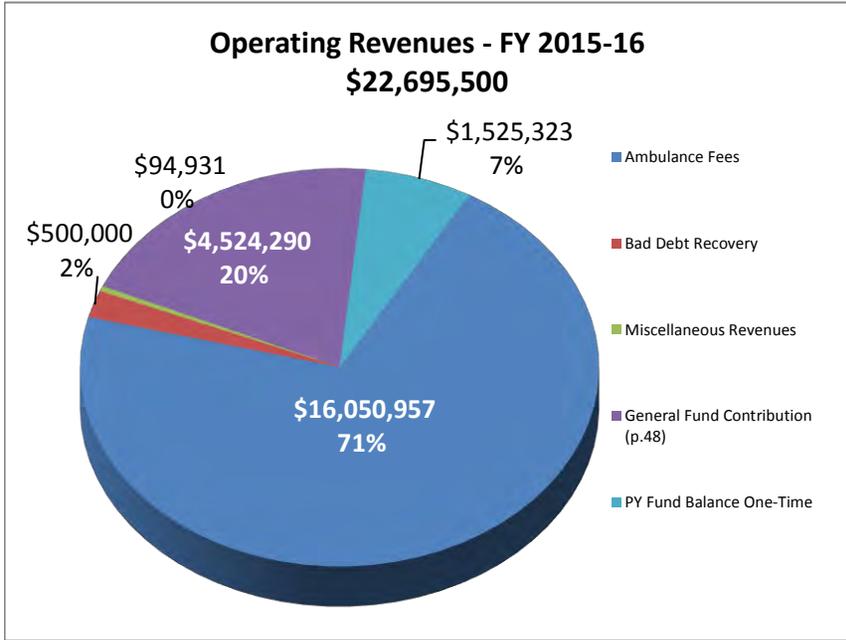
REVENUES LESS EXPENDITURES	0	1,313,918	0	(347,298)	(692,380)	(331,324)
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Set-Aside for Revenue Stabilization	200,000	200,000	200,000	200,000	200,000	200,000
Set-Aside for Cardiac Monitors, Auto Pulse & Stretchers**	1,158,953	3,139,389	1,614,066	1,089,866	845,666	0
Total Reserves	1,358,953	3,339,389	1,814,066	1,289,866	1,045,666	200,000

*FY16 general fund contribution increase addresses service demand response which include 9 positions & maintaining 5 ambulances.

**Reserves will be utilized during year of replacement

Fund: 002 Emergency Medical Services



Fund: 001 – General Fund

Fund Overview

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

Assumptions

FY15 Budget – as outlined in Adopted Budget Document FY2015-16, page E-2.

Revenues:

Ad valorem taxes – This revenue is based on taxable value multiplied by the millage rate per thousand. The current millage rate of 6.3189 has remained the same since FY2013-14. The taxable value at a flat millage rate presents a potential increase of 5.76% and FY17 -FY19 taxable value increased by 4%.

Intergovernmental Revenue – 3.6% growth for State Revenue Sharing, 2% growth based on trend for racing fees, 1% growth based on trend for Volusia County School Board, all others remaining level.

Charges for Services – 3% growth based on trend for housing of prisoner fees. Fees for Tax Collection and Property Appraiser increased an average of 2.8%. 2% growth based on trend for drug lab fees, motor vehicle fees, and marine science center fees and all remaining charges for service fees are forecasted level.

Judgments, Fines & Forfeitures – 2.5% increase in court technology, 2% increase in felony fines and 800MHz surcharge. All remaining judgments, fines and forfeitures are forecasted level.

Sales Tax – forecasted receipts of half cent sales tax at 4% in FY16-FY19. Fluctuations in amounts transferred to General Fund due to changes in debt service requirements.

Miscellaneous Revenue – accounts are level based on trends.

Other Taxes – forecast for delinquent taxes, franchise fees, business tax, and hazardous waste surcharge level for FY17-FY19 are estimated flat.

Transfers From Other Funds – include funding reimbursement for E911 communication efforts (Fund 115), payback of interfund loans from Volusia Forever (Fund 161) and parking garage (Fund 475), debt service payments from library (Fund 104, see page 9) and beach capital fund (Fund 313), and designated reimbursement funding for Office of the Sheriff (Fund 120 – training facility, see page 32 & 122 – patrol of waterways).

One-time revenue source – primarily fund balance/reserves to be utilized for a specific purpose such as increased debt service payments.

Fund: 001 – General Fund

Expenditures:

Personal Services:

Salaries: FY16 pay adjustment of 3%

FRS: FY16 increased per legislative action; rates remain flat in forecasted years, FY17-FY19

Group Insurance: rates per eligible employee are detailed below:

FY16: \$10,548; FY17-FY19: \$11,548

Operating Expenses:

Contracted Services – increase FY17, FY18 and FY19: 2%.

Food and Dietary – increase FY16: 10%; FY17 and FY18: 1.9%

Fuel – increase FY17, FY18, and FY19: 3%.

Insurance-Liability – increase FY17: 10%; FY18 & FY19: 8%.

Janitorial Services – increase FY17, FY18 and FY19: 3%.

Medicaid – increase FY16: 10%; FY17: 3%; FY18 and FY19: 11%.

Medicine and Medical Supplies – increase FY17: 7.5%; FY18: 7%; FY19: 6.5%.

Other Maintenance and Chemicals – increase FY17, FY18 and FY19: 2%.

Postage – increase FY17, FY18 and FY19: 1%.

Property Insurance – increase FY17: 10%; FY18 & FY19: 8%.

TITF (CRA) Payments – FY17-19 increase taxable values 4% annually, flat millage rates.

Utilities – increase FY17, FY18 and FY19: 1%.

Vehicle Maintenance -Related Costs – increase FY17, FY18 and FY19: 2%.

Interfund Transfers:

Votran Fund, see page 36 – adjusted annually for pay adjustments and health insurance costs, additional funding in FY17-FY19 is added to address route 7, 11, 20, and 60 high demands.

Emergency Services Fund (a.k.a. EVAC, see page 42) – FY16 increased to address service demands; FY17-FY19 adjusted annually for pay adjustments and health insurance costs.

Economic Development Fund, see page 28 – adjusted annually for pay adjustments and health insurance costs; incentive funding allocated at \$2.3M annually FY17-FY19.

Fund 305 800MHz backbone – capital improvement project to maintain and upgrade County's 800MHz public safety radio system. Allocations for radio replacement to new system FY16-FY18; FY17 and FY18 include funding for upgrade of the back bone system.

Elections Warehouse Expansion Project – FY16 funding transferred to major capital fund for proper classification.

Fund: 001 – General Fund

Elections – FY15 estimate includes the major election equipment replacement of \$2.5M; FY16 an interfund transfer to a major capital improvement fund is allocated totaling \$2.8 M for the Elections Warehouse Expansion project. FY16 funding includes increased costs as a direct relationship to three elections; in forecasted years funding then is streamlined.

Office of the Sheriff – FY15 estimate includes \$2 million for refurbishment of a helicopter, with \$1M offset by a partnership with Halifax Hospital; FY17 includes the replacement of digital data storage system.

Public Protection – increases are primarily associated with department's five year capital improvement plan. Major improvements include: FY16 and FY17 replacement branch jail roof, FY18 control system access for branch jail and other building integrity projects.

Community Services – FY16 carry forward of Dori Slosberg driver education restricted funding as future years reflect only new receipts; increased funding for nursing home Medicaid, indigent burial, and grant administration.

Commuter Rail Debt Service – reduction in commuter rail debt service payments due to phase two borrowing has not commenced.

Business Services – increases are primarily associated with department's five year capital improvement plan. Major improvements include roof replacements, HVAC, fire system, and other building integrity projects.

Pay Adjustment – forecasted at a 3% increase in FY17-FY19 for discussion purposes only.

Debt Service:

Financing for major capital improvement projects in the amount of \$25.3M is anticipated in FY19 as presented at the May 21, 2015 Council meeting. The estimated annual debt service payment is \$1.8 M for a 20 year term at 5%. The following projects are under consideration:

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

SO Forensic Lab – FDLE has drastically reduced forensic support and services. This forensic lab/crime scene processing facility would be located in the new evidence facility.

Elections Warehouse Expansion – A state mandate to upgrade voting machines from analogue to digital eliminates the ability to stack machines on top of each other and also increases the number of machines required for Volusia County Elections. The first phase required is a schematic drawing of expansion to determine size and specifications. Partial funding of one-time revenues (fund balance) will be transferred to this Capital Fund in FY16.

Fund: 001 – General Fund

Court/Central Services Warehouse – Provides additional warehouse space for Clerk of Courts for court documents and surplus equipment. Central Services would utilize a section of this warehouse to store county hardware, equipment and furniture.

City Island Courthouse Improvements – Additional security improvements.

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

Reserves:

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

Fuel Reserves – set aside for fluctuation of fuel rates for Votran, EVAC, Office of Sheriff and operating divisions.

Revenue Stabilization – 10% of current revenues to offset fluctuations in revenues due to unstable economic climate.

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

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

Reserve for Commuter Rail/Debt Service – Phase II construction of commuter rail estimated year one debt service payment.

Reserve for Debt Service – Courts – future debt service payment increases related to Judicial Center.

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

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: - General Fund

Millage Rate Flat @ 6.3189

	FY2014-15 Budget	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Operating Revenues:						
Ad Valorem Taxes*	155,806,307	155,806,307	164,375,546	170,950,568	177,788,591	184,900,134
Millage Rate	6.3189	6.3189	6.3189	6.3189	6.3189	6.3189
Charges for Services	15,563,136	15,574,720	16,063,374	16,219,643	16,393,773	16,572,044
Sales Tax	12,607,055	12,327,489	13,342,298	14,561,824	15,505,560	23,484,205
Miscellaneous Revenues	2,300,125	3,520,213	1,944,114	1,873,000	1,865,727	1,858,527
Judgments, Fines & Forfeitures	2,522,850	2,431,810	2,487,762	2,469,813	2,499,697	2,530,281
Intergovernmental Revenues	2,063,402	2,077,299	2,073,377	2,089,733	2,106,336	2,123,187
Other Taxes	1,329,098	1,323,940	1,221,373	1,221,373	1,221,373	1,221,373
Transfers From Other Funds	2,630,828	2,575,413	2,534,206	2,419,450	2,614,107	2,817,362
PY Fund Balance Sustainable				1,500,000	1,500,000	1,500,000
One-time revenue source	3,708,179	8,029,841	6,504,572	2,187,000	2,179,787	
TOTAL FUND REVENUES	198,530,980	203,667,032	210,546,622	215,492,405	223,674,951	237,007,114
Expenditures:						
Public Protection	53,694,944	54,987,315	56,030,699	57,852,974	56,850,502	56,330,985
EVAC	3,616,228	3,616,228	4,524,290	5,076,815	5,457,272	5,489,143
Office of the Sheriff	39,637,812	43,235,810	42,749,270	44,280,314	43,331,114	43,404,900
Financial and Administrative Services	23,750,313	23,946,042	27,069,517	27,248,769	25,960,973	24,138,402
Community Services	14,671,221	14,127,336	14,840,437	14,665,789	14,659,131	14,685,495
Votran Operating Interfund Transfer (p. 38)	7,535,653	7,035,653	7,035,653	7,340,131	7,644,609	7,949,087
Votran route frequency (p.38)				1,100,000	2,300,000	2,300,000
Commuter Rail Debt Service (see reserves below)	1,680,000	1,200,000				
Parks & Recreation/Coastal	10,355,005	14,665,402	11,286,457	11,399,974	11,158,094	11,284,316
Judicial & Clerk	8,440,271	8,313,855	8,693,684	8,759,283	8,859,537	8,963,262
Elections	6,215,107	6,188,913	4,667,254	4,223,625	4,047,556	4,062,366
Elections Warehouse - transfer CIP			2,800,000			
Property Appraiser	6,642,416	6,877,421	9,682,598	7,253,779	7,268,835	7,284,617
County Council, County Manager, County Attorney	3,899,525	4,111,610	4,601,407	4,456,839	4,397,583	4,331,963
Growth and Resource Management	4,404,087	4,555,892	4,852,654	4,750,994	4,762,765	4,785,680
CRA Payments**	5,148,019	5,194,000	5,577,210	5,998,773	6,442,434	6,918,419
Economic Development Interfund Transfer (p.29)	3,559,952	3,559,952	4,220,342	4,248,369	4,269,997	4,290,225
Major Capital Improvement Plan - Debt Service \$25.3M						1,822,925
Transfer 305 Fund - 800MHz radio/backbone	827,923	827,923	827,923	2,337,923	7,157,411	
Interfund Transfers (debt svc, HI, & misc.)	1,083,025	655,678	523,592	523,280	522,963	522,629
Public Works	551,905	568,002	563,635	573,198	581,217	579,985
Pay Adjustments (3% FY17 - FY19)	2,817,574			2,901,576	5,977,247	9,234,846
TOTAL FUND EXPENDITURES	198,530,980	203,667,032	210,546,622	214,992,405	221,649,240	218,379,245
REVENUE LESS EXPENDITURES	0	0	0	500,000	2,025,712	18,627,869

FY2015-16 Five Year Forecast 48

*FY16 Taxable property value increase is 5.76%, FY17, FY18, FY19 taxable property value increase is 4% per year

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

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: - General Fund

Millage Rate Flat @ 6.3189

	FY2014-15	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19
	Budget	Estimated	Budget	Forecast	Forecast	Forecast

Category Summary						
Personal Services	113,996,336	115,115,399	120,311,058	124,813,215	127,889,207	131,146,525
Operating Expenses	57,460,398	59,657,531	58,701,660	59,053,847	60,001,725	61,323,336
Capital Outlay	4,178,985	4,312,025	4,901,038	4,219,934	2,031,456	1,725,775
Capital Improvements	4,119,000	7,734,632	6,749,525	6,349,291	4,445,000	1,520,000
Interfund Transfers	18,776,261	16,847,445	19,883,341	20,556,118	27,281,852	22,663,609
Reserves - Emergency	18,722,005	18,722,005	19,646,354	20,348,078	21,084,379	21,849,670
Reserves	27,046,161	26,708,911	17,363,990	14,975,266	14,084,889	31,947,467
Total	244,299,146	249,097,948	247,556,966	250,315,749	256,818,507	272,176,382
Contingency Reserves - Council	250,000	223,114	223,114	223,114	223,114	223,114
Fuel Reserves	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176
Revenue Stabilization Reserve	3,000,000	1,890,316	1,890,316	1,890,316	1,890,316	1,890,316
Transition Reserves	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Reserves Future CIP - Elections Warehouse	2,740,000	2,800,000				
Reserves Future CIP	9,372,552	11,811,768	6,689,597	6,487,873	7,777,283	25,639,861
Reserve for Commuter Rail (Phase II) Debt Service	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000
Reserve for Debt Service - Courts	5,573,433	3,873,537	4,366,787	2,179,787		
Emergencies Reserves @ 10%	18,722,005	18,722,005	19,646,354	20,348,078	21,084,379	21,849,670
Total Reserves	45,768,166	45,430,916	38,926,344	37,239,344	37,085,268	55,713,137

Prior year reserves	45,430,916	38,926,344	37,239,344	37,085,268
Used in revenue	6,504,572	2,187,000	2,179,787	0
Increase (Decrease) Reserves	0	500,000	2,025,712	18,627,869
Budget Reserves	38,926,344	37,239,344	37,085,268	55,713,137

FUND: 001 General Fund

