

COUNTY OF VOLUSIA, FLORIDA



ADOPTED BUDGET
FISCAL YEAR 2015 - 2016

ADOPTED BUDGET FISCAL YEAR 2015-2016



JASON P. DAVIS, County Chair

PAT PATTERSON, Vice Chair, District 1

JOYCE M. CUSACK, At-large

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www.volusia.org

ACKNOWLEDGMENTS

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

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

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

Special recognition is credited to Eric Dusenbery for the images provided throughout this document. Eric Dusenbery is founder, executive director and photographer for Cinderic Documentaries Inc. (www.cinderic.org) a nonprofit organization with the mission to preserve the history and culture of Florida and to enrich the community and human spirit through documentary photography and storytelling. His documentary photography has been widely exhibited and his work has appeared in numerous national publications. He is also a speaker, consultant and award-winning freelance journalist.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Volusia County
Florida**

For the Fiscal Year Beginning

October 1, 2014

Jeffrey R. Snow

Executive Director

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a distinguished Budget Presentation Award to the County of Volusia, Florida for its annual budget for the fiscal year beginning October 1, 2014.

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

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

FORMAT OF BUDGET DOCUMENT

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

The document is presented as follows:

TABLE OF CONTENTS

BUDGET MESSAGE

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

COUNTY OVERVIEW AND FINANCIAL PROCEDURES

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

BUDGET OVERVIEW

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

BUDGET BY FUND - OPERATING

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

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

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

- Countywide Funds
- Special Revenue Funds
- Enterprise Funds

OPERATING BUDGET BY DEPARTMENT AND UNIT

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

The Division Summary page provides financial data by program, category (i.e., personal services, operating expenses, capital outlay) and fund source for Actual FY 2013-14, Adopted FY 2014-15, Estimated FY 2014-15 and Budget FY 2015-16. The number of authorized full-time and part-time positions is also indicated.

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

DEBT SERVICE

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

INTERNAL SERVICE FUNDS- NON-OPERATING

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

CAPITAL IMPROVEMENT PROGRAM – NON-OPERATING

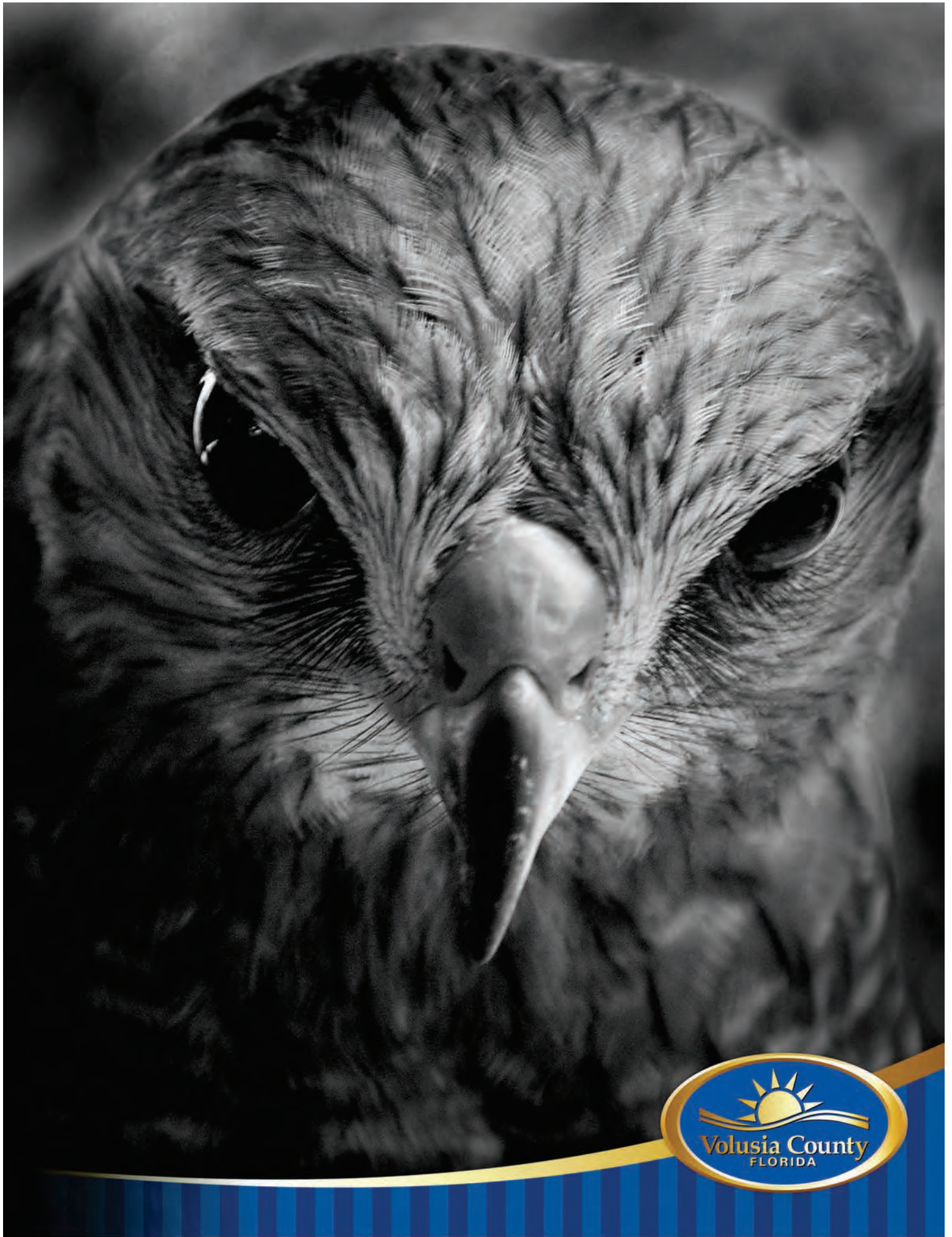
This section identifies the County of Volusia's capital improvement program for the 2015-16 fiscal year. A long-range capital improvement program has also been developed and is updated annually.

APPENDIX

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

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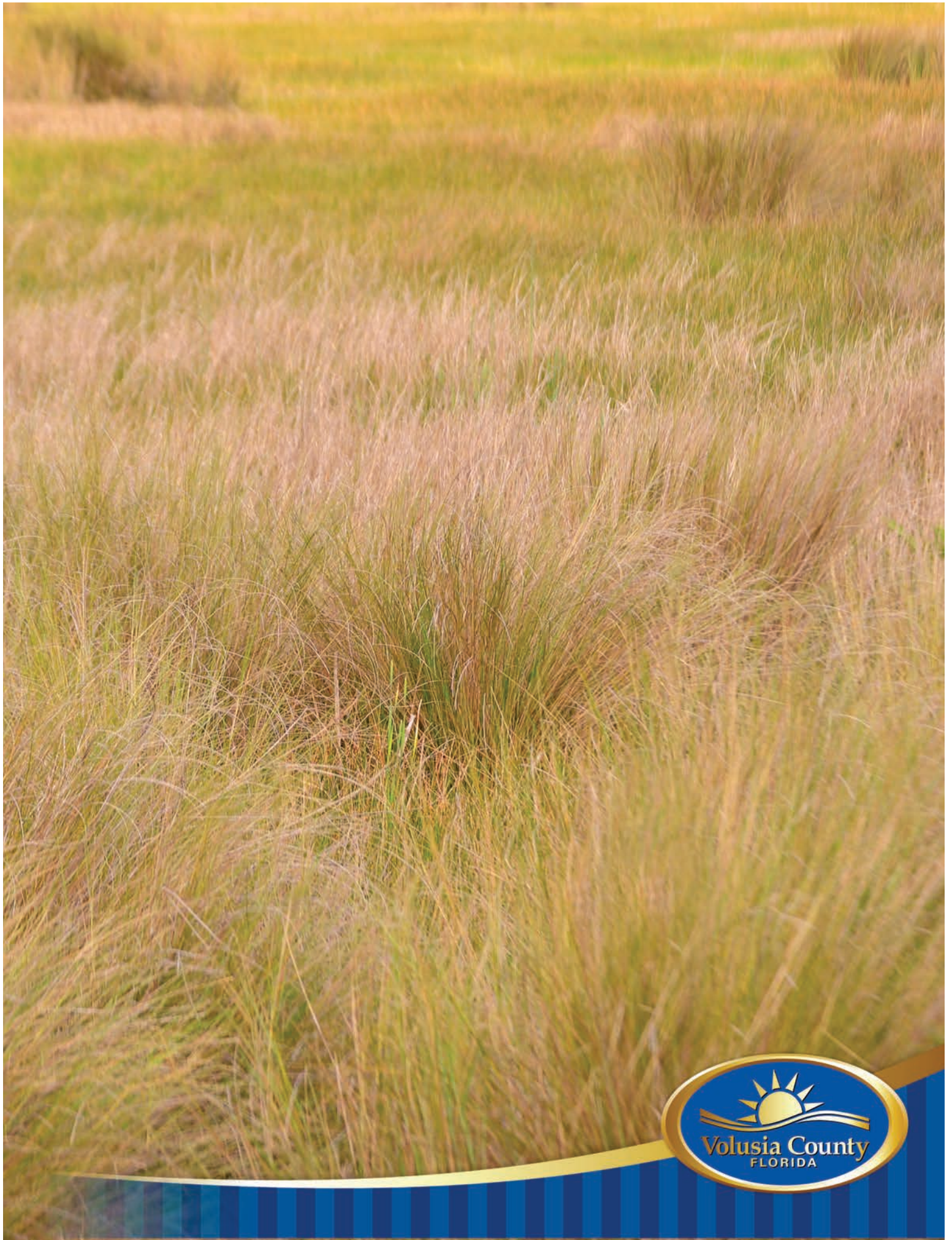
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County Manager

JASON P DAVIS
COUNTY CHAIR

October 1, 2015

PAT PATTERSON
VICE CHAIR, DISTRICT 1

JOYCE M. CUSACK
AT-LARGE

JOSHUA J. WAGNER
DISTRICT 2

DEBORAH DENYS
DISTRICT 3

DOUG DANIELS
DISTRICT 4

FRED LOWRY, JR.
DISTRICT 5

JAMES T. DINNEEN
COUNTY MANAGER

Honorable Members of the County Council:

I am pleased to submit to the County Council the adopted budget for fiscal year 2015-16. As you know, the budget process is a year long process that involves understanding the impacts of financial forecasts, legislative changes, and property value adjustments and aligning these with the Council's policies and priorities. It provides public discussion of various county services and costs during "mini-budget" workshops at County Council meetings. As a result of the Council's engagement and input throughout the budget development process, this budget reflects the priorities you have defined for continuing to deliver outstanding service to our citizens, businesses and partners.

I believe this to be the first budget, in many years, where our primary focus can now be directed toward providing services to our citizens beyond the basics. As the country continues to rebound from one of the largest economic downturns in history, the County of Volusia enjoys stability and continues to see economic improvement. Great strides were taken in the prior years to overcome the economic crisis and create stable conditions in preparation for the upturn we continue to experience. Reductions in unemployment, job growth, increases in retail sales and building permit activity, and increased property values are the indicators that confirm the County's economy is improving.

Uniquely, local government is partially funded by the commercial and residential tax payer. As a result, local authorities have a considerable incentive to support and grow the local economy, in partnership with the local business community. County Council policies and action capitalize on local assets and can be an engine for growth by enhancing the attractiveness of the community in which we live and work. Included in this recommended budget is \$2.8 million to continue the efforts of job creation through incentives within the Economic Development Fund. As major infrastructure is added to future tax rolls with One Daytona, Trader Joe's, Tanger Outlets, and various hotel developments, the financial outlook will continue to improve with increased property values, job creation, and consumer spending.

Ad Valorem Taxes & Millage Rates

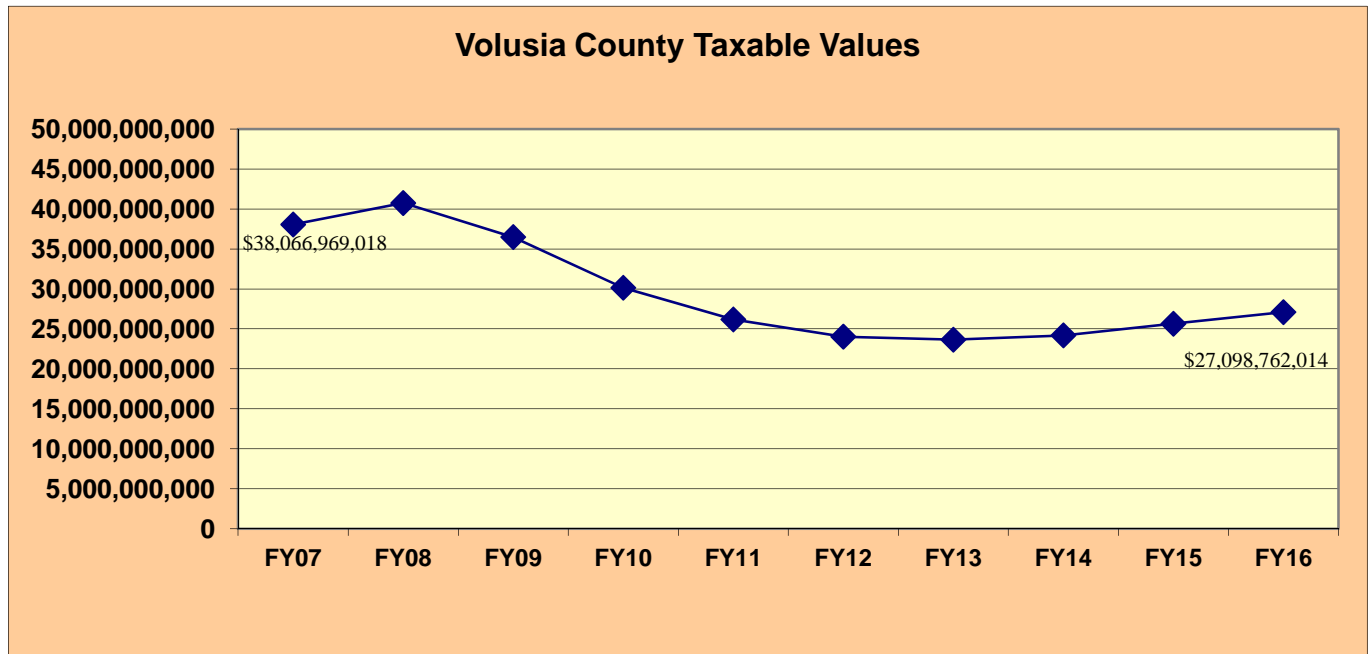
While better times are ahead, we must remain mindful of the effects of inflationary pressure and state mandates have on our costs. For instance, to demonstrate the effects of inflationary pressures, the ad valorem taxes per capita is at the same level as it was ten years ago when adjusted annually by the average change of 2.3% in the consumer price index (CPI). This results in the buying power of \$100 in 2005 being reduced, in today's dollars, to \$82 due to the CPI growing 22% over the 10 year period. However, in spite of this fact, the recommended budget leaves eight of the taxing funds' millage rates flat. In order to sustain current service levels, it is recommended that the Fire Rescue District Fund's millage rate be increased by .45. Based upon nine community meetings that were held in mid-2015, the citizens in the unincorporated area who benefit from fire rescue services did not want those services decreased and were willing to accept the proposed increase. In addition, as we laid out in our five-year forecast, this rate increase will sustain the Fire Rescue fund for several years.

To ensure our appropriation request is reasonable and as part of our budget preparation process, the County compares itself to the State of Florida's growth standard (growth in Florida per capita income plus growth in new construction). The table below is a summary of the millage rates for the major taxing funds' comparison to the State Standard.

Fund Name	Fiscal Year 2015 Millage Rate	Fiscal Year 2016 Millage Rate	Change	Fiscal Year 2016 Ad Valorem Taxes	State Standard (PCI + new construction)	Difference
Port District	0.0929	0.0929	0%	\$1.7M	\$2.0M	-\$0.3M
Mosquito Control	0.1880	0.1880	0%	\$3.5M	\$5.4M	-\$1.9M
Library	0.5520	0.5520	0%	\$14.4M	\$19.8M	-\$5.4M
Fire Rescue District	3.6315	4.0815	12.0%	\$23.9M	\$18.9M	\$5.0M
Municipal Service District	2.2399	2.2399	0%	\$12.8M	\$12.5M	\$0.3M
General Fund	6.3189	6.3189	0%	\$164.4M	\$185.6M	-\$21.2M

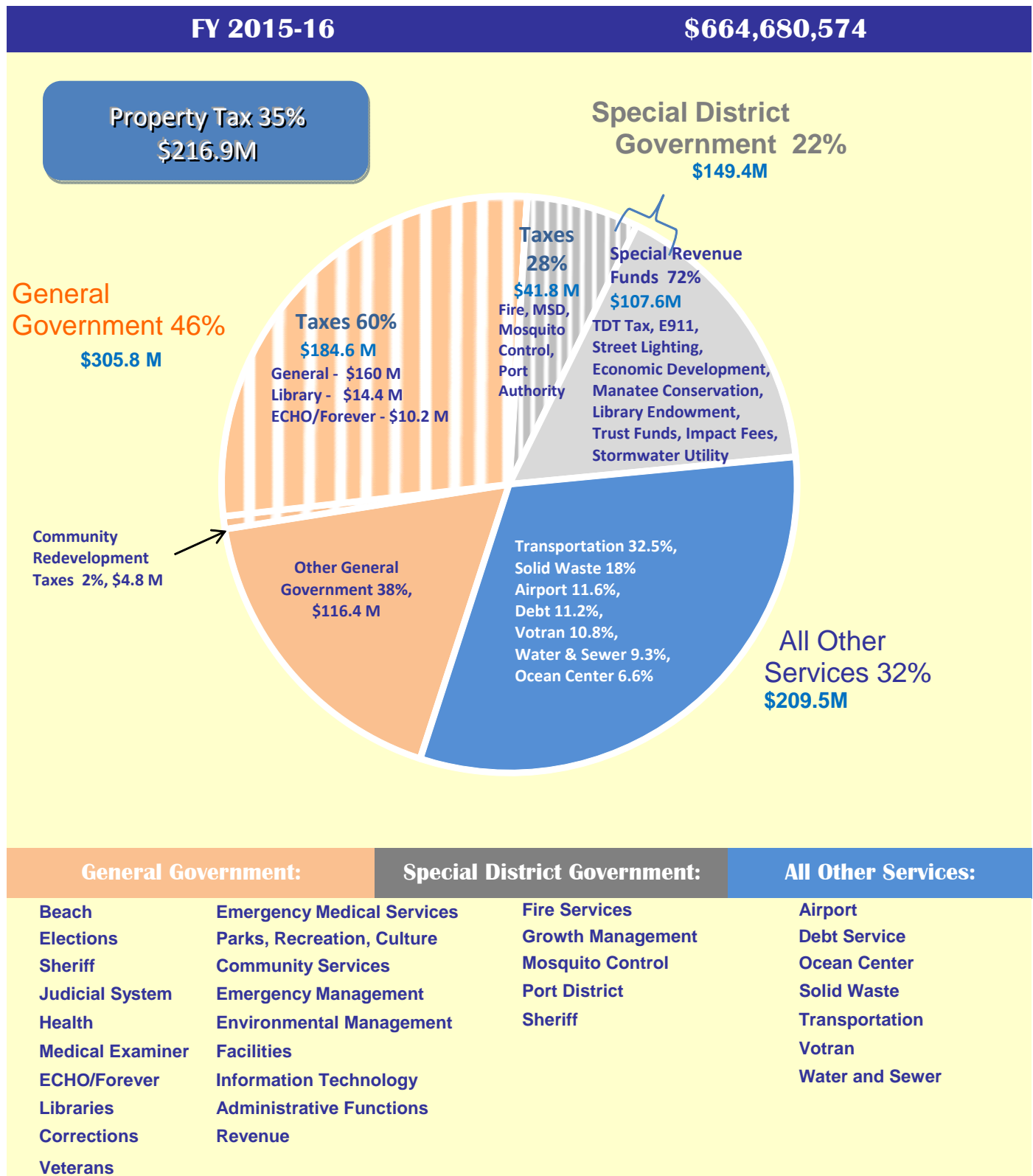
Property Values

The County is entering into its third year of slight increases in property values, after five consecutive years of declining values. The countywide value increased 5.7% to \$27 billion with 4.6% increase from reassessments and 1.1% from new construction added to the tax rolls. Even with these changes, the values are still below fiscal year 2006 “pre-bubble” levels.



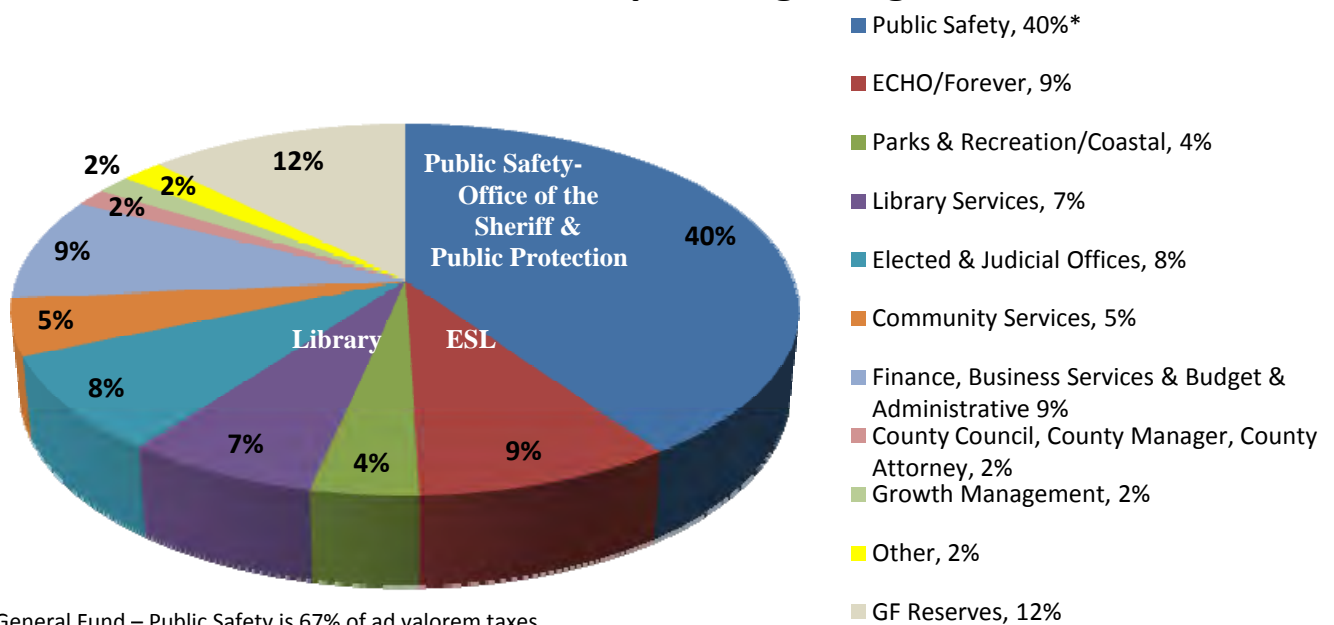
Tax Supported Services

The budget can be separated into three distinct segments: General Government, Special District Government, and Other Services. The graph on the following page illustrates that \$216.9 million, or 35% of the county’s total operational funding comes specifically from property taxes. Of that, an estimated total of \$4.8 million is collected by the County for community redevelopment areas (CRA) which are passed through to the cities to spend on projects within their jurisdictional boundaries. Also, \$41.8 million of property taxes provides funding for certain special district government functions such as fire rescue and municipal type services such as public safety and parks and recreation for the County’s unincorporated residents. Also included are other special districts such as mosquito control and the Ponce Inlet Port Authority which have specific purposes within defined boundaries.



As noted in the chart on the previous page, General Government activities represent 46% of the total operating budget. General Government classification encompasses services provided countywide including the General, Emergency Medical Services, Library, ECHO, Volusia Forever, and Volusia Forever debt service funds. The largest part of General Government is allocated to public safety activities, nearly 40%, which includes the Office of the Sheriff and the Department of Public Protection. Library services and the Volusia ECHO and Volusia Forever programs, which are supported by their own dedicated millage rates, represent 7% and 9% of the General Government operating budget, respectively. The elected offices of Supervisor of Elections, Property Appraiser, Clerk of the Court, and the judicial system represent 8% of General Government. General Fund reserves encompass 12% of the allocation with half of these reserves slated for emergencies.

General Government Operating Budget Allocation



Revenues & Expenditures

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

In Volusia County and across the State of Florida, economic indicators such as retail sales and housing starts continue to improve. In addition, the unemployment rate continues to drop. The budget underlying assumptions are based on positive, optimistic outlook for our future. Consumer confidence is strengthening as demonstrated by growth in 4% growth in sales tax, 15% growth in resort taxes, and a slight growth in gas taxes of 2%. Property taxes have grown an average of 6%. Intergovernmental revenues have improved due primarily to an increase of \$1.4 million in the half-cent sales tax/revenue sharing and slight increase in grant proceeds for VOTRAN. The chart below shows a listing of major revenue sources for the operating budget.

Charges for services include direct services provided for emergency medical services, contracts to cities for Animal Control, and patrol within Office of the Sheriff, Votran, and landfill operations. Many of the revenue sources in this chart are generated within special revenue funds which can only be spent for legally authorized specific purposes.

Countywide Operating Revenues	FY 2014-15	FY 2015-16	Dollar Change	% Change
Taxes	\$262,848,727	\$279,657,933	\$16,809,206	6.4%
Permits, Fees, Special Assessment	16,358,366	18,053,859	1,695,493	10.4%
Intergovernmental	51,415,595	52,988,287	1,572,692	3.1%
Charges for Services	87,902,229	92,624,271	4,722,042	5.4%
Judgements, Fines & Forfeitures	3,038,850	2,974,512	(64,338)	-2.1%
Miscellaneous	9,761,091	9,946,822	185,731	1.9%
Total Revenues	\$431,324,858	\$456,245,684	\$24,920,826	5.8%

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

The Personal Services category reflects expenditures for a pay increase of 3.0% for all eligible County employees to recognize their hard work and keep the County competitive within labor market, state-mandated increases in the Florida Retirement System (FRS) rates, and increases in employer health insurance contributions. Changes in operating expenditures reflect increases in the convention development tax which is passed directly to advertising authorities, roadway maintenance efforts, economic development incentives, and public safety costs. Debt service costs are lower due to final maturities of gas tax and capital improvement revenue bonds will be reached in fiscal year 2015, and the final payment for the state infrastructure bank loan which funded the County's Sunrail obligation to date will also be made in fiscal year 2015. The grants and aids increase is attributable to the redistribution of Volusia ECHO from reserves and the carry-forward of the \$5 million One Daytona contribution.

Operating Budget by Category	FY 2014-15	FY 2015-16	Dollar Change	% Change
Personal Services	\$214,902,565	\$233,569,930	\$18,667,365	8.7%
Operating Expenditures	\$160,226,209	\$165,423,747	\$5,197,538	3.2%
Reimbursements	(\$20,255,535)	(\$20,733,202)	(\$477,667)	2.4%
Capital Outlay	\$13,533,475	\$14,722,138	\$1,188,663	8.8%
Capital Improvements	\$27,851,328	\$25,522,784	(\$2,328,544)	-8.4%
Debt Service	\$32,155,813	\$30,816,438	(\$1,339,375)	-4.2%
Grants and Aids	\$34,624,009	\$37,416,604	\$2,792,595	8.1%

Note: above figures exclude budgeted reserves & operating transfers.

Staffing

The total recommended budget includes 3,342.46 full-time equivalents (FTEs). Included in this budget, is a proposed increase for the following: 9 positions for Emergency Medical Services, 3 positions for Office of the Sheriff, and one position for Property Appraiser.

We will continue to evaluate funding for each position that becomes vacated due to attrition or retirements. Because we have dedicated employees, I have included a 3% pay adjustment in this budget.

Fund Balance and Reserves

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

Emergency Reserves	FY 2014-15	FY 2015-16	% of revenues
General Fund	18,722,005	19,661,054	10.0%
Library	1,150,531	1,150,531	7.2%
East Volusia Mosquito Control	374,139	421,437	10.0%
Ponce De Leon Inlet & Port District	202,728	243,181	10.0%
Municipal Service District	2,072,727	2,063,774	5.1%
Fire Services	2,104,754	2,461,776	10.0%

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

Planning for the Future

The continued recovery of our local economy has given us the opportunity to begin planning for long awaited capital improvements. Included in this budget, are the proposed Public works service center (\$19.0 million), Elections Warehouse (\$2.8 million), and the Sheriff's Office Evidence Facility and Forensic Lab (\$1.5 million), all of which were presented to Council in May, 2015 as the highest priority in the list of facilities that needed replacing. Also, funds have been allocated to begin a study on the current and future court facility requirements as the need for courtrooms continues to grow. Finally, I propose the distribution of ECHO funds as \$1,000,000 for trails and \$2,500,000 for ECHO grant program with the remaining, along with future growth, be used towards financing the boardwalk project.

Demands for VOTRAN services continue to increase. In the five year forecast, I have recommended a \$2.3 million increase in the general fund's contribution to VOTRAN, beginning in fiscal year 2016-17, to improve four existing routes so that service levels may be maintained. However, the list for new service routes is growing and new strategies to address these will need to be explored over the next year.

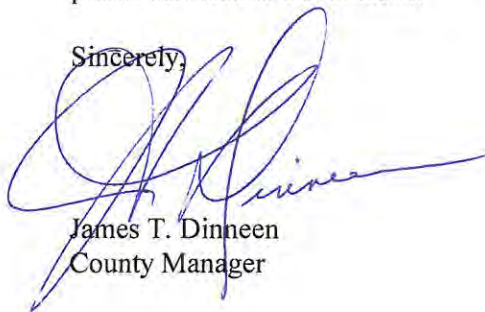
Fire rescue and emergency medical services will continue to be a challenge. The proposed increase in the Fire Rescue District Fund's millage and the additional general fund support to add paramedic and EMT positions to EVAC will help to sustain service levels for the next few years. However, a longer term, more efficient solution is needed to meet the rising demand for these services. We will be looking at several options over the next year.

As always, we will continue to work with our legislators to be held harmless in any future legislative changes. Any shift in unfunded mandates will impact service levels or require an offsetting revenue stream. Our vigilance in this area is vital.

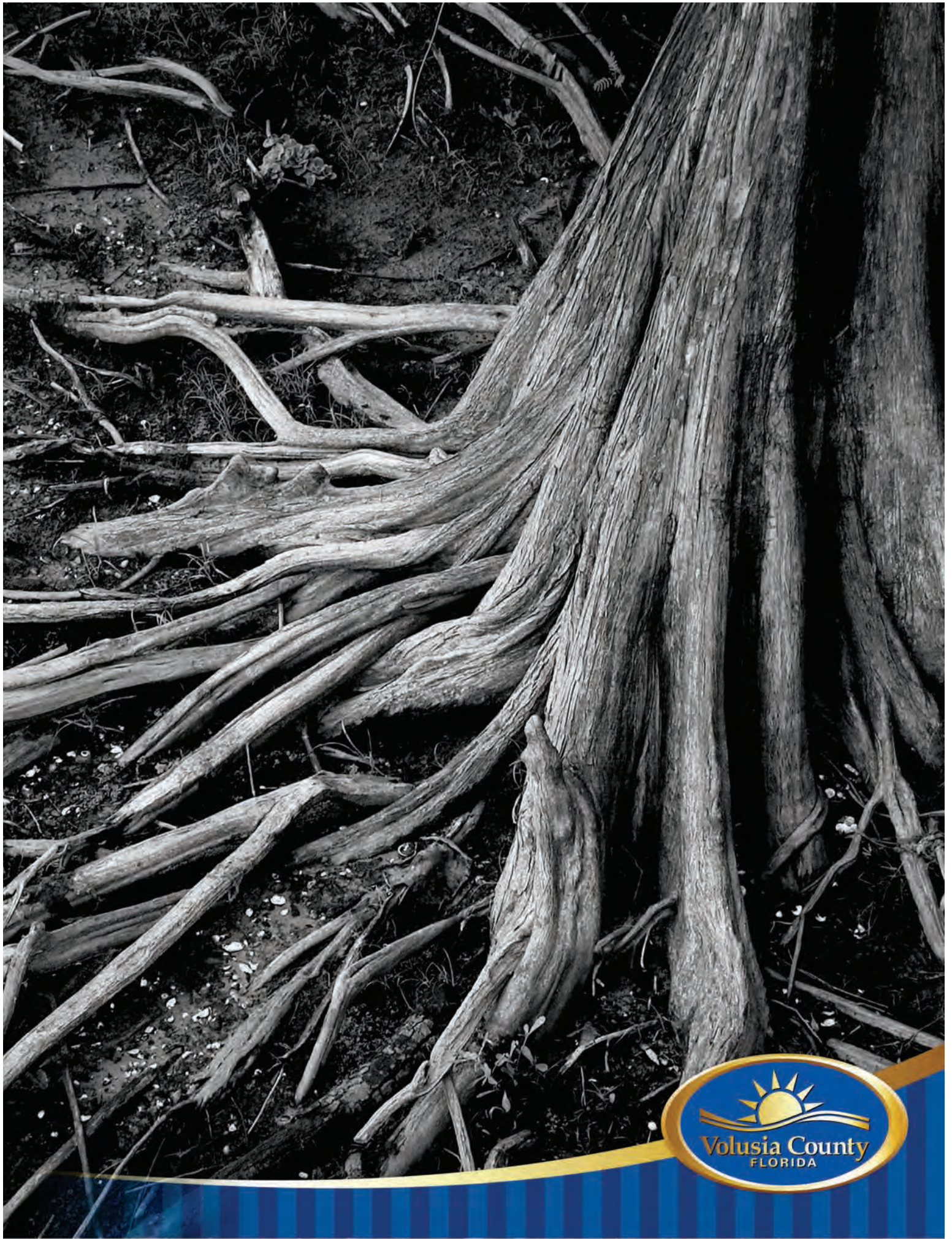
Closing

Developing this budget has been a complex and challenging endeavor and is truly a team effort. I appreciate your continual support of the mini budget process as it helps set the direction to ensure the priorities you have defined are met. I want to thank each of the Council members for their diligence during the past year and all the employees who continue their cost savings efforts. I especially want to thank the Department Heads and the Sheriff, Supervisor of Elections, Property Appraiser, and Judiciary for their continued conservative fiscal management. The County Council's leadership and continued prudent and careful review of expenditures has resulted in a budget that is both fiscally sound and sustainable and continues to provide a consistent program of public services to our citizens.

Sincerely,

A handwritten signature in blue ink, appearing to read "James T. Dinneen", is written over the typed name and title.

James T. Dinneen
County Manager



County Overview

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JASON P. DAVIS
COUNTY CHAIR



COUNTY COUNCIL



PAT PATTERSON
VICE CHAIR, DISTRICT 1



JOYCE M. CUSACK
AT-LARGE



JOSHUA J. WAGNER
DISTRICT 2



DEBORAH DENYS
DISTRICT 3



DOUG DANIELS
DISTRICT 4



FRED LOWRY, JR.
DISTRICT 5



JAMES DINNEEN
COUNTY MANAGER

COUNTY COUNCIL MEMBERS/ELECTED OFFICIALS/APPOINTED OFFICIALS

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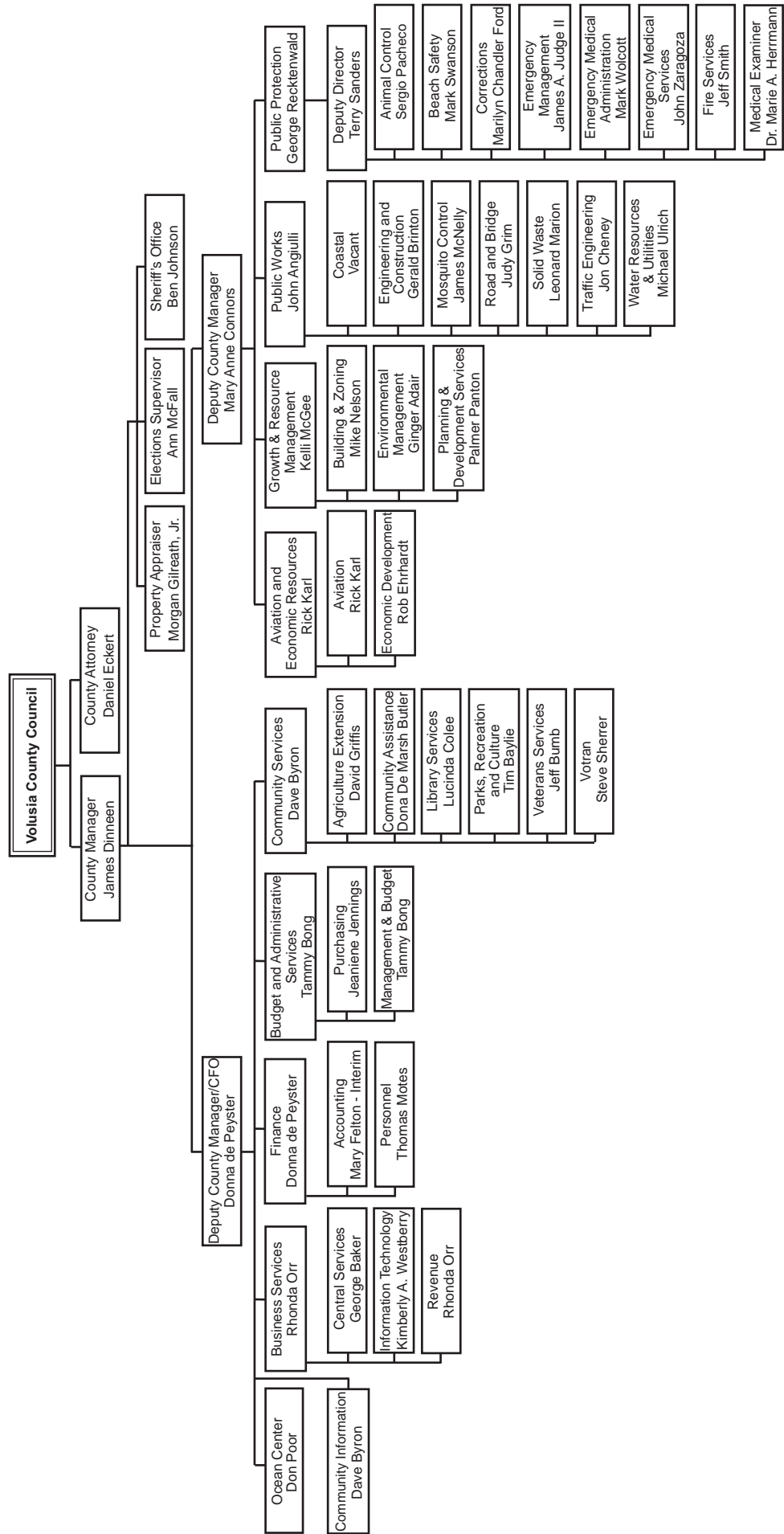
Volusia County Council Mission Statement

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

Strategic Goals

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

Volusia County Organizational Chart



ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Chief Financial Officer (CFO) is responsible for providing all County financial services. These services include financial accounting and reporting, payroll, accounts payable disbursements, cash and investment management, debt management, budgeting, procurement, risk management, and special financial and policy analyses for County Management.

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

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

The concept of reasonable assurance recognizes that:

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

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

For the most part, governmental accounting and financial reporting are conducted consistent with Generally Accepted Account Principles (GAAP).

"Basis of Accounting" refers to the specific time at which revenues and expenditures are recognized in accounts and reported in financial statements. The governmental funds use the modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when obligation to pay is incurred. Proprietary funds use an accrual basis of accounting similar to that used by a private business. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

Accounting and budgeting records for proprietary fund types and similar trust funds are maintained on the accrual basis. The accrual basis recognizes revenues when they are earned and expenses when they are incurred. This allows various revenues and expenditures to be presented in a consistent format without regard to the fund type and how accounting standards within financial statements require them to be presented.

Items presented in the annual financial statements and are omitted from the annual budget include: depreciation, compensated absences, amortization of prepaid expenses, annual changed in value of investments, and bad debt expenses are not budgeted for but are a factor in determining fund balance revenues available for appropriation.

The annual operating budget is proposed by the County Manager and includes elected official budget submittals from Office of the Sherriff, Property Appraiser, and Supervisor of Elections as outlined in County Charter. The Tax Collector function is referred to the Revenue Division with no elected official. The budget is enacted by the County Council after public participation. Although budgets are legally controlled at the fund level, management control of the operating budget is additionally maintained at the Division/Activity level.

GENERAL BUDGET PROCEDURE

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

GENERAL BUDGET PROCEDURE

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

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

REVENUE PROCEDURES

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

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

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

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

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

APPROPRIATION PROCEDURES

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

RESERVE PROCEDURES

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

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

DEBT MANAGEMENT PROCEDURES

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

BUDGET PREPARATION, ADOPTION AND AMENDMENT

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

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

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

January--Fourth Quarter Review of Prior Year Budget

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

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

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

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

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

July 1--Assessment Data

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

August -- Adoption of Proposed Budget and TRIM Rates

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

August -- Property Appraiser Mails TRIM Notices

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

September -- Public Hearings

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

October -- Certification of Budget to State

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

Budget Amendment

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

COUNTY OF VOLUSIA FY 2015-16 Budget Activities Calendar		
February 6	Departments	Departmental service charges
February 13	Departments	Service Charge Analysis
March	Budget Director/CFO	Review service charges for FY16 budget
March 2 - March 11	Budget	Provide Budget System Training to Department Users
March 10	Budget	Info Advantage Report Training
March 26	County Manager, Deputy County Managers, Department Directors	FY16 Budget Kickoff
April 10	Departments	FY 15 Estimated Revenues and Expenditures Due - All Funds
April 24	Departments	FY16 Operating Budget & FY17-FY19 Forecast Due - General, MSD, EMS, Economic Development Funds
May 1	Departments	FY16 Operating Budget & FY17-FY19 Forecast Due - All Other Funds
June 11	Budget Director, CFO, County Manager	5-Year Forecast Mini-Budget Workshop Presented to Council
July 2	CFO, County Manager, Council	County Manager Budget Recommendations to Council
July 16	CFO, County Manager	Council adoption of Preliminary TRIM rates
July 31	Budget, Departments	CIP Training
August 7	Budget, Departments	Grant budget input training
September 10	County Council	Statutory 1st Public Hearing - Adopt Tentative Budget and Millage Rates, Set Final Public Hearing Date, Time, and Place
September 24	County Council	Final Public Hearing to Adopt the FY 16 Millage Rates and Budget

THE COUNTY OF VOLUSIA AND ITS SERVICES

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

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

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

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

Today, more than 503,851 people call Volusia County home. Our 48 miles of Atlantic Beaches to the east provide a world class playground for both water and land sports. The Daytona International Speedway is home to the world-famous Daytona 500 NASCAR race, an event larger than the Super Bowl. The scenic St. Johns River, famed for its bass fishing, links magnificent parks with wildlife preserves along the County's western border. Volusia County also is headquarters of the Ladies Professional Golf Association (LPGA), the official American home of the London Symphony Orchestra, and the winter refuge of the endangered Florida manatee. Disney World and the Kennedy Space Center are both about a one hour drive from the County.

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

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

VOLUSIA COUNTY, FLORIDA

MISCELLANEOUS STATISTICAL DATA

Date of Charter	January 1, 1971
Form of Government	Council/Manager
Number of Employees (Full Time and Part Time)	3,328.04
Area in square miles	1,432
Name of Government facilities and services:	
Daytona Beach International Airport:	
Number of commercial airlines	2
Airline activities:	
Enplanements (passengers)	318,060
Deplanements (passengers)	314,035
Air freight (pounds)	174,386
Air express (pounds)	114,586
Aircraft movements:	
Air carrier	4,974
Air taxi	5,370
General aviation	194,280
Military	1,085
Civil	83,529
Bridges:	
County:	
Halifax River	3
State:	
St. Johns River	2
Lake Monroe	2
Halifax River	4
Indian River (New Smyrna Beach Area)	2
Cultural and Recreation:	
Beaches, Lakes and Rivers:	
Atlantic Ocean (miles)	48.5
Lakes (large)	2
Springs	4
Rivers	3
Parks:	
County	55
State	6
Federal	1
Other:	
Convention Center (Ocean Center)	1
Elections:	
Registered voters (2015)	330,000
Number of votes cast in last County-wide general election (11/6/14)	178,000
EVAC:	
Medical Transports	51,468
Fire Protection:	
Dependent:	
Number of stations	21
Number of career fire personnel	171
Number of volunteer certified fire personnel	5
Sewer System:	
Number of treatment plants	12
Number of customers	10,962

VOLUSIA COUNTY, FLORIDA

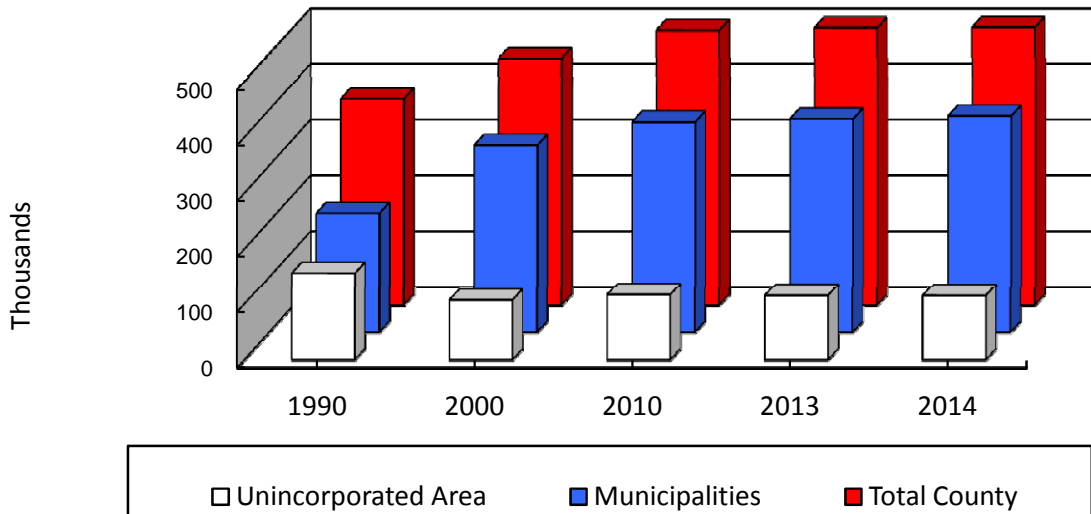
MISCELLANEOUS STATISTICAL DATA

Water System:	
Number of plants	9
Number of customers	15,003
Reclaimed Water System:	
Number of plants	2
Number of customers	1,442
Miles of streets:	
County:	
Paved	972.88
Unpaved	87.40
Bike Paths/Sidewalks:	
Paved	268.26
Refuse Disposal:	
Tomoka Landfill:	
Tons	311,088
Cubic Yards	1,244,352
Transfer Station:	
Tons	161,483
Cubic Yards	645,932
Volusia Transportation Authority (VOTRAN):	
Fixed Route:	
Passengers	3,744,921
Revenue Miles	2,520,947
Gold Paratransit:	
Passengers	265,586
Revenue Miles	1,285,442
Facilities and services not included in the reporting entity:	
Education:	
Number of:	
Elementary schools	46
Middle schools	13
Secondary schools	10
Special education schools	6
Charter Schools	9
Universities	9
Employment by industry (2015): (2)	
Education and Health Services	38,100
Trade (wholesale and retail)	35,300
Leisure and Hospitality	29,100
Government	20,100
Professional and Business Services	21,500
Manufacturing	10,400
Mining, Logging, and Construction	10,300
Financial Activities	8,700
Other Services	8,500
Information	2,500
Transportation, Warehousing, and Utilities	2,300
Volusia County Taxable Sales (3):	
Fiscal Year 2014	6,689,767,684
Fiscal Year 2013	6,320,363,041
Fiscal Year 2012	5,933,061,006

Sources: (1) School Board of Volusia County
 (2) Florida Department of Economic Opportunity, Bureau of Labor Market Statistics, Current Employment Statistics
 (3) Florida Department of Revenue (http://dor.myflorida.com/dor/taxes/colls_from_7_2003.html) [Sales Tax by County](#) (Form 9)

VOLUSIA COUNTY, FLORIDA

Population



Population Distribution

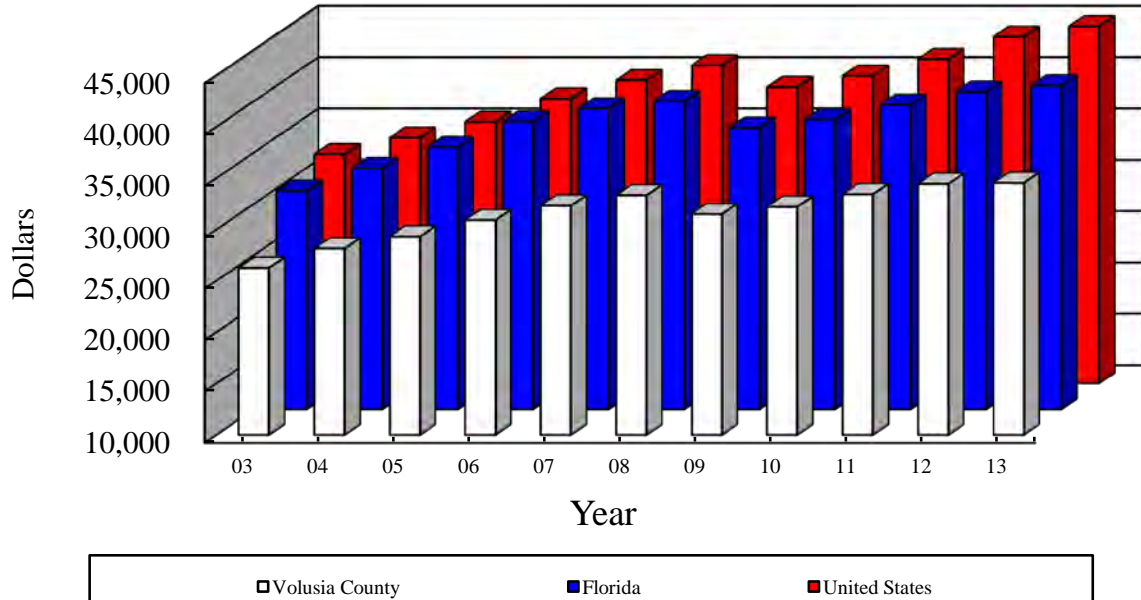
	1990	2000	2010	2013	2014	Average Annual Growth 2013-2014
Daytona Beach	61,991	64,112	61,005	61,998	62,622	0.1%
Daytona Beach Shores	2,197	4,299	4,247	4,292	4,264	-0.1%
DeBary*	N/A	15,559	19,320	19,363	19,802	0.2%
DeLand	16,622	20,904	27,031	28,436	29,467	0.4%
Deltona*	N/A	69,543	85,182	85,469	86,360	0.1%
Edgewater	15,351	18,668	20,750	20,737	20,748	0.0%
Flagler Beach	N/A	76	60	60	60	0.0%
Holly Hill	11,141	12,119	11,659	11,632	11,661	0.0%
Lake Helen	2,344	2,743	2,624	2,630	2,616	-0.1%
New Smyrna Beach	16,549	20,048	22,464	23,119	23,834	0.3%
Oak Hill	917	1,378	1,792	1,828	1,855	0.2%
Orange City	5,347	6,604	10,599	11,337	11,483	0.1%
Ormond Beach	29,721	36,301	38,137	38,557	39,455	0.2%
Pierson	2,988	2,596	1,736	1,688	1,688	0.0%
Ponce Inlet	1,704	2,513	3,032	3,041	3,039	0.0%
Port Orange	35,399	45,823	56,048	57,060	57,467	0.1%
South Daytona	12,488	13,177	12,252	12,431	12,373	-0.1%
Unincorporated	155,978	106,880	116,655	115,300	115,057	0.0%
TOTAL	370,737	443,343	494,593	498,978	503,851	0.1%

Source: Florida Office of Economic and Demographic Research

*Incorporated after April 1, 1990

VOLUSIA COUNTY, FLORIDA

Per Capita Personal Income

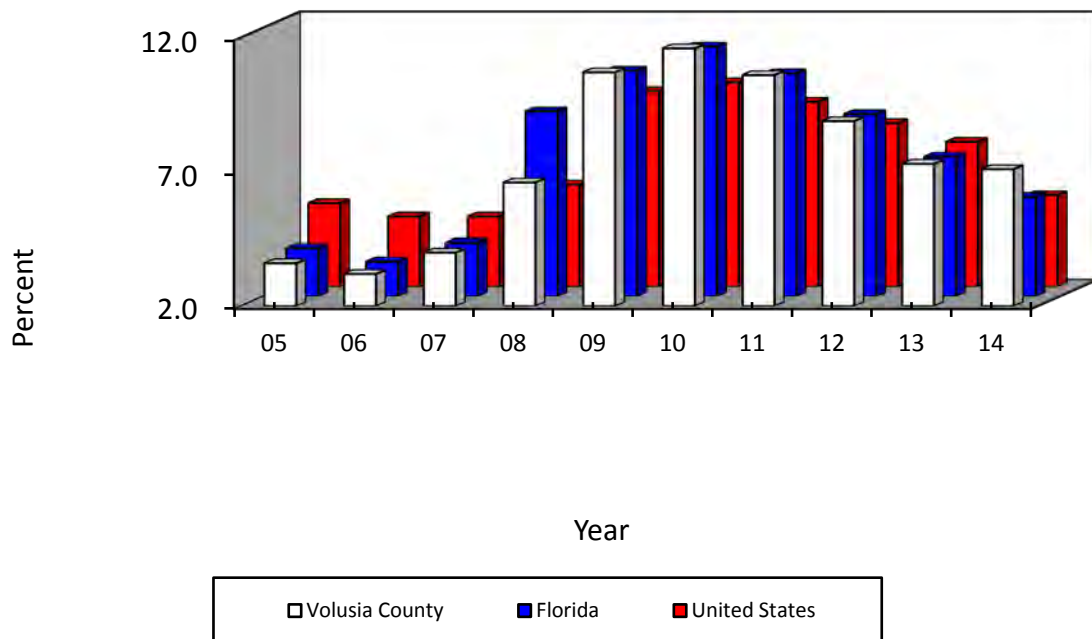


Per Capita Personal Income						
	Volusia	Percent Change	Florida	Percent Change	U.S.	Percent Change
2003	26,265	2.80%	31,241	2.60%	32,295	2.60%
2004	28,140	7.10%	33,463	7.10%	33,909	5.00%
2005	29,324	4.20%	35,489	6.10%	35,452	4.60%
2006	30,909	5.40%	37,996	7.10%	37,725	6.40%
2007	32,321	4.60%	39,256	3.30%	39,506	4.70%
2008	33,339	3.10%	39,978	1.80%	40,947	3.60%
2009	31,502	-5.50%	37,382	-6.50%	38,846	-5.10%
2010	32,212	2.30%	38,210	2.20%	39,937	2.80%
2011	33,436	3.80%	39,636	3.70%	41,560	4.10%
2012	34,445	3.00%	40,891	3.20%	43,735	5.20%
2013	34,530	0.20%	41,497	1.50%	44,765	2.40%

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

VOLUSIA COUNTY, FLORIDA

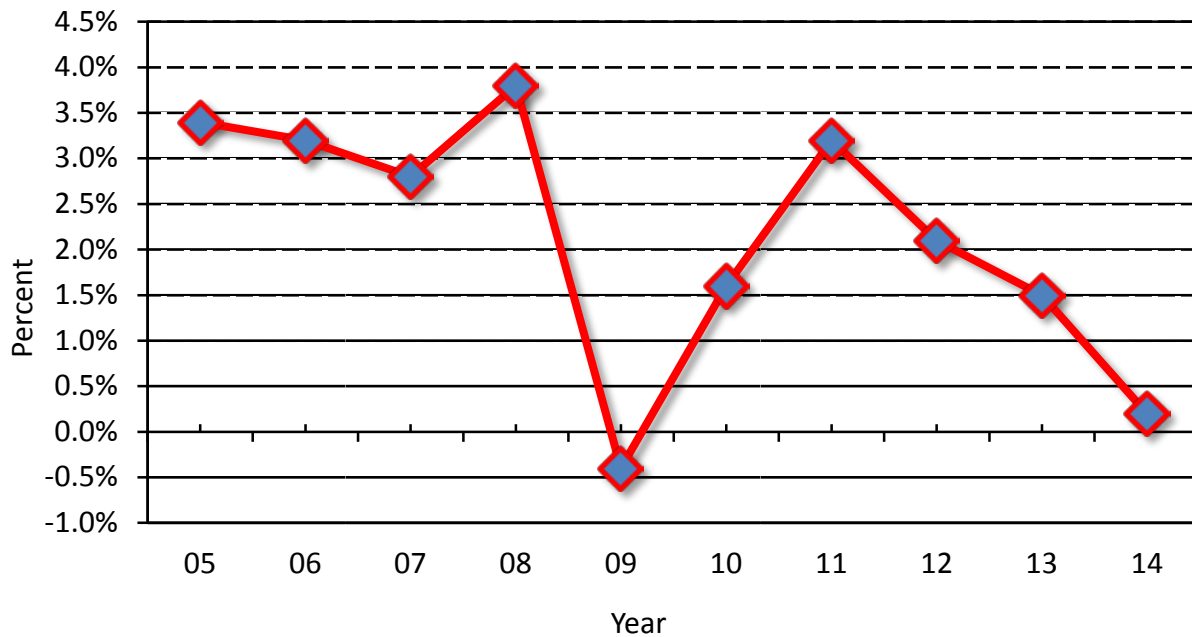
Unemployment Rate



<u>Unemployment Rate</u>			
Year	Volusia County	Florida	United States
2005	3.6	3.8	5.1
2006	3.2	3.3	4.6
2007	4.0	4.0	4.6
2008	6.6	8.9	5.8
2009	10.7	10.4	9.3
2010	11.6	11.3	9.6
2011	10.6	10.3	8.9
2012	8.9	8.8	8.1
2013	7.3	7.2	7.4
2014	7.1	5.7	5.4

Source: Florida Research & Economic Database

UNITED STATES Consumer Price Index



<u>Consumer Price Index</u>		
	U.S. Index	Inflation
Year	1982-1984=100	Percent
2005	195.3	3.4%
2006	201.6	3.2%
2007	207.3	2.8%
2008	215.3	3.8%
2009	214.5	-0.4%
2010	218.1	1.6%
2011	225.0	3.2%
2012	229.6	2.1%
2013	233.0	1.5%
2014	236.7	0.2%

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

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



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**FISCAL YEAR 2015-16
VOLUSIA COUNTY, FLORIDA
ADOPTED BUDGET**

TOTAL COUNTY REVENUES

The Operating Budget, \$664.7 million, is \$36.3 million or 5.8% above the fiscal year 2014-15 Adopted Budget and provides funding for the following governmental functions: General Government, Public Safety, Environmental Services, Economic Development, Human Services, Transportation, and Culture and Recreation. Only 35% of the operating budget is attributed to property taxes with an additional \$4.8 million being distributed to various cities for community redevelopment areas (CRA). Based on the recommended millage rates, additional tax revenue of \$13.8M is used to maintain service levels. Fund balance increased \$11.1 million in each corresponding fund. The remaining revenues are grant proceeds, charges for services, and increases in sales and resort taxes.

The Non-Operating Budget provides for the County's Capital Project and Internal Service Funds. The fiscal year 2015-16 budget is \$142.9 million, an increase of \$30.9 million compared to fiscal year 2014-15 due primarily to new capital projects planned for fiscal year 2015-16 such as the Public Works Service Center, Elections Warehouse, Sheriff's Office Evidence and Forensic Laboratory, and Beach Boardwalk Development. Continued funding is allocated for Trails Program and maintaining the building of the Ocean Center.

Basis for Projections – Revenue estimates are based on historical data, trend analysis, discussions with department directors, review of proposed initiatives, estimates from the State Department of Revenue and the Florida Legislature's Office of Demographic and Economic Research, the most recent Florida Tax Handbook, and analysis of economic data from various sources including the U.S. Department of Labor Statistics and the State Office of Economic and Demographic Research. The underlying assumptions are based upon a positive optimistic outlook for the future. Staff evaluated data from the consumer price index; state and local population estimates; taxable sales for transient rental facilities and other goods; state funding initiatives; changes in taxable value; changes in development activity; and changes in the unemployment rate.

Expenditure estimates are based on anticipated growth in property values, housing starts, new commercial development, or population. As a consequence of this growth, law enforcement, fire protection, emergency transport, court activities, beach safety, parks, and other county services anticipate an increase in level of services compared to present levels. The analysis of federal and state-funded programs was also critical in determining whether sufficient revenue streams will be available for some of the county's human services and public transportation programs or if increased local efforts were required. Due to continued demands for social services, funding for Community Services and Grants, Veteran's Services, and Medicaid are anticipated to increase. Volusia County's population aging faster than the state average, placing increased costs for County's share of Medicaid nursing home expense and increased demand for ambulance services.

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

5-YEAR FORECAST

Historically, 5-year projections are prepared for major funds. This year, ten major funds were forecasted for fiscal years 2016-19 and presented before County Council on June 11, 2015: General Fund, Emergency Medical Services Fund (EVAC), Library Fund, East Volusia Mosquito Control District Fund, Ponce DeLeon Inlet and Port District Fund, Municipal Service District (MSD) Fund, Economic Development Fund, Fire Services District Fund, ECHO Fund, and VOTRAN Fund.

Revenue and expenditure forecasting does the following:

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

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

Top Revenues	FY15 Estimate (millions)	2016	2017	2018	2019
Property Taxes*	\$218.3	5.8%	4%	4%	4%
Half Cent Sales Tax	18.8	3.8%	4%	4%	4%
State Revenue Sharing	7.8	8.7 %	3.6 %	3.6 %	3.6 %
Utility Tax	7.8	2.7%	0.5%	0.5%	0.5%

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

For the fiscal year 2015-16 budget, the economic outlook for Volusia County is relatively favorable with moderate growth anticipated. Property values drive the county's largest revenue source, property taxes. Net growth in taxable value of 5.8% is up from \$25.6 billion in 2014 to \$27.1 billion in 2015.

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

Personal Services:

- Salary- increase FY17, FY18 and FY19; 3%
- FRS – rates are as outlined by legislative action
- Group Insurance – FY16: \$10,548 per eligible employee, FY17, FY18 and FY19: \$11,548
- Workers compensation – allocated based upon claims history.

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

Contracted Services – FY17, FY18 and FY19: 2%.
Food and Dietary – FY17, FY18 and FY19: 3.4%.
Fuel – FY17, FY18 and FY19: 3%.
Insurance-Property & Liability – FY17 10%; FY18 and FY19: 8%.
Janitorial Services – FY17, FY18 and FY19: 3%.
Medicaid Payment – FY17 11.8%; FY18 and FY19 11%.
Medicine and Medical Supplies – FY17 7%; FY18 6.5%; FY19 6%.
Other Maintenance and Chemicals - FY17, FY18 and FY19: 2%.
Postage- FY17, FY18 and FY19: 1%.
Utilities - FY17, FY18 and FY19: 1%.
Vehicle Maintenance -Related Costs – FY 17, FY18 and FY19: 2%.

By estimating potential shortfalls early, a forecast allows for service level modifications to be considered. By contrast, early identification of funding availability allows County Council some flexibility in decision-making for priorities now and into the future. Council policy direction was requested for the Fire Fund and Library Fund (104) due to forecasted depletion of necessary reserves. Additionally, direction was requested for the VOTRAN Fund (456) due to increased frequency on current routes.

The full five-year forecast is posted on the County's website at www.volusia.org/budget.

The following pages are taken from the five year forecast presented to County Council for General, Emergency Medical Services, Library, Mosquito Control, Ponce De Leon Inlet & Port District, Municipal Service District, Economic Development, Fire Services, Volusia ECHO, and Volusia Transportation Authority VOTRAN funds.

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund
Millage Rate Flat @ 6.3189

<u>Operating Revenues:</u>	FY2014-15 Budget	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Ad Valorem Taxes*	155,806,307 6.3189	155,806,307 6.3189	164,375,546 6.3189	170,950,568 6.3189	177,788,591 6.3189	184,900,134 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	2,469,697	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

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

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

<u>Revenues:</u>	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

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

Revenues:		FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
Ad Valorem Taxes*	Millage Rate	13,640,768	13,640,768	14,389,351	14,963,725	15,561,074	16,182,317
		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
	Subtotal Operating	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			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	0
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Reserves		975,452	1,369,959	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%	6.9%	6.7%	6.5%
Total Reserves		4,833,416	5,227,923	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.

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

<u>Revenues:</u>	FY2014-15	FY2014-15	FY2015-16	FY2016-17	FY2017-18	FY2018-19
	Adopted	Estimated	Budget	Forecast	Forecast	Forecast
Ad Valorem Taxes*	3,337,899	3,337,899	3,524,798	3,665,790	3,812,421	3,964,918
	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.

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

<u>Revenues:</u>	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
<u>Expenditures:</u>						
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.

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
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*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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 130 - Economic Development

<u>Revenues:</u>	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
<u>Expenditures:</u>						
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				

* 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

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

Revenues:						
	FY2014-15 Adopted	FY2014-15 Estimated	FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast
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	4.0815	4.0815	4.0815	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

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

VOLUSIA COUNTY FORECAST THROUGH SUNSET

FUND: 160 - Volusia ECHO

Revenues:		FY2015-16 Budget	FY2016-17 Forecast	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast
Ad Valorem Taxes*	Millage Rate	5,202,668 0.2000	5,410,775 0.2000	5,627,206 0.2000	5,852,294 0.2000	6,086,386 0.2000	6,329,841 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					

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

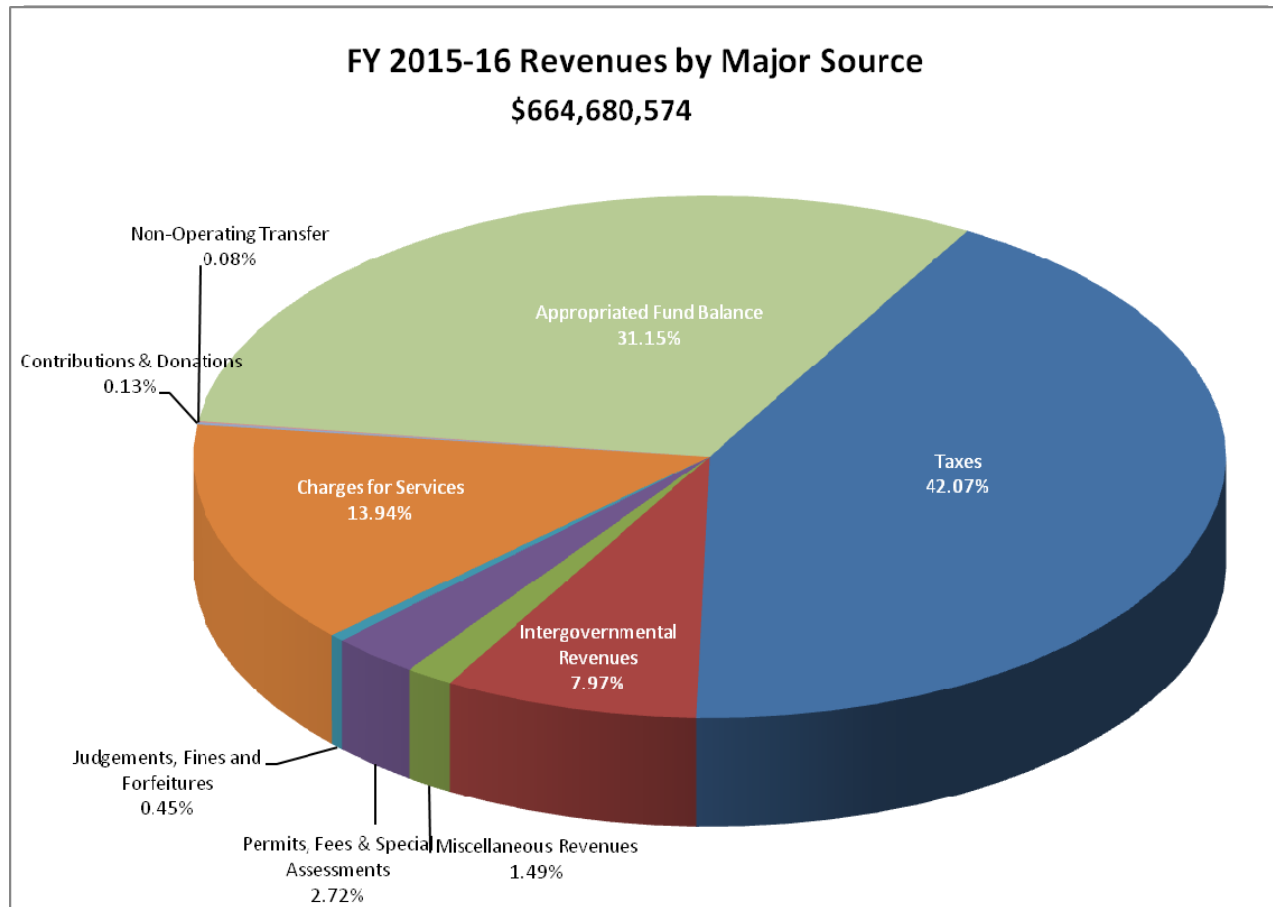
**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, New Smyrna Beach, Ormond Beach, Port Orange and South Daytona.

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

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

<u>Revenues:</u>	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
<u>Expenditures:</u>						
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)

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



Fiscal Year 2015-16 Taxes

All taxes, including property, utilities, resort/convention development and local option gas taxes the County's primary revenue source. Approximately \$279.7 million or 42.1% of operating revenues are generated from this revenue stream. The fiscal year 2015-16 budget reflects an increase in tax revenues of \$16.9 million. Changes from prior year are summarized below:

Taxes	FY2014-15 (Millions)	FY2015-16 (Millions)	\$ Change (Millions)
Ad Valorem Taxes	218.2	232.0	13.8
Resort/Convention Tax	17.4	20.0	2.6
Gas Tax	14.9	15.2	0.3
Utilities Tax	7.6	7.8	0.2
Communication Tax	3.7	3.6	-0.1
Other Taxes	1.0	1.1	0.1
Total Taxes	262.8	279.7	16.9

Note: \$4.8 million of the ad valorem taxes is distributed to various cities for community redevelopment areas (CRA).

The following chart lists all ad valorem taxing funds and their corresponding millage rates.

	Adopted 2014-15 Millage	Recommended 2015-16 Millage	Change from Prior Year	Rolled-back Rate 2015-16
Countywide Funds				
General*	6.3189	6.3189	0.0000	6.0053
Library*	0.5520	0.5520	0.0000	0.5279
Volusia Forever*	0.0627	0.0739	0.0112	0.0596
Volusia Forever - Voted Debt	0.1373	0.1261	(0.0112)	N/A
Volusia Echo*	0.2000	0.2000	0.0000	0.1900
Total Countywide Funds	7.2709	7.2709		6.7828
Special Taxing Districts				
East Volusia Mosquito Control District*	0.1880	0.1880	0.0000	0.1775
Ponce De Leon Inlet and Port District*	0.0929	0.0929	0.0000	0.0877
Municipal Service District	2.2399	2.2399	0.0000	2.1615
Silver Sands-Bethune Beach MSD*	0.0150	0.0150	0.0000	0.0142
Fire Services District	3.6315	4.0815	0.4500	3.5070
	<u>7.4295</u>	<u>7.4407</u>		

*10 mill cap

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

Permits, Fees & Special Assessments are primarily collected in the unincorporated areas of the County. Major revenue sources include building permits, occupational licenses, contractor licenses, impact fees, boat slip mitigation fees, and special assessment fees. A continued economic recovery is anticipated for fiscal year 2015-16 which is reflected in the \$18.1 million budget, up \$1.7 million or 10.4% over prior year. The increase is driven by an overall increase in Road Impact Fees of \$1.3 million over prior year.

Intergovernmental Revenues include gas taxes, sales taxes, state revenue sharing, payment-in-lieu of taxes, as well as miscellaneous Federal and State revenues for reimbursed programs that include the following funds: E911, Library, Daytona Beach International Airport and Public Transportation. This revenue category totals \$52.9 million or 3.1% over prior year. The largest revenue source is half-cent sales tax of \$19.8 million, up 3.8% from \$19.1 million last year.

Charges for Services include county officer fees related to tax collections, elections, and property appraisals; fees for beach access; ambulance fees; waste collection; law enforcement services to other entities; impact fees; motor vehicle fees; parking garage fees; and other miscellaneous charges. The budget is \$92.6 million for fiscal year 2015-16, a \$4.7 million or 5.4% increase over prior year. The increase is mainly the result of increased ambulance revenue of \$1.3 million due to higher transport volume, landfill tipping fee of \$1.1 million, and beach access fees of \$841,780.

Judgments, Fines and Forfeitures totals \$3 million, a 2.0% reduction from prior year for court-related fines, library fines, beach fines, and 800 MHz radio system traffic fine surcharges.

Miscellaneous Revenues totals \$9.9 million, a 1.8% over prior year, mainly due to increases in investment income, sale of surplus equipment, land rentals, and other contributions and donations.

Appropriated Fund Balance comprises 31.1% of the County's resources. Fund Balance, also known as carryover, is not considered ongoing revenue. Rather, these funds can be used to fund operating expenditures until a modification to service levels can be put into place. This revenue source can also be used for one-time expenditure for such items as capital outlay or capital repairs/renovations.

The fiscal year 2015-16 operating budget includes \$207.0 million in appropriated fund balance, an increase of \$11.1 million or 5.7% above the \$195.9 million budgeted in the previous year. The balance is due to unspent planned land acquisitions, road projects, or one-time infrastructure purchases or improvements which have been reprogrammed.

	<u>Fund Balance</u>	<u>Percent</u>
Taxing Funds	88,412,487	42.7%
Special Revenue Funds	82,659,518	39.9%
Debt Service	3,585,120	1.7%
Enterprise Funds	32,366,519	15.6%
	\$207,023,644	

Estimated Fund Balances

	Fund Balance 10/01/14	Revenues FY 2014-15 Projected	Expenditures FY 2014-15 Projected	Fund Balance 10/01/15
Countywide Funds				
001 - General	53,460,757	195,514,576	205,017,032	43,958,301
104 - Library	6,903,349	15,351,850	17,027,276	5,227,923
160 - Volusia ECHO	13,786,602	5,061,442	7,183,620	11,664,424
161 - Volusia Forever	5,852,420	1,935,369	1,931,652	5,856,137
Total Countywide Funds	\$80,003,128	\$217,863,237	\$231,159,580	\$66,706,785
Special Revenue Funds				
002 - Emergency Medical Services	2,025,471	19,774,963	18,461,045	3,339,389
103 - County Transportation Trust	40,488,887	37,002,412	35,258,565	42,232,734
105 - East Volusia Mosquito Control	8,397,202	3,635,399	7,080,148	4,952,453
106 - Resort Tax	0	9,453,826	9,453,826	0
108 - Sales Tax Trust	0	18,854,431	18,854,431	0
111 - Convention Development Tax	0	9,449,735	9,449,735	0
114 - Ponce De Leon Inlet and Port District	5,149,956	2,282,676	4,301,788	3,130,844
115 - E-911 Emergency Telephone System	2,445,848	2,150,000	2,719,414	1,876,434
116 - Special Lighting Districts	36,383	246,606	282,989	0
118 - Ocean Center	3,198,583	7,596,084	7,098,904	3,695,763
119 - Road District Maintenance	71,548	208,000	180,067	99,481
120 - Municipal Service District	7,301,479	44,680,846	44,139,142	7,843,183
121 - Special Assessments	1,684,331	255,751	253,027	1,687,055
122 - Manatee Conservation	155,561	4,749	9,659	150,651
123 - Inmate Welfare Trust	2,167,111	488,150	555,696	2,099,565
124 - Library Endowment	766,015	5,500	50,000	721,515
130 - Economic Development	8,289,684	3,594,952	5,680,273	6,204,363
131 - Road Impact Fees-Zone 1 (Northeast)	594,109	1,404,000	1,893,532	104,577
132 - Road Impact Fees-Zone 2 (Southeast)	462,624	223,000	495,924	189,700
133 - Road Impact Fees-Zone 3 (Southwest)	2	470,900	450,000	20,902
134 - Road Impact Fees-Zone 4 (Northwest)	7,978,461	380,000	426,320	7,932,141
135 - Park Impact Fees-County	134,561	76,058	10,132	200,487
136 - Park Impact Fees-Zone 1 (Northeast)	808,330	33,500	0	841,830
137 - Park Impact Fees-Zone 2 (Southeast)	382,725	8,092	0	390,817
138 - Park Impact Fees-Zone 3 (Southwest)	27,630	3,700	0	31,330
139 - Park Impact Fees-Zone 4 (Northwest)	659,663	14,600	0	674,263
140 - Fire Rescue District	6,813,337	21,144,440	22,178,555	5,779,222
151 - Fire Impact Fees-Zone 1 (Northeast)	34,034	25,325	0	59,359
152 - Fire Impact Fees-Zone 2 (Southeast)	32,584	7,675	0	40,259
153 - Fire Impact Fees-Zone 3 (Southwest)	290,499	9,300	0	299,799
154 - Fire Impact Fees-Zone 4 (Northwest)	160,454	11,125	0	171,579
157 - Silver Sands/Bethune Beach MSD	1,479	12,561	14,040	0
158 - Gemini Springs Endowment	85,821	618	5,000	81,439
159 - Stormwater Utility	7,305,101	4,586,000	5,038,775	6,852,326
170 - Law Enforcement Trust	2,685,432	351,000	492,362	2,544,070
171 - Beach Enforcement Trust	963	27	0	990
172 - Federal Forfeiture Sharing Justice	177,363	102,500	177,823	102,040
173 - Federal Forfeiture Sharing Treasury	16,357	100	1,797	14,660
Total Special Revenue Funds	\$110,829,588	\$188,548,601	\$195,012,969	\$104,365,220

Estimated Fund Balances

	Fund Balance 10/01/14	Revenues FY 2014-15 Projected	Expenditures FY 2014-15 Projected	Fund Balance 10/01/15
Debt Service Funds				
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	502,626	7,186,713	7,208,713	480,626
202 - Tourist Development Tax Refunding Revenue Bonds	542,646	1,633,773	1,630,938	545,481
203 - Tourist Development Tax Revenue Bonds	2,045,833	2,465,752	2,457,326	2,054,259
204 - Capital Improvement Revenue Bonds	0	576,840	575,040	1,800
208 - Capital Improvement Revenue Note	0	1,417,373	1,417,373	0
209 - Williamson Boulevard Capital Improvement Revenue	0	58,000	58,000	0
213 - Gas Tax Refunding Revenue Bonds	0	4,511,899	4,507,649	4,250
234 - LOGT Revenue Bond, Series 2004	0	2,000	2,000	0
261 - Limited Tax General Obligation Bonds	268,310	21,575,000	21,344,606	498,704
262 - Limited Tax General Obligation Refunding Bonds	0	639,401	639,401	0
295 - Public Transportation State Infrastructure Loan	0	1,200,000	1,200,000	0
297 - Capital Improvement Revenue and Refunding Bonds	0	925,683	925,683	0
Total Debt Service Funds	\$3,359,415	\$42,192,434	\$41,966,729	\$3,585,120
Enterprise Funds				
440 - Waste Collection	1,755,983	8,423,654	8,333,023	1,846,614
450 - Solid Waste	18,201,095	14,752,404	20,238,408	12,715,091
451 - Daytona Beach International Airport	19,304,522	18,165,426	27,746,931	9,723,017
456 - Volusia Transportation Authority	1,721,928	28,818,744	28,396,884	2,143,788
457 - Water and Sewer Utilities	11,597,201	15,894,460	22,405,728	5,085,933
475 - Parking Garage	783,628	2,382,419	2,313,971	852,076
Total Enterprise Funds	\$53,364,357	\$88,437,107	\$109,434,945	\$32,366,519
Capital Projects Funds				
305 - Capital Outlay	2,261,598	1,948,473	4,210,071	0
313 - Beach Capital Projects	4,333,670	1,344,185	5,407,174	270,681
318 - Ocean Center	1,028,381	540,267	1,568,648	0
326 - Park Projects	919,950	935,136	1,855,086	0
328 - Trail Projects	0	1,000,000	1,000,000	0
361 - Forever Capital Projects	24,362	0	24,362	0
Total Capital Projects Funds	\$8,567,961	\$5,768,061	\$14,065,341	\$270,681
Internal Service Funds				
511 - Computer Replacement	3,053,501	1,275,845	1,310,665	3,018,681
513 - Equipment Maintenance	9,410,419	17,360,345	17,265,441	9,505,323
521 - Insurance Management	12,940,066	8,585,921	10,736,896	10,789,091
530 - Group Insurance	14,634,203	38,782,084	41,926,711	11,489,576
Total Internal Service Funds	\$40,038,189	\$66,004,195	\$71,239,713	\$34,802,671

10/1/15 Fund Balance for Capital Funds is not included in the Adopted Budget; ongoing project costs are reconciled with year-end expenses.

Changes in Fund Balance greater than 10% is driven by changes in anticipated revenues or spending down of available funds to complete projects.

Fund	% Change	Explanation
General	-11.2%	Use of fund balance for the purchase of off-beach properties and other capital initiatives.
Emergency Medical Services	307.7%	Increased fund balance due to higher ambulance fees.
Transportation Trust	33.9%	Increased fund balance due to deferred capital projects.
Library	-20.1%	Use of fund balance for ongoing operating activities and capital projects.
E. Volusia Mosquito Control	-20.0%	Use of fund balance for Helicopter replacement.
Ponce Inlet Port Authority	-32.3%	Use of fund balance for the purchase of off-beach parking properties.
Special Lighting District	-100.0%	All available funds appropriated for utilities expenditures.
Ocean Center	278.6%	Event revenues inconsistent with prior history; capital improvement expenditures were delayed.
Road Maintenance District	185.2%	Increased fund balance to accrue funds for future capital projects.
Municipal Service District	23.8%	Ongoing planned expenditure savings and increased revenues.
Impact Fees (Fire, Parks, & Roads)	36.4%	Increased fund balance accrued for future projects; increased revenue due to economic recovery and expiration of 3-year incremental suspension.
Stormwater Utility	27.9%	Increased fund balance due to deferred capital projects.
Law Enforcement Trust Fund	162.0%	Increased fund balance to accrue funds for future authorized expenses.
Beach Enforcement Trust Fund	-95.2%	Prior year forfeiture balances expended.
Federal Forfeiture Sharing Justice	-43.8%	Prior year forfeiture balances expended.
Federal Forfeiture Sharing Treasury	763.9%	Increased fund balance to accrue funds for future authorized expenses.
Daytona Beach International Airport	-26.4%	Fund balance used for ongoing operating expenditures; FAA and FDOT grant reimbursements delayed.
Volusia Transportation Authority	73.2%	Fund balance programmed for future service needs.
Water And Sewer Utilities	-16.5%	Use of Fund Balance to continue with capital improvements.
Parking Garage	59.6%	Restructure of General Fund loan repayment to 10-years; Capital Improvement expenditures delayed.

Revenues by Fund

	FY 2013-14 Budget	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Countywide Funds				
001 - General	227,256,401	244,326,371	248,975,333	248,177,211
104 - Library	22,466,867	21,785,993	22,255,199	21,218,391
160 - Volusia ECHO	12,771,666	16,302,840	18,848,044	16,998,391
161 - Volusia Forever	6,578,828	7,701,779	7,787,789	8,190,633
Total Countywide Funds	\$269,073,762	\$290,116,983	\$297,866,365	\$294,584,626
Special Revenue Funds				
002 - Emergency Medical Services	18,135,397	19,713,211	21,800,434	24,509,566
103 - County Transportation Trust	58,095,903	59,446,221	77,491,299	70,384,273
105 - East Volusia Mosquito Control	11,766,545	11,658,364	12,032,601	9,166,815
106 - Resort Tax	7,782,391	8,700,152	9,453,826	10,021,055
108 - Sales Tax Trust	17,364,340	19,083,997	18,854,431	19,814,627
111 - Convention Development Tax	7,749,159	8,698,280	9,449,735	10,000,445
114 - Ponce De Leon Inlet and Port District	6,657,702	6,707,572	7,432,632	5,562,657
115 - E-911 Emergency Telephone System	3,551,532	4,296,647	4,595,848	4,091,434
116 - Special Lighting Districts	323,330	293,338	282,989	285,857
118 - Ocean Center	6,916,567	7,641,413	10,794,667	11,233,574
119 - Road District Maintenance	300,507	234,880	279,548	308,481
120 - Municipal Service District	45,472,852	50,187,589	51,982,325	53,995,877
121 - Special Assessments	1,942,751	1,866,167	1,940,082	1,937,922
122 - Manatee Conservation	148,999	150,147	160,310	155,776
123 - Inmate Welfare Trust	2,524,632	2,680,115	2,655,261	2,509,947
124 - Library Endowment	764,230	770,567	771,515	726,615
130 - Economic Development	5,375,880	9,358,116	11,884,636	10,449,715
131 - Road Impact Fees-Zone 1 (Northeast)	1,484,352	1,392,171	1,998,109	1,608,577
132 - Road Impact Fees-Zone 2 (Southeast)	595,016	968,123	685,624	542,700
133 - Road Impact Fees-Zone 3 (Southwest)	423,798	369,797	470,902	671,002
134 - Road Impact Fees-Zone 4 (Northwest)	4,908,297	5,034,844	8,358,461	8,432,141
135 - Park Impact Fees-County	188,780	122,645	210,619	279,887
136 - Park Impact Fees-Zone 1 (Northeast)	801,088	813,685	841,830	876,830
137 - Park Impact Fees-Zone 2 (Southeast)	374,084	377,485	390,817	399,181
138 - Park Impact Fees-Zone 3 (Southwest)	27,032	31,720	31,330	35,162
139 - Park Impact Fees-Zone 4 (Northwest)	656,312	663,568	674,263	690,363
140 - Fire Rescue District	26,435,713	26,456,099	27,957,777	30,396,983
151 - Fire Impact Fees-Zone 1 (Northeast)	18,331	29,562	59,359	79,659
152 - Fire Impact Fees-Zone 2 (Southeast)	11,051	20,506	40,259	46,009

Revenues by Fund

	FY 2013-14 Budget	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Special Revenue Funds				
153 - Fire Impact Fees-Zone 3 (Southwest)	276,957	293,343	299,799	309,099
154 - Fire Impact Fees-Zone 4 (Northwest)	144,221	156,969	171,579	178,589
157 - Silver Sands/Bethune Beach MSD	14,386	14,333	14,040	14,413
158 - Gemini Springs Endowment	90,800	86,379	86,439	82,061
159 - Stormwater Utility	9,899,364	9,934,336	11,891,101	11,439,326
170 - Law Enforcement Trust	399,344	1,315,049	3,036,432	3,099,070
171 - Beach Enforcement Trust	22,459	20,583	990	1,000
172 - Federal Forfeiture Sharing Justice	514,071	285,473	279,863	204,040
173 - Federal Forfeiture Sharing Treasury	78,765	1,797	16,457	14,760
Total Special Revenue Funds	\$242,236,938	\$259,875,243	\$299,378,189	\$294,555,488
Debt Service Funds				
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	6,200,892	7,656,988	7,689,339	7,477,238
202 - Tourist Development Tax Refunding Revenue Bonds	0	1,630,938	2,176,419	2,361,585
203 - Tourist Development Tax Revenue Bonds	7,486,791	3,827,741	4,511,585	4,501,585
204 - Capital Improvement Revenue Bonds	578,967	575,040	576,840	593,865
208 - Capital Improvement Revenue Note	1,416,861	1,417,373	1,417,373	1,415,967
209 - Williamson Boulevard Capital Improvement Revenue Note	0	0	58,000	1,032,000
213 - Gas Tax Refunding Revenue Bonds	1,440,711	4,508,399	4,511,899	4,508,409
214 - CDD Capital Improvement Revenue Note	0	604,213	0	603,463
234 - LOGT Revenue Bond, Series 2004	4,505,789	0	2,000	0
261 - Limited Tax General Obligation Bonds	3,645,014	3,623,399	21,843,310	498,704
262 - Limited Tax General Obligation Refunding Bonds	0	0	639,401	3,777,175
295 - Public Transportation State Infrastructure Loan	1,200,000	1,680,000	1,200,000	0
297 - Capital Improvement Revenue and Refunding Bonds	1,806,787	922,683	925,683	924,144
Total Debt Service Funds	\$28,281,812	\$26,446,774	\$45,551,849	\$27,694,135
Enterprise Funds				
440 - Waste Collection	9,937,840	10,165,917	10,179,637	10,245,135
450 - Solid Waste	26,305,691	26,792,792	32,953,499	27,516,091
451 - Daytona Beach International Airport	29,064,285	27,319,065	37,469,948	24,364,613
456 - Volusia Transportation Authority	21,218,581	21,763,849	30,540,672	22,609,768
457 - Water and Sewer Utilities	22,100,126	20,507,857	27,491,661	19,562,410

Revenues by Fund

	FY 2013-14 Budget	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Enterprise Funds				
475 - Parking Garage	2,612,234	2,918,999	3,166,047	3,282,089
Total Enterprise Funds	\$111,238,757	\$109,468,479	\$141,801,464	\$107,580,106
Operating Budget	\$650,831,269	\$685,907,479	\$784,597,867	\$724,414,355
Less Operating Transfers	\$53,716,798	\$57,558,122	\$56,130,130	\$59,733,781
Net Operating Budget	\$597,114,471	\$628,349,357	\$728,467,737	\$664,680,574
Capital Projects Funds				
305 - Capital Outlay	792,552	1,948,473	4,210,071	1,948,473
313 - Beach Capital Projects	1,573,030	500,000	5,677,855	2,170,356
318 - Ocean Center	180,000	431,267	1,568,648	3,047,616
326 - Park Projects	942,009	143,825	1,855,086	477,959
328 - Trail Projects	2,039,260	2,039,260	1,000,000	2,039,260
361 - Forever Capital Projects	0	24,362	24,362	0
365 - Public Works Service Center	0	0	0	19,000,000
367 - Elections Warehouse	0	0	0	2,800,000
369 - SO Evidence & Forensics Lab	0	0	0	1,500,000
375 - Boardwalk Development	0	0	0	1,500,000
Total Capital Projects Funds	\$5,526,851	\$5,087,187	\$14,336,022	\$34,483,664
Internal Service Funds				
511 - Computer Replacement	4,337,238	4,299,539	4,329,346	4,260,699
513 - Equipment Maintenance	24,635,708	26,836,319	26,770,764	28,252,583
521 - Insurance Management	25,501,248	23,893,246	21,525,987	20,044,366
530 - Group Insurance	44,235,029	51,818,802	53,416,287	55,812,060
Total Internal Service Funds	\$98,709,223	\$106,847,906	\$106,042,384	\$108,369,708
Non-Operating Budget	\$104,236,074	\$111,935,093	\$120,378,406	\$142,853,372

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Taxes							
Ad Valorem Taxes	164,384,992	63,540,358	3,280,471	0	0	0	231,205,821
Ad Valorem Taxes-Delinquent	631,520	173,000	0	0	0	0	804,520
Business Tax Hazard Waste Surcharge	120,000	0	0	0	0	0	120,000
Business Tax Receipt	110,000	143,948	0	0	0	0	253,948
Communication Services Tax	0	3,641,832	0	0	0	0	3,641,832
Convention Development Tax	0	9,995,685	0	0	0	0	9,995,685
Franchise Fees	359,853	0	0	0	0	0	359,853
Gas Tax-Local Option	0	7,385,524	0	0	0	0	7,385,524
Gas Tax-Local Option 5th Cent	0	5,454,000	0	0	0	0	5,454,000
Gas Tax-Voted One Cent	0	2,320,728	0	0	0	0	2,320,728
Resort Tax - 2 Cent	0	6,676,091	0	0	0	0	6,676,091
Resort Tax - Additional 1 Cent	0	3,338,046	0	0	0	0	3,338,046
Solid Waste Franchise Fee	0	0	0	0	340,000	0	340,000
Utility Tax	0	7,761,885	0	0	0	0	7,761,885
Total Taxes	\$165,606,365	\$110,431,097	\$3,280,471	\$0	\$340,000	\$0	\$279,657,933
Permits, Fees & Special Assessments							
Boat Slip Mitigation Fee	0	4,000	0	0	0	0	4,000
Concession License	600	0	0	0	0	0	600
Culture Rec Impact Fees-Residential	0	126,139	0	0	0	0	126,139
Fire Impact Fees-Commercial	0	510	0	0	0	0	510
Fire Impact Fees-Residential	0	38,500	0	0	0	0	38,500
Permit-Commercial Solicitation	24,400	0	0	0	0	0	24,400
Permit-Farm Pond	0	750	0	0	0	0	750
Permit Fees-Sludge	9,100	0	0	0	0	0	9,100
Permit Fees-Utility Use	0	136,500	0	0	0	0	136,500
Permit-Garbage Haul	0	0	0	0	11,500	0	11,500
Permits-Building	0	1,108,879	0	0	0	0	1,108,879
Permit-Sign	0	2,200	0	0	0	0	2,200
Permit-Special Event	0	6,000	0	0	0	0	6,000
Plans Exam Fees	0	1,500	0	0	0	0	1,500
Road Impact Fees-Commercial	0	1,675,000	0	0	0	0	1,675,000
Road Impact Fees-Residential	0	1,275,000	0	0	0	0	1,275,000
Special Assessment Capital Improvement	0	209,181	0	0	0	0	209,181
Special Assessment Road Maintenance	0	209,000	0	0	0	0	209,000
Special Assessment Stormwater	0	4,521,000	0	0	67,372	0	4,588,372
Special Assessment Streetlighting	0	285,857	0	0	0	0	285,857
Special Assessment Waste Collection	0	0	0	0	8,340,321	0	8,340,321
Trades-Miscellaneous	550	0	0	0	0	0	550
Total Permits, Fees & Special Assessments	\$34,650	\$9,600,016	\$0	\$0	\$8,419,193	\$0	\$18,053,859
Intergovernmental Revenues							
Beverage Licenses	205,000	13,260	0	0	0	0	218,260
E911 Non-Wireless Distribution	0	900,000	0	0	0	0	900,000
E-911 Pre-Paid Wireless	0	65,000	0	0	0	0	65,000
E911-Wireless Distributions	0	1,235,000	0	0	0	0	1,235,000
Federal Airport Aid	0	0	0	0	2,382,984	0	2,382,984
FF Supp Compensation	0	40,760	0	0	0	0	40,760
Fla Boating Improvements	0	0	0	147,959	0	0	147,959
Gas Tax-5th & 6th Cents	0	4,837,900	0	0	0	0	4,837,900
Gas Tax-7th Cent	0	2,080,600	0	0	0	0	2,080,600

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Intergovernmental Revenues							
Gas Tax-Municipal Fuel Tax	0	300,000	0	0	0	0	300,000
Half-Cent Sales Tax	0	19,803,627	0	0	0	0	19,803,627
In-kind Solid Waste	0	0	0	0	8,000	0	8,000
Insurance Agents	97,447	0	0	0	0	0	97,447
Landfill Grants	0	0	0	0	15,000	0	15,000
Licenses-Mobile Homes	0	145,000	0	0	0	0	145,000
Other Fed Urban Mass Transit	0	0	0	0	5,004,198	0	5,004,198
Other Transportation	0	10,000	0	0	0	0	10,000
Payment in Lieu of Taxes	250,000	18,160	0	0	301,379	0	569,539
Racing-Extra Distribution	273,661	0	0	0	0	0	273,661
SJRWMD Grants	0	120,000	0	0	0	0	120,000
State Aid to Library	0	470,392	0	0	0	0	470,392
State Airport Aid	0	0	0	0	128,221	0	128,221
State Mass Transit	0	0	0	0	4,553,529	0	4,553,529
State Revenue Sharing	8,300,000	181,900	0	0	0	0	8,481,900
State Sales & Use Commission	2,312	0	0	0	0	0	2,312
Volusia County School Board	1,244,957	0	0	0	0	0	1,244,957
Total Intergovernmental Revenues	\$10,373,377	\$30,221,599	\$0	\$147,959	\$12,393,311	\$0	\$53,136,246
Charges for Services							
Addl Tax Sale	290,000	0	0	0	0	0	290,000
Airport-Airfield	0	0	0	0	587,512	0	587,512
Airport-Ground Handling Service Fee	0	0	0	0	607,762	0	607,762
Airport-Hangar Area	0	0	0	0	762,239	0	762,239
Airport-Passenger Facility Charge	0	0	0	0	1,287,442	0	1,287,442
Airport-Terminal-Airlines	0	0	0	0	1,513,951	0	1,513,951
Airport-Terminal-Concession	0	0	0	0	3,018,441	0	3,018,441
Ambulance Fees/Svc Chgs	0	16,050,956	0	0	0	0	16,050,956
Animal Control Fees	0	2,100	0	0	0	0	2,100
Animal Control - Svc Charges	0	42,240	0	0	0	0	42,240
Beach Access Fees	3,441,780	0	0	760,800	0	0	4,202,580
Boat Fees	310,000	0	0	0	0	0	310,000
Camping Fees	50,000	0	0	0	0	0	50,000
Charges for Labor	395,330	54,500	0	0	0	0	449,830
Charges for Services	96,000	205,000	0	0	800	0	301,800
Concurrency Management Review	0	2,700	0	0	0	0	2,700
Concurrency Review	0	1,500	0	0	0	0	1,500
Contracted School Crossing Guard	15,000	0	0	0	0	0	15,000
Court Facility Fees	1,400,000	0	0	0	0	0	1,400,000
Daily Parking	0	0	0	0	1,329,060	0	1,329,060
Delinq Tax Commissions & Fees	53,784	0	0	0	0	0	53,784
Development Order Review Appli	0	5,000	0	0	0	0	5,000
Drug Lab Fee	128,808	0	0	0	0	0	128,808
Excess Fees-Clerk Circuit Court	450,000	0	0	0	0	0	450,000
False Alarm Fees	0	12,750	0	0	0	0	12,750
Fees-Property Appraiser	665,252	0	0	0	0	0	665,252
Fees-Sheriff	700,300	0	0	0	0	0	700,300
Fees-Supervisor of Elections	20,000	0	0	0	0	0	20,000
Fees-Tax Collection	2,182,556	0	0	0	0	0	2,182,556
Fire Line Availability Fee	0	0	0	0	77,000	0	77,000
Fire Protection Services	0	220,000	0	0	0	0	220,000
Fire Training Charges	0	70,050	0	0	0	0	70,050

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Housing of Prisoners	21,000	0	0	0	0	0	21,000
Hunting & Fishing License Fees	8,118	0	0	0	0	0	8,118
Itinerant Merchant Admin Svcs	0	77,000	0	0	0	0	77,000
Landfill Charges	0	0	0	0	14,000,000	0	14,000,000
Land Management Fees	0	275,000	0	0	0	0	275,000
League Registration Fees	30,000	0	0	0	0	0	30,000
Library Service Charges	0	27,000	0	0	0	0	27,000
Library Service-Lost Books	0	27,000	0	0	0	0	27,000
Library Service-Lost Cards	0	24,000	0	0	0	0	24,000
Lyonia Preserve Gift Shop	35,000	0	0	0	0	0	35,000
Maintenance Agreements	0	230,887	0	0	0	0	230,887
Maintenance Fees	0	39,000	0	0	0	0	39,000
Management Fee	0	65,000	0	0	0	0	65,000
Marine Science Center Entrance Fees	260,000	0	0	0	0	0	260,000
Marine Science Center Field Trips	30,000	0	0	0	0	0	30,000
Marine Science Center Gift Shop/Novelties	249,000	0	0	0	0	0	249,000
Marine Science Center Special Events	26,000	0	0	0	0	0	26,000
Mass Transit Fares	0	0	0	0	3,372,000	0	3,372,000
Medical Examiner's Fees	901,595	0	0	0	0	0	901,595
Meter Disconnection Fee	0	0	0	0	120,000	0	120,000
Meter Installation	0	0	0	0	20,000	0	20,000
Mitigation Plan Review	0	260	0	0	0	0	260
Motor Vehicle Fees	2,700,000	0	0	0	0	0	2,700,000
OC Concession-Stands	0	127,555	0	0	0	0	127,555
Ocean Center Business Center Sales	0	100	0	0	0	0	100
Ocean Center Revenues	0	19,000	0	0	0	0	19,000
Other Charges for Services	59,750	0	0	0	0	0	59,750
Other Mass Transit-Advertising	0	0	0	0	365,000	0	365,000
Other Mass Transit-Concessions	0	0	0	0	85,000	0	85,000
Other Mass Transit-ID Cards	0	0	0	0	600	0	600
Other Wetland Application	0	15,000	0	0	0	0	15,000
Park Fees	232,500	641,944	0	0	0	0	874,444
Parking Garage Monthly Parking	0	0	0	0	162,109	0	162,109
Planning Development Fees	0	37,000	0	0	0	0	37,000
Power Ski Registration Fees	5,000	0	0	0	0	0	5,000
Prisoner Reporting-Incentive Payment	65,000	0	0	0	0	0	65,000
Race Registration Fees	255,000	0	0	0	0	0	255,000
Reclaimed Water Sales	0	0	0	0	535,332	0	535,332
Recreation Fees	177,000	0	0	0	0	0	177,000
Research Services	27,343	0	0	0	0	0	27,343
Sales-Maps	26,000	90,500	0	0	200	0	116,700
Sewer C.I.A.C. Fees	0	0	0	0	35,000	0	35,000
Sewer Connection Fees	0	0	0	0	25,000	0	25,000
Sewer Sales	0	0	0	0	7,090,876	0	7,090,876
Sheriff Services	13,250	0	0	0	0	0	13,250
Sheriff Svcs-DeBary	0	3,075,501	0	0	0	0	3,075,501
Sheriff Svcs-Deltona	0	10,146,594	0	0	0	0	10,146,594
Sheriff Svcs - Oak Hill	0	522,975	0	0	0	0	522,975
Sheriff Svcs - Pierson	0	261,487	0	0	0	0	261,487

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Special Event Parking	0	0	0	0	784,577	0	784,577
Special Events	19,827	0	0	0	376,000	0	395,827
Sp Rec Fac-Arena	0	525,735	0	0	0	0	525,735
Sp Rec Fac-Concessions	1,400	3,415	0	0	0	0	4,815
Sp Rec Fac-Conference Center	0	510,745	0	0	0	0	510,745
Sp Rec Fac-Equipment	0	113,520	0	0	0	0	113,520
Sp Rec Fac-Reimbursable-Staff	0	99,675	0	0	0	0	99,675
Summer Recreation Fees	549,000	0	0	0	0	0	549,000
Surcharges - Judicial	260,000	0	0	0	0	0	260,000
Transportation-Contracted	0	0	0	0	5,000	0	5,000
Transportation Svcs-DeBary	0	47,000	0	0	0	0	47,000
Transportation Svcs-Deltona	0	14,000	0	0	0	0	14,000
Transportation Svcs-Other	0	175,000	0	0	0	0	175,000
Tree Preservation Ordinance	0	25,000	0	0	0	0	25,000
Tree Replacement Fee	0	17,000	0	0	0	0	17,000
Validation Parking	0	0	0	0	148,990	0	148,990
Value Adjustment Board Fees	50,329	0	0	0	0	0	50,329
Water C.I.A.C. Fees	0	0	0	0	25,000	0	25,000
Water Connection Fees	0	0	0	0	40,000	0	40,000
Water Sales	0	0	0	0	6,094,769	0	6,094,769
Wellfield Protectn Prmt Review	0	3,000	0	0	0	0	3,000
Zoning Fees	0	50,000	0	0	0	0	50,000
Total Charges for Services	\$16,200,922	\$33,953,689	\$0	\$760,800	\$42,469,660	\$0	\$93,385,071
Judgements, Fines and Forfeitures							
800 MHz Comm Surchg-Trffc Fine	430,000	0	0	0	0	0	430,000
Beach Fines	22,000	0	0	0	0	0	22,000
Code Enforcement Fines	0	50,000	0	0	0	0	50,000
Court Technology	800,000	0	0	0	0	0	800,000
Crim Misd Fines	127,000	0	0	0	0	0	127,000
Felony Fines	30,000	0	0	0	0	0	30,000
Fines-Airport Security	2,300	0	0	0	0	0	2,300
Fines-Beach Protection	6,000	0	0	0	0	0	6,000
Fines-Corrections Education	55,000	0	0	0	0	0	55,000
Fines-Drug Abuse Treatment	72,012	0	0	0	0	0	72,012
Fines-Police Ed-Training	0	55,000	0	0	0	0	55,000
Fines-Police Education	96,000	0	0	0	0	0	96,000
Library Fines	0	380,000	0	0	0	0	380,000
Mid Florida Community Legal Services	115,000	0	0	0	0	0	115,000
Mitigation Violations	0	1,600	0	0	0	0	1,600
Other Fines and Forfeitures	240,000	0	0	0	0	0	240,000
Other Judgments, Fines and Forfeitures	450	150	0	0	0	0	600
STrade Board Fines	3,000	0	0	0	0	0	3,000
Teen Court Costs	175,000	0	0	0	0	0	175,000
Unlicensed Contractors	4,000	0	0	0	0	0	4,000
Volusia County Law Library	310,000	0	0	0	0	0	310,000
Total Judgements, Fines and Forfeitures	\$2,487,762	\$486,750	\$0	\$0	\$0	\$0	\$2,974,512
Miscellaneous Revenues							
Airport-Air Cargo Building Rent	0	0	0	0	38,116	0	38,116
Airport-Apron Rent	0	0	0	0	223,260	0	223,260
Bad Debt Recovery	0	500,000	0	0	0	0	500,000

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Commissions	0	402,257	0	0	0	0	402,257
Corrections Commissions	342,200	0	0	0	0	0	342,200
Donations-Library NON FOL	0	2,000	0	0	0	0	2,000
Donations-Project Related	0	250,000	0	0	0	0	250,000
Insurance Proceeds-Loss Furn/Equipment	0	6,583	0	0	0	0	6,583
Interest Income	3,000	9,586	0	0	3,900	1,755	18,241
Interest-Special Assessments	0	27,220	0	0	1,000	0	28,220
Investment Income	742,133	984,430	8,800	0	323,177	453,071	2,511,611
Land Rentals	0	87,000	0	0	1,956,481	0	2,043,481
Late Charges	0	0	0	0	245,000	0	245,000
License-Animal Control	0	22,152	0	0	0	0	22,152
License-Contractor	160,000	0	0	0	0	0	160,000
Miscellaneous Revenue	94,575	44,218	0	0	35,100	8,000	181,893
Mitigation Fees	0	2,600	0	0	0	0	2,600
Other Contributions & Donation	0	0	0	0	200,000	0	200,000
Other Reimbursements	40,000	0	0	0	82,133	0	122,133
Outside Revenue	220,560	0	0	0	150,000	611,491	982,051
Refund of Prior Year Expenditures	0	130,000	0	0	0	0	130,000
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	6,000	6,000
Rent	104,996	246,545	0	0	979,903	0	1,331,444
Rental of Equipment	0	35,000	0	0	0	7,195,121	7,230,121
Rent - Facilities	0	0	0	0	100,000	0	100,000
Sale Methane	0	0	0	0	50,000	0	50,000
Sale of Recyclables	0	0	0	0	24,000	0	24,000
Sales-Fuels, Materials, Supplies	0	0	0	0	31,200	0	31,200
Sales-Surplus Matls & Scrap	0	10,000	0	0	35,000	0	45,000
Sale-Surplus Furn/Fixtr/Equipment	200,000	643,710	0	0	77,500	5,000	926,210
Utilities-Rent Related	0	59,335	0	0	0	0	59,335
Total Miscellaneous Revenues	\$1,907,464	\$3,462,636	\$8,800	\$0	\$4,555,770	\$8,280,438	\$18,215,108
Non-Revenues							
Animal Welfare Donations	0	200	0	0	0	0	200
Appropriated Fund Balance	43,958,301	127,113,704	3,585,120	270,681	32,366,519	34,802,671	242,096,996
Awarded Evidence Funds	0	20,000	0	0	0	0	20,000
Confiscated Property Trust Rev	0	500,000	0	0	0	0	500,000
Contributions	0	200,000	0	0	0	0	200,000
Corrections Welfare Trust	0	150	0	0	0	0	150
Donations-Comm Services	2,000	0	0	0	0	0	2,000
Donations-Library	0	63,000	0	0	0	0	63,000
Flex Benefit Revenues	0	0	0	0	0	73,620	73,620
Justice-Confiscated Property	0	100,000	0	0	0	0	100,000
Transfers from Other Funds	7,606,370	24,810,062	20,819,744	33,304,224	7,035,653	100,000	93,676,053
Total Non-Revenues	\$51,566,671	\$152,807,116	\$24,404,864	\$33,574,905	\$39,402,172	\$34,976,291	\$336,732,019
Internal Service Revenues							
Contributions-Commercial Ins	0	0	0	0	0	276,005	276,005
Contributions-Liability	0	0	0	0	0	2,641,533	2,641,533
Contributions-Physical Damage	0	0	0	0	0	1,967,454	1,967,454
Contributions-Workers' Compens	0	0	0	0	0	3,634,283	3,634,283
Health Ins-Cobra/Retirees	0	0	0	0	0	3,001,640	3,001,640
Health Ins-Dependent Contr	0	0	0	0	0	7,753,448	7,753,448
Health Insurance-Employer	0	0	0	0	0	32,472,546	32,472,546
Health Ins-Vision Contribution	0	0	0	0	0	232,955	232,955

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Information Systems Revenue	0	0	0	0	0	1,115,018	1,115,018
Life Insurance-employee	0	0	0	0	0	606,449	606,449
Recoveries-Claims	0	0	0	0	0	550,000	550,000
Vehicle-Gas & Oil	0	0	0	0	0	5,315,640	5,315,640
Vehicle Maintenance	0	0	0	0	0	3,272,581	3,272,581
Vehicle Maint Service Charge	0	0	0	0	0	2,208,427	2,208,427
Vehicle-Pool Cars	0	0	0	0	0	65,000	65,000
Total Internal Service Revenues	\$0	\$0	\$0	\$0	\$0	\$65,112,979	\$65,112,979
Total Budget	\$248,177,211	\$340,962,903	\$27,694,135	\$34,483,664	\$107,580,106	\$108,369,708	\$867,267,727
Less Operating Transfers	15,783,477	43,398,734	496,704	0	54,866	0	59,733,781
Net Total Budget	\$232,393,734	\$297,564,169	\$27,197,431	\$34,483,664	\$107,525,240	\$108,369,708	\$807,533,946

Revenues by Major Sources and Fund

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Taxes				
001 - General	148,588,575	157,135,405	157,130,247	165,606,365
103 - County Transportation Trust	14,897,974	14,934,859	15,010,150	15,160,252
104 - Library	12,931,140	13,640,768	13,640,768	14,390,176
105 - East Volusia Mosquito Control	3,524,414	3,349,899	3,349,899	3,540,662
106 - Resort Tax	8,651,908	8,694,146	9,447,300	10,014,137
111 - Convention Development Tax	8,652,539	8,694,146	9,445,239	9,995,685
114 - Ponce De Leon Inlet and Port District	1,573,227	1,653,423	1,647,038	1,749,689
120 - Municipal Service District	23,625,468	23,805,072	23,912,601	24,439,922
140 - Fire Rescue District	20,072,420	20,692,574	20,707,574	23,988,901
157 - Silver Sands/Bethune Beach MSD	9,976	10,551	10,230	11,210
160 - Volusia ECHO	4,705,076	4,946,442	4,946,442	5,217,967
161 - Volusia Forever	1,294,268	1,546,007	1,546,007	1,922,496
261 - Limited Tax General Obligation Bonds	3,410,049	3,385,435	2,866,000	0
262 - Limited Tax General Obligation Refunding Bonds	0	0	638,801	3,280,471
450 - Solid Waste	323,698	360,000	350,000	340,000
Total Taxes	\$252,260,732	\$262,848,727	\$264,648,296	\$279,657,933
Permits, Fees, Special Assessments				
001 - General	31,083	30,350	38,444	34,650
116 - Special Lighting Districts	235,412	253,462	246,606	285,857
119 - Road District Maintenance	210,075	200,000	208,000	209,000
120 - Municipal Service District	1,289,093	1,161,050	1,311,103	1,276,829
121 - Special Assessments	209,644	160,933	208,209	209,181
122 - Manatee Conservation	7,750	4,000	4,000	4,000
131 - Road Impact Fees-Zone 1 (Northeast)	563,754	680,000	1,400,000	1,500,000
132 - Road Impact Fees-Zone 2 (Southeast)	332,910	415,000	220,000	350,000
133 - Road Impact Fees-Zone 3 (Southwest)	293,512	345,000	470,000	650,000
134 - Road Impact Fees-Zone 4 (Northwest)	325,039	180,000	330,000	450,000
135 - Park Impact Fees-County	40,550	18,500	75,000	78,000
136 - Park Impact Fees-Zone 1 (Northeast)	7,615	4,300	27,000	28,000
137 - Park Impact Fees-Zone 2 (Southeast)	10,162	1,400	5,326	5,539
138 - Park Impact Fees-Zone 3 (Southwest)	4,537	4,200	3,500	3,600
139 - Park Impact Fees-Zone 4 (Northwest)	6,054	3,300	9,600	11,000
151 - Fire Impact Fees-Zone 1 (Northeast)	9,112	3,000	25,037	20,000
152 - Fire Impact Fees-Zone 2 (Southeast)	12,562	1,200	7,445	5,500
153 - Fire Impact Fees-Zone 3 (Southwest)	9,338	10,000	7,500	7,500
154 - Fire Impact Fees-Zone 4 (Northwest)	7,768	4,010	10,225	6,010
159 - Stormwater Utility	4,471,664	4,500,000	4,500,000	4,500,000
440 - Waste Collection	8,301,680	8,297,819	8,338,654	8,340,321
450 - Solid Waste	13,841	12,000	11,500	11,500
451 - Daytona Beach International Airport	69,974	68,842	67,372	67,372
Total Permits, Fees, Special Assessments	\$16,463,129	\$16,358,366	\$17,524,521	\$18,053,859

Revenues by Major Sources and Fund

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Intergovernmental Revenues				
001 - General	9,631,528	9,701,034	9,714,931	10,373,377
103 - County Transportation Trust	7,413,334	7,365,211	7,360,785	7,410,400
104 - Library	455,463	452,458	580,194	470,392
105 - East Volusia Mosquito Control	115,775	120,000	120,000	120,000
108 - Sales Tax Trust	17,861,072	19,072,997	18,843,431	19,803,627
114 - Ponce De Leon Inlet and Port District	167	150	0	160
115 - E-911 Emergency Telephone System	2,169,393	2,300,000	2,135,000	2,200,000
120 - Municipal Service District	168,592	166,260	158,610	158,260
140 - Fire Rescue District	55,058	54,840	54,840	57,760
160 - Volusia ECHO	1,089	0	0	1,000
161 - Volusia Forever	298	0	0	0
261 - Limited Tax General Obligation Bonds	791	0	0	0
326 - Park Projects	139,715	143,825	143,825	147,959
450 - Solid Waste	0	0	0	23,000
451 - Daytona Beach International Airport	12,479,816	2,691,585	6,965,406	2,812,584
456 - Volusia Transportation Authority	10,375,410	9,491,060	17,950,825	9,557,727
457 - Water and Sewer Utilities	0	0	1,562,021	0
Total Intergovernmental Revenues	\$60,867,501	\$51,559,420	\$65,589,868	\$53,136,246
Charges for Services				
001 - General	15,173,324	15,563,136	15,614,495	16,200,922
002 - Emergency Medical Services	15,649,566	14,751,714	15,648,452	16,115,956
103 - County Transportation Trust	644,192	522,477	466,477	470,887
104 - Library	180,079	167,000	168,000	168,000
105 - East Volusia Mosquito Control	19,476	30,000	30,000	30,000
114 - Ponce De Leon Inlet and Port District	427,502	391,000	600,000	641,944
118 - Ocean Center	1,520,146	1,318,000	1,385,100	1,399,745
120 - Municipal Service District	13,572,774	13,845,155	13,932,435	14,338,607
140 - Fire Rescue District	365,081	230,050	291,530	495,050
159 - Stormwater Utility	16,029	30,000	18,000	18,500
161 - Volusia Forever	299,550	275,000	275,000	275,000
313 - Beach Capital Projects	0	0	740,000	760,800
450 - Solid Waste	13,740,148	12,950,000	14,000,835	14,000,800
451 - Daytona Beach International Airport	8,421,341	7,991,386	7,742,396	8,153,547
456 - Volusia Transportation Authority	3,725,067	3,462,391	3,820,266	3,827,600
457 - Water and Sewer Utilities	13,643,773	13,989,920	13,821,227	14,062,977
475 - Parking Garage	2,445,274	2,385,000	2,377,192	2,424,736
Total Charges for Services	\$89,843,322	\$87,902,229	\$90,931,405	\$93,385,071
Judgements, Fines and Forfeitures				
001 - General	2,510,249	2,522,850	2,431,810	2,487,762
104 - Library	390,861	410,000	380,025	380,000
120 - Municipal Service District	124,145	105,500	106,800	106,750
450 - Solid Waste	305	0	1,200	0
457 - Water and Sewer Utilities	50	500	100	0
Total Judgements, Fines and Forfeitures	\$3,025,610	\$3,038,850	\$2,919,935	\$2,974,512
Miscellaneous Revenues				
001 - General	3,047,600	2,267,275	3,554,713	1,907,464
002 - Emergency Medical Services	508,382	526,200	510,283	529,931
103 - County Transportation Trust	410,301	391,700	465,000	410,000

Revenues by Major Sources and Fund

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Miscellaneous Revenues				
104 - Library	459,323	471,463	469,863	468,900
105 - East Volusia Mosquito Control	165,329	144,500	135,500	523,700
106 - Resort Tax	7,626	6,006	6,526	6,918
108 - Sales Tax Trust	25,245	11,000	11,000	11,000
111 - Convention Development Tax	5,005	4,134	4,496	4,760
114 - Ponce De Leon Inlet and Port District	42,100	37,050	35,638	40,020
115 - E-911 Emergency Telephone System	12,789	15,000	15,000	15,000
118 - Ocean Center	419,953	298,385	371,242	312,173
120 - Municipal Service District	256,478	141,000	228,938	145,781
121 - Special Assessments	52,075	49,046	47,542	41,686
122 - Manatee Conservation	1,123	749	749	1,125
123 - Inmate Welfare Trust	616,378	564,250	488,000	410,232
124 - Library Endowment	5,648	5,100	5,500	5,100
130 - Economic Development	32,367	25,000	35,000	25,010
131 - Road Impact Fees-Zone 1 (Northeast)	4,628	4,000	4,000	4,000
132 - Road Impact Fees-Zone 2 (Southeast)	3,551	3,000	3,000	3,000
133 - Road Impact Fees-Zone 3 (Southwest)	(370)	100	900	100
134 - Road Impact Fees-Zone 4 (Northwest)	59,363	50,000	50,000	50,000
135 - Park Impact Fees-County	3,754	3,500	1,058	1,400
136 - Park Impact Fees-Zone 1 (Northeast)	5,929	5,200	6,500	7,000
137 - Park Impact Fees-Zone 2 (Southeast)	2,777	2,500	2,766	2,825
138 - Park Impact Fees-Zone 3 (Southwest)	273	270	200	232
139 - Park Impact Fees-Zone 4 (Northwest)	4,841	4,200	5,000	5,100
140 - Fire Rescue District	131,592	70,075	90,496	76,050
151 - Fire Impact Fees-Zone 1 (Northeast)	320	200	288	300
152 - Fire Impact Fees-Zone 2 (Southeast)	291	100	230	250
153 - Fire Impact Fees-Zone 3 (Southwest)	2,196	1,000	1,800	1,800
154 - Fire Impact Fees-Zone 4 (Northwest)	1,257	900	900	1,000
157 - Silver Sands/Bethune Beach MSD	39	13	39	11
158 - Gemini Springs Endowment	640	598	618	622
159 - Stormwater Utility	69,830	45,000	68,000	68,500
160 - Volusia ECHO	107,557	97,050	115,000	115,000
161 - Volusia Forever	132,497	96,055	90,000	137,000
170 - Law Enforcement Trust	41,292	24,000	31,000	35,000
171 - Beach Enforcement Trust	124	120	10	10
172 - Federal Forfeiture Sharing Justice	2,579	4,000	2,500	2,000
173 - Federal Forfeiture Sharing Treasury	440	100	100	100
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	31,389	0	28,000	0
202 - Tourist Development Tax Refunding Revenue Bonds	590	0	2,835	0
203 - Tourist Development Tax Revenue Bonds	10,986	0	10,000	0
204 - Capital Improvement Revenue Bonds	1,825	0	1,800	1,800
213 - Gas Tax Refunding Revenue Bonds	2,795	0	3,500	3,500
234 - LOGT Revenue Bond, Series 2004	10,345	0	2,000	0
261 - Limited Tax General Obligation Bonds	19,781	0	14,000	0
262 - Limited Tax General Obligation Refunding Bonds	0	0	600	0
297 - Capital Improvement Revenue and Refunding Bonds	6,063	2,000	5,000	3,500
305 - Capital Outlay	22,017	0	0	0
308 - Capital Improvement Projects	21,323	0	0	0

Revenues by Major Sources and Fund

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Miscellaneous Revenues				
309 - Branch Jail Expansion	88,072	0	0	0
313 - Beach Capital Projects	41,880	0	0	0
317 - Library Construction	9,201	0	0	0
318 - Ocean Center	8,797	0	0	0
322 - I.T. Capital Projects	27,056	0	0	0
326 - Park Projects	20,451	0	0	0
328 - Trail Projects	71,536	0	0	0
334 - Bond Funded Road Program	228,879	0	0	0
361 - Forever Capital Projects	138	0	0	0
440 - Waste Collection	180,108	145,000	85,000	58,200
450 - Solid Waste	321,983	429,300	388,869	425,700
451 - Daytona Beach International Airport	3,460,615	3,349,442	3,390,252	3,608,093
456 - Volusia Transportation Authority	28,866	37,000	12,000	45,000
457 - Water and Sewer Utilities	1,013,310	428,500	511,112	413,500
475 - Parking Garage	2,100	0	5,227	5,277
511 - Computer Replacement	28,973	36,000	36,550	27,000
513 - Equipment Maintenance	7,004,381	6,940,184	6,986,362	7,885,612
521 - Insurance Management	198,990	180,000	180,000	186,000
530 - Group Insurance	225,835	181,826	181,826	181,826
Total Miscellaneous Revenues	\$19,731,407	\$17,099,091	\$18,704,328	\$18,215,108
Non-Revenues				
001 - General	6,993,367	57,106,321	60,490,693	51,566,671
002 - Emergency Medical Services	3,216,705	4,435,297	5,641,699	7,863,679
103 - County Transportation Trust	3,850,000	36,231,974	54,188,887	46,932,734
104 - Library	72,865	6,644,304	7,016,349	5,340,923
105 - East Volusia Mosquito Control	0	8,013,965	8,397,202	4,952,453
114 - Ponce De Leon Inlet and Port District	0	4,625,949	5,149,956	3,130,844
115 - E-911 Emergency Telephone System	0	1,981,647	2,445,848	1,876,434
116 - Special Lighting Districts	0	39,876	36,383	0
118 - Ocean Center	5,726,778	6,025,028	9,038,325	9,521,656
119 - Road District Maintenance	0	34,880	71,548	99,481
120 - Municipal Service District	4,338,647	10,963,552	12,331,838	13,529,728
121 - Special Assessments	0	1,656,188	1,684,331	1,687,055
122 - Manatee Conservation	0	145,398	155,561	150,651
123 - Inmate Welfare Trust	270	2,115,865	2,167,261	2,099,715
124 - Library Endowment	0	765,467	766,015	721,515
130 - Economic Development	7,159,952	9,333,116	11,849,636	10,424,705
131 - Road Impact Fees-Zone 1 (Northeast)	0	708,171	594,109	104,577
132 - Road Impact Fees-Zone 2 (Southeast)	0	550,123	462,624	189,700
133 - Road Impact Fees-Zone 3 (Southwest)	0	24,697	2	20,902
134 - Road Impact Fees-Zone 4 (Northwest)	0	4,804,844	7,978,461	7,932,141
135 - Park Impact Fees-County	0	100,645	134,561	200,487
136 - Park Impact Fees-Zone 1 (Northeast)	0	804,185	808,330	841,830
137 - Park Impact Fees-Zone 2 (Southeast)	0	373,585	382,725	390,817
138 - Park Impact Fees-Zone 3 (Southwest)	0	27,250	27,630	31,330
139 - Park Impact Fees-Zone 4 (Northwest)	0	656,068	659,663	674,263
140 - Fire Rescue District	3,172	5,408,560	6,813,337	5,779,222
151 - Fire Impact Fees-Zone 1 (Northeast)	0	26,362	34,034	59,359
152 - Fire Impact Fees-Zone 2 (Southeast)	0	19,206	32,584	40,259

Revenues by Major Sources and Fund

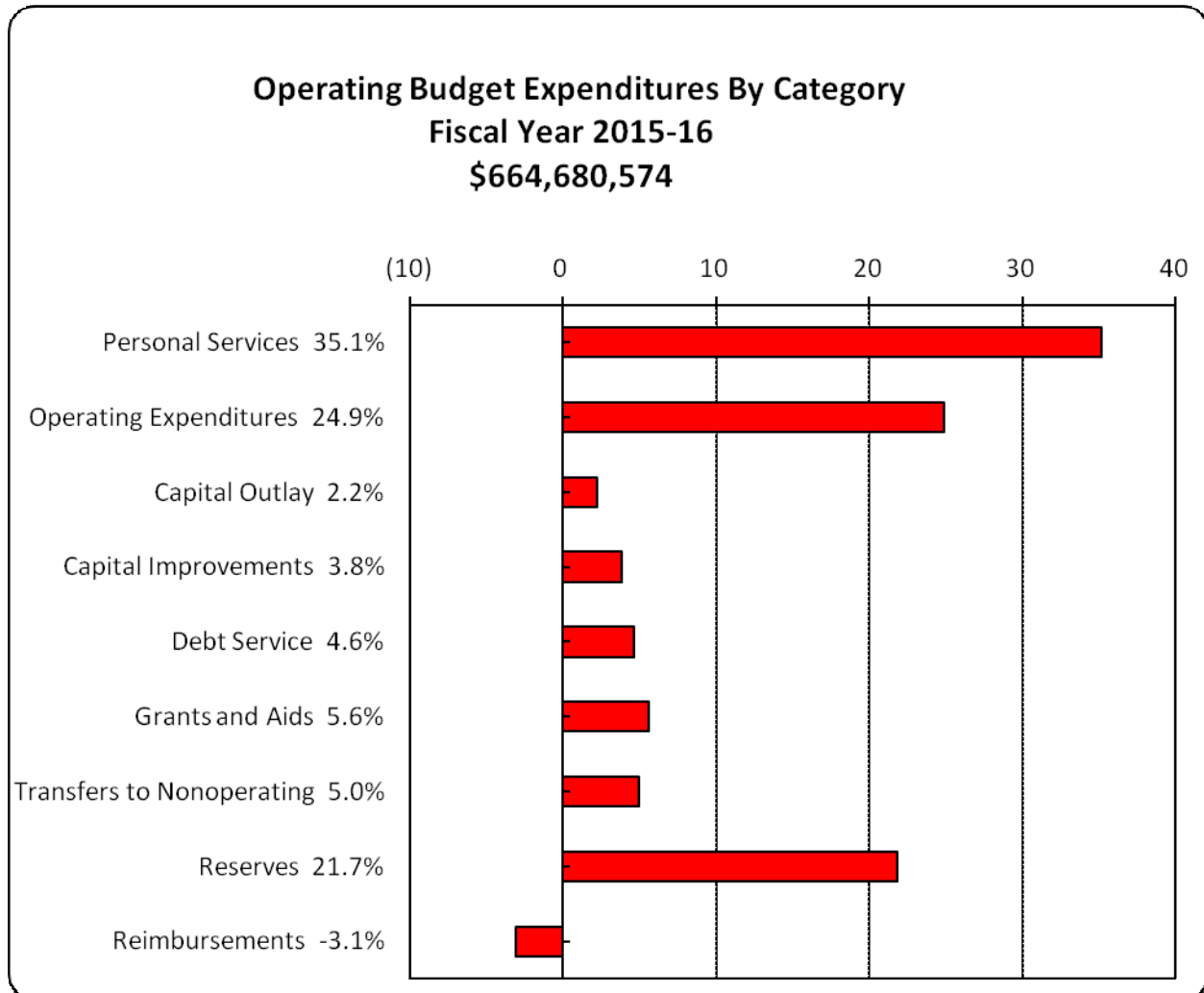
	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Non-Revenues				
153 - Fire Impact Fees-Zone 3 (Southwest)	0	282,343	290,499	299,799
154 - Fire Impact Fees-Zone 4 (Northwest)	0	152,059	160,454	171,579
157 - Silver Sands/Bethune Beach MSD	4,018	3,769	3,771	3,192
158 - Gemini Springs Endowment	0	85,781	85,821	81,439
159 - Stormwater Utility	0	5,359,336	7,305,101	6,852,326
160 - Volusia ECHO	0	11,259,348	13,786,602	11,664,424
161 - Volusia Forever	0	5,784,717	5,876,782	5,856,137
170 - Law Enforcement Trust	2,832,748	1,291,049	3,005,432	3,064,070
171 - Beach Enforcement Trust	460	20,463	980	990
172 - Federal Forfeiture Sharing Justice	75,376	281,473	277,363	202,040
173 - Federal Forfeiture Sharing Treasury	0	1,697	16,357	14,660
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	5,628,213	7,656,988	7,661,339	7,477,238
202 - Tourist Development Tax Refunding Revenue Bonds	750,670	1,630,938	2,173,584	2,361,585
203 - Tourist Development Tax Revenue Bonds	50,127,074	3,827,741	4,501,585	4,501,585
204 - Capital Improvement Revenue Bonds	578,642	575,040	575,040	592,065
208 - Capital Improvement Revenue Note	1,416,861	1,417,373	1,417,373	1,415,967
209 - Williamson Boulevard Capital Improvement Revenue Note	0	0	58,000	1,032,000
213 - Gas Tax Refunding Revenue Bonds	1,437,165	4,508,399	4,508,399	4,504,909
214 - CDD Capital Improvement Revenue Note	0	604,213	0	603,463
234 - LOGT Revenue Bond, Series 2004	4,491,898	0	0	0
261 - Limited Tax General Obligation Bonds	0	237,964	18,963,310	498,704
262 - Limited Tax General Obligation Refunding Bonds	0	0	0	496,704
295 - Public Transportation State Infrastructure Loan	1,200,000	1,680,000	1,200,000	0
297 - Capital Improvement Revenue and Refunding Bonds	1,800,724	920,683	920,683	920,644
305 - Capital Outlay	382,500	1,948,473	4,210,071	1,948,473
309 - Branch Jail Expansion	362,000	0	0	0
313 - Beach Capital Projects	0	500,000	4,937,855	1,409,556
318 - Ocean Center	180,000	431,267	1,568,648	3,047,616
326 - Park Projects	190,000	0	1,711,261	330,000
328 - Trail Projects	0	2,039,260	1,000,000	2,039,260
330 - Economic Development Capital Projects Fund	1,698,844	0	0	0
361 - Forever Capital Projects	0	24,362	24,362	0
365 - Public Works Service Center	0	0	0	19,000,000
367 - Elections Warehouse	0	0	0	2,800,000
369 - SO Evidence & Forensics Lab	0	0	0	1,500,000
375 - Boardwalk Development	0	0	0	1,500,000
440 - Waste Collection	0	1,723,098	1,755,983	1,846,614
450 - Solid Waste	0	13,041,492	18,201,095	12,715,091
451 - Daytona Beach International Airport	0	13,217,810	19,304,522	9,723,017
456 - Volusia Transportation Authority	12,908,618	8,773,398	8,757,581	9,179,441
457 - Water and Sewer Utilities	7,493	6,088,937	11,597,201	5,085,933
475 - Parking Garage	0	533,999	783,628	852,076
511 - Computer Replacement	0	3,023,198	3,053,501	3,118,681
513 - Equipment Maintenance	1,354,716	8,063,042	9,410,419	9,505,323
521 - Insurance Management	0	15,307,325	12,940,066	10,789,091
530 - Group Insurance	89,186	14,123,075	14,707,823	11,563,196
Total Non-Revenues	\$118,878,962	\$300,042,633	\$386,112,083	\$336,732,019

Revenues by Major Sources and Fund

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Internal Service Revenues				
451 - Daytona Beach International Airport	1,678	0	0	0
456 - Volusia Transportation Authority	18,984	0	0	0
511 - Computer Replacement	1,180,769	1,240,341	1,239,295	1,115,018
513 - Equipment Maintenance	11,551,337	11,833,093	10,373,983	10,861,648
521 - Insurance Management	10,794,749	8,405,921	8,405,921	9,069,275
530 - Group Insurance	33,841,008	37,513,901	38,526,638	44,067,038
Total Internal Service Revenues	\$57,388,525	\$58,993,256	\$58,545,837	\$65,112,979
Total Budget	\$618,459,188	\$797,842,572	\$904,976,273	\$867,267,727
Less Operating Transfers	59,129,484	57,558,122	56,130,130	59,733,781
Net Total Budget	\$559,329,704	\$740,284,450	\$848,846,143	\$807,533,946

TOTAL COUNTY OPERATING EXPENDITURES

The fiscal year 2015-16 operating budget totals \$664.7 million, an increase of \$36.3 million from the fiscal year 2014-15 budget. In a budget as large and as complex as Volusia County's, there are many increases and decreases in programs that comprise this overall increase. The graph and discussion that follows will highlight the County's expenditures.



Personal Services expenditures are comprised of salaries and benefits and are 35.1% of the County's operating budget. As the largest component of any organization, Personal Services totals \$233.6 million, an increase of \$18.7 million or 8.7%. The Personal Services category reflects expenditures for a pay increase of 3.0% for all eligible County employees to recognize their hard work and keep the County competitive within labor market, state-mandated increases in the Florida Retirement System (FRS) rates, and increases in employer health insurance contributions.

Since 2007, County government has been expected to do more with less. This budget includes 3,097.46 funded positions, which is 12.6% less than in fiscal year 2007 (excluding those positions that were included in EVAC at the time County took over operations in 2012).

Personnel Authorization Summary By Division

Division	FY 2013-14 Budget			FY 2014-15 Budget			FY 2015-16 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	42.00	2.00	43.00	44.00	2.00	45.00	44.00	2.00	45.00
Airport	39.00	0.00	39.00	39.00	0.00	39.00	39.00	0.00	39.00
Animal Control	15.00	0.00	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Beach Safety Ocean Rescue	81.00	318.00	125.42	81.00	318.00	125.42	81.00	318.00	125.42
Building, Zoning and Code Administration	38.00	0.00	38.00	39.00	0.00	39.00	41.00	0.00	41.00
Central Services	92.00	0.00	92.00	93.00	0.00	93.00	92.00	0.00	92.00
Coastal	21.00	2.00	21.50	21.00	2.00	21.50	21.00	2.00	21.50
Community Assistance	2.00	0.00	2.00	1.00	0.00	1.00	1.00	0.00	1.00
Community Services & Grants	14.00	0.00	14.00	14.00	0.00	14.00	14.00	0.00	14.00
Cooperative Extension	15.00	1.00	15.50	15.00	1.00	15.50	15.00	1.00	15.50
Corrections	348.00	4.00	350.00	348.00	4.00	350.00	349.00	2.00	350.00
County Attorney	30.00	0.00	30.00	30.00	0.00	30.00	30.00	0.00	30.00
County Council	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
County Manager	26.00	2.00	27.25	25.00	2.00	26.25	24.00	2.00	25.25
Economic Development	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00
Elections	32.00	0.00	32.00	32.00	0.00	32.00	32.00	0.00	32.00
Emergency Management	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
Emergency Medical Administration	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
Emergency Medical Services	177.00	11.00	182.00	177.00	11.00	182.00	186.00	11.00	191.00
Engineering & Construction	53.00	0.00	53.00	53.00	0.00	53.00	53.00	0.00	53.00
Environmental Management	36.00	25.00	40.82	36.00	25.00	40.82	38.00	26.00	42.97
Fire Rescue Services	185.00	0.00	185.00	184.00	0.00	184.00	184.00	0.00	184.00
Growth and Resource Management	16.00	0.00	16.00	15.00	0.00	15.00	14.00	0.00	14.00
Growth Management Commission	0.00	0.00	0.00	0.00	1.00	0.50	0.00	1.00	0.50
Information Technology	80.00	0.00	80.00	79.00	0.00	79.00	79.00	0.00	79.00
Justice System	42.00	0.00	42.00	42.00	0.00	42.00	42.00	0.00	42.00
Library Services	180.00	13.00	186.50	180.00	13.00	186.50	180.00	13.00	186.50
Management and Budget	11.00	0.00	11.00	11.00	0.00	11.00	12.00	0.00	12.00

Personnel Authorization Summary By Division

Division	FY 2013-14 Budget			FY 2014-15 Budget			FY 2015-16 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Medical Examiner	16.00	0.00	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Mosquito Control	29.00	1.00	29.75	29.00	1.00	29.75	29.00	1.00	29.75
Ocean Center	42.00	1.00	42.50	42.00	1.00	42.50	42.00	1.00	42.50
Office of the CFO	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00
Office of the Sheriff	787.00	132.00	840.68	787.00	132.00	840.68	791.00	133.00	845.10
Parks Recreation & Culture	81.00	198.00	113.27	81.00	201.00	113.27	79.00	200.00	111.12
Personnel	31.00	2.00	32.00	32.00	2.00	33.00	33.00	2.00	34.00
Planning and Development Services	18.00	2.00	19.00	18.00	2.00	19.00	18.00	2.00	19.00
Procurement	16.00	0.00	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Property Appraisal	101.00	0.00	101.00	101.00	0.00	101.00	102.00	0.00	102.00
Public Protection Services	5.00	0.00	5.00	6.00	0.00	6.00	6.00	0.00	6.00
Public Works Services	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Revenue	81.00	2.00	82.00	79.00	2.00	80.00	79.00	2.00	80.00
Road and Bridge	128.00	9.00	130.60	127.00	11.00	130.60	128.00	11.00	131.60
Solid Waste	70.00	0.00	70.00	69.00	0.00	69.00	69.00	0.00	69.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	57.00	1.00	57.75	57.00	1.00	57.75	56.00	1.00	56.75
Traffic Engineering	21.00	0.00	21.00	21.00	0.00	21.00	21.00	0.00	21.00
Veterans' Services	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00
Water Resources and Utilities	61.00	0.00	61.00	62.00	0.00	62.00	61.00	0.00	61.00
Total of All Funds	3,169.00	726.00	3,328.54	3,167.00	732.00	3,328.04	3,182.00	731.00	3,342.46

Attrition	29.00	29.00	29.00
Unfunded	248.00	221.00	216.00

Operating Expenditure Category includes contractual services, professional services, repairs and maintenance, road materials, utilities, reimbursements and operating supplies. The total fiscal year 2015-16 operating expense category budget is \$165.4 million, which is an increase of \$5.2 million or 3.2%. The increased operating expenditures are due, among other things, to the use of funds from confiscated property to upgrade the Sheriff's Office computer software and implementation of the body-worn camera program, convention development tax proceeds passed along to the advertising authorities, roadway maintenance efforts, economic development incentives, and public safety costs.

Capital Outlay expenditures include various items over \$1,000 such as computers or other operating equipment. The total fiscal year 2015-16 capital outlay expenditure category budget is \$14.7 million. Replacement capital items for fiscal year 2015-16 include sheriff patrol vehicles, Property Appraisal System Replacement for the Property Appraiser Office, cardiac monitor/defibrillators for Emergency Medical Services, forklift and lowboy truck for Road and Bridge, a street sweeper for Stormwater, a loader and dump truck for use at the landfill and an amphibious marsh machine for Mosquito Control. Details of capital outlay can be found in the Appendix, Section J.

Capital Improvement expenditures include land, right-of-way acquisition, buildings, water and sewer, engineering and design, and construction. The first year of the County's Five-Year Capital Improvement Program (CIP) is included in this category. The total fiscal year 2015-16 capital outlay expenditure category budget is \$25.5 million, of which \$4.9 million is carry forward funds of prior year allocations for projects that will not be completed by the end of fiscal year 2014-15. Roadway and Stormwater projects total comprise 65.4% of the \$8.9 million in CIP projects in the Special Revenue Funds.

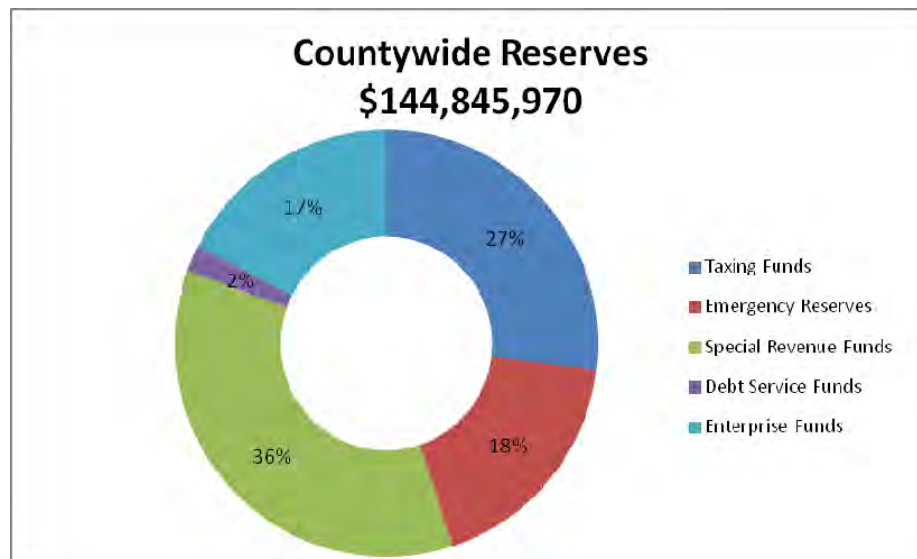
Grants and Aids The total fiscal year 2015-16 grants and aids category budget is \$37.4 million, which provides funding to community agencies to provide health care, housing assistance, elderly assistance, drug treatment, counseling, and other services. In addition, funding for land conservation, management, and cultural, historical and outdoor recreation projects is provided through the Volusia Forever and Volusia ECHO programs, for a combined \$11.2 million. Community Services is the next largest funding area with \$6.1 million for Community Assistance. Pass-through funding for Community Redevelopment Areas (CRA) is appropriated at \$4.8 million.

Transfers to Other Funds are payments for services provided within other funds and would essentially be double-counted if included in totals. The total fiscal year 2015-16 transfers to other funds category budget is \$59.7 million. Transfers between operating funds for operational/capital needs include: economic development; emergency medical services; public transportation (VOTRAN); debt service; 800 MHz, sales tax and resort tax revenues; and other purposes.

Reserves Maintaining adequate reserves is key to the County's ability to deal with potential emergencies or unforeseen events such as fuel price increases, unanticipated dips in revenues or natural disaster. Many of the reserve balances are restricted in nature to the fund in which

they reside. The total reserve budgeted in fiscal year 2015-16 across all operating funds totals \$144.8 million. The chart below demonstrates the purpose of each reserve:

	<u>Reserves</u>	<u>Percent</u>
Taxing Funds		
Future Capital	\$ 15,476,620	
Future Debt Service	7,280,010	
Land Management	5,607,767	
Revenue Stabilization	3,690,316	
Transition	3,000,000	
Fuel	1,590,566	
ECHO	1,503,124	
Other	913,010	
	<u>\$ 39,061,413</u>	27.0%
Emergency Reserves	<u>26,001,753</u>	18.0%
	<u>\$ 65,063,166</u>	
Special Revenue Funds	51,573,471	35.6%
Debt Service Funds	2,896,190	2.0%
Enterprise Funds	<u>25,313,143</u>	17.5%
	<u>\$ 144,845,970</u>	



Service Reductions are not contemplated in this budget. Departments continue to evaluate programs for additional efficiencies. That said, for fiscal year 2015-16, the Road and Bridge program will continue a reduced level of service in several activities. Gateways and thoroughfare right-of-ways are mowed eight times per year has been reduced to six times per year. Residential right-of-ways that were mowed four times per year will be mowed three times per year. Dirt roads graded every 10 days, are now graded every 21 days. Repair of sidewalks have been reduced to include trip hazards only; and maintenance of retention ponds within cities will be reduced from four times a year to twice a year.

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
Countywide Funds					
001 - General	120,319,194	54,654,918	5,011,408	7,054,755	0
104 - Library	9,885,584	6,543,620	268,020	430,000	0
160 - Volusia ECHO	0	0	0	0	0
161 - Volusia Forever	207,706	933,942	0	0	0
Total Countywide Funds	\$130,412,484	\$62,132,480	\$5,279,428	\$7,484,755	0
Special Revenue Funds					
002 - Emergency Medical Services	14,978,154	5,532,336	1,525,323	0	0
103 - County Transportation Trust	10,123,614	15,120,530	912,358	2,850,000	0
105 - East Volusia Mosquito Control	1,566,912	2,456,302	545,063	0	0
106 - Resort Tax	0	131,732	0	0	0
108 - Sales Tax Trust	0	0	0	0	0
111 - Convention Development Tax	0	10,000,445	0	0	0
114 - Ponce De Leon Inlet and Port District	815,756	720,102	9,000	1,265,000	0
115 - E-911 Emergency Telephone System	198,944	1,184,718	0	0	0
116 - Special Lighting Districts	0	285,857	0	0	0
118 - Ocean Center	2,579,515	3,671,483	126,946	0	0
119 - Road District Maintenance	0	179,850	0	0	0
120 - Municipal Service District	27,560,048	11,954,425	2,034,095	150,000	0
121 - Special Assessments	0	0	0	0	0
122 - Manatee Conservation	0	7,346	0	0	0
123 - Inmate Welfare Trust	95,110	362,195	20,500	460,000	0
124 - Library Endowment	0	0	0	0	0
130 - Economic Development	732,492	2,467,223	0	0	0
131 - Road Impact Fees-Zone 1 (Northeast)	0	0	0	0	0
132 - Road Impact Fees-Zone 2 (Southeast)	0	0	0	0	0
133 - Road Impact Fees-Zone 3 (Southwest)	0	0	0	0	0
134 - Road Impact Fees-Zone 4 (Northwest)	0	0	0	0	0
135 - Park Impact Fees-County	0	0	0	0	0
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	0	0	0
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	0	0	0
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	0	0	0
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	0	0	0
140 - Fire Rescue District	16,134,054	6,933,971	1,469,875	757,000	0

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
Countywide Funds					
001 - General	17,902,702	19,983,341	38,075,521	(14,824,628)	248,177,211
104 - Library	0	311,327	3,779,840	0	21,218,391
160 - Volusia ECHO	10,761,717	4,733,550	1,503,124	0	16,998,391
161 - Volusia Forever	481,494	959,724	5,607,767	0	8,190,633
Total Countywide Funds	\$29,145,913	\$25,987,942	\$48,966,252	(\$14,824,628)	\$294,584,626
Special Revenue Funds					
002 - Emergency Medical Services	350	166,953	2,353,950	(47,500)	24,509,566
103 - County Transportation Trust	0	17,401,873	27,238,454	(3,262,556)	70,384,273
105 - East Volusia Mosquito Control	124,157	2,018,250	2,756,131	(300,000)	9,166,815
106 - Resort Tax	0	9,889,323	0	0	10,021,055
108 - Sales Tax Trust	0	19,814,627	0	0	19,814,627
111 - Convention Development Tax	0	0	0	0	10,000,445
114 - Ponce De Leon Inlet and Port District	106,878	0	2,645,921	0	5,562,657
115 - E-911 Emergency Telephone System	0	1,150,909	1,556,863	0	4,091,434
116 - Special Lighting Districts	0	0	0	0	285,857
118 - Ocean Center	5,150	3,706,399	1,235,804	(91,723)	11,233,574
119 - Road District Maintenance	0	0	128,631	0	308,481
120 - Municipal Service District	50,000	6,497,604	5,749,705	0	53,995,877
121 - Special Assessments	0	252,263	1,685,659	0	1,937,922
122 - Manatee Conservation	1,084	3,000	144,346	0	155,776
123 - Inmate Welfare Trust	0	0	1,572,142	0	2,509,947
124 - Library Endowment	0	50,000	676,615	0	726,615
130 - Economic Development	7,250,000	0	0	0	10,449,715
131 - Road Impact Fees-Zone 1 (Northeast)	0	1,605,812	2,765	0	1,608,577
132 - Road Impact Fees-Zone 2 (Southeast)	0	495,072	47,628	0	542,700
133 - Road Impact Fees-Zone 3 (Southwest)	0	669,849	1,153	0	671,002
134 - Road Impact Fees-Zone 4 (Northwest)	0	360,053	8,072,088	0	8,432,141
135 - Park Impact Fees-County	0	0	279,887	0	279,887
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	876,830	0	876,830
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	399,181	0	399,181
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	35,162	0	35,162
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	690,363	0	690,363
140 - Fire Rescue District	482,497	208,447	4,447,934	(36,795)	30,396,983

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	0	0	0
152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	0	0	0
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	0	295,000	0
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	0	168,000	0
157 - Silver Sands/Bethune Beach MSD	0	14,413	0	0	0
158 - Gemini Springs Endowment	0	5,000	0	0	0
159 - Stormwater Utility	3,036,375	1,723,491	573,000	3,000,000	0
170 - Law Enforcement Trust	0	2,010,000	100,000	0	0
171 - Beach Enforcement Trust	0	0	0	0	0
172 - Federal Forfeiture Sharing Justice	0	85,000	50,000	0	0
173 - Federal Forfeiture Sharing Treasury	0	1,797	0	0	0
Total Special Revenue Funds	\$77,820,974	\$64,848,216	\$7,366,160	\$8,945,000	0

Debt Service Funds

201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	0	0	0	0	7,175,963
202 - Tourist Development Tax Refunding Revenue Bonds	0	0	0	0	1,816,104
203 - Tourist Development Tax Revenue Bonds	0	0	0	0	2,455,751
204 - Capital Improvement Revenue Bonds	0	0	0	0	590,265
208 - Capital Improvement Revenue Note	0	0	0	0	1,415,967
209 - Williamson Boulevard Capital Improvement Revenue Note	0	0	0	0	1,032,000
213 - Gas Tax Refunding Revenue Bonds	0	0	0	0	4,508,409
214 - CDD Capital Improvement Revenue Note	0	0	0	0	603,463
261 - Limited Tax General Obligation Bonds	0	0	0	0	2,000
262 - Limited Tax General Obligation Refunding Bonds	0	0	0	0	3,279,952
297 - Capital Improvement Revenue and Refunding Bonds	0	0	0	0	924,144
Total Debt Service Funds	0	0	0	0	\$23,804,018

Enterprise Funds

440 - Waste Collection	133,140	8,459,135	0	0	0
450 - Solid Waste	3,963,706	7,503,764	1,463,300	3,328,973	0
451 - Daytona Beach International Airport	3,369,853	6,804,199	204,350	0	3,854,091

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	79,659	0	79,659
152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	46,009	0	46,009
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	14,099	0	309,099
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	10,589	0	178,589
157 - Silver Sands/Bethune Beach MSD	0	0	0	0	14,413
158 - Gemini Springs Endowment	0	0	77,061	0	82,061
159 - Stormwater Utility	0	2,000,000	3,276,460	(2,170,000)	11,439,326
170 - Law Enforcement Trust	0	0	989,070	0	3,099,070
171 - Beach Enforcement Trust	0	0	1,000	0	1,000
172 - Federal Forfeiture Sharing Justice	0	0	69,040	0	204,040
173 - Federal Forfeiture Sharing Treasury	0	0	12,963	0	14,760
Total Special Revenue Funds	\$8,020,116	\$66,290,434	\$67,173,162	(\$5,908,574)	\$294,555,488

Debt Service Funds

201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	0	0	301,275	0	7,477,238
202 - Tourist Development Tax Refunding Revenue Bonds	0	0	545,481	0	2,361,585
203 - Tourist Development Tax Revenue Bonds	0	0	2,045,834	0	4,501,585
204 - Capital Improvement Revenue Bonds	0	0	3,600	0	593,865
208 - Capital Improvement Revenue Note	0	0	0	0	1,415,967
209 - Williamson Boulevard Capital Improvement Revenue Note	0	0	0	0	1,032,000
213 - Gas Tax Refunding Revenue Bonds	0	0	0	0	4,508,409
214 - CDD Capital Improvement Revenue Note	0	0	0	0	603,463
261 - Limited Tax General Obligation Bonds	0	496,704	0	0	498,704
262 - Limited Tax General Obligation Refunding Bonds	0	0	497,223	0	3,777,175
297 - Capital Improvement Revenue and Refunding Bonds	0	0	0	0	924,144
Total Debt Service Funds	0	\$496,704	\$3,393,413	0	\$27,694,135

Enterprise Funds

440 - Waste Collection	0	0	1,652,860	0	10,245,135
450 - Solid Waste	250,000	0	11,006,348	0	27,516,091
451 - Daytona Beach International Airport	0	0	10,132,120	0	24,364,613

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
456 - Volusia Transportation Authority	14,047,470	8,562,298	0	0	0
457 - Water and Sewer Utilities	3,650,670	5,819,872	360,000	5,150,000	2,317,859
475 - Parking Garage	171,633	1,293,783	48,900	614,056	840,470
Total Enterprise Funds	\$25,336,472	\$38,443,051	\$2,076,550	\$9,093,029	\$7,012,420
Operating Budget	\$233,569,930	\$165,423,747	\$14,722,138	\$25,522,784	\$30,816,438
Less Operating Transfers	0	0	0	0	0
Net Operating Budget	\$233,569,930	\$165,423,747	\$14,722,138	\$25,522,784	\$30,816,438
Capital Projects Funds					
305 - Capital Outlay	0	0	1,498,473	450,000	0
313 - Beach Capital Projects	0	0	0	2,137,229	0
318 - Ocean Center	0	0	0	3,047,616	0
326 - Park Projects	0	0	0	477,959	0
328 - Trail Projects	0	0	0	1,534,339	0
365 - Public Works Service Center	0	0	0	19,000,000	0
367 - Elections Warehouse	0	0	0	2,800,000	0
369 - SO Evidence & Forensics Lab	0	0	0	1,500,000	0
375 - Boardwalk Development	0	0	0	1,500,000	0
Total Capital Projects Funds	0	\$0	\$1,498,473	\$32,447,143	0
Internal Service Funds					
511 - Computer Replacement	0	65,700	484,300	0	0
513 - Equipment Maintenance	3,247,688	9,505,995	4,690,306	0	0
521 - Insurance Management	838,705	11,096,338	0	0	0
530 - Group Insurance	61,054	44,540,442	73,620	0	0
Total Internal Service Funds	\$4,147,447	\$65,208,475	\$5,248,226	\$0	0
Total Non-Operating Budget	\$4,147,447	\$65,208,475	\$6,746,699	\$32,447,143	0

Expenditures by Fund and Category

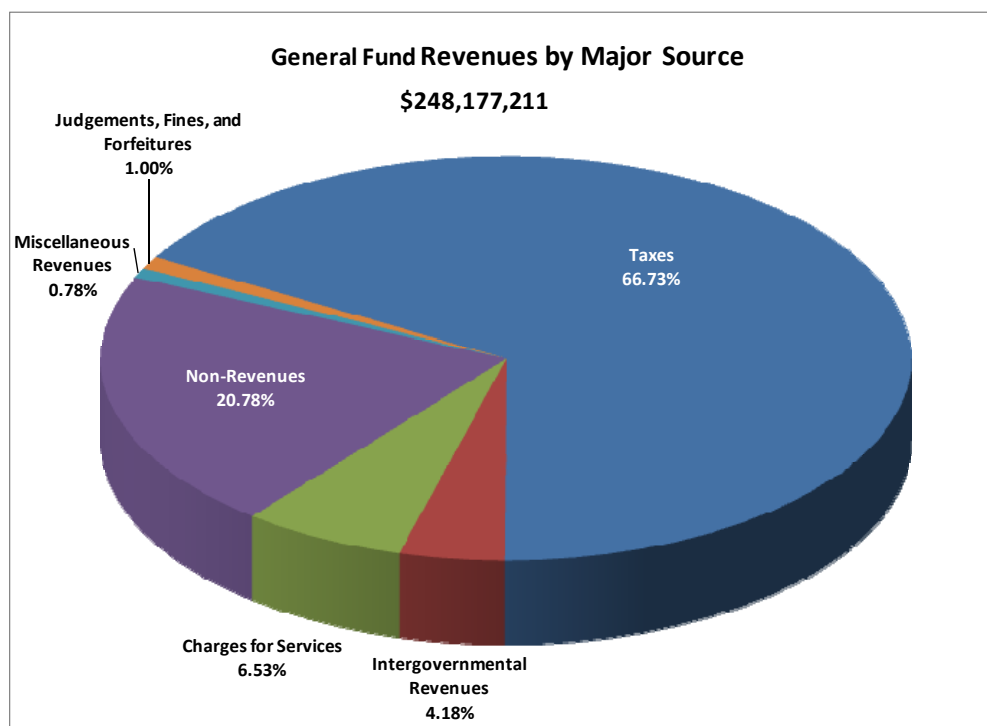
	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
456 - Volusia Transportation Authority	0	0	0	0	22,609,768
457 - Water and Sewer Utilities	0	25,000	2,239,009	0	19,562,410
475 - Parking Garage	575	29,866	282,806	0	3,282,089
Total Enterprise Funds	\$250,575	\$54,866	\$25,313,143	0	\$107,580,106
Operating Budget	\$37,416,604	\$92,829,946	\$144,845,970	(\$20,733,202)	\$724,414,355
Less Operating Transfers	0	59,733,781	0	0	59,733,781
Net Operating Budget	\$37,416,604	\$33,096,165	\$144,845,970	(\$20,733,202)	\$664,680,574
Capital Projects Funds					
305 - Capital Outlay	0	0	0	0	1,948,473
313 - Beach Capital Projects	0	33,127	0	0	2,170,356
318 - Ocean Center	0	0	0	0	3,047,616
326 - Park Projects	0	0	0	0	477,959
328 - Trail Projects	0	504,921	0	0	2,039,260
365 - Public Works Service Center	0	0	0	0	19,000,000
367 - Elections Warehouse	0	0	0	0	2,800,000
369 - SO Evidence & Forensics Lab	0	0	0	0	1,500,000
375 - Boardwalk Development	0	0	0	0	1,500,000
Total Capital Projects Funds	0	\$538,048	0	0	\$34,483,664
Internal Service Funds					
511 - Computer Replacement	0	0	3,710,699	0	4,260,699
513 - Equipment Maintenance	20,425	0	10,788,169	0	28,252,583
521 - Insurance Management	160,000	0	7,949,323	0	20,044,366
530 - Group Insurance	0	0	11,136,944	0	55,812,060
Total Internal Service Funds	\$180,425	0	\$33,585,135	\$0	\$108,369,708
Total Non-Operating Budget	\$180,425	\$538,048	\$33,585,135	\$0	\$142,853,372

The following is a discussion of specific major funds included in the fiscal year 2015-16 operating budget as a complement to the financial data presented in the Budget by Fund and Operating Budget schedules.

GENERAL (FUND 001)

Budget Cross-reference Page: E-4

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The budget for fiscal year 2015-16 includes a millage of 6.3189 mills; the same since fiscal year 2013-14. As the economy has improved, modest increases in revenues have been realized along with continued efficiency measures. The fiscal year 2015-16 budget totals \$248.2 million, an increase of \$3.9 or 1.6%. The primary funding source is property taxes at 66.2% of total fund revenues.



Fiscal Year 2015-16 General Fund Revenue	Change from FY2014-15 (in millions)
Taxes	\$8.5
Intergovernmental Revenues	0.7
Charges for Services	0.6
Appropriated Fund Balance	(5.5)
Miscellaneous Revenues	(0.4)
Total Change	\$3.9

Ad Valorem Taxes – The ad valorem tax revenue will generate \$165.6 million based on the millage rate of 6.3189. The County experienced a 5.8% growth in total taxable value which includes reassessments and new construction.

Charges for Services – The fiscal year 2015-16 budget is \$16.2 million compared to last year's \$15.6 million. This increase is attributable mainly to increases in beach access fee collections, summer recreation fees, motor vehicle fees, and other charges.

Transfers From Other Funds – The \$7.6 million budget for fiscal year 2015-16 reflects no change from prior year transfers.

Appropriated Fund Balance – Appropriated Fund Balance is predicated on analysis of excess revenue and expenditure savings from the prior year. The fiscal year 2015-16 budget reflects \$51.6 million, a decrease of \$5.5 million from prior year due to one-time expenditures during fiscal year 2014-15 for land acquisition and other initiatives.

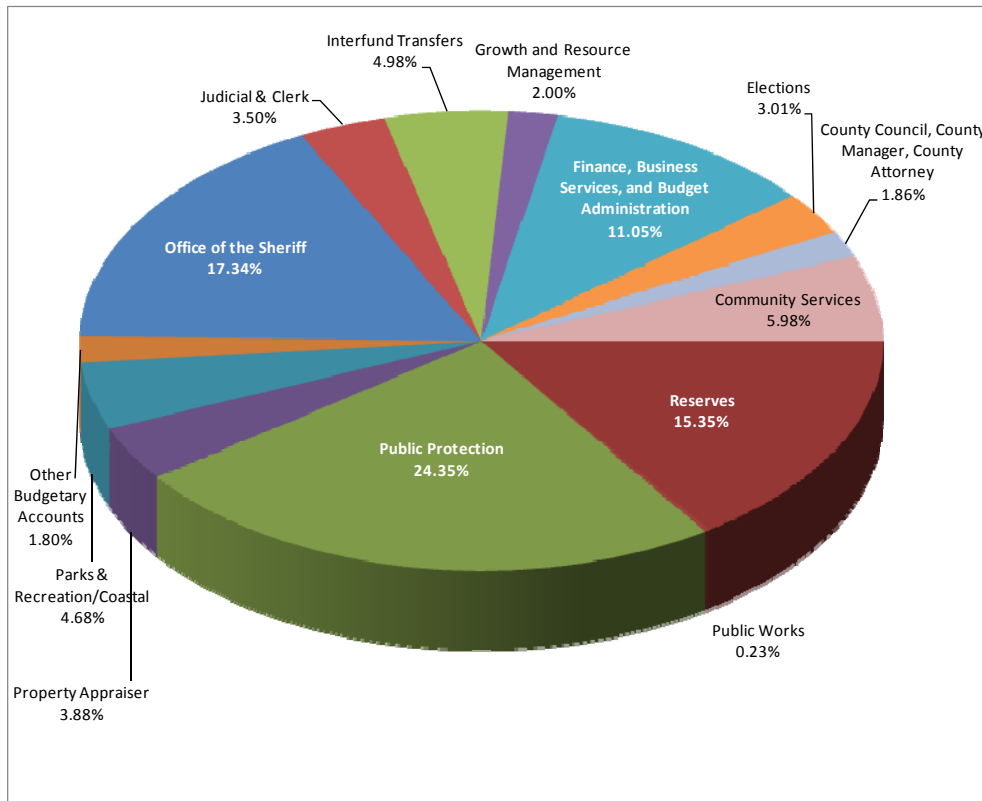
General Fund Expenditures

Funding is provided for salaries and benefits; operating expenditures such as contract services, maintenance, law enforcement and the courts system, social services and agency funding; capital outlay and equipment replacement; capital improvements; interfund transfers; and reserves. As the economy continues to recover, delayed maintenance and other projects are being programmed within the County budget. Increased funding is provided for state mandated costs, public safety, and other initiatives such as job creation through the Economic Development incentive program.

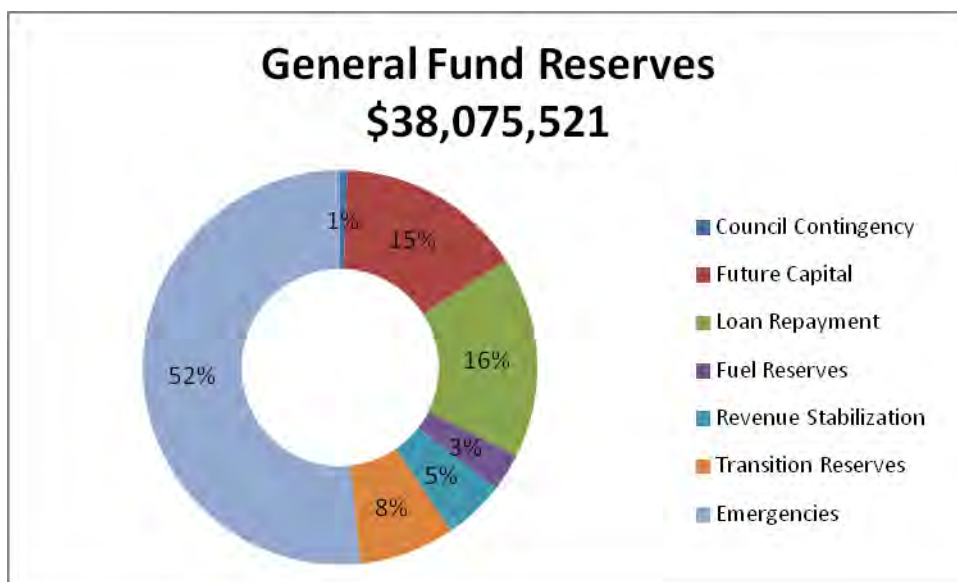
The fiscal year 2015-16 budget is \$3.9 million over prior year. Funding is provided for mandated increases in Florida Retirement rates, increased costs for group insurance, and salary adjustments. Capital outlay and capital improvements increased \$3.9 million to provide for Sheriff's Office vehicle and equipment replacement; Property Appraisal software system replacement; and county-owned facility projects with the largest portion within the Branch Jail. Details of capital outlay and capital improvements can be found in the Appendix and the Capital Improvement sections of this document. Reserve balances were used in fiscal year 2014-15 for off beach parking land purchases.

General Fund Budget by Category	FY2014-15	FY2015-16	Dollar Change	Percent Change
Personal Services	\$111,178,762	\$120,319,194	\$9,140,432	8.2%
Operating Expenditures	\$57,460,398	\$57,732,992	\$272,594	0.5%
Capital Outlay	\$4,178,985	\$5,011,408	\$832,423	19.9%
Capital Improvements	\$4,119,000	\$7,054,755	\$2,935,755	71.3%
Interfund Transfers	\$18,776,261	\$19,983,341	\$1,207,080	6.4%
Reserves	\$48,612,965	\$38,075,521	(\$10,537,444)	-21.7%
	<u>\$244,326,371</u>	<u>\$248,177,211</u>	<u>\$3,850,840</u>	<u>1.6%</u>

The chart below shows the General Fund allocation by Department/Function:



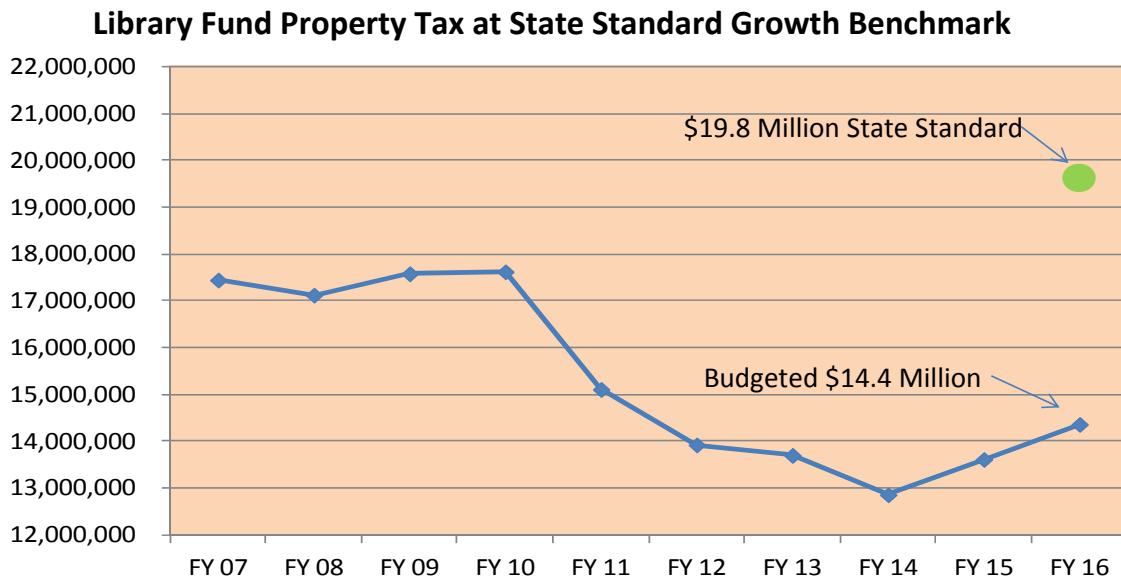
Maintaining adequate reserves is key to the County's ability to deal with potential emergencies or unforeseen events such as fuel price increases, unanticipated dips in revenues or natural disaster. Following the County Council's policy, the General Fund's Emergency Reserve is 10.0% of current revenues. Below is a summary of the budgeted reserves within the General Fund:



LIBRARY (FUND 104)

Budget Cross-reference Pages: E-20, F-176

The countywide Library Fund was established to account for revenues and expenses related to the operation of the library system which includes six regional libraries, seven community/branch libraries and the library operations center. The fiscal year 2015-16 budget of \$21,218,391 is funded at a millage rate of 0.5520 mills, the same rate since fiscal year 2013-14. The chart below is a comparison of this fund's budgeted ad valorem taxes compared to the State Standard which allows for growth in Florida Per Capita Income plus the growth in new construction. Library Fund is \$5.4 million under the State Standard.



VOLUSIA ECHO (FUND 160)

Budget Cross-reference Pages: E-96, F-225

The ECHO Program was approved by the voters of Volusia County on November 7, 2000 and provides grants to not-for-profit organizations and municipalities of Volusia County as well as County departments, solely to finance acquisition, restoration, renovation, construction and improvement of environmental, cultural, historic and outdoor recreation facilities for public use. The County Council created the ECHO Advisory Committee to develop the program procedures and application guidelines. The fiscal year 2015-16 millage rate is 0.2 mills, the maximum allowed per voter referendum.

Since the inception of this program, over \$70 million has been awarded to construct projects throughout Volusia County. In addition, beginning in fiscal year 2004-05, the County Council earmarked \$1 million annually from ECHO revenues to meet debt service requirements and develop a countywide Master Trails Program. This year, the budget includes recommended funding for boardwalk development. The following chart lists open competitive and open county grants being carried forward.

FY16 ECHO Fund [Competitive and County Grants]		
Open Competitive Grants		
Grant Recipient	Project Name	Carry Forward
City of Daytona Beach	Museum of Arts and Science West Wing Reconstruction	733,739
City of DeLand	Earl Brown Park/Spec Martin Stadium Renovation	571,908
City of Orange City	Mill Lake Park - Phase I	391,875
City of Ormond Beach	Ormond Beach Skate Park Expansion	225,000
Shoestring Theatre	Shoestring Black Box and Teaching Theatre	70,000
City of New Smyrna Beach	Otter Lake Park Improvements Project	300,000
City of DeBary	Rob Sullivan Community Park Improvements - Phase III	121,000
City of Port Orange	Coraci Ball Fields - Phase III	300,000
City of New Smyrna Beach	South Atlantic Beachfront Park	335,000
Enterprise Preservation Society	Enterprise Heritage Center	24,000
Volusia/Flagler YMCA	Ormond Beach Community Aquatic Project	244,373
Halifax Humane Society	Public Dog Park and Recreational Rest Area	400,000
City of Orange City	Mill Lake Park - Phase II	386,250
City of Daytona Beach	Bandshell Stabilization	350,000
City of Daytona Beach	Peabody Auditorium Renovation	300,000
City of Ormond Beach	Central Park Environmental Learning Center	400,000
Pioneer Art Settlement	Joseph Underhill House	221,764
City of DeLand	Bethel A.M.E. Church	335,491
Atlantic Center for the Arts	Expansion & Reno of Cultural Venues Complex	120,502
Daytona Playhouse	Daytona Playhouse Renaissance	400,000
City of Deltona	Lakeshore Multi-Purpose Trail	100,000
City of Oak Hill	Sunrise Park Acquisition	63,750
City of Port Orange	Port Orange Trail Depot Acquisition	78,125
City of Port Orange	Riverwalk Park Phase I	400,000
DeLand Museum of Art	Envelope & Thermal System Reno Phase III	352,930
Museum of Arts and Sciences	Guest Services Expansion Project	400,000
Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center Phase II	277,940
Total Open Competitive Grants		7,903,647
Open County Grants		
Volusia County	Wilbur-by-the-Sea Beach Park	435,950
Volusia County	East Central Florida Rail Trail Segment 3	439,260
University of Florida/Volusia County Extension Service	Florida Friendly Landscape Demonstration Project	55,415
Volusia County	Spring to Spring Trail - 3B	600,000
Volusia County	Hiles Off-Beach Parking Lot Improvements	302,925
Volusia County	Smyrna Dunes Park Renovation	400,000
Total Open County Grants		2,233,550
Total Open Competitive and Open County Grants		10,137,197

VOLUSIA FOREVER (FUNDS 161, 261 and 262)

Budget Cross-reference Pages: E-98, F-128, G-24, G-26

The Volusia Forever program, created by a 61% majority of the County's electorate in the year 2000, provides for the acquisition and improvement of environmentally sensitive, water resource protection and outdoor recreation lands. The program is supported by a county-wide ad valorem assessment of up to 0.2 mills. This voter approved referendum included authorization for the issuance of general obligation bonds up to \$40 million. In accordance with this directive, the County Council, in October of 2005, approved the issuance of \$39.9 million in Limited Tax General Obligation Bonds to support the program.

Volusia Forever is a voluntary program which relies exclusively upon participation by willing sellers. The Volusia Forever program seeks to maximize the effectiveness of local tax dollars by

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

The fiscal year 2015-16 Volusia Forever budget totals \$8,190,633, an increase of 6.3% from the fiscal year 2014-15 Adopted Budget. The increase is due to the carry forward of the balance for future land management expenses, an increase in the property values, and an increase in the revenues from timber sales and leases. The total millage for fiscal year 2015-16 is split 63%, or \$3.3 million, to meet the debt service requirements of the Limited Tax General Obligation Refunding Bonds, Series 2014 (Fund 262) and 37% for the Volusia Forever fund. The millage for debt requirements is 0.1261; the amount available to fund operations and projects in the Volusia Forever fund is \$1.9 million, as generated by the remaining millage of 0.0739.

EMERGENCY MEDICAL SERVICES (FUND 002)

Budget Cross-reference Pages: E-14, F-7, F-110

Beginning October 1, 2011, Volusia County began providing countywide ambulance transport. This function had been previously provided by a not-for-profit organization, Emergency Medical Foundation, under the name of EVAC. The County has provided a subsidy for this important countywide service during the periods 1982-1997 and 2005-2011, totaling \$23.9 million for those years. During fiscal year 2010-11, the County Council determined it would serve our citizens best by taking over provision of emergency ambulance transport. Efficiencies in this health care service are realized by eliminating redundant administrative functions, streamlining dispatch protocols, and integration of similar fire services resources across jurisdictional boundaries.

The fiscal year 2015-16 budget of \$24,509,566 is funded primarily by ambulance billing revenue. As a follow-up to the mini budget workshop held on April 16, 2015 to address the increased call volume and improve response time, an increased contribution is required. The budget includes an interfund transfer from the General Fund of \$4.5 million. This will provide funding for increased service demands and support staff. Funding is also included for future replacement of the 800 MHz radios, and the replacement of six additional ambulances, cardiac monitor/defibrillators, tablets, mobile radios and mobile data computers. The reserve for capital equipment account is established to incrementally build sufficient funds to be used for major capital purchases such as stretchers, auto pulse machines, and cardiac monitors.

COUNTY TRANSPORTATION TRUST (FUND 103)

Budget Cross-reference Pages: E-16, F-114, F-264, F-272, F-302

Major revenues in the County Transportation Trust fund include: the 6 Cents Local Option Gas Tax; 5 cents (Second) Local Option Gas Tax; the 5th and 6th Cent Constitutional Gas Tax; 7th cent County Gas Tax; the 9th Cent Gas Tax; and utility taxes transferred from the Municipal Service

District. The 5 and 6 Cent Local Option Gas Tax revenues are shared with the cities by Interlocal Agreement in which the County receives 57.239% and the cities receive the balance 42.761% to address local transportation issues. A total of \$4,700,000 will be transferred from utility tax proceeds (Fund 120) to address safety-related, deferred maintenance needs of the local transportation infrastructure in the unincorporated areas of the County.

County Transportation Trust Budget by Category	FY2014-15	FY2015-16	Dollar Change	Percent Change
Personal Services	\$9,384,235	\$10,123,614	\$739,379	7.9%
Operating Expenditures	\$11,533,588	\$11,857,974	\$324,386	2.8%
Capital Outlay	\$922,000	\$912,358	(\$9,642)	-1.0%
Capital Improvements	\$5,912,871	\$2,850,000	(\$3,062,871)	-51.8%
Interfund Transfers	\$2,717,079	\$17,401,873	\$14,684,794	540.5%
Reserves	\$28,976,448	\$27,238,454	(\$1,737,994)	-6.0%
	\$59,446,221	\$70,384,273	\$10,938,052	18.4%

The fiscal year 2015-16 budget of \$70,384,273 provides for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signals modernization. Major capital improvement projects funded within County Transportation Trust funds include: Countywide safety projects - \$1,000,000; bridge repairs program - \$250,000; traffic signal modernization - \$600,000; advanced right-of-way acquisition - \$500,000; and advanced engineering and permitting - \$500,000.

As road impact fee collections continue to improve, the amount transferred to the Debt Service Fund from the Transportation Trust Fund continues to decrease. A total of \$1,369,873 will be transferred to the Debt Service Fund to partially fund bond payment for gas tax revenue bond from (Zone 1 (Fund 131), Zone 2 (Fund 132), and Zone 3 (Fund 133)). This represents a decrease of \$1,347,206 from fiscal year 2014-15 Adopted Budget. An additional \$1,032,000 will be transferred to the Debt Service Fund for the South Williamson Boulevard extension and \$15,000,000 will be transferred to a major capital fund for the construction of the Public Works Service Center. Reserve balances are designated for future capital improvements.

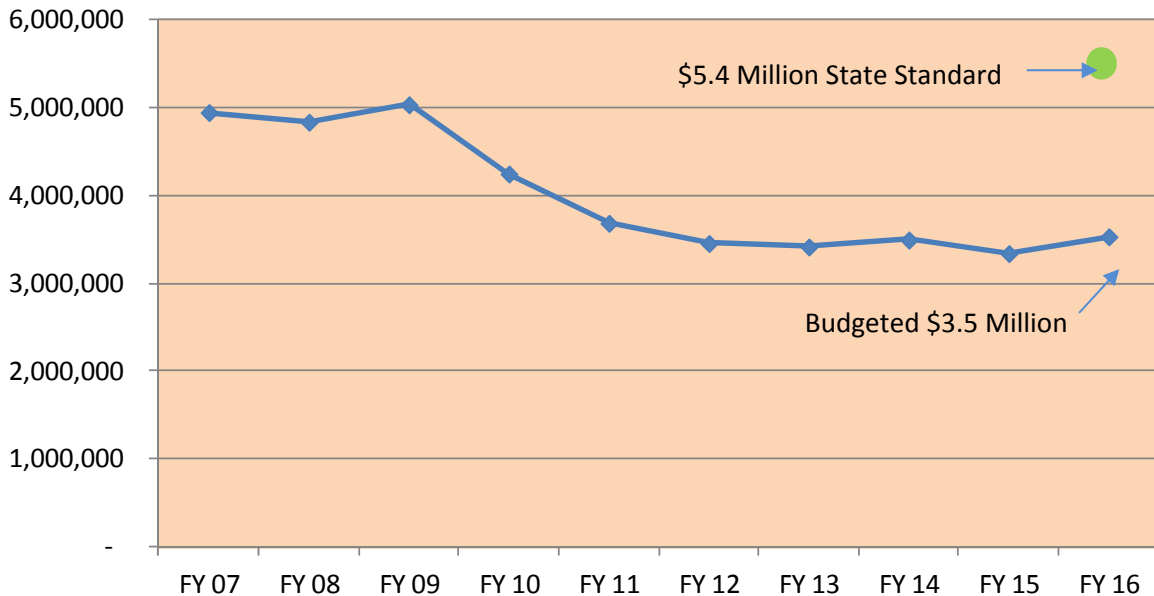
EAST VOLUSIA MOSQUITO CONTROL DISTRICT (FUND 105)

Budget Cross-reference Pages: E-24, F-190

The East Volusia Mosquito Control District is supported by State funds and local property taxes from the district, whose boundary encompasses the area east of Interstate 95. The District is funded by a millage rate of 0.1880, which is expected to generate \$3,540,662 in tax revenues. The amount of taxes levied by the County Council cannot exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenues are also generated from services provided to other governments outside the District, such as St. John's River Water Management and the City of Sanford among others.

The fiscal year 2015-16 budget totals \$9,166,815, a decrease of \$2,491,549 from prior year. The reason for this decrease was the purchase of a replacement helicopter in fiscal year 2014-15. The major expense to be incurred in fiscal year 2015-16 is the transfer for this fund's portion of the Public Works Service Center amounting to \$2.0 million. Funds held in reserve are being accumulated for the replacement of a second helicopter in fiscal year 2018-19 to ensure efficient and safe operations and to ensure sufficient reserves for emergencies are on hand.

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



RESORT TAX (FUND 106)

Budget Cross-reference Pages: E-26, F-197

The Resort (Tourist Development) Tax revenues of \$10,014,137, derived from a 3% resort tax on hotels/motels and short-term rentals are expected to be up 15.2% from the prior year budget based on year-to-date collections and anticipated continued recovery of the economy. Effective July 1, 2003, a 2% resort tax was increased to 3%. The resort tax provides funding for the bonds used to finance the Ocean Center expansion. As a result the resort tax revenues are first transferred to debt service fund with the balance moved to fund Ocean Center operations.

SALES TAX TRUST (FUND 108)

Budget Cross-reference Pages: E-28, F-198

The Sales Tax Trust fund provides for Local Government Half-Cent Sales Tax revenue allocated between the General Fund and Municipal Service District Fund. In fiscal year 2015-16 sales tax revenue is expected to increase \$730,630, or 3.8%. The General Fund allocation provides for principal, interest, and other debt-related expenses. Of the \$19,814,627 budgeted in this fund, \$9,110,984, or 46.0%, is currently budgeted to meet the debt service requirements for three bond issues and the initial estimated payment of interest-only for the One Daytona Community

Infrastructure Development District (CDD). Details of debt obligations can be found in the Debt Service section of this document.

The planned distribution for fiscal year 2015-16 is as follows:

General Fund	\$5,042,298
Debt Service	9,110,984
Municipal Service District	<u>5,661,345</u>
Total	\$19,814,627

PONCE DELEON INLET AND PORT DISTRICT (FUND 114)

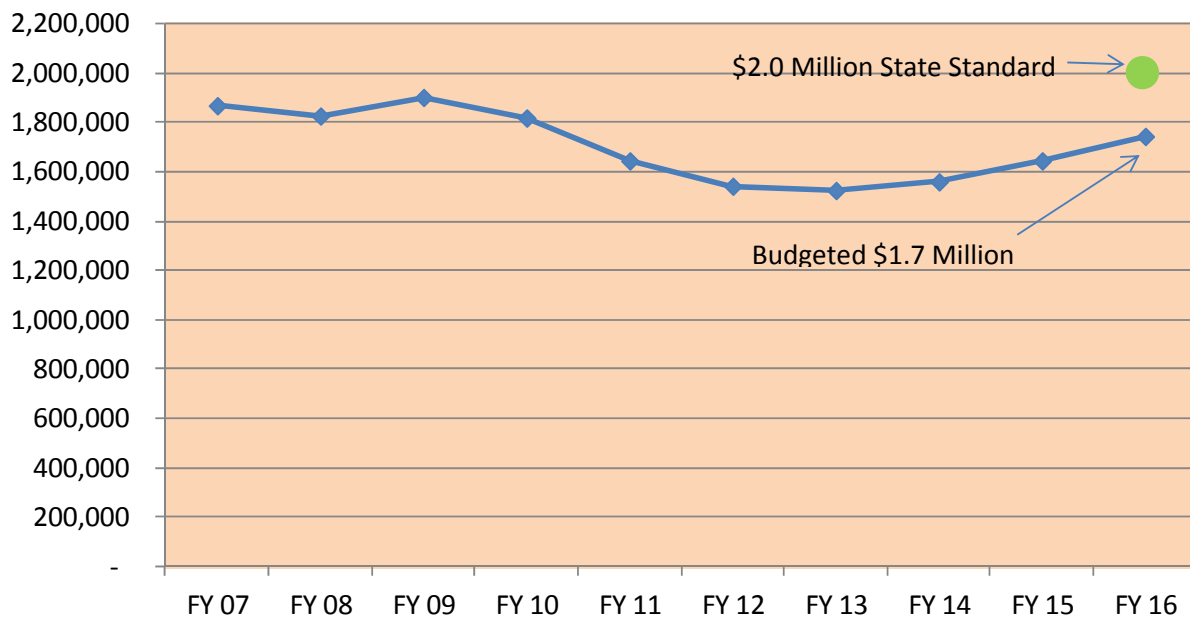
Budget Cross-reference Pages: E-32, F-48

The Ponce DeLeon Inlet and Port District is authorized under Chapter 110 Article VIII of the Volusia County Code. The fiscal year 2015-16 budget of \$5,562,657 is funded by a millage rate of 0.0929 mills, the same rate since fiscal year 2010-11. Prior year reserve balance is used to fund a portion of the capital improvements. Reserves in fiscal year 2015-16 are set aside for \$1,850,000 phase II of the Smyrna Dunes Boardwalk project.

Ponce Inlet & Port District Budget by Category	FY2014-15	FY2015-16	Dollar Change	Percent Change
Personal Services	\$799,992	\$815,756	\$15,764	2.0%
Operating Expenditures	\$874,356	\$826,980	(\$47,376)	-5.4%
Capital Outlay	\$24,860	\$9,000	(\$15,860)	-63.8%
Capital Improvements	\$1,837,000	\$1,265,000	(\$572,000)	-31.1%
Reserves	\$3,171,364	\$2,645,921	(\$525,443)	-16.6%
	<u>\$6,707,572</u>	<u>\$5,562,657</u>	<u>(\$1,144,915)</u>	-17.1%

The Port District provides funding for coastal property acquisition; improvements to facilities and amenities for inlet and coastal parks; the clean vessel assistance program, coastal recreation; marine wildlife and fishing reef development; environmental mitigation; and small navigation projects in cooperation with the U.S. Army Corps of Engineers. Service improvements include annual channel dredging through a local/federal partnership, development of two nearshore artificial fishing reefs in state waters off New Smyrna Beach and Daytona Beach Shores, construction a fishing pier for Smyrna Dunes Park with the use of grant funds, and construction of a boardwalk at the Lighthouse Point Park. The chart below is a comparison of this fund's budgeted ad valorem taxes compared to the State Standard which allows for growth in Florida Per Capita Income plus the growth in new construction.

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



OCEAN CENTER (FUND 118)

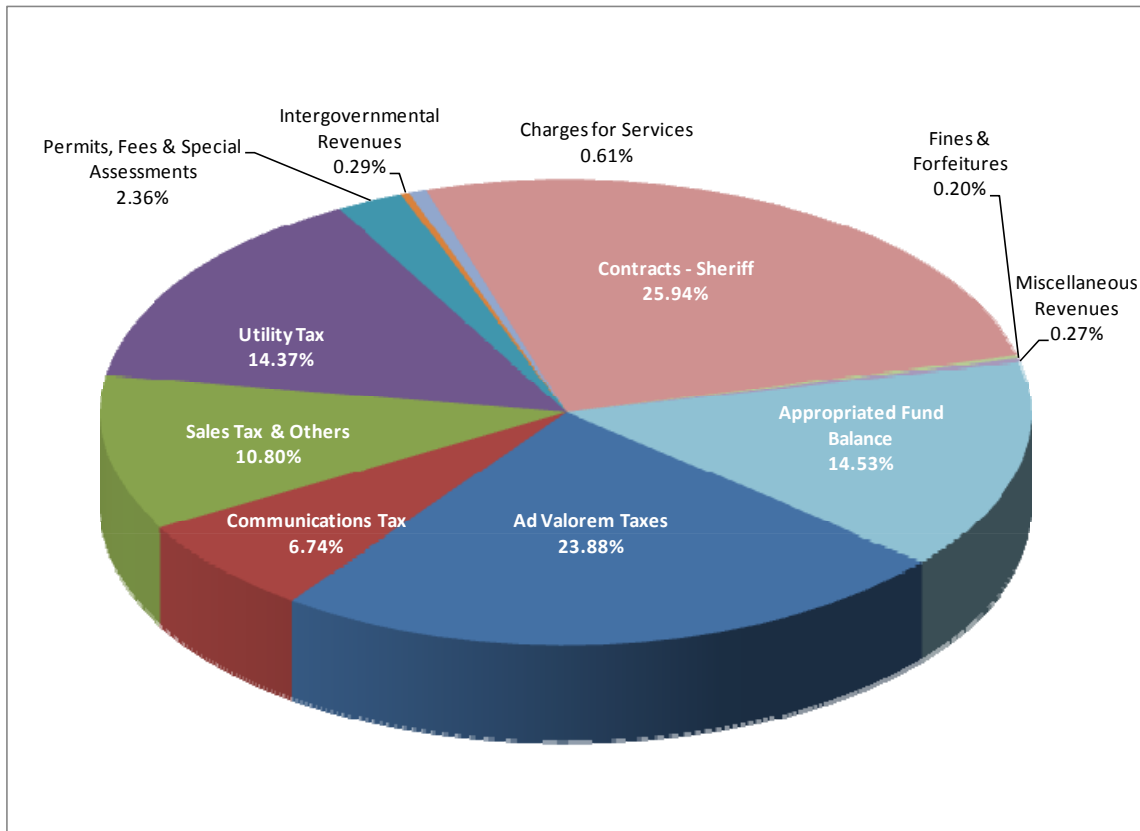
Budget Cross-reference Pages: E-40, F-202

The operating budget for fiscal year 2015-16 totals \$11,233,574 and is supported by revenues generated from events of \$1.7 million and resort tax of \$5.6 million. Of this amount, \$453,611 is reserved for revenue stabilization. Debt service payments for the facility expansion are budgeted as an interfund transfer to the 208 Capital Improvement Debt Service, Series 2010 Fund in the amount of \$658,783 for expansion of the Ocean Center. An interfund transfer totaling \$3,047,616 is budgeted to the Capital Improvement Fund for long-term replacement plan of HVAC, bleachers, carpet, elevators, marquee, and roofs.

MUNICIPAL SERVICE DISTRICT (FUND 120)

Budget Cross-reference Pages: E-44, F-20, F-28, F-114, F-122, F-146, F-196, F-214, F-222, F-240, F-268

The Municipal Service District Fund (MSD) provides municipal type services to the unincorporated areas of Volusia County. The fiscal year 2015-16 budget totals \$54.0 million and is supported by an ad valorem tax millage of 2.2399 mills, the same rate since fiscal year 2013-14. The chart on the following page identifies the revenues for the Municipal Service District Fund.



Ad Valorem Taxes - The fiscal year 2015-16 Municipal Service District budget is predicated on an adopted operating millage rate of 2.2399 mills and is 23.9% of total revenues.

Utilities Tax - Volusia County levies a 10% Public Service Utility Tax on electricity and metered or bottled gas in the unincorporated area and represents 14.4% of fund revenues. The Public Service Utility Tax is estimated at \$7.8 million in fiscal year 2015-16 which is \$205,697 more than the prior year. A portion of this revenue is transferred annually to the Transportation Trust Fund (103) to support road and safety-related maintenance projects totaling \$4.7 million.

Communications Services Tax – In fiscal year 2015-16 this revenue source decreased \$98,168 for a total allocation of \$3.6 million. This source represents 6.7% of revenues and may be used for any public purpose.

Contracts Sheriff – The contracts include \$14,006,557 law enforcement services within the unincorporated area and for the cities of Deltona, DeBary, Pierson, and Oakhill

Transfers From Other Funds – The transfers from other funds are \$5.7 million, which is an increase of \$1,056,784 or 23.0% above the prior year.

Appropriated Fund Balance - The fiscal year 2015-16 Appropriated Fund Balance is \$7.8 million, which is an increase of \$1.5 million for continuation of services. Additional balances provide funds necessary to meet the minimum required 5.0% emergency reserves.

Municipal Service District Expenditures

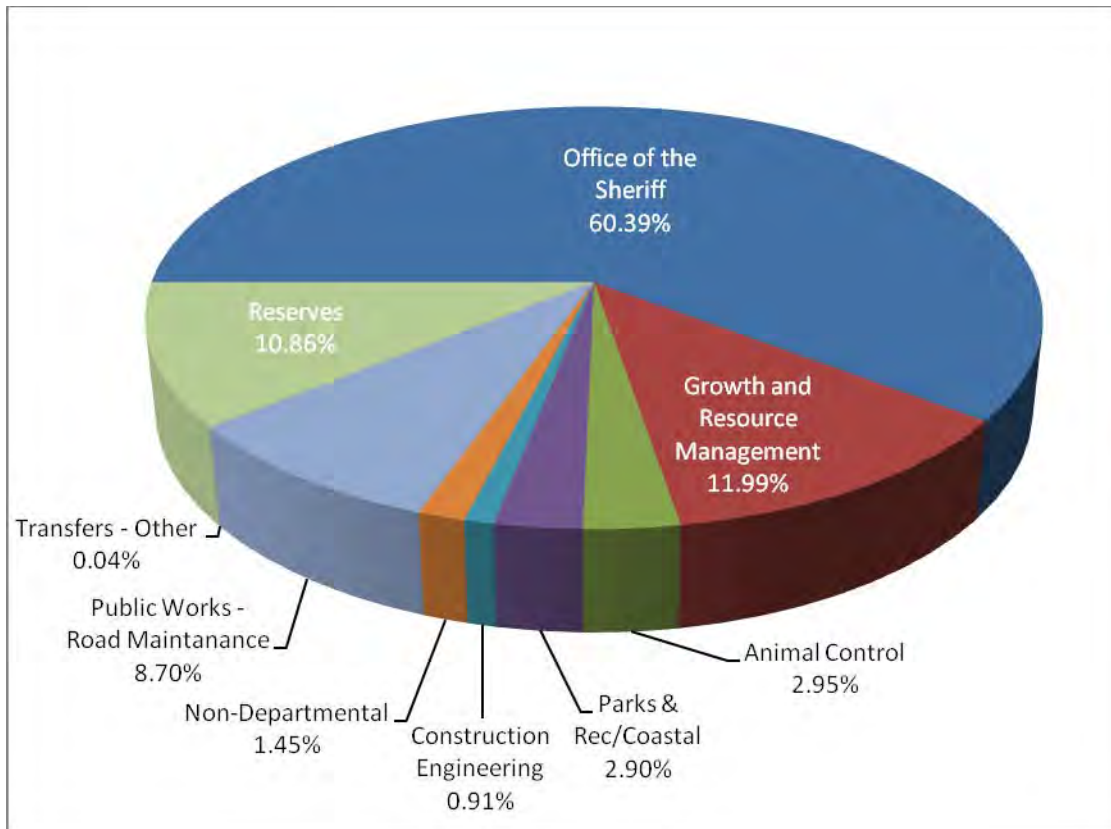
The fiscal year 2015-16 budget provides for salaries and benefits; operating expenses such as contract services, law enforcement in the unincorporated area and for the cities of Deltona, DeBary, Pierson, and Oakhill; capital outlay and equipment replacement; capital improvements; interfund transfers; and reserves.

The fiscal year 2015-16 Municipal Service District budget totals \$54.0, a 7.6% increase from the prior year Adopted Budget. Funding is provided for mandated increases in Florida Retirement rates, increased costs for group insurance, and salary adjustments. The Office of the Sheriff is 60.4% of the total expenditures within this fund. However, 43.0% of this amount is directly offset by revenues from contracted services with cities. Mosquito spraying in the unincorporated area increased \$200,000 based on growth in this activity. Capital outlay and capital improvements increased at total of \$405,600 for Sheriff's Office vehicle replacements and the Animal Control renovation project. Details of capital outlay and capital improvements can be found in the Appendix and the Capital Improvement sections of this document. Interfund transfers increased \$1.5 million to provide funding for the Sheriff's Evidence Facility and Forensics Lab projects.

Reserves have been identified for fuel, revenue stabilization, one-time funding for infrastructure opportunities, and future debt service costs. Following the County Council's policy, the Municipal Service District Fund's Emergency Reserve is 5.1% of current revenues.

Municipal Service District Fund Budget by Category	FY2014-15	FY2015-16	Dollar Change	Percent% Change
Personal Services	\$24,821,900	\$27,560,048	\$2,738,148	11.0%
Operating Expenditures	\$11,631,583	\$12,004,425	\$372,842	3.2%
Capital Outlay	\$1,771,470	\$2,034,095	\$262,625	14.8%
Capital Improvements	\$7,025	\$150,000	\$142,975	2035.2%
Interfund Transfers	\$4,997,797	\$6,497,604	\$1,499,807	30.0%
Reserves	\$6,957,814	\$5,749,705	(\$1,208,109)	-17.4%
	\$50,187,589	\$53,995,877	\$3,808,288	7.6%

The chart below identifies the expenditures for this fund.



Note: The Office of the Sheriff includes outside contracts that total \$14,006,557.

ECONOMIC DEVELOPMENT (FUND 130)

Budget Cross-reference Pages: E-58, F-92

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

The fiscal year 2015-16 budget totals \$10,449,715 which provides for the costs associated with the support of the professional staff and the implementation of the County Council goal of comprehensive countywide economic development. The General Fund contribution for the Economic Development Fund includes an increase of \$500,000 to maintain the incentive grant program and \$160,390 to cover other administrative costs.

FIRE RESCUE DISTRICT (FUND 140)

Budget Cross-reference Pages: E-78, F-138

The fiscal year 2015-16 budget of \$30,396,983 is funded at a millage rate of 4.0815 mills. The prior millage of 3.6315 remained flat from fiscal year 2010-11 through fiscal year 2014-15. Fire Rescue Services appeared before Council on February 5, 2015 with an initial presentation concerning the challenges to the Fire Rescue District Fund and again on April 2, 2015 with the results of the feedback from the community meetings. This resulted in an increased millage of .45 cents, raising the millage rate from 3.6315 to 4.0815 mills in fiscal year 2015-16. Ad valorem taxes are the major revenue source for this fund at 97.2% of current revenues. During fiscal year 2014-15, \$1.0 million of reserves was allocated to fund on-going operating costs.

Fire Rescue District Fund Budget by				
Category	FY 2014-15	FY 2015-16	Dollar Change	% Change
Personal Services	\$14,967,487	\$16,134,054	\$1,166,567	7.8%
Operating Expenditures	\$6,819,346	\$7,379,673	\$560,327	8.2%
Capital Outlay	\$200,260	\$1,469,875	\$1,269,615	634.0%
Capital Improvements	\$15,000	\$757,000	\$742,000	4946.7%
Interfund Transfers	\$208,447	\$208,447	\$0	0.0%
Reserves	\$4,245,559	\$4,447,934	\$202,375	4.8%
	<u>\$26,456,099</u>	<u>\$30,396,983</u>	<u>\$3,940,884</u>	<u>14.9%</u>

Major capital outlay includes the replacement of stretchers, tablet for units, training mannequins and auto pulse machines. Major capital improvements include roofing, HVAC, design/development of a service delivery model that would address efficiency station locations and \$630,000 renovations for Osteen Fire Station. The interfund transfer is for funding the future replacement of 800 MHz radios. Emergency reserves are \$2,461,776 or 10% of current revenue.

STORMWATER UTILITY (FUND 159)

Budget Cross-reference Pages: E-94, F-294

The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU), the current fee is \$72 per year per ERU. The fee is used to fund the stormwater management system which is designed to control discharges from rainfall and runoff, and to collect, store, treat or reuse water to prevent or reduce flooding, environmental degradation, and water pollution. The maintenance program has been enhanced by the addition of a roadside ditch clearing crew and the replacement of existing equipment to increase productivity and accessibility of drainage infrastructure. This assessment is projected to provide \$4.5 million in stormwater revenues for fiscal year 2015-16.

Major construction projects for fiscal year 2015-16 include: \$200,000 for the acquisition of flood-prone land, \$650,000 for Local Projects, \$300,000 for improvements at North Peninsula, \$400,000 for engineering and drainage improvements at Wilbur by the Sea, \$250,000 for the construction of a retention pond at Rio Way, \$250,000 for Gabordy Basin Improvements, \$170,000 for the Mosquito Lagoon Reasonable Assurance Plan, \$520,000 for Total Maximum Daily Load (TMDL) assessment implementation, and \$200,000 for Gemini Springs Basin improvements. In addition to these capital projects, \$2.0 million will be transferred to a Capital Fund for the construction of the Public Works Service Center and \$3.2 million will be held in reserves for the purchase of flood-prone properties and the construction of countywide retention ponds to address flooding and water quality issues.

DEBT SERVICE (FUNDS 201, 202, 203, 204, 208, 209, 213, 214, 261, 262, 295, 297, 451, 457, 475)

Budget Cross-reference Pages: G-8 to G-32

The fiscal year 2015-16 budget provides funding for principal, interest and other debt costs of \$30.8 million in both governmental debt service (\$23.8 million) and proprietary funds (\$7.0 million). The fiscal year 2015-16 budget is 4.2%, or \$1.3 million, below the prior year Adopted Budget due to the partial refunding of the 2005 Limited Tax General Obligation Bonds in fiscal year 2014-15. The County's remaining debt obligations in these funds are sales tax, tourist tax, and gas tax revenue bonds, the capital improvement revenue note, and continuing debt payments for the Daytona Beach International Airport, Water and Sewer Utilities, and Parking Garage bonds and notes. Details can be found within Debt Service section of this document.

ENTERPRISE FUNDS

SOLID WASTE (FUND 450)

Budget Cross-reference Pages: E-110, F-278

The Solid Waste Division operates under the authority of F.S. 25.01, Chapter 110, Article IV, Division 2, for municipal service districts and F.S. 403.706 for local government solid waste management responsibilities. The core function of the Solid Waste Division is to provide safe, efficient, and affordable transfer and disposal of county solid waste. The fund derives revenues from landfill or tipping charges established by Council resolution. These disposal fees were last adjusted on April 10, 2003. Services provided include Class I (household garbage), Class III (construction and demolition) disposal, yard trash, and clean debris (recyclable). The capital improvement request for fiscal year 2015-16 includes \$2.0 million for construction of the new Tomoka Farms Road Landfill administrative facility, \$950,000 for the Landfill Gas Expansion, and \$300,000 for the southeast cell design subsurface investigation and wetland permitting to ensure long-term disposal capacity for the County. Funds are held in restricted reserves for landfill closures and pollution mitigation associated with these closures.

DAYTONA BEACH INTERNATIONAL AIRPORT (FUND 451)

Budget Cross-reference Pages: E-114, F-8, F-140

The Daytona Beach International Airport operates as an enterprise fund with airport landing and rental fees supporting operations. In addition, the airport funds a majority of its capital projects through grants authorized by the Federal Aviation Administration (FAA) and the Florida Department of Transportation (FDOT). The fiscal year 2015-16 budget totals \$24.4 million, which includes \$9.4 million for Airport operations, \$3.9 million for debt service and \$1.0 million for Fire Services. Reserves include the bond required reserves for maintenance and operations of \$1.9 million and reserve for equipment replacement, new airline incentives, the reserve for revenue stabilization, and the local match required for federal and state grant projects. Federal and state grant funding for capital projects will be appropriated upon grant award.

VOLUSIA TRANSPORTATION AUTHORITY (FUND 456)

Budget Cross-reference Pages: E-118, F-258

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

The fiscal year 2015-16 budget provides \$22,609,768 for the operation of the countywide bus/transportation system. Of this amount, \$7,035,653 is a General Fund subsidy, reduced from \$7.5 million in fiscal year 2014-15. Votran also receives \$9.5 million in federal and state grants and generates \$3.8 million in fare and miscellaneous revenues.

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

WATER AND SEWER UTILITIES (FUND 457)

Budget Cross-reference Pages: E-122, F-310

Water and Sewer Utilities are operated under the authority of Volusia County Code, Chapter 122, Articles II, III and V and operates as an enterprise fund. Volusia County Water Resources and Utilities own and operate wastewater treatment plants and lift stations within the County. The utility also maintains water systems and a wastewater system by contract with other county divisions and other municipalities. The primary service areas include Southwest Volusia, Deltona North, Spruce Creek, Northeast Volusia, Pine Island, Stone Island and New Hope Villas of Seville. The combined system serves over 14,000 water and 10,000 sewer customers throughout Volusia County with collections of approximately \$14.0 million annually in charges for services, mainly from water and sewer user fees, \$6.6 million and \$7.1 million respectively. Monthly water and sewer

rates are adjusted annually based on changes in the Consumer Price Index (CPI) of July 1 from the prior year.

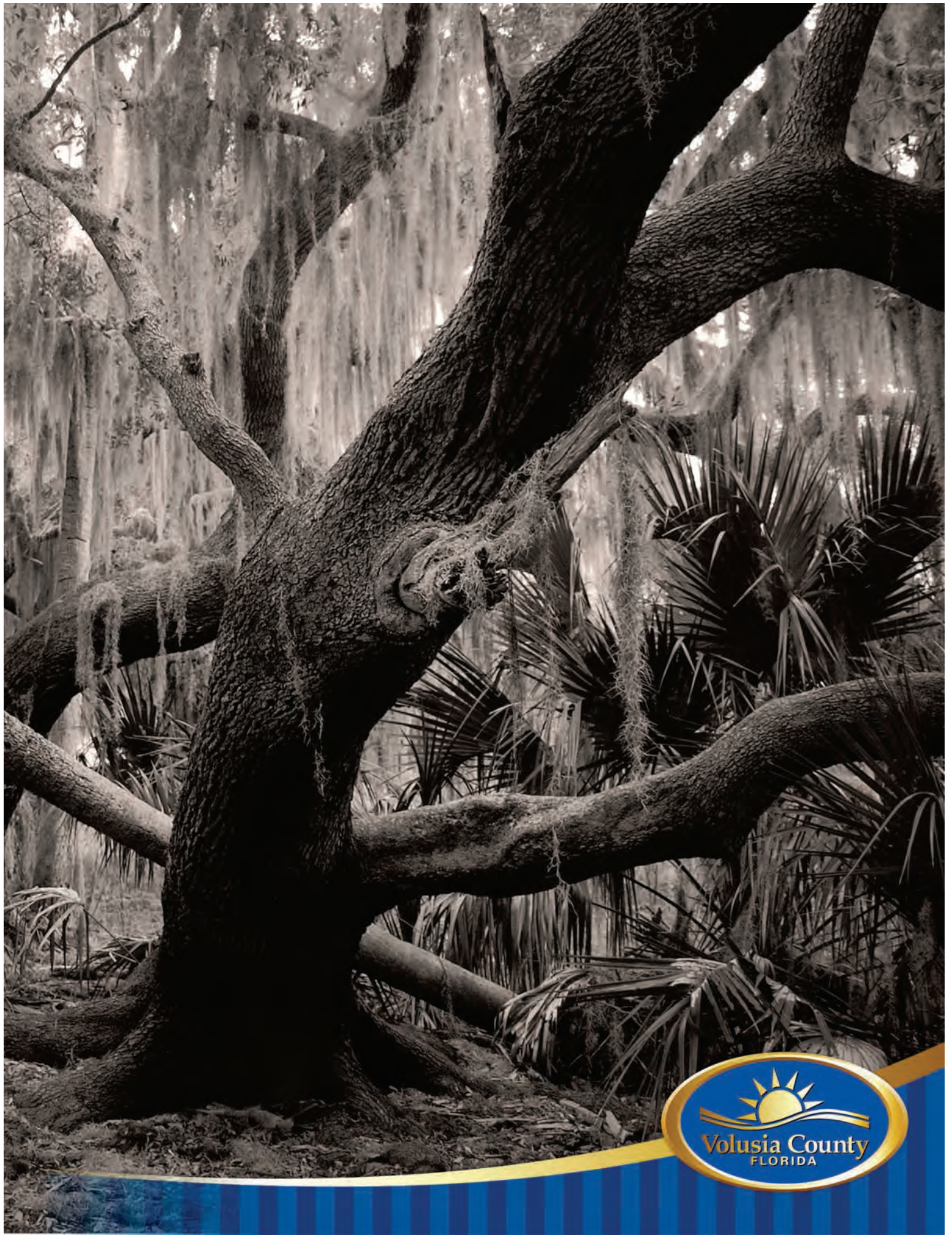
The fiscal year 2015-16 budget includes several capital improvement projects related to water quality and rehab of existing facilities. The request of \$5.1 million for capital improvement funds for current and new projects. Details of capital improvements and capital outlay are found in the Capital Improvements and Appendix sections of this document.

PARKING GARAGE (FUND 475)

Budget Cross-reference Pages: E-126, F-208

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

The fiscal year 2015-16 budget totals \$3.3 million, a 12.4% increase from prior year due to carry forward funds. Debt service for this facility totals \$840,470 or 35.0% of parking revenues, the same as last year. An annual interfund transfer of \$29,866 is allocated to repay an advance from the General Fund made in prior years.



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FUND STRUCTURE

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

1. Governmental Funds

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

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

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

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

2. Proprietary Funds

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

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

3. Fiduciary Funds

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

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Summary Operating Budgets by Fund

	FY 2014-15 Budget	Operating Transfers	FY 2014-15 Net Budget	FY 2015-16 Budget	Operating Transfers	FY 2015-16 Net Budget
001 - General	244,326,371	16,998,338	227,328,033	248,177,211	15,783,477	232,393,734
002 - Emergency Medical Services	19,713,211	0	19,713,211	24,509,566	0	24,509,566
103 - County Transportation Trust	59,446,221	2,717,079	56,729,142	70,384,273	2,401,873	67,982,400
104 - Library	21,785,993	305,955	21,480,038	21,218,391	311,327	20,907,064
105 - East Volusia Mosquito Control	11,658,364	0	11,658,364	9,166,815	0	9,166,815
106 - Resort Tax	8,700,152	8,585,784	114,368	10,021,055	9,889,323	131,732
108 - Sales Tax Trust	19,083,997	19,083,997	0	19,814,627	19,814,627	0
111 - Convention Development Tax	8,698,280	0	8,698,280	10,000,445	0	10,000,445
114 - Ponce De Leon Inlet and Port District	6,707,572	0	6,707,572	5,562,657	0	5,562,657
115 - E-911 Emergency Telephone System	4,296,647	1,200,311	3,096,336	4,091,434	1,150,909	2,940,525
116 - Special Lighting Districts	293,338	0	293,338	285,857	0	285,857
118 - Ocean Center	7,641,413	659,074	6,982,339	11,233,574	658,783	10,574,791
119 - Road District Maintenance	234,880	0	234,880	308,481	0	308,481
120 - Municipal Service District	50,187,589	4,720,897	45,466,692	53,995,877	4,720,704	49,275,173
121 - Special Assessments	1,866,167	253,027	1,613,140	1,937,922	252,263	1,685,659
122 - Manatee Conservation	150,147	5,859	144,288	155,776	3,000	152,776
123 - Inmate Welfare Trust	2,680,115	0	2,680,115	2,509,947	0	2,509,947
124 - Library Endowment	770,567	50,000	720,567	726,615	50,000	676,615
130 - Economic Development	9,358,116	0	9,358,116	10,449,715	0	10,449,715
131 - Road Impact Fees-Zone 1 (Northeast)	1,392,171	700,000	692,171	1,608,577	1,605,812	2,765
132 - Road Impact Fees-Zone 2 (Southeast)	968,123	400,000	568,123	542,700	495,072	47,628
133 - Road Impact Fees-Zone 3 (Southwest)	369,797	300,000	69,797	671,002	669,849	1,153
134 - Road Impact Fees-Zone 4 (Northwest)	5,034,844	391,320	4,643,524	8,432,141	360,053	8,072,088
135 - Park Impact Fees-County	122,645	0	122,645	279,887	0	279,887
136 - Park Impact Fees-Zone 1 (Northeast)	813,685	0	813,685	876,830	0	876,830
137 - Park Impact Fees-Zone 2 (Southeast)	377,485	0	377,485	399,181	0	399,181
138 - Park Impact Fees-Zone 3 (Southwest)	31,720	0	31,720	35,162	0	35,162
139 - Park Impact Fees-Zone 4 (Northwest)	663,568	0	663,568	690,363	0	690,363
140 - Fire Rescue District	26,456,099	0	26,456,099	30,396,983	0	30,396,983
151 - Fire Impact Fees-Zone 1 (Northeast)	29,562	0	29,562	79,659	0	79,659
152 - Fire Impact Fees-Zone 2 (Southeast)	20,506	0	20,506	46,009	0	46,009
153 - Fire Impact Fees-Zone 3 (Southwest)	293,343	0	293,343	309,099	0	309,099
154 - Fire Impact Fees-Zone 4 (Northwest)	156,969	0	156,969	178,589	0	178,589
157 - Silver Sands/Bethune Beach MSD	14,333	0	14,333	14,413	0	14,413
158 - Gemini Springs Endowment	86,379	0	86,379	82,061	0	82,061
159 - Stormwater Utility	9,934,336	72,228	9,862,108	11,439,326	0	11,439,326
160 - Volusia ECHO	16,302,840	55,415	16,247,425	16,998,391	55,415	16,942,976
161 - Volusia Forever	7,701,779	790,038	6,911,741	8,190,633	959,724	7,230,909
170 - Law Enforcement Trust	1,315,049	0	1,315,049	3,099,070	0	3,099,070
171 - Beach Enforcement Trust	20,583	0	20,583	1,000	0	1,000
172 - Federal Forfeiture Sharing Justice	285,473	0	285,473	204,040	0	204,040
173 - Federal Forfeiture Sharing Treasury	1,797	0	1,797	14,760	0	14,760
440 - Waste Collection	10,165,917	0	10,165,917	10,245,135	0	10,245,135
450 - Solid Waste	26,792,792	0	26,792,792	27,516,091	0	27,516,091
451 - Daytona Beach International Airport	27,319,065	0	27,319,065	24,364,613	0	24,364,613
456 - Volusia Transportation Authority	21,763,849	0	21,763,849	22,609,768	0	22,609,768
457 - Water and Sewer Utilities	20,507,857	0	20,507,857	19,562,410	25,000	19,537,410
475 - Parking Garage	2,918,999	268,800	2,650,199	3,282,089	29,866	3,252,223
TOTAL	659,460,705	57,558,122	601,902,583	696,720,220	59,237,077	637,483,143

General Fund - 001

Summary: The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The budget includes a millage rate of 6.3189, the same rate since fiscal year 2013-14. As the economy has improved, modest increases in revenues have been realized along with continued efficiency measures. Increased funding is provided for state mandated costs, public safety, job creation through the Economic Development incentive program, software for the property appraiser, and preservation of the integrity of public facilities.

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

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	157,135,405	165,606,365
Intergovernmental Revenues	9,701,034	10,373,377
Charges for Services	15,563,136	16,200,922
Miscellaneous Revenues	2,267,275	1,907,464
Permits, Fees, Special Assessments	30,350	34,650
Judgements, Fines and Forfeitures	2,522,850	2,487,762
Subtotal Current Revenues	\$187,220,050	\$196,610,540
Non-Current Revenues		
Non-Revenues	57,106,321	51,566,671
Subtotal Non-Current Revenues	\$57,106,321	\$51,566,671
Total Revenues	\$244,326,371	\$248,177,211
Less Operating Transfers	16,998,338	15,783,477
Total Operating Revenues	\$227,328,033	\$232,393,734
<u>Expenditures</u>		
Personal Services	111,178,762	120,319,194
Operating Expenses	52,863,872	54,654,918
Reimbursements	(14,364,710)	(14,824,628)
Capital Outlay	4,178,985	5,011,408
Capital Improvements	4,119,000	7,054,755
Grants and Aids	18,961,236	17,902,702
Interfund Transfers	18,776,261	19,983,341
Reserves	48,612,965	38,075,521
Total Expenditures	\$244,326,371	\$248,177,211
Less Operating Transfers	16,998,338	15,783,477
Total Operating Expenditures	\$227,328,033	\$232,393,734
Net Revenues Less Expenditures	\$0	\$0

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	147,363,475	155,806,307	155,806,307	164,384,992
Ad Valorem Taxes-Delinquent	588,383	779,930	775,000	631,520
Business Tax Hazard Waste Surcharge	121,534	116,150	116,150	120,000
Business Tax Receipt	120,242	110,228	110,000	110,000
Franchise Fees	394,941	322,790	322,790	359,853
Total Taxes	\$148,588,575	\$157,135,405	\$157,130,247	\$165,606,365
Intergovernmental Revenues				
Beverage Licenses	216,556	200,000	205,000	205,000
Insurance Agents	101,712	94,291	97,447	97,447
Payment in Lieu of Taxes	284,398	250,000	250,000	250,000
Racing-Extra Distribution	268,237	268,000	273,661	273,661
State Revenue Sharing	7,568,479	7,637,632	7,637,632	8,300,000
State Sales & Use Commission	2,280	2,232	2,312	2,312
Volusia County School Board	1,189,866	1,248,879	1,248,879	1,244,957
Total Intergovernmental Revenues	\$9,631,528	\$9,701,034	\$9,714,931	\$10,373,377
Charges for Services				
Addl Tax Sale	304,950	270,000	310,000	290,000
Beach Access Fees	2,637,077	2,600,000	3,390,000	3,441,780
Boat Fees	296,829	302,000	310,000	310,000
Camping Fees	51,191	41,000	50,000	50,000
Charges for Labor	451,308	409,980	348,324	395,330
Charges for Services	108,020	82,000	99,000	96,000
Contracted School Crossing Guard	0	0	15,000	15,000
Court Facility Fees	1,531,119	1,553,328	1,357,558	1,400,000
Delinq Tax Commissions & Fees	52,180	55,000	53,784	53,784
Drug Lab Fee	127,824	160,668	123,854	128,808
Excess Fees-Clerk Circuit Court	390,255	610,000	395,000	450,000
Extension Program Revenues-Fee	31,170	0	27,154	0
Fees-Property Appraiser	664,714	681,000	657,350	665,252
Fees-Sheriff	757,310	800,300	653,352	700,300
Fees-Supervisor of Elections	15,352	20,000	20,000	20,000
Fees-Tax Collection	2,277,434	2,600,000	2,182,556	2,182,556
Filing Fees	8,338	8,000	3,500	0
Housing of Prisoners	16,533	14,000	21,000	21,000
Hunting & Fishing License Fees	7,978	6,000	8,118	8,118
Indirect Cost	109,024	0	188,820	0
League Registration Fees	267,982	30,282	25,000	30,000
Lyonia Preserve Gift Shop	0	0	0	35,000
Marine Science Center Entrance Fees	257,631	252,588	260,000	260,000
Marine Science Center Field Trips	30,776	30,000	30,000	30,000
Marine Science Center Gift Shop/Novelties	256,128	249,000	249,000	249,000
Marine Science Center Special Events	24,800	26,000	26,000	26,000

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Charges for Services				
Medical Examiner's Fees	801,969	891,500	838,564	901,595
Motor Vehicle Fees	2,588,343	2,586,461	2,700,000	2,700,000
Other Charges for Services	0	0	26,875	59,750
Park Fees	235,893	232,500	232,500	232,500
Power Ski Registration Fees	4,050	6,650	4,916	5,000
Prisoner Reporting-Incentive Payment	10,000	70,000	65,000	65,000
Race Registration Fees	0	0	315	255,000
Recreation Fees	145,986	170,000	177,000	177,000
Research Services	21,080	24,000	9,400	27,343
Sales-Maps	34,522	21,000	29,868	26,000
Sheriff Services	13,070	19,000	14,460	13,250
Special Events	23,357	28,108	19,827	19,827
Sp Rec Fac-Concessions	1,080	1,400	1,400	1,400
Summer Recreation Fees	288,394	383,000	380,000	549,000
Surcharges - Judicial	283,897	280,000	260,000	260,000
Value Adjustment Board Fees	45,760	48,371	50,000	50,329
Total Charges for Services	\$15,173,324	\$15,563,136	\$15,614,495	\$16,200,922
Miscellaneous Revenues				
City Elections-Supplies/Expense	10,432	0	0	0
Commissions	0	0	1,212	0
Commissions-Coke Contract	20,181	21,000	21,000	0
Corrections Commissions	411,344	404,875	341,837	342,200
Insurance Proceeds-Loss Furn/Equipment	24,478	0	8,521	0
Interest Income	6,903	3,000	3,000	3,000
Investment Income	793,835	750,000	837,000	742,133
License-Contractor	156,984	120,000	144,758	160,000
Miscellaneous Revenue	294,891	102,200	174,950	94,575
Other Reimbursements	42,951	40,000	50,000	40,000
Outside Revenue	871,847	641,200	1,643,288	220,560
Rent	109,012	85,000	102,996	104,996
Sale-Land	0	0	2,500	0
Sale of Recyclables	1,405	0	166	0
Sale-Surplus Furn/Fixtr/Equipment	303,330	100,000	223,485	200,000
SCild Recrtn Prog-Contr	7	0	0	0
Total Miscellaneous Revenues	\$3,047,600	\$2,267,275	\$3,554,713	\$1,907,464
Permits, Fees, Special Assessments				
Concession License	1,500	400	900	600
Permit-Commercial Solicitation	19,863	21,550	28,619	24,400
Permit Fees-Sludge	9,170	8,400	8,400	9,100
Trades-Miscellaneous	550	0	525	550
Total Permits, Fees, Special Assessme	\$31,083	\$30,350	\$38,444	\$34,650
Judgements, Fines and Forfeitures				
800 MHz Comm Surchg-Trffc Fine	451,270	462,711	425,000	430,000
Abandoned Property	9,443	0	0	0

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Judgements, Fines and Forfeitures				
Beach Fines	19,011	10,326	21,540	22,000
Court Technology	775,779	802,000	783,454	800,000
Crim Misd Fines	127,611	124,000	127,000	127,000
Felony Fines	24,566	25,111	28,128	30,000
Fines-Airport Security	2,253	2,300	1,600	2,300
Fines-Beach Protection	8,104	8,000	6,000	6,000
Fines-Corrections Education	63,880	64,314	50,766	55,000
Fines-Drug Abuse Treatment	61,578	34,300	72,102	72,012
Fines-Police Education	98,461	98,915	95,000	96,000
Mid Florida Community Legal Services	114,987	120,780	100,797	115,000
Other Fines and Forfeitures	231,107	242,000	238,998	240,000
Other Judgments, Fines and Forfeitures	0	0	450	450
Restitution	464	0	0	0
STrade Board Fines	250	0	2,300	3,000
Teen Court Costs	185,492	189,000	170,000	175,000
Unlicensed Contractors	2,275	4,000	4,000	4,000
Volusia County Law Library	333,718	335,093	304,675	310,000
Total Judgements, Fines and Forfeitures	\$2,510,249	\$2,522,850	\$2,431,810	\$2,487,762
Subtotal Current Revenues	\$178,982,359	\$187,220,050	\$188,484,640	\$196,610,540
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	6,991,172	7,600,251	7,026,336	7,606,370
Donations	15	0	0	0
Donations-Comm Services	2,180	2,500	3,600	2,000
Appropriated Fund Balance	0	49,503,570	53,460,757	43,958,301
Total Non-Revenues	\$6,993,367	\$57,106,321	\$60,490,693	\$51,566,671
Subtotal Non-Current Revenues	\$6,993,367	\$57,106,321	\$60,490,693	\$51,566,671
Total Fund Revenues	\$185,975,726	\$244,326,371	\$248,975,333	\$248,177,211

Expenditure Detail

Accounting

Accounting	1,620,167	1,711,321	1,768,609	1,906,239
Total Accounting	\$1,620,167	\$1,711,321	\$1,768,609	\$1,906,239

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Beach Safety Ocean Rescue</u>				
Beach Patrol	5,119,551	5,416,385	5,539,879	5,856,981
Beach Safety Specialists	637,954	667,748	626,974	656,564
Junior Lifeguard Program	0	0	0	36,460
Outside Detail	25,126	58,662	18,487	23,364
Seasonal Lifeguards	1,017,905	1,097,401	1,097,476	1,117,292
Total Beach Safety Ocean Rescue	\$6,800,536	\$7,240,196	\$7,282,816	\$7,690,661
<u>Building, Zoning and Code Administration</u>				
Contractor Licensing	133,729	140,659	145,126	147,944
Permit Processing	60,028	178,576	140,132	185,929
Total Building, Zoning and Code Administration	\$193,757	\$319,235	\$285,258	\$333,873
<u>Central Services</u>				
ADA Projects	3,459	10,000	10,000	10,000
Court Facilities	2,802,729	3,175,676	2,941,603	3,908,456
Energy Conservation Rebates Projects	0	0	67,790	0
Facility Maintenance	3,652,337	4,137,566	4,184,409	4,122,526
Projects	125,019	1,394,000	1,038,700	2,606,000
Security	261,037	294,962	287,852	301,865
Total Central Services	\$6,844,581	\$9,012,204	\$8,530,354	\$10,948,847
<u>Clerk of the Circuit Court</u>				
Clerk of the Circuit Court	2,160,959	2,353,474	2,325,210	2,226,244
Total Clerk of the Circuit Court	\$2,160,959	\$2,353,474	\$2,325,210	\$2,226,244
<u>Coastal</u>				
Beach Maintenance and Concessions	2,948,846	2,688,827	2,407,366	2,337,304
Coastal Parks	658,346	912,949	6,846,618	1,080,409
Public Access	164,344	163,216	158,495	537,093
Total Coastal	\$3,771,536	\$3,764,992	\$9,412,479	\$3,954,806
<u>Community Assistance</u>				
Administration	70,004	72,335	61,517	58,987
Alcohol Drugs Mental Health and Special C	3,686,061	3,686,061	3,686,061	3,686,061
CFAB Children and Family Advisory Board	2,198,978	2,295,757	2,322,023	2,295,757
Guardian Ad Litem	63,634	68,439	68,439	70,920
Total Community Assistance	\$6,018,677	\$6,122,592	\$6,138,040	\$6,111,725
<u>Community Services & Grants</u>				
Client Services	927,595	1,028,000	1,028,000	1,052,700
Community Services Administration	439,259	416,297	424,267	439,965
Continuing Client Support	1,313,732	1,437,016	1,413,418	1,548,259
Dori Slosberg Driver Education Program	357,361	885,836	350,000	782,038
Human Services	911,141	683,363	744,409	854,688
Payments F/O Contributions	2,782	3,670	3,000	1,175
Total Community Services & Grants	\$3,951,870	\$4,454,182	\$3,963,094	\$4,678,825

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Cooperative Extension</u>				
4-H Extension	0	93	0	93
Animal Science	60	2,974	150	2,824
Commercial Horticulture	0	15,718	0	29,466
Cooperative Extension	660,434	698,940	713,130	732,554
Facilities	31,114	69,599	62,070	50,164
Family & Consumer Science	8,447	33,296	9,828	20,602
Horticulture & Master Gardener	20,452	45,320	24,451	29,571
Landscape Demonstration Project	12,650	71,415	58,765	0
Soils	3,871	33,016	5,796	30,273
Total Cooperative Extension	\$737,028	\$970,371	\$874,190	\$895,547
<u>Corrections</u>				
Administration	2,530,452	2,642,833	2,728,355	2,975,173
Branch Jail	24,954,569	26,825,097	26,864,132	29,101,872
Corrections Clinic	8,008,335	8,500,000	8,400,000	7,500,000
Maintenance-Facilities	1,104,326	1,132,154	1,100,456	1,144,038
Total Corrections	\$36,597,682	\$39,100,084	\$39,092,943	\$40,721,083
<u>County Attorney</u>				
County Attorney	1,887,029	1,988,957	2,115,857	2,356,916
Total County Attorney	\$1,887,029	\$1,988,957	\$2,115,857	\$2,356,916
<u>County Council</u>				
Charter Review	0	0	0	67,468
County Council	588,588	572,600	600,376	616,233
Total County Council	\$588,588	\$572,600	\$600,376	\$683,701
<u>County Manager</u>				
Community Information	482,783	541,563	596,687	667,739
County Manager	775,661	796,405	798,690	908,651
Total County Manager	\$1,258,444	\$1,337,968	\$1,395,377	\$1,576,390
<u>Elections</u>				
Elections	2,802,818	5,877,421	5,862,903	7,467,254
Poll Worker Recruitment and Training	178,490	231,614	217,871	0
Voter Education	132,943	106,072	108,139	0
Total Elections	\$3,114,251	\$6,215,107	\$6,188,913	\$7,467,254
<u>Emergency Management</u>				
Operations	766,543	739,694	738,067	746,899
Total Emergency Management	\$766,543	\$739,694	\$738,067	\$746,899
<u>Emergency Medical Administration</u>				
Emergency Medical Administration	3,483,063	3,889,662	3,893,797	4,817,209
Total Emergency Medical Administration	\$3,483,063	\$3,889,662	\$3,893,797	\$4,817,209

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Engineering & Construction</u>				
Vertical Construction	493,488	551,905	568,002	563,635
Total Engineering & Construction	\$493,488	\$551,905	\$568,002	\$563,635
<u>Environmental Management</u>				
Administration	255,807	267,373	306,428	358,420
Environmental Health Laboratory	81,771	0	0	0
Field Sampling	0	102,634	166,189	294,054
Forever Programs	109,636	109,635	115,595	118,505
Green Volusia Program	5,777	10,000	10,000	10,000
Land Management Program	644,108	636,697	459,984	0
Marine Science Center	1,241,365	1,253,286	1,274,873	1,695,808
Natural Resources	213,459	225,829	233,712	237,063
Parks Lyonia Preserve Environmental Cent	0	0	101,636	320,270
Pollution Control	318,738	336,011	350,396	408,298
Sea Turtle Conservation Program	409,157	441,812	544,744	455,685
Total Environmental Management	\$3,279,818	\$3,383,277	\$3,563,557	\$3,898,103
<u>Fire Rescue Services</u>				
Mitigation/Disaster Management	47,575	57,878	57,878	76,866
Prescribed Burns Wildfire Prevention	278,890	163,051	170,399	217,738
Station 15/HAZMAT	985,984	959,435	1,009,213	1,121,330
Total Fire Rescue Services	\$1,312,449	\$1,180,364	\$1,237,490	\$1,415,934
<u>Growth and Resource Management</u>				
Administration	309,215	231,002	268,619	319,883
Total Growth and Resource Management	\$309,215	\$231,002	\$268,619	\$319,883
<u>Growth Management Commission</u>				
Growth Management Commission	170,507	298,704	281,789	288,225
Total Growth Management Commission	\$170,507	\$298,704	\$281,789	\$288,225
<u>Health Services</u>				
Health Services	2,533,532	2,487,910	2,487,910	2,487,910
Total Health Services	\$2,533,532	\$2,487,910	\$2,487,910	\$2,487,910
<u>Information Technology</u>				
800 MHz Communication System	902,457	1,040,257	1,053,186	1,179,374
Administration	218,054	232,880	250,790	254,382
Application Services	1,286,169	1,428,693	1,490,182	1,458,450
Communications	1,314,577	1,878,622	1,850,897	2,057,500
Technical Services	2,186,528	2,447,732	2,432,557	2,524,538
Total Information Technology	\$5,907,785	\$7,028,184	\$7,077,612	\$7,474,244

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Justice System Administration</u>				
Court Administration	300,870	320,393	311,393	296,276
Judicial Support	42,578	56,873	56,373	58,079
Save Docket Program	50,000	50,000	50,000	50,000
Total Justice System Administration	\$393,448	\$427,266	\$417,766	\$404,355
<u>Justice System Circ Ct Criminal</u>				
Court Interpreters	3,113	2,000	2,000	2,000
Drug Court	342,906	366,469	348,509	365,621
Pre-trial Release	1,344,484	1,353,608	1,403,900	1,460,423
VC DUI Court Program	0	0	0	73,000
Total Justice System Circ Ct Criminal	\$1,690,503	\$1,722,077	\$1,754,409	\$1,901,044
<u>Justice System Circuit Juvenile</u>				
Other Circuit Court Juvenile	248,828	248,234	260,025	314,782
Total Justice System Circuit Juvenile	\$248,828	\$248,234	\$260,025	\$314,782
<u>Justice System County Civil</u>				
Alternative Dispute Resolution	10,525	10,525	10,525	10,525
Total Justice System County Civil	\$10,525	\$10,525	\$10,525	\$10,525
<u>Justice System General Operations</u>				
Drug Laboratory	365,738	447,219	461,971	475,749
Information Systems	282,789	278,765	289,198	325,421
Total Justice System General Operations	\$648,527	\$725,984	\$751,169	\$801,170
<u>Management and Budget</u>				
Management and Budget	473,829	501,430	583,731	697,860
VAB/TRIM	230,908	278,732	285,796	296,871
Total Management and Budget	\$704,737	\$780,162	\$869,527	\$994,731
<u>Medical Examiner</u>				
Administration	720,353	993,558	959,182	1,052,201
Investigations	411,303	411,503	519,087	430,183
Morgue Operations	506,342	577,076	549,624	599,422
Total Medical Examiner	\$1,637,998	\$1,982,137	\$2,027,893	\$2,081,806
<u>Non-Departmental</u>				
Appropriated Reserves	0	48,612,965	0	38,075,521
Contracts-General Government Service	4,797,235	5,174,539	5,263,930	4,468,751
Transfers to Other Funds	17,848,680	12,701,244	11,730,487	12,358,321
Total Non-Departmental	\$22,645,915	\$66,488,748	\$16,994,417	\$54,902,593
<u>Office of the CFO</u>				
CFO/Treasury	276,830	285,024	200,068	194,990
Total Office of the CFO	\$276,830	\$285,024	\$200,068	\$194,990

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Office of the Sheriff</u>				
Administrative Services	3,157,028	3,302,893	3,301,740	3,615,777
BLE Scholarship Program	0	37,572	0	0
Communications	9,737,353	9,924,035	10,517,228	11,068,043
Community Services	2,985,150	3,145,773	3,412,191	3,392,448
Equipment Replacement Program	990,695	939,129	1,013,682	1,128,651
Judicial Services	11,523,050	11,470,194	11,555,552	12,219,210
Law Enforcement Services	5,499,159	5,520,500	5,998,742	5,717,772
Outside Detail	326,697	363,206	390,311	380,402
Special Services	4,056,495	3,710,850	5,649,194	3,842,722
Support Services	720,159	605,477	772,753	710,547
Training	601,118	618,183	624,417	660,910
Transfer to Other Funds	200,840	278,789	278,789	278,789
Total Office of the Sheriff	\$39,797,744	\$39,916,601	\$43,514,599	\$43,015,271
<u>Parks Recreation & Culture</u>				
Administration	276,920	264,305	299,854	275,685
Commuter Rail Station Maintenance	33,322	65,303	86,511	76,436
Cultural & Historic Programs	549,012	339,449	419,055	376,104
Land Management Program	0	0	108,255	551,902
Operations And Maintenance	3,477,716	2,811,307	2,951,008	3,138,213
Parks Cultural Arts	596,566	611,758	611,758	611,758
Parks Environmental & Outdoor Programs	711,583	1,975,347	1,699,241	2,019,575
Parks Lyonia Preserve Environmental Cent	248,429	277,544	227,847	0
Parks Repair & Renovation	476,184	245,000	182,000	364,525
Race Events	0	0	17,394	255,000
Total Parks Recreation & Culture	\$6,369,732	\$6,590,013	\$6,602,923	\$7,669,198
<u>Personnel</u>				
Personnel	891,798	987,260	1,178,965	1,408,706
Total Personnel	\$891,798	\$987,260	\$1,178,965	\$1,408,706
<u>Planning and Development Services</u>				
Land Development	141,414	171,869	156,669	133,494
Total Planning and Development Services	\$141,414	\$171,869	\$156,669	\$133,494
<u>Procurement</u>				
Auction Services	194,245	110,000	200,000	200,000
Procurement	613,928	681,034	733,502	844,328
Total Procurement	\$808,173	\$791,034	\$933,502	\$1,044,328
<u>Property Appraisal</u>				
Property Appraisal	6,309,210	6,642,416	6,877,421	9,630,971
Total Property Appraisal	\$6,309,210	\$6,642,416	\$6,877,421	\$9,630,971

General Fund - 001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Public Protection Services</u>				
Administration	504,236	569,739	613,816	660,870
Strategic Reserve/Search and Rescue	31,661	38,548	36,289	42,121
Total Public Protection Services	\$535,897	\$608,287	\$650,105	\$702,991
<u>Public Transportation</u>				
Commuter Rail Transit Project	1,200,000	1,680,000	1,200,000	0
Total Public Transportation	\$1,200,000	\$1,680,000	\$1,200,000	\$0
<u>Revenue</u>				
Revenue	2,727,355	3,155,124	3,387,405	3,440,624
Total Revenue	\$2,727,355	\$3,155,124	\$3,387,405	\$3,440,624
<u>State Department of Juvenile Justice</u>				
Pre-disposition Detention	570,551	2,570,748	3,680,432	2,259,485
Total State Department of Juvenile Justice	\$570,551	\$2,570,748	\$3,680,432	\$2,259,485
<u>State Mandated Costs</u>				
Community Legal Services of Mid-Florida	896,000	896,000	896,000	896,000
Law Library	616,154	630,952	630,952	660,537
Public Defender	481,890	617,243	579,939	667,328
Public Guardianship	126,000	126,000	126,000	126,000
State Attorney	612,871	682,516	561,860	685,699
Total State Mandated Costs	\$2,732,915	\$2,952,711	\$2,794,751	\$3,035,564
<u>Veterans' Services</u>				
Veterans' Services	561,135	636,166	664,102	666,430
Total Veterans' Services	\$561,135	\$636,166	\$664,102	\$666,430
Total Fund Expenditures	\$184,704,740	\$244,326,371	\$205,017,032	\$248,177,211

Emergency Medical Services Fund - 002

Summary: During fiscal year 2010-11, the County Council voted to assume provision of countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC. This fund was established by Ordinance 2011-20, Section 161, beginning October 1, 2011 to provide funding for ambulance operations. It is funded through ambulance billing revenue, special event charges, and a subsidy from the General Fund. For fiscal year 2015-16, the General Fund subsidy is \$4.5 million.

As a follow-up to the mini budget workshop held on April 16, 2015, in order to address the increased call volume averaging 6% and improve response times, an increased contribution is required. The fiscal year 2015-16 budget includes funding for an additional 9 employees and 5 vehicles. Revenue stabilization is provided to continue operational funding until Medicaid and other reimbursements are received. The reserve for capital equipment is to incrementally build sufficient funds to be used for major capital equipment such as stretchers, auto pulse machines, and cardiac monitors slated for bulk replacement in fiscal year 2015-16.

Details of Capital Outlay can be found in Section - J of this document.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Charges for Services	14,751,714	16,115,956
Miscellaneous Revenues	526,200	529,931
Subtotal Current Revenues	\$15,277,914	\$16,645,887
Non-Current Revenues		
Non-Revenues	4,435,297	7,863,679
Subtotal Non-Current Revenues	\$4,435,297	\$7,863,679
Total Revenues	\$19,713,211	\$24,509,566
Less Operating Transfers	0	0
Total Operating Revenues	\$19,713,211	\$24,509,566
<u>Expenditures</u>		
Personal Services	13,146,822	14,978,154
Operating Expenses	4,540,869	5,532,336
Reimbursements	(60,000)	(47,500)
Capital Outlay	217,470	1,525,323
Grants and Aids	1,200	350
Interfund Transfers	166,953	166,953
Reserves	1,699,897	2,353,950
Total Expenditures	\$19,713,211	\$24,509,566
Less Operating Transfers	0	0
Total Operating Expenditures	\$19,713,211	\$24,509,566
Net Revenues Less Expenditures	\$0	\$0

Emergency Medical Services Fund - 002

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Ambulance Fees/Svc Chgs	15,583,452	14,701,714	15,583,452	16,050,956
Management Fee	66,110	50,000	65,000	65,000
Training Service Charge	4	0	0	0
Total Charges for Services	\$15,649,566	\$14,751,714	\$15,648,452	\$16,115,956
Miscellaneous Revenues				
Bad Debt Recovery	505,002	500,000	500,000	500,000
Insurance Proceeds-Loss Furn/Equipment	4,047	0	1,583	1,583
Interest Income	1,166	1,200	3,348	3,348
Investment Income	(28,746)	0	(19,648)	0
Miscellaneous Revenue	14,586	10,000	10,000	10,000
Sale-Surplus Furn/Fixtr/Equipment	12,327	15,000	15,000	15,000
Total Miscellaneous Revenues	\$508,382	\$526,200	\$510,283	\$529,931
Subtotal Current Revenues	\$16,157,948	\$15,277,914	\$16,158,735	\$16,645,887
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	3,216,705	3,616,228	3,616,228	4,524,290
Appropriated Fund Balance	0	819,069	2,025,471	3,339,389
Total Non-Revenues	\$3,216,705	\$4,435,297	\$5,641,699	\$7,863,679
Subtotal Non-Current Revenues	\$3,216,705	\$4,435,297	\$5,641,699	\$7,863,679
Total Fund Revenues	\$19,374,653	\$19,713,211	\$21,800,434	\$24,509,566
Expenditure Detail				
Accounting				
EMS Billing & Collection	1,063,203	1,171,981	1,166,913	1,249,230
Total Accounting	\$1,063,203	\$1,171,981	\$1,166,913	\$1,249,230
Emergency Medical Services				
Emergency Medical Services Ops	16,903,554	18,374,277	17,127,179	23,093,383
Transfer to Other Funds	0	166,953	166,953	166,953
Total Emergency Medical Services	\$16,903,554	\$18,541,230	\$17,294,132	\$23,260,336
Total Fund Expenditures	\$17,966,757	\$19,713,211	\$18,461,045	\$24,509,566

County Transportation Trust Fund - 103

Summary: Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; 7th cent county gas tax; the 9th cent gas tax, and utility taxes transferred from the Municipal Service District Fund to be used for safety related maintenance services of local transportation infrastructure provided in the unincorporated areas of the County.

The fiscal year 2015-16 budget of \$70,384,273 provides for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signals modernization. Major capital improvement projects funded within County Transportation Trust funds include: countywide safety projects, bridge repairs program, traffic signal modernization, advanced right-of-way acquisition, and advanced engineering and permitting. Reserve balances are designated for future capital improvement projects, capital outlay purchases, and the road maintenance program.

A total of \$1.4 million in gas tax collections will be transferred to the Debt Service Fund to partially fund principal and interest payments on gas tax revenue bonds. This represents a decrease of \$1.3 million from prior year budget. An additional \$1.0 million will be transferred to service the debt for the Williamson Boulevard extension and \$15.0 million will be transferred to a Capital Fund for the construction of the Public Works Service Center. A total of \$4.7 million will be transferred into this fund from utility proceeds, to address safety-related deferred maintenance needs of the unincorporated transportation infrastructure.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	14,934,859	15,160,252
Intergovernmental Revenues	7,365,211	7,410,400
Charges for Services	522,477	470,887
Miscellaneous Revenues	391,700	410,000
Subtotal Current Revenues	\$23,214,247	\$23,451,539
Non-Current Revenues		
Non-Revenues	36,231,974	46,932,734
Subtotal Non-Current Revenues	\$36,231,974	\$46,932,734
Total Revenues	\$59,446,221	\$70,384,273
Less Operating Transfers	2,717,079	2,401,873
Total Operating Revenues	\$56,729,142	\$67,982,400
<u>Expenditures</u>		
Personal Services	9,384,235	10,123,614
Operating Expenses	14,931,382	15,120,530
Reimbursements	(3,397,794)	(3,262,556)
Capital Outlay	922,000	912,358
Capital Improvements	5,912,871	2,850,000
Interfund Transfers	2,717,079	17,401,873
Reserves	28,976,448	27,238,454
Total Expenditures	\$59,446,221	\$70,384,273
Less Operating Transfers	2,717,079	2,401,873
Total Operating Expenditures	\$56,729,142	\$67,982,400
Net Revenues Less Expenditures	\$0	\$0

County Transportation Trust Fund - 103

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Gas Tax-Local Option	7,228,695	7,260,844	7,312,400	7,385,524
Gas Tax-Local Option 5th Cent	5,395,518	5,400,000	5,400,000	5,454,000
Gas Tax-Voted One Cent	2,273,761	2,274,015	2,297,750	2,320,728
Total Taxes	\$14,897,974	\$14,934,859	\$15,010,150	\$15,160,252
Intergovernmental Revenues				
Gas Tax-5th & 6th Cents	4,709,533	4,736,900	4,790,000	4,837,900
Gas Tax-7th Cent	2,055,628	2,035,150	2,060,000	2,080,600
Gas Tax-Municipal Fuel Tax	456,290	300,000	225,000	300,000
Other Local Unit-Transportation	0	101,261	93,885	0
Other Transportation	9,983	10,000	10,000	10,000
State Revenue Sharing	181,900	181,900	181,900	181,900
Total Intergovernmental Revenues	\$7,413,334	\$7,365,211	\$7,360,785	\$7,410,400
Charges for Services				
Charges for Labor	39,859	60,000	4,000	4,000
Maintenance Agreements	254,496	226,477	226,477	230,887
Transportation Svcs-DeBary	52,094	47,000	47,000	47,000
Transportation Svcs-Deltona	7,953	14,000	14,000	14,000
Transportation Svcs-Other	289,790	175,000	175,000	175,000
Total Charges for Services	\$644,192	\$522,477	\$466,477	\$470,887
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	3,336	5,000	55,000	5,000
Investment Income	245,858	200,000	240,000	250,000
Miscellaneous Revenue	16,370	25,000	40,000	25,000
Sales-Surplus Matls & Scrap	10,799	10,000	10,000	10,000
Sale-Surplus Furn/Fixtr/Equipment	133,938	151,700	120,000	120,000
Total Miscellaneous Revenues	\$410,301	\$391,700	\$465,000	\$410,000
Subtotal Current Revenues	\$23,365,801	\$23,214,247	\$23,302,412	\$23,451,539
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	3,850,000	4,700,000	4,700,000	4,700,000
Appropriated Fund Balance	0	31,531,974	40,488,887	42,232,734
Appropriated Loan Proceeds	0	0	9,000,000	0
Total Non-Revenues	\$3,850,000	\$36,231,974	\$54,188,887	\$46,932,734
Subtotal Non-Current Revenues	\$3,850,000	\$36,231,974	\$54,188,887	\$46,932,734
Total Fund Revenues	\$27,215,801	\$59,446,221	\$77,491,299	\$70,384,273

County Transportation Trust Fund - 103

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure Detail				
Engineering & Construction				
Appropriated Reserves	0	4,648,802	0	1,604,556
Bridge Repair Program	180,558	250,000	250,000	250,000
Construction Engineering	681,860	597,316	630,613	916,224
Countywide Sidewalks	68,638	250,000	250,000	250,000
Orange Avenue Pipe Replacement	1,660,000	0	0	0
RailRoad Corssings - Annual	0	100,000	73,000	100,000
Resurfacing	3,803,859	4,800,000	4,800,000	4,850,000
Total Engineering & Construction	\$6,394,915	\$10,646,118	\$6,003,613	\$7,970,780
LOGT 5 Road Projects				
Advanced Engineering & Permitting	118,405	200,000	200,000	500,000
Advanced R/W Acquisition	3,225	500,000	50,000	500,000
Appropriated Reserves	0	9,736,493	0	17,960,819
Countywide Safety Projects	635,704	1,000,000	1,172,524	1,000,000
LPGA Bl-Jimmy Ann-Derbyshire	1,368,681	779,871	530,000	0
Pioneer Trail/Turnbull Bay Road	387,468	0	0	0
S Williamson Blvd Extension in Port Orang	0	0	9,058,000	1,032,000
Transfer to Other Funds	2,961,126	2,717,079	1,277,623	1,369,873
Tymber Ck Rd-Sr40-Peruvian Way	504,859	0	378	0
Total LOGT 5 Road Projects	\$5,979,468	\$14,933,443	\$12,288,525	\$22,362,692
Public Works Services				
Administration	38,976	172,178	154,882	310,006
Appropriated Reserves	0	5,259,120	0	4,702,007
Inter-Departmental Charges	703,473	631,439	631,439	597,832
Public Works Center	0	2,783,000	0	15,000,000
Total Public Works Services	\$742,449	\$8,845,737	\$786,321	\$20,609,845
Road and Bridge				
Appropriated Reserves	0	7,036,696	0	2,181,035
Outside Operations	210,232	181,900	181,900	181,900
Road and Bridge Operations	10,150,312	12,085,302	12,670,465	12,549,278
Total Road and Bridge	\$10,360,544	\$19,303,898	\$12,852,365	\$14,912,213
Traffic Engineering				
Appropriated Reserves	0	2,295,337	0	790,037
FDOT Traffic Signal Upgrades	151,400	226,477	226,477	230,887
Traffic Engineering	854,457	957,701	888,346	965,692
Traffic Signal Modernization	1,804,275	2,237,510	2,212,918	2,542,127
Total Traffic Engineering	\$2,810,132	\$5,717,025	\$3,327,741	\$4,528,743
Total Fund Expenditures	\$26,287,508	\$59,446,221	\$35,258,565	\$70,384,273

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Library Fund - 104

Summary: Established in Volusia County Code, Article IV, 2-113(d)(3), Volusia County's public library system includes six regional libraries, seven community branch libraries, and one support/training facility. The library fund's primary source of revenue is from countywide ad valorem taxes. The budget includes a millage rate of 0.5220, the same rate since fiscal year 2013-14. Volusia County earns State Aid grant funds based on a match of up to \$0.25 on local funds expended centrally by the library and the Friends of the Library groups. The library also expects revenue from fines and contributions from the Friends of the Library and the City of Deltona. Reserves are utilized to fund capital expenditures and to continue library services at the current service level. Details of Capital Outlay and Capital Improvements can be found in Sections J and I respectively in this document. Transfers to the General Fund provide funding for for two positions at the Environmental Learning Center and to offset reduction of Sales Tax revenues for debt service payments for DeBary and New Smyrna Beach libraries.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	13,640,768	14,390,176
Intergovernmental Revenues	452,458	470,392
Charges for Services	167,000	168,000
Miscellaneous Revenues	471,463	468,900
Judgements, Fines and Forfeitures	410,000	380,000
Subtotal Current Revenues	\$15,141,689	\$15,877,468
Non-Current Revenues		
Non-Revenues	6,644,304	5,340,923
Subtotal Non-Current Revenues	\$6,644,304	\$5,340,923
Total Revenues	\$21,785,993	\$21,218,391
Less Operating Transfers	305,955	311,327
Total Operating Revenues	\$21,480,038	\$20,907,064
<u>Expenditures</u>		
Personal Services	9,043,073	9,885,584
Operating Expenses	6,683,938	6,543,620
Capital Outlay	147,840	268,020
Capital Improvements	538,500	430,000
Interfund Transfers	305,955	311,327
Reserves	5,066,687	3,779,840
Total Expenditures	\$21,785,993	\$21,218,391
Less Operating Transfers	305,955	311,327
Total Operating Expenditures	\$21,480,038	\$20,907,064
Net Revenues Less Expenditures	\$0	\$0

Library Fund - 104

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	12,870,673	13,610,768	13,610,768	14,360,176
Ad Valorem Taxes-Delinquent	60,467	30,000	30,000	30,000
Total Taxes	\$12,931,140	\$13,640,768	\$13,640,768	\$14,390,176
Intergovernmental Revenues				
Payment in Lieu of Taxes	3,005	0	0	0
State Aid to Library	452,458	452,458	580,194	470,392
Total Intergovernmental Revenues	\$455,463	\$452,458	\$580,194	\$470,392
Charges for Services				
Library Service Charges	26,414	27,000	27,000	27,000
Library Service-Lost Books	28,172	27,000	27,000	27,000
Library Service-Lost Cards	26,400	28,000	24,000	24,000
Sales-Maps	99,093	85,000	90,000	90,000
Total Charges for Services	\$180,079	\$167,000	\$168,000	\$168,000
Miscellaneous Revenues				
Commissions	1,780	3,000	1,900	1,900
Donations-Library NON FOL	949	2,000	2,000	2,000
Donations-Project Related	250,000	250,000	250,000	250,000
Interest Income	0	1,000	0	0
Investment Income	79,356	80,000	80,000	80,000
Miscellaneous Revenue	3,920	2,000	3,000	3,000
Refund of Prior Year Expenditures	120,883	130,963	130,963	130,000
Rent	1,906	1,500	1,500	1,500
Sale-Surplus Furn/Fixtr/Equipment	529	1,000	500	500
Total Miscellaneous Revenues	\$459,323	\$471,463	\$469,863	\$468,900
Judgements, Fines and Forfeitures				
County Parking Ord. (85-23)	626	0	25	0
Library Fines	390,235	410,000	380,000	380,000
Total Judgements, Fines and Forfeitures	\$390,861	\$410,000	\$380,025	\$380,000
Subtotal Current Revenues	\$14,416,866	\$15,141,689	\$15,238,850	\$15,877,468
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	50,000	50,000	50,000
Appropriated Fund Balance	0	6,544,304	6,903,349	5,227,923
Donations-Library	72,865	50,000	63,000	63,000
Total Non-Revenues	\$72,865	\$6,644,304	\$7,016,349	\$5,340,923
Subtotal Non-Current Revenues	\$72,865	\$6,644,304	\$7,016,349	\$5,340,923
Total Fund Revenues	\$14,489,731	\$21,785,993	\$22,255,199	\$21,218,391

Library Fund - 104

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure Detail				
Library Services				
Administration	16,133,022	21,735,993	16,977,276	21,155,391
Friends of the Library	68,111	50,000	50,000	63,000
Total Library Services	\$16,201,133	\$21,785,993	\$17,027,276	\$21,218,391
Total Fund Expenditures	\$16,201,133	\$21,785,993	\$17,027,276	\$21,218,391

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East Volusia Mosquito Control Fund - 105

Summary: Under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, Volusia County Mosquito Control (VCMC) is responsible for nuisance and disease mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC must mitigate the mosquito production sites and control immature mosquitoes before they develop into biting adults. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. The East Volusia Mosquito Control Special District millage rate is 0.1880 mills; the same rate since fiscal year 2014-15. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenue is also generated from services provided to the St. John's River Water Management (marsh restoration), the City of Sanford (midge control), and to municipalities outside the District. The Florida Department of Agriculture and Consumer Services, which has provided limited state funds in the past, has eliminated these funds to Districts with budgets of \$3.0 million and greater, and are therefore not included in this budget.

A transfer of \$2.0 million will provide partial funding for the construction of the Public Works Service Center. Of the \$2.7 million held in reserves, \$2.3 million is for the replacement of the 1991 helicopter and a reserve for emergencies of \$421,437, which represents 10% of recurring revenues.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	3,349,899	3,540,662
Intergovernmental Revenues	120,000	120,000
Charges for Services	30,000	30,000
Miscellaneous Revenues	144,500	523,700
Subtotal Current Revenues	\$3,644,399	\$4,214,362
Non-Current Revenues		
Non-Revenues	8,013,965	4,952,453
Subtotal Non-Current Revenues	\$8,013,965	\$4,952,453
Total Revenues	\$11,658,364	\$9,166,815
Less Operating Transfers	0	0
Total Operating Revenues	\$11,658,364	\$9,166,815
<u>Expenditures</u>		
Personal Services	1,484,858	1,566,912
Operating Expenses	2,191,537	2,456,302
Reimbursements	(100,000)	(300,000)
Capital Outlay	3,014,830	545,063
Grants and Aids	150,758	124,157
Interfund Transfers	18,250	2,018,250
Reserves	4,898,131	2,756,131
Total Expenditures	\$11,658,364	\$9,166,815
Less Operating Transfers	0	0
Total Operating Expenditures	\$11,658,364	\$9,166,815
Net Revenues Less Expenditures	\$0	\$0

East Volusia Mosquito Control Fund - 105

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	3,509,804	3,337,899	3,337,899	3,528,662
Ad Valorem Taxes-Delinquent	14,610	12,000	12,000	12,000
Total Taxes	\$3,524,414	\$3,349,899	\$3,349,899	\$3,540,662
Intergovernmental Revenues				
Payment in Lieu of Taxes	373	0	0	0
SJRWMD Grants	63,326	120,000	120,000	120,000
State Mosquito Control I	29,456	0	0	0
US Fish and Wildlife	22,620	0	0	0
Total Intergovernmental Revenues	\$115,775	\$120,000	\$120,000	\$120,000
Charges for Services				
Charges for Labor	19,476	30,000	30,000	30,000
Total Charges for Services	\$19,476	\$30,000	\$30,000	\$30,000
Miscellaneous Revenues				
Interest Income	8,005	9,000	0	0
Investment Income	67,228	65,000	65,000	65,000
Miscellaneous Revenue	3,190	500	500	500
Rental of Equipment	38,989	35,000	35,000	35,000
Sale-Surplus Furn/Fixtr/Equipment	47,917	35,000	35,000	423,200
Total Miscellaneous Revenues	\$165,329	\$144,500	\$135,500	\$523,700
Subtotal Current Revenues	\$3,824,994	\$3,644,399	\$3,635,399	\$4,214,362
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	72,228	0	0
Appropriated Fund Balance	0	7,941,737	8,397,202	4,952,453
Total Non-Revenues	\$0	\$8,013,965	\$8,397,202	\$4,952,453
Subtotal Non-Current Revenues	\$0	\$8,013,965	\$8,397,202	\$4,952,453
Total Fund Revenues	\$3,824,994	\$11,658,364	\$12,032,601	\$9,166,815
Expenditure Detail				
Mosquito Control				
Mosquito Control	4,022,453	11,501,637	7,001,270	8,725,802
State I	103,423	156,727	78,878	441,013
Total Mosquito Control	\$4,125,876	\$11,658,364	\$7,080,148	\$9,166,815
Total Fund Expenditures	\$4,125,876	\$11,658,364	\$7,080,148	\$9,166,815

Resort Tax Fund - 106

Summary: The Tourist Development/Resort Tax was enacted in 1978 by Ordinance 1978-02, levying a two percent tax on short term accommodation rentals of six months or less to fund an expansion and related maintenance costs of the Ocean Center. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The revenue generated from the tax is used first to fund debt service for the bonds issued to finance the expansion costs. In fiscal year 2015-16, the debt service to be paid is \$4,263,430. The bulk of the remaining revenue is allocated to Ocean Center operations. A small portion of the revenue (2%, which is collected on the first two pennies) is used to offset the administrative costs of County Division's efforts to collect the tax.

The fiscal year 2015-16 budget includes interfund transfers to Debt Service Funds (202, \$1,816,104 and 203, \$2,447,326) as well as Ocean Center Fund (118) \$5,625,893.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	8,694,146	10,014,137
Miscellaneous Revenues	6,006	6,918
Subtotal Current Revenues	\$8,700,152	\$10,021,055
Non-Current Revenues		
Subtotal Non-Current Revenues	\$0	\$0
Total Revenues	\$8,700,152	\$10,021,055
Less Operating Transfers	8,585,784	9,889,323
Total Operating Revenues	\$114,368	\$131,732
<u>Expenditures</u>		
Operating Expenses	114,368	131,732
Interfund Transfers	8,585,784	9,889,323
Total Expenditures	\$8,700,152	\$10,021,055
Less Operating Transfers	8,585,784	9,889,323
Total Operating Expenditures	\$114,368	\$131,732
Net Revenues Less Expenditures	\$0	\$0

Resort Tax Fund - 106

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Resort Tax - 2 Cent	5,767,933	5,796,097	6,298,200	6,676,091
Resort Tax - Additional 1 Cent	2,883,975	2,898,049	3,149,100	3,338,046
Total Taxes	\$8,651,908	\$8,694,146	\$9,447,300	\$10,014,137
Miscellaneous Revenues				
Investment Income	7,626	6,006	6,526	6,918
Total Miscellaneous Revenues	\$7,626	\$6,006	\$6,526	\$6,918
Subtotal Current Revenues	\$8,659,534	\$8,700,152	\$9,453,826	\$10,021,055
Non-Current Revenues				
Subtotal Non-Current Revenues	\$0	\$0	\$0	\$0
Total Fund Revenues	\$8,659,534	\$8,700,152	\$9,453,826	\$10,021,055
Expenditure Detail				
Non-Departmental				
Contracts-General Government Service	115,373	114,368	124,276	131,732
Transfers to Other Funds	8,544,543	8,585,784	9,329,550	9,889,323
Total Non-Departmental	\$8,659,916	\$8,700,152	\$9,453,826	\$10,021,055
Total Fund Expenditures	\$8,659,916	\$8,700,152	\$9,453,826	\$10,021,055

Sales Tax Trust Fund - 108

Summary: The County is entitled to a proportionate share of the Half-Cent State Sales Tax, collected at the state level and distributed to all counties based on formula per s. 202.18, 218.6 F.S. Half-Cent Sales Tax revenue is allocated between the General Fund (001), debt service funds, and the Municipal Service District Fund (120).

From the amount allocated to the General Fund, the sales tax is transferred to the following debt service funds: Subordinate Sales Tax Lien Debt Service Fund, Series 2008 (201), \$7.0 million; Capital Improvement Fund (204) for 2012 Series bonds, \$590,265; Capital Improvement Debt Service Fund (297) for 2009B Series bonds, \$920,644; and the estimated interest payment on the One Daytona financing, \$603,463. In prior years, Sales Tax distributions provided transitional funding for the Ocean Center during the economic downturn resulting in insufficient Tourist Development Tax (TDT) collections. For fiscal year 2015-16, no sales tax will be needed for Ocean Center operations.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	19,072,997	19,803,627
Miscellaneous Revenues	11,000	11,000
Subtotal Current Revenues	\$19,083,997	\$19,814,627
Total Revenues	\$19,083,997	\$19,814,627
Less Operating Transfers	19,083,997	19,814,627
Total Operating Revenues	\$0	\$0
<u>Expenditures</u>		
Interfund Transfers	19,083,997	19,814,627
Total Expenditures	\$19,083,997	\$19,814,627
Less Operating Transfers	19,083,997	19,814,627
Total Operating Expenditures	\$0	\$0
Net Revenues Less Expenditures	\$0	\$0

Sales Tax Trust Fund - 108

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Half-Cent Sales Tax	17,861,072	19,072,997	18,843,431	19,803,627
Total Intergovernmental Revenues	\$17,861,072	\$19,072,997	\$18,843,431	\$19,803,627
Miscellaneous Revenues				
Investment Income	25,245	11,000	11,000	11,000
Total Miscellaneous Revenues	\$25,245	\$11,000	\$11,000	\$11,000
Subtotal Current Revenues	\$17,886,317	\$19,083,997	\$18,854,431	\$19,814,627
Total Fund Revenues	\$17,886,317	\$19,083,997	\$18,854,431	\$19,814,627
Expenditure Detail				
Non-Departmental				
Transfers to Other Funds	17,886,317	19,083,997	18,854,431	19,814,627
Total Non-Departmental	\$17,886,317	\$19,083,997	\$18,854,431	\$19,814,627
Total Fund Expenditures	\$17,886,317	\$19,083,997	\$18,854,431	\$19,814,627

Convention Development Tax Fund - 111

Summary: The Convention Development Tax is distributed to three Advertising Authorities to promote and advertise tourism. The Convention Development Tax was originally authorized under Florida Law Chapter 84-324 for the Halifax Advertising Tax District, replacing an ad valorem advertising tax which had been authorized under Florida Law Chapter 26294 (1949). The County ended the ad valorem tax with the 1984-85 budget and created the Halifax Area Advertising Authority, by ordinance 84-11, authorizing a 1% tax on short term rental accommodations within the district under Florida Statute 212.03 (1983). In 1987, the County created the West Volusia Convention Development Tax District, by ordinance 87-21, the West Volusia Advertising Authority, the Southeast Volusia Convention Development Tax District, by ordinance 87-23, and the Southeast Volusia Advertising Authority and authorized a 1% tax on short term rental accommodations for each district as authorized in Florida Statutes 212.0305. In 1991, the rate for all three districts was increased from 1% to 2% by ordinances 91-18, 91-19, and 91-41. In 1995, the rate for Halifax and West Volusia was increased to 3%, by ordinance 95-29, while Southeast Volusia remained at 2%. The Southeast Volusia rate was increased to 3% in 2000 by ordinance 00-22.

The budget for the Convention Development Tax Fund includes contract amounts for the Halifax Advertising Authority of \$7,804,817, Southeast Volusia Advertising Authority of \$1,841,756 and West Volusia Advertising Authority of \$392,042, as well as administrative costs.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	8,694,146	9,995,685
Miscellaneous Revenues	4,134	4,760
Subtotal Current Revenues	\$8,698,280	\$10,000,445
Total Revenues	\$8,698,280	\$10,000,445
Less Operating Transfers	0	0
Total Operating Revenues	\$8,698,280	\$10,000,445
<u>Expenditures</u>		
Operating Expenses	8,698,280	10,000,445
Total Expenditures	\$8,698,280	\$10,000,445
Less Operating Transfers	0	0
Total Operating Expenditures	\$8,698,280	\$10,000,445
Net Revenues Less Expenditures	\$0	\$0

Convention Development Tax Fund - 111

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Convention Development Tax	8,652,539	8,694,146	9,445,239	9,995,685
Total Taxes	\$8,652,539	\$8,694,146	\$9,445,239	\$9,995,685
Miscellaneous Revenues				
Investment Income	5,005	4,134	4,496	4,760
Total Miscellaneous Revenues	\$5,005	\$4,134	\$4,496	\$4,760
Subtotal Current Revenues	\$8,657,544	\$8,698,280	\$9,449,735	\$10,000,445
Total Fund Revenues	\$8,657,544	\$8,698,280	\$9,449,735	\$10,000,445
Expenditure Detail				
<u>Tourist Development</u>				
Nondepartmental	174,497	173,883	185,200	195,995
Halifax Area Advertising Authority	6,572,511	6,478,638	7,146,196	7,574,968
Southeast Volusia Advertising Authority	1,558,746	1,619,546	1,719,427	1,822,592
West Volusia Advertising Authority	354,227	426,213	398,912	406,890
Total Tourist Development	\$8,659,981	\$8,698,280	\$9,264,535	\$10,000,445
Total Fund Expenditures	\$8,659,981	\$8,698,280	\$9,449,735	\$10,000,445

Ponce De Leon Inlet and Port District Fund - 114

Summary: The Ponce de Leon Inlet and Port District is authorized under Chapter 110 Article VIII of the Volusia County Code. The Port District millage rate is 0.0929, which is the same rate since fiscal year 2010-11. 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, off-beach parking lot development, and boat and kayak launch facilities. Comprehensive renovation of Smyrna Dunes Inlet Park, including construction of a 300 foot fishing pier, will be a major inlet park project for fiscal year 2015-16. An ECHO grant has been awarded to support this project. 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. This effort will be conducted in partnership with the Florida Department of Environmental Protection (DEP). Construction will begin in fiscal year 2015-16 on the development of two, Council approved, nearshore artificial reef sites located in state waters off New Smyrna Beach and Daytona Beach Shores. A nearshore reef site buoy system will be established, and reef materials from the Orange Avenue Bridge replacement project will be deployed. Details of Capital Improvements can be found in Section - I of this document.

The County code authorizes ad valorem millage not to exceed one mill per annum for administration, maintenance and operations and up to two mills per annum for debt service on any voter approved bonds.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	1,653,423	1,749,689
Intergovernmental Revenues	150	160
Charges for Services	391,000	641,944
Miscellaneous Revenues	37,050	40,020
Subtotal Current Revenues	\$2,081,623	\$2,431,813
Non-Current Revenues		
Non-Revenues	4,625,949	3,130,844
Subtotal Non-Current Revenues	\$4,625,949	\$3,130,844
Total Revenues	\$6,707,572	\$5,562,657
Less Operating Transfers	0	0
Total Operating Revenues	\$6,707,572	\$5,562,657
<u>Expenditures</u>		
Personal Services	799,992	815,756
Operating Expenses	534,333	720,102
Capital Outlay	24,860	9,000
Capital Improvements	1,837,000	1,265,000
Grants and Aids	340,023	106,878
Reserves	3,171,364	2,645,921
Total Expenditures	\$6,707,572	\$5,562,657
Less Operating Transfers	0	0
Total Operating Expenditures	\$6,707,572	\$5,562,657
Net Revenues Less Expenditures	\$0	\$0

Ponce De Leon Inlet and Port District Fund - 114

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	1,567,044	1,649,423	1,644,538	1,743,689
Ad Valorem Taxes-Delinquent	6,183	4,000	2,500	6,000
Total Taxes	\$1,573,227	\$1,653,423	\$1,647,038	\$1,749,689
Intergovernmental Revenues				
Payment in Lieu of Taxes	167	150	0	160
Total Intergovernmental Revenues	\$167	\$150	\$0	\$160
Charges for Services				
Park Fees	427,502	391,000	600,000	641,944
Total Charges for Services	\$427,502	\$391,000	\$600,000	\$641,944
Miscellaneous Revenues				
Interest Income	0	50	0	20
Investment Income	42,013	37,000	34,500	40,000
Sale-Surplus Furn/Fixtr/Equipment	87	0	1,138	0
Total Miscellaneous Revenues	\$42,100	\$37,050	\$35,638	\$40,020
Subtotal Current Revenues	\$2,042,996	\$2,081,623	\$2,282,676	\$2,431,813
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	4,625,949	5,149,956	3,130,844
Total Non-Revenues	\$0	\$4,625,949	\$5,149,956	\$3,130,844
Subtotal Non-Current Revenues	\$0	\$4,625,949	\$5,149,956	\$3,130,844
Total Fund Revenues	\$2,042,996	\$6,707,572	\$7,432,632	\$5,562,657
Expenditure Detail				
Coastal				
Administration	668,577	647,537	661,919	662,685
Appropriated Reserves	0	3,171,364	0	2,645,921
Inlet District Access & Operations	60,884	1,186,000	2,252,144	1,211,920
Inlet District Partnership Programs	168,400	215,000	175,000	20,000
Inlet Parks	448,593	952,671	928,105	797,131
Marine Wildlife and Artificial Fishing Reefs	466,424	535,000	284,620	225,000
Transfer to Other Fund	125,000	0	0	0
Total Coastal	\$1,937,878	\$6,707,572	\$4,301,788	\$5,562,657
Total Fund Expenditures	\$1,937,878	\$6,707,572	\$4,301,788	\$5,562,657

E-911 Emergency Telephone System Fund - 115

Summary: The "Florida Emergency Communications Number E911 State Plan Act" (F.S. 365.171- 365.174) outlines the establishment, use and distribution of "911" fee revenues. Service providers collect the fees levied on subscribers and remits them to the State E911 Board. On a monthly basis, the Board distributes to the counties 67% of the funds collected in the wireless category, 96% of the funds collected in the non-wireless category, and 61% of the funds collected in the prepaid wireless category. These awards include the collection and distribution of pre-paid accounts, which began in fiscal year 2014-15.

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

The fiscal year 2015-16 budget includes transfers of \$1,150,909 to the General Fund for E911 services. Reserves in this account are set-aside for future capital replacement of servers and consoles, as well as the phone system upgrade, used to operate the County E-911 system.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	2,300,000	2,200,000
Miscellaneous Revenues	15,000	15,000
Subtotal Current Revenues	\$2,315,000	\$2,215,000
Non-Current Revenues		
Non-Revenues	1,981,647	1,876,434
Subtotal Non-Current Revenues	\$1,981,647	\$1,876,434
Total Revenues	\$4,296,647	\$4,091,434
Less Operating Transfers	1,200,311	1,150,909
Total Operating Revenues	\$3,096,336	\$2,940,525
<u>Expenditures</u>		
Personal Services	125,690	198,944
Operating Expenses	1,144,840	1,184,718
Interfund Transfers	1,200,311	1,150,909
Reserves	1,825,806	1,556,863
Total Expenditures	\$4,296,647	\$4,091,434
Less Operating Transfers	1,200,311	1,150,909
Total Operating Expenditures	\$3,096,336	\$2,940,525
Net Revenues Less Expenditures	\$0	\$0

E-911 Emergency Telephone System Fund - 115

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
E911 Non-Wireless Distribution	938,265	1,000,000	900,000	900,000
E-911 Pre-Paid Wireless	0	0	0	65,000
E911-Wireless Distributions	1,231,128	1,300,000	1,235,000	1,235,000
Total Intergovernmental Revenues	\$2,169,393	\$2,300,000	\$2,135,000	\$2,200,000
Miscellaneous Revenues				
Investment Income	12,789	15,000	15,000	15,000
Total Miscellaneous Revenues	\$12,789	\$15,000	\$15,000	\$15,000
Subtotal Current Revenues	\$2,182,182	\$2,315,000	\$2,150,000	\$2,215,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,981,647	2,445,848	1,876,434
Total Non-Revenues	\$0	\$1,981,647	\$2,445,848	\$1,876,434
Subtotal Non-Current Revenues	\$0	\$1,981,647	\$2,445,848	\$1,876,434
Total Fund Revenues	\$2,182,182	\$4,296,647	\$4,595,848	\$4,091,434
Expenditure Detail				
Office of the Sheriff				
E-911 Emergency Telephone System	235,365	268,732	588,269	257,262
E-911 Pre-Paid Wireless	0	0	0	65,000
E-911 PSAP Expenses	560,117	1,299,358	560,368	630,927
E-911 Wireless	1,682,269	2,728,557	1,570,777	3,138,245
Total Office of the Sheriff	\$2,477,751	\$4,296,647	\$2,719,414	\$4,091,434
Total Fund Expenditures	\$2,477,751	\$4,296,647	\$2,719,414	\$4,091,434

Special Lighting Districts Fund - 116

Summary: Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code. The fund was created to account for street lighting utility expenditures in 55 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of a non-ad valorem assessment for each parcel within the specified district and is calculated based on the estimated cost of providing street lighting within that district. The fiscal year 2015-16 budget is predicated on assessment rates ranging from \$0.14/front feet to \$238/parcel per year.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Permits, Fees, Special Assessments	253,462	285,857
Subtotal Current Revenues	\$253,462	\$285,857
Non-Current Revenues		
Non-Revenues	39,876	
Subtotal Non-Current Revenues	\$39,876	\$0
Total Revenues	\$293,338	\$285,857
Less Operating Transfers	0	0
Total Operating Revenues	\$293,338	\$285,857
<u>Expenditures</u>		
Operating Expenses	276,776	285,857
Reserves	16,562	0
Total Expenditures	\$293,338	\$285,857
Less Operating Transfers	0	0
Total Operating Expenditures	\$293,338	\$285,857
Net Revenues Less Expenditures	\$0	\$0

Special Lighting Districts Fund - 116

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Special Assessment Streetlighting	235,412	253,462	246,606	285,857
Total Permits, Fees, Special Assessments	\$235,412	\$253,462	\$246,606	\$285,857
Subtotal Current Revenues	\$235,412	\$253,462	\$246,606	\$285,857
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	39,876	36,383	0
Total Non-Revenues	\$0	\$39,876	\$36,383	\$0
Subtotal Non-Current Revenues	\$0	\$39,876	\$36,383	\$0
Total Fund Revenues	\$235,412	\$293,338	\$282,989	\$285,857

Expenditure Detail

Non-Departmental

A Quiet Place in the Country	3,164	2,981	3,243	3,285
Audubon Park	970	976	976	984
Autumn Woods	6,787	6,824	6,819	6,879
Barrier Isle	534	526	539	544
Berry's Ridge Street Lighting District	5,343	5,373	5,343	5,390
Blue Springs Landing	1,147	1,159	1,156	1,165
Bon Air	361	365	360	363
Breezewood Park	10,680	10,748	10,771	10,866
Briarwood South	1,555	1,576	1,567	1,581
Capistrano	1,095	1,053	1,113	1,126
Cliff Street	892	898	899	907
Cone Road Street Lighting District	535	526	539	544
Coquina Key	2,865	2,759	2,917	2,951
Country Club Estates	3,147	3,172	3,183	3,212
Coventry Estates SLD	5,962	5,992	5,960	6,012
Dixie Ridge Estates	2,336	2,204	2,328	2,360
Fairwind Estates	2,648	2,533	2,697	2,731
Glenwood Hammock	980	983	988	997
Halifax Plantation Phase I	13,729	13,157	13,965	14,138
Hilltop Manor	228	228	231	233
Island Cay SLD	736	703	754	763
Jeanette Dr SLD	550	556	552	557
June Terrace	973	971	975	984
Knolton Avenue	551	556	552	557
Lakeshore Trails	2,414	2,427	2,426	2,449

Special Lighting Districts Fund - 116

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Non-Departmental</u>				
Lake Waterford	819	835	823	829
Lake Winnemissett Oaks	4,194	4,224	4,188	4,224
Long Leaf Plantation	7,855	7,917	7,910	7,978
Minaki Heights	1,821	1,829	1,835	1,852
Myrtle Jo Drive	961	944	974	984
North Peninsula	64,230	61,919	64,986	65,758
North Ridge	21,524	21,757	21,560	21,741
Oakhurst SLD	2,341	2,369	2,339	2,359
Ocean Aire Terrace	1,713	1,660	1,741	1,761
Peninsula Winds	851	819	869	880
Pine Terrace	3,154	3,159	3,159	3,187
Redfish Cove	1,796	1,742	1,854	1,876
Ridgewood Crossing	17,601	17,793	17,616	17,765
River Park	3,402	3,286	3,491	3,533
Riviera Oaks	1,872	1,836	1,896	1,916
Rolling Acres	3,737	3,732	3,760	3,795
Sandpiper Forest	1,107	986	1,084	1,103
Seabridge	9,652	9,239	9,809	9,929
Seabridge South	3,361	3,419	3,488	3,517
Sheridan	695	703	694	699
Spanish Mission Heights	1,257	1,279	1,259	1,270
Spring Forest	776	997	882	873
Spring Hill	25,877	25,744	26,116	26,355
Street Lighting Reserves	0	16,562	0	0
Tanglewood/Tomoka	3,689	3,510	3,706	3,757
Trails West	11,811	11,879	11,865	11,970
Twin Rivers	1,917	1,888	1,947	1,968
Village of Pine Run	4,191	4,202	4,295	4,335
Wilbur by the Sea	5,448	5,430	5,551	5,604
Wood Site Drive	1,138	1,137	1,142	1,153
Woodward Avenue	1,285	1,296	1,297	1,308
Total Non-Departmental	\$280,257	\$293,338	\$282,989	\$285,857
Total Fund Expenditures	\$280,257	\$293,338	\$282,989	\$285,857

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Ocean Center Fund - 118

Summary: The Ocean Center provides convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County. In 2009, the County completed a 250,000 square foot addition to the Ocean Center, with a new exhibit hall and meeting rooms.

The Ocean Center Division was created in 2001 by Volusia County Ordinance #01-19. The major funding source for the Ocean Center is the three cent Tourist Development Tax, created by Volusia County Ordinance 78-02 and amended by Ordinance 03-07. Because economic conditions have improved, no Sales Tax funds will be transferred to the Ocean Center as it was in previous years.

Interfund transfers are \$658,783 to Fund 208 for debt service for the Ocean Center Expansion and \$3,047,616 to Ocean Center Capital Fund (318) for major capital replacement projects. Details of Capital Improvements can be found in Section - I of this document. A revenue stabilization reserve in the amount of \$453,611, or 6% of current revenues, has been included, as well as \$782,193 in reserves for on-going maintenance and capital needs.

Details of Capital Outlay can be found in Section - J of this document.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Charges for Services	1,318,000	1,399,745
Miscellaneous Revenues	298,385	312,173
Subtotal Current Revenues	\$1,616,385	\$1,711,918
Non-Current Revenues		
Non-Revenues	6,025,028	9,521,656
Subtotal Non-Current Revenues	\$6,025,028	\$9,521,656
Total Revenues	\$7,641,413	\$11,233,574
Less Operating Transfers	659,074	658,783
Total Operating Revenues	\$6,982,339	\$10,574,791
<u>Expenditures</u>		
Personal Services	2,359,289	2,579,515
Operating Expenses	3,360,857	3,671,483
Reimbursements	(90,508)	(91,723)
Capital Outlay	317,100	126,946
Grants and Aids	5,150	5,150
Interfund Transfers	1,090,341	3,706,399
Reserves	599,184	1,235,804
Total Expenditures	\$7,641,413	\$11,233,574
Less Operating Transfers	659,074	658,783
Total Operating Expenditures	\$6,982,339	\$10,574,791
Net Revenues Less Expenditures	\$0	\$0

Ocean Center Fund - 118

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
OC Concession-Stands	388,184	121,480	262,000	127,555
Ocean Center Business Center Sales	233	100	100	100
Ocean Center Revenues	37,404	3,000	25,000	19,000
Sp Rec Fac-Arena	445,963	500,700	391,000	525,735
Sp Rec Fac-Concessions	15,545	3,250	8,000	3,415
Sp Rec Fac-Conference Center	430,944	486,425	504,000	510,745
Sp Rec Fac-Equipment	116,906	108,115	105,000	113,520
Sp Rec Fac-Reimbursable-Staff	84,967	94,930	90,000	99,675
Total Charges for Services	\$1,520,146	\$1,318,000	\$1,385,100	\$1,399,745
Miscellaneous Revenues				
Commissions	27,177	7,500	12,500	5,125
Interest Income	20	0	0	0
Investment Income	8,218	0	11,732	0
Miscellaneous Revenue	57,615	1,000	57,500	2,668
Rent	243,768	233,375	233,000	245,045
Sale-Surplus Furn/Fixtr/Equipment	2,763	0	0	0
Utilities-Rent Related	80,392	56,510	56,510	59,335
Total Miscellaneous Revenues	\$419,953	\$298,385	\$371,242	\$312,173
Subtotal Current Revenues	\$1,940,099	\$1,616,385	\$1,756,342	\$1,711,918
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	5,326,778	4,944,063	5,722,839	5,625,893
Contributions	400,000	104,751	116,903	200,000
Appropriated Fund Balance	0	976,214	3,198,583	3,695,763
Total Non-Revenues	\$5,726,778	\$6,025,028	\$9,038,325	\$9,521,656
Subtotal Non-Current Revenues	\$5,726,778	\$6,025,028	\$9,038,325	\$9,521,656
Total Fund Revenues	\$7,666,877	\$7,641,413	\$10,794,667	\$11,233,574
Expenditure Detail				
<u>Ocean Center</u>				
Administration	835,371	766,854	801,496	822,146
Appropriated Reserves	0	599,184	0	1,235,804
Coordinated Marketing	116,903	400,000	200,000	400,000
Finance/Box Office	119,456	120,135	124,274	126,989
Operations	2,939,624	3,283,202	3,574,857	3,556,677
Sales and Marketing	1,027,872	1,381,697	1,198,936	1,385,559
Transfers to Other Funds	839,003	1,090,341	1,199,341	3,706,399
Total Ocean Center	\$5,878,229	\$7,641,413	\$7,098,904	\$11,233,574
Total Fund Expenditures	\$5,878,229	\$7,641,413	\$7,098,904	\$11,233,574

Road District Maintenance Fund - 119

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

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Permits, Fees, Special Assessments	200,000	209,000
Subtotal Current Revenues	\$200,000	\$209,000
Non-Current Revenues		
Non-Revenues	34,880	99,481
Subtotal Non-Current Revenues	\$34,880	\$99,481
Total Revenues	\$234,880	\$308,481
Less Operating Transfers	0	0
Total Operating Revenues	\$234,880	\$308,481
<u>Expenditures</u>		
Operating Expenses	180,067	179,850
Reserves	54,813	128,631
Total Expenditures	\$234,880	\$308,481
Less Operating Transfers	0	0
Total Operating Expenditures	\$234,880	\$308,481
Net Revenues Less Expenditures	\$0	\$0

Road District Maintenance Fund - 119

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Special Assessment Road Maintenance	210,075	200,000	208,000	209,000
Total Permits, Fees, Special Assessments	\$210,075	\$200,000	\$208,000	\$209,000
Subtotal Current Revenues	\$210,075	\$200,000	\$208,000	\$209,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	34,880	71,548	99,481
Total Non-Revenues	\$0	\$34,880	\$71,548	\$99,481
Subtotal Non-Current Revenues	\$0	\$34,880	\$71,548	\$99,481
Total Fund Revenues	\$210,075	\$234,880	\$279,548	\$308,481
Expenditure Detail				
Road and Bridge				
W Highlands/Highlands Park	230,118	234,880	180,067	308,481
Total Road and Bridge	\$230,118	\$234,880	\$180,067	\$308,481
Total Fund Expenditures	\$230,118	\$234,880	\$180,067	\$308,481

Municipal Service District Fund - 120

Summary: The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all of the unincorporated areas of the county. The budget for fiscal year 2015-16 includes a millage of 2.2399 mills, the same rate as adopted in fiscal year 2013-14. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, and Sheriff city contracts. The MSD Fund includes expenditures for Sheriff Operations for the unincorporated area and for contracted cities of Deltona, DeBary, Pierson and Oakhill; Animal Control; Construction and Engineering; Environmental Management; Growth and Resource Management, and Parks. Transfers from the Half-Cent Sales Tax (108) and other funds also fund MSD activities. Transfers include funds for radio replacement (305), design of Sheriff Evidence Facility/Lab (369), and a portion of the utilities tax for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103).

Revenue Stabilization reserves are set aside to offset volatility in various revenue streams such as development fees and communications services tax. \$500,000 is allocated within reserves for debt service for the first anticipated payment related to construction borrowing of the Sheriff Evidence Facility/Lab. Emergency reserves are currently allocated at 5.1% of current revenues. Details of Capital Outlay and Capital Improvements can be found in Section - J and Section - I of this document.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	23,805,072	24,439,922
Intergovernmental Revenues	166,260	158,260
Charges for Services	13,845,155	14,338,607
Miscellaneous Revenues	141,000	145,781
Permits, Fees, Special Assessments	1,161,050	1,276,829
Judgements, Fines and Forfeitures	105,500	106,750
Subtotal Current Revenues	\$39,224,037	\$40,466,149
 Non-Revenues	 7,786,902	 13,529,728
Subtotal Non-Current Revenues	\$7,786,902	\$13,529,728
Total Revenues	\$47,010,939	\$53,995,877
 Less Operating Transfers	 4,720,897	 4,720,704
Total Operating Revenues	\$42,290,042	\$49,275,173
<u>Expenditures</u>		
Personal Services	24,821,900	27,560,048
Operating Expenses	11,581,583	11,954,425
Capital Outlay	1,771,470	2,034,095
Capital Improvements	7,025	150,000
Grants and Aids	50,000	50,000
Interfund Transfers	4,997,797	6,497,604
Reserves	6,957,814	5,749,705
Total Expenditures	\$50,187,589	\$53,995,877
 Less Operating Transfers	 4,720,897	 4,720,704
Total Operating Expenditures	\$45,466,692	\$49,275,173
Net Revenues Less Expenditures	(\$3,176,650)	\$0

Municipal Service District Fund - 120

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	11,895,312	12,298,884	12,298,884	12,847,257
Ad Valorem Taxes-Delinquent	44,216	45,000	45,000	45,000
Business Tax Receipt	177,195	165,000	165,000	143,948
Communication Services Tax	3,718,494	3,740,000	3,641,832	3,641,832
Utility Tax	7,790,251	7,556,188	7,761,885	7,761,885
Total Taxes	\$23,625,468	\$23,805,072	\$23,912,601	\$24,439,922
Intergovernmental Revenues				
Beverage Licenses	13,211	13,260	13,260	13,260
Licenses-Mobile Homes	143,188	153,000	145,350	145,000
Payment in Lieu of Taxes	12,193	0	0	0
Total Intergovernmental Revenues	\$168,592	\$166,260	\$158,610	\$158,260
Charges for Services				
Animal Control Fees	1,760	2,600	2,100	2,100
Animal Control Fees-DeBary	6,443	0	0	0
Animal Control - Svc Charges	43,195	50,000	42,240	42,240
Charges for Labor	1,080	1,000	2,000	2,000
Concurrency Management Review	1,274	1,264	2,700	2,700
Concurrency Review	10,804	15,000	1,500	1,500
Development Order Review Appli	2,778	500	4,800	5,000
False Alarm Fees	15,525	15,000	12,750	12,750
Itinerant Merchant Admin Svcs	101,051	105,000	76,860	77,000
Maintenance Fees	26,943	39,000	39,000	39,000
Mitigation Plan Review	0	237	0	260
Other Charges for Services	15,201	0	15,201	0
Other Wetland Application	16,070	14,000	14,000	15,000
Planning Development Fees	32,796	30,000	36,076	37,000
Sales-Maps	4,566	500	500	500
Sheriff Svcs-DeBary	2,794,925	2,868,702	2,976,373	3,075,501
Sheriff Svcs-Deltona	9,594,958	9,855,726	9,855,726	10,146,594
Sheriff Svcs - Oak Hill	494,693	507,751	507,751	522,975
Sheriff Svcs - Pierson	247,346	253,875	253,875	261,487
Tree Preservation Ordinance	21,630	18,000	22,712	25,000
Tree Replacement Fee	89,913	17,000	17,000	17,000
Wellfield Protectn Prmt Review	3,028	0	2,271	3,000
Zoning Fees	46,795	50,000	47,000	50,000
Total Charges for Services	\$13,572,774	\$13,845,155	\$13,932,435	\$14,338,607
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	64,363	0	80,000	0
Interest Income	3,886	3,000	6,218	6,218
Investment Income	47,101	45,000	51,811	51,811

Municipal Service District Fund - 120

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Miscellaneous Revenues				
License-Animal Control	21,582	24,000	22,152	22,152
Miscellaneous Revenue	6,595	3,000	3,000	3,000
Mitigation Fees	8,224	6,000	5,757	2,600
Sale-Surplus Furn/Fixtr/Equipment	104,727	60,000	60,000	60,000
Total Miscellaneous Revenues	\$256,478	\$141,000	\$228,938	\$145,781
Permits, Fees, Special Assessments				
Permit-Farm Pond	0	750	0	750
Permit Fees-Utility Use	151,155	136,500	123,177	136,500
Permits-Building	1,108,624	1,000,000	1,108,879	1,108,879
Permit-Sign	6,037	2,000	47,730	2,200
Permit-Special Event	2,649	5,500	9,625	6,000
Plans Exam Fees	1,350	1,300	1,450	1,500
Special Assessment Stormwater	19,278	15,000	20,242	21,000
Total Permits, Fees, Special Assessme	\$1,289,093	\$1,161,050	\$1,311,103	\$1,276,829
Judgements, Fines and Forfeitures				
Code Enforcement Fines	48,475	50,000	50,000	50,000
Fines-Police Ed-Training	63,079	55,000	55,000	55,000
Mitigation Violations	1,471	500	1,600	1,600
Other Judgments, Fines and Forfeitures	11,120	0	200	150
Total Judgements, Fines and Forfeitu	\$124,145	\$105,500	\$106,800	\$106,750
Subtotal Current Revenues	\$39,036,550	\$39,224,037	\$39,650,487	\$40,466,149
Non-Revenues				
Transfers from Other Funds	4,338,476	4,213,202	5,030,159	5,686,345
Appropriated Fund Balance	0	3,573,300	7,301,479	7,843,183
Animal Welfare Donations	171	400	200	200
Total Non-Revenues	\$4,338,647	\$7,786,902	\$12,331,838	\$13,529,728
Total Fund Revenues	\$43,375,197	\$47,010,939	\$51,982,325	\$53,995,877

Expenditure Detail

Animal Control

Administration	1,008,602	1,118,965	1,029,080	1,102,722
Mobile Spay/Neuter Clinic	236,212	246,846	247,810	489,199
Total Animal Control	\$1,244,814	\$1,365,811	\$1,276,890	\$1,591,921

Municipal Service District Fund - 120

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
<u>Building, Zoning and Code Administration</u>				
Administration	350,625	425,580	457,234	538,001
Building Code Administration	1,328,505	1,442,093	1,490,573	1,583,819
Code Enforcement	627,081	668,940	689,717	791,897
Permit Processing	382,240	461,819	464,819	526,607
Total Building, Zoning and Code Administration	\$2,688,451	\$2,998,432	\$3,102,343	\$3,440,324
<u>Engineering & Construction</u>				
Development Engineering	452,943	459,577	439,766	493,532
Total Engineering & Construction	\$452,943	\$459,577	\$439,766	\$493,532
<u>Environmental Management</u>				
Environmental Permitting	468,445	491,748	507,415	535,256
Tree Replacement	15,846	331,993	35,000	412,290
Total Environmental Management	\$484,291	\$823,741	\$542,415	\$947,546
<u>Growth and Resource Management</u>				
Graphics	416,211	451,050	462,125	477,041
Total Growth and Resource Management	\$416,211	\$451,050	\$462,125	\$477,041
<u>Non-Departmental</u>				
Appropriated Reserves	0	6,957,814	0	5,749,705
Inter-Departmental Charges	575,350	474,063	675,971	732,947
Transfers to Other Funds	3,933,082	4,731,957	4,731,957	4,731,764
Total Non-Departmental	\$4,508,432	\$12,163,834	\$5,407,928	\$11,214,416
<u>Office of the Sheriff</u>				
BLE Scholarship Program	88,867	33,139	82,139	65,714
Community Services	308,796	323,647	306,801	305,300
Equipment Replacement Program	2,255,692	2,381,462	2,406,015	2,600,155
Law Enforcement Services	23,442,119	24,195,948	25,043,181	26,043,349
Special Services	995,580	931,638	952,388	1,017,786
Training	595,835	688,735	729,795	810,894
Transfer to Other Funds	325,187	265,840	265,840	1,765,840
Total Office of the Sheriff	\$28,012,076	\$28,820,409	\$29,786,159	\$32,609,038
<u>Parks Recreation & Culture</u>				
Operations And Maintenance	1,219,431	1,183,602	1,183,602	1,162,759
Parks Environmental & Outdoor Programs	280,664	273,022	273,022	294,774
Parks Repair & Renovation	1,087	272	272	0
Total Parks Recreation & Culture	\$1,501,182	\$1,456,896	\$1,456,896	\$1,457,533

Municipal Service District Fund - 120

	<u>FY 2013-14 Actual</u>	<u>FY 2014-15 Budget</u>	<u>FY 2014-15 Estimated</u>	<u>FY 2015-16 Budget</u>
<u>Planning and Development Services</u>				
Administration	340,743	348,791	361,515	371,326
Comprehensive Planning	456,924	492,623	488,934	504,422
Current Planning	402,012	421,620	418,021	436,400
Land Development	325,823	344,110	355,455	411,683
Total Planning and Development Services	\$1,525,502	\$1,607,144	\$1,623,925	\$1,723,831
<u>Revenue</u>				
Public Services Tax Administration	40,601	40,695	40,695	40,695
Total Revenue	\$40,601	\$40,695	\$40,695	\$40,695
Total Fund Expenditures	<u>\$40,874,503</u>	<u>\$50,187,589</u>	<u>\$44,139,142</u>	<u>\$53,995,877</u>

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Special Assessments Fund - 121

Summary: Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners who desire certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment District (SAD) was created on April 1, 2004 through ordinance 2004-02 for the purpose of road construction and paving of Capri Drive including installation of water and sewer utility lines. This assessment will come to an end in fiscal year 2015-16. On December 21, 2006, the County Council approved ordinance 2006-28 creating the West Highlands/Highland Park special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated right-of-way within the district boundaries. This assessment will conclude in fiscal year 2016-17.

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. Interfund transfers of \$252,263 to the Capital Improvement Revenue Note, Series 2010 Debt Service Fund (208) are included in the fiscal year 2015-16 budget.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	49,046	41,686
Permits, Fees, Special Assessments	160,933	209,181
Subtotal Current Revenues	\$209,979	\$250,867
Non-Current Revenues		
Non-Revenues	1,656,188	1,687,055
Subtotal Non-Current Revenues	\$1,656,188	\$1,687,055
Total Revenues	\$1,866,167	\$1,937,922
Less Operating Transfers	253,027	252,263
Total Operating Revenues	\$1,613,140	\$1,685,659
<u>Expenditures</u>		
Interfund Transfers	253,027	252,263
Reserves	1,613,140	1,685,659
Total Expenditures	\$1,866,167	\$1,937,922
Less Operating Transfers	253,027	252,263
Total Operating Expenditures	\$1,613,140	\$1,685,659
Net Revenues Less Expenditures	\$0	\$0

Special Assessments Fund - 121

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Interest-Special Assessments	41,267	42,302	35,038	27,220
Investment Income	10,808	6,744	12,504	14,466
Total Miscellaneous Revenues	\$52,075	\$49,046	\$47,542	\$41,686
Permits, Fees, Special Assessments				
Special Assessment Capital Improvement	209,644	160,933	208,209	209,181
Total Permits, Fees, Special Assessments	\$209,644	\$160,933	\$208,209	\$209,181
Subtotal Current Revenues	\$261,719	\$209,979	\$255,751	\$250,867
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,656,188	1,684,331	1,687,055
Total Non-Revenues	\$0	\$1,656,188	\$1,684,331	\$1,687,055
Subtotal Non-Current Revenues	\$0	\$1,656,188	\$1,684,331	\$1,687,055
Total Fund Revenues	\$261,719	\$1,866,167	\$1,940,082	\$1,937,922
Expenditure Detail				
Engineering & Construction				
Capri Dr SAD	90,968	1,704,737	91,597	1,776,810
West Highlands SAD	160,613	161,430	161,430	161,112
Total Engineering & Construction	\$251,581	\$1,866,167	\$253,027	\$1,937,922
Total Fund Expenditures	\$251,581	\$1,866,167	\$253,027	\$1,937,922

Manatee Conservation Fund - 122

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

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

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

The first \$500,000 of accumulated revenues has been earned and distributed by fiscal year 2011-12. Only interest earnings is available for distribution for future years.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	749	1,125
Permits, Fees, Special Assessments	4,000	4,000
Subtotal Current Revenues	\$4,749	\$5,125
Non-Current Revenues		
Non-Revenues	145,398	150,651
Subtotal Non-Current Revenues	\$145,398	\$150,651
Total Revenues	\$150,147	\$155,776
Less Operating Transfers	5,859	3,000
Total Operating Revenues	\$144,288	\$152,776
<u>Expenditures</u>		
Operating Expenses	10,000	7,346
Grants and Aids	707	1,084
Interfund Transfers	5,859	3,000
Reserves	133,581	144,346
Total Expenditures	\$150,147	\$155,776
Less Operating Transfers	5,859	3,000
Total Operating Expenditures	\$144,288	\$152,776
Net Revenues Less Expenditures	\$0	\$0

Manatee Conservation Fund - 122

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,123	749	749	1,125
Total Miscellaneous Revenues	\$1,123	\$749	\$749	\$1,125
Permits, Fees, Special Assessments				
Boat Slip Mitigation Fee	7,750	4,000	4,000	4,000
Total Permits, Fees, Special Assessments	\$7,750	\$4,000	\$4,000	\$4,000
Subtotal Current Revenues	\$8,873	\$4,749	\$4,749	\$5,125
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	145,398	155,561	150,651
Total Non-Revenues	\$0	\$145,398	\$155,561	\$150,651
Subtotal Non-Current Revenues	\$0	\$145,398	\$155,561	\$150,651
Total Fund Revenues	\$8,873	\$150,147	\$160,310	\$155,776
Expenditure Detail				
Environmental Management				
Appropriated Reserves	0	133,581	0	144,346
Manatee Protection	339	10,707	3,800	8,430
Transfers to Other Funds	1,000	5,859	5,859	3,000
Total Environmental Management	\$1,339	\$150,147	\$9,659	\$155,776
Total Fund Expenditures	\$1,339	\$150,147	\$9,659	\$155,776

Inmate Welfare Trust Fund - 123

Summary: The Corrections Welfare Trust Fund, commonly referred to as the Inmate Welfare Trust Fund, was established in compliance with statutory authority (Chapter 951.23(9), F.S.). Resources in the fund are used to provide and maintain services that benefit the inmates at the County Jail and Correctional Facility. Revenue in this fund is generated from commissary sales profits and telephone commissions.

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

Details of Capital Improvements can be found in Section -I of this document.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	564,250	410,232
Subtotal Current Revenues	\$564,250	\$410,232
Non-Current Revenues		
Non-Revenues	2,115,865	2,099,715
Subtotal Non-Current Revenues	\$2,115,865	\$2,099,715
Total Revenues	\$2,680,115	\$2,509,947
Less Operating Transfers	0	0
Total Operating Revenues	\$2,680,115	\$2,509,947
<u>Expenditures</u>		
Personal Services	89,362	95,110
Operating Expenses	285,548	362,195
Capital Outlay	6,000	20,500
Capital Improvements	210,000	460,000
Reserves	2,089,205	1,572,142
Total Expenditures	\$2,680,115	\$2,509,947
Less Operating Transfers	0	0
Total Operating Expenditures	\$2,680,115	\$2,509,947
Net Revenues Less Expenditures	\$0	\$0

Inmate Welfare Trust Fund - 123

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Commissions	600,790	552,700	472,000	395,232
Investment Income	15,588	11,550	16,000	15,000
Total Miscellaneous Revenues	\$616,378	\$564,250	\$488,000	\$410,232
Subtotal Current Revenues	\$616,378	\$564,250	\$488,000	\$410,232
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	2,115,865	2,167,111	2,099,565
Corrections Welfare Trust	270	0	150	150
Total Non-Revenues	\$270	\$2,115,865	\$2,167,261	\$2,099,715
Subtotal Non-Current Revenues	\$270	\$2,115,865	\$2,167,261	\$2,099,715
Total Fund Revenues	\$616,648	\$2,680,115	\$2,655,261	\$2,509,947
Expenditure Detail				
Corrections				
Inmate Welfare Services	485,317	2,680,115	555,696	2,509,947
Total Corrections	\$485,317	\$2,680,115	\$555,696	\$2,509,947
Total Fund Expenditures	\$485,317	\$2,680,115	\$555,696	\$2,509,947

Library Endowment Fund - 124

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

The fiscal year 2015-16 budget includes \$721,515 carry forward funding from fiscal year 2014-15 unspent funds.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	5,100	5,100
Subtotal Current Revenues	\$5,100	\$5,100
Non-Current Revenues		
Non-Revenues	765,467	721,515
Subtotal Non-Current Revenues	\$765,467	\$721,515
Total Revenues	\$770,567	\$726,615
Less Operating Transfers	50,000	50,000
Total Operating Revenues	\$720,567	\$676,615
<u>Expenditures</u>		
Interfund Transfers	50,000	50,000
Reserves	720,567	676,615
Total Expenditures	\$770,567	\$726,615
Less Operating Transfers	50,000	50,000
Total Operating Expenditures	\$720,567	\$676,615
Net Revenues Less Expenditures	\$0	\$0

Library Endowment Fund - 124

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	5,648	5,100	5,500	5,100
Total Miscellaneous Revenues	\$5,648	\$5,100	\$5,500	\$5,100
Subtotal Current Revenues	\$5,648	\$5,100	\$5,500	\$5,100
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	765,467	766,015	721,515
Total Non-Revenues	\$0	\$765,467	\$766,015	\$721,515
Subtotal Non-Current Revenues	\$0	\$765,467	\$766,015	\$721,515
Total Fund Revenues	\$5,648	\$770,567	\$771,515	\$726,615
Expenditure Detail				
Library Services				
Appropriated Reserves	0	720,567	0	676,615
Transfers To Other Funds	0	50,000	50,000	50,000
Total Library Services	\$0	\$770,567	\$50,000	\$726,615
Total Fund Expenditures	\$0	\$770,567	\$50,000	\$726,615

Economic Development Fund - 130

Summary: The Economic Development fund was created in 2001 to implement the County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs, which track federal and state issues of importance to Volusia County. The division implemented a business incubator program in cooperation with the University of Central Florida (UCF) to foster growth of local enterprises. Development Programming provides local financial support for business expansion and business recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Support from General Fund has been increased by \$660,000 to maintain the incentive grant program. Local funds are used for direct grants or are leveraged through cooperative programs such as the state's Qualified Tax Incentive (QTI) and Qualified Defense Space Contractor (QDSC) programs to expand the benefits for Volusia County manufacturers and other higher wage businesses. \$5.0 million has been carried forward for the One Daytona project and \$2.25 million carried forward for the Tanger Outlet Mall project.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	25,000	25,010
Subtotal Current Revenues	\$25,000	\$25,010
Non-Current Revenues		
Non-Revenues	9,333,116	10,424,705
Subtotal Non-Current Revenues	\$9,333,116	\$10,424,705
Total Revenues	\$9,358,116	\$10,449,715
Less Operating Transfers	0	0
Total Operating Revenues	\$9,358,116	\$10,449,715
<u>Expenditures</u>		
Personal Services	761,414	732,492
Operating Expenses	3,576,648	2,467,223
Grants and Aids	5,000,000	7,250,000
Reserves	20,054	0
Total Expenditures	\$9,358,116	\$10,449,715
Less Operating Transfers	0	0
Total Operating Expenditures	\$9,358,116	\$10,449,715
Net Revenues Less Expenditures	\$0	\$0

Economic Development Fund - 130

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	32,364	25,000	35,000	25,000
Sale-Surplus Furn/Fixtr/Equipment	3	0	0	10
Total Miscellaneous Revenues	\$32,367	\$25,000	\$35,000	\$25,010
Subtotal Current Revenues	\$32,367	\$25,000	\$35,000	\$25,010
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	7,159,952	3,559,952	3,559,952	4,220,342
Appropriated Fund Balance	0	5,773,164	8,289,684	6,204,363
Total Non-Revenues	\$7,159,952	\$9,333,116	\$11,849,636	\$10,424,705
Subtotal Non-Current Revenues	\$7,159,952	\$9,333,116	\$11,849,636	\$10,424,705
Total Fund Revenues	\$7,192,319	\$9,358,116	\$11,884,636	\$10,449,715
Expenditure Detail				
Economic Development				
Administration	692,691	810,309	799,759	788,042
DBIA Corporate Park	16,244	0	1,058,000	0
Development Programming	2,277,852	2,911,935	3,164,350	1,727,850
Incubator Program	99,864	364,957	364,957	330,000
Legislative	166,948	190,415	234,107	277,823
Marketing	55,288	80,500	59,100	76,000
One Daytona	0	5,000,000	0	5,000,000
Tanger Outlet Mall	0	0	0	2,250,000
Total Economic Development	\$3,308,887	\$9,358,116	\$5,680,273	\$10,449,715
Total Fund Expenditures	\$3,308,887	\$9,358,116	\$5,680,273	\$10,449,715

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

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

In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 1 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2015-16, \$1,605,812 is budgeted for debt service and \$2,765 will be held in reserves for future capital projects and debt service in Zone 1.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	4,000	4,000
Permits, Fees, Special Assessments	680,000	1,500,000
Subtotal Current Revenues	\$684,000	\$1,504,000
Non-Current Revenues		
Non-Revenues	708,171	104,577
Subtotal Non-Current Revenues	\$708,171	\$104,577
Total Revenues	\$1,392,171	\$1,608,577
Less Operating Transfers	700,000	1,605,812
Total Operating Revenues	\$692,171	\$2,765
<u>Expenditures</u>		
Interfund Transfers	700,000	1,605,812
Reserves	692,171	2,765
Total Expenditures	\$1,392,171	\$1,608,577
Less Operating Transfers	700,000	1,605,812
Total Operating Expenditures	\$692,171	\$2,765
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4,628	4,000	4,000	4,000
Total Miscellaneous Revenues	\$4,628	\$4,000	\$4,000	\$4,000
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	382,803	500,000	900,000	1,000,000
Road Impact Fees-Residential	180,951	180,000	500,000	500,000
Total Permits, Fees, Special Assessments	\$563,754	\$680,000	\$1,400,000	\$1,500,000
Subtotal Current Revenues	\$568,382	\$684,000	\$1,404,000	\$1,504,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	708,171	594,109	104,577
Total Non-Revenues	\$0	\$708,171	\$594,109	\$104,577
Subtotal Non-Current Revenues	\$0	\$708,171	\$594,109	\$104,577
Total Fund Revenues	\$568,382	\$1,392,171	\$1,998,109	\$1,608,577
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 1 Roads	0	692,171	0	2,765
Transfers to Other Funds	598,544	700,000	1,893,532	1,605,812
Total Engineering & Construction	\$598,544	\$1,392,171	\$1,893,532	\$1,608,577
Total Fund Expenditures	\$598,544	\$1,392,171	\$1,893,532	\$1,608,577

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

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

In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 2 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2015-16, \$495,072 is budgeted for debt service and \$47,628 will be held in reserves for future projects and debt service in Zone 2.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	3,000	3,000
Permits, Fees, Special Assessments	415,000	350,000
Subtotal Current Revenues	\$418,000	\$353,000
Non-Current Revenues		
Non-Revenues	550,123	189,700
Subtotal Non-Current Revenues	\$550,123	\$189,700
Total Revenues	\$968,123	\$542,700
Less Operating Transfers	400,000	495,072
Total Operating Revenues	\$568,123	\$47,628
<u>Expenditures</u>		
Interfund Transfers	400,000	495,072
Reserves	568,123	47,628
Total Expenditures	\$968,123	\$542,700
Less Operating Transfers	400,000	495,072
Total Operating Expenditures	\$568,123	\$47,628
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,868	3,000	3,000	3,000
Rent	683	0	0	0
Total Miscellaneous Revenues	\$3,551	\$3,000	\$3,000	\$3,000
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	49,126	259,000	100,000	100,000
Road Impact Fees-Residential	283,784	156,000	120,000	250,000
Total Permits, Fees, Special Assessments	\$332,910	\$415,000	\$220,000	\$350,000
Subtotal Current Revenues	\$336,461	\$418,000	\$223,000	\$353,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	550,123	462,624	189,700
Total Non-Revenues	\$0	\$550,123	\$462,624	\$189,700
Subtotal Non-Current Revenues	\$0	\$550,123	\$462,624	\$189,700
Total Fund Revenues	\$336,461	\$968,123	\$685,624	\$542,700
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 2 Roads	0	568,123	0	47,628
Transfers to Other Funds	249,027	400,000	495,924	495,072
Total Engineering & Construction	\$249,027	\$968,123	\$495,924	\$542,700
Total Fund Expenditures	\$249,027	\$968,123	\$495,924	\$542,700

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

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

In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 3 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2015-16, \$669,849 is budgeted for debt service and \$1,153 will be held in reserves for future capital projects and debt service in Zone 3.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	100	100
Permits, Fees, Special Assessments	345,000	650,000
Subtotal Current Revenues	\$345,100	\$650,100
Non-Current Revenues		
Non-Revenues	24,697	20,902
Subtotal Non-Current Revenues	\$24,697	\$20,902
Total Revenues	\$369,797	\$671,002
Less Operating Transfers	300,000	669,849
Total Operating Revenues	\$69,797	\$1,153
<u>Expenditures</u>		
Interfund Transfers	300,000	669,849
Reserves	69,797	1,153
Total Expenditures	\$369,797	\$671,002
Less Operating Transfers	300,000	669,849
Total Operating Expenditures	\$69,797	\$1,153
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	(370)	100	900	100
Total Miscellaneous Revenues	(\$370)	\$100	\$900	\$100
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	179,177	195,000	350,000	375,000
Road Impact Fees-Residential	114,335	150,000	120,000	275,000
Total Permits, Fees, Special Assessments	\$293,512	\$345,000	\$470,000	\$650,000
Subtotal Current Revenues	\$293,142	\$345,100	\$470,900	\$650,100
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	24,697	2	20,902
Total Non-Revenues	\$0	\$24,697	\$2	\$20,902
Subtotal Non-Current Revenues	\$0	\$24,697	\$2	\$20,902
Total Fund Revenues	\$293,142	\$369,797	\$470,902	\$671,002
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 3 Roads	0	69,797	0	1,153
Transfers to Other Funds	292,887	300,000	450,000	669,849
Total Engineering & Construction	\$292,887	\$369,797	\$450,000	\$671,002
Total Fund Expenditures	\$292,887	\$369,797	\$450,000	\$671,002

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

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

In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 4 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2015-16, \$360,053 is budgeted for debt service, with \$8,072,088 held in reserves for future capital projects and debt service in Zone 4.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	50,000	50,000
Permits, Fees, Special Assessments	180,000	450,000
Subtotal Current Revenues	\$230,000	\$500,000
Non-Current Revenues		
Non-Revenues	4,804,844	7,932,141
Subtotal Non-Current Revenues	\$4,804,844	\$7,932,141
Total Revenues	\$5,034,844	\$8,432,141
Less Operating Transfers	391,320	360,053
Total Operating Revenues	\$4,643,524	\$8,072,088
<u>Expenditures</u>		
Capital Improvements	3,346,231	0
Interfund Transfers	391,320	360,053
Reserves	1,297,293	8,072,088
Total Expenditures	\$5,034,844	\$8,432,141
Less Operating Transfers	391,320	360,053
Total Operating Expenditures	\$4,643,524	\$8,072,088
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	59,363	50,000	50,000	50,000
Total Miscellaneous Revenues	\$59,363	\$50,000	\$50,000	\$50,000
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	44,954	0	130,000	200,000
Road Impact Fees-Residential	280,085	180,000	200,000	250,000
Total Permits, Fees, Special Assessments	\$325,039	\$180,000	\$330,000	\$450,000
Subtotal Current Revenues	\$384,402	\$230,000	\$380,000	\$500,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	4,804,844	7,978,461	7,932,141
Total Non-Revenues	\$0	\$4,804,844	\$7,978,461	\$7,932,141
Subtotal Non-Current Revenues	\$0	\$4,804,844	\$7,978,461	\$7,932,141
Total Fund Revenues	\$384,402	\$5,034,844	\$8,358,461	\$8,432,141
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 4 Roads	0	1,297,293	0	8,072,088
Kepler-SR 44 to US 92 3 Lane	55,238	2,906,231	35,000	0
Orange Camp-MLK-US 1792 4Ln Sty	0	440,000	0	0
Transfers to Other Funds	390,315	391,320	391,320	360,053
Total Engineering & Construction	\$445,553	\$5,034,844	\$426,320	\$8,432,141
Total Fund Expenditures	\$445,553	\$5,034,844	\$426,320	\$8,432,141

Park Impact Fees-County Fund - 135

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

The fiscal year 2015-16 budget includes \$200,487 carry forward funding from fiscal year 2014-15 for future capital projects.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	3,500	1,400
Permits, Fees, Special Assessments	18,500	78,000
Subtotal Current Revenues	\$22,000	\$79,400
 Non-Current Revenues		
Non-Revenues	100,645	200,487
Subtotal Non-Current Revenues	\$100,645	\$200,487
Total Revenues	\$122,645	\$279,887
Less Operating Transfers	0	0
Total Operating Revenues	\$122,645	\$279,887
 <u>Expenditures</u>		
Reserves	122,645	279,887
Total Expenditures	\$122,645	\$279,887
Less Operating Transfers	0	0
Total Operating Expenditures	\$122,645	\$279,887
Net Revenues Less Expenditures	\$0	\$0

Park Impact Fees-County Fund - 135

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3,754	3,500	1,058	1,400
Total Miscellaneous Revenues	\$3,754	\$3,500	\$1,058	\$1,400
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	40,550	18,500	75,000	78,000
Total Permits, Fees, Special Assessments	\$40,550	\$18,500	\$75,000	\$78,000
Subtotal Current Revenues	\$44,304	\$22,000	\$76,058	\$79,400
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	100,645	134,561	200,487
Total Non-Revenues	\$0	\$100,645	\$134,561	\$200,487
Subtotal Non-Current Revenues	\$0	\$100,645	\$134,561	\$200,487
Total Fund Revenues	\$44,304	\$122,645	\$210,619	\$279,887
Expenditure Detail				
Parks Recreation & Culture				
Parks-County Wide	500,450	122,645	10,132	279,887
Total Parks Recreation & Culture	\$500,450	\$122,645	\$10,132	\$279,887
Total Fund Expenditures	\$500,450	\$122,645	\$10,132	\$279,887

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

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

The fiscal year 2015-16 budget includes \$841,830 carry forward funding from fiscal year 2014-15 for future capital projects.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	5,200	7,000
Permits, Fees, Special Assessments	4,300	28,000
Subtotal Current Revenues	\$9,500	\$35,000
Non-Current Revenues		
Non-Revenues	804,185	841,830
Subtotal Non-Current Revenues	\$804,185	\$841,830
Total Revenues	\$813,685	\$876,830
Less Operating Transfers	0	0
Total Operating Revenues	\$813,685	\$876,830
<u>Expenditures</u>		
Reserves	813,685	876,830
Total Expenditures	\$813,685	\$876,830
Less Operating Transfers	0	0
Total Operating Expenditures	\$813,685	\$876,830
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	5,929	5,200	6,500	7,000
Total Miscellaneous Revenues	\$5,929	\$5,200	\$6,500	\$7,000
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	7,615	4,300	27,000	28,000
Total Permits, Fees, Special Assessments	\$7,615	\$4,300	\$27,000	\$28,000
Subtotal Current Revenues	\$13,544	\$9,500	\$33,500	\$35,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	804,185	808,330	841,830
Total Non-Revenues	\$0	\$804,185	\$808,330	\$841,830
Subtotal Non-Current Revenues	\$0	\$804,185	\$808,330	\$841,830
Total Fund Revenues	\$13,544	\$813,685	\$841,830	\$876,830
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 1-Ne Quadrant	0	813,685	0	876,830
Total Parks Recreation & Culture	\$0	\$813,685	\$0	\$876,830
Total Fund Expenditures	\$0	\$813,685	\$0	\$876,830

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

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

The fiscal year 2015-16 budget includes \$390,817 carry forward funding from fiscal year 2014-15 for future capital projects.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	2,500	2,825
Permits, Fees, Special Assessments	1,400	5,539
Subtotal Current Revenues	\$3,900	\$8,364
 Non-Current Revenues		
Non-Revenues	373,585	390,817
Subtotal Non-Current Revenues	\$373,585	\$390,817
Total Revenues	\$377,485	\$399,181
Less Operating Transfers	0	0
Total Operating Revenues	\$377,485	\$399,181
 <u>Expenditures</u>		
Reserves	377,485	399,181
Total Expenditures	\$377,485	\$399,181
Less Operating Transfers	0	0
Total Operating Expenditures	\$377,485	\$399,181
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,777	2,500	2,766	2,825
Total Miscellaneous Revenues	\$2,777	\$2,500	\$2,766	\$2,825
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	10,162	1,400	5,326	5,539
Total Permits, Fees, Special Assessments	\$10,162	\$1,400	\$5,326	\$5,539
Subtotal Current Revenues	\$12,939	\$3,900	\$8,092	\$8,364
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	373,585	382,725	390,817
Total Non-Revenues	\$0	\$373,585	\$382,725	\$390,817
Subtotal Non-Current Revenues	\$0	\$373,585	\$382,725	\$390,817
Total Fund Revenues	\$12,939	\$377,485	\$390,817	\$399,181
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 2-Se Quadrant	0	377,485	0	399,181
Total Parks Recreation & Culture	\$0	\$377,485	\$0	\$399,181
Total Fund Expenditures	\$0	\$377,485	\$0	\$399,181

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

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

The fiscal year 2015-16 budget includes \$31,330 carry forward funding from fiscal year 2014-15 for future capital projects.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	270	232
Permits, Fees, Special Assessments	4,200	3,600
Subtotal Current Revenues	\$4,470	\$3,832
Non-Current Revenues		
Non-Revenues	27,250	31,330
Subtotal Non-Current Revenues	\$27,250	\$31,330
Total Revenues	\$31,720	\$35,162
Less Operating Transfers	0	0
Total Operating Revenues	\$31,720	\$35,162
<u>Expenditures</u>		
Reserves	31,720	35,162
Total Expenditures	\$31,720	\$35,162
Less Operating Transfers	0	0
Total Operating Expenditures	\$31,720	\$35,162
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	273	270	200	232
Total Miscellaneous Revenues	\$273	\$270	\$200	\$232
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	4,537	4,200	3,500	3,600
Total Permits, Fees, Special Assessments	\$4,537	\$4,200	\$3,500	\$3,600
Subtotal Current Revenues	\$4,810	\$4,470	\$3,700	\$3,832
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	27,250	27,630	31,330
Total Non-Revenues	\$0	\$27,250	\$27,630	\$31,330
Subtotal Non-Current Revenues	\$0	\$27,250	\$27,630	\$31,330
Total Fund Revenues	\$4,810	\$31,720	\$31,330	\$35,162
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 3-Sw Quadrant	0	31,720	0	35,162
Total Parks Recreation & Culture	\$0	\$31,720	\$0	\$35,162
Total Fund Expenditures	\$0	\$31,720	\$0	\$35,162

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

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

The fiscal year 2015-16 budget includes \$674,263 carry forward funding from fiscal year 2014-15 for future capital projects.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	4,200	5,100
Permits, Fees, Special Assessments	3,300	11,000
Subtotal Current Revenues	\$7,500	\$16,100
 Non-Current Revenues		
Non-Revenues	656,068	674,263
Subtotal Non-Current Revenues	\$656,068	\$674,263
Total Revenues	\$663,568	\$690,363
Less Operating Transfers	0	0
Total Operating Revenues	\$663,568	\$690,363
 <u>Expenditures</u>		
Reserves	663,568	690,363
Total Expenditures	\$663,568	\$690,363
Less Operating Transfers	0	0
Total Operating Expenditures	\$663,568	\$690,363
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4,841	4,200	5,000	5,100
Total Miscellaneous Revenues	\$4,841	\$4,200	\$5,000	\$5,100
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	6,054	3,300	9,600	11,000
Total Permits, Fees, Special Assessments	\$6,054	\$3,300	\$9,600	\$11,000
Subtotal Current Revenues	\$10,895	\$7,500	\$14,600	\$16,100
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	656,068	659,663	674,263
Total Non-Revenues	\$0	\$656,068	\$659,663	\$674,263
Subtotal Non-Current Revenues	\$0	\$656,068	\$659,663	\$674,263
Total Fund Revenues	\$10,895	\$663,568	\$674,263	\$690,363
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 4-Nw Quadrant	0	663,568	0	690,363
Total Parks Recreation & Culture	\$0	\$663,568	\$0	\$690,363
Total Fund Expenditures	\$0	\$663,568	\$0	\$690,363

Fire Rescue District Fund - 140

Summary: The Fire Services Fund was established in fiscal year 1999-00 (Ordinance 99-24) to replace six separate fire districts. The unified district was created to provide a uniform level of service at a single tax rate. For the fiscal year 2015-16 budget, the City of Lake Helen was removed from the district, reducing ad valorem revenues by \$295,059. There are 19 stations in the Fire District, including one volunteer station at Lake Harney, Station 37. Additionally, Fire Administration manages the fire station at the Daytona Beach International Airport, funded by the airport fund (451) and a central HAZMAT station funded by the general fund (001).

Reserves have been used to balance the budget within the Fire Rescue District Fund since fiscal year 2010. The current level of service cannot be supported by the existing tax structure which projects reserves to be depleted by fiscal year 2016-17. This resulted in an increased millage of .45 cents, raising the millage rate from 3.6315 to 4.0815 mills in fiscal year 2015-16, the first increase since fiscal year 2010-11.

Emergency reserves are \$2,461,776 or 10% of current revenue. The fiscal year 2015-16 budget includes a \$208,447 transfer to the Capital Outlay Fund for the replacement of 800 MHz radios. Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	20,692,574	23,988,901
Intergovernmental Revenues	54,840	57,760
Charges for Services	230,050	495,050
Miscellaneous Revenues	70,075	76,050
Subtotal Current Revenues	\$21,047,539	\$24,617,761
Non-Current Revenues		
Non-Revenues	5,408,560	5,779,222
Subtotal Non-Current Revenues	\$5,408,560	\$5,779,222
Total Revenues	\$26,456,099	\$30,396,983
Less Operating Transfers	0	0
Total Operating Revenues	\$26,456,099	\$30,396,983
<u>Expenditures</u>		
Personal Services	14,967,487	16,134,054
Operating Expenses	6,275,228	6,933,971
Reimbursements	(37,523)	(36,795)
Capital Outlay	200,260	1,469,875
Capital Improvements	15,000	757,000
Grants and Aids	581,641	482,497
Interfund Transfers	208,447	208,447
Reserves	4,245,559	4,447,934
Total Expenditures	\$26,456,099	\$30,396,983
Less Operating Transfers	0	0
Total Operating Expenditures	\$26,456,099	\$30,396,983
Net Revenues Less Expenditures	\$0	\$0

Fire Rescue District Fund - 140

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	19,988,099	20,647,574	20,647,574	23,923,901
Ad Valorem Taxes-Delinquent	84,321	45,000	60,000	65,000
Total Taxes	\$20,072,420	\$20,692,574	\$20,707,574	\$23,988,901
Intergovernmental Revenues				
FF Supp Compensation	34,631	39,840	39,840	40,760
Payment in Lieu of Taxes	19,769	15,000	15,000	17,000
State-Comm Affairs	658	0	0	0
Total Intergovernmental Revenues	\$55,058	\$54,840	\$54,840	\$57,760
Charges for Services				
Charges for Services	6,774	0	600	205,000
Fire Protection Services	289,218	160,000	220,000	220,000
Fire Training Charges	69,089	70,050	70,930	70,050
Total Charges for Services	\$365,081	\$230,050	\$291,530	\$495,050
Miscellaneous Revenues				
Interest Income	0	25	0	0
Investment Income	84,106	67,000	85,000	71,000
Miscellaneous Revenue	6,580	50	446	50
Other Reimbursements	692	0	50	0
Sale-Surplus Furn/Fixtr/Equipment	40,214	3,000	5,000	5,000
Total Miscellaneous Revenues	\$131,592	\$70,075	\$90,496	\$76,050
Subtotal Current Revenues	\$20,624,151	\$21,047,539	\$21,144,440	\$24,617,761
Non-Current Revenues				
Non-Revenues				
Contributions	3,172	0	0	0
Appropriated Fund Balance	0	5,408,560	6,813,337	5,779,222
Total Non-Revenues	\$3,172	\$5,408,560	\$6,813,337	\$5,779,222
Subtotal Non-Current Revenues	\$3,172	\$5,408,560	\$6,813,337	\$5,779,222
Total Fund Revenues	\$20,627,323	\$26,456,099	\$27,957,777	\$30,396,983

Fire Rescue District Fund - 140

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure Detail				
<u>Fire Rescue Services</u>				
Administration	254,942	472,510	495,119	422,209
Appropriated Reserves	0	2,667,889	0	4,447,934
Emergency Medical Services (EMS)	296,490	358,580	296,853	1,333,913
Fire Services	592,957	729,993	628,226	0
Fire Station 22 Oak Hill	0	0	125,000	0
Fire Transition Reserves	0	1,577,670	0	0
Logistics	3,600,450	3,887,846	3,852,631	4,692,983
Management Services	413,145	452,357	387,215	393,793
Operations	14,489,063	14,980,643	14,964,591	16,955,641
Station 16 With Flagler County	21,176	36,735	36,735	21,015
Station 18 with Flagler County	6,625	9,319	9,319	9,008
Station 36 Construction	0	0	0	630,000
Station 47 Construction	0	0	0	32,000
Support Services	445,790	454,015	462,834	476,679
Training	512,433	516,164	603,399	670,836
Training and Maintenance	39,201	82,300	82,300	74,250
Transfers To Other Funds	70,000	208,447	208,447	208,447
Urban Interface Training	562	21,631	25,886	28,275
Total Fire Rescue Services	\$20,742,834	\$26,456,099	\$22,178,555	\$30,396,983
Total Fund Expenditures	\$20,742,834	\$26,456,099	\$22,178,555	\$30,396,983

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

Summary: The Fire/Impact Fees were established by ordinance 89-22, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected.

The fiscal year 2015-16 budget includes reserves for future fire station renovations.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	200	300
Permits, Fees, Special Assessments	3,000	20,000
Subtotal Current Revenues	\$3,200	\$20,300
Non-Current Revenues		
Non-Revenues	26,362	59,359
Subtotal Non-Current Revenues	\$26,362	\$59,359
Total Revenues	\$29,562	\$79,659
Less Operating Transfers	0	0
Total Operating Revenues	\$29,562	\$79,659
<u>Expenditures</u>		
Reserves	29,562	79,659
Total Expenditures	\$29,562	\$79,659
Less Operating Transfers	0	0
Total Operating Expenditures	\$29,562	\$79,659
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	320	200	288	300
Total Miscellaneous Revenues	\$320	\$200	\$288	\$300
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	0	0	37	0
Fire Impact Fees-Residential	9,112	3,000	25,000	20,000
Total Permits, Fees, Special Assessments	\$9,112	\$3,000	\$25,037	\$20,000
Subtotal Current Revenues	\$9,432	\$3,200	\$25,325	\$20,300
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	26,362	34,034	59,359
Total Non-Revenues	\$0	\$26,362	\$34,034	\$59,359
Subtotal Non-Current Revenues	\$0	\$26,362	\$34,034	\$59,359
Total Fund Revenues	\$9,432	\$29,562	\$59,359	\$79,659
Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 1	20,825	29,562	0	79,659
Total Fire Rescue Services	\$20,825	\$29,562	\$0	\$79,659
Total Fund Expenditures	\$20,825	\$29,562	\$0	\$79,659

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

Summary: The Fire/Impact Fees were established by ordinance 89-22, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected.

The fiscal year 2015-16 budget includes reserves for future fire station renovations.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	100	250
Permits, Fees, Special Assessments	1,200	5,500
Subtotal Current Revenues	\$1,300	\$5,750
Non-Current Revenues		
Non-Revenues	19,206	40,259
Subtotal Non-Current Revenues	\$19,206	\$40,259
Total Revenues	\$20,506	\$46,009
Less Operating Transfers	0	0
Total Operating Revenues	\$20,506	\$46,009
<u>Expenditures</u>		
Reserves	20,506	46,009
Total Expenditures	\$20,506	\$46,009
Less Operating Transfers	0	0
Total Operating Expenditures	\$20,506	\$46,009
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	291	100	230	250
Total Miscellaneous Revenues	\$291	\$100	\$230	\$250
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	1,975	200	445	500
Fire Impact Fees-Residential	10,587	1,000	7,000	5,000
Total Permits, Fees, Special Assessments	\$12,562	\$1,200	\$7,445	\$5,500
Subtotal Current Revenues	\$12,853	\$1,300	\$7,675	\$5,750
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	19,206	32,584	40,259
Total Non-Revenues	\$0	\$19,206	\$32,584	\$40,259
Subtotal Non-Current Revenues	\$0	\$19,206	\$32,584	\$40,259
Total Fund Revenues	\$12,853	\$20,506	\$40,259	\$46,009
Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 2	20,825	20,506	0	46,009
Total Fire Rescue Services	\$20,825	\$20,506	\$0	\$46,009
Total Fund Expenditures	\$20,825	\$20,506	\$0	\$46,009

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

Summary: The Fire/Impact Fees were established by ordinance 89-22, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected.

Details of Capital Improvements can be found in Section - I of this document.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	1,000	1,800
Permits, Fees, Special Assessments	10,000	7,500
Subtotal Current Revenues	\$11,000	\$9,300
Non-Current Revenues		
Non-Revenues	282,343	299,799
Subtotal Non-Current Revenues	\$282,343	\$299,799
Total Revenues	\$293,343	\$309,099
Less Operating Transfers	0	0
Total Operating Revenues	\$293,343	\$309,099
<u>Expenditures</u>		
Capital Improvements	0	295,000
Reserves	293,343	14,099
Total Expenditures	\$293,343	\$309,099
Less Operating Transfers	0	0
Total Operating Expenditures	\$293,343	\$309,099
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,196	1,000	1,800	1,800
Total Miscellaneous Revenues	\$2,196	\$1,000	\$1,800	\$1,800
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	553	0	0	0
Fire Impact Fees-Residential	8,785	10,000	7,500	7,500
Total Permits, Fees, Special Assessments	\$9,338	\$10,000	\$7,500	\$7,500
Subtotal Current Revenues	\$11,534	\$11,000	\$9,300	\$9,300
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	282,343	290,499	299,799
Total Non-Revenues	\$0	\$282,343	\$290,499	\$299,799
Subtotal Non-Current Revenues	\$0	\$282,343	\$290,499	\$299,799
Total Fund Revenues	\$11,534	\$293,343	\$299,799	\$309,099
Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 3	20,825	293,343	0	14,099
Station 36 Construction	0	0	0	295,000
Total Fire Rescue Services	\$20,825	\$293,343	\$0	\$309,099
Total Fund Expenditures	\$20,825	\$293,343	\$0	\$309,099

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

Summary: The Fire/Impact Fees were established by ordinance 89-22, and are incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected by zone to pay for capital improvement needs related to growth. The impact fee applies to residential properties and is adjusted annually based on annual percentage changes in the Consumer Price Index (CPI) and become effective on May 1 of each year, based upon the index change for the 12 months ending on December 31 of the previous year. The impact fee is subject to review by the County Council at least every six years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected.

Details of Capital Improvements can be found in Section - I of this document.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	900	1,000
Permits, Fees, Special Assessments	4,010	6,010
Subtotal Current Revenues	\$4,910	\$7,010
Non-Current Revenues		
Non-Revenues	152,059	171,579
Subtotal Non-Current Revenues	\$152,059	\$171,579
Total Revenues	\$156,969	\$178,589
Less Operating Transfers	0	0
Total Operating Revenues	\$156,969	\$178,589
<u>Expenditures</u>		
Capital Improvements	0	168,000
Reserves	156,969	10,589
Total Expenditures	\$156,969	\$178,589
Less Operating Transfers	0	0
Total Operating Expenditures	\$156,969	\$178,589
Net Revenues Less Expenditures	\$0	\$0

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

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,257	900	900	1,000
Total Miscellaneous Revenues	\$1,257	\$900	\$900	\$1,000
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	62	10	225	10
Fire Impact Fees-Residential	7,706	4,000	10,000	6,000
Total Permits, Fees, Special Assessments	\$7,768	\$4,010	\$10,225	\$6,010
Subtotal Current Revenues	\$9,025	\$4,910	\$11,125	\$7,010
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	152,059	160,454	171,579
Total Non-Revenues	\$0	\$152,059	\$160,454	\$171,579
Subtotal Non-Current Revenues	\$0	\$152,059	\$160,454	\$171,579
Total Fund Revenues	\$9,025	\$156,969	\$171,579	\$178,589
Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 4	20,825	156,969	0	10,589
Station 47 Construction	0	0	0	168,000
Total Fire Rescue Services	\$20,825	\$156,969	\$0	\$178,589
Total Fund Expenditures	\$20,825	\$156,969	\$0	\$178,589

Silver Sands/Bethune Beach MSD Fund - 157

Summary: The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. Municipal services provided within the District are determined by the Volusia County Council and funded through the levy of a millage as authorized by the constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage is 0.0150 mills, the same since fiscal year 2013-14.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	10,551	11,210
Miscellaneous Revenues	13	11
Subtotal Current Revenues	\$10,564	\$11,221
 Non-Current Revenues		
Non-Revenues	3,769	3,192
Subtotal Non-Current Revenues	\$3,769	\$3,192
Total Revenues	\$14,333	\$14,413
 Less Operating Transfers	0	0
Total Operating Revenues	\$14,333	\$14,413
 <u>Expenditures</u>		
Operating Expenses	14,333	14,413
Total Expenditures	\$14,333	\$14,413
 Less Operating Transfers	0	0
Total Operating Expenditures	\$14,333	\$14,413
 Net Revenues Less Expenditures	\$0	\$0

Silver Sands/Bethune Beach MSD Fund - 157

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	9,968	10,551	10,222	11,210
Ad Valorem Taxes-Delinquent	8	0	8	0
Total Taxes	\$9,976	\$10,551	\$10,230	\$11,210
Miscellaneous Revenues				
Investment Income	39	13	39	11
Total Miscellaneous Revenues	\$39	\$13	\$39	\$11
Subtotal Current Revenues	\$10,015	\$10,564	\$10,269	\$11,221
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	4,018	2,292	2,292	3,192
Appropriated Fund Balance	0	1,477	1,479	0
Total Non-Revenues	\$4,018	\$3,769	\$3,771	\$3,192
Subtotal Non-Current Revenues	\$4,018	\$3,769	\$3,771	\$3,192
Total Fund Revenues	\$14,033	\$14,333	\$14,040	\$14,413
Expenditure Detail				
Non-Departmental				
Silver Sands/Bethune Beach MSD	14,188	14,333	14,040	14,413
Total Non-Departmental	\$14,188	\$14,333	\$14,040	\$14,413
Total Fund Expenditures	\$14,188	\$14,333	\$14,040	\$14,413

Gemini Springs Endowment Fund - 158

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

The fiscal year 2015-16 budget includes \$81,439 carry forward funding from fiscal year 2014-15 unspent funds.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	598	622
Subtotal Current Revenues	\$598	\$622
Non-Current Revenues		
Non-Revenues	85,781	81,439
Subtotal Non-Current Revenues	\$85,781	\$81,439
Total Revenues	\$86,379	\$82,061
Less Operating Transfers	0	0
Total Operating Revenues	\$86,379	\$82,061
<u>Expenditures</u>		
Operating Expenses	5,000	5,000
Reserves	81,379	77,061
Total Expenditures	\$86,379	\$82,061
Less Operating Transfers	0	0
Total Operating Expenditures	\$86,379	\$82,061
Net Revenues Less Expenditures	\$0	\$0

Gemini Springs Endowment Fund - 158

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	640	598	618	622
Total Miscellaneous Revenues	\$640	\$598	\$618	\$622
Subtotal Current Revenues	\$640	\$598	\$618	\$622
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	85,781	85,821	81,439
Total Non-Revenues	\$0	\$85,781	\$85,821	\$81,439
Subtotal Non-Current Revenues	\$0	\$85,781	\$85,821	\$81,439
Total Fund Revenues	\$640	\$86,379	\$86,439	\$82,061
Expenditure Detail				
Parks Recreation & Culture				
Gemini Springs Endowment	5,000	86,379	5,000	82,061
Total Parks Recreation & Culture	\$5,000	\$86,379	\$5,000	\$82,061
Total Fund Expenditures	\$5,000	\$86,379	\$5,000	\$82,061

Stormwater Utility Fund - 159

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

The Capital Improvements program for fiscal year 2015-16 includes, \$200,000 for the acquisition of flood-prone land, \$650,000 for Local Projects, \$300,000 for improvements at North Peninsula, \$400,000 for engineering and drainage improvements at Wilbur by the Sea, \$250,000 for the construction of a retention pond at Rio Way, \$250,000 for Gabordy Basin Improvements, \$170,000 for the Mosquito Lagoon Reasonable Assurance Plan, \$520,000 for the Total Maximum Daily Load (TMDL) assessment implementation, and \$200,000 for Gemini Springs Basin improvements. In addition to these Capital Projects, \$2.0 million will be transferred to a Capital Fund to partially fund the construction of the Public Works Service Center and \$3.2 million will be held in Reserves for the purchase of flood-prone properties and the construction of countywide retention ponds and drainage improvements to address flooding and water quality issues.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Charges for Services	30,000	18,500
Miscellaneous Revenues	45,000	68,500
Permits, Fees, Special Assessments	4,500,000	4,500,000
Subtotal Current Revenues	\$4,575,000	\$4,587,000
Non-Current Revenues		
Non-Revenues	5,359,336	6,852,326
Subtotal Non-Current Revenues	\$5,359,336	\$6,852,326
Total Revenues	\$9,934,336	\$11,439,326
Less Operating Transfers	72,228	0
Total Operating Revenues	\$9,862,108	\$11,439,326
<u>Expenditures</u>		
Personal Services	2,810,694	3,036,375
Operating Expenses	1,720,194	1,723,491
Reimbursements	(2,205,000)	(2,170,000)
Capital Outlay	573,000	573,000
Capital Improvements	1,920,000	3,000,000
Interfund Transfers	72,228	2,000,000
Reserves	5,043,220	3,276,460
Total Expenditures	\$9,934,336	\$11,439,326
Less Operating Transfers	72,228	0
Total Operating Expenditures	\$9,862,108	\$11,439,326
Net Revenues Less Expenditures	\$0	\$0

Stormwater Utility Fund - 159

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Charges for Labor	16,029	30,000	18,000	18,500
Total Charges for Services	\$16,029	\$30,000	\$18,000	\$18,500
Miscellaneous Revenues				
Investment Income	63,291	45,000	68,000	68,500
Miscellaneous Revenue	6,539	0	0	0
Total Miscellaneous Revenues	\$69,830	\$45,000	\$68,000	\$68,500
Permits, Fees, Special Assessments				
Special Assessment Stormwater	4,471,664	4,500,000	4,500,000	4,500,000
Total Permits, Fees, Special Assessments	\$4,471,664	\$4,500,000	\$4,500,000	\$4,500,000
Subtotal Current Revenues	\$4,557,523	\$4,575,000	\$4,586,000	\$4,587,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	5,359,336	7,305,101	6,852,326
Total Non-Revenues	\$0	\$5,359,336	\$7,305,101	\$6,852,326
Subtotal Non-Current Revenues	\$0	\$5,359,336	\$7,305,101	\$6,852,326
Total Fund Revenues	\$4,557,523	\$9,934,336	\$11,891,101	\$11,439,326
Expenditure Detail				
Stormwater				
Appropriated Reserves	0	4,970,992	0	3,276,460
Drainage Task Team	2,769,625	3,143,344	2,845,492	3,292,866
Gabordy Basin Improvements	0	0	0	250,000
Gemini Springs	0	0	0	200,000
Local Projects	716,177	630,000	630,000	650,000
Massachusetts/Voorhis	0	100,000	100,000	0
Mosquito Lagoon Reasonable Assurance P	0	0	0	170,000
NPDES	18,036	30,000	30,000	30,000
N Peninsula SW Impr PhI	395,581	300,000	464,304	300,000
Rio Way	49,945	100,000	165,094	250,000
TMDL	100,015	110,000	253,885	520,000
Transfer to Other Funds	0	0	0	2,000,000
Volusia Retention Pond	0	100,000	100,000	100,000
Wilbur by the Sea	8,448	450,000	450,000	400,000
Total Stormwater	\$4,057,827	\$9,934,336	\$5,038,775	\$11,439,326
Total Fund Expenditures	\$4,057,827	\$9,934,336	\$5,038,775	\$11,439,326

Volusia ECHO Fund - 160

Summary: In 2000 voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the ECHO program via Resolution 2000-156. The ECHO program provides funding for Educational, Cultural, Historical and Outdoor (ECHO) recreation capital projects. Non-profit and municipal organizations within the County's boundaries as well as the County are eligible to apply for grant funding to assist with acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria (ECHO) of the program.

The fiscal year 2015-16 tax rate is 0.2000 mills as approved by voters. In 2004, the County Council approved the allocation of \$1.0 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 fiscal year 2015-16 budget includes \$1.5 million for boardwalk development.

Grants and Aids are budgeted at \$2.5 million. Specific projects are approved by the County Council on an annual basis.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	4,946,442	5,217,967
Intergovernmental Revenues	0	1,000
Miscellaneous Revenues	97,050	115,000
Subtotal Current Revenues	\$5,043,492	\$5,333,967
Non-Current Revenues		
Non-Revenues	11,259,348	11,664,424
Subtotal Non-Current Revenues	\$11,259,348	\$11,664,424
Total Revenues	\$16,302,840	\$16,998,391
Less Operating Transfers	55,415	55,415
Total Operating Revenues	\$16,247,425	\$16,942,976
<u>Expenditures</u>		
Capital Improvements	416,000	0
Grants and Aids	8,781,673	10,761,717
Interfund Transfers	2,094,675	4,733,550
Reserves	5,010,492	1,503,124
Total Expenditures	\$16,302,840	\$16,998,391
Less Operating Transfers	55,415	55,415
Total Operating Expenditures	\$16,247,425	\$16,942,976
Net Revenues Less Expenditures	\$0	\$0

Volusia ECHO Fund - 160

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	4,684,729	4,931,442	4,931,442	5,202,967
Ad Valorem Taxes-Delinquent	20,347	15,000	15,000	15,000
Total Taxes	\$4,705,076	\$4,946,442	\$4,946,442	\$5,217,967
Intergovernmental Revenues				
Payment in Lieu of Taxes	1,089	0	0	1,000
Total Intergovernmental Revenues	\$1,089	\$0	\$0	\$1,000
Miscellaneous Revenues				
Interest Income	0	50	0	0
Investment Income	107,557	97,000	115,000	115,000
Total Miscellaneous Revenues	\$107,557	\$97,050	\$115,000	\$115,000
Subtotal Current Revenues	\$4,813,722	\$5,043,492	\$5,061,442	\$5,333,967
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	11,259,348	13,786,602	11,664,424
Total Non-Revenues	\$0	\$11,259,348	\$13,786,602	\$11,664,424
Subtotal Non-Current Revenues	\$0	\$11,259,348	\$13,786,602	\$11,664,424
Total Fund Revenues	\$4,813,722	\$16,302,840	\$18,848,044	\$16,998,391
Expenditure Detail				
<u>Parks Recreation & Culture</u>				
ECHO Programs FY 2006-07	0	0	442,188	0
ECHO Programs FY 2008-09	0	1,039,260	0	1,475,210
ECHO Programs FY 2009-10	825,971	1,081,853	193,726	733,739
ECHO Programs FY 2011-12	738,825	770,978	14,267	1,188,783
ECHO Programs FY 2012-13	151,967	0	953,308	0
ECHO Programs FY 2013-14	1,016,358	3,506,765	572,248	3,507,802
ECHO Programs FY 2014-15	0	9,903,984	5,007,883	3,231,663
ECHO Programs FY 2015-16	0	0	0	6,861,194
Total Parks Recreation & Culture	\$2,733,121	\$16,302,840	\$7,183,620	\$16,998,391
Total Fund Expenditures	\$2,733,121	\$16,302,840	\$7,183,620	\$16,998,391

Volusia Forever Fund - 161

Summary: In 2000 the voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the Volusia Forever program to purchase endangered lands and permit the issuance of \$39,575,000 Limited Tax General Obligation Bonds payable from the tax levy. Following voter approval, the Volusia Forever Program was established by resolution 2001-198. In conjunction with acquisition partners, 38,000 acres have been protected through the program. Ten percent of Volusia Forever annual revenue is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Millage rates are established, first to meet the bonded debt service obligations, and second to fund current projects and land management operating expenses. The fiscal year 2015-16 millage to meet the debt service requirements of the Limited Tax General Obligation Refunding Bonds, Series 2014 (Fund 262) is 0.1261 and 0.0739 mills for operating costs which is allocated to this fund, for a total millage of 0.2000.

In fiscal year 2010-11 the County purchased 4,806 acres for the Deep Creek Preserve using a combination of Water & Sewer Utilities funds, Volusia Forever funds and an interfund loan from the General Fund of \$11,587,047. This interfund loan is repaid in annual installments through Volusia Forever tax revenues, with final payment in fiscal year 2020-21.

The Barberville Mitigation Tract is 386 acres of the 1,400 acre Barberville property that is permitted by the St. John's River Water Management District (SJRWMD) and the U.S. Army Corps of Engineers as a mitigation bank. Private and public entities may purchase mitigation credits to offset impacts to wetlands from development and other activities in the geographic basin defined for the mitigation bank. The proceeds from the sale of the mitigation credits are to be used for long-term restoration of the wetlands in the mitigation tract.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Taxes	1,546,007	1,922,496
Charges for Services	275,000	275,000
Miscellaneous Revenues	96,055	137,000
Subtotal Current Revenues	\$1,917,062	\$2,334,496
Non-Current Revenues		
Non-Revenues	5,784,717	5,856,137
Subtotal Non-Current Revenues	\$5,784,717	\$5,856,137
Total Revenues	\$7,701,779	\$8,190,633
Less Operating Transfers	790,038	959,724
Total Operating Revenues	\$6,911,741	\$7,230,909
<u>Expenditures</u>		
Personal Services	237,832	207,706
Operating Expenses	1,023,240	933,942
Capital Outlay	17,000	0
Grants and Aids	484,046	481,494
Interfund Transfers	790,038	959,724
Reserves	5,149,623	5,607,767
Total Expenditures	\$7,701,779	\$8,190,633
Less Operating Transfers	790,038	959,724
Total Operating Expenditures	\$6,911,741	\$7,230,909
Net Revenues Less Expenditures	\$0	\$0

Volusia Forever Fund - 161

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	1,286,232	1,546,007	1,546,007	1,922,496
Ad Valorem Taxes-Delinquent	8,036	0	0	0
Total Taxes	\$1,294,268	\$1,546,007	\$1,546,007	\$1,922,496
Intergovernmental Revenues				
Payment in Lieu of Taxes	298	0	0	0
Total Intergovernmental Revenues	\$298	\$0	\$0	\$0
Charges for Services				
Land Management Fees	299,550	275,000	275,000	275,000
Total Charges for Services	\$299,550	\$275,000	\$275,000	\$275,000
Miscellaneous Revenues				
Investment Income	45,457	40,000	50,000	50,000
Land Rentals	87,040	56,055	40,000	87,000
Total Miscellaneous Revenues	\$132,497	\$96,055	\$90,000	\$137,000
Subtotal Current Revenues	\$1,726,613	\$1,917,062	\$1,911,007	\$2,334,496
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	24,362	24,362	0
Appropriated Fund Balance	0	5,760,355	5,852,420	5,856,137
Total Non-Revenues	\$0	\$5,784,717	\$5,876,782	\$5,856,137
Subtotal Non-Current Revenues	\$0	\$5,784,717	\$5,876,782	\$5,856,137
Total Fund Revenues	\$1,726,613	\$7,701,779	\$7,787,789	\$8,190,633
Expenditure Detail				
Environmental Management				
10% Land Management Services	474,968	5,788,948	1,090,305	0
Barberville Mitigation Tract	0	638,747	0	0
Forever Programs	41,045	1,274,084	841,347	0
Total Environmental Management	\$516,013	\$7,701,779	\$1,931,652	\$0
Parks Recreation & Culture				
10% Land Management Services	0	0	0	6,110,668
Barberville Mitigation Tract	0	0	0	638,747
Forever Programs	0	0	0	1,441,218
Total Parks Recreation & Culture	\$0	\$0	\$0	\$8,190,633
Total Fund Expenditures	\$516,013	\$7,701,779	\$1,931,652	\$8,190,633

Law Enforcement Trust Fund - 170

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

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

Details of Capital Outlay can be found in Section - J of this document.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	24,000	35,000
Subtotal Current Revenues	\$24,000	\$35,000
Non-Current Revenues		
Non-Revenues	1,291,049	3,064,070
Subtotal Non-Current Revenues	\$1,291,049	\$3,064,070
Total Revenues	\$1,315,049	\$3,099,070
Less Operating Transfers	0	0
Total Operating Revenues	\$1,315,049	\$3,099,070
<u>Expenditures</u>		
Operating Expenses	535,000	2,010,000
Capital Outlay	25,000	100,000
Reserves	755,049	989,070
Total Expenditures	\$1,315,049	\$3,099,070
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,315,049	\$3,099,070
Net Revenues Less Expenditures	\$0	\$0

Law Enforcement Trust Fund - 170

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	6,923	4,000	11,000	15,000
Sale-Surplus Furn/Fixtr/Equipment	34,369	20,000	20,000	20,000
Total Miscellaneous Revenues	\$41,292	\$24,000	\$31,000	\$35,000
Subtotal Current Revenues	\$41,292	\$24,000	\$31,000	\$35,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	971,049	2,685,432	2,544,070
Confiscated Property Trust Rev	2,811,999	300,000	300,000	500,000
Awarded Evidence Funds	20,749	20,000	20,000	20,000
Total Non-Revenues	\$2,832,748	\$1,291,049	\$3,005,432	\$3,064,070
Subtotal Non-Current Revenues	\$2,832,748	\$1,291,049	\$3,005,432	\$3,064,070
Total Fund Revenues	\$2,874,040	\$1,315,049	\$3,036,432	\$3,099,070
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	372,422	1,315,049	492,362	3,099,070
Total Office of the Sheriff	\$372,422	\$1,315,049	\$492,362	\$3,099,070
Total Fund Expenditures	\$372,422	\$1,315,049	\$492,362	\$3,099,070

Beach Enforcement Trust Fund - 171

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

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

Accumulated funds were utilized in the prior year to replace speed limit signs and radar detectors.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	120	10
Subtotal Current Revenues	\$120	\$10
Non-Current Revenues		
Non-Revenues	20,463	990
Subtotal Non-Current Revenues	\$20,463	\$990
Total Revenues	\$20,583	\$1,000
Less Operating Transfers	0	0
Total Operating Revenues	\$20,583	\$1,000
<u>Expenditures</u>		
Reserves	20,583	1,000
Total Expenditures	\$20,583	\$1,000
Less Operating Transfers	0	0
Total Operating Expenditures	\$20,583	\$1,000
Net Revenues Less Expenditures	\$0	\$0

Beach Enforcement Trust Fund - 171

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	124	120	10	10
Total Miscellaneous Revenues	\$124	\$120	\$10	\$10
Subtotal Current Revenues	\$124	\$120	\$10	\$10
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	20,463	963	990
Awarded Evidence Funds	460	0	17	0
Total Non-Revenues	\$460	\$20,463	\$980	\$990
Subtotal Non-Current Revenues	\$460	\$20,463	\$980	\$990
Total Fund Revenues	\$584	\$20,583	\$990	\$1,000
Expenditure Detail				
<u>Beach Safety Ocean Rescue</u>				
Trust Accounts	19,960	20,583	0	1,000
Total Beach Safety Ocean Rescue	\$19,960	\$20,583	\$0	\$1,000
Total Fund Expenditures	\$19,960	\$20,583	\$0	\$1,000

Federal Forfeiture Sharing Justice Fund - 172

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

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	4,000	2,000
Subtotal Current Revenues	\$4,000	\$2,000
Non-Current Revenues		
Non-Revenues	281,473	202,040
Subtotal Non-Current Revenues	\$281,473	\$202,040
Total Revenues	\$285,473	\$204,040
Less Operating Transfers	0	0
Total Operating Revenues	\$285,473	\$204,040
<u>Expenditures</u>		
Operating Expenses	54,000	85,000
Capital Outlay	50,000	50,000
Reserves	181,473	69,040
Total Expenditures	\$285,473	\$204,040
Less Operating Transfers	0	0
Total Operating Expenditures	\$285,473	\$204,040
Net Revenues Less Expenditures	\$0	\$0

Federal Forfeiture Sharing Justice Fund - 172

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,579	4,000	2,500	2,000
Total Miscellaneous Revenues	\$2,579	\$4,000	\$2,500	\$2,000
Subtotal Current Revenues	\$2,579	\$4,000	\$2,500	\$2,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	181,473	177,363	102,040
Justice-Confiscated Property	75,376	100,000	100,000	100,000
Total Non-Revenues	\$75,376	\$281,473	\$277,363	\$202,040
Subtotal Non-Current Revenues	\$75,376	\$281,473	\$277,363	\$202,040
Total Fund Revenues	\$77,955	\$285,473	\$279,863	\$204,040
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	374,226	285,473	177,823	204,040
Total Office of the Sheriff	\$374,226	\$285,473	\$177,823	\$204,040
Total Fund Expenditures	\$374,226	\$285,473	\$177,823	\$204,040

Federal Forfeiture Sharing Treasury Fund - 173

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

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

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	100	100
Subtotal Current Revenues	\$100	\$100
Non-Current Revenues		
Non-Revenues	1,697	14,660
Subtotal Non-Current Revenues	\$1,697	\$14,660
Total Revenues	\$1,797	\$14,760
Less Operating Transfers	0	0
Total Operating Revenues	\$1,797	\$14,760
<u>Expenditures</u>		
Operating Expenses	1,797	1,797
Reserves	0	12,963
Total Expenditures	\$1,797	\$14,760
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,797	\$14,760
Net Revenues Less Expenditures	\$0	\$0

Federal Forfeiture Sharing Treasury Fund - 173

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	440	100	100	100
Total Miscellaneous Revenues	\$440	\$100	\$100	\$100
Subtotal Current Revenues	\$440	\$100	\$100	\$100
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,697	16,357	14,660
Total Non-Revenues	\$0	\$1,697	\$16,357	\$14,660
Subtotal Non-Current Revenues	\$0	\$1,697	\$16,357	\$14,660
Total Fund Revenues	\$440	\$1,797	\$16,457	\$14,760
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	64,145	1,797	1,797	14,760
Total Office of the Sheriff	\$64,145	\$1,797	\$1,797	\$14,760
Total Fund Expenditures	\$64,145	\$1,797	\$1,797	\$14,760

Waste Collection Fund - 440

Summary: The Solid Waste Division operates under the authority of F.S. 25.01, chapter 110, article IV, division 2, for municipal service districts and F.S. 403.706 for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On August 6, 2009, the County Council approved a rate cap of \$240, as authorized per 197.3632(6) F.S. and set the rate at \$190. The fiscal year 2015-16 special assessment rate remains at \$190, the same rate since fiscal year 2008-09, and provides for garbage collection, yard waste collection, and recycling collection.

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	145,000	58,200
Permits, Fees, Special Assessments	8,297,819	8,340,321
Subtotal Current Revenues	\$8,442,819	\$8,398,521
Non-Current Revenues		
Non-Revenues	1,723,098	1,846,614
Subtotal Non-Current Revenues	\$1,723,098	\$1,846,614
Total Revenues	\$10,165,917	\$10,245,135
Less Operating Transfers	0	0
Total Operating Revenues	\$10,165,917	\$10,245,135
<u>Expenditures</u>		
Personal Services	130,396	133,140
Operating Expenses	8,170,295	8,459,135
Reserves	1,865,226	1,652,860
Total Expenditures	\$10,165,917	\$10,245,135
Less Operating Transfers	0	0
Total Operating Expenditures	\$10,165,917	\$10,245,135
Net Revenues Less Expenditures	\$0	\$0

Waste Collection Fund - 440

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	30,037	22,000	33,000	33,000
Sale of Recyclables	88,397	63,000	24,000	24,000
Sales-Fuels, Materials, Supplies	61,674	60,000	28,000	1,200
Total Miscellaneous Revenues	\$180,108	\$145,000	\$85,000	\$58,200
Permits, Fees, Special Assessments				
Special Assessment Waste Collection	8,301,680	8,297,819	8,338,654	8,340,321
Total Permits, Fees, Special Assessments	\$8,301,680	\$8,297,819	\$8,338,654	\$8,340,321
Subtotal Current Revenues	\$8,481,788	\$8,442,819	\$8,423,654	\$8,398,521
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,723,098	1,755,983	1,846,614
Total Non-Revenues	\$0	\$1,723,098	\$1,755,983	\$1,846,614
Subtotal Non-Current Revenues	\$0	\$1,723,098	\$1,755,983	\$1,846,614
Total Fund Revenues	\$8,481,788	\$10,165,917	\$10,179,637	\$10,245,135
Expenditure Detail				
Solid Waste				
Collection	8,256,631	10,165,917	8,333,023	10,245,135
Total Solid Waste	\$8,256,631	\$10,165,917	\$8,333,023	\$10,245,135
Total Fund Expenditures	\$8,256,631	\$10,165,917	\$8,333,023	\$10,245,135

Solid Waste Fund - 450

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

Capital improvement request for fiscal year 2015-16 includes \$2.0 million for construction of the new Tomoka Farms Road Landfill administrative facility, \$950,000 for the Landfill Gas Expansion, and \$300,000 for the southeast cell design subsurface investigation and wetland permitting to ensure long term future disposal capacity for Volusia County.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Taxes	360,000	340,000
Intergovernmental Revenues		23,000
Charges for Services	12,950,000	14,000,800
Miscellaneous Revenues	429,300	425,700
Permits, Fees, Special Assessments	12,000	11,500
Subtotal Current Revenues	\$13,751,300	\$14,801,000
Non-Current Revenues		
Non-Revenues	13,041,492	12,715,091
Subtotal Non-Current Revenues	\$13,041,492	\$12,715,091
Total Revenues	\$26,792,792	\$27,516,091
Less Operating Transfers	0	0
Total Operating Revenues	\$26,792,792	\$27,516,091
<u>Expenditures</u>		
Personal Services	3,907,884	3,963,706
Operating Expenses	7,834,290	7,503,764
Capital Outlay	1,673,650	1,463,300
Capital Improvements	4,720,000	3,328,973
Grants and Aids	250,000	250,000
Reserves	8,406,968	11,006,348
Total Expenditures	\$26,792,792	\$27,516,091
Less Operating Transfers	0	0
Total Operating Expenditures	\$26,792,792	\$27,516,091
Net Revenues Less Expenditures	\$0	\$0

Solid Waste Fund - 450

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Solid Waste Franchise Fee	323,698	360,000	350,000	340,000
Total Taxes	\$323,698	\$360,000	\$350,000	\$340,000
Intergovernmental Revenues				
In-kind Solid Waste	0	0	0	8,000
Landfill Grants	0	0	0	15,000
Total Intergovernmental Revenues	\$0	\$0	\$0	\$23,000
Charges for Services				
Charges for Services	0	0	835	800
Landfill Charges	13,740,148	12,950,000	14,000,000	14,000,000
Total Charges for Services	\$13,740,148	\$12,950,000	\$14,000,835	\$14,000,800
Miscellaneous Revenues				
Interest Income	3,963	3,500	3,900	3,900
Investment Income	124,135	92,000	120,000	120,000
Late Charges	(22,162)	75,000	45,000	45,000
Other Reimbursements	1,800	1,800	1,800	1,800
Rent	20,514	0	0	0
Rent - Facilities	94,118	55,000	87,700	100,000
Sale Methane	64,015	50,000	24,969	50,000
Sales-Surplus Matls & Scrap	35,567	32,000	35,500	35,000
Sale-Surplus Furn/Fixtr/Equipment	33	120,000	70,000	70,000
Total Miscellaneous Revenues	\$321,983	\$429,300	\$388,869	\$425,700
Permits, Fees, Special Assessments				
Permit-Garbage Haul	13,841	12,000	11,500	11,500
Total Permits, Fees, Special Assessme	\$13,841	\$12,000	\$11,500	\$11,500
Judgements, Fines and Forfeitures				
Restitution	305	0	1,200	0
Total Judgements, Fines and Forfeitu	\$305	\$0	\$1,200	\$0
Subtotal Current Revenues	\$14,399,975	\$13,751,300	\$14,752,404	\$14,801,000
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	13,041,492	18,201,095	12,715,091
Total Non-Revenues	\$0	\$13,041,492	\$18,201,095	\$12,715,091
Subtotal Non-Current Revenues	\$0	\$13,041,492	\$18,201,095	\$12,715,091
Total Fund Revenues	\$14,399,975	\$26,792,792	\$32,953,499	\$27,516,091

Solid Waste Fund - 450

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure Detail				
<u>Solid Waste</u>				
Administration	1,030,419	1,294,709	1,028,416	1,362,945
Keep America Beautiful Grant	0	0	30,000	30,000
Leachate Treatment	207,515	405,480	293,617	470,341
New Cell Construction	568,362	4,068,776	5,514,555	1,550,000
Plymouth Closure/Care	77,861	153,990	70,070	155,397
Recycling and Education	100,263	102,847	85,875	91,585
Special Waste	381,355	444,142	451,920	477,148
Tomoka Closure/Care	194,352	7,116,734	224,524	10,481,621
Tomoka Landfill	6,937,257	9,760,034	8,969,599	9,616,954
West Volusia Transfer Station	3,040,129	3,446,080	3,569,832	3,280,100
Total Solid Waste	\$12,537,513	\$26,792,792	\$20,238,408	\$27,516,091
Total Fund Expenditures	\$12,537,513	\$26,792,792	\$20,238,408	\$27,516,091

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Daytona Beach International Airport Fund - 451

Summary: Daytona Beach Municipal Airport became part of Volusia County government in 1969, as Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed the airport to Daytona Beach International Airport (DBIA). The operations are authorized under Chapter 18 of the Volusia County Code. The airport is served by two commercial airlines (Delta and US Air) and seven rental car companies, providing passengers with premiere customer service, convenience and hassle-free travel. Jet Blue, Volusia County's newest airline is set to begin non-stop flights from Daytona Beach to New York City in early 2016. Airline fees, passenger fees and rental income generate the operating revenues for the airport. DBIA provides facilities and services to NASCAR, Embry-Riddle Aeronautical University and many other local industries. The terminal also contains space for meetings, banquets and many corporate events. DBIA leases land and buildings for hotel, restaurant, office, cargo, hangar, and industrial spaces. Capital Improvement projects are funded primarily through Federal Aviation Administration and Florida Department of Transportation grants and are appropriated via Council-adopted budget resolutions when the grants are awarded; local match is budgeted in reserves. Reserves include \$2.1 million for debt service and bond requirements, \$2.4 million for airport renovations and future capital outlay and \$5.6 million for revenue stabilization.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	2,691,585	2,812,584
Charges for Services	7,991,386	8,153,547
Miscellaneous Revenues	3,349,442	3,608,093
Permits, Fees, Special Assessments	68,842	67,372
Subtotal Current Revenues	\$14,101,255	\$14,641,596
Non-Current Revenues		
Non-Revenues	13,217,810	9,723,017
Subtotal Non-Current Revenues	\$13,217,810	\$9,723,017
Total Revenues	\$27,319,065	\$24,364,613
Less Operating Transfers	0	0
Total Operating Revenues	\$27,319,065	\$24,364,613
<u>Expenditures</u>		
Personal Services	3,065,839	3,369,853
Operating Expenses	5,876,691	6,804,199
Capital Outlay	61,110	204,350
Debt Service	3,851,091	3,854,091
Reserves	14,464,334	10,132,120
Total Expenditures	\$27,319,065	\$24,364,613
Less Operating Transfers	0	0
Total Operating Expenditures	\$27,319,065	\$24,364,613
Net Revenues Less Expenditures	\$0	\$0

Daytona Beach International Airport Fund - 451

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Federal Airport Aid	9,855,393	2,280,663	4,564,067	2,382,984
Payment in Lieu of Taxes	281,354	288,385	292,601	301,379
State Airport Aid	2,343,069	122,537	2,108,738	128,221
Total Intergovernmental Revenues	\$12,479,816	\$2,691,585	\$6,965,406	\$2,812,584
Charges for Services				
Airport-Airfield	580,827	565,000	587,512	587,512
Airport-Ground Handling Service Fee	616,326	611,928	607,762	607,762
Airport-Hangar Area	686,762	655,538	644,668	762,239
Airport-Passenger Facility Charge	1,274,291	1,334,761	1,159,605	1,287,442
Airport-Terminal-Airlines	1,513,952	1,516,951	1,516,951	1,513,951
Airport-Terminal-Concession	3,374,029	2,958,732	2,846,486	3,018,441
OC Concession-Beverages	680	900	800	0
Sales-Maps	0	1,000	200	200
Special Events	374,474	346,576	378,412	376,000
Total Charges for Services	\$8,421,341	\$7,991,386	\$7,742,396	\$8,153,547
Miscellaneous Revenues				
Airport-Air Cargo Building Rent	36,636	37,369	37,369	38,116
Airport-Apron Rent	223,260	223,260	223,260	223,260
Investment Income	87,939	95,000	100,000	100,000
Land Rentals	2,013,568	1,883,439	1,948,408	1,956,481
Miscellaneous Revenue	10	0	0	0
Other Contributions & Donation	0	0	0	200,000
Other Reimbursements	100,050	70,243	77,600	80,333
Rent	964,683	1,011,021	974,505	979,903
Sales-Fuels, Materials, Supplies	34,243	29,110	29,110	30,000
Sale-Surplus Furn/Fixtr/Equipment	226	0	0	0
Total Miscellaneous Revenues	\$3,460,615	\$3,349,442	\$3,390,252	\$3,608,093
Permits, Fees, Special Assessments				
Special Assessment Stormwater	69,974	68,842	67,372	67,372
Total Permits, Fees, Special Assessments	\$69,974	\$68,842	\$67,372	\$67,372
Subtotal Current Revenues	\$24,431,746	\$14,101,255	\$18,165,426	\$14,641,596
Non-Current Revenues				
Internal Service Revenues				
Recoveries-Claims	1,678	0	0	0
Total Internal Service Revenues	\$1,678	\$0	\$0	\$0
Non-Revenues				
Appropriated Fund Balance	0	13,217,810	19,304,522	9,723,017
Total Non-Revenues	\$0	\$13,217,810	\$19,304,522	\$9,723,017
Subtotal Non-Current Revenues	\$1,678	\$13,217,810	\$19,304,522	\$9,723,017
Total Fund Revenues	\$24,433,424	\$27,319,065	\$37,469,948	\$24,364,613

Daytona Beach International Airport Fund - 451

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure Detail				
Airport				
Administration	1,678,064	1,605,800	1,681,973	1,706,780
Airfield Sign Lens Replacement	99,983	0	0	0
Air Service Development/Marketing	492,680	540,609	526,556	956,477
Apron Drainage Improvement	46,025	0	1,297,733	0
ARFF Relocation	196,851	0	6,002,080	0
Checked Baggage Screening Project	2,669,762	0	0	0
Concrete Joint Replacement On Terminal	13,270	0	336,814	0
Environmental Cleanup	15,750	0	38,911	0
Fuel Farm System	0	0	100,000	0
Ground Handling	610,272	615,400	625,665	742,379
International Services	162,344	159,773	212,039	159,689
Maintenance	2,863,497	3,055,173	3,695,925	3,319,732
Operations	1,131,229	1,147,136	1,264,519	1,279,599
Parking Lot Improvements	7,028	0	1,742,973	0
Perimeter Fence	261,545	0	0	0
Real Estate Development	0	53,000	15,000	60,000
Reserves/Transfers	0	14,464,334	0	10,132,120
Roof Replacement Grant	1,005,973	0	551,383	0
RSAT Cut over Taxiway	103,575	0	0	0
Rw 7L/25R Pavement/Electrical	0	0	221,291	0
Security	940,571	884,908	1,066,913	1,144,412
Taxiway November	11,340	0	10,248	0
Terminal Air Handlers	0	0	800,000	0
Terminal Emergency Generators	8,528	0	216,472	0
Terminal Security System - Phase 1	492,405	0	0	0
Terminal Update	0	0	49,500	0
Wildlife Mitigation	189,464	0	2,510,536	0
Total Airport	\$13,000,156	\$22,526,133	\$22,966,531	\$19,501,188
Debt Service				
Airport Capital Improvement Revenue Not	22,630	248,029	248,029	247,978
Airport Revenue Bonds 2000	1,189,339	2,835,300	2,838,839	2,840,250
Airport Revenue Bonds 2012	99,488	767,762	767,762	765,863
Total Debt Service	\$1,311,457	\$3,851,091	\$3,854,630	\$3,854,091
Fire Rescue Services				
Airport Fire	1,006,279	941,841	925,770	1,009,334
Total Fire Rescue Services	\$1,006,279	\$941,841	\$925,770	\$1,009,334
Total Fund Expenditures	\$15,317,892	\$27,319,065	\$27,746,931	\$24,364,613

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Volusia Transportation Authority Fund - 456

Summary: The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 which provides transportation to all urban areas of the county. VOTRAN also provides its Gold Service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use the fixed-route service. VOTRAN's fleet includes 52 revenue-producing fixed-route buses and 41 paratransit vehicles. Four Sunrail (commuter rail) feeder bus routes were started in fiscal year 2013-14 and are supported by increased funding from the Florida Department of Transportation, as well as passenger fares.

This budget is funded through passenger fares, General Fund contribution, Federal Transit Administrations funds, and Florida Department of Transportation funds. Additional funds are derived from bus advertising and charges for services. VOTRAN's capital projects are funded by federal and state grants and require no local funding. These funds are used to purchase capital items such as buses, vans, or office equipment.

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; fund balance one-time revenue was drawn down for operating purposes. Increased revenues from operations, including passenger fares and advertising, allow the General Fund contribution to be reduced from \$7.5 million in fiscal year 2014-15 to \$7.0 million in fiscal year 2015-16.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	9,491,060	9,557,727
Charges for Services	3,462,391	3,827,600
Miscellaneous Revenues	37,000	45,000
Subtotal Current Revenues	\$12,990,451	\$13,430,327
Non-Current Revenues		
Non-Revenues	8,773,398	9,179,441
Subtotal Non-Current Revenues	\$8,773,398	\$9,179,441
Total Revenues	\$21,763,849	\$22,609,768
Less Operating Transfers	0	0
Total Operating Revenues	\$21,763,849	\$22,609,768
<u>Expenditures</u>		
Personal Services	13,016,989	14,047,470
Operating Expenses	8,729,860	8,562,298
Grants and Aids	17,000	0
Total Expenditures	\$21,763,849	\$22,609,768
Less Operating Transfers	0	0
Total Operating Expenditures	\$21,763,849	\$22,609,768
Net Revenues Less Expenditures	\$0	\$0

Volusia Transportation Authority Fund - 456

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Federal Urban Mass Transit	6,854,148	0	8,459,765	0
Other Fed Urban Mass Transit	0	5,004,198	5,004,198	5,004,198
State Mass Transit	3,521,262	4,486,862	4,486,862	4,553,529
Total Intergovernmental Revenues	\$10,375,410	\$9,491,060	\$17,950,825	\$9,557,727
Charges for Services				
Mass Transit Fares	3,145,625	2,981,809	3,331,741	3,372,000
Other Mass Transit-Advertising	463,646	342,516	408,959	365,000
Other Mass Transit-Concessions	88,440	72,000	72,000	85,000
Other Mass Transit-ID Cards	536	1,066	1,066	600
Transportation-Contracted	26,820	65,000	6,500	5,000
Total Charges for Services	\$3,725,067	\$3,462,391	\$3,820,266	\$3,827,600
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	9,726	0	0	0
Investment Income	(28,415)	25,000	0	25,000
Miscellaneous Revenue	47,556	7,000	7,000	15,000
Sale-Surplus Furn/Fixtr/Equipment	(1)	5,000	5,000	5,000
Total Miscellaneous Revenues	\$28,866	\$37,000	\$12,000	\$45,000
Subtotal Current Revenues	\$14,129,343	\$12,990,451	\$21,783,091	\$13,430,327
Non-Current Revenues				
Internal Service Revenues				
Health Ins-Cobra/Retirees	18,984	0	0	0
Total Internal Service Revenues	\$18,984	\$0	\$0	\$0
Non-Revenues				
Transfers from Other Funds	8,230,307	7,535,653	7,035,653	7,035,653
Contributions	4,678,311	0	0	0
Appropriated Fund Balance	0	1,237,745	1,721,928	2,143,788
Total Non-Revenues	\$12,908,618	\$8,773,398	\$8,757,581	\$9,179,441
Subtotal Non-Current Revenues	\$12,927,602	\$8,773,398	\$8,757,581	\$9,179,441
Total Fund Revenues	\$27,056,945	\$21,763,849	\$30,540,672	\$22,609,768

Volusia Transportation Authority Fund - 456

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure Detail				
Public Transportation				
Administration	692,386	834,446	560,610	585,469
Capital Grant	5,239,630	0	8,459,765	0
Indirect Costs	1,981,431	2,060,403	2,142,493	2,188,253
New Smyrna Beach Service	286,946	302,172	265,185	390,895
Non-Vehicle Maintenance	730,766	765,262	742,542	856,255
Orlando Express	81,669	0	0	0
Paratransit Service	5,821,432	5,627,367	5,524,190	6,128,615
Public Transportation	7,358,367	8,032,814	7,148,884	8,491,074
Van Pool	128,277	131,397	139,030	111,163
Vehicle Maintenance	1,952,436	1,894,323	1,919,495	2,032,401
Westside Circulator	1,133,517	2,115,665	1,494,690	1,825,643
Total Public Transportation	\$25,406,857	\$21,763,849	\$28,396,884	\$22,609,768
Total Fund Expenditures	\$25,406,857	\$21,763,849	\$28,396,884	\$22,609,768

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Water and Sewer Utilities Fund - 457

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

Revenues are generated through user fees, with large capital improvements financed through the State Revolving Fund program. Reserves for Future Capital will provide funds for anticipated rehabilitation of existing infrastructure and alternative water supply projects to meet federal and state water quality and quantity standards in the coming years.

The fiscal year 2014-15 budget includes \$2.3 million of debt service payments for capital improvement projects associated with both wastewater and water reclamation facilities.

Details of Capital Improvements can be found in Section - I of the document.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Charges for Services	13,989,920	14,062,977
Miscellaneous Revenues	428,500	413,500
Judgements, Fines and Forfeitures	500	0
Subtotal Current Revenues	\$14,418,920	\$14,476,477
Non-Current Revenues		
Non-Revenues	6,088,937	5,085,933
Subtotal Non-Current Revenues	\$6,088,937	\$5,085,933
Total Revenues	\$20,507,857	\$19,562,410
Less Operating Transfers	0	25,000
Total Operating Revenues	\$20,507,857	\$19,537,410
<u>Expenditures</u>		
Personal Services	3,456,304	3,650,670
Operating Expenses	7,897,832	5,819,872
Capital Outlay	298,000	360,000
Capital Improvements	4,315,701	5,150,000
Debt Service	2,544,690	2,317,859
Interfund Transfers	0	25,000
Reserves	1,995,330	2,239,009
Total Expenditures	\$20,507,857	\$19,562,410
Less Operating Transfers	0	25,000
Total Operating Expenditures	\$20,507,857	\$19,537,410
Net Revenues Less Expenditures	\$0	\$0

Water and Sewer Utilities Fund - 457

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
SJRWMD Grants	0	0	1,562,021	0
Total Intergovernmental Revenues	\$0	\$0	\$1,562,021	\$0
Charges for Services				
Fire Line Availability Fee	77,197	77,000	75,083	77,000
Meter Disconnection Fee	178,767	120,000	164,984	120,000
Meter Installation	30,163	20,000	79,809	20,000
Other Charges for Services	58,631	0	0	0
Reclaimed Water Sales	501,795	562,940	524,835	535,332
Sewer C.I.A.C. Fees	47,879	35,000	53,267	35,000
Sewer Connection Fees	60,125	25,000	61,405	25,000
Sewer Sales	6,910,214	6,857,200	6,951,840	7,090,876
Water C.I.A.C. Fees	30,698	25,000	47,792	25,000
Water Connection Fees	24,699	40,000	38,451	40,000
Water Sales	5,723,605	6,227,780	5,823,761	6,094,769
Total Charges for Services	\$13,643,773	\$13,989,920	\$13,821,227	\$14,062,977
Miscellaneous Revenues				
Interest Income	4,991	5,000	0	0
Interest-Special Assessments	1,030	1,000	897	1,000
Investment Income	73,939	50,000	78,512	40,000
Late Charges	242,741	150,000	231,433	200,000
Miscellaneous Revenue	41,171	20,000	12,926	20,000
Outside Revenue	597,317	150,000	153,263	150,000
Sale of Supplies	49,202	50,000	30,808	0
Sale-Surplus Furn/Fixtr/Equipment	2,919	2,500	3,273	2,500
Total Miscellaneous Revenues	\$1,013,310	\$428,500	\$511,112	\$413,500
Judgements, Fines and Forfeitures				
Water Violations	50	500	100	0
Total Judgements, Fines and Forfeitu	\$50	\$500	\$100	\$0
Subtotal Current Revenues	\$14,657,133	\$14,418,920	\$15,894,460	\$14,476,477
Non-Current Revenues				
Non-Revenues				
Contributions	7,493	0	0	0
Appropriated Fund Balance	0	6,088,937	11,597,201	5,085,933
Total Non-Revenues	\$7,493	\$6,088,937	\$11,597,201	\$5,085,933
Subtotal Non-Current Revenues	\$7,493	\$6,088,937	\$11,597,201	\$5,085,933
Total Fund Revenues	\$14,664,626	\$20,507,857	\$27,491,661	\$19,562,410

Water and Sewer Utilities Fund - 457

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure Detail				
<u>Water Resources and Utilities</u>				
4 Towns Demo/Plant Improvements	0	250,000	0	0
Administration	1,711,414	1,781,620	1,733,311	1,945,591
Alternative Water Sources and Water Sup	34,621	1,285,701	1,509,711	1,350,000
Capital Improvements	533,436	2,571,000	2,000,360	885,000
Capital Reserves-Future Plant Constructio	0	1,026,324	0	1,492,484
Collection and Distribution Maintenance	1,255,478	1,634,674	1,552,900	1,353,846
Collections Systems Rehab Program	255,442	675,000	626,073	325,000
Customer Service	371,776	397,282	362,324	311,417
Deltona North SRL Note Pay	10,857	117,887	117,887	117,885
Deltona North Well 3R Improvements	183,662	0	24,339	0
Division Administration	406,174	1,421,912	339,407	1,123,937
Effluent Disposal Pond	7,127	0	0	0
Glen Abbey Well 2	323,100	0	0	0
Glen Abbey WTP Water Qual Improvemer	83,132	0	840,060	0
Grove Operations	58,818	0	0	0
Halifax Water Quality	188,919	0	1,840,908	0
Joint Wellfield Development	0	100,000	100,000	0
North Peninsula A1A Forcemain SAD	28,557	500,000	1,239,141	0
Operations-Potable Water	1,693,118	1,607,400	1,633,042	1,712,178
Operations-Wastewater	2,683,151	2,723,042	2,669,656	2,818,680
Ops Building & Warehouse	0	100,000	433,074	0
Pine Island WW Sys Upgrade	0	325,000	0	0
Rhode Island Water Main Extension	232,854	0	0	0
River Road Water Main	0	0	0	100,000
Saxon Blvd Waterline Relocation	20,590	0	45,225	0
Southeast SRL Note Pay	91,428	564,345	564,345	564,345
Southwest SRL2 Note Pay	408,458	834,787	605,276	605,275
Southwest SRL Note Pay	33,317	198,915	198,915	198,914
Spruce Creek Membrane Cleaning Skid	0	500,000	250,000	0
Stone Island Water - Operating	94,730	205,650	205,865	205,000
Stone Island WW Sys. Operating	255,787	245,000	264,181	265,000
SW 2 Water Quality Improvement	99,598	0	88,567	1,000,000
SW Clarifier Replacement	367,735	0	0	0
SW Nutrient Reduction/Expansion	0	0	0	2,000,000
SW Reclaimed Augmentation- Sanford Int	822,181	0	1,683,122	0
SW Sludge Press Upgrade	0	190,000	190,000	0
SW Wtr Reclamation Facility Exp	681,580	0	0	0
Utility Engineering	322,818	423,562	459,283	356,418
Water/Sewer Refunding 2012	77,831	828,756	828,756	831,440
Total Water Resources and Utilities	\$13,337,689	\$20,507,857	\$22,405,728	\$19,562,410
Total Fund Expenditures	\$13,337,689	\$20,507,857	\$22,405,728	\$19,562,410

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Parking Garage Fund - 475

Summary: The Parking Garage was constructed in 2000 to serve both the Ocean Center and the Daytona Beach area's Main Street Entertainment District. Full ownership, management, and operational responsibilities of the parking facility were transferred from Volusia Redevelopment Parking Corporation to Volusia County in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts.

The fiscal year 2015-16 budget includes principal and interest payments on the Capital Improvement Revenue Note, Series 2013 debt obligation. Details of Capital Improvements can be found in Section - I of this document.

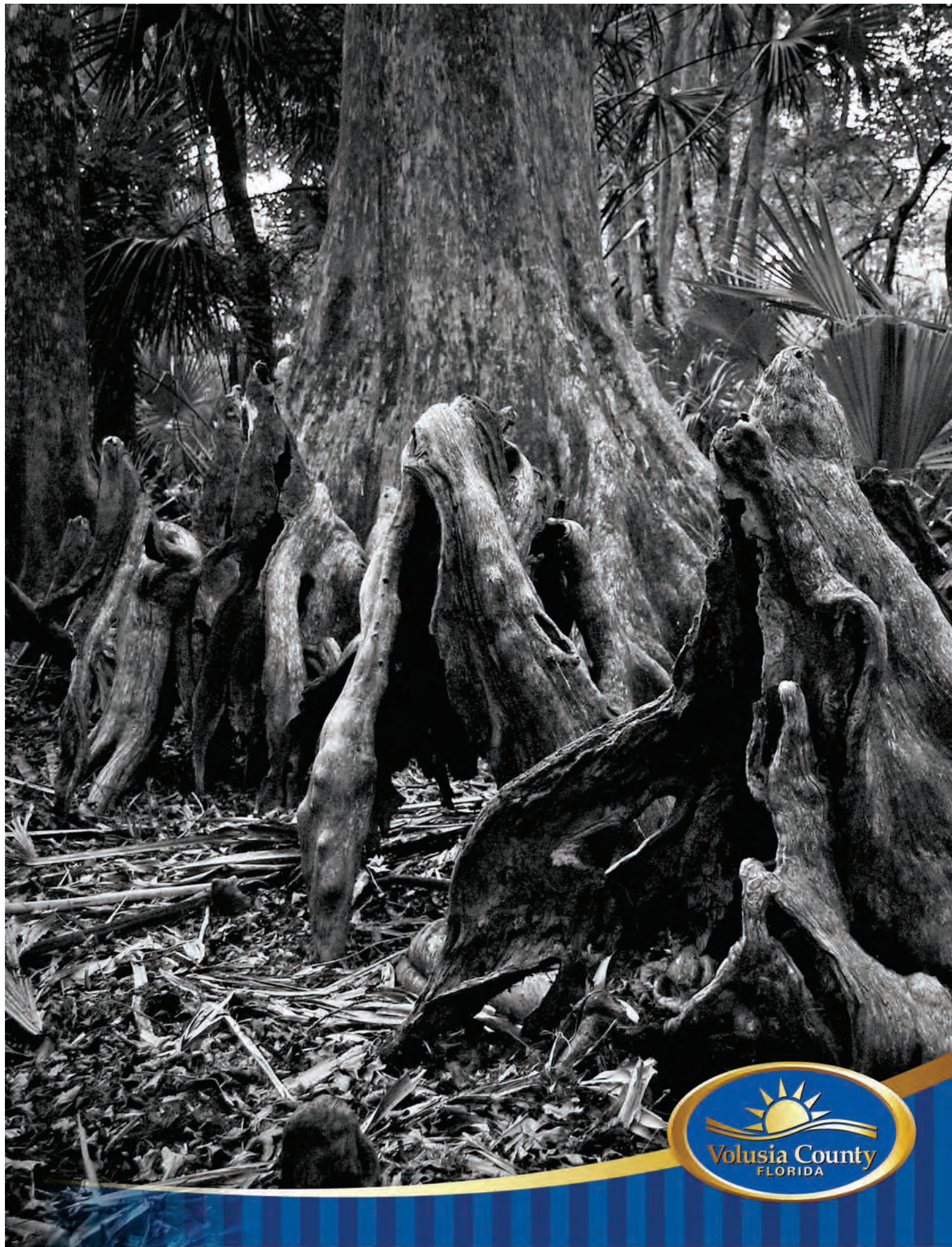
	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
Charges for Services	2,385,000	2,424,736
Miscellaneous Revenues	0	5,277
Subtotal Current Revenues	\$2,385,000	\$2,430,013
Non-Current Revenues		
Non-Revenues	533,999	852,076
Subtotal Non-Current Revenues	\$533,999	\$852,076
Total Revenues	\$2,918,999	\$3,282,089
Less Operating Transfers	268,800	29,866
Total Operating Revenues	\$2,650,199	\$3,252,223
<u>Expenditures</u>		
Personal Services	113,743	171,633
Operating Expenses	1,113,551	1,293,783
Capital Outlay	34,900	48,900
Capital Improvements	494,000	614,056
Debt Service	836,197	840,470
Grants and Aids	575	575
Interfund Transfers	268,800	29,866
Reserves	57,233	282,806
Total Expenditures	\$2,918,999	\$3,282,089
Less Operating Transfers	268,800	29,866
Total Operating Expenditures	\$2,650,199	\$3,252,223
Net Revenues Less Expenditures	\$0	\$0

Parking Garage Fund - 475

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Daily Parking	1,317,033	1,370,000	1,303,000	1,329,060
Parking Garage Monthly Parking	173,766	155,000	158,930	162,109
Special Event Parking	797,723	700,000	769,193	784,577
Validation Parking	156,752	160,000	146,069	148,990
Total Charges for Services	\$2,445,274	\$2,385,000	\$2,377,192	\$2,424,736
Miscellaneous Revenues				
Investment Income	1,840	0	5,177	5,177
Miscellaneous Revenue	260	0	50	100
Total Miscellaneous Revenues	\$2,100	\$0	\$5,227	\$5,277
Subtotal Current Revenues	\$2,447,374	\$2,385,000	\$2,382,419	\$2,430,013
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	533,999	783,628	852,076
Total Non-Revenues	\$0	\$533,999	\$783,628	\$852,076
Subtotal Non-Current Revenues	\$0	\$533,999	\$783,628	\$852,076
Total Fund Revenues	\$2,447,374	\$2,918,999	\$3,166,047	\$3,282,089
Expenditure Detail				
<u>Ocean Center</u>				
Parking/Operations	1,685,536	2,918,999	2,313,971	3,282,089
Total Ocean Center	\$1,685,536	\$2,918,999	\$2,313,971	\$3,282,089
Total Fund Expenditures	\$1,685,536	\$2,918,999	\$2,313,971	\$3,282,089

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F - Division Operating Budgets

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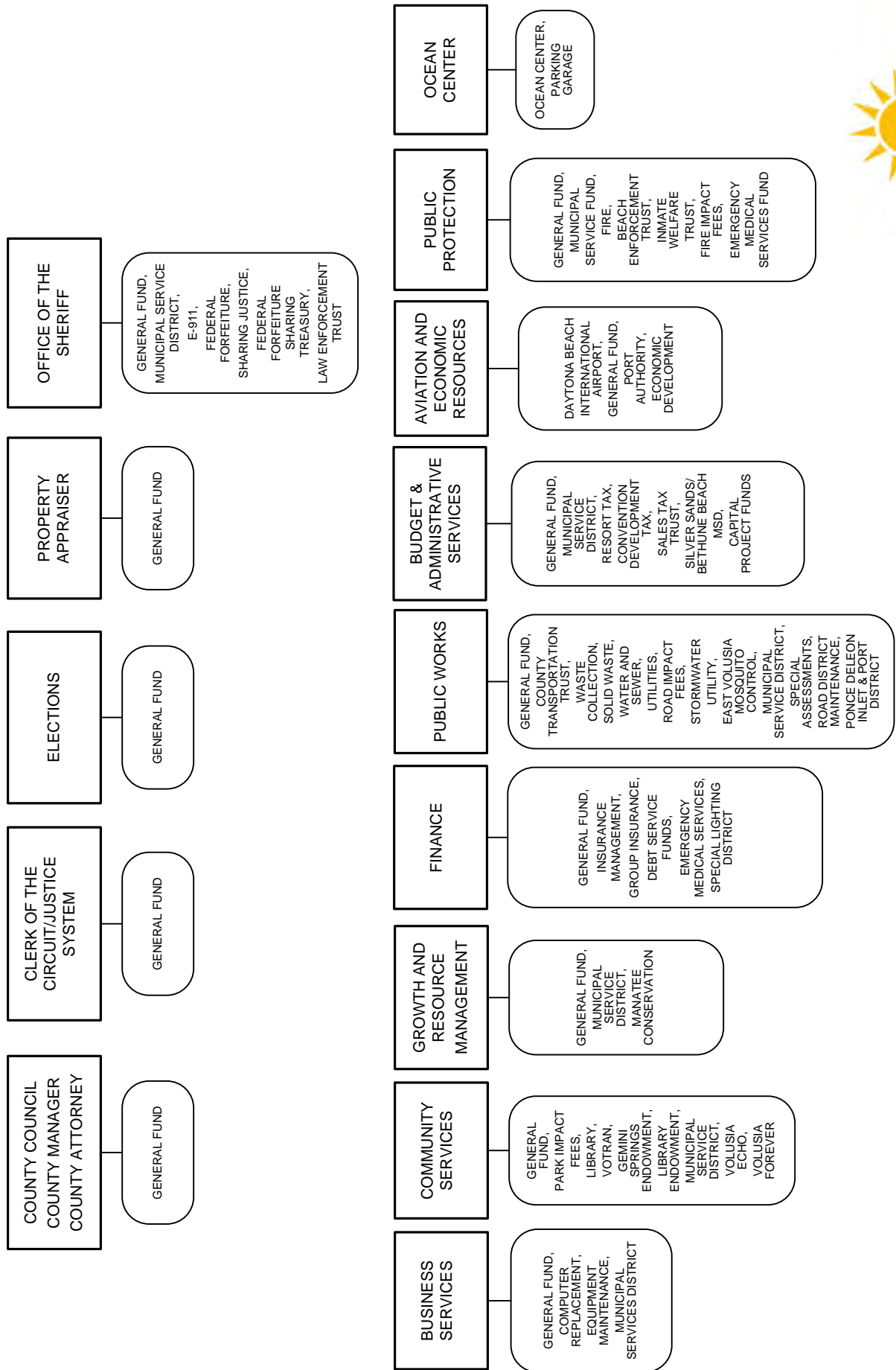
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VOLUSIA COUNTY GOVERNMENT DEPARTMENT TO FUND MATRIX



Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Aviation and Economic Resources								
Airport	2,585,460	6,624,758	158,850	13,986,211	23,355,279	39.00	0.00	39.00
Economic Development	732,492	2,467,223	0	7,250,000	10,449,715	12.00	0.00	12.00
Budget & Administrative Services								
Management and Budget	993,856	278,557	0	(277,682)	994,731	12.00	0.00	12.00
Procurement	1,140,855	258,879	2,700	(358,106)	1,044,328	16.00	0.00	16.00
Business Services								
Central Services	2,739,791	4,993,582	94,770	3,120,704	10,948,847	41.00	0.00	41.00
Information Technology	5,371,077	4,023,208	447,735	(2,367,776)	7,474,244	79.00	0.00	79.00
Revenue	3,630,423	1,618,055	0	(1,767,159)	3,481,319	79.00	2.00	80.00
Clerk of the Circuit Court								
Clerk of the Circuit Court	3,190	435,155	0	1,787,899	2,226,244	0.00	0.00	0.00
Community Services								
Community Assistance	56,134	33,027	0	6,022,564	6,111,725	1.00	0.00	1.00
Community Services & Grants	1,149,777	2,722,010	0	807,038	4,678,825	14.00	0.00	14.00
Cooperative Extension	599,400	296,147	0	0	895,547	15.00	1.00	15.50
Health Services	0	630,364	0	1,857,546	2,487,910	0.00	0.00	0.00
Library Services	9,885,584	6,543,620	268,020	5,247,782	21,945,006	180.00	13.00	186.50
Parks Recreation & Culture	4,854,298	5,680,694	80,732	26,063,515	36,679,239	79.00	200.00	111.12
Public Transportation	14,047,470	8,562,298	0	0	22,609,768	0.00	0.00	0.00
Veterans' Services	559,000	107,430	0	0	666,430	10.00	0.00	10.00
County Attorney								
County Attorney	3,366,170	479,575	0	(1,488,829)	2,356,916	30.00	0.00	30.00
County Council								
County Council	546,386	414,924	0	(277,609)	683,701	7.00	0.00	7.00
County Manager								
County Manager	1,989,871	260,181	75,000	(748,662)	1,576,390	24.00	2.00	25.25
Elections								
Elections	2,204,894	2,427,199	13,220	2,821,941	7,467,254	32.00	0.00	32.00
Finance								
Accounting	2,678,748	1,409,663	11,400	(944,342)	3,155,469	44.00	2.00	45.00
Office of the CFO	334,114	19,082	0	(158,206)	194,990	5.00	0.00	5.00
Personnel	1,510,924	416,148	0	(518,366)	1,408,706	21.00	0.00	21.00
Growth and Resource Management								
Building, Zoning and Code Administration	2,661,260	1,112,937	0	0	3,774,197	41.00	0.00	41.00
Environmental Management	2,668,879	1,922,675	31,441	378,430	5,001,425	38.00	26.00	42.97
Growth and Resource Management	1,002,957	104,008	11,000	(321,041)	796,924	14.00	0.00	14.00
Planning and Development Services	1,361,290	496,035	0	0	1,857,325	18.00	2.00	19.00
Growth Management Commission								
Growth Management Commission	33,718	254,507	0	0	288,225	0.00	1.00	0.50
Justice System								
Justice System	2,413,199	965,652	42,500	10,525	3,431,876	42.00	0.00	42.00

Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Ocean Center								
Ocean Center	2,751,148	4,965,266	175,846	6,623,403	14,515,663	42.00	1.00	42.50
Office of the Sheriff								
Office of the Sheriff	60,842,626	15,484,914	3,357,705	3,348,368	83,033,613	791.00	133.00	845.10
Other Budgetary Accounts								
Non-Departmental	0	1,235,349	0	95,017,612	96,252,961	0.00	0.00	0.00
Property Appraiser								
Property Appraisal	6,770,047	1,014,064	2,500,000	(653,140)	9,630,971	102.00	0.00	102.00
Public Protection								
Animal Control	787,053	654,868	0	150,000	1,591,921	15.00	0.00	15.00
Beach Safety Ocean Rescue	6,349,309	1,232,128	109,224	1,000	7,691,661	81.00	318.00	125.42
Corrections	25,329,899	13,356,989	177,000	4,367,142	43,231,030	349.00	2.00	350.00
Emergency Management	542,938	203,961	0	0	746,899	7.00	0.00	7.00
Emergency Medical Administration	160,338	132,581	0	4,524,290	4,817,209	2.00	0.00	2.00
Emergency Medical Services	14,095,536	5,165,724	1,525,323	2,473,753	23,260,336	186.00	11.00	191.00
Fire Rescue Services	18,158,151	7,230,009	1,534,775	6,512,672	33,435,607	184.00	0.00	184.00
Medical Examiner	1,493,765	547,576	40,300	165	2,081,806	16.00	0.00	16.00
Public Protection Services	769,904	81,048	2,447	(150,408)	702,991	6.00	0.00	6.00
State Department of Juvenile Justice	0	0	0	2,259,485	2,259,485	0.00	0.00	0.00
Public Works								
Coastal	1,217,247	3,959,292	173,000	4,167,924	9,517,463	21.00	2.00	21.50
Engineering & Construction	2,785,201	5,939,167	25,200	35,833,413	44,582,981	53.00	0.00	53.00
Mosquito Control	1,566,912	2,456,302	545,063	4,598,538	9,166,815	29.00	1.00	29.75
Public Works Services	692,168	1,046,468	6,758	18,864,451	20,609,845	6.00	0.00	6.00
Road and Bridge	5,795,963	7,144,665	870,400	1,409,666	15,220,694	128.00	11.00	131.60
Solid Waste	4,096,846	15,962,899	1,463,300	16,238,181	37,761,226	69.00	0.00	69.00
Stormwater	3,036,375	1,723,491	573,000	6,106,460	11,439,326	56.00	1.00	56.75
Traffic Engineering	1,484,459	1,669,247	10,000	1,365,037	4,528,743	21.00	0.00	21.00
Water Resources and Utilities	3,650,670	5,819,872	360,000	9,731,868	19,562,410	61.00	0.00	61.00
State Mandated Costs								
State Mandated Costs	72,158	2,839,829	35,429	88,148	3,035,564	1.00	0.00	1.00
Tourist Development								
Tourist Development	0	10,000,445	0	0	10,000,445	0.00	0.00	0.00
TOTAL	233,569,930	165,423,747	14,722,138	283,004,405	696,720,220	3,119	729	3,278.46

Accounting

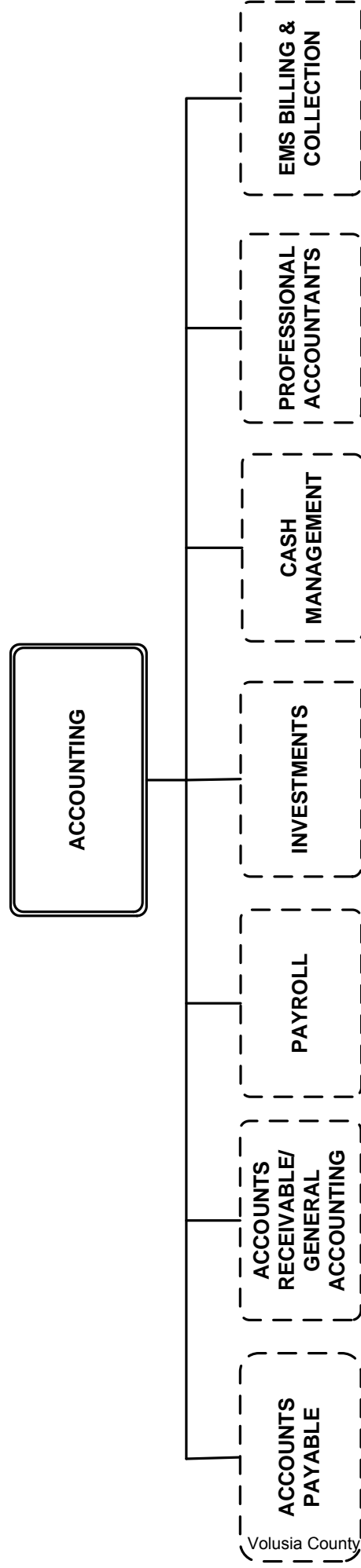
Department: Finance

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Accounting	1,620,167	1,711,321	1,768,609	1,906,239
EMS Billing & Collection	1,063,203	1,171,981	1,166,913	1,249,230
Total Expenditures	\$2,683,370	\$2,883,302	\$2,935,522	\$3,155,469
Expenditures by Category				
Personal Services	2,363,170	2,469,412	2,593,616	2,678,748
Operating Expenses	1,302,187	1,381,818	1,309,834	1,409,663
Capital Outlay	0	0	0	11,400
Subtotal Operating Expenditures	\$3,665,357	\$3,851,230	\$3,903,450	\$4,099,811
Reimbursements	(981,987)	(967,928)	(967,928)	(944,342)
Total Operating Expenditures	\$2,683,370	\$2,883,302	\$2,935,522	\$3,155,469
Expenditures by Fund				
Emergency Medical Services	\$1,063,203	\$1,171,981	\$1,166,913	\$1,249,230
General	\$1,620,167	\$1,711,321	\$1,768,609	\$1,906,239
Number of Full Time Positions		44.00		44.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		45.00		45.00

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

FINANCIAL AND ADMINISTRATIVE SERVICES

ACCOUNTING DIVISION



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

Accounting

Department: Finance

Accounting

8250000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,605,978	1,652,035	1,755,060	1,796,130
Operating Expenses	996,176	1,027,214	981,477	1,043,051
Capital Outlay	0	0	0	11,400
Subtotal Operating Expenditures	\$2,602,154	\$2,679,249	\$2,736,537	\$2,850,581
Reimbursements	(981,987)	(967,928)	(967,928)	(944,342)
Total Operating Expenditures	\$1,620,167	\$1,711,321	\$1,768,609	\$1,906,239
Expenditures by Fund				
General	\$1,620,167	\$1,711,321	\$1,768,609	\$1,906,239

Number of Full Time Positions	29.00	29.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	30.00	30.00

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of invoices processed for payment	108,054	115,000	120,000
2. Number of invoices/statements mailed	5,201	5,225	5,250
3. Number of payroll checks/electronic fund transfers	81,370	83,000	85,000
4. Number of capital asset records maintained	23,439	24,000	24,300

Highlights

The Accounting Division, with its accountants, section supervisors, and clerical staff, is responsible for maintaining and monitoring the accounting and financial transactions of the County. Over 140 funds have been established in the County's general ledger to assist in this task. Each year the Division prepares the comprehensive annual financial report which is audited by an independent, external auditor selected by County Council. The Division will also prepare the Annual Report on County Debt for the first time this fiscal year. Within Accounting, operational sections have been established for accounts receivable, accounts payable, capital asset tracking, payroll, investments, and cash management functions.

The fiscal year 2015-16 budget includes two part-time unfunded positions.

Accounting

Department: Finance

EMS Billing & Collection

8250002

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	757,192	817,377	838,556	882,618
Operating Expenses	306,011	354,604	328,357	366,612
Subtotal Operating Expenditures	\$1,063,203	\$1,171,981	\$1,166,913	\$1,249,230
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,063,203	\$1,171,981	\$1,166,913	\$1,249,230
Expenditures by Fund				
Emergency Medical Services	\$1,063,203	\$1,171,981	\$1,166,913	\$1,249,230
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00
Key Objectives				
1. Provide accurate and timely billing of all ambulance services				
Performance Measures		FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of transports billed		51,468	52,000	53,000
Highlights				
Emergency Medical Services (EMS) Billing and Collection is responsible for billing and collecting charges for ambulance services and ensuring those charges are in compliance with federal and state regulations. Funds for outside consultation and professional services are provided in the budget.				

Airport

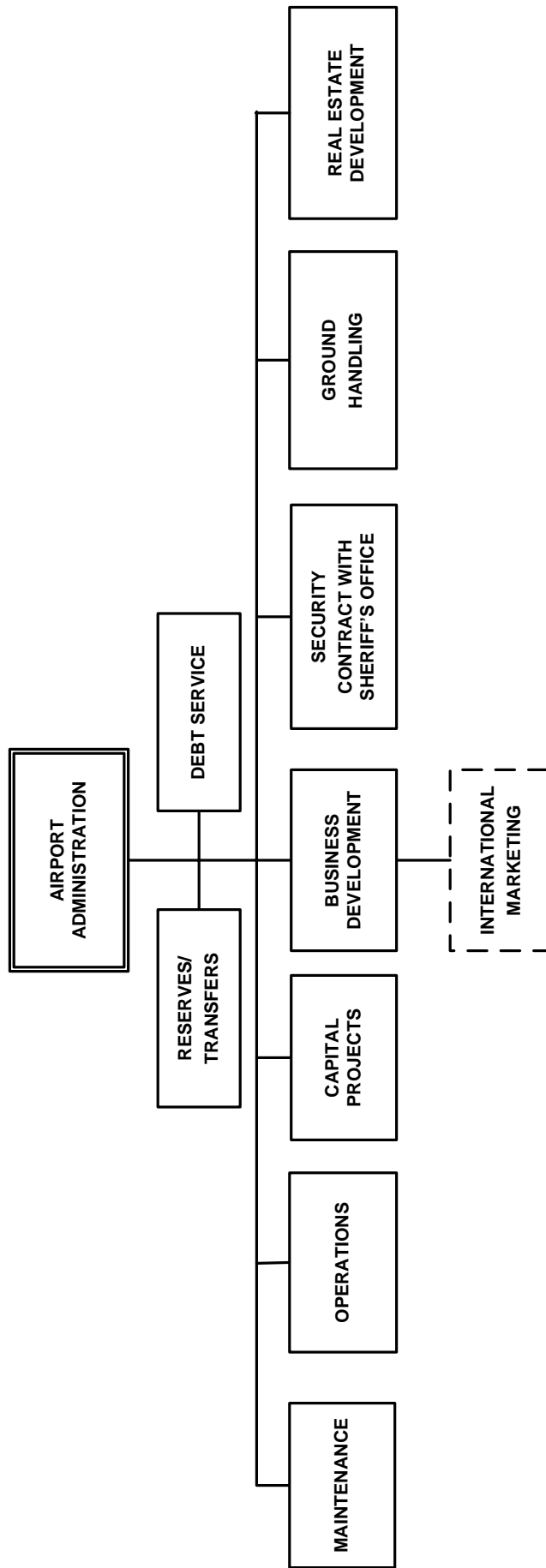
Department: Aviation and Economic Resources

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	1,678,064	1,605,800	1,681,973	1,706,780
Airport Capital Projects	5,121,499	0	13,877,941	0
Airport Debt Service	1,311,457	3,851,091	3,854,630	3,854,091
Business Development	655,024	700,382	738,595	1,116,166
Ground Handling	610,272	615,400	625,665	742,379
Maintenance	2,863,497	3,055,173	3,695,925	3,319,732
Operations	1,131,229	1,147,136	1,264,519	1,279,599
Real Estate Development	0	53,000	15,000	60,000
Reserves/Transfers	0	14,464,334	0	10,132,120
Security	940,571	884,908	1,066,913	1,144,412
Total Expenditures	\$14,311,613	\$26,377,224	\$26,821,161	\$23,355,279
Expenditures by Category				
Personal Services	2,302,843	2,316,616	2,477,133	2,585,460
Operating Expenses	5,618,861	5,697,073	6,044,927	6,624,758
Capital Outlay	78,715	48,110	1,119,913	158,850
Subtotal Operating Expenditures	\$8,000,419	\$8,061,799	\$9,641,973	\$9,369,068
Capital Improvements	4,999,737	0	13,322,558	0
Debt Service	1,311,457	3,851,091	3,854,630	3,854,091
Non-Operating	0	0	2,000	0
Reserves	0	14,464,334	0	10,132,120
Subtotal Other Operating Expenses	\$6,311,194	\$18,315,425	\$17,179,188	\$13,986,211
Reimbursements	0	0	0	0
Total Operating Expenditures	\$14,311,613	\$26,377,224	\$26,821,161	\$23,355,279
Expenditures by Fund				
Daytona Beach International Airport	\$14,311,613	\$26,377,224	\$26,821,161	\$23,355,279
Number of Full Time Positions		39.00		39.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		39.00		39.00

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

AVIATION AND ECONOMIC RESOURCES

AIRPORT



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

Airport

Department: Aviation and Economic Resources

Administration

1100100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	567,983	566,628	624,185	736,838
Operating Expenses	1,110,081	1,039,172	1,056,364	969,942
Capital Outlay	0	0	1,424	0
Subtotal Operating Expenditures	\$1,678,064	\$1,605,800	\$1,681,973	\$1,706,780
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,678,064	\$1,605,800	\$1,681,973	\$1,706,780
Expenditures by Fund				
Daytona Beach International Airport	\$1,678,064	\$1,605,800	\$1,681,973	\$1,706,780

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

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of staff members	39	39	39
2. Number of grants obtained	8	8	8
3. Number of capital projects	12	12	11

Highlights

Airport Administration provides the central interface with Volusia County Government entities, tenants and the general public. Airport Administration is responsible for planning, development, grant management, financial management, personnel administration, meeting coordination, procurement and maintenance of all files and records in accordance with state law. The Administrative Division oversees all areas of the airport to ensure the citizens and visitors have a first class facility that accommodates their air travel needs and provides a positive first impression of our community. There is one unfunded position in Administration for fiscal year 2015-16.

Airport

Department: Aviation and Economic Resources

Airport Capital Projects

110_CAP_PROJECTS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	113,234	0	38,911	0
Capital Outlay	8,528	0	1,016,472	0
Subtotal Operating Expenditures	\$121,762	\$0	\$1,055,383	\$0
Capital Improvements	4,999,737	0	12,822,558	0
Subtotal Other Operating Expenses	\$4,999,737	\$0	\$12,822,558	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,121,499	\$0	\$13,877,941	\$0
Expenditures by Fund				
Daytona Beach International Airport	\$5,121,499	\$0	\$13,877,941	\$0

Highlights

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

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

Airport

Department: Aviation and Economic Resources

Airport Debt Service

451.910

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Debt Service	1,311,457	3,851,091	3,854,630	3,854,091
Subtotal Other Operating Expenses	\$1,311,457	\$3,851,091	\$3,854,630	\$3,854,091
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,311,457	\$3,851,091	\$3,854,630	\$3,854,091
Expenditures by Fund				
Daytona Beach International Airport	\$1,311,457	\$3,851,091	\$3,854,630	\$3,854,091

Highlights

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

Airport

Department: Aviation and Economic Resources

Business Development

AIRSVCS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	188,545	191,140	201,519	206,396
Operating Expenses	466,479	509,242	483,347	909,770
Capital Outlay	0	0	53,729	0
Subtotal Operating Expenditures	\$655,024	\$700,382	\$738,595	\$1,116,166
Reimbursements	0	0	0	0
Total Operating Expenditures	\$655,024	\$700,382	\$738,595	\$1,116,166
Expenditures by Fund				
Daytona Beach International Airport	\$655,024	\$700,382	\$738,595	\$1,116,166

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

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Average number of flights per day	10	10	10
2. Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	2	2	3
3. Number of total passengers	610,000	610,000	675,000
4. New long term lease agreements	2	2	3

Highlights

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

Airport

Department: Aviation and Economic Resources

Ground Handling

1101900

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	60,931	62,352	65,940	67,282
Operating Expenses	549,341	538,048	546,237	675,097
Capital Outlay	0	15,000	13,488	0
Subtotal Operating Expenditures	\$610,272	\$615,400	\$625,665	\$742,379
Reimbursements	0	0	0	0
Total Operating Expenditures	\$610,272	\$615,400	\$625,665	\$742,379
Expenditures by Fund				
Daytona Beach International Airport	\$610,272	\$615,400	\$625,665	\$742,379
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00

Highlights

The Ground Handling Division is responsible for providing ground handling services to our commercial airline customers. Services to our customers include acceptance and sorting of outbound baggage; delivery and loading of baggage onto outbound flights; unloading and delivery of arriving baggage to the baggage claim area; cleaning and re-provisioning of aircraft interior between flights; cargo services; sky cap and wheelchair services. Daytona Beach International Airport currently provides this service to Delta Airlines and will commence these ground handling services to JetBlue starting February 2016. Service levels are dictated by Delta and JetBlue's flight schedules. Currently, services are required from 4 a.m. to 11:30 p.m.

Airport

Department: Aviation and Economic Resources

Maintenance

1101000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	819,500	870,930	901,770	896,825
Operating Expenses	1,988,164	2,169,243	2,279,155	2,286,907
Capital Outlay	55,833	15,000	15,000	136,000
Subtotal Operating Expenditures	\$2,863,497	\$3,055,173	\$3,195,925	\$3,319,732
Capital Improvements	0	0	500,000	0
Subtotal Other Operating Expenses	\$0	\$0	\$500,000	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,863,497	\$3,055,173	\$3,695,925	\$3,319,732
Expenditures by Fund				
Daytona Beach International Airport	\$2,863,497	\$3,055,173	\$3,695,925	\$3,319,732
Number of Full Time Positions		16.00		16.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		16.00		16.00

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percentage of scheduled preventative maintenance completed	80	80	100
2. Average work order completion time (days)	1	1	1
3. Percent painting and construction projects	60	80	100

Highlights

Airport Maintenance is responsible for maintaining and repairing the Daytona Beach International Airport facilities and equipment. This includes terminals, airport buildings, airport landscape (outside the scope of contracts), airfield grounds and lighting, signage, parking areas, gates and pavements. All maintenance must be accomplished in accordance with county policies and state and federal requirements. The fiscal year 2015-16 budget provides for upgrades to the terminal from numerous cosmetic projects, installation of LED lighting and detailed coordination of air handler and generator replacement without disruption to airport operations.

Airport

Department: Aviation and Economic Resources

Operations

1101100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	561,738	522,184	574,958	566,312
Operating Expenses	555,137	606,842	671,451	690,437
Capital Outlay	14,354	18,110	18,110	22,850
Subtotal Operating Expenditures	\$1,131,229	\$1,147,136	\$1,264,519	\$1,279,599
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,131,229	\$1,147,136	\$1,264,519	\$1,279,599
Expenditures by Fund				
Daytona Beach International Airport	\$1,131,229	\$1,147,136	\$1,264,519	\$1,279,599

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

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of bird/wildlife strikes to commercial aircraft	2	2	2
2. Number of runway incursions/vehicle-pedestrian deviations	1	0	0
3. Number of GTO driver violations resolved through hearing process	0	1	1
4. Number of discrepancies found by FAA during inspection for 139 compliance	0	2	0

Highlights

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

Airport

Department: Aviation and Economic Resources

Real Estate Development

1104000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	0	53,000	15,000	60,000
Subtotal Operating Expenditures	\$0	\$53,000	\$15,000	\$60,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$53,000	\$15,000	\$60,000
Expenditures by Fund				
Daytona Beach International Airport	\$0	\$53,000	\$15,000	\$60,000

Highlights

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

Airport

Department: Aviation and Economic Resources

Reserves/Transfers

1109000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Reserves	0	14,464,334	0	10,132,120
Subtotal Other Operating Expenses	\$0	\$14,464,334	\$0	\$10,132,120
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$14,464,334	\$0	\$10,132,120
Expenditures by Fund				
Daytona Beach International Airport	\$0	\$14,464,334	\$0	\$10,132,120

Highlights

This account establishes maintenance, operating, debt payment, and equipment renewal and/or replacement reserves as stipulated in signatory agreements with major air carriers that service Daytona Beach International Airport. Reserves include \$2.1 million for debt service and bond requirements, \$2.4 million for airport renovations and future capital outlay, and \$5.6 million for revenue stabilization.

Airport

Department: Aviation and Economic Resources

Security

1101300

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	104,146	103,382	108,761	111,807
Operating Expenses	836,425	781,526	954,462	1,032,605
Capital Outlay	0	0	1,690	0
Subtotal Operating Expenditures	\$940,571	\$884,908	\$1,064,913	\$1,144,412
Non-Operating	0	0	2,000	0
Subtotal Other Operating Expenses	\$0	\$0	\$2,000	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$940,571	\$884,908	\$1,066,913	\$1,144,412
Expenditures by Fund				
Daytona Beach International Airport	\$940,571	\$884,908	\$1,066,913	\$1,144,412
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00
Key Objectives				
1. To maintain airport security procedures/regulations in accordance with the approved airport security plan				
2. To develop and foster a culture of overlapping security awareness throughout the airport by support and understanding in the community				
Performance Measures				
	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Random daily security checks (average)	4	4		4
2. Increase frequency of meetings with airfield tenants	1	1		1
Highlights				
Airport Security handles all aspects of coordination and compliance with regulations and directives of the Transportation Security Administration (TSA) under the Department of Homeland Security. Security coordinates Airport activities with the TSA and Volusia County Sheriff's Office. Security is responsible for airfield security, employee background checks, fingerprinting, and overall management of security systems.				

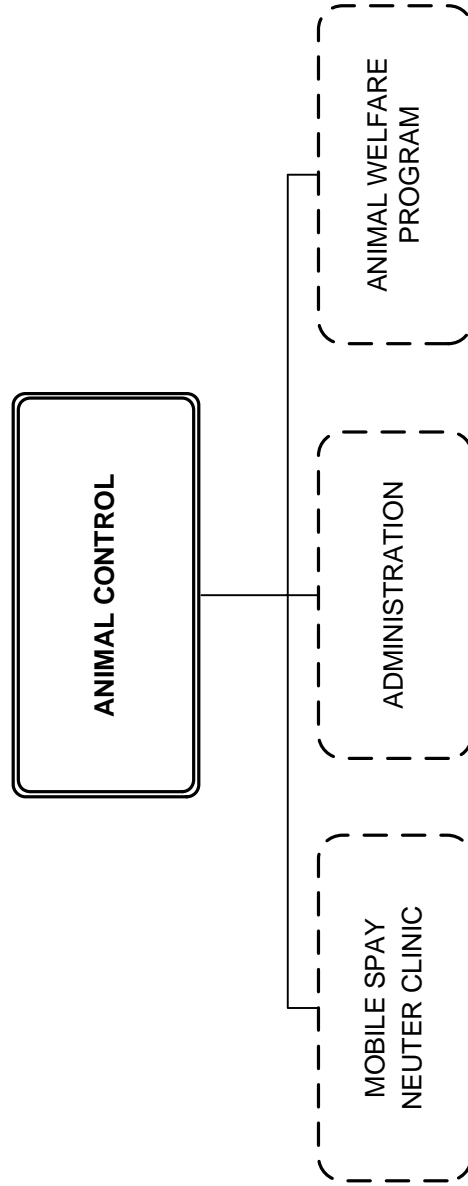
Animal Control

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Animal Control	1,244,814	1,365,811	1,276,890	1,591,921
Total Expenditures	\$1,244,814	\$1,365,811	\$1,276,890	\$1,591,921
Expenditures by Category				
Personal Services	674,516	761,546	732,585	787,053
Operating Expenses	570,298	604,265	544,305	654,868
Subtotal Operating Expenditures	\$1,244,814	\$1,365,811	\$1,276,890	\$1,441,921
Capital Improvements	0	0	0	150,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$150,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,244,814	\$1,365,811	\$1,276,890	\$1,591,921
Expenditures by Fund				
Municipal Service District	\$1,244,814	\$1,365,811	\$1,276,890	\$1,591,921
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00

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

PUBLIC PROTECTION ANIMAL CONTROL DIVISION



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



Animal Control

Department: Public Protection

Animal Control

ANIMAL_CTR

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	674,516	761,546	732,585	787,053
Operating Expenses	570,298	604,265	544,305	654,868
Subtotal Operating Expenditures	\$1,244,814	\$1,365,811	\$1,276,890	\$1,441,921
Capital Improvements	0	0	0	150,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$150,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,244,814	\$1,365,811	\$1,276,890	\$1,591,921
Expenditures by Fund				
Municipal Service District	\$1,244,814	\$1,365,811	\$1,276,890	\$1,591,921
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

1. Minimize the risk of a rabies outbreak in domestic animals by the immunization of dogs/cats
2. Protect people and pets from each other by enforcing Volusia County Animal Control Code of Ordinances and Florida State Statutes pertaining to animals
3. Enable citizens to abide by the Volusia County mandatory spay/neuter ordinance and reduce the number of unwanted animals by providing low-cost spay/neuter surgeries to economically challenged citizens of unincorporated Volusia county
4. Reduce the number of animals picked up

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of licenses sold	3,470	3,650	3,800
2. Number of routine complaints	4,073	3,828	3,800
3. Number of animals sterilized	2,388	2,314	2,600
4. Number of stray animals picked up	3,179	2,766	2,400

Animal Control

Department: Public Protection

Highlights

Volusia County Animal Control (VCAC) has 6 animal control officers who respond to emergencies 24 hours a day, daily nuisance animal complaints, investigation of animal bites and quarantines, investigation of dangerous dogs, animal neglect and cruelty and pickup and impoundment of stray animals. VCAC is the lead agency during emergencies and manages a people and pet shelter during disasters. The animal control officers also provide community outreach educational programs to promote responsible pet ownership for children and adults including bite-prevention and disaster awareness programs.

The Mobile Spay/Neuter Clinic (Pet Vet Cruiser) is a state-of-the-art veterinary clinic that travels to unincorporated areas of Volusia County offering low cost spays/neuters and rabies vaccinations to economically challenged citizens. This mobile clinic, coupled with the mandatory spay/neuter ordinance, continues to contribute to the steady decline of the number of stray dogs and cats picked up resulting in lower impoundment fees at the humane societies. Details of Capital Improvements can be found in Section - I of this Document.

In January 2015, VCAC adopted a trap/neuter/return with return-to-field policy. The number of cat impoundments has dramatically decreased since the implementation of these programs. Social media has also been a tool used to decrease impoundment numbers. Staff manages a FaceBook page, a place for people to connect if they have lost or found a pet. Information regarding daily stray animals picked up by animal control officers along with information to promote responsible pet ownership to the general public is provided. This page has been followed and utilized by over three thousand citizens to date and the posts have reached upwards of fifteen thousand citizens.

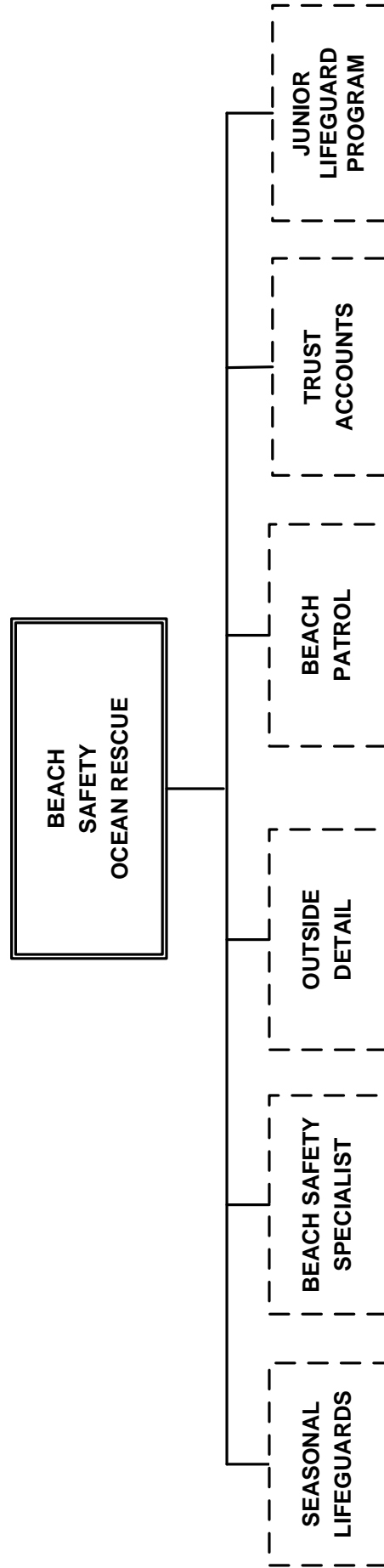
Beach Safety Ocean Rescue

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Beach Safety	6,820,496	7,260,779	7,282,816	7,691,661
Total Expenditures	\$6,820,496	\$7,260,779	\$7,282,816	\$7,691,661
Expenditures by Category				
Personal Services	5,574,503	5,979,413	6,024,235	6,349,309
Operating Expenses	1,184,308	1,202,470	1,187,968	1,232,128
Capital Outlay	61,685	60,613	60,613	109,224
Subtotal Operating Expenditures	\$6,820,496	\$7,242,496	\$7,272,816	\$7,690,661
Capital Improvements	0	0	10,000	0
Reserves	0	20,583	0	1,000
Subtotal Other Operating Expenses	\$0	\$20,583	\$10,000	\$1,000
Reimbursements	0	(2,300)	0	0
Total Operating Expenditures	\$6,820,496	\$7,260,779	\$7,282,816	\$7,691,661
Expenditures by Fund				
Beach Enforcement Trust	\$19,960	\$20,583	\$0	\$1,000
General	\$6,800,536	\$7,240,196	\$7,282,816	\$7,690,661
Number of Full Time Positions		81.00		81.00
Number of Part Time Positions		318.00		318.00
Number of Full Time Equivalent Positions		125.42		125.42

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

PUBLIC PROTECTION **BEACH SAFETY** **OCEAN RESCUE DIVISION**



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



Beach Safety Ocean Rescue

Department: Public Protection

Beach Safety

BEACH_SAFETY

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	5,574,503	5,979,413	6,024,235	6,349,309
Operating Expenses	1,184,308	1,202,470	1,187,968	1,232,128
Capital Outlay	61,685	60,613	60,613	109,224
Subtotal Operating Expenditures	\$6,820,496	\$7,242,496	\$7,272,816	\$7,690,661
Capital Improvements	0	0	10,000	0
Reserves	0	20,583	0	1,000
Subtotal Other Operating Expenses	\$0	\$20,583	\$10,000	\$1,000
Reimbursements	0	(2,300)	0	0
Total Operating Expenditures	\$6,820,496	\$7,260,779	\$7,282,816	\$7,691,661
Expenditures by Fund				
Beach Enforcement Trust	\$19,960	\$20,583	\$0	\$1,000
General	\$6,800,536	\$7,240,196	\$7,282,816	\$7,690,661
Number of Full Time Positions		81.00		81.00
Number of Part Time Positions		318.00		318.00
Number of Full Time Equivalent Positions		125.42		125.42

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of water related rescues	2,578	2,000	2,500
2. Number of lifeguards per weekend (peak season)	62	75	75

Highlights

The Beach Safety Ocean Rescue Division is directly responsible for the safety and welfare of the millions of visitors to Volusia County beaches each year by providing lifeguard protection through a complement of full and part-time certified staff, emergency medical response and law enforcement services. Portable towers primarily staffed with part-time seasonal lifeguards are strategically placed and manned according to a priority list dependent on the season, bather concentration, upland parks and development. Additionally, base towers are located at the more populated parks and beach areas (currently 4) with extended hours. This division is also responsible for the Junior Lifeguard program, offset by revenues collected through program registrations.

Details of Capital Outlay can be found in Section - J of this document.

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Building, Zoning and Code Administration

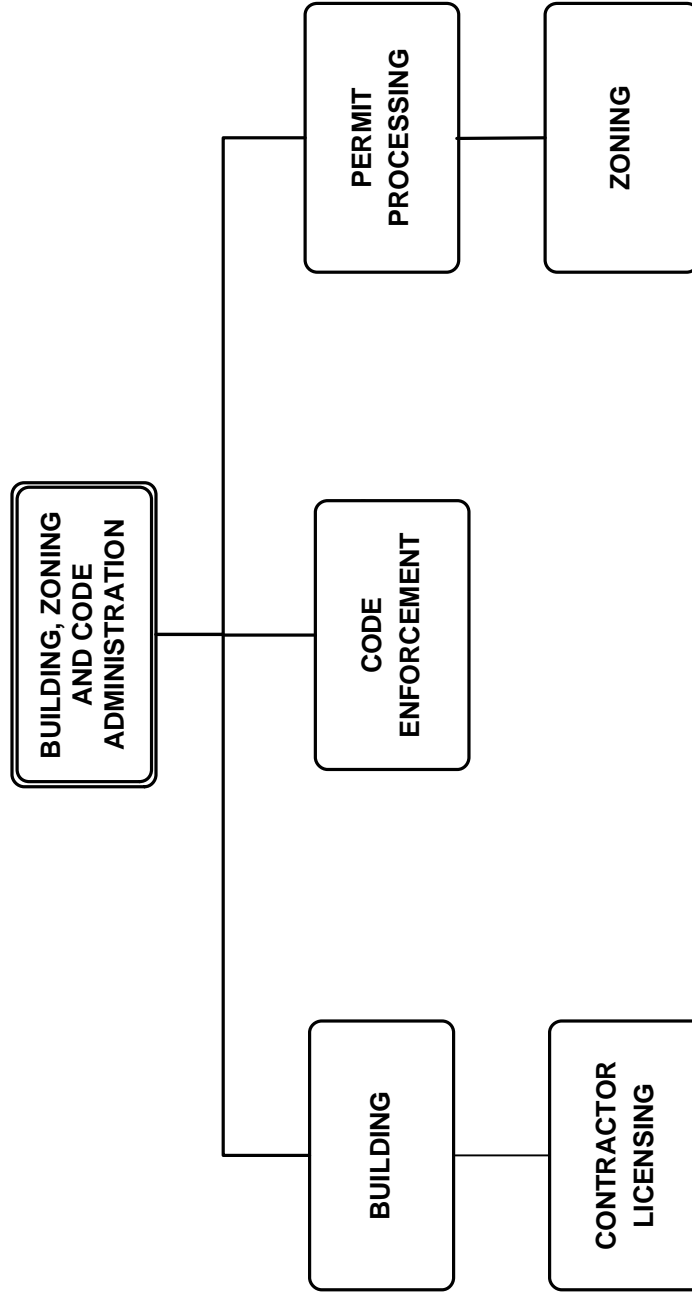
Department: Growth and Resource Management

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	350,625	425,580	457,234	538,001
Building	1,328,505	1,442,093	1,490,573	1,583,819
Code Enforcement	627,081	668,940	689,717	791,897
Contractor Licensing	133,729	140,659	145,126	147,944
Permit Processing	442,268	640,395	604,951	712,536
Total Expenditures	\$2,882,208	\$3,317,667	\$3,387,601	\$3,774,197
Expenditures by Category				
Personal Services	1,911,977	2,246,952	2,373,028	2,661,260
Operating Expenses	970,231	1,064,551	1,014,573	1,112,937
Subtotal Operating Expenditures	\$2,882,208	\$3,311,503	\$3,387,601	\$3,774,197
Grants and Aids	0	6,164	0	0
Subtotal Other Operating Expenses	\$0	\$6,164	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,882,208	\$3,317,667	\$3,387,601	\$3,774,197
Expenditures by Fund				
General	\$193,757	\$319,235	\$285,258	\$333,873
Municipal Service District	\$2,688,451	\$2,998,432	\$3,102,343	\$3,440,324
Number of Full Time Positions		39.00		41.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		39.00		41.00

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

GROWTH AND RESOURCE MANAGEMENT

BUILDING, ZONING AND CODE ADMINISTRATION DIVISION



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



Building, Zoning and Code Administration

Department: Growth and Resource Management

Administration

2250100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	101,880	164,014	208,168	288,190
Operating Expenses	248,745	261,566	249,066	249,811
Subtotal Operating Expenditures	\$350,625	\$425,580	\$457,234	\$538,001
Reimbursements	0	0	0	0
Total Operating Expenditures	\$350,625	\$425,580	\$457,234	\$538,001
Expenditures by Fund				
Municipal Service District	\$350,625	\$425,580	\$457,234	\$538,001
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Highlights

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

One position has been funded and transferred from General Fund.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Building

BUILDING

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	920,843	1,035,504	1,101,556	1,156,432
Operating Expenses	407,662	406,589	389,017	427,387
Subtotal Operating Expenditures	\$1,328,505	\$1,442,093	\$1,490,573	\$1,583,819
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,328,505	\$1,442,093	\$1,490,573	\$1,583,819
Expenditures by Fund				
Municipal Service District	\$1,328,505	\$1,442,093	\$1,490,573	\$1,583,819
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of residential reviews in 10 working days	90	90	95
2. Percentage of inspections performed by contract inspectors	16	18	10
3. Number of commercial reviews in 10 working days	98	99	95
4. Average number of daily inspections performed by each inspector	13	14	13

Highlights

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

The activity is divided into two sections.

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

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

Fiscal year 2015-16 has one unfunded position.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Code Enforcement

2253100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	413,075	434,754	455,531	518,278
Operating Expenses	214,006	234,186	234,186	273,619
Subtotal Operating Expenditures	\$627,081	\$668,940	\$689,717	\$791,897
Reimbursements	0	0	0	0
Total Operating Expenditures	\$627,081	\$668,940	\$689,717	\$791,897
Expenditures by Fund				
Municipal Service District	\$627,081	\$668,940	\$689,717	\$791,897
Number of Full Time Positions		8.00		9.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		8.00		9.00

Key Objectives

1. Respond to and pursue compliance on all reports of ordinance violations
2. Provide educational services and materials to the citizens of Volusia County to promote a safe community and a compliance initiative, resulting in greater voluntary compliance and fewer Code Enforcement Board cases
3. Assure that all signs meet ordinance requirements through issuance of new and renewal sign permits
4. Schedule and coordinate all requests for Code Enforcement Board hearings following legal requirements for case docketing and notification

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of property violations responded to and processed	2,319	2,400	2,400
2. Number of countywide code enforcement board cases	143	130	130
3. Number of sign renewals	326	470	330
4. Number of Code Enforcement Board hearings	12	15	18

Highlights

Building and Zoning Compliance is responsible for enforcement of Chapter 72, Article II, Zoning, Chapter 22 & 58 of the Code of Ordinances and the Florida Building Code in the Florida Statutes Chapter 553. Building and Zoning Compliance responds to all building, zoning and related complaints received for the unincorporated areas of Volusia County. This Activity reviews and enforces the outdoor entertainment event permits, Host Itinerant merchant licenses and temporary campgrounds during special events in the unincorporated County. This section also administers lot maintenance and sign regulations and serves as staff to the Code Enforcement Board and the Special Magistrate. Revenues of approximately \$172,000 are generated from code enforcement fines, sign permit renewals, lot maintenance liens and outdoor entertainment permits.

The fiscal year 2015-16 budget includes one additional position that was transferred from the 457 Water Utilities Fund.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Contractor Licensing

2252400

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	112,718	112,768	120,933	124,592
Operating Expenses	21,011	27,891	24,193	23,352
Subtotal Operating Expenditures	\$133,729	\$140,659	\$145,126	\$147,944
Reimbursements	0	0	0	0
Total Operating Expenditures	\$133,729	\$140,659	\$145,126	\$147,944
Expenditures by Fund				
General	\$133,729	\$140,659	\$145,126	\$147,944

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

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of inputs and assurances of licenses in time frame	100	100	100
2. Number of investigations completed in 10 working days	75	75	85
3. Number of new Local Specialty licenses issued and applications processed	103	75	120

Highlights

Contractor Licensing has jurisdiction over contractors licensed per FS 489, parts I & II and Local Specialty Licenses regulated by Volusia County Code of Ordinances Chapter 22. This activity has licensing powers within every city in Volusia County except the Town of Pierson. Cases brought by Contractor Licensing against certified and registered contractors are heard by the Volusia County Contractor Licensing & Construction Appeals Board (CLCA). The activity maintains a database of these contractors. All contractors participating in the program must pay a fee and meet State requirements for insurance to obtain permits and to maintain their active status. Registered and Local Specialty contractors are required to participate; certified contractors may decline participation in the program.

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

The fiscal year 2015-16 budget includes one unfunded position.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Permit Processing

2259400

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	363,461	499,912	486,840	573,768
Operating Expenses	78,807	134,319	118,111	138,768
Subtotal Operating Expenditures	\$442,268	\$634,231	\$604,951	\$712,536
Grants and Aids	0	6,164	0	0
Subtotal Other Operating Expenses	\$0	\$6,164	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$442,268	\$640,395	\$604,951	\$712,536
Expenditures by Fund				
General	\$60,028	\$178,576	\$140,132	\$185,929
Municipal Service District	\$382,240	\$461,819	\$464,819	\$526,607
Number of Full Time Positions		10.00		11.00
Number of Full Time Equivalent Positions		10.00		11.00
Key Objectives				
1. Intake, review and distribute permit applications to appropriate staff within 2 business days				
2. Track status of permits and notify applicants the permit is ready to issue within 3-5 days of plan review				
3. Promote ConnectLive as the means to submit on-line permits				
Performance Measures				
	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of permit applications processed	6,894	8,200	9,000	
2. Number of applicants notified of permit status in 3-5 days	4,762	5,100	5,600	
3. Number of ConnectLive permits processed within 2 days of receipt	2,115	2,400	3,200	
Highlights				
The Building and Zoning Permit Processing Activity is responsible for accepting, distributing, reviewing, processing, expediting building permit applications, and archiving division information. The data collected and maintained in the permit center includes applications, checklists, surveys, plans, and other related construction documentation required to implement the Volusia County Code of Ordinances. The Permit Processing Activity, in conjunction with the plan review process, is responsible for the intake and issuance of permits in one day.				
In fiscal year 2015-16, one position was funded and transferred from the Graphics activity. The budget includes includes one unfunded position.				

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Central Services

Department: Business Services

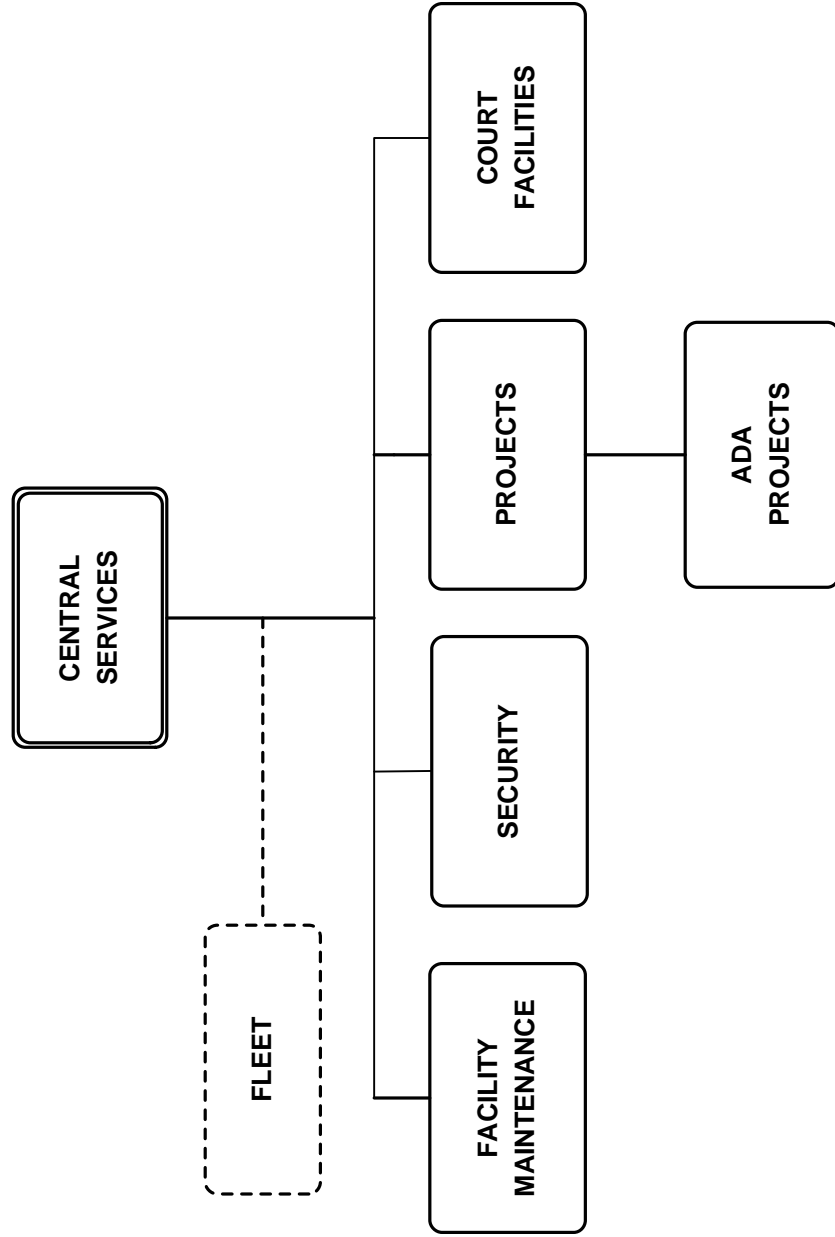
	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
ADA Projects	3,459	10,000	10,000	10,000
Court Facilities	2,802,729	3,175,676	2,941,603	3,908,456
Facility Maintenance	3,652,337	4,137,566	4,252,199	4,122,526
Projects	125,019	1,394,000	1,038,700	2,606,000
Security	261,037	294,962	287,852	301,865
Total Expenditures	\$6,844,581	\$9,012,204	\$8,530,354	\$10,948,847
Expenditures by Category				
Personal Services	2,296,202	2,512,580	2,666,214	2,739,791
Operating Expenses	4,475,272	4,876,437	4,836,721	4,993,582
Capital Outlay	0	30,000	52,847	94,770
Subtotal Operating Expenditures	\$6,771,474	\$7,419,017	\$7,555,782	\$7,828,143
Capital Improvements	810,341	2,374,000	1,755,385	3,926,230
Grants and Aids	2,765	2,475	2,475	2,475
Subtotal Other Operating Expenses	\$813,106	\$2,376,475	\$1,757,860	\$3,928,705
Reimbursements	(739,999)	(783,288)	(783,288)	(808,001)
Total Operating Expenditures	\$6,844,581	\$9,012,204	\$8,530,354	\$10,948,847
Expenditures by Fund				
General	\$6,844,581	\$9,012,204	\$8,530,354	\$10,948,847
Number of Full Time Positions		42.00		41.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		42.00		41.00

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

FINANCIAL AND ADMINISTRATIVE SERVICES

CENTRAL SERVICES DIVISION

OPERATING



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



Central Services

Department: Business Services

ADA Projects

8704201

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	3,459	10,000	10,000	10,000
Subtotal Operating Expenditures	\$3,459	\$10,000	\$10,000	\$10,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,459	\$10,000	\$10,000	\$10,000
Expenditures by Fund				
General	\$3,459	\$10,000	\$10,000	\$10,000

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Corrections of parking and access	1	1	1
2. Changes of entrances/interiors	4	5	5
3. Renovation for ADA-accessible restrooms free of barriers	0	1	1

Highlights

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

ADA projects completed in fiscal year 2014-15 include installation of flashing beacons at the pedestrian crosswalk at the TCK building, and the purchase of wireless Assisted Living Device (ALD) for the hearing impaired. Central Services also responded to and investigated multiple requests from citizens regarding accessibility issues. The major project planned for fiscal year 2015-16 is Phase I of the restroom renovation at City Island Courthouse to meet ADA requirements.

Central Services

Department: Business Services

Court Facilities

8704300

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	499,351	520,515	555,282	572,508
Operating Expenses	1,598,620	1,673,661	1,735,926	1,919,448
Subtotal Operating Expenditures	\$2,097,971	\$2,194,176	\$2,291,208	\$2,491,956
Capital Improvements	703,243	980,000	648,895	1,415,000
Grants and Aids	1,515	1,500	1,500	1,500
Subtotal Other Operating Expenses	\$704,758	\$981,500	\$650,395	\$1,416,500
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,802,729	\$3,175,676	\$2,941,603	\$3,908,456
Expenditures by Fund				
General	\$2,802,729	\$3,175,676	\$2,941,603	\$3,908,456
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00
Key Objectives				
1. Maintain court buildings in a efficient, timely and cost effective manner				
Performance Measures				
	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Square feet maintained/5 days per week	450,632	450,632	450,632	
Highlights				
Capital improvement projects in the amount of \$1.4 million are included in the fiscal year 2015-16 budget. Details of Capital Improvements can be found in Section I of this document.				

Central Services

Department: Business Services

Facility Maintenance

FAC_MAINT

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,750,883	1,923,309	2,049,286	2,092,431
Operating Expenses	2,640,203	2,966,570	2,864,589	2,837,121
Capital Outlay	0	30,000	52,847	0
Subtotal Operating Expenditures	\$4,391,086	\$4,919,879	\$4,966,722	\$4,929,552
Capital Improvements	0	0	67,790	0
Grants and Aids	1,250	975	975	975
Subtotal Other Operating Expenses	\$1,250	\$975	\$68,765	\$975
Reimbursements	(739,999)	(783,288)	(783,288)	(808,001)
Total Operating Expenditures	\$3,652,337	\$4,137,566	\$4,252,199	\$4,122,526
Expenditures by Fund				
General	\$3,652,337	\$4,137,566	\$4,252,199	\$4,122,526

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

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of HVAC service calls	1,619	1,650	1,675
2. Number of interior/exterior painted calls	127	130	140
3. Number of electrical/plumbing calls	2,559	2,600	2,650
4. Number of carpentry/utility calls	3,402	3,425	3,450

Highlights

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

Details of the Capital Outlay can be found in Section J - Appendix. One position moved to the Management and Budget Division in fiscal year 2014-15.

The fiscal year 2015-16 budget includes two unfunded positions.

Central Services

Department: Business Services

Projects

8704200

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	17,921	0	0	0
Capital Outlay	0	0	0	94,770
Subtotal Operating Expenditures	\$17,921	\$0	\$0	\$94,770
Capital Improvements	107,098	1,394,000	1,038,700	2,511,230
Subtotal Other Operating Expenses	\$107,098	\$1,394,000	\$1,038,700	\$2,511,230
Reimbursements	0	0	0	0
Total Operating Expenditures	\$125,019	\$1,394,000	\$1,038,700	\$2,606,000
Expenditures by Fund				
General	\$125,019	\$1,394,000	\$1,038,700	\$2,606,000

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of capital improvement projects	23	19	38
2. Number of non-capital projects	25	30	35

Highlights

Capital Improvement projects in the amount of \$2.5 million are included in the fiscal year 2015-16 budget. Details of the Capital Improvements can be found in Section I of this document.

Central Services

Department: Business Services

Security

8704100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	45,968	68,756	61,646	74,852
Operating Expenses	215,069	226,206	226,206	227,013
Subtotal Operating Expenditures	\$261,037	\$294,962	\$287,852	\$301,865
Reimbursements	0	0	0	0
Total Operating Expenditures	\$261,037	\$294,962	\$287,852	\$301,865
Expenditures by Fund				
General	\$261,037	\$294,962	\$287,852	\$301,865
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of buildings security is provided	5	5	5

Highlights

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

The fiscal year 2015-16 budget includes one unfunded position.

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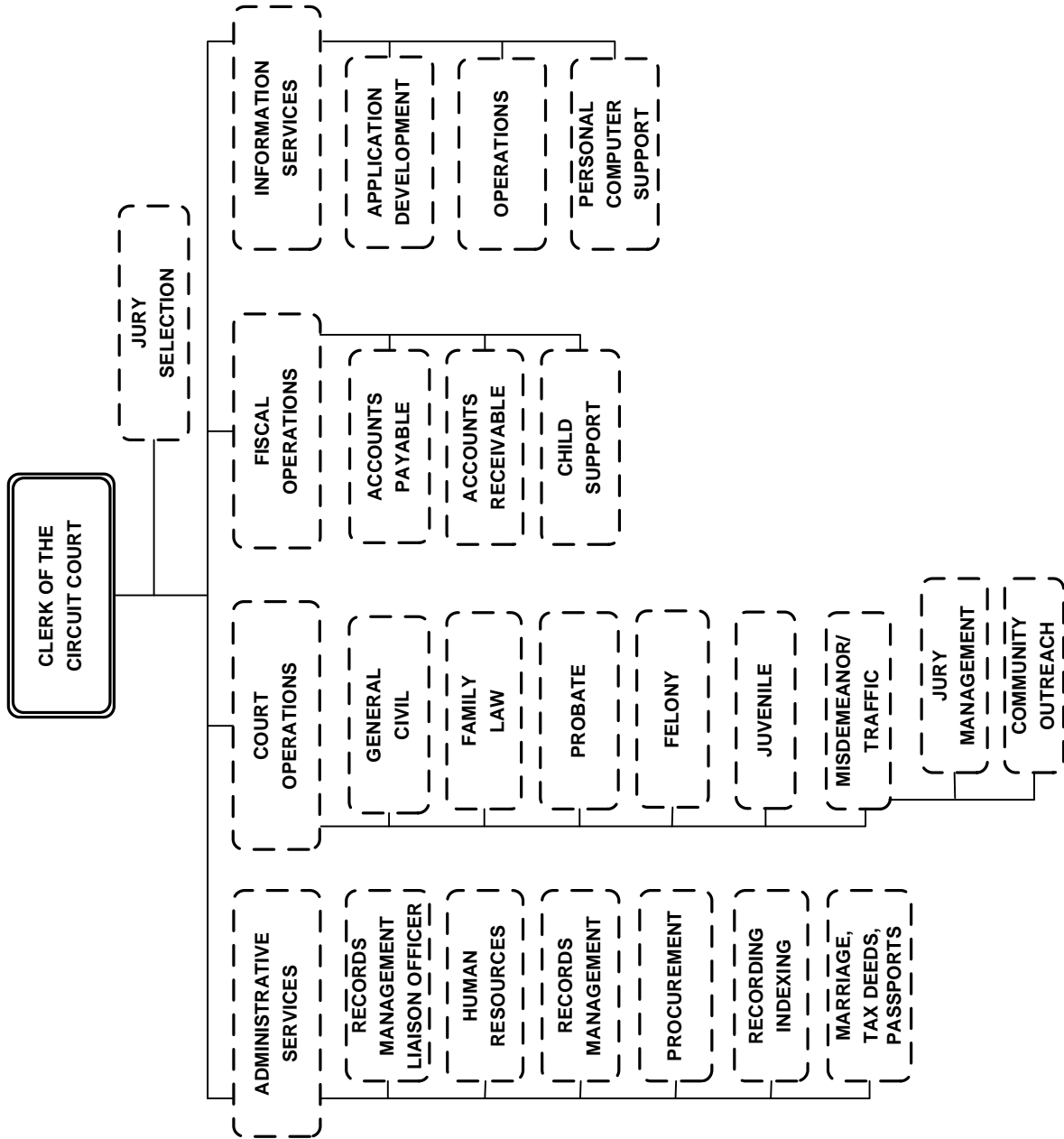
Clerk of Circuit Court

Department: Clerk of the Circuit Court

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Clerk of Circuit Court	2,160,959	2,353,474	2,325,210	2,226,244
Total Expenditures	\$2,160,959	\$2,353,474	\$2,325,210	\$2,226,244
Expenditures by Category				
Personal Services	35,638	69,172	69,172	3,190
Operating Expenses	486,047	507,912	481,498	435,155
Subtotal Operating Expenditures	\$521,685	\$577,084	\$550,670	\$438,345
Grants and Aids	1,639,274	1,776,390	1,774,540	1,787,899
Subtotal Other Operating Expenses	\$1,639,274	\$1,776,390	\$1,774,540	\$1,787,899
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,160,959	\$2,353,474	\$2,325,210	\$2,226,244
Expenditures by Fund				
General	\$2,160,959	\$2,353,474	\$2,325,210	\$2,226,244

JUSTICE SYSTEM

CLERK OF THE CIRCUIT COURT



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

Clerk of Circuit Court

Department: Clerk of the Circuit Court

Clerk of Circuit Court

CLERK

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	35,638	69,172	69,172	3,190
Operating Expenses	486,047	507,912	481,498	435,155
Subtotal Operating Expenditures	\$521,685	\$577,084	\$550,670	\$438,345
Grants and Aids	1,639,274	1,776,390	1,774,540	1,787,899
Subtotal Other Operating Expenses	\$1,639,274	\$1,776,390	\$1,774,540	\$1,787,899
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,160,959	\$2,353,474	\$2,325,210	\$2,226,244
Expenditures by Fund				
General	\$2,160,959	\$2,353,474	\$2,325,210	\$2,226,244

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of Criminal Court cases per year	44,501	42,912	42,000
2. Number of Civil Court cases per year	103,395	103,806	103,000
3. Number of recorded instruments	236,561	255,000	260,000

Highlights

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

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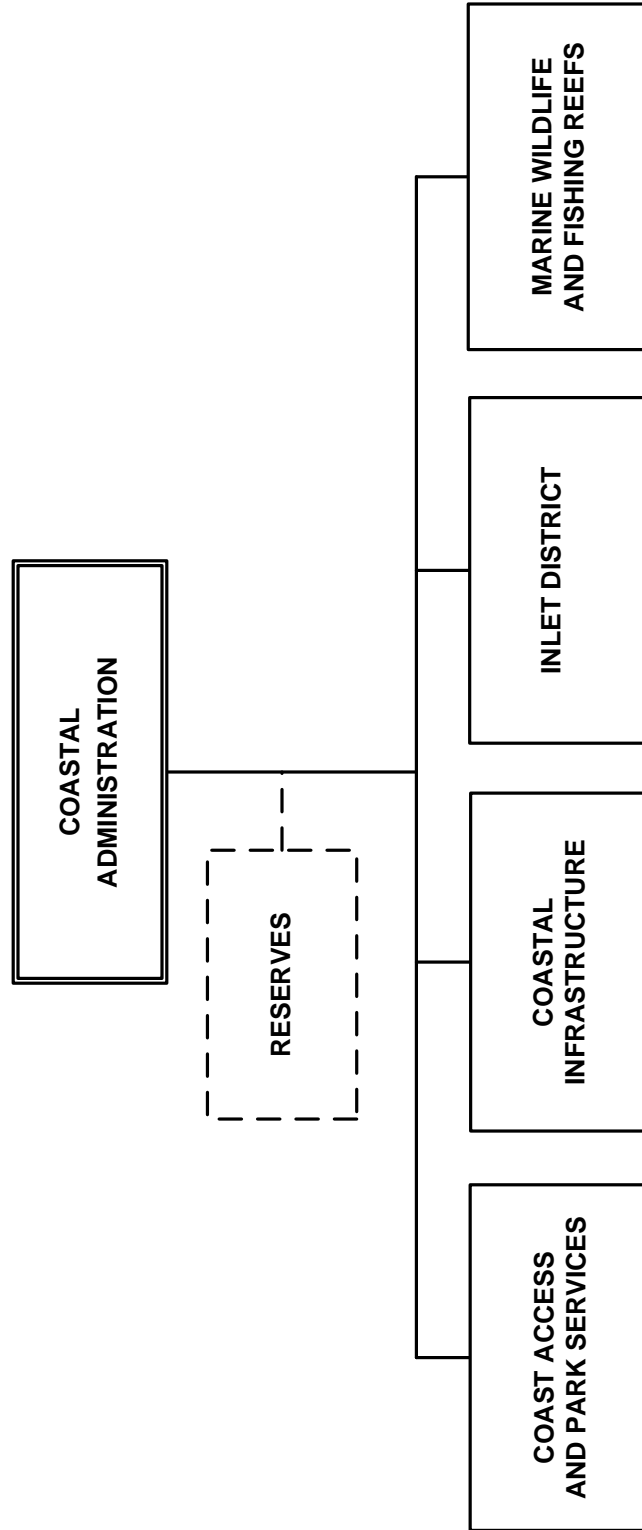


Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	793,577	3,818,901	661,919	3,308,606
Coastal Access and Inlet Parks	4,055,785	4,554,447	10,182,089	4,214,844
Coastal Infrastructure	225,228	1,349,216	2,410,639	1,749,013
Inlet District Partnership Programs	168,400	215,000	175,000	20,000
Marine Wildlife and Artificial Fishing Reefs	466,424	535,000	284,620	225,000
Total Expenditures	\$5,709,414	\$10,472,564	\$13,714,267	\$9,517,463
Expenditures by Category				
Personal Services	980,090	1,175,113	1,115,806	1,217,247
Operating Expenses	3,299,799	3,341,269	3,650,277	3,959,292
Capital Outlay	8,435	107,670	87,723	173,000
Subtotal Operating Expenditures	\$4,288,324	\$4,624,052	\$4,853,806	\$5,349,539
Capital Improvements	530,462	1,837,000	8,419,029	1,415,000
Grants and Aids	239,121	340,148	275,432	107,003
Interfund Transfers	651,507	500,000	166,000	0
Reserves	0	3,171,364	0	2,645,921
Subtotal Other Operating Expenses	\$1,421,090	\$5,848,512	\$8,860,461	\$4,167,924
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,709,414	\$10,472,564	\$13,714,267	\$9,517,463
Expenditures by Fund				
General	\$3,771,536	\$3,764,992	\$9,412,479	\$3,954,806
Ponce De Leon Inlet and Port District	\$1,937,878	\$6,707,572	\$4,301,788	\$5,562,657
Number of Full Time Positions		21.00		21.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		21.50		21.50

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

PUBLIC WORKS COASTAL



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



150_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	366,159	370,306	387,994	382,020
Operating Expenses	233,757	202,558	198,918	219,137
Subtotal Operating Expenditures	\$599,916	\$572,864	\$586,912	\$601,157
Grants and Aids	68,661	74,673	75,007	61,528
Interfund Transfers	125,000	0	0	0
Reserves	0	3,171,364	0	2,645,921
Subtotal Other Operating Expenses	\$193,661	\$3,246,037	\$75,007	\$2,707,449
Reimbursements	0	0	0	0
Total Operating Expenditures	\$793,577	\$3,818,901	\$661,919	\$3,308,606
Expenditures by Fund				
Ponce De Leon Inlet and Port District	\$793,577	\$3,818,901	\$661,919	\$3,308,606
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Highlights

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

The fiscal year 2015-16 budget includes \$1.9 million reserves for future capital, \$500,000 for beach infrastructure disaster response, and emergency reserves at \$242,990, which is ten percent of current revenue.

COASTAL_SVCS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	613,931	804,807	727,812	835,227
Operating Expenses	2,855,512	2,910,495	3,116,444	3,101,142
Capital Outlay	8,435	107,670	87,723	128,000
Subtotal Operating Expenditures	\$3,477,878	\$3,822,972	\$3,931,979	\$4,064,369
Capital Improvements	50,000	231,000	6,083,685	150,000
Grants and Aids	1,400	475	425	475
Interfund Transfers	526,507	500,000	166,000	0
Subtotal Other Operating Expenses	\$577,907	\$731,475	\$6,250,110	\$150,475
Reimbursements	0	0	0	0
Total Operating Expenditures	\$4,055,785	\$4,554,447	\$10,182,089	\$4,214,844
Expenditures by Fund				
General	\$3,607,192	\$3,601,776	\$9,253,984	\$3,417,713
Ponce De Leon Inlet and Port District	\$448,593	\$952,671	\$928,105	\$797,131
Number of Full Time Positions		17.00		17.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		17.50		17.50

Key Objectives

1. Manage and maintain safe, clean and functional coastal public access infrastructure, facilities and amenities
2. Implement facility and infrastructure improvements that support increased public access

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of coastal facility maintenance related customer complaints.	12	10	8

Highlights

The division manages and maintains coastal access infrastructure including eight beachfront parks, two inlet parks, 40 off-beach parking lots, 17 permanent public restroom facilities, 28 portable public restroom units, 41 beach ramps, 42 beach showers and 133 dune walkovers.

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

Details of Capital Outlay and Capital Improvements can be found in Sections J and I of this document, respectively.

COAST_INFRA

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	176,099	193,216	300,295	589,013
Capital Outlay	0	0	0	45,000
Subtotal Operating Expenditures	\$176,099	\$193,216	\$300,295	\$634,013
Capital Improvements	48,969	1,106,000	2,085,344	1,090,000
Grants and Aids	160	50,000	25,000	25,000
Subtotal Other Operating Expenses	\$49,129	\$1,156,000	\$2,110,344	\$1,115,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$225,228	\$1,349,216	\$2,410,639	\$1,749,013
Expenditures by Fund				
General	\$164,344	\$163,216	\$158,495	\$537,093
Ponce De Leon Inlet and Port District	\$60,884	\$1,186,000	\$2,252,144	\$1,211,920

Key Objectives

1. Provide funding support for coastal waterway recreational access initiatives

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of new coastal waterway access locations developed	2	1	2

Highlights

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

Fiscal year 2015-16 highlights include construction of a public fishing pier at Smyrna Dunes Park, channel dredging at the Ponce Inlet public boat ramp, beach access walkover repairs, off-beach parking lot development, and a federal contributed funds agreement for annual inlet maintenance dredging and beach sand bypassing. Details of Capital Outlay and Capital Improvement can be found in Sections J and I, respectively.

Department: Public Works

Inlet District Partnership Programs

COASTAL_PART

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Grants and Aids	168,400	215,000	175,000	20,000
Subtotal Other Operating Expenses	\$168,400	\$215,000	\$175,000	\$20,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$168,400	\$215,000	\$175,000	\$20,000
Expenditures by Fund				
Ponce De Leon Inlet and Port District	\$168,400	\$215,000	\$175,000	\$20,000

Key Objectives

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

Performance Measures

	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of grant awards finalized and dispersed	1	1	0

Highlights

This activity provides funding for grant initiatives of the inlet district.

1506010

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	34,431	35,000	34,620	50,000
Subtotal Operating Expenditures	\$34,431	\$35,000	\$34,620	\$50,000
Capital Improvements	431,493	500,000	250,000	175,000
Grants and Aids	500	0	0	0
Subtotal Other Operating Expenses	\$431,993	\$500,000	\$250,000	\$175,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$466,424	\$535,000	\$284,620	\$225,000
Expenditures by Fund				
Ponce De Leon Inlet and Port District	\$466,424	\$535,000	\$284,620	\$225,000

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of near shore reef construction areas permitted	2	2	2
2. Number of near shore reef site buoys constructed	0	0	6

Highlights

In 2013 council authorized an artificial reef expansion effort to include a near shore reefs initiative. Near shore reefs construction areas have been established at two locations within one mile of the beach offshore the Sunglow Pier in Daytona Beach Shores and Flagler Avenue in New Smyrna Beach. The near shore reef sites will provide marine habitat and artificial fishing reefs in state waters at easily accessible locations for small boat anglers. Fourteen seafloor and six surface buoy reefs and a site boundary buoy system are planned at each site. Details of Capital Improvement can be found in Section - I of this document.

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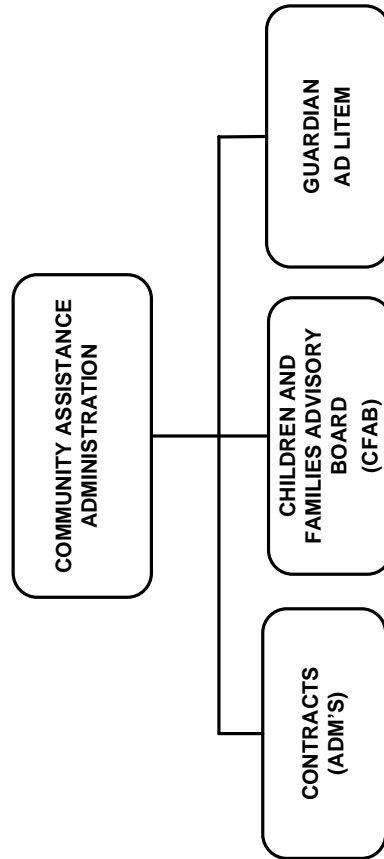
Community Assistance

Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	70,004	72,335	61,517	58,987
Community Assistance Contracts	3,686,061	3,686,061	3,686,061	3,686,061
Community Contributions	2,198,978	2,295,757	2,322,023	2,295,757
Guardian Ad Litem	63,634	68,439	68,439	70,920
Total Expenditures	\$6,018,677	\$6,122,592	\$6,138,040	\$6,111,725
Expenditures by Category				
Personal Services	78,164	69,566	56,422	56,134
Operating Expenses	32,311	33,953	36,279	33,027
Subtotal Operating Expenditures	\$110,475	\$103,519	\$92,701	\$89,161
Grants and Aids	5,908,202	6,019,073	6,045,339	6,022,564
Subtotal Other Operating Expenses	\$5,908,202	\$6,019,073	\$6,045,339	\$6,022,564
Reimbursements	0	0	0	0
Total Operating Expenditures	\$6,018,677	\$6,122,592	\$6,138,040	\$6,111,725
Expenditures by Fund				
General	\$6,018,677	\$6,122,592	\$6,138,040	\$6,111,725
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00

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

COMMUNITY SERVICES COMMUNITY ASSISTANCE



Community Assistance

Department: Community Services

Administration

6200100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	67,359	69,566	56,422	56,134
Operating Expenses	2,645	2,769	5,095	2,853
Subtotal Operating Expenditures	\$70,004	\$72,335	\$61,517	\$58,987
Reimbursements	0	0	0	0
Total Operating Expenditures	\$70,004	\$72,335	\$61,517	\$58,987
Expenditures by Fund				
General	\$70,004	\$72,335	\$61,517	\$58,987

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

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of Children and Families Advisory Board meetings	6	10	10
2. Number of site and desk monitoring of programmatic and financial information	214	200	200

Highlights

Funds in this account are used to provide administrative services including support of the Children and Families Advisory Board and programmatic and financial monitoring of agencies funded through the Children and Families Program, Alcohol, Drug, and Mental Health Program, and two contracts for specialized services.

Volusia County Council approved use of Children and Families Program funds - to be awarded through a request for proposal (RFP) process - for the following service areas: services for persons with disabilities, services for infant and maternal health and early childhood development, services to seniors, services to adolescents, basic needs services, family-based intervention/counseling and services to prevent family violence, non-school hour services for school age children including academic enrichment, contingency programs, and summer camp scholarships.

Community Assistance

Community Assistance Contracts

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure by Category				
Grants and Aids				
Payments to Private Agencies	0	3,686,061	155,705	3,686,061
Mental Health Association	14,505	0	7,253	0
The House Next Door	85,282	0	85,282	0
United Way	42,274	0	42,274	0
SMA Behavioral Health Sciences	2,937,594	0	2,937,594	0
Drug Assessment-Corrections	287,000	0	287,000	0
One Voice for Volusia	22,500	0	22,500	0
Windward Behavioral Care, Inc	296,906	0	148,453	0
Subtotal Grants and Aids	\$3,686,061	\$3,686,061	\$3,686,061	\$3,686,061
Total Operating Expenditures	<u>\$3,686,061</u>	<u>\$3,686,061</u>	<u>\$3,686,061</u>	<u>\$3,686,061</u>
Net Expenditures	<u>\$3,686,061</u>	<u>\$3,686,061</u>	<u>\$3,686,061</u>	<u>\$3,686,061</u>

Highlights

Contracts are established with private agencies to primarily meet the County's responsibility for mental health, alcohol, and drug abuse treatment pursuant to Florida Statute 394. This statute requires local match funding of 25% for state-funded mental health, alcohol, and drug treatment programs. To meet the requirement, the County contracts with provider agencies such as The House Next Door and Stewart Marchman/ACT Behavioral Health Services.

Community Assistance

Community Contributions

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure by Category				
Grants and Aids				
Payments to Government Agency	0	100,000	69,295	2,295,757
Payments to Private Agencies	4,675	0	0	0
Children's Advocacy Center	6,580	0	0	0
Halifax Healthy Communities	13,066	0	0	0
Volusia Literacy Council	25,501	0	26,266	0
Volusia Sickle Cell Foundation	11,339	0	30,705	0
Easter Seal	70,388	47,424	47,424	0
Early Learning Coalition	179,635	179,635	179,635	0
Healthy Start Coalition	176,812	179,635	179,635	0
Volusia Council on Aging	143,708	143,708	143,708	0
Boys and Girls Club Volusia	359,270	359,270	359,270	0
Volusia/Flagler YMCA	156,981	179,635	179,635	0
Domestic Abuse Council	86,225	86,225	86,225	0
Summer Recreation Programs	343,995	399,405	399,405	0
United Cerebral Palsy of East Central Florida	96,284	96,284	96,284	0
The House Next Door	323,344	323,344	323,344	0
Coalition for the Homeless	201,175	201,192	201,192	0
Subtotal Grants and Aids	\$2,198,978	\$2,295,757	\$2,322,023	\$2,295,757
Total Operating Expenditures	<u>\$2,198,978</u>	<u>\$2,295,757</u>	<u>\$2,322,023</u>	<u>\$2,295,757</u>
Net Expenditures	<u>\$2,198,978</u>	<u>\$2,295,757</u>	<u>\$2,322,023</u>	<u>\$2,295,757</u>

Community Assistance

Department: Community Services

Guardian Ad Litem

6202900

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	10,805	0	0	0
Operating Expenses	29,666	31,184	31,184	30,174
Subtotal Operating Expenditures	\$40,471	\$31,184	\$31,184	\$30,174
Grants and Aids	23,163	37,255	37,255	40,746
Subtotal Other Operating Expenses	\$23,163	\$37,255	\$37,255	\$40,746
Total Operating Expenditures	\$63,634	\$68,439	\$68,439	\$70,920
Expenditures by Fund				
General	\$63,634	\$68,439	\$68,439	\$70,920

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percent representation of dependent children by volunteers	77	84	100
2. Number of certified community advocates	203	290	377
3. Percent of advocates retained annually	68	75	80

Highlights

The Guardian ad Litem Program is a statewide program governed and mandated by Florida State Statutes. Guardian ad Litem are assigned by the judge per order each time a child is sheltered and enters the dependency system. Guardians are volunteers that provide the voice of the child in the courtroom. They have both the responsibility and authority to access medical, mental health, and school records. Guardians seek information as needed in addition to establishing an ongoing relationship with the child; they represent and make recommendations in the best interest of the child. Currently, Guardian ad Litem are appointed to 826 children in Volusia County.

Community Services & Grants

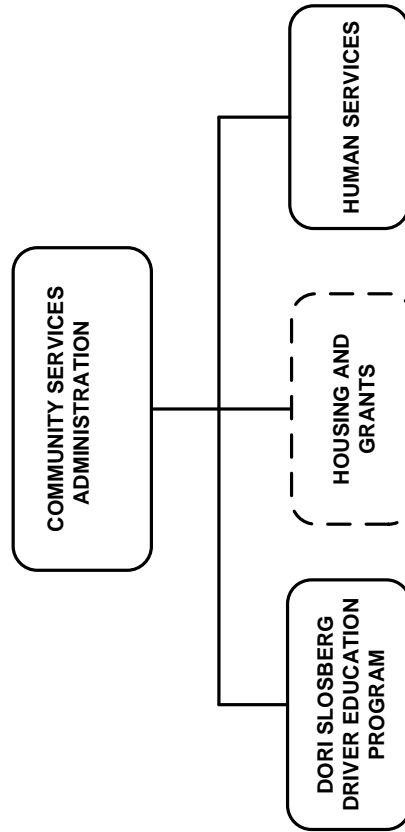
Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Community Services Administration	439,259	416,297	424,267	439,965
Dori Slosberg Driver Ed Program	357,361	885,836	350,000	782,038
Human Services	3,155,250	3,152,049	3,188,827	3,456,822
Total Expenditures	\$3,951,870	\$4,454,182	\$3,963,094	\$4,678,825
Expenditures by Category				
Personal Services	1,133,303	971,230	1,031,790	1,149,777
Operating Expenses	2,461,206	2,572,116	2,581,304	2,722,010
Subtotal Operating Expenditures	\$3,594,509	\$3,543,346	\$3,613,094	\$3,871,787
Grants and Aids	357,361	910,836	350,000	807,038
Subtotal Other Operating Expenses	\$357,361	\$910,836	\$350,000	\$807,038
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,951,870	\$4,454,182	\$3,963,094	\$4,678,825
Expenditures by Fund				
General	\$3,951,870	\$4,454,182	\$3,963,094	\$4,678,825
Number of Full Time Positions		14.00		14.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		14.00		14.00

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

COMMUNITY SERVICES

COMMUNITY SERVICES AND GRANTS



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



Community Services & Grants

Department: Community Services

Community Services Administration

6300100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	345,902	337,228	347,206	358,645
Operating Expenses	93,357	79,069	77,061	81,320
Subtotal Operating Expenditures	\$439,259	\$416,297	\$424,267	\$439,965
Reimbursements	0	0	0	0
Total Operating Expenditures	\$439,259	\$416,297	\$424,267	\$439,965
Expenditures by Fund				
General	\$439,259	\$416,297	\$424,267	\$439,965

Number of Full Time Positions	4.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	4.00	4.00

Key Objectives

1. Meet with private, non-profit, and state agencies to coordinate services for Volusia County citizens
2. Attend community meetings to provide information and updates on services
3. Attend other relevant community and agency meetings

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of meetings with private and state agencies	12	15	15
2. Number of community meetings and updates given	10	10	10
3. Number of other relevant community and agency meetings	12	12	15

Highlights

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

The fiscal year 2015-16 budget includes one unfunded position.

Community Services & Grants

Department: Community Services

Dori Slosberg Driver Ed Program

DORI

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Grants and Aids	357,361	885,836	350,000	782,038
Subtotal Other Operating Expenses	\$357,361	\$885,836	\$350,000	\$782,038
Reimbursements	0	0	0	0
Total Operating Expenditures	\$357,361	\$885,836	\$350,000	\$782,038
Expenditures by Fund				
General	\$357,361	\$885,836	\$350,000	\$782,038

Highlights

F.S. 318.1215, the Dori Slosberg Driver Education Safety Act, has been amended to permit the County of Volusia to adopt an ordinance increasing from \$3.00 to \$5.00 the amount the Clerk of Court is required to collect with each civil traffic fine or penalty in addition to all other sums required by law or ordinance. These monies shall be deposited into a driver and traffic safety education account to be used for enhancement of driver and traffic safety education programs in public and nonpublic schools within the County. These funds may not be used to offset existing funding sources or for administration costs. Grant recipients shall be selected through procedures developed by the County Manager and approved by the County Council. Ordinance No. 2006-20 established a driver and safety education program funded through collection of \$5.00 for each civil traffic fine or penalty. The anticipated revenues for fiscal year 2015-16 are \$260,000; funding for the balance of this budget is provided by funds carried forward from prior years.

Community Services & Grants

Department: Community Services

Human Services

HUMSVCS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	787,401	634,002	684,584	791,132
Operating Expenses	2,367,849	2,493,047	2,504,243	2,640,690
Subtotal Operating Expenditures	\$3,155,250	\$3,127,049	\$3,188,827	\$3,431,822
Grants and Aids	0	25,000	0	25,000
Subtotal Other Operating Expenses	\$0	\$25,000	\$0	\$25,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,155,250	\$3,152,049	\$3,188,827	\$3,456,822
Expenditures by Fund				
General	\$3,155,250	\$3,152,049	\$3,188,827	\$3,456,822
Number of Full Time Positions		10.00		10.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		10.00		10.00

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Units of service for clients receiving emergency assistance	2,681	2,801	3,081
2. Number of on-site meetings held with supervisors	13	14	16
3. Number of clients screened for eligibility for HCRA	385	425	468

Highlights

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

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Cooperative Extension

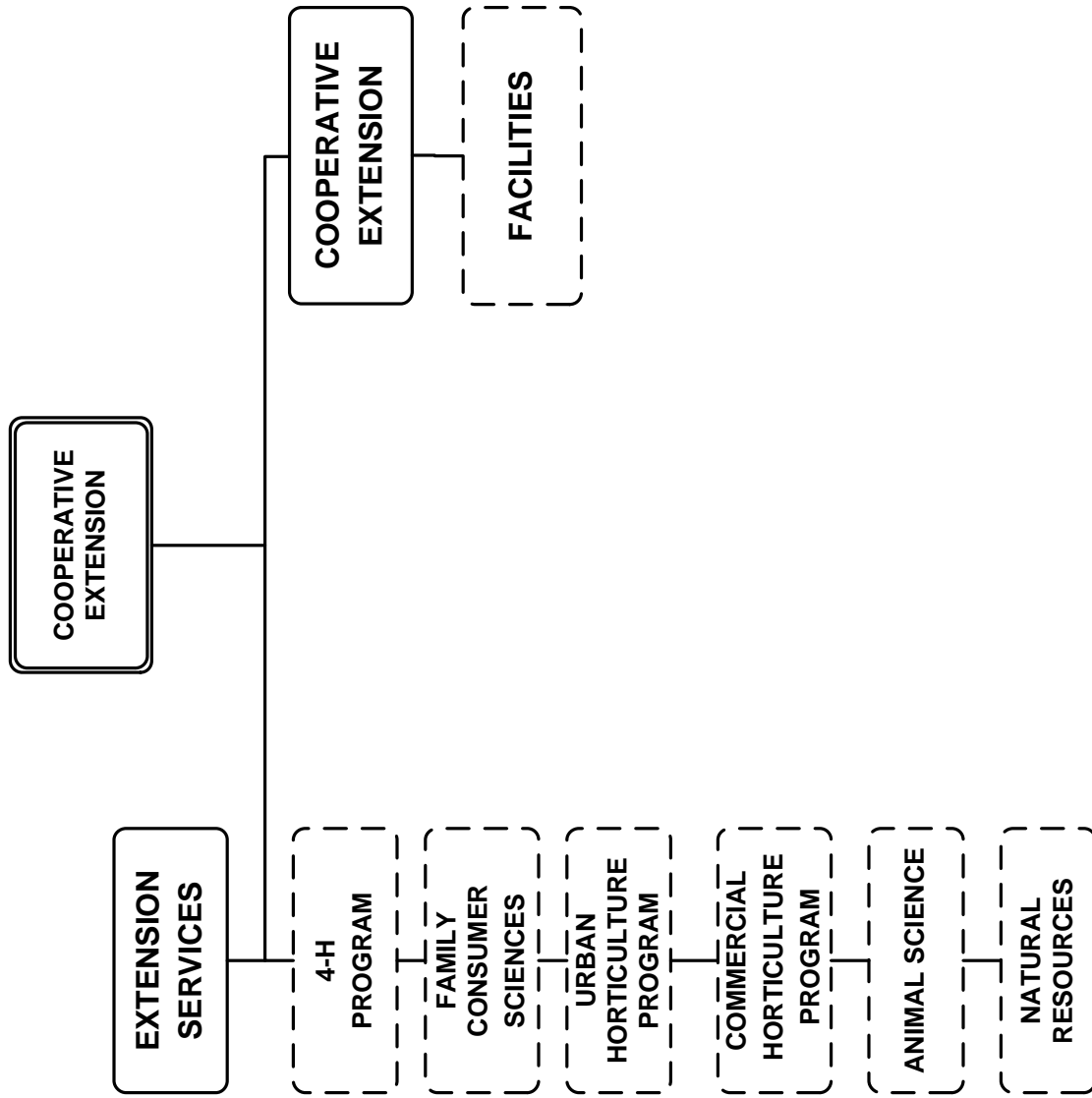
Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Cooperative Extension	691,548	768,539	775,200	782,718
Extension Services	45,480	201,832	98,990	112,829
Total Expenditures	\$737,028	\$970,371	\$874,190	\$895,547
Expenditures by Category				
Personal Services	530,651	550,280	575,308	599,400
Operating Expenses	206,377	399,791	251,447	296,147
Capital Outlay	0	20,300	15,023	0
Subtotal Operating Expenditures	\$737,028	\$970,371	\$841,778	\$895,547
Capital Improvements	0	0	32,412	0
Subtotal Other Operating Expenses	\$0	\$0	\$32,412	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$737,028	\$970,371	\$874,190	\$895,547
Expenditures by Fund				
General	\$737,028	\$970,371	\$874,190	\$895,547
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		15.50		15.50

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

COMMUNITY SERVICES

COOPERATIVE EXTENSION SERVICE DIVISION



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



Cooperative Extension

Department: Community Services

Cooperative Extension

COOP_EXT

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	530,651	550,280	575,308	599,400
Operating Expenses	160,897	197,959	184,869	183,318
Capital Outlay	0	20,300	15,023	0
Subtotal Operating Expenditures	\$691,548	\$768,539	\$775,200	\$782,718
Reimbursements	0	0	0	0
Total Operating Expenditures	\$691,548	\$768,539	\$775,200	\$782,718
Expenditures by Fund				
General	\$691,548	\$768,539	\$775,200	\$782,718

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

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Education program attendances and client contacts	157,947	159,526	161,122
2. Number of diagnoses performed	1,206	1,219	1,231
3. Number of volunteer hours	15,671	15,828	15,986
4. Number of county extension functions	362	366	370

Highlights

Through a partnership among Volusia County, the University of Florida and the U. S. Department of Agriculture, the Extension Service can provide assistance with community issues such as water conservation, environmental protection, family health and nutrition, youth development, and economic stability for Volusia County's commercial agriculture enterprises. Operations remain constant with no capital outlay items requested.

The fiscal year 2015-16 budget includes one full-time and one part-time unfunded position.

Cooperative Extension

Department: Community Services

Extension Services

6102000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	45,480	201,832	66,578	112,829
Subtotal Operating Expenditures	\$45,480	\$201,832	\$66,578	\$112,829
Capital Improvements	0	0	32,412	0
Subtotal Other Operating Expenses	\$0	\$0	\$32,412	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$45,480	\$201,832	\$98,990	\$112,829
Expenditures by Fund				
General	\$45,480	\$201,832	\$98,990	\$112,829

Highlights

Designated revenues for 4-H, Horticulture and Master Gardener, Family & Consumer Science, Soils & Water, Animal Science and Commercial Horticulture are used for self-supporting programs. Funds are used to educate the citizens and youth of Volusia County and to promote University of Florida Institute of Food and Agricultural Sciences Extension programs. The fiscal year 2015-16 budget reflects carry forward balances from prior year.

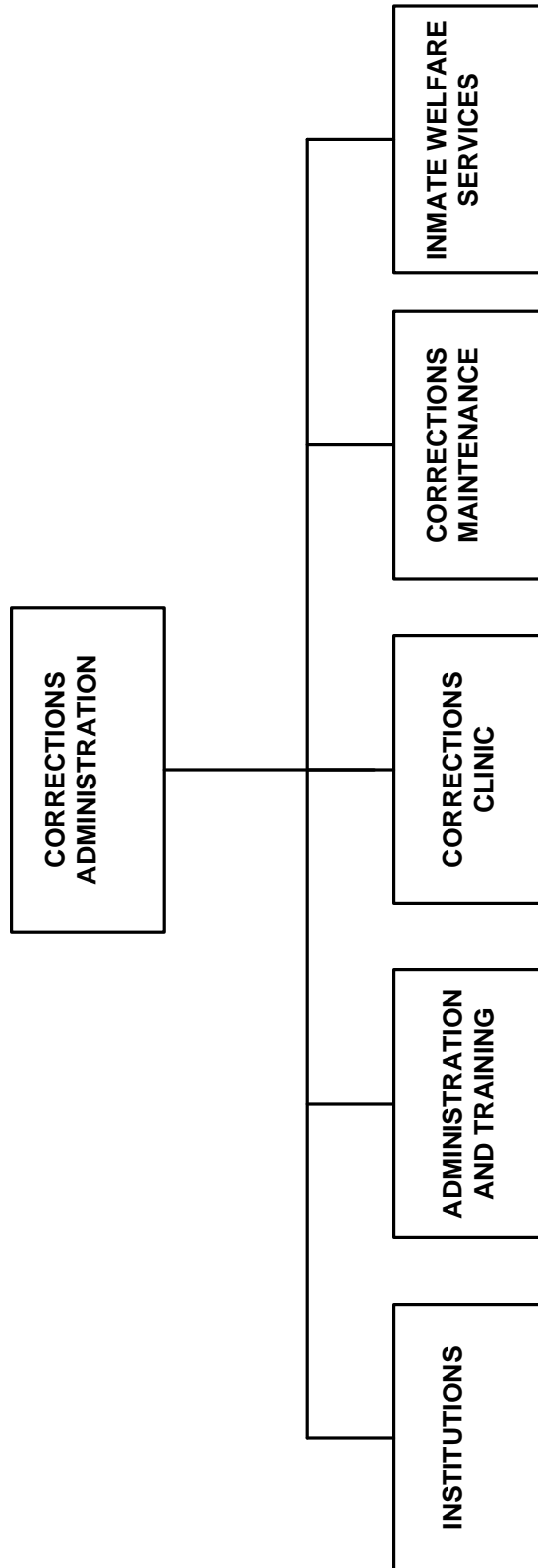
Corrections

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Corrections Admin and Training	2,530,452	2,642,833	2,728,355	2,975,173
Corrections Clinic	8,008,335	8,500,000	8,400,000	7,500,000
Corrections Institutions	24,954,569	26,825,097	26,864,132	29,101,872
Inmate Welfare Services	485,317	2,680,115	555,696	2,509,947
Maintenance-Facilities	1,104,326	1,132,154	1,100,456	1,144,038
Total Expenditures	\$37,082,999	\$41,780,199	\$39,648,639	\$43,231,030
Expenditures by Category				
Personal Services	23,248,194	23,676,555	24,265,086	25,329,899
Operating Expenses	13,648,917	14,120,941	14,009,543	13,356,989
Capital Outlay	50,888	183,498	189,010	177,000
Subtotal Operating Expenditures	\$36,947,999	\$37,980,994	\$38,463,639	\$38,863,888
Capital Improvements	0	1,710,000	1,185,000	2,795,000
Interfund Transfers	135,000	0	0	0
Reserves	0	2,089,205	0	1,572,142
Subtotal Other Operating Expenses	\$135,000	\$3,799,205	\$1,185,000	\$4,367,142
Reimbursements	0	0	0	0
Total Operating Expenditures	\$37,082,999	\$41,780,199	\$39,648,639	\$43,231,030
Expenditures by Fund				
General	\$36,597,682	\$39,100,084	\$39,092,943	\$40,721,083
Inmate Welfare Trust	\$485,317	\$2,680,115	\$555,696	\$2,509,947
Number of Full Time Positions		348.00		349.00
Number of Part Time Positions		4.00		2.00
Number of Full Time Equivalent Positions		350.00		350.00

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

PUBLIC PROTECTION CORRECTIONS DIVISION



Corrections

Department: Public Protection

Corrections Admin and Training

CORR_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,385,435	2,509,722	2,600,544	2,827,828
Operating Expenses	145,017	133,111	127,811	147,345
Subtotal Operating Expenditures	\$2,530,452	\$2,642,833	\$2,728,355	\$2,975,173
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,530,452	\$2,642,833	\$2,728,355	\$2,975,173
Expenditures by Fund				
General	\$2,530,452	\$2,642,833	\$2,728,355	\$2,975,173
Number of Full Time Positions		47.00		47.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		47.00		47.00

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of corrections officers hired	59	30	30
2. Annual number of on-shift training for corrections officers	16	18	18
3. Number of staff receiving community services training	16	16	16

Highlights

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

The Training Section coordinates training classes for corrections officers, civilian staff, and contracted staff working within the institutions. Training is also responsible for coordinating and administering physical abilities test (PAT) testing for all new hires for Corrections Officer Trainees and Certified Corrections Officers. Due to numerous retirements in fiscal year 2013-14, the number of corrections officers hired nearly doubled the average. Annual retesting is required for all corrections officers hired after May 22, 2008. Thus the number of PATs will continue to go up each year as new corrections officers are hired. The Training Section is also responsible for overseeing range qualifications such as weapons qualification, scenario based shooting, and less than lethal weapons training.

The Program Section coordinates inmate programs with over 15,096 inmates who were oriented, classified, and counseled. The counselors provide case management services, and facilitate and support programming that will empower the inmates to successfully integrate back into society. To assist with inmates and the public who are disabled new training opportunities in compliance with ADA (American with Disabilities Act) have been implemented. In addition, a new VRI (Video Remote Interpreting) service was implemented for individuals with communication issues, such as hearing impairment and non-English-speaking. The Division also has local interpreters who provide on-site interpreters for the same populations when needed.

The fiscal year 2015-16 budget includes 6 unfunded positions.

Corrections

Department: Public Protection

Corrections Clinic

5204000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	8,005,440	8,500,000	8,400,000	7,500,000
Capital Outlay	2,895	0	0	0
Subtotal Operating Expenditures	\$8,008,335	\$8,500,000	\$8,400,000	\$7,500,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$8,008,335	\$8,500,000	\$8,400,000	\$7,500,000
Expenditures by Fund				
General	\$8,008,335	\$8,500,000	\$8,400,000	\$7,500,000

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Annual number of intake screenings	25,471	24,525	24,000
2. Number of inmate physicals (in custody less than 10 days)	6,809	6,500	6,500
3. Number of medical visits	32,323	28,235	27,500
4. Annual number of mental health evaluations	11,631	11,000	11,000

Highlights

Armor Correctional Health Services is the newly awarded inmate medical service provider which began on 01/01/2015. An added aspect of care under the resulting new contract will be Electronic Health Records which will become a legal requirement within the initial term of the new contract. Current budgeted cost of care for inmate medical services are variable and dependent upon factors such as inmate age, medical history and other demographic, social and environmental trends. The fiscal year 2015-16 budget also includes funding to address inmate medical costs for unanticipated catastrophic hospitalizations, specialty medications and specialty physician services.

Corrections

Department: Public Protection

Corrections Institutions

CORR_INSTITUTIONS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	19,938,285	20,240,752	20,749,844	21,557,765
Operating Expenses	4,996,852	4,906,847	4,906,812	5,052,607
Capital Outlay	19,432	177,498	182,476	156,500
Subtotal Operating Expenditures	\$24,954,569	\$25,325,097	\$25,839,132	\$26,766,872
Capital Improvements	0	1,500,000	1,025,000	2,335,000
Subtotal Other Operating Expenses	\$0	\$1,500,000	\$1,025,000	\$2,335,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$24,954,569	\$26,825,097	\$26,864,132	\$29,101,872
Expenditures by Fund				
General	\$24,954,569	\$26,825,097	\$26,864,132	\$29,101,872
Number of Full Time Positions		284.00		285.00
Number of Part Time Positions		4.00		2.00
Number of Full Time Equivalent Positions		286.00		286.00
Key Objectives	1. Provide food, clothing, recreation, medical, and other services to the inmate population 2. Provide suitable housing and treatment for mental health inmates			
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Average daily inmate population	1,452	1,475	1,494	
2. Average daily number of inmates on mental health watch	49	50	53	
Highlights	The Corrections Institutions Section handles security functions of the Division, through the operation of two detention facilities. The total combined capacity is 1,494 inmates (Branch Jail - 899 and Correctional Facility - 595). The budgeted average daily inmate population for fiscal year 2015-16 is 1,494. Both male and female inmates in pretrial and serving county jail sentences are held. The Division provides food, medical mental health care, clothing, and hygiene items to the inmate population. Additional services include religious, self-improvement, and substance abuse treatment programs. During fiscal year 2014-15 two part-time positions were converted to one full-time position. The fiscal year 2015-16 budget includes 6 unfunded positions.			

Corrections

Department: Public Protection

Inmate Welfare Services

5203500

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	93,335	89,362	92,427	95,110
Operating Expenses	247,611	285,548	296,735	362,195
Capital Outlay	9,371	6,000	6,534	20,500
Subtotal Operating Expenditures	\$350,317	\$380,910	\$395,696	\$477,805
Capital Improvements	0	210,000	160,000	460,000
Interfund Transfers	135,000	0	0	0
Reserves	0	2,089,205	0	1,572,142
Subtotal Other Operating Expenses	\$135,000	\$2,299,205	\$160,000	\$2,032,142
Reimbursements	0	0	0	0
Total Operating Expenditures	\$485,317	\$2,680,115	\$555,696	\$2,509,947
Expenditures by Fund				
Inmate Welfare Trust	\$485,317	\$2,680,115	\$555,696	\$2,509,947
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00
Key Objectives				
1. Provide visitation for inmates and their families and friends				
2. Provide outdoor and indoor recreational equipment for inmate diversion				
Performance Measures		FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of social visitors		40,401	41,000	41,500
2. Number of recreation periods		2,800	2,850	2,900
Highlights				
The Inmate Welfare Fund (IWF), overseen by the Volusia County Division of Corrections, provides service to inmates including commissary and telephone services. Through the profits of commissary sales and telephone usage, the IWF provides direct services and products that otherwise may not be funded for the benefit of the inmates.				
Recreational activities at these facilities provide inmates with constructive ways to fill their time and encourage a safer institutional environment by reducing inmate tension. In addition, these funds are used to supply personal care items, law library materials and legal access for indigent inmates.				
The IWF exists by way of statutory authority granted to the Volusia County Division of Corrections in order to establish, maintain and operate certain services for inmates incarcerated at the county jail. The sales price of articles offered for sale through commissary are fixed with profits from the sales placed in IWF. In addition to the revenue generated from commissary sales, commissions received from a telephone service provider used by inmates falls are also deposited in the IWF.				

Corrections

Department: Public Protection

Maintenance-Facilities

5206500

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	831,139	836,719	822,271	849,196
Operating Expenses	253,997	295,435	278,185	294,842
Capital Outlay	19,190	0	0	0
Subtotal Operating Expenditures	\$1,104,326	\$1,132,154	\$1,100,456	\$1,144,038
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,104,326	\$1,132,154	\$1,100,456	\$1,144,038
Expenditures by Fund				
General	\$1,104,326	\$1,132,154	\$1,100,456	\$1,144,038

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

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of scheduled preventative maintenance checks	2,655	2,700	2,700
2. Percentage of scheduled preventative maintenance completed	98	100	100
3. Number of emergency service requests	8	10	10
4. Percent of emergency repairs completed within 24 hours of request	100	100	100

Highlights

The maintenance team provides 24-hour, 7 days a week on-site services to the Branch Jail and Correctional Facility with a highly trained technical staff. Work orders are generated via computer for daily services and planned maintenance.

Corrections facility maintenance implemented Lucity, a documentation and recordkeeping software program in February of 2014. Initial indicators demonstrate a faster response time for repairs, timely close out of completed repairs, improved tracking of inventory control and maintenance logs. The addition of portable tablets used by staff while in the field has improved response to assignments and work completion by allowing staff to close out work orders and move to the next assignment as opposed to returning to the office to log work.

The fiscal year 2015-16 budget includes 3 unfunded positions.

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County Attorney

Department: County Attorney

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
County Attorney	1,887,029	1,988,957	2,115,857	2,356,916
Total Expenditures	\$1,887,029	\$1,988,957	\$2,115,857	\$2,356,916
Expenditures by Category				
Personal Services	3,011,298	3,081,410	3,227,594	3,366,170
Operating Expenses	306,859	366,718	347,434	479,575
Subtotal Operating Expenditures	\$3,318,157	\$3,448,128	\$3,575,028	\$3,845,745
Reimbursements	(1,431,128)	(1,459,171)	(1,459,171)	(1,488,829)
Total Operating Expenditures	\$1,887,029	\$1,988,957	\$2,115,857	\$2,356,916
Expenditures by Fund				
General	\$1,887,029	\$1,988,957	\$2,115,857	\$2,356,916
Number of Full Time Positions		30.00		30.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		30.00		30.00

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

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County Attorney

Department: County Attorney

County Attorney

0300100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	3,011,298	3,081,410	3,227,594	3,366,170
Operating Expenses	306,859	366,718	347,434	479,575
Subtotal Operating Expenditures	\$3,318,157	\$3,448,128	\$3,575,028	\$3,845,745
Reimbursements	(1,431,128)	(1,459,171)	(1,459,171)	(1,488,829)
Total Operating Expenditures	\$1,887,029	\$1,988,957	\$2,115,857	\$2,356,916
Expenditures by Fund				
General	\$1,887,029	\$1,988,957	\$2,115,857	\$2,356,916

Number of Full Time Positions	30.00	30.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	30.00	30.00

Key Objectives

1. Provide the highest level of service as general counsel to the County Council, represent the County in all litigation for and against the County, and attempt to resolve or settle disputes prior to the expense of trial
2. Assist the County's efforts to effectively fulfill mandates imposed by law

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of new cases	719	725	740
2. Number of ordinances & resolutions adopted	298	300	325

Highlights

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

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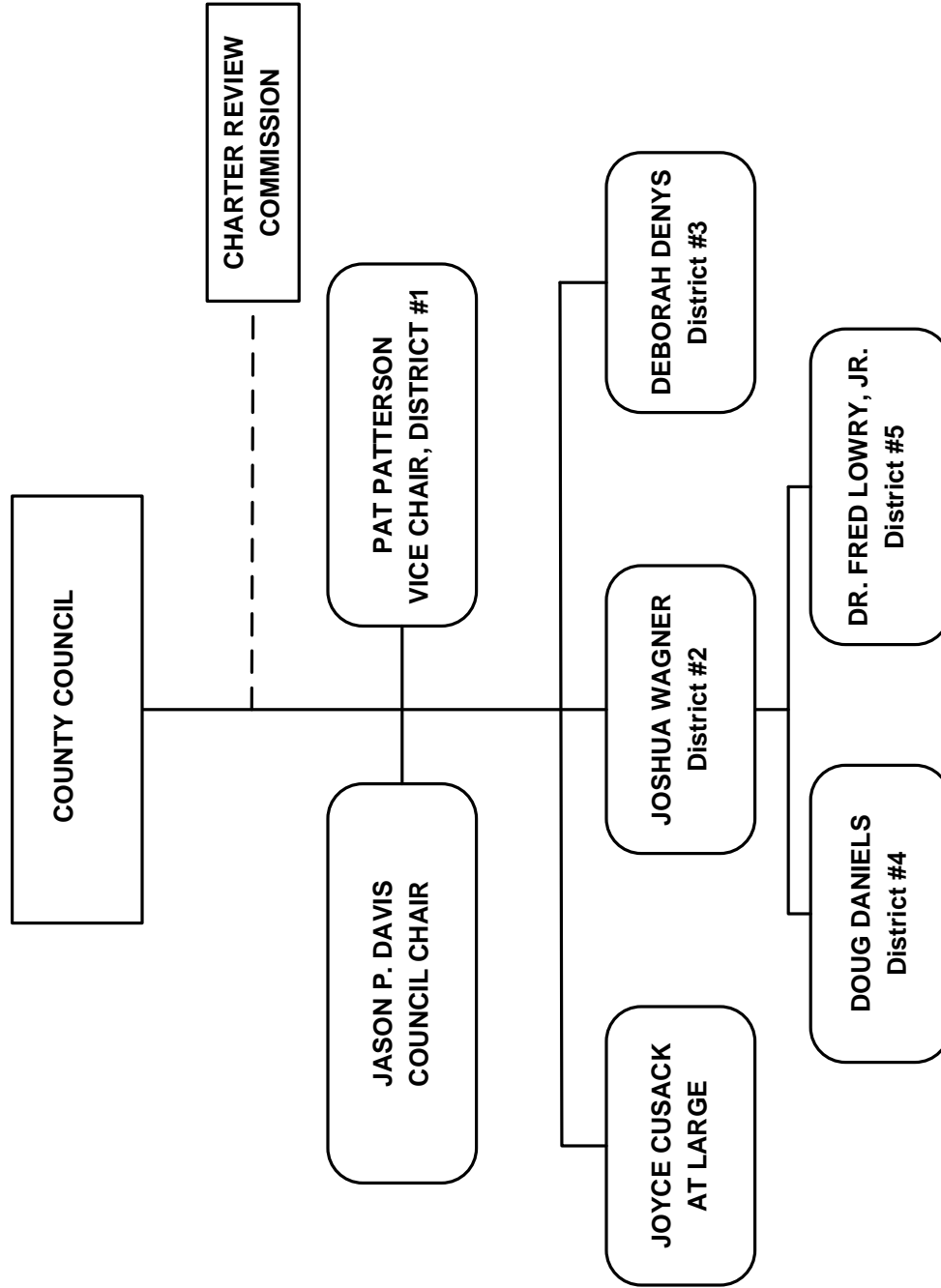
County Council

Department: County Council

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Charter Review	0	0	0	67,468
County Council	588,588	572,600	600,376	616,233
Total Expenditures	\$588,588	\$572,600	\$600,376	\$683,701
Expenditures by Category				
Personal Services	495,399	522,204	535,636	546,386
Operating Expenses	381,480	322,680	337,024	414,924
Subtotal Operating Expenditures	\$876,879	\$844,884	\$872,660	\$961,310
Reimbursements	(288,291)	(272,284)	(272,284)	(277,609)
Total Operating Expenditures	\$588,588	\$572,600	\$600,376	\$683,701
Expenditures by Fund				
General	\$588,588	\$572,600	\$600,376	\$683,701
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

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

COUNTY COUNCIL



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

County Council

Department: County Council

Charter Review

0101100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	0	0	0	67,468
Subtotal Operating Expenditures	\$0	\$0	\$0	\$67,468
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$0	\$0	\$67,468
Expenditures by Fund				
General	\$0	\$0	\$0	\$67,468

Highlights

According to the Volusia County Home Rule Charter, a Charter Review Commission will be appointed at least once every 10 years to review the charter and ordinances of the County. The County Council has determined that the 2015 Charter Review Commission will be comprised of 15 members. The Commission will be appointed not more than 18 months prior to the next general election.

The Charter Review Commission will, within one year from the date of its first meeting, present to the County Council any recommendations for amendments to the County's charter. After receipt of the Commission's recommendations, the County Council will conduct a series of not less than three public hearings on the recommended changes to the charter. Thereafter, the County Council will schedule a referendum on the proposed charter amendments at the next general election. The voters will consider amendments recommended at the November 2016 General Election.

County Council

Department: County Council

County Council

0101000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	495,399	522,204	535,636	546,386
Operating Expenses	381,480	322,680	337,024	347,456
Subtotal Operating Expenditures	\$876,879	\$844,884	\$872,660	\$893,842
Reimbursements	(288,291)	(272,284)	(272,284)	(277,609)
Total Operating Expenditures	\$588,588	\$572,600	\$600,376	\$616,233
Expenditures by Fund				
General	\$588,588	\$572,600	\$600,376	\$616,233
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

Highlights

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

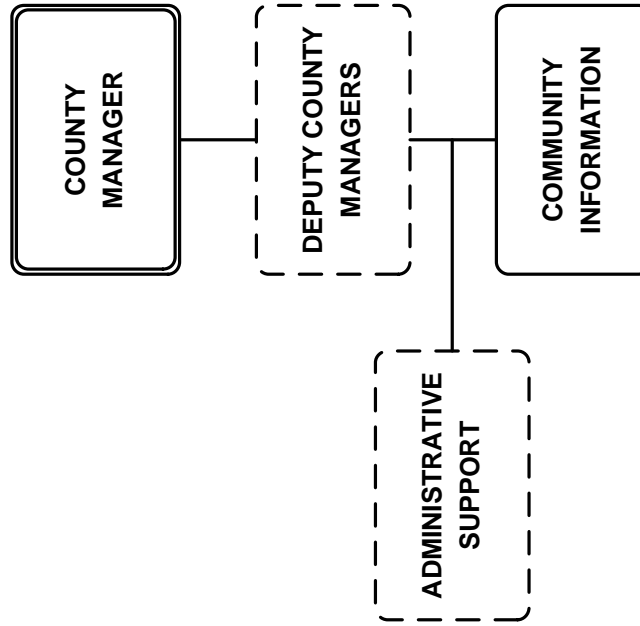
County Manager

Department: County Manager

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Community Information	482,783	541,563	596,687	667,739
County Manager	775,661	796,405	798,690	908,651
Total Expenditures	\$1,258,444	\$1,337,968	\$1,395,377	\$1,576,390
Expenditures by Category				
Personal Services	1,827,465	1,882,089	1,913,427	1,989,871
Operating Expenses	235,530	224,612	250,683	260,181
Capital Outlay	0	0	0	75,000
Subtotal Operating Expenditures	\$2,062,995	\$2,106,701	\$2,164,110	\$2,325,052
Reimbursements	(804,551)	(768,733)	(768,733)	(748,662)
Total Operating Expenditures	\$1,258,444	\$1,337,968	\$1,395,377	\$1,576,390
Expenditures by Fund				
General	\$1,258,444	\$1,337,968	\$1,395,377	\$1,576,390
Number of Full Time Positions		25.00		24.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		26.25		25.25

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

COUNTY MANAGER



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



County Manager

Department: County Manager

Community Information

0204000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	674,087	706,563	728,156	746,740
Operating Expenses	164,060	148,396	181,927	175,162
Capital Outlay	0	0	0	50,000
Subtotal Operating Expenditures	\$838,147	\$854,959	\$910,083	\$971,902
Reimbursements	(355,364)	(313,396)	(313,396)	(304,163)
Total Operating Expenditures	\$482,783	\$541,563	\$596,687	\$667,739
Expenditures by Fund				
General	\$482,783	\$541,563	\$596,687	\$667,739

Number of Full Time Positions	11.00	11.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	11.75	11.75

Key Objectives

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

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of news releases disseminated to public/media	1,055	1,300	1,400
2. Number of publications/print projects	122	125	125
3. Number of internet users visiting www.volusia.org	6,703,150	6,900,000	7,100,000

Highlights

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

The fiscal year 2015-16 budget has one full-time and one part-time unfunded positions.

County Manager

Department: County Manager

County Manager

0202000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,153,378	1,175,526	1,185,271	1,243,131
Operating Expenses	71,470	76,216	68,756	85,019
Capital Outlay	0	0	0	25,000
Subtotal Operating Expenditures	\$1,224,848	\$1,251,742	\$1,254,027	\$1,353,150
Reimbursements	(449,187)	(455,337)	(455,337)	(444,499)
Total Operating Expenditures	<u>\$775,661</u>	<u>\$796,405</u>	<u>\$798,690</u>	<u>\$908,651</u>
Expenditures by Fund				
General	\$775,661	\$796,405	\$798,690	\$908,651

Number of Full Time Positions	14.00	13.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	14.50	13.50

Highlights

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

The fiscal year 2015-16 budget includes one full-time and one part-time unfunded position. During the fiscal year 2014-15 one position was moved to the Personnel Division.

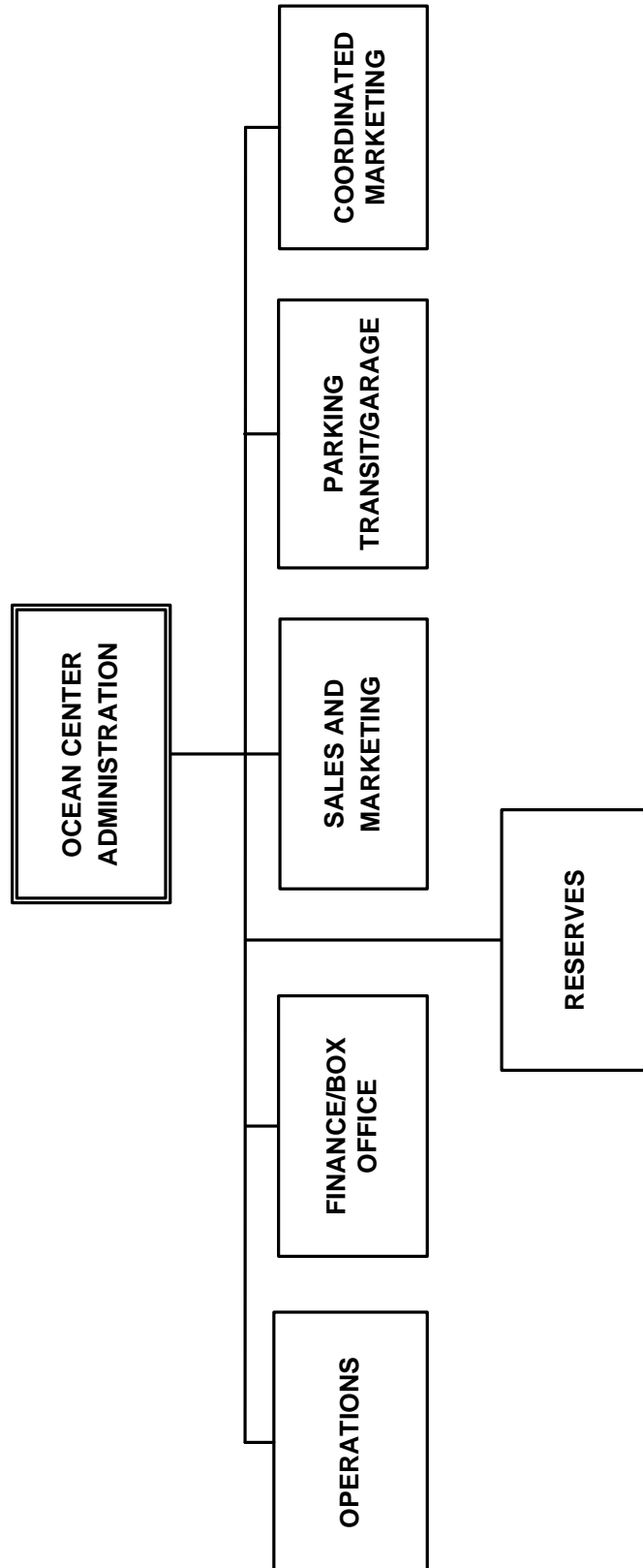
Economic Development

Department: Aviation and Economic Resources

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Economic Development Administration	859,639	1,000,724	1,033,866	1,065,865
Economic Development Programming	2,449,248	3,357,392	4,646,407	4,383,850
One Daytona	0	5,000,000	0	5,000,000
Total Expenditures	\$3,308,887	\$9,358,116	\$5,680,273	\$10,449,715
Expenditures by Category				
Personal Services	632,736	761,414	767,013	732,492
Operating Expenses	961,063	3,576,648	3,855,260	2,467,223
Subtotal Operating Expenditures	\$1,593,799	\$4,338,062	\$4,622,273	\$3,199,715
Capital Improvements	16,244	0	1,058,000	0
Grants and Aids	0	5,000,000	0	7,250,000
Interfund Transfers	1,698,844	0	0	0
Reserves	0	20,054	0	0
Subtotal Other Operating Expenses	\$1,715,088	\$5,020,054	\$1,058,000	\$7,250,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,308,887	\$9,358,116	\$5,680,273	\$10,449,715
Expenditures by Fund				
Economic Development	\$3,308,887	\$9,358,116	\$5,680,273	\$10,449,715
Number of Full Time Positions		12.00		12.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		12.00		12.00

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

OCEAN CENTER



Economic Development

Department: Aviation and Economic Resources

Economic Development Administration

EC_DEV_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	632,736	761,414	767,013	732,492
Operating Expenses	226,903	239,310	266,853	333,373
Subtotal Operating Expenditures	\$859,639	\$1,000,724	\$1,033,866	\$1,065,865
Reimbursements	0	0	0	0
Total Operating Expenditures	\$859,639	\$1,000,724	\$1,033,866	\$1,065,865
Expenditures by Fund				
Economic Development	\$859,639	\$1,000,724	\$1,033,866	\$1,065,865
Number of Full Time Positions		12.00		12.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		12.00		12.00

Highlights

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

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

There are four unfunded positions in fiscal year 2015-16.

Economic Development

Department: Aviation and Economic Resources

Economic Development Programming

EC_DEV_PROG

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	734,160	3,337,338	3,588,407	2,133,850
Subtotal Operating Expenditures	\$734,160	\$3,337,338	\$3,588,407	\$2,133,850
Capital Improvements	16,244	0	1,058,000	0
Grants and Aids	0	0	0	2,250,000
Interfund Transfers	1,698,844	0	0	0
Reserves	0	20,054	0	0
Subtotal Other Operating Expenses	\$1,715,088	\$20,054	\$1,058,000	\$2,250,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,449,248	\$3,357,392	\$4,646,407	\$4,383,850
Expenditures by Fund				
Economic Development	\$2,449,248	\$3,357,392	\$4,646,407	\$4,383,850

Highlights

Economic Development Programming provides funding for business expansion and business retention activities. Local funds are leveraged through cooperative programs such as the State's Qualified Tax Incentive (QTI) and the Qualified Defense and Space Contractor (QDSC) Tax Refund programs, which expand the benefits for Volusia County businesses. Team Volusia, University of Central Florida's (UCF's) Business Incubation Program and GrowFL Program, Small Business Development Center (SBDC) at Daytona State College, Service Corps of Retired Executives (SCORE) and international trade sponsorships are all supported through other contributions.

Marketing includes support for the professional services utilized in keeping the business community and residents informed of economic development opportunities and successes.

The Business Incubator is a joint venture with the University of Central Florida (UCF). UCF runs the program in renovated space in the International Terminal at Daytona Beach International Airport (DAB) and adjacent to the Florida NextGen Test Bed, operated by Embry-Riddle Aeronautical University.

An Airport Corporate Center is part of the ongoing master plan for the DAB adjacent to Beville Road. A signalized intersection will be developed to provide access to the interior of the DAB property. It will be the base for development along Beville Road as part of a gateway to the City of Daytona Beach.

The fiscal year 2015-16 budget includes an increase from the General Fund to provide for job creation through the Economic Development incentive program. Also included in the fiscal year 2015-16 budget is \$2.25 million to assist in construction of public infrastructure improvements for the Tanger Outlet Mall.

Economic Development

Department: Aviation and Economic Resources

One Daytona

1004700

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Grants and Aids	0	5,000,000	0	5,000,000
Subtotal Other Operating Expenses	\$0	\$5,000,000	\$0	\$5,000,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$5,000,000	\$0	\$5,000,000
Expenditures by Fund				
Economic Development	\$0	\$5,000,000	\$0	\$5,000,000

Highlights

The One Daytona Community Development District (CDD) was established by the City of Daytona Beach February 5, 2014. Council approved the amount of \$20 million to assist in construction of public infrastructure improvements. In addition to the \$5 million funding from Economic Development, the County anticipates borrowing \$15 million for this project providing milestones have been achieved per the agreement.

One Daytona is a multi-phase mixed use development projected to reach build out in 2045. At full build out, One Daytona will represent one of the largest mixed-use projects in the Daytona Beach - Tampa Interstate 4 corridor. The development will include office, retail, hotel, industrial and residential properties. It is projected to add over 7,200 onsite jobs.

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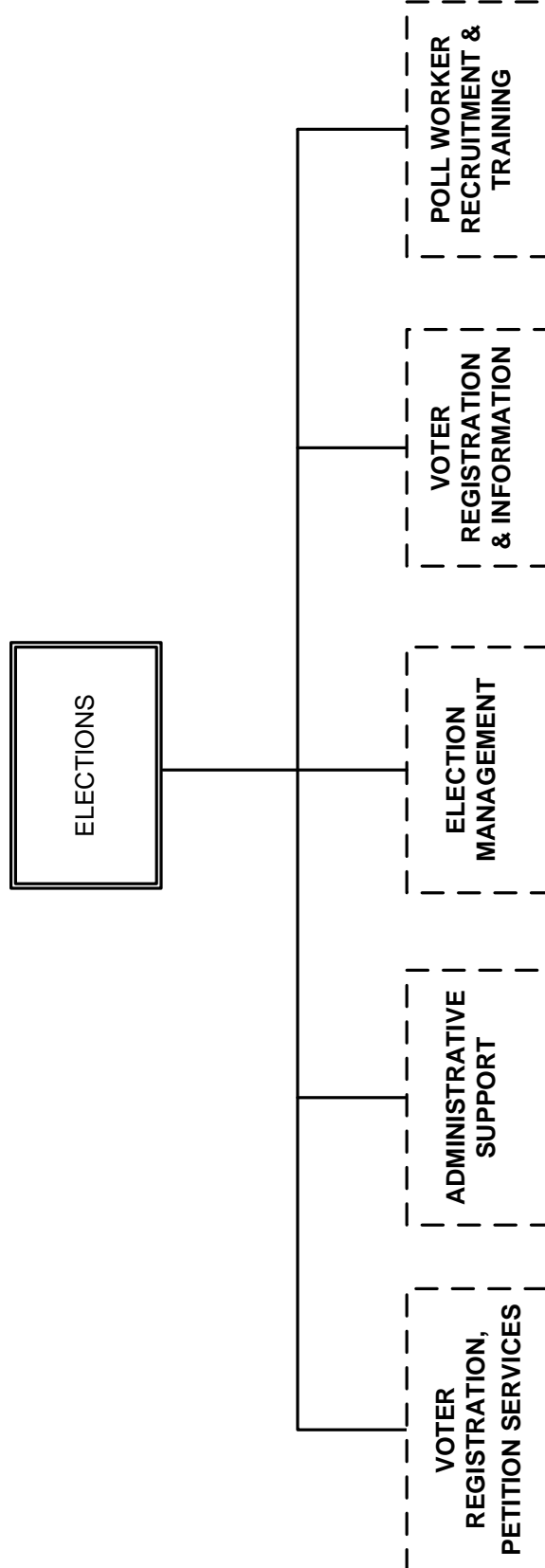
Elections

Department: Elections

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Elections	3,114,251	6,215,107	6,188,913	7,467,254
Total Expenditures	\$3,114,251	\$6,215,107	\$6,188,913	\$7,467,254
Expenditures by Category				
Personal Services	1,777,194	1,967,315	1,926,092	2,204,894
Operating Expenses	1,228,353	1,887,952	1,881,490	2,427,199
Capital Outlay	101,480	2,359,840	2,359,390	13,220
Subtotal Operating Expenditures	\$3,107,027	\$6,215,107	\$6,166,972	\$4,645,313
Interfund Transfers	7,224	0	21,941	2,821,941
Subtotal Other Operating Expenses	\$7,224	\$0	\$21,941	\$2,821,941
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,114,251	\$6,215,107	\$6,188,913	\$7,467,254
Expenditures by Fund				
General	\$3,114,251	\$6,215,107	\$6,188,913	\$7,467,254
Number of Full Time Positions		32.00		32.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		32.00		32.00

Mission: To provide all eligible citizens of Volusia County convenient access to voter registration; to provide all registered voters accessible locations and voting equipment so they may exercise their right to vote; to hold fair, equitable and accurate elections in accordance with federal, state and local election laws; to educate and encourage maximum participation by all eligible citizens in the electoral process; to maintain registration, campaign finance reports, and other election-related data accurately and in a form that is accessible to the public; and to conduct all activities transparently and in a cost-effective manner.

ELECTIONS



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

Elections

Department: Elections

Elections

ELECTIONS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,777,194	1,967,315	1,926,092	2,204,894
Operating Expenses	1,228,353	1,887,952	1,881,490	2,427,199
Capital Outlay	101,480	2,359,840	2,359,390	13,220
Subtotal Operating Expenditures	\$3,107,027	\$6,215,107	\$6,166,972	\$4,645,313
Interfund Transfers	7,224	0	21,941	2,821,941
Subtotal Other Operating Expenses	\$7,224	\$0	\$21,941	\$2,821,941
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,114,251	\$6,215,107	\$6,188,913	\$7,467,254
Expenditures by Fund				
General	\$3,114,251	\$6,215,107	\$6,188,913	\$7,467,254
Number of Full Time Positions		32.00		32.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		32.00		32.00

Key Objectives

1. Maintain voter registration records efficiently and accurately in accordance with federal and state statutes
2. Conduct all elections in accordance with federal, state, county and local statutes transparently, accurately and cost effectively
3. Offer community outreach projects that encourage voter participation, stimulate an interest in the electoral process and educate all sectors of the community on how to register and vote
4. Conduct poll worker training sessions in compliance with federal and state statutes and provide poll workers with the opportunity to demonstrate a working knowledge of the job requirements

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of registered voters	325,000	330,614	340,000
2. Number of changes to registered voter records	80,000	85,000	100,000
3. Number of public record requests	1,112	500	1,200
4. Number of countywide elections conducted	2	1	3
5. Number of hours per site for 5 sites	128	128	288
6. Number of election day, absentee, early voters	75,000	178,442	250,000
7. Number of training hours conducted	1,000	1,500	1,800

Highlights

The registration division expects to see a marked increase in number of petitions certified in fiscal year 2015-16. Election management will see two full countywide elections in addition to preparing for a presidential election. Elections anticipates an increase in early voting due to expansion of the number of days and hours per day for the early voting sites. In advance of the presidential election, the Department of Elections expects a complete revision of the voting equipment used.

Fiscal year 2015-16 interfund transfer is \$2.8 million for the Elections Warehouse and \$21,941 in local match dollars for the federal Help America Vote Act (HAVA) grants. Details of the Capital Outlay can be found in Section J of this document.

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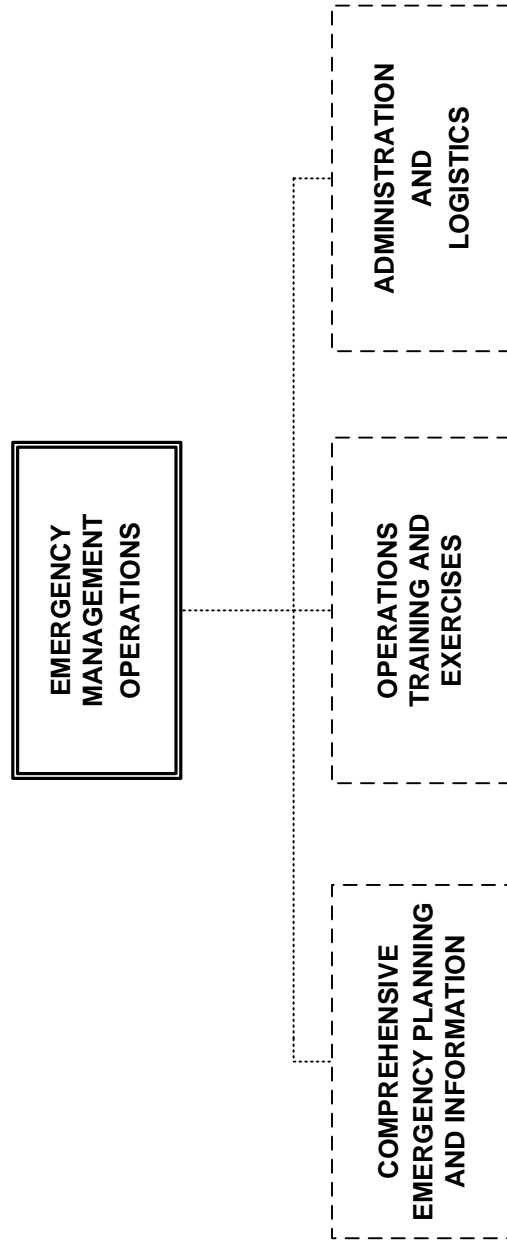
Emergency Management

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Operations	766,543	739,694	738,067	746,899
Total Expenditures	\$766,543	\$739,694	\$738,067	\$746,899
Expenditures by Category				
Personal Services	499,484	535,733	534,106	542,938
Operating Expenses	267,059	203,961	203,961	203,961
Subtotal Operating Expenditures	\$766,543	\$739,694	\$738,067	\$746,899
Reimbursements	0	0	0	0
Total Operating Expenditures	\$766,543	\$739,694	\$738,067	\$746,899
Expenditures by Fund				
General	\$766,543	\$739,694	\$738,067	\$746,899
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

Mission: To provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property, and the environment through preparedness, prevention, response, recovery and mitigation from all natural and man-made hazards that may impact the County of Volusia.

PUBLIC PROTECTION **EMERGENCY MANAGEMENT DIVISION**



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



Emergency Management

Department: Public Protection

Operations

5301000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	499,484	535,733	534,106	542,938
Operating Expenses	267,059	203,961	203,961	203,961
Subtotal Operating Expenditures	\$766,543	\$739,694	\$738,067	\$746,899
Reimbursements	0	0	0	0
Total Operating Expenditures	\$766,543	\$739,694	\$738,067	\$746,899
Expenditures by Fund				
General	\$766,543	\$739,694	\$738,067	\$746,899
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

Key Objectives

1. Ensure the Comprehensive Emergency Management Plans (CEMP) are updated and annexes are kept current
2. Maintain capability to activate the County Emergency Operations Center (CEOC)
3. Provide integrated, countywide emergency management planning, coordination, response and recovery operations for local government and businesses through all-hazard preparedness activities
4. Increase public awareness by providing emergency preparedness education and training

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of CEMP and emergency support functions lead agency reviews	16	20	5
2. Number of Emergency Operations Center activations	4	4	4
3. Number of all hazard exercises	14	14	14
4. Number of preparedness presentations/outreach programs	119	119	119

Highlights

Under Chapter 252, Florida Statutes, Volusia County Emergency Management Division is responsible for the countywide organization and administration of the emergency operations center and a variety of all hazards emergency management activities that support response, recovery, preparedness, and mitigation. Maintaining a forward leaning posture for disasters requires regular hazard analysis, integration with new technology, and strategic coordination toward completion of this stance. Volusia County Emergency Management maintains a training, planning, and an exercise cycle in support of countywide disaster resilience. Proper planning and maintenance of applicable capabilities are required for the use of a measured response during times of emergency and disaster.

In fiscal year 2013-14 a total of 16 Emergency Support Functions Annex reviews were conducted as part of the Emergency Management Accreditation Program (EMAP). In fiscal year 2014-15 all 20 of the Emergency Support Function Annexes and Continuity of Operations Plan reviews were conducted as part of the five year Comprehensive Emergency Management Plan (CEMP). For fiscal year 2015-16, Emergency Management will conduct 5 Emergency Support Functions and Continuity of Operations Plan reviews as part of the Comprehensive Emergency Management Plan maintenance. This cycle will be repeated every year until all 20 Emergency Support Function Annexes and Continuity of Operations Plans have been reviewed.

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Emergency Medical Administration

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Emergency Medical Administration	3,483,063	3,889,662	3,893,797	4,817,209
Total Expenditures	\$3,483,063	\$3,889,662	\$3,893,797	\$4,817,209
Expenditures by Category				
Personal Services	146,869	148,436	156,706	160,338
Operating Expenses	119,489	124,998	120,863	132,581
Subtotal Operating Expenditures	\$266,358	\$273,434	\$277,569	\$292,919
Interfund Transfers	3,216,705	3,616,228	3,616,228	4,524,290
Subtotal Other Operating Expenses	\$3,216,705	\$3,616,228	\$3,616,228	\$4,524,290
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,483,063	\$3,889,662	\$3,893,797	\$4,817,209
Expenditures by Fund				
General	\$3,483,063	\$3,889,662	\$3,893,797	\$4,817,209
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00

Mission: To coordinate and oversee the responsible delivery of effective pre-hospital emergency medical services.

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Emergency Medical Administration

Department: Public Protection

Emergency Medical Administration

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	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	146,869	148,436	156,706	160,338
Operating Expenses	119,489	124,998	120,863	132,581
Subtotal Operating Expenditures	\$266,358	\$273,434	\$277,569	\$292,919
Interfund Transfers	3,216,705	3,616,228	3,616,228	4,524,290
Subtotal Other Operating Expenses	\$3,216,705	\$3,616,228	\$3,616,228	\$4,524,290
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,483,063	\$3,889,662	\$3,893,797	\$4,817,209
Expenditures by Fund				
General	\$3,483,063	\$3,889,662	\$3,893,797	\$4,817,209
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00

Key Objectives

1. Monitor compliance in the transmission of ECGs from field to hospital receiving stations
2. Review of patient care reports for compliance with Volusia County Prehospital Standing Orders and Treatment Protocols
3. Review and update of Volusia County Prehospital Standing Orders and Treatment Protocols and the Exposure Control Plan
4. Biennial renewal of all provider Certificates' of Public Convenience and Necessity (COPCN)

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of 12 lead electrocardiograms transmitted within parameters established by the medical director	144	144	144
2. Number of patient care records reviewed for compliance with field protocols	480	480	480
3. Number of federal & state documents for review and update	0	1	2
4. Number of renewal applications processed for various providers	12	0	12

Highlights

The Emergency Medical Administration (EMA) provides statutorily mandated medical oversight for the provision of emergency medical services throughout the county. This comprises nearly eighty cents of every dollar of the divisions operating budget. Annual support for Emergency Medical Services is included in this budget.

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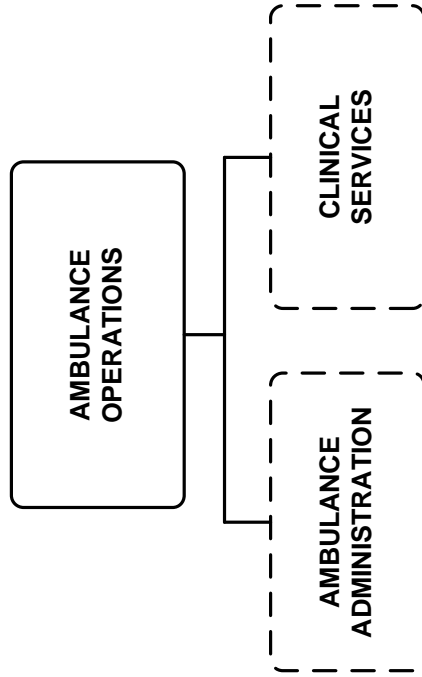
Emergency Medical Services

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Emergency Medical Services (EMS)	16,903,554	18,541,230	17,294,132	23,260,336
Total Expenditures	\$16,903,554	\$18,541,230	\$17,294,132	\$23,260,336
Expenditures by Category				
Personal Services	12,477,755	12,329,445	12,731,922	14,095,536
Operating Expenses	4,173,945	4,186,265	4,143,087	5,165,724
Capital Outlay	301,494	217,470	298,470	1,525,323
Subtotal Operating Expenditures	\$16,953,194	\$16,733,180	\$17,173,479	\$20,786,583
Capital Improvements	1,760	0	0	0
Grants and Aids	150	1,200	1,200	350
Interfund Transfers	0	166,953	166,953	166,953
Reserves	0	1,699,897	0	2,353,950
Subtotal Other Operating Expenses	\$1,910	\$1,868,050	\$168,153	\$2,521,253
Reimbursements	(51,550)	(60,000)	(47,500)	(47,500)
Total Operating Expenditures	\$16,903,554	\$18,541,230	\$17,294,132	\$23,260,336
Expenditures by Fund				
Emergency Medical Services	\$16,903,554	\$18,541,230	\$17,294,132	\$23,260,336
Number of Full Time Positions		177.00		186.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		182.00		191.00

Mission: It is the mission of the Emergency Medical Services Division to be a community leader providing high quality, cost efficient pre-hospital care and medical transportation with the highest standard of professionalism, the most advanced technology and a deep sense of caring for the citizens and visitors of Volusia County.

EMERGENCY MEDICAL SERVICES



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



Emergency Medical Services

Department: Public Protection

Emergency Medical Services (EMS)

EMS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	12,477,755	12,329,445	12,731,922	14,095,536
Operating Expenses	4,173,945	4,186,265	4,143,087	5,165,724
Capital Outlay	301,494	217,470	298,470	1,525,323
Subtotal Operating Expenditures	\$16,953,194	\$16,733,180	\$17,173,479	\$20,786,583
Capital Improvements	1,760	0	0	0
Grants and Aids	150	1,200	1,200	350
Interfund Transfers	0	166,953	166,953	166,953
Reserves	0	1,699,897	0	2,353,950
Subtotal Other Operating Expenses	\$1,910	\$1,868,050	\$168,153	\$2,521,253
Reimbursements	(51,550)	(60,000)	(47,500)	(47,500)
Total Operating Expenditures	\$16,903,554	\$18,541,230	\$17,294,132	\$23,260,336
Expenditures by Fund				
Emergency Medical Services	\$16,903,554	\$18,541,230	\$17,294,132	\$23,260,336
Number of Full Time Positions		177.00		186.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		182.00		191.00

Key Objectives

1. Demonstrate need for EMS services
2. Provide timely ambulance response in urban areas-greater than 1,000 residents per square mile
3. Provide timely ambulance response in rural areas-less than 1,000 residents per square mile
4. Improve cardiac arrest outcomes in the pre-hospital setting

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of transports	50,330	51,234	51,500
2. Average response time - urban (seconds)	458	458	458
3. Average response time - rural (seconds)	701	701	701
4. Number of pre-cardiac cases that are delivered to the ER with return to circulation (ROSC)	185	200	215

Highlights

The Division of Emergency Medical Services (EMS) is the primary provider of pre-hospital 911 medical care and transportation for Volusia County residents and visitors. EMS closely collaborates with all internal and external public service organizations operating within the County to address emergent medical needs as efficiently and effectively as possible. With an anticipated volume in excess of 82,000 calls, the EMS business plan employs a unique High Performance Deployment strategy. Instead of a fixed station based model, the division analyzes highly variable historical information to develop an efficient dynamic deployment strategy. Volusia County EMS will continue to focus on providing the most comprehensive, capable and cost efficient emergency medical care possible, and continues to explore all available opportunities to improve and balance those metrics.

The fiscal year 2015-16 budget includes the addition of three Emergency Medical Technicians, three Paramedics, two Lieutenant Paramedics and one support staff position, and also includes one unfunded position.

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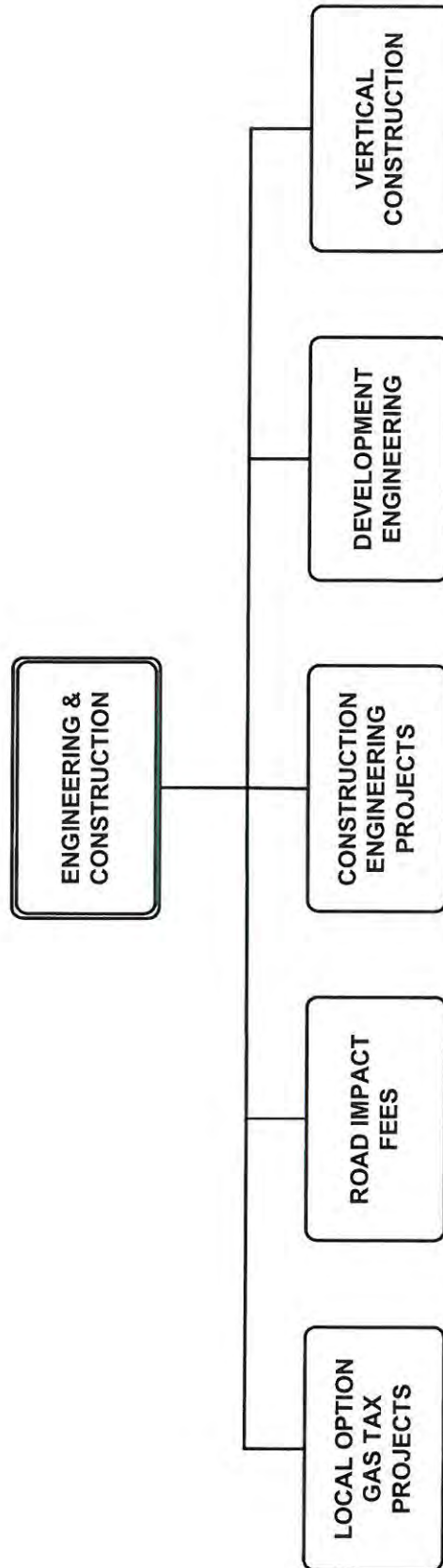
Engineering & Construction

Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Construction Engineering Projects	5,964,636	7,266,167	5,626,027	7,387,922
Development Engineering	452,943	459,577	439,766	493,532
Engineering & Construction	681,860	5,246,118	630,613	2,520,780
Local Option Gax Tax Projects	5,979,468	14,933,443	12,288,525	22,362,692
Road Impact Fees	1,586,011	7,764,935	3,265,776	11,254,420
Vertical Construction	493,488	551,905	568,002	563,635
Total Expenditures	\$15,158,406	\$36,222,145	\$22,818,709	\$44,582,981
Expenditures by Category				
Personal Services	2,504,641	2,533,701	2,605,734	2,785,201
Operating Expenses	6,217,097	5,911,002	5,845,052	5,939,167
Capital Outlay	1,372	37,000	33,500	25,200
Subtotal Operating Expenditures	\$8,723,110	\$8,481,703	\$8,484,286	\$8,749,568
Capital Improvements	2,738,798	6,076,102	2,065,378	2,250,000
Interfund Transfers	5,276,408	4,761,426	13,991,950	5,784,922
Reserves	0	18,625,819	0	29,374,668
Subtotal Other Operating Expenses	\$8,015,206	\$29,463,347	\$16,057,328	\$37,409,590
Reimbursements	(1,579,910)	(1,722,905)	(1,722,905)	(1,576,177)
Total Operating Expenditures	\$15,158,406	\$36,222,145	\$22,818,709	\$44,582,981
Expenditures by Fund				
County Transportation Trust	\$12,374,383	\$25,579,561	\$18,292,138	\$30,333,472
General	\$493,488	\$551,905	\$568,002	\$563,635
Municipal Service District	\$452,943	\$459,577	\$439,766	\$493,532
Road Impact Fees-Zone 1 (Northeast)	\$598,544	\$1,392,171	\$1,893,532	\$1,608,577
Road Impact Fees-Zone 2 (Southeast)	\$249,027	\$968,123	\$495,924	\$542,700
Road Impact Fees-Zone 3 (Southwest)	\$292,887	\$369,797	\$450,000	\$671,002
Road Impact Fees-Zone 4 (Northwest)	\$445,553	\$5,034,844	\$426,320	\$8,432,141
Special Assessments	\$251,581	\$1,866,167	\$253,027	\$1,937,922
Number of Full Time Positions		53.00		53.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		53.00		53.00

Mission: To provide quality and timely engineering, survey, right of way and construction engineering inspection services in support of the County's construction projects; to assist in the implementation of the County's Planning and Development Programs for the physical growth of Volusia County as governed by the State mandated Volusia County Comprehensive Plan, Land Development Code, and best engineering practices; and to provide assistance to the public and private sector in a professional, positive manner.

PUBLIC WORKS ENGINEERING & CONSTRUCTION



Engineering & Construction

Department: Public Works

Construction Engineering Projects

CONST_ENG_PROJECTS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	5,514,909	5,150,000	5,123,000	5,200,000
Subtotal Operating Expenditures	\$5,514,909	\$5,150,000	\$5,123,000	\$5,200,000
Capital Improvements	180,558	250,000	250,000	250,000
Interfund Transfers	269,169	253,027	253,027	252,263
Reserves	0	1,613,140	0	1,685,659
Subtotal Other Operating Expenses	\$449,727	\$2,116,167	\$503,027	\$2,187,922
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,964,636	\$7,266,167	\$5,626,027	\$7,387,922
Expenditures by Fund				
County Transportation Trust	\$5,713,055	\$5,400,000	\$5,373,000	\$5,450,000
Special Assessments	\$251,581	\$1,866,167	\$253,027	\$1,937,922

Highlights

Projects in this activity are adopted as part of the County's Five Year Road Program. The Road Program is a five year work schedule for road maintenance and construction approved by County Council on an annual basis for inclusion in the Capital Improvement Program. Funds to support the Road Program are generated by gas tax revenue sharing including: 5th and 6th Cent used for maintenance, 7th Cent - for operations and maintenance, and a 9th Cent County Voted - for resurfacing and construction. On June 27, 1985 County Council adopted a 6th Cent Local Option Gas Tax, and by Interlocal Agreement the County receives 57.239% and the cities receive the balance 42.761%. The current Interlocal Agreement is scheduled to expire on August 31, 2018. Four cents are to be used on operations and maintenance. Projects done with gas tax revenue also are found in Road and Bridge, Traffic Engineering, and Engineering and Construction for the County Transportation Trust. Details of the Capital Outlay can be found in Section J of this document.

Engineering & Construction

Department: Public Works

Development Engineering

DEVELOP_ENG

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	390,048	396,876	380,365	428,942
Operating Expenses	62,895	62,701	59,401	64,590
Subtotal Operating Expenditures	\$452,943	\$459,577	\$439,766	\$493,532
Reimbursements	0	0	0	0
Total Operating Expenditures	\$452,943	\$459,577	\$439,766	\$493,532
Expenditures by Fund				
Municipal Service District	\$452,943	\$459,577	\$439,766	\$493,532

Number of Full Time Positions	5.00	5.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	5.00

Key Objectives

1. Perform engineering reviews and inspections of subdivisions
2. Perform engineering review and inspections of site plans and stormwater plans
3. Review and inspect use permits
4. Review subdivision exemptions applications
5. Perform State and Federally mandated NPDES inspections and assist in annual report compilation

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of subdivision reviews	5	12	20
2. Number of site plans/stormwater reviews	15	16	24
3. Number of permit applications processed	536	612	700
4. Number of exemption/vested rights reviews	67	70	80
5. Number of NPDES inspections	117	64	150

Highlights

Development Engineering provides professional and technical review and comments on development projects. Development Engineering is responsible for approval of County Stormwater Permits and Use Permits, and serves as an important link in the chain of the development review process. Development Engineering provides engineering reviews and inspections for Subdivisions, Site Plans and Use Permits under Volusia County regulations, and has increased the review effort with respect to traffic-related elements, a specific example being the review and field inspection relating to work zone safety plans. Development Engineering also performs inspection and tracking of National Pollution Discharge Elimination System (NPDES) sites and assists in the preparation of the annual report to the State. A large portion of time is devoted to a variety of requests from citizens and businesses for information regarding current and historic development regulations, status of permits, reviews, and properties, and requests for copies of material from files. Additionally, Development Engineering handles grading, drainage and right-of-way complaints as well as variances, grading plan reviews and FEMA Letters of Map Revisions (LOMRs).

Engineering & Construction

Department: Public Works

Engineering & Construction

CONST_ENG

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,935,185	1,958,401	2,025,948	2,151,024
Operating Expenses	215,333	251,915	221,165	240,000
Capital Outlay	1,372	37,000	33,500	25,200
Subtotal Operating Expenditures	\$2,151,890	\$2,247,316	\$2,280,613	\$2,416,224
Reserves	0	4,648,802	0	1,604,556
Subtotal Other Operating Expenses	\$0	\$4,648,802	\$0	\$1,604,556
Reimbursements	(1,470,030)	(1,650,000)	(1,650,000)	(1,500,000)
Total Operating Expenditures	\$681,860	\$5,246,118	\$630,613	\$2,520,780
Expenditures by Fund				
County Transportation Trust	\$681,860	\$5,246,118	\$630,613	\$2,520,780

Number of Full Time Positions	45.00	45.00
Number of Full Time Equivalent Positions	45.00	45.00

Key Objectives

1. Eliminate missing links in the County's sidewalk network that provide access to elementary schools, middle schools, high schools, libraries, parks, shopping centers, bus stops and other pedestrian attractions
2. Prepare Access Management Plans for all major County thoroughfares identifying proposed median crossovers as a planning tool for future development along the road corridors
3. Scan archived road project files into the document imaging system to conserve space by eliminating hard copies of close out files and to improve access and retrieval of archived information for countywide staff
4. Implement a pavement management system using Micropaver software

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percent of sidewalks examined for missing links	10	10	10
2. Number of roads identified in each of the four zones that need Access Management Plans	2	2	2
3. Percentage of closed out road project files scanned into the document imaging system per year	10	10	20
4. Percentage of County roads evaluated to perform comprehensive ratings using Micropaver	33	33	33

Highlights

The primary duty of Engineering and Construction is to produce the County's Five Year Road Program. The Division is responsible for all phases of County road building from the time roads are introduced into the Five Year Road Program through construction. The Division also assists other County Divisions and Departments in developing and building their construction projects. Engineering & Construction is part of the review process for the Land Development code to help insure compliance with State and local regulations. The Division also provides information to the public and private sector on a variety of subjects such as road rights-of-way, road maintenance, abandonments, special assessment districts, benchmarks, control data, etc. Details of Capital Outlay can be found in Section J of this document.

The fiscal year 2015-16 budget has 19 full-time unfunded positions.

Engineering & Construction

Department: Public Works

Local Option Gas Tax Projects

LOGT_PROJECTS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Capital Improvements	2,503,002	2,479,871	1,780,378	2,000,000
Interfund Transfers	3,476,466	2,717,079	10,508,147	2,401,873
Reserves	0	9,736,493	0	17,960,819
Subtotal Other Operating Expenses	\$5,979,468	\$14,933,443	\$12,288,525	\$22,362,692
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,979,468	\$14,933,443	\$12,288,525	\$22,362,692
Expenditures by Fund				
County Transportation Trust	\$5,979,468	\$14,933,443	\$12,288,525	\$22,362,692

Highlights

Revenue for this Activity comes from a County Council authorized additional 5th cent Local Option Gas Tax (adopted May 6, 1999) of which 57.239% goes to the County for transportation expenditures required to meet the Capital Improvement Element of the Comprehensive Plan and 47.761% goes to the various cities. Funding is to be used to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. Details of the Capital Improvements can be found in Section I of this document.

Local Option Gas Tax Projects for fiscal year 2015-16:

Countywide Safety Projects - to fund countywide safety related projects to be determined throughout the year.

Advanced Right of Way Acquisition - to fund right of way costs for countywide projects programmed in future years.

Advanced Engineering and Permitting - to fund minimal expenditures for permitting and advanced engineering for future countywide projects programmed in outer years.

Engineering & Construction

Department: Public Works

Road Impact Fees

ROADIMPACTFEES

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Capital Improvements	55,238	3,346,231	35,000	0
Interfund Transfers	1,530,773	1,791,320	3,230,776	3,130,786
Reserves	0	2,627,384	0	8,123,634
Subtotal Other Operating Expenses	\$1,586,011	\$7,764,935	\$3,265,776	\$11,254,420
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,586,011	\$7,764,935	\$3,265,776	\$11,254,420
Expenditures by Fund				
Road Impact Fees-Zone 1 (Northeast)	\$598,544	\$1,392,171	\$1,893,532	\$1,608,577
Road Impact Fees-Zone 2 (Southeast)	\$249,027	\$968,123	\$495,924	\$542,700
Road Impact Fees-Zone 3 (Southwest)	\$292,887	\$369,797	\$450,000	\$671,002
Road Impact Fees-Zone 4 (Northwest)	\$445,553	\$5,034,844	\$426,320	\$8,432,141

Highlights

The Road Impact Fee Trust Funds obtain revenue from transportation impact fee charges against new construction in the County. Road projects must be growth-related and located in one of the four districts in which the funds are collected.

Road Impact Fees - Zone 1 through 4 include the following projects and Debt Service for fiscal year 2015-16.
 Zone 1 - Debt Service - to partially fund Zone 1 share of the Bond Funded Road Program Debt Service.
 Zone 2 - Debt Service - to partially fund Zone 2 share of the Bond Funded Road Program Debt Service.
 Zone 3 - Debt Service - to partially fund Zone 3 share of the Bond Funded Road Program Debt Service.
 Zone 4 - Debt Service - to fully fund Zone 4 share of the Bond Funded Road Program Debt Service.

Engineering & Construction

Department: Public Works

Vertical Construction

VERTICAL_CONSTR

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	179,408	178,424	199,421	205,235
Operating Expenses	423,960	446,386	441,486	434,577
Subtotal Operating Expenditures	\$603,368	\$624,810	\$640,907	\$639,812
Reimbursements	(109,880)	(72,905)	(72,905)	(76,177)
Total Operating Expenditures	\$493,488	\$551,905	\$568,002	\$563,635
Expenditures by Fund				
General	\$493,488	\$551,905	\$568,002	\$563,635

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

Key Objectives

1. Construct county facilities in the most effective manner
2. Strive to include Green characteristics in every building with emphasis on energy efficiency, while obtaining Leadership in Energy and Environmental Design (LEED) certification on new building construction where achievable
3. Strive to accommodate current and future department needs within approved budgets for each capital improvement during design

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percent of projects to bring in within anticipated engineer/architects estimates	95	95	95
2. Percent of structures which display characteristics common to LEED certification	95	95	95
3. Percent of changes to design after construction bidding	15	15	15

Highlights

Vertical Construction is responsible for the administration, planning, design, permitting and construction of capital facility projects in the county; including long-range planning, value engineering, quality control and owners representation on facility construction. This organization is also responsible for establishing space and construction standards, space allocation, and design and construction programs which are not road and bridge or water system projects for Department/Divisions within Volusia County.

The fiscal year 2015-16 budget has one full-time unfunded position.

Environmental Management

Department: Growth and Resource Management

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	255,807	267,373	306,428	358,420
Environmental Permitting	468,445	491,748	507,415	535,256
Field Sampling	81,771	102,634	166,189	294,054
Forever Programs	150,681	1,383,719	956,942	118,505
Green Volusia Program	5,777	10,000	10,000	10,000
Lyonia Environmental Learning Center	248,429	277,544	329,483	320,270
Manatee Protection	1,339	150,147	9,659	155,776
Marine Science Center	1,241,365	1,253,286	1,274,873	1,695,808
Natural Resources	213,459	225,829	233,712	237,063
Pollution Control	318,738	336,011	350,396	408,298
Sea Turtle Conservation Program	409,157	441,812	544,744	455,685
Tree Replacement	15,846	331,993	35,000	412,290
Total Expenditures	\$3,410,814	\$5,272,096	\$4,724,841	\$5,001,425

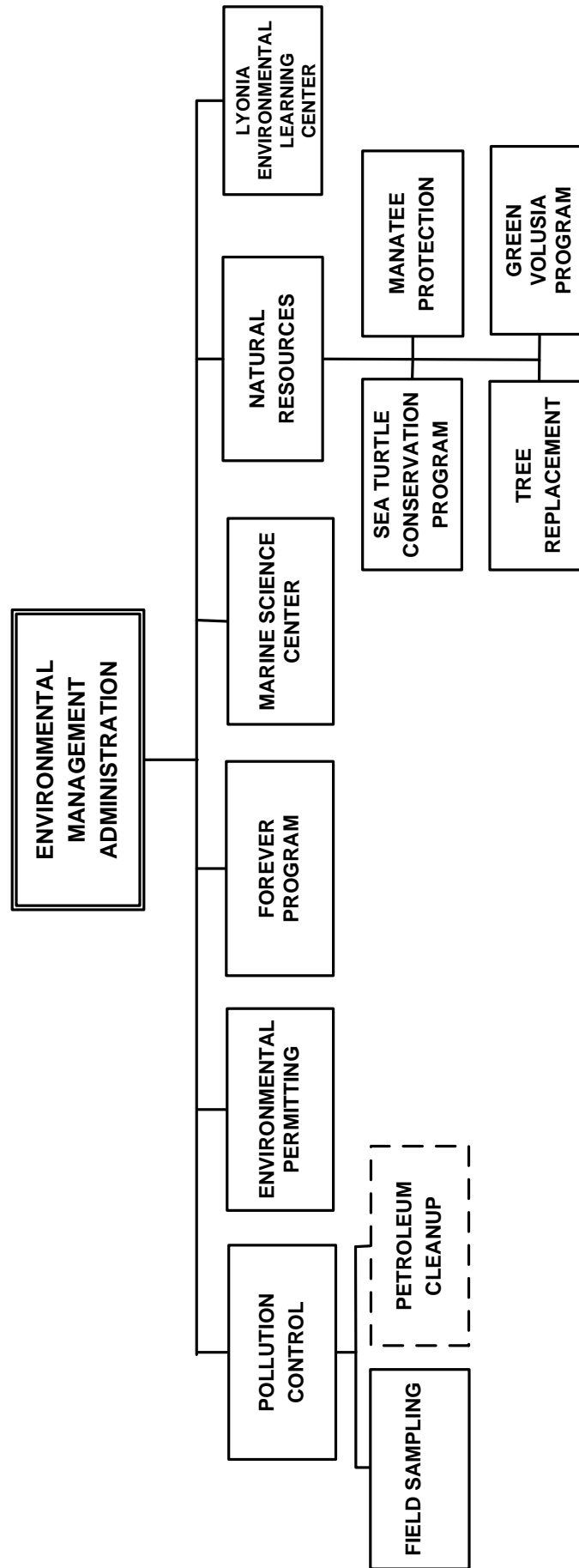
Expenditures by Category				
Personal Services	2,092,649	2,163,151	2,359,153	2,668,879
Operating Expenses	1,310,377	1,697,314	1,491,820	1,922,675
Capital Outlay	35,156	17,400	45,112	31,441
Subtotal Operating Expenditures	\$3,438,182	\$3,877,865	\$3,896,085	\$4,622,995
Capital Improvements	0	0	26,250	250,000
Grants and Aids	41,632	534,753	76,609	51,084
Interfund Transfers	1,000	795,897	795,897	3,000
Reserves	0	133,581	0	144,346
Subtotal Other Operating Expenses	\$42,632	\$1,464,231	\$898,756	\$448,430
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)
Total Operating Expenditures	\$3,410,814	\$5,272,096	\$4,724,841	\$5,001,425

Expenditures by Fund				
General	\$2,884,139	\$3,024,124	\$3,331,420	\$3,898,103
Manatee Conservation	\$1,339	\$150,147	\$9,659	\$155,776
Municipal Service District	\$484,291	\$823,741	\$542,415	\$947,546
Volusia Forever	\$41,045	\$1,274,084	\$841,347	\$0

Number of Full Time Positions	36.00	38.00
Number of Part Time Positions	25.00	26.00
Number of Full Time Equivalent Positions	40.82	42.97

Mission: To preserve, protect and restore the county's unique natural resources; to monitor the condition and health of aquatic ecosystems; to regulate pollution control facilities to minimize environmental impacts; to balance the quality of life and economic interest of our citizens.

GROWTH AND RESOURCE MANAGEMENT ENVIRONMENTAL MANAGEMENT DIVISION



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

Environmental Management

Department: Growth and Resource Management

Administration

2100100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	247,034	253,331	292,386	334,131
Operating Expenses	8,773	14,042	14,042	22,189
Capital Outlay	0	0	0	2,100
Subtotal Operating Expenditures	\$255,807	\$267,373	\$306,428	\$358,420
Reimbursements	0	0	0	0
Total Operating Expenditures	\$255,807	\$267,373	\$306,428	\$358,420
Expenditures by Fund				
General	\$255,807	\$267,373	\$306,428	\$358,420
Number of Full Time Positions		4.00		5.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		5.00
Key Objectives				
1. Provide supervision, clerical and administrative support for the Division				
2. Monitor the Division's budget and expenditures				
3. Provide financial administration of grants				
Performance Measures				
	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of Division employees supported (including grant positions)	45	40		40
2. Number of budget organizations monitored	21	18		18
3. Number of grants administered	5	5		5
Highlights				
Administration provides clerical and administrative support to the Environmental Management Division. Personal services and operating expenses have increased due to the transfer of one (1) position from the Land Management Activity in fiscal year 2014-15. Details of the Capital Outlay can be found in Section J of this document.				

Environmental Management

Department: Growth and Resource Management

Environmental Permitting

2103400

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	365,560	374,544	394,811	406,404
Operating Expenses	102,885	117,204	112,604	128,852
Subtotal Operating Expenditures	\$468,445	\$491,748	\$507,415	\$535,256
Reimbursements	0	0	0	0
Total Operating Expenditures	\$468,445	\$491,748	\$507,415	\$535,256
Expenditures by Fund				
Municipal Service District	\$468,445	\$491,748	\$507,415	\$535,256
Number of Full Time Positions		7.00		7.00
Number of Full Time Equivalent Positions		7.00		7.00

Key Objectives

1. Review development projects for compliance with the environmental provisions of the County Land Development Code, including the tree preservation ordinance, wetland protection ordinance, Indian River Lagoon Surface Water Improvements and Management Overlay Zone (Class II overlay) ordinance, and gopher tortoise ordinance requirements. Also review projects for compliance with environmental provisions of the Zoning Ordinance, including those for farm ponds, and state and federal protected species requirements.
2. Implement and enforce the tree ordinance through issuance of tree removal permits. Implement and enforce the wetland ordinance through issuance of wetland alteration permits. Implement and enforce Class II regulations. Assist with implementation of the farm pond program
3. Perform environmental permitting and enforcement field inspections in response to applications, complaints, and other requests
4. Provide information to the public regarding environmental protection and County permitting requirements

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of building permit, site plan, subdivision, planning, zoning, and other environmental reviews	2,985	2,443	2,500
2. Number of tree removal, wetland alteration, Class II and farm pond permits	411	463	515
3. Number of inspections for applications, complaints, and other requests	2,823	2,863	2,905
4. Number of phone calls, emails, and walk in requests	15,277	15,218	15,160

Environmental Management

Department: Growth and Resource Management

Highlights

Environmental Permitting is primarily responsible for administration and enforcement of the County's tree preservation and wetland protection ordinances. Staff has been cross trained to provide inspection and review for a variety of environmental resources including trees, wetlands and wetland buffers, and the Indian River Lagoon Surface Water Improvements and Management Overlay Zone (also known as the Class II overlay).

Environmental Permitting implements the permitting requirements of the Manatee Protection Plan, coordinates with state and federal agencies for review and permitting of developments that may affect listed species such as the Florida scrub jay and gopher tortoise, and administers and enforces the County's gopher tortoise protection ordinance. Environmental Permitting also assists with inspections and implementation of the farm pond program, previously administered by the Volusia Soil and Water Conservation District.

One position was transferred from the Marine Science Center and one position was funded and moved to the Field Sampling activity during fiscal year 2014-15. This results in no change in position count. Fiscal year 2015-16 includes one unfunded position.

Environmental Management

Department: Growth and Resource Management

Field Sampling

2102101

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	110,458	120,008	194,682	284,843
Operating Expenses	41,313	50,826	39,707	71,211
Capital Outlay	0	1,800	1,800	8,000
Subtotal Operating Expenditures	\$151,771	\$172,634	\$236,189	\$364,054
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)
Total Operating Expenditures	\$81,771	\$102,634	\$166,189	\$294,054
Expenditures by Fund				
General	\$81,771	\$102,634	\$166,189	\$294,054

Number of Full Time Positions	2.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	2.00	4.00

Key Objectives

1. Collect samples of surface water, saline waters, stormwater, and TMDL program water bodies
2. Provide Quality Assurance of test results and data interpretation
3. Provide technical advice, assistance and consultation regarding water issues to county departments, consultants, and the public

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Sample sets collected	514	550	550
2. QA of test results	3,976	4,500	4,500
3. Assistance requests filled	20	30	30

Highlights

The field sampling program functions to ensure that the quality of county waters is maintained. In addition to monitoring water quality trends, the field sampling program plays a vital role in establishing Total Maximum Daily Loads (TMDL) on Volusia surface water bodies. The program is a partnership with the Florida Department of Environmental Management (FDEP) and St. Johns River Water Management District (SJRWMD) who contracts with us for sampling in the Mosquito Lagoon. This contract provides \$19,505 for staff time, supplies, etc.

Personal services and operating expenses have increased due to the transfer of one position from the Land Management Activity and the transfer of a position from Environmental Permitting, approved by Council 03-19-15 to support the Water Quality Plan. Details of the Capital Outlay can be found in Section J of this document.

Environmental Management

Department: Growth and Resource Management

Forever Programs

2101100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	107,406	107,732	113,889	116,578
Operating Expenses	2,230	1,903	1,706	1,927
Subtotal Operating Expenditures	\$109,636	\$109,635	\$115,595	\$118,505
Grants and Aids	41,045	484,046	51,309	0
Interfund Transfers	0	790,038	790,038	0
Subtotal Other Operating Expenses	\$41,045	\$1,274,084	\$841,347	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$150,681	\$1,383,719	\$956,942	\$118,505
Expenditures by Fund				
General	\$109,636	\$109,635	\$115,595	\$118,505
Volusia Forever	\$41,045	\$1,274,084	\$841,347	\$0
Number of Full Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		1.00		1.00

Highlights

Volusia Forever is a nationally and state recognized program for the acquisition (fee-simple and less-than-fee) and management of conservation lands. Approved by the county voters in 2000, this twenty-year program is funded through an annual ad valorem assessment.

A portion of the Volusia Forever program's annual ad valorem revenue is also set aside to support the management of conservation lands. During fiscal year 2014-15, Volusia Forever was transferred from Environmental Services and into Parks, Recreation and Leisure. Additional information pertaining to the stewardship of conservation lands supported by Volusia Forever is provided by the 10% Land Management Services (161-680-0900).

Environmental Management

Department: Growth and Resource Management

Green Volusia Program

2102900

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,031	0	0	0
Operating Expenses	3,746	10,000	10,000	10,000
Subtotal Operating Expenditures	\$5,777	\$10,000	\$10,000	\$10,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,777	\$10,000	\$10,000	\$10,000
Expenditures by Fund				
General	\$5,777	\$10,000	\$10,000	\$10,000

Key Objectives

1. Manage the Volusia County Sustainability Action Plan including green practices that can be incorporated into county operations
2. Develop and disseminate information to the citizens of Volusia County
3. Participate in public education and outreach opportunities

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of initiatives	4	10	10
2. Number of visitors to greenvolusia.org	3,000	3,000	3,000
3. Number of public events	6	6	6

Highlights

On June 5, 2008, the Green Volusia Program was established by the County Council as a long term initiative intended to promote the sustainable use of county resources and to educate our citizens. On February 20, 2014 Volusia County Council adopted the Volusia County Sustainability Action Plan. The plan identifies goals such as promoting a healthy economy, environment, and community. The plan strives to save tax dollars through water and energy conservation.

Operating funds support the marketing and promotional program and memberships in green development: United States Green Building Council (USGBC) and Florida Green Building Coalition (FGBC).

Environmental Management

Department: Growth and Resource Management

Lyonia Environmental Learning Center

LYONIA

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	182,936	221,514	226,244	243,882
Operating Expenses	65,493	56,030	79,618	76,388
Capital Outlay	0	0	22,371	0
Subtotal Operating Expenditures	\$248,429	\$277,544	\$328,233	\$320,270
Capital Improvements	0	0	1,250	0
Subtotal Other Operating Expenses	\$0	\$0	\$1,250	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$248,429	\$277,544	\$329,483	\$320,270
Expenditures by Fund				
General	\$248,429	\$277,544	\$329,483	\$320,270
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		1.00
Number of Full Time Equivalent Positions		4.00		4.15

Key Objectives

1. Provide quality environmental education programs for all demographics
2. Encourage discovery and exploration of Volusia County ecosystems
3. Promote stewardship of our natural resources
4. Foster community involvement in the conservation of wildlife and the habitat we share

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of programs	200	300	300
2. Number of visitors to center & outreach	32,955	28,376	30,000
3. Number of students in Volusia County Schools Investigating Biomes in Science program	5,898	6,080	4,500
4. Number of outreach & special programs at center	4	5	5

Highlights

The Environmental Learning Center at Lyonia Preserve provides visitors with a unique insight into Volusia County's fragile ecosystems. The center promotes an understanding of the natural environment, the heritage it sustains and the challenges it faces. The LEC (Lyonia Education Center) was transferred from the Parks Recreation and Culture Division to Environmental Management in fiscal year 2014-15.

One part-time position was transferred from Parks to assist with the programs provided.

Environmental Management

Department: Growth and Resource Management

Manatee Protection

MANTEE_PROTECTION

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	0	10,000	3,500	7,346
Subtotal Operating Expenditures	\$0	\$10,000	\$3,500	\$7,346
Grants and Aids	339	707	300	1,084
Interfund Transfers	1,000	5,859	5,859	3,000
Reserves	0	133,581	0	144,346
Subtotal Other Operating Expenses	\$1,339	\$140,147	\$6,159	\$148,430
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,339	\$150,147	\$9,659	\$155,776
Expenditures by Fund				
Manatee Conservation	\$1,339	\$150,147	\$9,659	\$155,776

Key Objectives

1. To disburse funding to the Volusia County Sheriff's Office and cities to implement additional on-the-water manatee conservation enforcement
2. Coordinate interagency partnerships and public education programs

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of manatee enforcement grants disbursed	2	2	2
2. Number of manatee projects and partnerships	2	2	2

Highlights

Per stipulations in the Boat Facility Sitting (Phase I) portion of the Manatee Protection Plan (MPP) for Volusia County the first \$500,000 collected in mitigation fees has been used for enforcement, manatee conservation, and/or educational purposes. Beginning with fiscal year 2011-12 and forward, only interest on the fund balance may be expended.

This plan is designed to decrease the potential for watercraft to collide with manatees and minimize indirect impacts of marine facilities on manatee populations. Section B.4A of Phase II requires that all permit applicants with new or expanding boat facilities must pay a one-time mitigation fee for each new or expanded boat slip, ramp parking space, and/or dry storage space. These fees shall be paid into a dedicated, interest bearing account named the Manatee Conservation Fund. The Manatee Conservation Fund will provide funding for increased enforcement of manatee speed zones, additional equipment for on-the-water law enforcement efforts, and manatee conservation and education, through a grant program. In addition to mitigation fees, other sources of revenue such as fines, penalties, donations, grants or other contributions may be accepted for use in the Manatee Conservation Fund. Reimbursement is for enhanced manatee speed zone enforcement by the Volusia County Sheriff's Office.

Environmental Management

Department: Growth and Resource Management

Marine Science Center

2102730

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	506,290	517,384	542,763	674,217
Operating Expenses	704,429	723,302	694,510	756,491
Capital Outlay	30,398	12,600	12,600	15,100
Subtotal Operating Expenditures	\$1,241,117	\$1,253,286	\$1,249,873	\$1,445,808
Capital Improvements	0	0	25,000	250,000
Grants and Aids	248	0	0	0
Subtotal Other Operating Expenses	\$248	\$0	\$25,000	\$250,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,241,365	\$1,253,286	\$1,274,873	\$1,695,808
Expenditures by Fund				
General	\$1,241,365	\$1,253,286	\$1,274,873	\$1,695,808

Number of Full Time Positions	10.00	9.00
Number of Part Time Positions	25.00	25.00
Number of Full Time Equivalent Positions	14.82	13.82

Key Objectives

1. Rehabilitate sick/injured sea turtles and educate the public about their habitat
2. Rehabilitate sick/injured sea birds and educate the public about their habitat
3. Increase the number of visitors to the Marine Science Center
4. Educate the public through "Bird Day" and "Turtle Day" annual events

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of sea turtles in rehabilitation	85	105	85
2. Number of birds in rehabilitation	1,183	1,200	1,200
3. Number of visitors	88,125	90,000	92,000
4. Number of attendees at events	3,750	3,700	3,800

Highlights

The Marine Science Center offers a wide variety of programs for children and adults throughout the year, including summer camps and special events such as Turtle Day and "Wings on the Wind." Visitation to the Marine Science Center continues to rise sharply with record-setting attendance for fiscal year 2013-14 of 88,125. One of the major goals of the Marine Science Center is sea turtle rehabilitation. Sick and injured sea turtles, hatchlings and washbacks are rehabilitated and released upon full recovery. The Mary Keller Seabird Rehabilitation Center treats injured and sick birds. Upon full recovery, healthy birds are released. Some birds that cannot be released become ambassadors for their species as part of our educational exhibit birds or our glove-trained raptor programs. New improvements this year included a new invertebrate touch tank and expanding open hours during the busy summer season.

Fiscal year 2014-15 required the funding of two part-time positions for the transportation of children during the summer programs. Temp staffing services were no longer able to provide drivers for this function. One position was transferred to the Environmental Permitting activity. Details of the Capital Outlay can be found in Section J of this document. Details of the Capital Improvements can be found in Section I of this document.

There are 22 unfunded part-time positions.

Environmental Management

Department: Growth and Resource Management

Natural Resources

2103000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	161,899	157,160	165,875	170,052
Operating Expenses	51,560	68,669	67,837	67,011
Subtotal Operating Expenditures	\$213,459	\$225,829	\$233,712	\$237,063
Reimbursements	0	0	0	0
Total Operating Expenditures	\$213,459	\$225,829	\$233,712	\$237,063
Expenditures by Fund				
General	\$213,459	\$225,829	\$233,712	\$237,063

Number of Full Time Positions	2.00	2.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	2.00	2.00

Key Objectives

1. Implement Phase II, the Boat Facility Siting portion of the County's Manatee Protection Plan (MPP), continue implementing Phase I of the MPP: enforcement, education, interagency coordination, restoration and habitat conservation objectives
2. Develop habitat conservation and education partnerships and projects
3. Conserve and enhance fragile estuarine, riverine and coastal dune species and habitats within the County

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of manatee projects and partnerships	47	47	47
2. Number of habitat programs and partnerships	10	5	5
3. Number of habitat restoration and other partnerships	37	30	30

Highlights

The Natural Resources Activity encompasses protected species and habitat management to ensure that County activities comply with all applicable state and federal laws. Project areas include: manatee protection, estuarine shoreline restoration, exotic vegetation removal, native vegetation planting. All programs within Natural Resources provide education and outreach opportunities for the public so that resources will be conserved in a manner that may decrease the need for additional regulatory requirements. Natural Resources Activity works with other county departments including Stormwater and Coastal to implement environmental projects.

Environmental Management

Department: Growth and Resource Management

Pollution Control

2103200

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	281,168	280,016	295,213	302,622
Operating Expenses	37,570	52,995	51,483	105,676
Capital Outlay	0	3,000	3,700	0
Subtotal Operating Expenditures	\$318,738	\$336,011	\$350,396	\$408,298
Reimbursements	0	0	0	0
Total Operating Expenditures	\$318,738	\$336,011	\$350,396	\$408,298
Expenditures by Fund				
General	\$318,738	\$336,011	\$350,396	\$408,298

Number of Full Time Positions	4.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	4.00	4.00

Key Objectives

1. Process permit applications for sludge disposal per County ordinance and inspect Pollution Control facilities and pollution sources for compliance with applicable permits, regulations, and ordinances for the Wastewater and Small Quantity Generator (SQG)
2. Enforce the Pollution Control code and County ordinances regulating noise abatement and sludge disposal
3. Investigate and resolve citizen complaints regarding violations of environmental regulations
4. Participate on the Environmental Emergency Response Team (EERT) which provides support for County Hazardous Materials (HAZMAT) Response Team and assures appropriate remediation actions are performed

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of waste water, SQG and residual site inspections	890	900	900
2. Number of enforcement actions	700	700	700
3. Number of complaints investigated	320	300	500
4. Number of EERT calls	9	9	9

Highlights

The Pollution Control Activity (PC) consists of six program areas, two of which provide offsetting revenue. Programs include domestic waste, solid waste, hazardous waste, bio-solids, and water resource protection. PC staff participates on the Environmental Emergency Response Team (EERT). Pollution Control also coordinates the St. Johns River cleanup. Inspection numbers were down in fiscal year 2013-14 due to training of two new inspectors.

Certain programs in Pollution Control are mandated by statutes/ordinances as follows: Bio-Solids DEP 62-640 and County Chapter 50, Article V, Solid Waste Management Facilities DEP 62-701, Noise County Chapter 50, Article VI, Wastewater Treatment Facilities DEP 62-601, Small Quantity Generator(SQG) Assessment, Notification and Verification Program is Chapters 403, 62-730, and 62-731.030(1), Florida Administrative Code (F.A.C.) as adopted by Chapter 50 of the Volusia County Code of Ordinances, Water resources protection is Chapter 50, Division 8 of the Volusia County Code.

Environmental Management

Department: Growth and Resource Management

Sea Turtle Conservation Program

2102700

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	127,867	131,462	133,290	136,150
Operating Expenses	276,532	310,350	406,813	313,294
Capital Outlay	4,758	0	4,641	6,241
Subtotal Operating Expenditures	\$409,157	\$441,812	\$544,744	\$455,685
Reimbursements	0	0	0	0
Total Operating Expenditures	\$409,157	\$441,812	\$544,744	\$455,685
Expenditures by Fund				
General	\$409,157	\$441,812	\$544,744	\$455,685

Number of Full Time Positions	2.00	2.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	2.00	2.00

Key Objectives

1. Manage the United States Fish and Wildlife Service (USFWS) Incidental Take Permit (ITP) and associated HCP (Habitat Conservation Plan) for sea turtles and listed species
2. Protect endangered species habitat on Volusia County beaches including areas for nesting sea turtles, and migratory and wintering birds
3. Coordinate conservation and enhancement of fragile coastal habitat in cooperation with various local, state and federal agencies and programs as required by the implemented HCP and as needed
4. Evaluate data collected over time to analyze current needs and direction for future study and items of concern

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of nests laid on Volusia County managed beaches	428	500	500
2. Number of documented Incidental Take of listed species by vehicles	1	1	1
3. Number of coastal area partnerships	300	300	300
4. Number of coastal construction activities reviewed	170	170	170

Highlights

The beach Incidental Take Permit (ITP) was renewed in 2005 for 25 years. Part of this permit renewal includes the Habitat Conservation Plan (HCP), which describes the various programs, policies, and measures proposed by the County to mitigate the take or incidental harm or death to nesting sea turtles, hatchlings, and wintering piping plovers caused by beach driving on County managed beaches.

The sea turtle program includes: sea turtle nest monitoring and reporting, small and large scale habitat restoration projects, review of coastal development projects, beach lighting enforcement, conservation zone management, and coordination with Parks, Coastal, Beach Safety and others.

Details of the Capital Outlay can be found in Section J of this document.

Environmental Management

Department: Growth and Resource Management

Tree Replacement

2103300

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	15,846	281,993	10,000	362,290
Subtotal Operating Expenditures	\$15,846	\$281,993	\$10,000	\$362,290
Grants and Aids	0	50,000	25,000	50,000
Subtotal Other Operating Expenses	\$0	\$50,000	\$25,000	\$50,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$15,846	\$331,993	\$35,000	\$412,290
Expenditures by Fund				
Municipal Service District	\$15,846	\$331,993	\$35,000	\$412,290

Key Objectives

1. Coordinate habitat restoration, interagency partnerships, and public education programs
2. Facilitate the planting of native trees in public areas to benefit all citizens of Volusia County

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of partnerships established for educational demonstration projects	2	2	2
2. Number of replanting projects	2	2	2

Highlights

At the direction of the County Council, environmental permitting staff and legal staff worked with the development community to revise the Volusia County Tree Preservation Ordinance. In 2002, Council passed Ordinance 2002-13, which provides for payment of a replacement contribution into the Volusia County Tree Replacement Trust Account if on-site tree replacement is not feasible (Section 1012(10)). Section 1016(3) establishes the trust account that will be maintained apart from the general revenue funds and accounts of Volusia County. Section 1016(2) states that funds in said account shall be expended for the planting of trees, and to cover any other ancillary costs for the preservation maintenance, relocation or restoration of tree ecosystems on any public land within Volusia County. This Activity offers grants to public agencies in unincorporated areas that wish to showcase native vegetation and promote water wise landscaping. The fiscal year 2015-16 budget is based on a carry forward balance of \$399,290.

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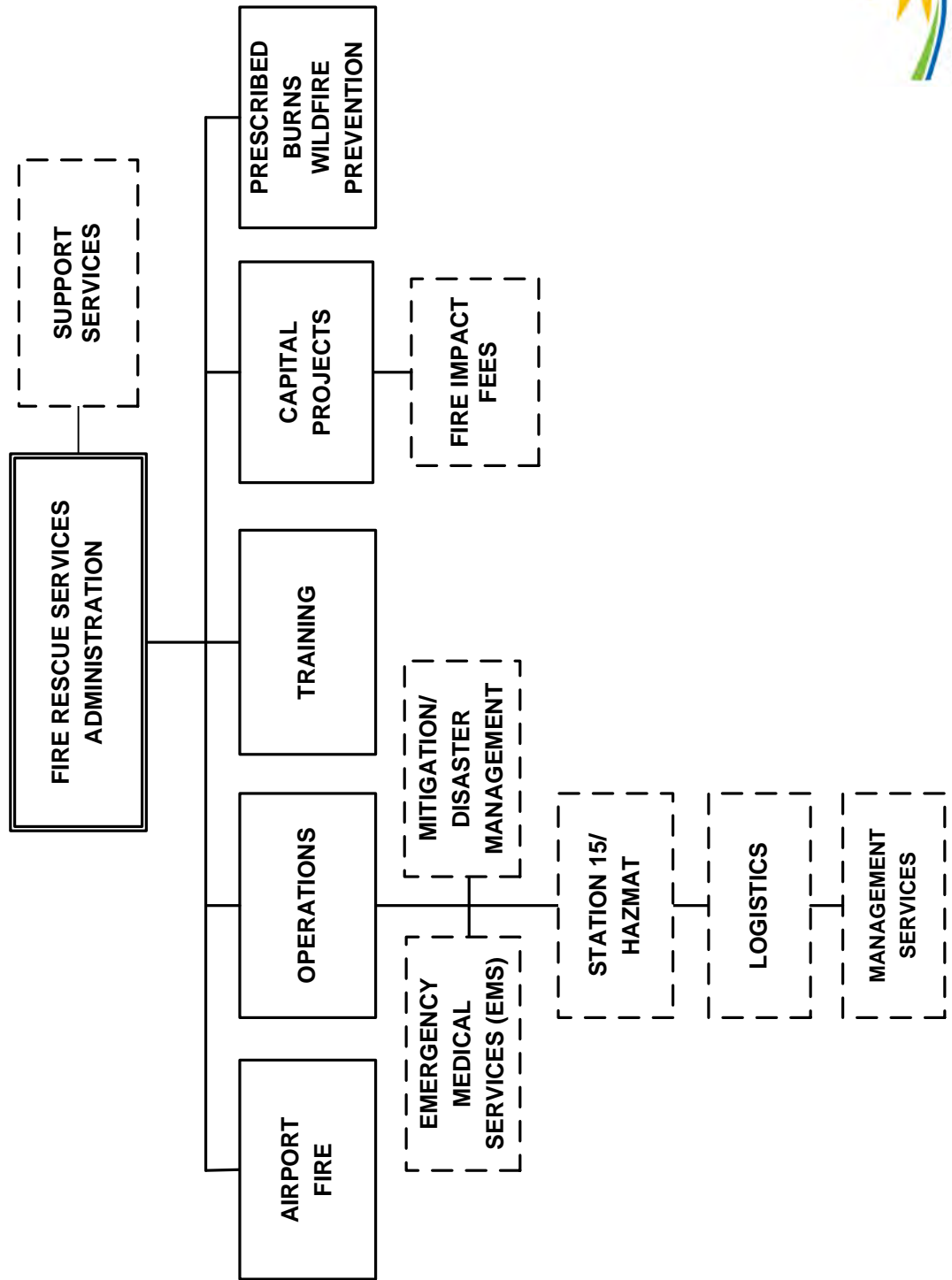
Fire Rescue Services

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Airport Fire	1,006,279	941,841	925,770	1,009,334
Fire Administration	700,732	5,172,084	957,953	5,346,822
Fire Capital Projects	153,300	708,827	333,447	1,483,803
Operations	20,453,465	21,472,786	21,242,661	24,604,549
Prescribed Burns Wildfire Prevention	278,890	163,051	170,399	217,738
Training	552,196	620,095	711,585	773,361
Total Expenditures	\$23,144,862	\$29,078,684	\$24,341,815	\$33,435,607
Expenditures by Category				
Personal Services	16,136,265	16,766,378	16,773,181	18,158,151
Operating Expenses	6,400,645	6,544,658	6,604,296	7,230,009
Capital Outlay	177,113	213,260	132,197	1,534,775
Subtotal Operating Expenditures	\$22,714,023	\$23,524,296	\$23,509,674	\$26,922,935
Capital Improvements	0	15,000	140,000	1,220,000
Grants and Aids	392,110	622,525	521,217	522,730
Interfund Transfers	70,000	208,447	208,447	208,447
Reserves	0	4,745,939	0	4,598,290
Subtotal Other Operating Expenses	\$462,110	\$5,591,911	\$869,664	\$6,549,467
Reimbursements	(31,271)	(37,523)	(37,523)	(36,795)
Total Operating Expenditures	\$23,144,862	\$29,078,684	\$24,341,815	\$33,435,607
Expenditures by Fund				
Daytona Beach International Airport	\$1,006,279	\$941,841	\$925,770	\$1,009,334
Fire Impact Fees-Zone 1 (Northeast)	\$20,825	\$29,562	\$0	\$79,659
Fire Impact Fees-Zone 2 (Southeast)	\$20,825	\$20,506	\$0	\$46,009
Fire Impact Fees-Zone 3 (Southwest)	\$20,825	\$293,343	\$0	\$309,099
Fire Impact Fees-Zone 4 (Northwest)	\$20,825	\$156,969	\$0	\$178,589
Fire Rescue District	\$20,742,834	\$26,456,099	\$22,178,555	\$30,396,983
General	\$1,312,449	\$1,180,364	\$1,237,490	\$1,415,934
Number of Full Time Positions		184.00		184.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		184.00		184.00

Mission: To protect life, property and the environment through efficient and responsive services.

PUBLIC PROTECTION FIRE RESCUE SERVICES DIVISION



Fire Rescue Services

Department: Public Protection

Airport Fire

5404500

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	887,337	749,223	733,152	784,393
Operating Expenses	118,942	179,618	192,618	179,441
Capital Outlay	0	13,000	0	45,500
Subtotal Operating Expenditures	\$1,006,279	\$941,841	\$925,770	\$1,009,334
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,006,279	\$941,841	\$925,770	\$1,009,334
Expenditures by Fund				
Daytona Beach International Airport	\$1,006,279	\$941,841	\$925,770	\$1,009,334

Number of Full Time Positions	7.00	7.00
Number of Full Time Equivalent Positions	7.00	7.00

Key Objectives

1. Ensure the deployment of fire/rescue resources and extinguishing agents to any incident scene within the Federal Aviation Regulations (FAR Part 139 parameters of 3 minutes) while in temporary housing
2. Establish a quarterly all hands training program that utilizes all ARFF personnel as well as city and county resources that blends with the annual ARFF recertification training
3. Continue to promote public education events in and about DBIA that reflects a positive image for the airport, ARFF team, and fire service

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percent of time fire/rescue resources respond within FAR Part 139 parameters of 3 minutes within AOA	100	100	100
2. Number of hours of ARFF-related training	1,598	1,550	1,550
3. Number of public relations events to educate the public on both Volusia County Fire Rescue Services and DBIA	34	35	35

Highlights

Volusia County Fire Rescue Services provides management and oversight of the Airfield Response Fire Fighter (ARFF) unit at the Daytona Beach International Airport (DBIA). Through an increased investment, the members of the ARFF team will improve their response capabilities as well as their quality of performance. The team regularly responds annually to over 100 aviation calls on the airfield in some sort of emergency capability. This budget improves that capability through training of ARFF personnel for an efficient and immediate response. The fiscal year 2015-16 budget includes the second part of the funding for the replacement of self contained breathing apparatus (SCBA) bottles and the replacement of the mobile radios to bring the ARFF team into P25 compliance.

Fire Rescue Services

Department: Public Protection

Fire Administration

FIREADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	441,268	660,986	672,422	628,988
Operating Expenses	62,119	64,494	84,486	61,755
Subtotal Operating Expenditures	\$503,387	\$725,480	\$756,908	\$690,743
Grants and Aids	197,345	201,045	201,045	208,145
Reserves	0	4,245,559	0	4,447,934
Subtotal Other Operating Expenses	\$197,345	\$4,446,604	\$201,045	\$4,656,079
Reimbursements	0	0	0	0
Total Operating Expenditures	\$700,732	\$5,172,084	\$957,953	\$5,346,822
Expenditures by Fund				
Fire Rescue District	\$700,732	\$5,172,084	\$957,953	\$5,346,822
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Highlights

Fire Rescue Services Administration provides management and oversight to agency programs and personnel ensuring effective and efficient services are delivered to the unincorporated and the serviced municipalities of the County. Current year emergency reserves are \$2.4 million or 10% of new revenue. Reserves for future capital is set-aside for the replacement of self contained breathing apparatus (SCBA), monitor/defibrillator and auto pulses, as well as reserves for future capital needs.

This activity will continue to provide overarching organizational leadership and direction through a comprehensive policy and guideline review to ensure organizational and service delivery components are effectively and efficiently managed and remain accountable.

The Administrative Services Activity provides logistical support in several categories including personnel, purchasing, accounts payable and receivable, as well as budget preparation and management. Personnel functions include responsibility for payroll calculations, documentation and the processing of personnel related forms for promotions, demotions, disciplinary actions, performance evaluations, requisitions and retirements.

Fire Rescue Services

Department: Public Protection

Fire Capital Projects

FIRE_CAPITAL_PROJ

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Capital Outlay	83,300	0	0	0
Subtotal Operating Expenditures	\$83,300	\$0	\$0	\$0
Capital Improvements	0	0	125,000	1,125,000
Interfund Transfers	70,000	208,447	208,447	208,447
Reserves	0	500,380	0	150,356
Subtotal Other Operating Expenses	\$70,000	\$708,827	\$333,447	\$1,483,803
Reimbursements	0	0	0	0
Total Operating Expenditures	\$153,300	\$708,827	\$333,447	\$1,483,803
Expenditures by Fund				
Fire Impact Fees-Zone 1 (Northeast)	\$20,825	\$29,562	\$0	\$79,659
Fire Impact Fees-Zone 2 (Southeast)	\$20,825	\$20,506	\$0	\$46,009
Fire Impact Fees-Zone 3 (Southwest)	\$20,825	\$293,343	\$0	\$309,099
Fire Impact Fees-Zone 4 (Northwest)	\$20,825	\$156,969	\$0	\$178,589
Fire Rescue District	\$70,000	\$208,447	\$333,447	\$870,447

Highlights

This account includes the renovation to Fire Station 36-Osteen. Additionally this account includes the transfer for the purchase of 800 MHz radios, as well as reserves for future capital set aside in the impact fee funds. Details of fiscal year 2015-16 Capital Improvements are located in Section I - Capital Improvements.

Fire Rescue Services

Department: Public Protection

Operations

FIREOPS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	14,241,822	14,931,404	14,836,012	16,231,891
Operating Expenses	5,986,719	5,989,549	6,023,536	6,618,326
Capital Outlay	93,813	200,260	132,197	1,428,275
Subtotal Operating Expenditures	\$20,322,354	\$21,121,213	\$20,991,745	\$24,278,492
Capital Improvements	0	0	0	80,000
Grants and Aids	162,382	389,096	288,439	282,852
Subtotal Other Operating Expenses	\$162,382	\$389,096	\$288,439	\$362,852
Reimbursements	(31,271)	(37,523)	(37,523)	(36,795)
Total Operating Expenditures	\$20,453,465	\$21,472,786	\$21,242,661	\$24,604,549
Expenditures by Fund				
Fire Rescue District	\$19,419,906	\$20,455,473	\$20,175,570	\$23,406,353
General	\$1,033,559	\$1,017,313	\$1,067,091	\$1,198,196
Number of Full Time Positions		166.00		166.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		166.00		166.00

Key Objectives

1. Continue to deliver high quality Fire Rescue emergency first response to the residents and visitors of Volusia County by maintaining an efficient and effective professional workforce for response to all public safety incidents including wild land fire, technical rescue, and all natural or manmade disasters
2. Continue to provide immediate and effective response capability to any hazardous materials event within Volusia County through the deployment of on-duty Hazmat tactical operations personnel and resources
3. To inform and educate the public regarding personal and property safety in an effort to minimize loss of life and damage to property, thereby providing a safe environment for the citizens and visitors of Volusia County

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Average response time for emergency responses countywide	8	8	8
2. Number of responses to hazardous materials incidents	24	25	30
3. Number of community outreach projects conducted	240	250	260

Highlights

As the largest core component of the Fire Rescue Services, the last few years have been trending to remove, retool or readjust the way we conduct our business. This includes the adjustment of personnel, equipment, and the incorporation of new technology. As the economy begins to grow, Fire Services Operations Team must continue this practice to look for efficient methods and technologies to continually improve and plan for the future. The fiscal year 2015-16 budget focuses on the repair and replacement of critical equipment and the investment of maintenance at the fire stations for operational viability. Focus on operational deployment and the use of staffing and inventory control programs to continue to become more cost effective, further refinement of quality assurance improvement through the incorporation of a records management software upgrade to include the access by field units for on scene operations enhancement. Focus on emergency response times to all areas of the unincorporated county and cities of Oak Hill, Pierson, and Lake Helen to provide an efficient and effective all hazards emergency response by Fire Rescue. Conduct an evaluation of the current deployment model by reviewing fire station locations for possible relocation and/or combination for efficient resource use. Details of Capital Outlay and Capital Improvements can be found in Section J - Appendix and Section I - Capital Improvements, respectively. The fiscal year 2014-15 budget includes 4 unfunded positions.

Fire Rescue Services

Department: Public Protection

Prescribed Burns Wildfire Prevention

5403020

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	226,669	107,976	116,025	159,302
Operating Expenses	19,838	22,691	22,641	26,703
Subtotal Operating Expenditures	\$246,507	\$130,667	\$138,666	\$186,005
Grants and Aids	32,383	32,384	31,733	31,733
Subtotal Other Operating Expenses	\$32,383	\$32,384	\$31,733	\$31,733
Reimbursements	0	0	0	0
Total Operating Expenditures	\$278,890	\$163,051	\$170,399	\$217,738
Expenditures by Fund				
General	\$278,890	\$163,051	\$170,399	\$217,738

Number of Full Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	1.00	1.00

Key Objectives

1. Reduce hazardous fuel accumulations to lessen the threat of catastrophic wildfire
2. Support/assist the efforts of adjoining or cooperating agencies/jurisdictions that could result in the reduction of wildland fuels
3. Conduct public education programs relating to wildland fuel hazard reduction and wildfire preparedness

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Acres managed through prescribed burning and mechanical reduction	1,964	2,500	2,500
2. Number of man hours directed to control wildland fires	1,198	3,400	3,500
3. Public education programs in the wildland urban interface communities	5	4	4

Highlights

Reduce the potential for loss of life and property loss due to uncontrolled wildfire by managing the amount of natural fuels available in the area known as the wildland/urban interface. This is primarily accomplished through prescribed burning, mechanical thinning and mowing. The application of prescribed burns is heavily dependent on weather conditions. Many of the wildland fires that threatened structures and improvements started outside of the wildland/urban interface and moved toward it. Continue to foster our relationships with outside agencies (ie: St. John's Water Management District, Florida Forest Service, US Fish and Wildlife Services, and Florida Park Services) who are responsible for land management inside the county, assisting their fuels management program through technical expertise, manpower and equipment. This activity plans to identify more projects where protection of the interface can be accomplished. Review and update any memorandum of understanding/cooperative agreements, and mutual aid agreements with above named agencies. Continued education for the public living in the wildland/urban interface on prescribed burning, mechanical fuel reduction and wildfire preparedness through educational programs like Firewise and the Ready, Set, Go Program.

Fire Rescue Services

Department: Public Protection

Training

FIRETRN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	339,169	316,789	415,570	353,577
Operating Expenses	213,027	288,306	281,015	343,784
Capital Outlay	0	0	0	61,000
Subtotal Operating Expenditures	\$552,196	\$605,095	\$696,585	\$758,361
Capital Improvements	0	15,000	15,000	15,000
Subtotal Other Operating Expenses	\$0	\$15,000	\$15,000	\$15,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$552,196	\$620,095	\$711,585	\$773,361
Expenditures by Fund				
Fire Rescue District	\$552,196	\$620,095	\$711,585	\$773,361
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00
Key Objectives 1. Provide training and education recognized and supported by Insurance Services Organization (ISO), State Department of Health-Emergency Medical Services (EMS), Office of the State Fire Marshal-Bureau of Fire Standards and Training and those agencies that direct/support the agency's core mission 2. Expand multi-discipline training by enhancing existing relationships with local educational institutions, Florida Forestry Services and County and municipal agencies 3. Develop a career development chart for every employee that documents training course work, contact hours, certifications, experience and knowledge to promote continuous improvement consistent with service needs and organizational goals				
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of students attending training at Volusia County Fire Services Training Center	8,800	8,950	15,000	
2. Number of training classes conducted	345	360	500	
3. Number of employees with up-to-date development charts	0	175	184	
Highlights The Training activity provides instruction for the current staff of Volusia County Fire Services. Training is provided in accordance with the national, state and local best practices and at the highest standard. The main goal is always to train students and to maintain the required hours set forth by the Insurance Service Office (ISO). Training will consist of Emergency Medical Services certifications, company and multi-company fire drills and specialized team training including Volusia County Hazmat, Technical Rescue and Firewalker teams.				

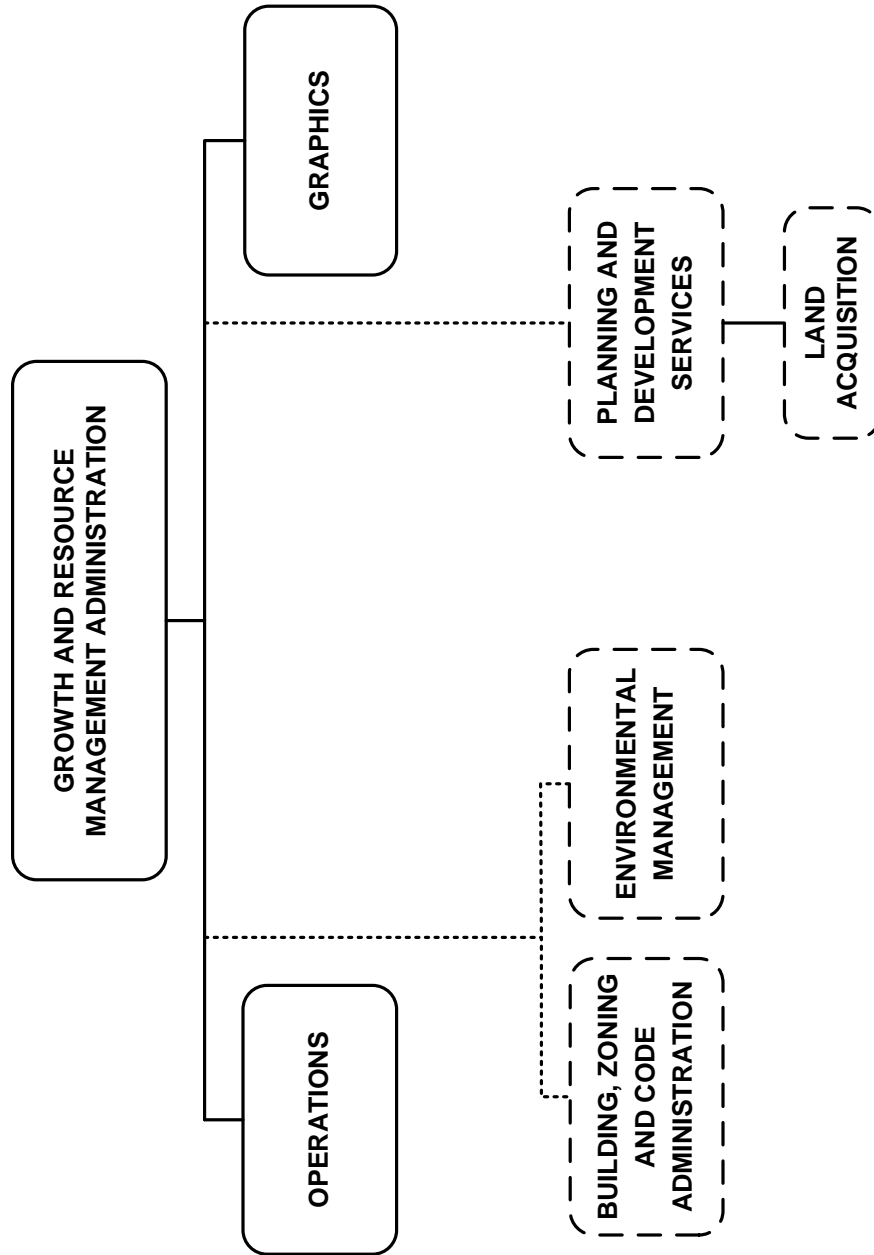
Growth and Resource Management

Department: Growth and Resource Management

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	309,215	231,002	268,619	319,883
Graphics	416,211	451,050	462,125	477,041
Total Expenditures	\$725,426	\$682,052	\$730,744	\$796,924
Expenditures by Category				
Personal Services	942,268	878,113	919,939	1,002,957
Operating Expenses	121,615	99,907	117,373	104,008
Capital Outlay	0	20,600	10,000	11,000
Subtotal Operating Expenditures	\$1,063,883	\$998,620	\$1,047,312	\$1,117,965
Grants and Aids	725	0	0	0
Subtotal Other Operating Expenses	\$725	\$0	\$0	\$0
Reimbursements	(339,182)	(316,568)	(316,568)	(321,041)
Total Operating Expenditures	\$725,426	\$682,052	\$730,744	\$796,924
Expenditures by Fund				
General	\$309,215	\$231,002	\$268,619	\$319,883
Municipal Service District	\$416,211	\$451,050	\$462,125	\$477,041
Number of Full Time Positions		15.00		14.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		14.00

Mission: To provide all Volusia County citizens and visitors an environment that is well-designed, economically viable, and enhances the quality of life through provision of services that promote sustainable growth and development, preserve the County's natural, cultural and historic resources, and offer recreational and outdoor opportunities.

GROWTH AND RESOURCE MANAGEMENT



Dashed lined represent Divisions reporting to this Department with budgets identified separately within this section.



Growth and Resource Management

Department: Growth and Resource Management

Administration

2000100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	604,153	525,233	545,358	617,281
Operating Expenses	43,519	22,337	39,829	23,643
Subtotal Operating Expenditures	\$647,672	\$547,570	\$585,187	\$640,924
Grants and Aids	725	0	0	0
Subtotal Other Operating Expenses	\$725	\$0	\$0	\$0
Reimbursements	(339,182)	(316,568)	(316,568)	(321,041)
Total Operating Expenditures	\$309,215	\$231,002	\$268,619	\$319,883
Expenditures by Fund				
General	\$309,215	\$231,002	\$268,619	\$319,883
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00

Highlights

Growth and Resource Management Administration provides overall management of three divisions: Building, Zoning and Code Administration; Environmental Management; and Planning and Development Services and also administers the Graphics and Scanning activities. Administration is also responsible for the AMANDA software system, which is an enterprise software system used to integrate all permitting and land development functions. The system provides permitting functionality for Comprehensive Planning, Building, Permitting, Code Enforcement, Land Development, and Contractor Licensing. The Division continues to embark on a program to streamline the building, zoning and land development process.

One position was funded and transferred to Municipal Service District. One position is being transferred from Land Development.

Growth and Resource Management

Department: Growth and Resource Management

Graphics

2009300

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	338,115	352,880	374,581	385,676
Operating Expenses	78,096	77,570	77,544	80,365
Capital Outlay	0	20,600	10,000	11,000
Subtotal Operating Expenditures	\$416,211	\$451,050	\$462,125	\$477,041
Reimbursements	0	0	0	0
Total Operating Expenditures	\$416,211	\$451,050	\$462,125	\$477,041
Expenditures by Fund				
Municipal Service District	\$416,211	\$451,050	\$462,125	\$477,041

Number of Full Time Positions	8.00	7.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	8.00	7.00

Key Objectives

1. Oversee maintenance of the County's addressing databases and provide monthly updates
2. Maintain 20+ GIS layers including the County's official zoning and map layers providing timely updates
3. Maintain the exempt map layer in the Geographical Information System library
4. Provide complete mapping services to the Growth and Resource Management Department, Legal, Economic Development, VCSO, and some mapping services for Parks, Recreation and Culture, and Fire Rescue Services

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of updates for county addressing database provided within first week of each month	280	290	290
2. Number of zoning amendments added to County's zoning map within 3 working days of receipt	20	20	20
3. Number of exempt subdivisions added to exempt map layer within five working days of receipt	86	85	85
4. Number of mapping requests begun within 5 working days of receipt	175	180	190

Highlights

The Graphics Activity oversees maintenance of the County's addressing databases and provides monthly updates. The Activity also updates and integrates the Geographic Information System (GIS) for the Growth and Resource Management Department. In addition, with the implementation of AMANDA, a centralized scanning function was created under this Activity. The scanning function operates both the AMANDA and OnBase systems.

One position was transferred to the Permit Processing activity.

The fiscal year 2015-16 budget includes one (1) unfunded position.

Growth Management Commission

Department: Growth Management Commission

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Growth Management Commission	170,507	298,704	281,789	288,225
Total Expenditures	\$170,507	\$298,704	\$281,789	\$288,225
Expenditures by Category				
Personal Services	52,731	31,812	32,867	33,718
Operating Expenses	117,776	266,892	248,922	254,507
Subtotal Operating Expenditures	\$170,507	\$298,704	\$281,789	\$288,225
Reimbursements	0	0	0	0
Total Operating Expenditures	\$170,507	\$298,704	\$281,789	\$288,225
Expenditures by Fund				
General	\$170,507	\$298,704	\$281,789	\$288,225
Number of Full Time Positions		0.00		0.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		0.50		0.50

Mission: To provide an effective means for coordinating the plans of municipalities and Volusia County, in order to provide a forum for local governments in Volusia County to coordinate decision making related to land use, the environment and public services for the citizens of Volusia County.

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Growth Management Commission

Department: Growth Management Commission

Growth Management Commission

2300000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	52,731	31,812	32,867	33,718
Operating Expenses	117,776	266,892	248,922	254,507
Subtotal Operating Expenditures	\$170,507	\$298,704	\$281,789	\$288,225
Reimbursements	0	0	0	0
Total Operating Expenditures	\$170,507	\$298,704	\$281,789	\$288,225
Expenditures by Fund				
General	\$170,507	\$298,704	\$281,789	\$288,225

Number of Full Time Positions	0.00	0.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	0.50	0.50

Key Objectives

1. Review the Comprehensive Plans and all plan amendments for each governmental entity in Volusia County
2. Insure intergovernmental coordination and cooperation on plans and plan amendments

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of applications reviewed	46	60	60
2. Number of cases with Request for Additional Information (RAI)	2	5	5

Highlights

The Volusia Growth Management Commission (VGMC) is established by Section 202.3 of the Volusia County Code and is comprised of 21 voting and two non-voting members. The voting members include one representative appointed by each of the 16 municipalities in Volusia County, and five members appointed by the County Council to represent the unincorporated area of Volusia County. The two non-voting members represent the Volusia County School Board and the St. Johns Water Management District.

The VCMC's primary duty and responsibility is to review the comprehensive plans and any plan amendments thereto for each governmental entity in Volusia County to determine the extent to which it is consistent with the comprehensive plans of adjacent and/or affected jurisdictions, and to insure intergovernmental coordination and cooperation. The VGMC utilizes contract legal and planning services and also has one part-time permanent staff member.

The number of new applications received and reviewed by the Volusia Growth Management Commission (VGMC) remains consistent. It is anticipated that annexations requiring comprehensive plan amendments will continue to increase over the next few years, resulting in increased amendment applications for VGMC review. In addition, the complexity of certain comprehensive plan amendments result in increased time and effort during the review process to accurately and adequately evaluate the amendments.

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Health Services

Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Health Services	2,533,532	2,487,910	2,487,910	2,487,910
Total Expenditures	\$2,533,532	\$2,487,910	\$2,487,910	\$2,487,910
Expenditures by Category				
Operating Expenses	715,964	710,342	647,825	630,364
Capital Outlay	51,974	0	0	0
Subtotal Operating Expenditures	\$767,938	\$710,342	\$647,825	\$630,364
Grants and Aids	1,765,594	1,777,568	1,840,085	1,857,546
Subtotal Other Operating Expenses	\$1,765,594	\$1,777,568	\$1,840,085	\$1,857,546
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,533,532	\$2,487,910	\$2,487,910	\$2,487,910
Expenditures by Fund				
General	\$2,533,532	\$2,487,910	\$2,487,910	\$2,487,910

Mission: To protect, promote, and improve the health of our community by assuring the provision of essential public health services and to promote and protect the health and safety of all people in Florida through the delivery of quality public health services and the promotion of health care standards.

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Health Services

Department: Community Services

Health Services

6507000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	715,964	710,342	647,825	630,364
Capital Outlay	51,974	0	0	0
Subtotal Operating Expenditures	\$767,938	\$710,342	\$647,825	\$630,364
Grants and Aids	1,765,594	1,777,568	1,840,085	1,857,546
Subtotal Other Operating Expenses	\$1,765,594	\$1,777,568	\$1,840,085	\$1,857,546
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,533,532	\$2,487,910	\$2,487,910	\$2,487,910
Expenditures by Fund				
General	\$2,533,532	\$2,487,910	\$2,487,910	\$2,487,910

Key Objectives

1. Expand provision of communicable disease control services including general population immunizations, sexually transmissible diseases, and tuberculosis
2. Expand levels of Women, Infant and Children (WIC) services and children's dental services; assure the provision of primary care and preventive services to all Volusia County residents and visitors
3. Maintain the quality and effectiveness of environmental health services in order to protect the health of the general public in food hygiene, safe drinking water, sewage and solid waste disposal, and occupational health

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of communicable disease control services provided to all residents and visitors	71,143	80,988	81,360
2. Number of primary care services provided to all residents and visitors	772,052	815,152	821,488
3. Number of environmental health services provided	25,140	19,442	22,460

Highlights

The Florida Department of Health - Volusia provides a range of services from assuring safe drinking water to promoting healthier lifestyles and providing access to affordable dental health care as well as containing infectious diseases and responding to disasters.

We have a dedicated and highly trained public health workforce which is ready to respond to a range of emergencies, having been tested in hurricane response and recovery as well as a number of other natural and man-made events over the past several years.

Continuing economic challenges have presented unique opportunities for both the Health Department and local community. While the demand for services is increasing, the revenue streams are decreasing. By working with a number of community partners we are transitioning from a provider role to the more traditional public health role of assuring that quality, high-level services are delivered. We continue to plan and prepare to meet the challenges of an ever-changing landscape while striving to fulfill the expectations of our community. Over the years, Volusia County has demonstrated a commitment to build and maintain a strong public health network.

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Information Technology

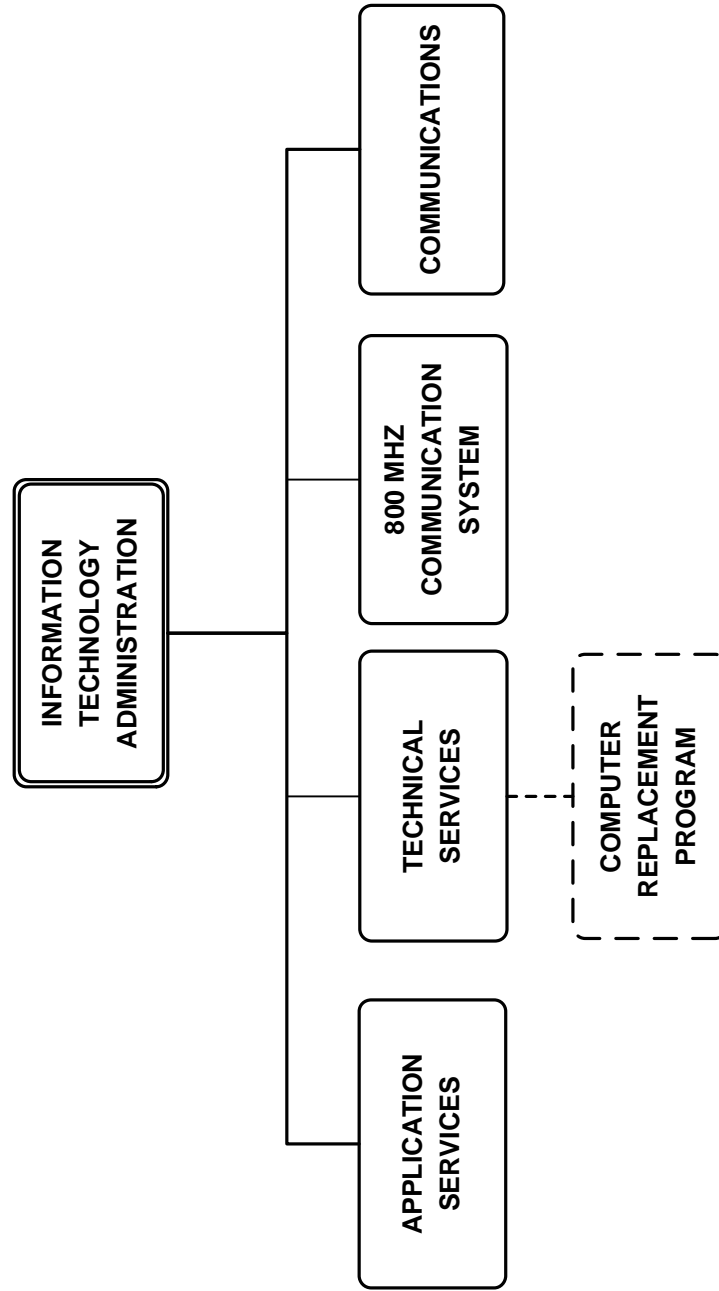
Department: Business Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
800 MHz Communication System	902,457	1,040,257	1,053,186	1,179,374
Administration	218,054	232,880	250,790	254,382
Application Services	1,286,169	1,428,693	1,490,182	1,458,450
Communications	1,314,577	1,878,622	1,850,897	2,057,500
Technical Services	2,186,528	2,447,732	2,432,557	2,524,538
Total Expenditures	\$5,907,785	\$7,028,184	\$7,077,612	\$7,474,244
Expenditures by Category				
Personal Services	4,769,716	5,090,583	5,158,238	5,371,077
Operating Expenses	3,524,228	3,881,602	3,863,288	4,023,208
Capital Outlay	214,707	448,483	448,570	447,735
Subtotal Operating Expenditures	\$8,508,651	\$9,420,668	\$9,470,096	\$9,842,020
Grants and Aids	0	0	0	15,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$15,000
Reimbursements	(2,600,866)	(2,392,484)	(2,392,484)	(2,382,776)
Total Operating Expenditures	\$5,907,785	\$7,028,184	\$7,077,612	\$7,474,244
Expenditures by Fund				
General	\$5,907,785	\$7,028,184	\$7,077,612	\$7,474,244
Number of Full Time Positions		79.00		79.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		79.00		79.00

Mission: To provide Volusia County agencies with a secure and reliable information technology and communications infrastructure along with the information technology products, services, and knowledge necessary to streamline operations and deliver the highest quality customer service.

FINANCIAL AND ADMINISTRATIVE SERVICES

INFORMATION TECHNOLOGY DIVISION



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

Information Technology

Department: Business Services

800 MHz Communication System

8204100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	215,713	239,446	252,519	258,468
Operating Expenses	684,244	800,811	800,667	905,906
Capital Outlay	2,500	0	0	0
Subtotal Operating Expenditures	\$902,457	\$1,040,257	\$1,053,186	\$1,164,374
Grants and Aids	0	0	0	15,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$15,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$902,457	\$1,040,257	\$1,053,186	\$1,179,374
Expenditures by Fund				
General	\$902,457	\$1,040,257	\$1,053,186	\$1,179,374
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Maintain the reliability of the 800 MHz Communication System
2. Modernize the radio site rectifiers
3. Simulcast Regional Mutual Aid Channels
4. Enhance Radio System coverage in the Debary area

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percentage of scheduled hours network is operational	100	100	100
2. Percentage of microwave rectifiers replaced	75	100	100
3. Percentage of regional mutual aid channels simulcast	10	100	100
4. Percentage enhancement complete	10	75	100

Highlights

The Radio Services section of the Communication Services Activity operates and maintains the countywide 800 MHz communications system, providing critical two-way communications for all public safety agencies in Volusia County departments and city agencies. In fiscal year 2015-16, Radio Services will focus on completing the implementation of a new radio site to enhance communications in Southwest Volusia, selecting a consultant to assist in establishing a strategic direction for an upcoming P25 radio system technology upgrade, and simulcasting the Regional Mutual Aid Channels (RMACS) to improve radio coverage and simplify dispatch operations.

The fiscal year 2015-16 budget includes one unfunded position.

Information Technology

Department: Business Services

Administration

8200100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	349,378	338,504	356,414	364,844
Operating Expenses	7,437	7,734	7,734	8,291
Subtotal Operating Expenditures	\$356,815	\$346,238	\$364,148	\$373,135
Reimbursements	(138,761)	(113,358)	(113,358)	(118,753)
Total Operating Expenditures	\$218,054	\$232,880	\$250,790	\$254,382
Expenditures by Fund				
General	\$218,054	\$232,880	\$250,790	\$254,382

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

Key Objectives

1. Provide direction and oversight for information technology
2. Increase Information Technology Division (ITD) customer satisfaction
3. Develop and maintain ITD staff skills

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percentage of five-year strategic plan development completed	0	15	100
2. Percentage of customers satisfied with ITD support desk services	100	100	100
3. Percentage of staff completing virtual, on-site or off-site technology training	100	100	100

Highlights

The Administration Activity is responsible for developing internal procedures and providing overall direction to the operating activities (Technical Services, Application Services, and Communication Services) as well as the Computer Replacement Program. The IT paperless initiative that began in fiscal year 2014-15 has resulted in savings in operations.

Information Technology

Department: Business Services

Application Services

8201100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,488,788	1,503,310	1,574,249	1,581,246
Operating Expenses	345,248	416,879	407,342	369,572
Capital Outlay	10,620	17,483	17,570	25,015
Subtotal Operating Expenditures	\$1,844,656	\$1,937,672	\$1,999,161	\$1,975,833
Reimbursements	(558,487)	(508,979)	(508,979)	(517,383)
Total Operating Expenditures	\$1,286,169	\$1,428,693	\$1,490,182	\$1,458,450
Expenditures by Fund				
General	\$1,286,169	\$1,428,693	\$1,490,182	\$1,458,450

Number of Full Time Positions	23.00	23.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	23.00	23.00

Key Objectives

1. Provide satisfactory application programming, customization, integration, and consulting services to customers
2. Develop secure mobile solutions to provide customers with additional productivity opportunities
3. Work with County Divisions and other customers to perform needs assessment and identify potential applications solutions to streamline business processes and improve efficiency

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percentage of service requests completed per statement of work	100	100	100
2. Number of new secure mobile and/or interactive solutions implemented	10	16	20
3. Percentage of needs assessments reviews completed	25	40	50

Highlights

The Application Services Activity is comprised of staff members supporting Enterprise Business, Criminal Justice, Geographic and Land Information Systems.

In fiscal year 2015-16 Application Services will focus on extending integration of enterprise systems and data, working with departments and vendors to perform application systems' maintenance and upgrades, and continuing to work with Departments to further utilize technology to improve service, streamline operations, and improve access to information. The phased replacement of end-of-life Kronos time clocks will continue this year with the replacement of five clocks.

Details of the Capital Outlay can be found in Section J - Appendix. The fiscal year 2015-16 budget includes four unfunded positions.

Information Technology

Department: Business Services

Communications

8201500

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	706,508	861,017	833,519	929,765
Operating Expenses	1,544,999	1,647,647	1,647,420	1,770,404
Capital Outlay	1,589	175,000	175,000	175,000
Subtotal Operating Expenditures	\$2,253,096	\$2,683,664	\$2,655,939	\$2,875,169
Reimbursements	(938,519)	(805,042)	(805,042)	(817,669)
Total Operating Expenditures	\$1,314,577	\$1,878,622	\$1,850,897	\$2,057,500
Expenditures by Fund				
General	\$1,314,577	\$1,878,622	\$1,850,897	\$2,057,500

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

Key Objectives

1. Ensure the integrity, reliability, and availability of the County's networks
2. Implement circuits for remote site WAN redundancy
3. Implement ultra high speed networking between the DeLand and Daytona data centers to support continuity and recovery services for county's computer systems
4. Replace aging fiber optic plant at Indian Lake Campus

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percentage of scheduled hours network is operational	100	99	100
2. Percentage of projects completed	100	0	0
3. Percentage of projects completed	0	100	0
4. Percentage of projects completed	0	75	100

Highlights

The Communication Services Activity provides countywide data, voice, and video services for county departments, as well as non-county agencies such as Judicial Services, Clerk of Court, Public Defender, and State Attorney. Communication Services provides and supports the network infrastructure and cross-county circuits for the County voice and data networks, handles the billing for local, long distance, and toll-free number services, and staffs county switchboard operations. In fiscal year 2015-16 Communication Services will focus on completing the major infrastructure project replacing the aging fiber optic circuits in the Indian Lake Campus, continuing the multi-year end-of-life switch replacement project, bringing systems on-line at the new data center in Daytona Beach, and replacing end-of-life Wi-Fi controllers.

Details of the Capital Outlay can be found in Section J - Appendix.

The fiscal year 2015-16 budget includes three unfunded positions.

Information Technology

Department: Business Services

Technical Services

8201200

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,009,329	2,148,306	2,141,537	2,236,754
Operating Expenses	942,300	1,008,531	1,000,125	969,035
Capital Outlay	199,998	256,000	256,000	247,720
Subtotal Operating Expenditures	\$3,151,627	\$3,412,837	\$3,397,662	\$3,453,509
Reimbursements	(965,099)	(965,105)	(965,105)	(928,971)
Total Operating Expenditures	\$2,186,528	\$2,447,732	\$2,432,557	\$2,524,538
Expenditures by Fund				
General	\$2,186,528	\$2,447,732	\$2,432,557	\$2,524,538

Number of Full Time Positions	33.00	33.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	33.00	33.00

Key Objectives

1. Enhance reliability, cost effectiveness, and energy efficiency of server infrastructure
2. Reduce the number of Tier 2 calls requiring analyst visits to user desktops
3. Increase the number of support desk calls resolved at Tier 1
4. Implement replication and failover technologies between the DeLand Data Center and the East Side Data Center

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percentage of servers migrated to or implemented in virtualized environment	62	66	75
2. Percentage of work orders resolved through telephone and email	57	59	59
3. Percentage of support desk calls resolved at Tier 1	75	76	77
4. Percentage of replication and failover technologies operational between DeLand and Daytona data centers	0	15	50

Highlights

The Technical Services Activity provides hardware and software support for over 300 physical and virtual servers housed primarily in the DeLand Information Technology data center. The Technical Services Activity supports over 2,600 personal computers located in various departments throughout the County and provides ITD Support Desk services on a 24 hour a day basis.

In fiscal year 2015-16, Technical Services will be focused on enhancing recoverability and continuity of operations of county computer systems through implementation of replication and failover technologies between the DeLand data center and the Daytona data center. The virtual server infrastructure will continue to grow to accommodate new systems and replace end-of-life physical servers. Tiered data storage will expand to accommodate growing data storage requirements and to optimize performance.

Details of the Capital Outlay can be found in Section J - Appendix.

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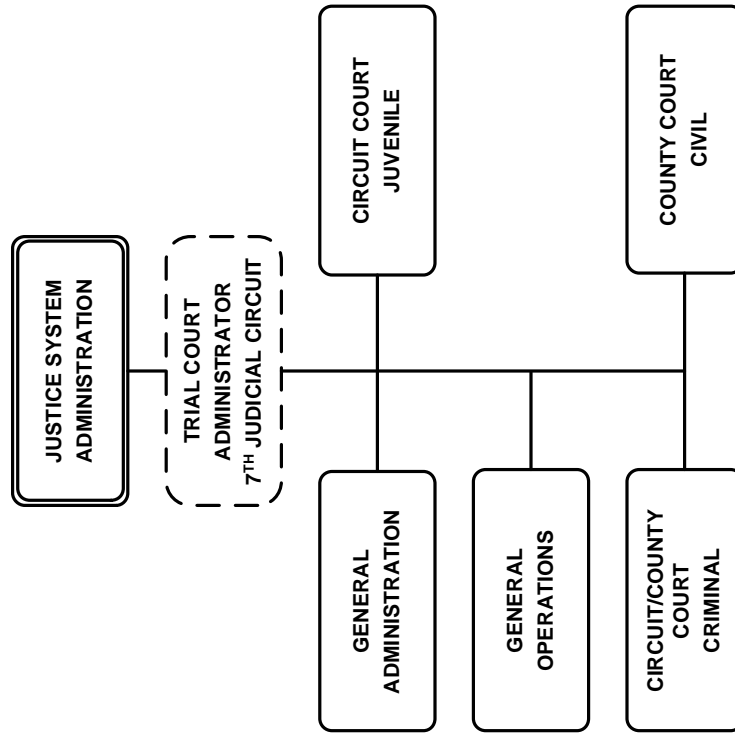
Justice System

Department: Justice System

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Circuit Court Criminal	1,347,597	1,355,608	1,405,900	1,535,423
Circuit Court Juvenile	248,828	248,234	260,025	314,782
County Court Civil	10,525	10,525	10,525	10,525
Drug Court	342,906	366,469	348,509	365,621
Drug Laboratory	365,738	447,219	461,971	475,749
Information Systems	282,789	278,765	289,198	325,421
Justice System Administration	393,448	427,266	417,766	404,355
Total Expenditures	\$2,991,831	\$3,134,086	\$3,193,894	\$3,431,876
Expenditures by Category				
Personal Services	2,172,398	2,211,808	2,293,616	2,413,199
Operating Expenses	784,543	888,754	866,754	965,652
Capital Outlay	24,365	22,999	22,999	42,500
Subtotal Operating Expenditures	\$2,981,306	\$3,123,561	\$3,183,369	\$3,421,351
Grants and Aids	10,525	10,525	10,525	10,525
Subtotal Other Operating Expenses	\$10,525	\$10,525	\$10,525	\$10,525
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,991,831	\$3,134,086	\$3,193,894	\$3,431,876
Expenditures by Fund				
General	\$2,991,831	\$3,134,086	\$3,193,894	\$3,431,876
Number of Full Time Positions		42.00		42.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		42.00		42.00

Mission: To provide an effective forum for the fair, efficient, and impartial resolution of legal and factual court related matters in Flagler, Putnam, St. Johns and Volusia Counties.

JUSTICE SYSTEM



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



Justice System

Department: Justice System

Circuit Court Criminal

CIRC_CRIM

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,258,644	1,274,870	1,327,862	1,375,743
Operating Expenses	88,953	80,738	78,038	159,680
Subtotal Operating Expenditures	\$1,347,597	\$1,355,608	\$1,405,900	\$1,535,423
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,347,597	\$1,355,608	\$1,405,900	\$1,535,423
Expenditures by Fund				
General	\$1,347,597	\$1,355,608	\$1,405,900	\$1,535,423
Number of Full Time Positions		23.00		23.00
Number of Full Time Equivalent Positions		23.00		23.00

Key Objectives

1. Pretrial assessment gathers comprehensive information including criminal histories of all arrestees booked into the Volusia County Jail and going to first appearance and provides this information to the Court
2. Pretrial Assessment conducts interviews with arrestees booking into the Volusia County Jail as part of a comprehensive information gathering process to provide the Court information needed for well-informed release decisions at first appearances
3. Pretrial supervision provides multi-layered levels of community based supervision of arrestees released into the Pretrial Supervision program by the Court to assure compliance with all release conditions and arrestees appearance at scheduled court events

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Victim contacts by Pretrial Services	2,085	1,800	1,900
2. Number of arrestee interviews by Pretrial Services	5,805	5,300	6,000
3. Defendants assigned to Pretrial Supervision	4,154	3,800	3,950
4. Appearance rate of Pretrial Referrals (percent)	99	99	99

Highlights

Volusia County's Pretrial Services program was accredited by the Florida Corrections Accreditation Commission in 2008 and received reaccreditation in June 2011 and 2014. The Pretrial Services staff also excels in the area of professional development by obtaining a minimum of 40 hours of continuing education training per year. In addition, the staff maintains memberships in the Association of Pretrial Professionals of Florida. Pretrial Services continues to collaborate with the Bureau of Justice Assistance and Pretrial Justice Institute.

The fiscal year 2015-16 continues to have one (1) position unfunded.

Justice System

Department: Justice System

Circuit Court Juvenile

CIRC_JUV

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	187,129	185,000	200,291	249,968
Operating Expenses	61,699	63,234	59,734	64,814
Subtotal Operating Expenditures	\$248,828	\$248,234	\$260,025	\$314,782
Reimbursements	0	0	0	0
Total Operating Expenditures	\$248,828	\$248,234	\$260,025	\$314,782
Expenditures by Fund				
General	\$248,828	\$248,234	\$260,025	\$314,782

Number of Full Time Positions	6.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	6.00	6.00

Key Objectives

1. Less serious juvenile offenders are diverted from the traditional delinquency process by disposing of cases through a program of peer accountability
2. Teen Court disposes of cased referred and provides an opportunity for youth to acknowledge responsibility for their actions, and learn alternative behaviors
3. Teen Court provides valuable experiences for youth and gives them the opportunities to act as jurors, clerks, prosecuting attorneys and defense attorneys and Teen Court educates and motivates both defendants and student participants to learn to make positive choices within their everyday activities
4. Teen Court encourages community involvement by using adult volunteers

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of case referrals	647	432	650
2. Number of program completions	441	448	675
3. Number of student volunteer hours	6,270	5,904	7,000
4. Number of volunteer hours	24,223	22,592	28,000

Highlights

Teen Court is based on the premise that youthful offenders, who have admitted to guilt to an offense, will more readily accept responsibility for their actions when judged and sentenced by peers. It uses positive peer pressure and other appropriate sanctions to show youthful offenders the consequences of breaking the law and the benefits of positive, constructive behavior.

Teen Court allows young people to get involved within their communities, engage in critical thinking and learn argument/persuasion skills that benefit them long after their Teen Court service has ended. Teen Court makes civic education a reality.

One (1) position will continue to be unfunded in fiscal year 2015-16.

Justice System

Department: Justice System

County Court Civil

COUNTY_CIVIL

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Grants and Aids	10,525	10,525	10,525	10,525
Subtotal Other Operating Expenses	\$10,525	\$10,525	\$10,525	\$10,525
Reimbursements	0	0	0	0
Total Operating Expenditures	\$10,525	\$10,525	\$10,525	\$10,525
Expenditures by Fund				
General	\$10,525	\$10,525	\$10,525	\$10,525

Highlights

The Citizens Dispute Program provides the public with an alternative to resolving disputes through the court system. The program provides mediation services for County civil and small claims cases as well as for "citizen disputes" (non-court cases involving neighborhood disputes in the unincorporated areas of the County and disputes between citizens and County agencies and boards.) The program is provided by County Court Mediation Services, which is responsible for the intake, scheduling and monitoring of cases as well as the recruitment and training of mediators.

Justice System

Department: Justice System

Drug Court

3256220

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	319,784	346,500	328,540	338,426
Operating Expenses	23,122	19,969	19,969	27,195
Subtotal Operating Expenditures	\$342,906	\$366,469	\$348,509	\$365,621
Reimbursements	0	0	0	0
Total Operating Expenditures	\$342,906	\$366,469	\$348,509	\$365,621
Expenditures by Fund				
General	\$342,906	\$366,469	\$348,509	\$365,621
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Integration of alcohol and other drug treatment services with justice system case processing
2. Access to continuum of alcohol, drug and related treatment and rehabilitation services and abstinence monitoring using frequent alcohol and other drug testing
3. Justice interaction with each drug court participant through program completion and graduation

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Drug Court participants admitted	81	100	100
2. Drug Court retention rates (percent)	94	78	60
3. Drug Court graduates	53	50	50

Highlights

Two judicially led drug court programs, Adult and Family, serve Volusia County through the use of community collaborations. Reducing substance abuse, lessening the fiscal impact on society, encouraging law abiding lifestyles, breaking the cycle of addiction, restoring families and protecting children are included in our missions. Many community stakeholders collaborate in a concerted effort to better address substance abuse by all participants. Participating entities include Volusia County, Department of Children and Families, private attorneys, Community Partnership for Children, Guardian ad Litem, treatment providers, law enforcement, etc.

Justice System

Department: Justice System

Drug Laboratory

3157190

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	212,534	207,868	228,920	235,322
Operating Expenses	153,204	239,351	233,051	240,427
Subtotal Operating Expenditures	\$365,738	\$447,219	\$461,971	\$475,749
Reimbursements	0	0	0	0
Total Operating Expenditures	\$365,738	\$447,219	\$461,971	\$475,749
Expenditures by Fund				
General	\$365,738	\$447,219	\$461,971	\$475,749
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. The Urinalysis Lab provides accurate and timely screening results to the judiciary, court programs and community partners
2. The Urinalysis Lab provides court testimony regarding the outcome of screening results
3. The Urinalysis Lab provides the judiciary and community partners with generalized drug screening education

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percent of positive tests	3	3	0
2. Number of individual tests	214,733	236,000	239,000
3. Number of specimens tested	32,233	32,750	32,900

Highlights

Court Administration operates two (2) Urinalysis Laboratories that are located in Daytona Beach and DeLand. The labs perform urinalysis screenings upon order of the judges and the requests of community partners. The lab's staff strives to provide direct-observation collections to provide the greatest level of specimen integrity. The staff also routinely produces and disseminates screening results within one (1) business day of collection. The lab staff provides testimony to the court as needed.

Justice System

Department: Justice System

Information Systems

3157130

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	194,307	197,570	208,003	213,740
Operating Expenses	64,117	58,196	58,196	69,181
Capital Outlay	24,365	22,999	22,999	42,500
Subtotal Operating Expenditures	\$282,789	\$278,765	\$289,198	\$325,421
Reimbursements	0	0	0	0
Total Operating Expenditures	\$282,789	\$278,765	\$289,198	\$325,421
Expenditures by Fund				
General	\$282,789	\$278,765	\$289,198	\$325,421
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Highlights

The Information Technology Division is responsible for network maintenance, server maintenance and for providing support to the judiciary and court programs in Volusia County. In addition, it is responsible for providing and information technology system that meets any new requirements mandated by the State of Florida Supreme Court, by statute or by other government entities.

Justice System

Department: Justice System

Justice System Administration

JUST_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	393,448	427,266	417,766	404,355
Subtotal Operating Expenditures	\$393,448	\$427,266	\$417,766	\$404,355
Reimbursements	0	0	0	0
Total Operating Expenditures	\$393,448	\$427,266	\$417,766	\$404,355
Expenditures by Fund				
General	\$393,448	\$427,266	\$417,766	\$404,355
Number of Full Time Positions		0.00		0.00

Key Objectives

1. To provide administrative support to the Circuit and County judges of the Seventh Judicial Circuit, management and supervision of court programs are integral components of this service
2. Adjudicate criminal, civil, family and juvenile, and probate cases filed within the Circuit Court and adjudicate criminal, civil and traffic cases filed within the County Court

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of circuit court filings	22,536	22,550	23,000
2. Number of county court filings	70,685	71,600	72,000

Highlights

Court Administration provides administrative support for the Seventh Judicial Court in Volusia County. The Judicial Support budget provides for funding of certain expenses associated with the operation of the Volusia County trial judges' offices, courtrooms and hearing rooms as mandated by Florida Statute Sec. 29.008.

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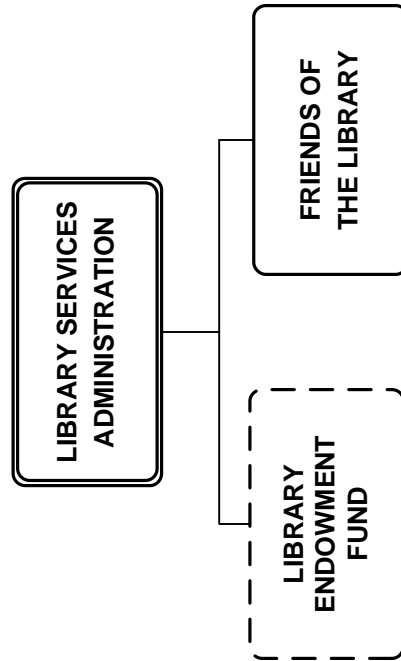
Library Services

Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Friends of the Library	68,111	50,000	50,000	63,000
Library Administration	16,133,022	22,506,560	17,027,276	21,882,006
Total Expenditures	\$16,201,133	\$22,556,560	\$17,077,276	\$21,945,006
Expenditures by Category				
Personal Services	8,733,329	9,043,073	9,400,528	9,885,584
Operating Expenses	6,675,083	6,683,938	6,652,953	6,543,620
Capital Outlay	59,302	147,840	137,840	268,020
Subtotal Operating Expenditures	\$15,467,714	\$15,874,851	\$16,191,321	\$16,697,224
Capital Improvements	427,922	538,500	530,000	430,000
Grants and Aids	75	0	0	0
Interfund Transfers	305,422	355,955	355,955	361,327
Reserves	0	5,787,254	0	4,456,455
Subtotal Other Operating Expenses	\$733,419	\$6,681,709	\$885,955	\$5,247,782
Reimbursements	0	0	0	0
Total Operating Expenditures	\$16,201,133	\$22,556,560	\$17,077,276	\$21,945,006
Expenditures by Fund				
Library	\$16,201,133	\$21,785,993	\$17,027,276	\$21,218,391
Library Endowment	\$0	\$770,567	\$50,000	\$726,615
Number of Full Time Positions		180.00		180.00
Number of Part Time Positions		13.00		13.00
Number of Full Time Equivalent Positions		186.50		186.50

Mission: Creating opportunities for personal growth, improving quality of life, and strengthening the community.

COMMUNITY SERVICES LIBRARY SERVICES DIVISION



Library Services

Department: Community Services

Friends of the Library

6402200

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	65,207	40,000	40,000	53,000
Capital Outlay	2,904	10,000	10,000	10,000
Subtotal Operating Expenditures	\$68,111	\$50,000	\$50,000	\$63,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$68,111	\$50,000	\$50,000	\$63,000
Expenditures by Fund				
Library	\$68,111	\$50,000	\$50,000	\$63,000

Highlights

The County earns matching state funds of up to \$0.25 cents on local funds expended on library services by county government, special interest groups, non-profit associations, and Friends of the Library. These cooperative partnerships result in additional publications, furniture, fixtures, equipment, and programs for library users.

Library Services

Department: Community Services

Library Administration

LIB_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	8,733,329	9,043,073	9,400,528	9,885,584
Operating Expenses	6,609,876	6,643,938	6,612,953	6,490,620
Capital Outlay	56,398	137,840	127,840	258,020
Subtotal Operating Expenditures	\$15,399,603	\$15,824,851	\$16,141,321	\$16,634,224
Capital Improvements	427,922	538,500	530,000	430,000
Grants and Aids	75	0	0	0
Interfund Transfers	305,422	355,955	355,955	361,327
Reserves	0	5,787,254	0	4,456,455
Subtotal Other Operating Expenses	\$733,419	\$6,681,709	\$885,955	\$5,247,782
Reimbursements	0	0	0	0
Total Operating Expenditures	\$16,133,022	\$22,506,560	\$17,027,276	\$21,882,006
Expenditures by Fund				
Library	\$16,133,022	\$21,735,993	\$16,977,276	\$21,155,391
Library Endowment	\$0	\$770,567	\$50,000	\$726,615

Number of Full Time Positions	180.00	180.00
Number of Part Time Positions	13.00	13.00
Number of Full Time Equivalent Positions	186.50	186.50

Key Objectives

1. Maintain an adequate collection-item inventory of library materials
2. Continue implementation of technology plan
3. Continue the development of system-wide adult, teen, and juvenile program planning and implementation
4. Close the digital divide in our community by making sure residents have access to computers and the opportunities of broadband internet

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of collection items per capita (LOS=1.82 per capita)	2	2	2
2. Number of virtual visits to networked resources	5,061,122	5,314,178	5,579,886
3. Number of program attendees	114,112	117,535	121,061
4. Number of internet and computer use sessions	671,443	637,871	604,177

Highlights

The Library division is responsible for providing public library service for every resident in the County and for maintaining facilities at acceptable standards. The countywide Library Fund was established to account for revenues and expenditures relating to the operation of a public library system, including six regional libraries, seven community branch libraries, and one support/training facility. The budget represents continuing the capital improvement program, continuing to provide relevant on-site and on-line collections of popular materials, while continuing to increase services available 24/7. The popularity of the library system continues with resulting library public service indicators exceeding 11,703,257 transactions during fiscal year 2013-14. The Division expects to capture more than \$1.7 million in offsetting revenue: fines, earned interest, donations, Friends of the Library contributions, Federal e-rate refund, and State aid to public libraries.

The fiscal year 2015-16 budget includes 14 full-time and five part-time unfunded positions.

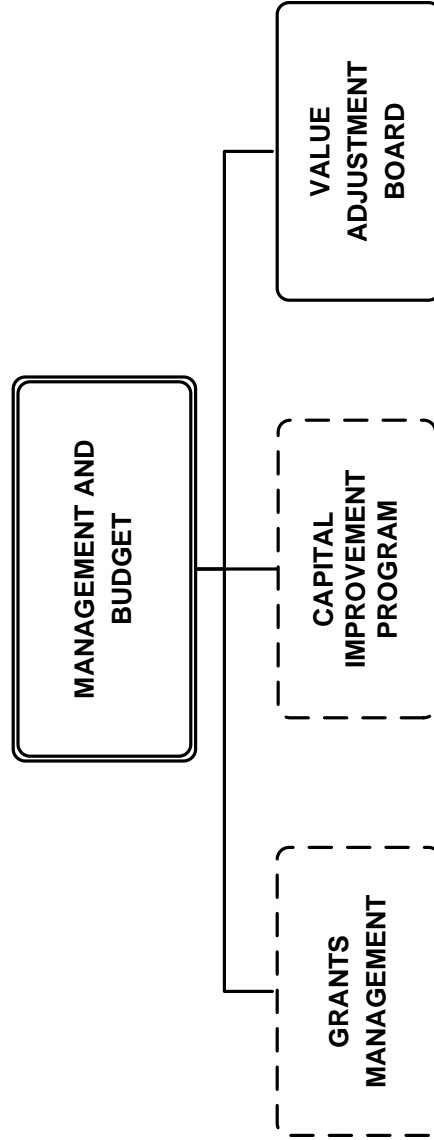
Management and Budget

Department: Budget & Administrative Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Management and Budget	473,829	501,430	583,731	697,860
VAB/TRIM	230,908	278,732	285,796	296,871
Total Expenditures	\$704,737	\$780,162	\$869,527	\$994,731
Expenditures by Category				
Personal Services	790,275	789,312	877,441	993,856
Operating Expenses	205,776	263,447	262,328	278,557
Capital Outlay	0	0	2,355	0
Subtotal Operating Expenditures	\$996,051	\$1,052,759	\$1,142,124	\$1,272,413
Reimbursements	(291,314)	(272,597)	(272,597)	(277,682)
Total Operating Expenditures	\$704,737	\$780,162	\$869,527	\$994,731
Expenditures by Fund				
General	\$704,737	\$780,162	\$869,527	\$994,731
Number of Full Time Positions		11.00		12.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		11.00		12.00

Mission: To make recommendations for the development and allocation of resources to meet citizen, County Council, and Department priorities in a legal, innovative and efficient manner resulting in the effective and efficient delivery of services that instills public trust and the well being of citizens.

BUDGET AND ADMINISTRATIVE SERVICES MANAGEMENT AND BUDGET DIVISION



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

Management and Budget

Department: Budget & Administrative Services

Management and Budget

8300100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	737,369	735,716	820,871	935,706
Operating Expenses	27,774	38,311	33,102	39,836
Capital Outlay	0	0	2,355	0
Subtotal Operating Expenditures	\$765,143	\$774,027	\$856,328	\$975,542
Reimbursements	(291,314)	(272,597)	(272,597)	(277,682)
Total Operating Expenditures	\$473,829	\$501,430	\$583,731	\$697,860
Expenditures by Fund				
General	\$473,829	\$501,430	\$583,731	\$697,860

Number of Full Time Positions	10.00	11.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	10.00	11.00

Key Objectives

1. Project annual General Fund revenues within 4% of actual collections
2. Publish a budget document meeting Governmental Finance Officers Association (GFOA) standards as a policy document, financial plan, an operations guide, and as a communications device
3. Evaluate all budget amendment requests prior to County Council approval to determine budgetary needs and insure compliance with statutory mandates for amending the adopted budget
4. Develop and maintain budgetary reports for use by the departments

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Accuracy rate in forecasting annual General Fund revenue estimates (percent)	4	4	4
2. GFOA Distinguished Budget Presentation Award earned	1	1	1
3. Number of budget amendments processed (Operating/Non-Operating/Grants)	276	276	276
4. Number of reports developed and maintained	348	355	355

Highlights

The Budget and Administrative Services Office includes the County's budget operations, development of the capital improvement program, along with grants and the Value Adjustment Board (VAB). End-user reports have been developed for monitoring of budget-to-actual expenses and revenues.

The fiscal year 2015-16 budget includes one unfunded position. During fiscal year 2014-15 one position was transferred in from Central Services.

Management and Budget

Department: Budget & Administrative Services

VAB/TRIM

8302283

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	52,906	53,596	56,570	58,150
Operating Expenses	178,002	225,136	229,226	238,721
Subtotal Operating Expenditures	\$230,908	\$278,732	\$285,796	\$296,871
Reimbursements	0	0	0	0
Total Operating Expenditures	\$230,908	\$278,732	\$285,796	\$296,871
Expenditures by Fund				
General	\$230,908	\$278,732	\$285,796	\$296,871

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

Key Objectives

1. Pursuant to Chapter 194.011, Florida Statutes A taxpayer who objects to the assessment placed on their property, including the assessment of homestead property at less than just value under s. 193.155(8) may file a petition with the value adjustment board

2. Pursuant to Chapter 194.034 the Value Adjustment Board (VAB) must follow statutory procedures governing the board regarding Administrative and Judicial Review of Property Taxes

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of VAB Petitions	696	835	1,002
2. Number of VAB Hearings	291	349	419

Highlights

Pursuant to statutory guidelines each property owner receives a Notice of Proposed Property Taxes from the Property Appraiser annually demonstrating the following information: prior years taxes, current years taxes, with and without budget changes, as well as, the market and assessed values for the previous and current year. Pursuant to Chapter 194.011 if the property owner feels this notice does not properly reflect fair market value, a petition may be filed with the Value Adjustment Board (VAB) with certain exceptions; a non-refundable \$15.00 filing fee per parcel is statutorily required at the time of petition filing.

The board clerk prepares a schedule of appearances before special magistrates; a notice of hearing will be provided to each petitioner at least 25 calendar days in advance for those petitions not settled or withdrawn. Once a hearing has concluded the magistrate makes a recommendation to the VAB which will render a final decision of such recommendations. A petitioner may file a claim with the circuit court if they disagree with the final decision of the VAB within 15 days (for exemptions) and 60 days (for valuation) from the date of refusal (Section 196.151 and Section 194.171 F.S.).

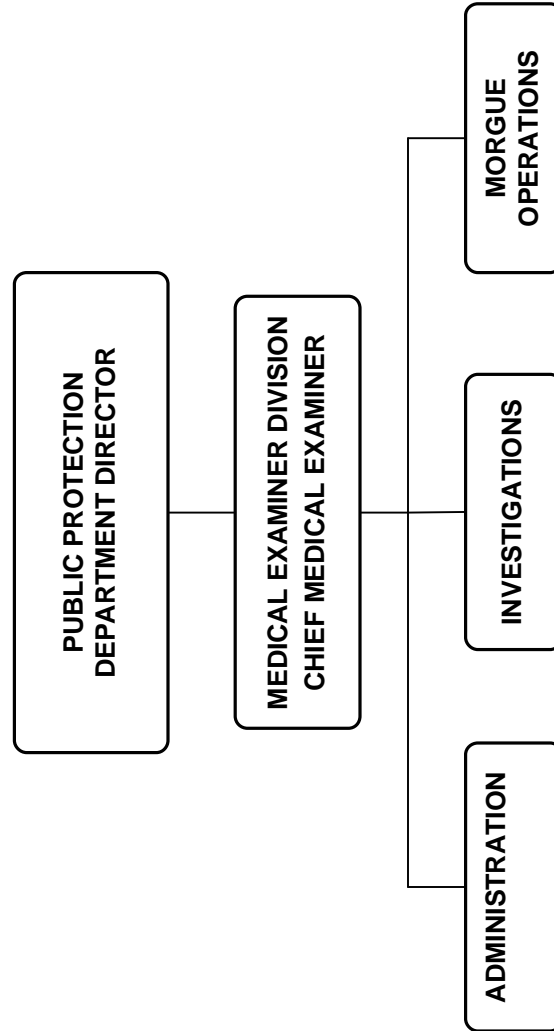
Medical Examiner

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	720,353	993,558	959,182	1,052,201
Investigations	411,303	411,503	519,087	430,183
Morgue Operations	506,342	577,076	549,624	599,422
Total Expenditures	\$1,637,998	\$1,982,137	\$2,027,893	\$2,081,806
Expenditures by Category				
Personal Services	1,191,052	1,446,488	1,435,008	1,493,765
Operating Expenses	441,934	520,884	573,050	547,576
Capital Outlay	4,857	14,600	19,670	40,300
Subtotal Operating Expenditures	\$1,637,843	\$1,981,972	\$2,027,728	\$2,081,641
Grants and Aids	155	165	165	165
Subtotal Other Operating Expenses	\$155	\$165	\$165	\$165
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,637,998	\$1,982,137	\$2,027,893	\$2,081,806
Expenditures by Fund				
General	\$1,637,998	\$1,982,137	\$2,027,893	\$2,081,806
Number of Full Time Positions		16.00		16.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		16.00		16.00

Mission: To operate the medical examiner office in compliance with Florida Statute Chapter 406 while providing accurate, timely death investigation services for the citizens of Volusia and Seminole Counties with compassion and professionalism.

PUBLIC PROTECTION MEDICAL EXAMINER DIVISION



Medical Examiner

Department: Public Protection

Administration

5500100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	634,018	890,298	861,705	890,998
Operating Expenses	81,478	103,260	97,477	150,903
Capital Outlay	4,857	0	0	10,300
Subtotal Operating Expenditures	\$720,353	\$993,558	\$959,182	\$1,052,201
Reimbursements	0	0	0	0
Total Operating Expenditures	\$720,353	\$993,558	\$959,182	\$1,052,201
Expenditures by Fund				
General	\$720,353	\$993,558	\$959,182	\$1,052,201

Number of Full Time Positions	7.00	7.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	7.00	7.00

Key Objectives

1. Enable timely sharing of detailed death information with end-users (families, law enforcement agencies, hospitals, insurance companies, media, etc) regarding the cause and manner of death
2. Enable timely progress of the criminal justice system
3. Maintain autopsy performance workload in accordance with State and National medicolegal death investigation guidelines and standards

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percentage of medical examiner autopsy reports completed in 90 days or less	58	70	80
2. Percentage of homicide reports completed in 60 days or less	37	60	70
3. Number of autopsies performed by Chief Medical Examiner and two Associate Medical Examiners	596	625	650

Highlights

The Administration Activity provides forensic pathologist services, management, accounting and clerical support for the Division by preparing, organizing and maintaining all records, reports, photographs and legal documents which comprise the official case file. This Activity also provides community/educational outreach with organizations, institutions, schools, various task forces and medical facilities. The "Medical Examiner Law," Florida Statute Chapter 406.11, specifies the duty of the Medical Examiner which is to investigate and determine the cause of death in certain circumstances. The Volusia County Medical Examiner Office (FL District 7) also investigates deaths in Seminole County (FL District 24) via contractual agreement. While our level of service is consistent, the annual caseload is a function of population, visitors, economic climate and social pressures and is subject to unexpected fluctuations.

The fiscal year 2015-16 budget includes one unfunded position.

Medical Examiner

Department: Public Protection

Investigations

5501000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	361,100	355,416	360,226	383,085
Operating Expenses	50,203	52,087	150,191	47,098
Capital Outlay	0	4,000	8,670	0
Subtotal Operating Expenditures	\$411,303	\$411,503	\$519,087	\$430,183
Reimbursements	0	0	0	0
Total Operating Expenditures	\$411,303	\$411,503	\$519,087	\$430,183
Expenditures by Fund				
General	\$411,303	\$411,503	\$519,087	\$430,183

Number of Full Time Positions	5.00	5.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	5.00

Key Objectives

1. Investigate and determine Medical Examiner jurisdiction for deaths that occur in Volusia and Seminole Counties in accordance with Florida Statute 406.11
2. Provide approval to cremate the remains of persons who die in Volusia and Seminole counties after review of death certification and conduct additional investigations as needed

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percentage of deaths accepted as medical examiner cases	63	60	60
2. Additional deaths investigated for cremation approval	6,492	6,600	7,000

Highlights

The Forensic Investigators, under the direction of the Medical Examiner, determine jurisdictional status in accordance with Florida Statute and assist law enforcement to identify the deceased. The Investigators receive about 1,600 death report calls per year and those accepted undergo further investigation and examination in order to determine the cause of death. The office reviews the cause of death and conducts further investigation, as needed, in thousands more deaths in order to approve destructive disposition (cremation, donation, burial at sea) of the remains. This investigative function requires that Investigators be available, in the office or on call every day, twenty four hours a day. Investigators also coordinate approvals for organ donation and postmortem tissue recovery, in medical examiner cases, with procurement organizations and the Division's Forensic Technicians. There continues to be a substantial increase in the number of additional deaths investigated for cremation approval each year, while the percentage of reported deaths accepted for further investigation and examination is steady.

Medical Examiner

Department: Public Protection

Morgue Operations

5502000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	195,934	200,774	213,077	219,682
Operating Expenses	310,253	365,537	325,382	349,575
Capital Outlay	0	10,600	11,000	30,000
Subtotal Operating Expenditures	\$506,187	\$576,911	\$549,459	\$599,257
Grants and Aids	155	165	165	165
Subtotal Other Operating Expenses	\$155	\$165	\$165	\$165
Reimbursements	0	0	0	0
Total Operating Expenditures	\$506,342	\$577,076	\$549,624	\$599,422
Expenditures by Fund				
General	\$506,342	\$577,076	\$549,624	\$599,422
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Perform autopsy and external examinations as deemed necessary in order to determine the cause of death
2. Utilize specialized testing to identify substances causing or contributing to death

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of dead bodies received and examined	919	980	1,000
2. Percentage of autopsy cases in which toxicology testing was completed	94	95	95

Highlights

The Morgue Operations Activity supports the postmortem procedures and ensures the proper storage and release of human remains. Bodies are stored in a refrigerated environment until the examinations are completed and the body is claimed and removed for final disposition. The refrigerated body storage unit has a listed capacity of 20 bodies. Forensic Technicians prepare the bodies for postmortem examination and assist the medical examiners with the examinations. They perform or assist with special procedures utilized to make identifications, and oversee tissue procurement personnel while on-premises. Specimens/evidence obtained during postmortem examinations is submitted to outside laboratories for analysis and/or other preparation utilizing chain-of-custody procedures. A limited number of tests are performed in-house.

Capital Outlay requests in the Morgue Operations Activity include the replacement of analyzing equipment.

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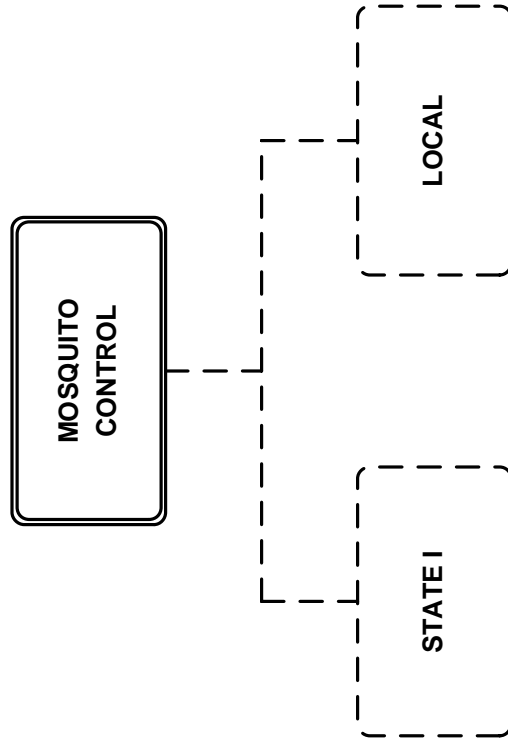
Mosquito Control

Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Mosquito Control	4,125,876	11,658,364	7,080,148	9,166,815
Total Expenditures	\$4,125,876	\$11,658,364	\$7,080,148	\$9,166,815
Expenditures by Category				
Personal Services	1,382,695	1,484,858	1,463,181	1,566,912
Operating Expenses	2,542,169	2,191,537	2,713,224	2,456,302
Capital Outlay	253,236	3,014,830	3,032,014	545,063
Subtotal Operating Expenditures	\$4,178,100	\$6,691,225	\$7,208,419	\$4,568,277
Grants and Aids	153,729	150,758	153,729	124,157
Interfund Transfers	0	18,250	18,250	2,018,250
Reserves	0	4,898,131	0	2,756,131
Subtotal Other Operating Expenses	\$153,729	\$5,067,139	\$171,979	\$4,898,538
Reimbursements	(205,953)	(100,000)	(300,250)	(300,000)
Total Operating Expenditures	\$4,125,876	\$11,658,364	\$7,080,148	\$9,166,815
Expenditures by Fund				
East Volusia Mosquito Control	\$4,125,876	\$11,658,364	\$7,080,148	\$9,166,815
Number of Full Time Positions		29.00		29.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		29.75		29.75

Mission: To provide an integrated pest management program for mosquitoes and other arthropods of public health importance based upon a surveillance system for both pest and potentially disease important species; meet acceptable outdoor comfort needs of the public; ensure protection of environmental concerns; utilize a rigorous pesticides safety program for employees and the public; follow all state and federal laws, regulations and standards and complies with required record of activities.

PUBLIC WORKS MOSQUITO CONTROL DIVISION



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



Mosquito Control

Department: Public Works

Mosquito Control

MOSQUITO

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,382,695	1,484,858	1,463,181	1,566,912
Operating Expenses	2,542,169	2,191,537	2,713,224	2,456,302
Capital Outlay	253,236	3,014,830	3,032,014	545,063
Subtotal Operating Expenditures	\$4,178,100	\$6,691,225	\$7,208,419	\$4,568,277
Grants and Aids	153,729	150,758	153,729	124,157
Interfund Transfers	0	18,250	18,250	2,018,250
Reserves	0	4,898,131	0	2,756,131
Subtotal Other Operating Expenses	\$153,729	\$5,067,139	\$171,979	\$4,898,538
Reimbursements	(205,953)	(100,000)	(300,250)	(300,000)
Total Operating Expenditures	\$4,125,876	\$11,658,364	\$7,080,148	\$9,166,815
Expenditures by Fund				
East Volusia Mosquito Control	\$4,125,876	\$11,658,364	\$7,080,148	\$9,166,815
Number of Full Time Positions		29.00		29.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		29.75		29.75
Key Objectives				
1. Maintain a records system of pre and post spray treatment from mosquito surveillance data to measure reduction in adult mosquitoes (Local)				
2. Maintain Mosquito Control Division equipment at a level to guarantee availability for adequate surveillance and control response				
3. Utilize biorational formulations and biological organisms to control immature mosquitoes (State)				
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Percentage of operations showing adult mosquito reduction of 75% or greater following adulticiding	76	90	90	
2. Percentage of days one helicopter is available for work	100	100	100	
3. Number of immature mosquito sites with newly stocked minnows	79	100	100	

Mosquito Control

Department: Public Works

Highlights

STATE (0001) - To provide an integrated pest management program to control mosquitoes and other arthropods of public health importance based upon a surveillance system for both pest and potentially disease important species that: meets acceptable outdoor comfort needs of the public; ensures protection of environmental concerns; utilizes a rigorous pesticide safety program for employees and the public; follows all state and federal laws, regulations and standards. It is anticipated that equipment rental charges to other entities including west side cities will continue in fiscal year 2015-16.

LOCAL (0003) - Volusia County Mosquito Control (VCMC) is responsible for nuisance and disease mosquito surveillance and control in Volusia County. VCMC identifies mosquito production sites to control developing mosquitoes before they emerge as biting adults. Funding for VCMC is provided primarily through the Special Taxing District. VCMC has incorporated several bio-rational control agents into our integrated management program, is performing marsh restoration on Federal lands (Canaveral National Seashore), has a fish rearing facility to enhance biological control, actively engages in resistance management and has initiated a Domestic Inspection Program.

Fiscal year 2015-16 VCMC request includes the replacement of vehicles, marsh restoration equipment repair to ensure safe, efficient and regulatory compliant operations. Details of the Capital Outlay can be found in Section J of this document.

For fiscal year 2015-16 five positions will remain unfunded.

Non-Departmental

Department: Other Budgetary Accounts

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Non - Departmental	53,995,025	106,744,402	51,007,631	96,252,961
Total Expenditures	\$53,995,025	\$106,744,402	\$51,007,631	\$96,252,961
Expenditures by Category				
Operating Expenses	1,043,754	906,060	1,167,206	1,235,349
Subtotal Operating Expenditures	\$1,043,754	\$906,060	\$1,167,206	\$1,235,349
Grants and Aids	4,738,649	5,148,019	5,194,000	4,398,351
Interfund Transfers	48,212,622	45,102,982	44,646,425	46,794,035
Reserves	0	55,587,341	0	43,825,226
Subtotal Other Operating Expenses	\$52,951,271	\$105,838,342	\$49,840,425	\$95,017,612
Total Operating Expenditures	\$53,995,025	\$106,744,402	\$51,007,631	\$96,252,961
Reimbursements	0	0	0	0
Net Expenditures	\$53,995,025	\$106,744,402	\$51,007,631	\$96,252,961
Expenditures by Fund				
General	\$22,645,915	\$66,488,748	\$16,994,417	\$54,902,593
Municipal Service District	\$4,508,432	\$12,163,834	\$5,407,928	\$11,214,416
Resort Tax	\$8,659,916	\$8,700,152	\$9,453,826	\$10,021,055
Sales Tax Trust	\$17,886,317	\$19,083,997	\$18,854,431	\$19,814,627
Silver Sands/Bethune Beach MSD	\$14,188	\$14,333	\$14,040	\$14,413
Special Lighting Districts	\$280,257	\$293,338	\$282,989	\$285,857

Non-Departmental

General Fund

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure by Category				
Operating Expenses				
Prior Period Expense	53,256	0	64,000	64,000
Commissions	5,330	26,520	5,930	6,400
Subtotal Operating Expenses	\$58,586	\$26,520	\$69,930	\$70,400
Grants and Aids				
TITF-Payments	4,738,649	5,148,019	5,194,000	4,398,351
Subtotal Grants and Aids	\$4,738,649	\$5,148,019	\$5,194,000	\$4,398,351
Interfund Transfers				
Transfers to Capital Projects Fund	701,270	999,134	999,134	1,099,134
Transfers to Debt Service Fund	358,644	604,213	0	0
Transfers to E Volusia Transit District	8,230,307	7,535,653	7,035,653	7,035,653
Transfers to Grants	107,537	0	133,456	0
Transfers to Silver Sands/Bethune Beach M	4,018	2,292	2,292	3,192
Trans to Ec Development	7,159,952	3,559,952	3,559,952	4,220,342
Transfers to Vehicle Maint Fund	1,286,952	0	0	0
Subtotal Interfund Transfers	\$17,848,680	\$12,701,244	\$11,730,487	\$12,358,321
Reserves				
Contingency Reserves	0	250,000	0	223,114
Emergencies Reserves	0	18,722,005	0	19,661,054
Future Capital Reserves	0	9,372,552	0	5,824,074
Grants-Match Reserves	0	27,225	0	0
Loan Repayment Reserves	0	7,489,433	0	6,282,787
Reserves	0	2,817,574	0	0
Special Programs Reserves	0	1,194,176	0	1,194,176
Revenue Stabilization	0	3,000,000	0	1,890,316
Transition Reserves	0	3,000,000	0	3,000,000
Equip Replacement Reserves	0	2,740,000	0	0
Subtotal Reserves	\$0	\$48,612,965	\$0	\$38,075,521
Total Operating Expenditures	\$22,645,915	\$66,488,748	\$16,994,417	\$54,902,593
Net Expenditures	\$22,645,915	\$66,488,748	\$16,994,417	\$54,902,593

Highlights

General Fund Non-Departmental expenditures include reserves, payments to other entities and transfers. Payments to other cities for TITF payments decreased slightly due primarily to the final payment for one CRA that was remitted in FY2014-15. Transfers decrease slightly due to combined reallocation of debt service to the Sales Tax Fund, a \$500,000 decrease for VOTRAN, and a \$700,000 increase for Economic Development.

Reserves remain stable with Emergency Reserves at 10% of Current Revenues in accordance with Council reserve policy. Future Capital Reserves have decreased due to purchase of off-beach properties. Revenue Stabilization Reserves decreased due to true-up of Department of Juvenile Justice (DJJ) expenditures as mandated by the state.

Municipal Service District Fund

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	222,711	222,711	227,711	258,065
Admin Svc Chg-Prop Appraiser	131,010	131,010	131,010	155,882
Contracted Services	14,934	16,000	13,000	16,000
Interest Expense	3,734	4,342	4,000	3,000
W Volusia Mosquito Control	202,961	100,000	300,250	300,000
Subtotal Operating Expenses	\$575,350	\$474,063	\$675,971	\$732,947
Interfund Transfers				
Transfers to Capital Projects Fund	62,500	11,060	11,060	11,060
Transfers to General Fund	20,582	20,897	20,897	20,704
Transfers to Transportation Trust Fund	3,850,000	4,700,000	4,700,000	4,700,000
Subtotal Interfund Transfers	\$3,933,082	\$4,731,957	\$4,731,957	\$4,731,764
Reserves				
Emergencies Reserves	0	2,072,727	0	2,063,774
Future Capital Reserves	0	2,089,000	0	1,013,362
Loan Repayment Reserves	0	0	0	500,000
Reserves	0	623,518	0	0
Special Programs Reserves	0	372,569	0	372,569
Revenue Stabilization	0	1,800,000	0	1,800,000
Subtotal Reserves	\$0	\$6,957,814	\$0	\$5,749,705
Total Operating Expenditures	<u>\$4,508,432</u>	<u>\$12,163,834</u>	<u>\$5,407,928</u>	<u>\$11,214,416</u>
Net Expenditures	<u>\$4,508,432</u>	<u>\$12,163,834</u>	<u>\$5,407,928</u>	<u>\$11,214,416</u>

Highlights

Municipal Service District Non-Departmental expenditures provide for administrative charges for tax collection and property appraisal, mosquito control spraying in unincorporated areas, interfund transfers, and reserves. The transfer to the Transportation Trust Fund (103) is for road repairs and safety-related maintenance for transportation infrastructure.

Emergency Reserves are 5.1% of current revenues in accordance with Council reserve policy. Reserves for Revenue Stabilization are set aside to offset volatility in various revenue streams such as development fees, utilities tax, and communications services tax, and to provide for unexpected expenditures. Reserves for Loan Repayment are set aside for the first debt service payment for major capital improvement financing. Reserve for Future Capital is set aside primarily for Sherriff's Office vehicle and mobile data computer replacements.

Resort Tax Fund

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	115,373	114,368	124,276	131,732
Subtotal Operating Expenses	\$115,373	\$114,368	\$124,276	\$131,732
Interfund Transfers				
Transfers to Debt Service Fund	4,497,744	4,521,700	4,086,690	4,263,430
Transfers to Ocean Center	4,046,799	4,064,084	5,242,860	5,625,893
Subtotal Interfund Transfers	\$8,544,543	\$8,585,784	\$9,329,550	\$9,889,323
Total Operating Expenditures	\$8,659,916	\$8,700,152	\$9,453,826	\$10,021,055
Net Expenditures	\$8,659,916	\$8,700,152	\$9,453,826	\$10,021,055

Highlights

The 3% Tourist Development (Resort) Tax is authorized for tourist-related debt service funding and administration costs. Pursuant to 125.0104(3)(c) F.S., the first two cents is authorized for the Tourist Development Revenue, Series 2004 and Tourist Development Refunding Revenue Bond, Series 2014A & B. On 4/04/2014, a portion of Series 2004 bonds were refunded and the remaining debt obligation is budgeted in Fund 203; facilitated via interfund transfer in the amount of \$2,447,326. Debt service for Series 2014A & B is budgeted in Fund 202, facilitated via interfund transfer in the amount of \$1,816,104. The additional one cent Tourist Development Tax, authorized by 125.0104(3)(l) F.S., provides debt service funding via interfund transfer to the Ocean Center. In FY2015-16, the increased transfer to Ocean Center is the result of lower debt service requirements for Tourist Development Revenue Bond, Series 2004.

Non-Departmental**Sales Tax Trust Fund**

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure by Category				
Interfund Transfers				
Transfers to Debt Service Fund	7,122,908	8,654,436	8,654,436	9,110,984
Transfers to General Fund	5,190,714	4,969,423	4,689,857	5,042,298
Transfers to Municipal Service District Fund	4,292,716	4,580,159	5,030,159	5,661,345
Transfers to Ocean Center	1,279,979	879,979	479,979	0
Subtotal Interfund Transfers	\$17,886,317	\$19,083,997	\$18,854,431	\$19,814,627
Total Operating Expenditures	\$17,886,317	\$19,083,997	\$18,854,431	\$19,814,627
Net Expenditures	\$17,886,317	\$19,083,997	\$18,854,431	\$19,814,627

Highlights

The Local Government Half-Cent Sales Tax is distributed to the General Fund (001) and the Municipal Service District Fund (120). The General Fund distribution is allocated for debt service and, in prior years, provided transitional funding for the Ocean Center during the economic downturn and insufficient Tourist Development Tax (TDT) collections. Estimated FY2014-15 Ocean Center distributions are reduced and, in FY2015-16, the distribution is eliminated as sufficient TDT collections are anticipated. The balance is distributed to the Municipal Service District Fund.

Non-Departmental**Silver Sands/Bethune Beach MSD Fund**

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	214	214	214	232
Admin Svc Chg-Prop Appraiser	122	122	122	134
Arterial Lighting	13,852	13,997	13,704	14,047
Subtotal Operating Expenses	\$14,188	\$14,333	\$14,040	\$14,413
Total Operating Expenditures	\$14,188	\$14,333	\$14,040	\$14,413
Net Expenditures	\$14,188	\$14,333	\$14,040	\$14,413

Highlights

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 77-30 and 79-18. Municipal services provided within the district are determined by the Volusia County Council and funded through the levy of a millage as authorized by the constitution and statutory law.

Non-Departmental**Special Lighting Districts Fund**

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	5,506	5,168	5,168	5,236
Utilities	261,727	258,674	264,887	267,535
Indirect Cost	13,024	12,934	12,934	13,086
Subtotal Operating Expenses	\$280,257	\$276,776	\$282,989	\$285,857
Reserves				
Reserves	0	16,562	0	0
Subtotal Reserves	\$0	\$16,562	\$0	\$0
Total Operating Expenditures	<u>\$280,257</u>	<u>\$293,338</u>	<u>\$282,989</u>	<u>\$285,857</u>
Net Expenditures	<u>\$280,257</u>	<u>\$293,338</u>	<u>\$282,989</u>	<u>\$285,857</u>

Highlights

Special Lighting Districts are established under the authority provided in Article II, Sec 110-31 County Code; and have been created to account for street lighting utility expenditures in 55 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of non-ad valorem assessment for each parcel within each specific district and is calculated based on the estimated cost of providing street lighting within that district. The FY2015-16 budget is predicated on assessment rates ranging from \$0.14/front feet to \$238/parcel per year.

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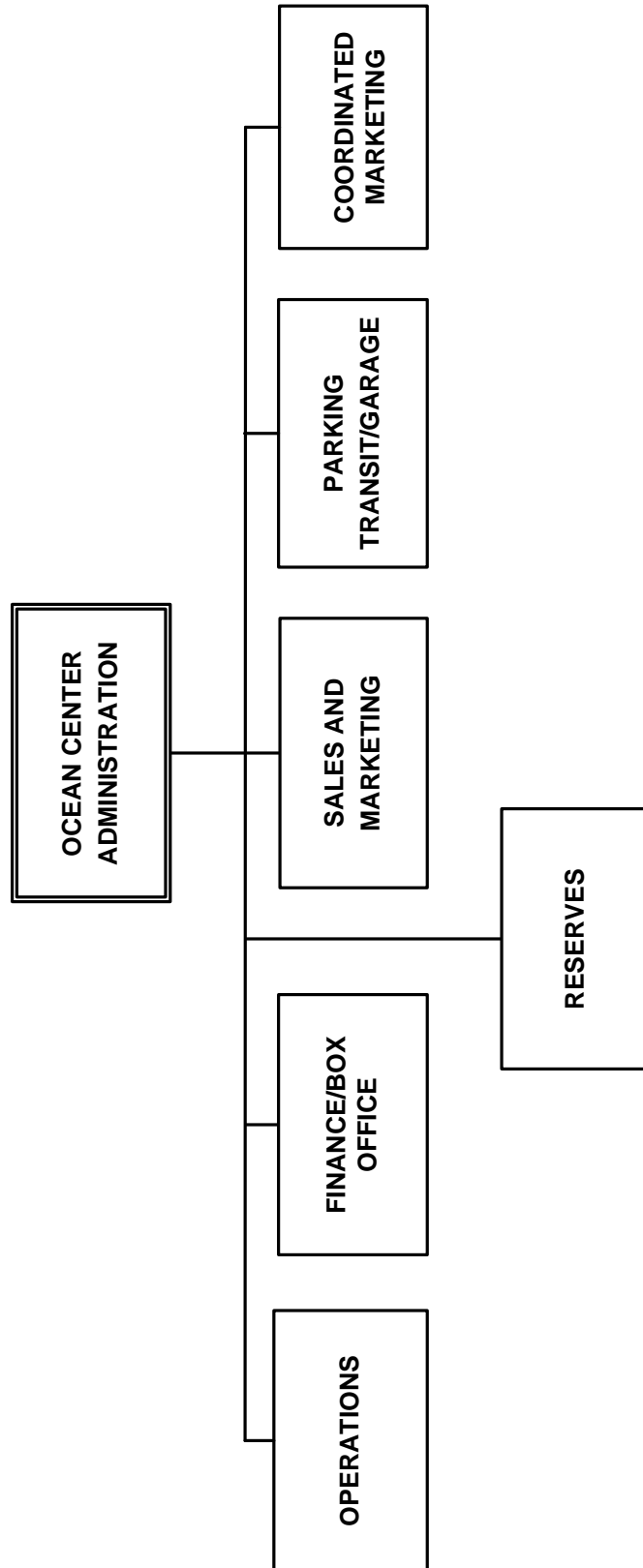
Ocean Center

Department: Ocean Center

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Coordinated Marketing	116,903	400,000	200,000	400,000
Finance/Box Office	119,456	120,135	124,274	126,989
Ocean Center Administration	1,674,374	2,456,379	2,000,837	5,764,349
Operations	2,939,624	3,283,202	3,574,857	3,556,677
Parking/Operations	1,685,536	2,918,999	2,313,971	3,282,089
Sales and Marketing	1,027,872	1,381,697	1,198,936	1,385,559
Total Expenditures	\$7,563,765	\$10,560,412	\$9,412,875	\$14,515,663
Expenditures by Category				
Personal Services	2,081,352	2,473,032	2,461,208	2,751,148
Operating Expenses	4,350,793	4,474,408	4,509,308	4,965,266
Capital Outlay	110,765	352,000	458,794	175,846
Subtotal Operating Expenditures	\$6,542,910	\$7,299,440	\$7,429,310	\$7,892,260
Capital Improvements	15,412	494,000	2,944	614,056
Debt Service	241,289	836,197	836,197	840,470
Grants and Aids	5,940	5,725	5,725	5,725
Interfund Transfers	839,003	1,359,141	1,229,207	3,736,265
Reserves	0	656,417	0	1,518,610
Subtotal Other Operating Expenses	\$1,101,644	\$3,351,480	\$2,074,073	\$6,715,126
Reimbursements	(80,789)	(90,508)	(90,508)	(91,723)
Total Operating Expenditures	\$7,563,765	\$10,560,412	\$9,412,875	\$14,515,663
Expenditures by Fund				
Ocean Center	\$5,878,229	\$7,641,413	\$7,098,904	\$11,233,574
Parking Garage	\$1,685,536	\$2,918,999	\$2,313,971	\$3,282,089
Number of Full Time Positions		42.00		42.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		42.50		42.50

Mission: To generate economic impact for the community, improve the quality of life, operate efficiently, and provide a positive experience.

OCEAN CENTER



Ocean Center

Department: Ocean Center

Coordinated Marketing

1301600

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	88,511	132,466	134,940	158,308
Operating Expenses	28,392	267,534	65,060	241,692
Subtotal Operating Expenditures	\$116,903	\$400,000	\$200,000	\$400,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$116,903	\$400,000	\$200,000	\$400,000
Expenditures by Fund				
Ocean Center	\$116,903	\$400,000	\$200,000	\$400,000
Number of Full Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		2.00		2.00

Highlights

The Coordinated Marketing Activity was established in fiscal year 2013-14 as a coordinated marketing effort between the Ocean Center and the Halifax Advertising Authority. The Ad Authority provides for an annual \$400,000 funding effort.

The Ocean Center provides two staff members to help implement the program to promote the Daytona Beach area as a tourism and convention destination.

Ocean Center

Department: Ocean Center

Finance/Box Office

1301500

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	72,063	76,242	80,381	82,348
Operating Expenses	47,393	43,893	43,893	44,641
Subtotal Operating Expenditures	\$119,456	\$120,135	\$124,274	\$126,989
Reimbursements	0	0	0	0
Total Operating Expenditures	\$119,456	\$120,135	\$124,274	\$126,989
Expenditures by Fund				
Ocean Center	\$119,456	\$120,135	\$124,274	\$126,989

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

Key Objectives

1. Provide efficient, convenient, and quality customer service to Ocean Center patrons in ticket selection through the use of a computerized ticketing system and a full services Business Center to meet the needs of the traveling business person.

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Box office gross sales	445,965	501,490	525,000

Highlights

The Ocean Center Finance/Box Office coordinates all event ticket sales activity and provides accurate and timely reporting to accounting personnel as part of the promoter settlement process. This area also serves as the central collection point for bank deposits made to the County's depository bank for both the Ocean Center and the Parking Garage. It also serves as a business center, providing and selling supplies and business services to clients visiting the Ocean Center for events and conferences. This business center can provide UPS pickup service, exhibitor parking passes and take applications for exhibitor utility and internet services.

Ocean Center

Department: Ocean Center

Ocean Center Administration

OC_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	385,918	397,288	439,763	482,288
Operating Expenses	506,409	455,074	447,241	426,581
Capital Outlay	18,833	0	0	0
Subtotal Operating Expenditures	\$911,160	\$852,362	\$887,004	\$908,869
Grants and Aids	5,000	5,000	5,000	5,000
Interfund Transfers	839,003	1,090,341	1,199,341	3,706,399
Reserves	0	599,184	0	1,235,804
Subtotal Other Operating Expenses	\$844,003	\$1,694,525	\$1,204,341	\$4,947,203
Reimbursements	(80,789)	(90,508)	(90,508)	(91,723)
Total Operating Expenditures	\$1,674,374	\$2,456,379	\$2,000,837	\$5,764,349
Expenditures by Fund				
Ocean Center	\$1,674,374	\$2,456,379	\$2,000,837	\$5,764,349
Number of Full Time Positions		4.00		5.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		5.00
Key Objectives				
1. Increase economic impact numbers through increased events				
2. Book local catering events				
3. Book family entertainment and community events for the enjoyment of Volusia County residents				
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of events to increase economic impact	101	103	110	
2. Number of catering functions booked	22	27	28	
3. Number of community related events	9	11	12	
Highlights				
<p>The Ocean Center Administration activity is responsible for the overall planning, directing and control of the Ocean Center and Parking Garage policies and procedures. Staff works closely with tourism officials, other governmental entities and private industry interests in the strategic development of the core Daytona Beach tourism district to attract and provide various convention, entertainment, sports and learning opportunities for visitors and residents. Reserves are for future capital equipment and revenue stabilization to offset possible fluctuations in revenues. Interfund transfers include \$3.0 million to the Ocean Center Capital Fund (318), for major capital replacement projects, and \$600,000 for debt service for the Ocean Center Expansion Fund (208).</p> <p>One position was moved from Ocean Center Sales and Marketing in fiscal year 2014-15.</p>				

Ocean Center

Department: Ocean Center

Operations

1301000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	986,343	1,305,101	1,265,415	1,388,073
Operating Expenses	1,871,456	1,672,251	1,896,798	2,041,508
Capital Outlay	65,773	305,700	412,494	126,946
Subtotal Operating Expenditures	\$2,923,572	\$3,283,052	\$3,574,707	\$3,556,527
Capital Improvements	15,412	0	0	0
Grants and Aids	640	150	150	150
Subtotal Other Operating Expenses	\$16,052	\$150	\$150	\$150
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,939,624	\$3,283,202	\$3,574,857	\$3,556,677
Expenditures by Fund				
Ocean Center	\$2,939,624	\$3,283,202	\$3,574,857	\$3,556,677

Number of Full Time Positions	23.00	23.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	23.50	23.50

Key Objectives

1. Provide safe and comfortable facilities for lessees who attend various events
2. Provide safe and comfortable facilities for patrons who attend various events

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of event days utilized	286	293	300
2. Number in attendance	247,440	232,429	240,000

Highlights

The Operations activity is responsible for event set-up and tear-down, building engineering, show support and year-round maintenance and repair of the Ocean Center building and exterior grounds. The fiscal year 2015-16 increase in operating costs is an increase in the use of temporary personnel due to vacancies.

There is one part-time unfunded position in fiscal year 2015-16.

Ocean Center

Department: Ocean Center

Parking/Operations

1302500

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	105,132	113,743	91,157	171,633
Operating Expenses	1,318,711	1,113,551	1,318,332	1,293,783
Capital Outlay	20,104	34,900	34,900	48,900
Subtotal Operating Expenditures	\$1,443,947	\$1,262,194	\$1,444,389	\$1,514,316
Capital Improvements	0	494,000	2,944	614,056
Debt Service	241,289	836,197	836,197	840,470
Grants and Aids	300	575	575	575
Interfund Transfers	0	268,800	29,866	29,866
Reserves	0	57,233	0	282,806
Subtotal Other Operating Expenses	\$241,589	\$1,656,805	\$869,582	\$1,767,773
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,685,536	\$2,918,999	\$2,313,971	\$3,282,089
Expenditures by Fund				
Parking Garage	\$1,685,536	\$2,918,999	\$2,313,971	\$3,282,089
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Provide patrons a clean and safe environment to park their vehicles
2. Provide adequate parking for patrons attending area events and activities

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Hours of monitoring and patrolling garage	11,059	9,537	11,059
2. Number of cars and trucks parked	629,566	634,000	640,000
3. Number of motorcycles parked	12,909	12,500	13,000

Highlights

Volusia County took full ownership, management and operational responsibilities of the Parking Garage in fiscal year 2007-08. Debt service payments on the 2013 Parking Facility Revenue Bonds are included in the fiscal year 2015-16 budget. Details of capital improvements for fiscal year 2015-16 can be found in the Capital Improvement Section I of the budget book. Reserves are utilized for renewal and replacement of garage equipment and for revenue stabilization.

Another position was funded in the fiscal year 2015-16 budget, leaving three unfunded positions.

Ocean Center

Department: Ocean Center

Sales and Marketing

1301400

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	443,385	448,192	449,552	468,498
Operating Expenses	578,432	922,105	737,984	917,061
Capital Outlay	6,055	11,400	11,400	0
Subtotal Operating Expenditures	\$1,027,872	\$1,381,697	\$1,198,936	\$1,385,559
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,027,872	\$1,381,697	\$1,198,936	\$1,385,559
Expenditures by Fund				
Ocean Center	\$1,027,872	\$1,381,697	\$1,198,936	\$1,385,559

Number of Full Time Positions	6.00	5.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	6.00	5.00

Key Objectives

1. Increase number of events each year
2. Increase the number of return contracts
3. Continue to market the Ocean Center to meeting planners

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of event days utilized	286	290	255
2. Number of events held	101	103	101
3. Number of convention and trade shows held	26	22	22

Highlights

The Ocean Center sales, marketing and event services department is responsible for marketing and branding of the Ocean Center, booking/contracting events and execution of events by the event coordinator staff. Events and business is booked through the efforts of the sales department by attending trade shows and appointment shows, prospecting calls and e-mails and networking. The sales, marketing and event services department has been utilizing a new booking software for over one year. The booking software is utilized for calendar bookings, work orders, accounts and reports.

A position was transferred to Ocean Center Administration in fiscal year 2014-15.

Office of the CFO

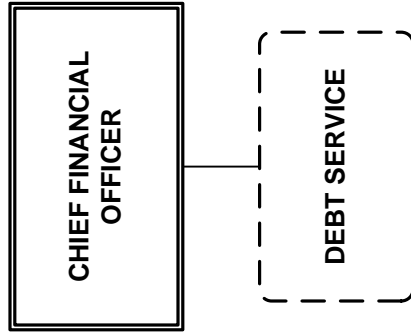
Department: Finance

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
CFO/Treasury	276,830	285,024	200,068	194,990
Total Expenditures	\$276,830	\$285,024	\$200,068	\$194,990
Expenditures by Category				
Personal Services	421,582	423,722	341,666	334,114
Operating Expenses	14,371	19,361	16,461	19,082
Subtotal Operating Expenditures	\$435,953	\$443,083	\$358,127	\$353,196
Reimbursements	(159,123)	(158,059)	(158,059)	(158,206)
Total Operating Expenditures	\$276,830	\$285,024	\$200,068	\$194,990
Expenditures by Fund				
General	\$276,830	\$285,024	\$200,068	\$194,990
Number of Full Time Positions		5.00		5.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		5.00		5.00

Mission: To professionally and responsibly manage the financial affairs of Volusia County, to protect and further the county's strong financial position, and to effectively and efficiently manage the delivery of administrative service functions within the county focusing on ways to enhance service and reduce costs.

FINANCE

OFFICE OF THE CHIEF FINANCIAL OFFICER



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



Office of the CFO

Department: Finance

CFO/Treasury

8001000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	421,582	423,722	341,666	334,114
Operating Expenses	14,371	19,361	16,461	19,082
Subtotal Operating Expenditures	\$435,953	\$443,083	\$358,127	\$353,196
Reimbursements	(159,123)	(158,059)	(158,059)	(158,206)
Total Operating Expenditures	\$276,830	\$285,024	\$200,068	\$194,990
Expenditures by Fund				
General	\$276,830	\$285,024	\$200,068	\$194,990
Number of Full Time Positions		5.00		5.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		5.00		5.00

Highlights

The Office of the Chief Financial Officer heads the Finance Department. Divisions in the department provide administrative and operational support services to both internal and external customers. The divisions are: Accounting and Personnel.

The fiscal year 2015-16 budget includes two unfunded positions.

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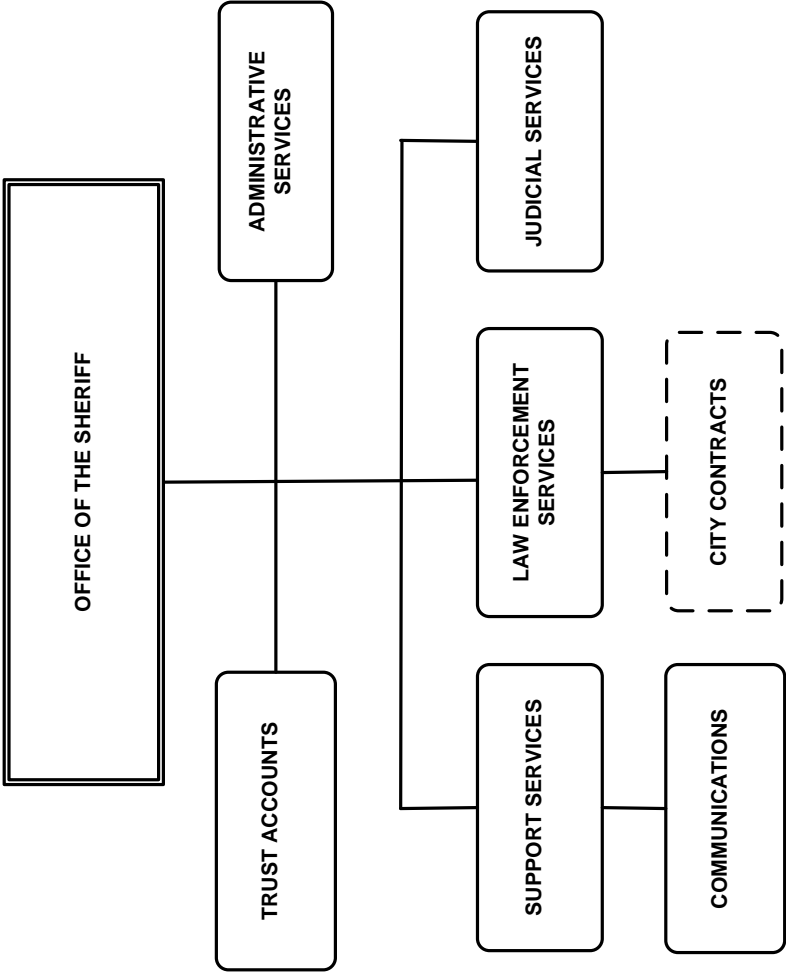
Office of the Sheriff

Department: Office of the Sheriff

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administrative Services	4,009,752	4,210,728	4,236,680	6,040,808
Communications	12,215,104	14,220,682	13,236,642	15,159,477
Judicial Services	11,523,050	11,470,194	11,555,552	12,219,210
Law Enforcement Services	37,287,299	37,828,356	41,362,497	40,319,377
Support Services	5,252,366	5,303,697	5,628,801	5,976,871
Trust Accounts	810,793	1,602,319	671,982	3,317,870
Total Expenditures	\$71,098,364	\$74,635,976	\$76,692,154	\$83,033,613
Expenditures by Category				
Personal Services	55,309,685	56,134,214	58,842,728	60,842,626
Operating Expenses	13,204,272	13,639,988	15,439,955	15,484,914
Capital Outlay	2,908,466	2,638,737	2,999,286	3,357,705
Subtotal Operating Expenditures	\$71,422,423	\$72,412,939	\$77,281,969	\$79,685,245
Capital Improvements	372,755	7,025	7,025	0
Interfund Transfers	1,544,256	1,744,940	1,722,800	3,195,538
Reserves	0	2,762,328	0	2,627,936
Subtotal Other Operating Expenses	\$1,917,011	\$4,514,293	\$1,729,825	\$5,823,474
Reimbursements	(2,241,070)	(2,291,256)	(2,319,640)	(2,475,106)
Total Operating Expenditures	\$71,098,364	\$74,635,976	\$76,692,154	\$83,033,613
Expenditures by Fund				
E-911 Emergency Telephone System	\$2,477,751	\$4,296,647	\$2,719,414	\$4,091,434
Federal Forfeiture Sharing Justice	\$374,226	\$285,473	\$177,823	\$204,040
Federal Forfeiture Sharing Treasury	\$64,145	\$1,797	\$1,797	\$14,760
General	\$39,797,744	\$39,916,601	\$43,514,599	\$43,015,271
Law Enforcement Trust	\$372,422	\$1,315,049	\$492,362	\$3,099,070
Municipal Service District	\$28,012,076	\$28,820,409	\$29,786,159	\$32,609,038
Number of Full Time Positions		787.00		791.00
Number of Part Time Positions		132.00		133.00
Number of Full Time Equivalent Positions		840.68		845.10

Mission: To serve the residents of Volusia County by enforcing all laws, providing for the safety and protection of public and property, and providing court security and civil process while maintaining cost-efficient, professional and pro-active law enforcement services through the use of the latest technological advances, community policing techniques, school-based youth intervention, crime prevention programs and volunteer services. Maximum public participation is encouraged to establish the service of delivery needs of each community.

OFFICE OF THE SHERIFF



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

Office of the Sheriff

Department: Office of the Sheriff

Administrative Services

SHERIFF_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	4,734,346	5,010,064	5,049,852	5,397,199
Operating Expenses	348,549	257,558	240,136	273,794
Capital Outlay	0	0	4,526	0
Subtotal Operating Expenditures	\$5,082,895	\$5,267,622	\$5,294,514	\$5,670,993
Interfund Transfers	526,027	544,629	544,629	2,044,629
Subtotal Other Operating Expenses	\$526,027	\$544,629	\$544,629	\$2,044,629
Reimbursements	(1,599,170)	(1,601,523)	(1,602,463)	(1,674,814)
Total Operating Expenditures	\$4,009,752	\$4,210,728	\$4,236,680	\$6,040,808
Expenditures by Fund				
General	\$3,684,565	\$3,944,888	\$3,970,840	\$4,274,968
Municipal Service District	\$325,187	\$265,840	\$265,840	\$1,765,840
Number of Full Time Positions		81.00		82.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		81.00		82.00
Key Objectives				
1. Effectively disseminate information from the VCSO Public Information Office to the media				
2. Provide requested law enforcement services to governmental, public and private organizations during off-duty hours				
Performance Measures				
	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of news releases disseminated to public/media	265	290	290	
2. Number of outside details assigned	334	350	350	
Highlights				
Administrative Services is comprised of the Office of the Sheriff and Chief Deputy, personnel/financial services, public Information, internal affairs and professional standards. Included in this operation is management of the outside detail program which is a revolving account for deputies to perform law enforcement duties for private/public organizations at an hourly rate to recoup costs.				
Transfers in this account include \$1.5 million for future construction of an Evidence Facility/Forensic Lab and \$500K for radio replacement.				
During fiscal year 2014-15 one position was moved into this account from Judicial Services.				

Office of the Sheriff

Department: Office of the Sheriff

Communications

COMMUNICATIONS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	9,233,943	9,538,267	10,090,735	10,162,633
Operating Expenses	1,816,812	1,656,298	1,983,938	1,979,672
Capital Outlay	69,420	0	11,060	309,400
Subtotal Operating Expenditures	\$11,120,175	\$11,194,565	\$12,085,733	\$12,451,705
Capital Improvements	108,610	0	0	0
Interfund Transfers	986,319	1,200,311	1,150,909	1,150,909
Reserves	0	1,825,806	0	1,556,863
Subtotal Other Operating Expenses	\$1,094,929	\$3,026,117	\$1,150,909	\$2,707,772
Reimbursements	0	0	0	0
Total Operating Expenditures	\$12,215,104	\$14,220,682	\$13,236,642	\$15,159,477
Expenditures by Fund				
E-911 Emergency Telephone System	\$2,477,751	\$4,296,647	\$2,719,414	\$4,091,434
General	\$9,737,353	\$9,924,035	\$10,517,228	\$11,068,043
Number of Full Time Positions		160.00		160.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		161.98		161.98

Key Objectives

1. Provide uninterrupted 24-hour, 7-day a week emergency communication services in support of the Sheriff's Office, Beach Services, EVAC, Fire Rescue Services, and VOTRAN
2. Receive and process all calls for services in a timely and professional manner
3. Receive and dispatch E-911 calls in an efficient manner and ensure that the E-911 database is updated in a correct and timely manner

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of calls for service processed	1,105,721	1,320,000	1,200,000
2. Number of audio requests received/processed	8,124	10,000	9,000
3. Number of 911 calls	331,263	364,389	400,828

Highlights

The primary responsibility of the Communications Section is to provide emergency dispatch services to all public safety (law enforcement, fire and EVAC) in Volusia County. Telecommunicators handle incoming calls for service, receive and dispatch radio transmissions and teletypes 24/7.

The Emergency 911 System was activated on December 5, 1983. On-going responsibilities associated with the maintenance of the system includes review and revision of operating protocols, maintenance of the database by which calls are correctly routed by the computer system, and the development of public information programs for various civic groups. The system is funded through a .41 cents per month telephone land line service charge collected on monthly phone bills and a .40 cents per month charge on cellular phones, including prepaid wireless phones. The fiscal year 2015-16 budget includes funding for the replacement of 60 mobile radios. Reserves are set-aside for future capital replacement of servers, consoles and the phone system upgrade.

The fiscal year 2015-16 budget includes 2 unfunded positions.

Office of the Sheriff

Department: Office of the Sheriff

Judicial Services

4001200

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	10,325,811	10,224,708	10,481,573	11,128,733
Operating Expenses	1,143,583	1,143,004	1,037,077	1,080,477
Capital Outlay	68,883	102,482	42,482	10,000
Subtotal Operating Expenditures	\$11,538,277	\$11,470,194	\$11,561,132	\$12,219,210
Reimbursements	(15,227)	0	(5,580)	0
Total Operating Expenditures	\$11,523,050	\$11,470,194	\$11,555,552	\$12,219,210
Expenditures by Fund				
General	\$11,523,050	\$11,470,194	\$11,555,552	\$12,219,210

Number of Full Time Positions	159.00	158.00
Number of Full Time Equivalent Positions	159.00	158.00

Key Objectives

1. Provide services as required to meet the increasing demand for the transportation/movement of prisoners through the judicial process
2. Meet rapidly increasing demands for processing, service and return of legal documents while maximizing revenue reimbursement to the County

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of prisoners handled/transported	38,807	40,494	40,747
2. Number of civil processes received	63,805	60,951	61,000

Highlights

The Judicial Services Division is responsible for the duties and functions promulgated in Florida Statutes Chapters 30, 48, and 92. Law Enforcement assigned to this division are responsible for security in Circuit and County courts, transporting and guarding prisoners to and from these courts, and the extradition of prisoners to Volusia County.

The Civil section is responsible for the service of subpoenas, writs and other official court papers.

During fiscal year 2014-15 one position was moved to Administrative Services.

Office of the Sheriff

Department: Office of the Sheriff

Law Enforcement Services

SHERIFF_LES

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	29,690,371	30,080,890	31,810,933	32,685,182
Operating Expenses	8,167,219	8,309,936	9,847,649	8,224,106
Capital Outlay	56,382	120,238	408,487	210,381
Subtotal Operating Expenditures	\$37,913,972	\$38,511,064	\$42,067,069	\$41,119,669
Capital Improvements	0	7,025	7,025	0
Subtotal Other Operating Expenses	\$0	\$7,025	\$7,025	\$0
Reimbursements	(626,673)	(689,733)	(711,597)	(800,292)
Total Operating Expenditures	\$37,287,299	\$37,828,356	\$41,362,497	\$40,319,377
Expenditures by Fund				
General	\$12,540,804	\$12,377,123	\$15,060,127	\$12,952,942
Municipal Service District	\$24,746,495	\$25,451,233	\$26,302,370	\$27,366,435
Number of Full Time Positions		372.00		376.00
Number of Part Time Positions		121.00		122.00
Number of Full Time Equivalent Positions		423.70		428.12

Key Objectives

1. Maintain established district substations and a total community based policing concept
2. Reduce per capita index crimes (major crimes)
3. Increase the number of students participating in the DARE Program in Volusia County schools
4. Maintain and expand volunteer participation in the Citizen Observer, Chaplain, Citizen Volunteer and Victims Advocate Programs

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of calls for service received based on calendar year	300,281	320,000	300,000
2. Number of index crimes per 100,000 residents annually	2,265	2,500	2,300
3. Number of classes provided by School Resource Officers	105	150	160
4. Number of civilian volunteers	230	230	250

Highlights

Under the direction of the Law Enforcement Services (LES) Division, the Special Services section encompasses a number of specialized law enforcement units that operate through Volusia County. Among the units under Special Services are the Aviation Unit, Marine Unit, Range Unit, Prisoner Transport/Reserve Deputy Unit, Traffic Unit, Bomb Disposal Unit, Honor Guard, Breath Alcohol Testing (BAT) Unit, Dive Unit, and K-9 Unit. Following the events of September 11, 2001, the Sheriff's Office accepted responsibility for law enforcement services at the Daytona Beach International Airport (DBIA). Community Services encompasses a number of important programs including: School Crossing Guards, School Resource Deputy Program, Police Athletic League (PAL), Chaplain Program, Victim Advocates Program, Citizens Observe Program (COP), and the Citizen Volunteer Auxiliary Program (CVAP). Most Community Service programs operate under the direct supervision of the district commanders and are fully integrated into all the local communities. During fiscal year 2014-15 a part-time contracted school crossing guard was added to Community Services to provide coverage for the Burns Science and Technology School in Oak Hill and one Deputy was added to the City of DeBary contract. The cost of both of these additional positions are offset by contract revenue. The fiscal year 2015-16 budget includes the addition of one support staff and two deputy positions.

Office of the Sheriff

Department: Office of the Sheriff

Support Services

SHERIFF_SUPP

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,325,214	1,280,285	1,409,635	1,468,879
Operating Expenses	1,506,764	1,682,395	1,793,030	1,830,068
Capital Outlay	2,420,388	2,341,017	2,426,136	2,677,924
Subtotal Operating Expenditures	\$5,252,366	\$5,303,697	\$5,628,801	\$5,976,871
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,252,366	\$5,303,697	\$5,628,801	\$5,976,871
Expenditures by Fund				
General	\$2,311,972	\$2,200,361	\$2,410,852	\$2,500,108
Municipal Service District	\$2,940,394	\$3,103,336	\$3,217,949	\$3,476,763
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

1. Safely and efficiently manage evidence
2. Coordinate all mandatory and other in-house Sheriff's Office training sessions

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
2. Number of evidence items handled	26,969	28,317	29,733
3. Number of training classes conducted	349	366	384

Highlights

The Support Services Division oversees the management of the Evidence Unit, Information Systems Unit, Fleet Management, Training and Facility Management.

The Training Section focuses exclusively on the skill development and training of law enforcement personnel with particular emphasis on courses in law, firearm use and safety, emergency vehicle operation and self-defense tactics. New deputies are required to complete twenty-five weeks of intensive classroom and field training to ensure job proficiency prior to permanent assignment.

The Sheriff's Office Equipment Replacement Program includes both vehicle and computer/technology equipment replacement. Computers, hardware, and network equipment are centrally purchased and expensed in this activity. In order to ensure the efficiency and performance of Sheriff's Office personnel, the Information Systems unit manages 500+ personal computers and 300+ Mobile Data Computers (MDC.) The fiscal year 2015-16 budget includes additional funding for software maintenance.

Office of the Sheriff

Department: Office of the Sheriff

Trust Accounts

4002900

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	221,345	590,797	538,125	2,096,797
Capital Outlay	293,393	75,000	106,595	150,000
Subtotal Operating Expenditures	\$514,738	\$665,797	\$644,720	\$2,246,797
Capital Improvements	264,145	0	0	0
Interfund Transfers	31,910	0	27,262	0
Reserves	0	936,522	0	1,071,073
Subtotal Other Operating Expenses	\$296,055	\$936,522	\$27,262	\$1,071,073
Reimbursements	0	0	0	0
Total Operating Expenditures	\$810,793	\$1,602,319	\$671,982	\$3,317,870
Expenditures by Fund				
Federal Forfeiture Sharing Justice	\$374,226	\$285,473	\$177,823	\$204,040
Federal Forfeiture Sharing Treasury	\$64,145	\$1,797	\$1,797	\$14,760
Law Enforcement Trust	\$372,422	\$1,315,049	\$492,362	\$3,099,070

Highlights

Law Enforcement Trust Fund revenues are primarily generated from locally confiscated drug money, whereas Federal Forfeiture Sharing Justice Trust revenues (Department of Justice and Department of Treasury) are awarded for work performed with the cooperation of federal agencies such as the Drug Enforcement Agency, U.S. Department of Customs, and the U.S. Coast Guard.

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

Parks Recreation & Culture

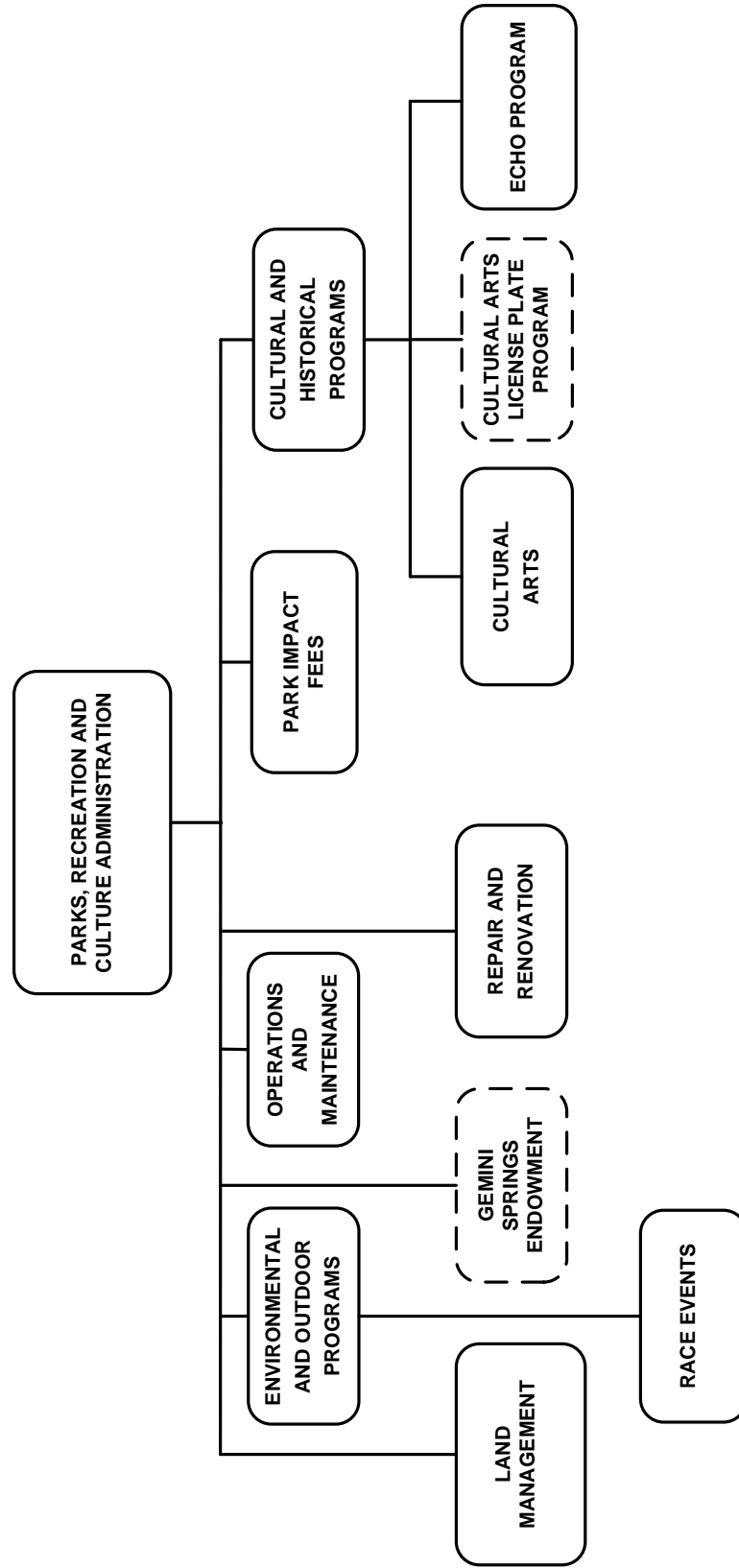
Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Cultural & Historic Programs	549,012	339,449	419,055	376,104
ECHO Program	2,733,121	16,302,840	7,183,620	16,998,391
Land Management	1,119,076	7,064,392	1,658,544	8,742,535
Parks Administration	281,920	350,684	304,854	357,746
Parks Cultural Arts	596,566	611,758	611,758	611,758
Parks Environmental & Outdoor Programs	992,247	2,248,369	1,972,263	2,314,349
Parks Impact Fees	500,450	2,009,103	10,132	2,281,423
Parks Operations & Maintenance	4,730,469	4,060,212	4,221,121	4,377,408
Parks Repair & Renovation	477,271	245,272	182,272	364,525
Race Events	0	0	17,394	255,000
Total Expenditures	\$11,980,132	\$33,232,079	\$16,581,013	\$36,679,239
Expenditures by Category				
Personal Services	4,233,213	4,653,644	4,544,352	4,854,298
Operating Expenses	4,699,552	5,469,999	4,660,660	5,680,694
Capital Outlay	125,251	40,000	698,468	80,732
Subtotal Operating Expenditures	\$9,058,016	\$10,163,643	\$9,903,480	\$10,615,724
Capital Improvements	738,601	661,000	4,462,251	393,525
Grants and Aids	2,359,403	9,393,431	1,151,053	11,856,359
Interfund Transfers	1,190,000	2,094,675	2,395,496	5,693,274
Reserves	0	12,250,597	0	9,469,375
Subtotal Other Operating Expenses	\$4,288,004	\$24,399,703	\$8,008,800	\$27,412,533
Reimbursements	(1,365,888)	(1,331,267)	(1,331,267)	(1,349,018)
Total Operating Expenditures	\$11,980,132	\$33,232,079	\$16,581,013	\$36,679,239
Expenditures by Fund				
Gemini Springs Endowment	\$5,000	\$86,379	\$5,000	\$82,061
General	\$6,765,411	\$6,949,166	\$6,835,060	\$7,669,198
Municipal Service District	\$1,501,182	\$1,456,896	\$1,456,896	\$1,457,533
Park Impact Fees-County	\$500,450	\$122,645	\$10,132	\$279,887
Park Impact Fees-Zone 1 (Northeast)	\$0	\$813,685	\$0	\$876,830
Park Impact Fees-Zone 2 (Southeast)	\$0	\$377,485	\$0	\$399,181
Park Impact Fees-Zone 3 (Southwest)	\$0	\$31,720	\$0	\$35,162
Park Impact Fees-Zone 4 (Northwest)	\$0	\$663,568	\$0	\$690,363
Volusia ECHO	\$2,733,121	\$16,302,840	\$7,183,620	\$16,998,391
Volusia Forever	\$474,968	\$6,427,695	\$1,090,305	\$8,190,633
Number of Full Time Positions		81.00		79.00
Number of Part Time Positions		201.00		200.00
Number of Full Time Equivalent Positions		113.27		111.12

Mission: To provide ecological, cultural, and outdoor experiences through a wide variety of parks, trails, and unique resources to our community and visitors.

COMMUNITY SERVICES

PARKS, RECREATION AND CULTURE DIVISION



Division activities/programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget Section.

Parks Recreation & Culture

Department: Community Services

Cultural & Historic Programs

6803000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	449,590	313,278	361,269	343,446
Operating Expenses	90,914	26,171	37,886	32,658
Capital Outlay	8,508	0	0	0
Subtotal Operating Expenditures	\$549,012	\$339,449	\$399,155	\$376,104
Capital Improvements	0	0	19,900	0
Subtotal Other Operating Expenses	\$0	\$0	\$19,900	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$549,012	\$339,449	\$419,055	\$376,104
Expenditures by Fund				
General	\$549,012	\$339,449	\$419,055	\$376,104

Number of Full Time Positions	5.00	5.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	5.00

Key Objectives

1. Coordinate and conduct quasi judicial historic preservation board meetings
2. Coordinate and conduct Cultural Council meetings

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of Historic Preservation Board meetings conducted	7	7	7
2. Number of Cultural Council meetings conducted	6	6	6

Highlights

The Cultural and Historic Preservation programs activity serves as the liaison to the Cultural Council of Volusia County, Historic Preservation Board and the ECHO Advisory Committee Board. The Historic Preservation Board is a quasi judicial board that regulates the County Historic Preservation Ordinance. The Cultural Council of Volusia County reviews and recommends to County Council the Community Cultural Grant funding and other cultural arts policies.

Parks Recreation & Culture

Department: Community Services

ECHO Program

ECHO_PROGRAM

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Capital Improvements	1,984	416,000	4,250,219	0
Grants and Aids	1,731,137	8,781,673	537,905	10,761,717
Interfund Transfers	1,000,000	2,094,675	2,395,496	4,733,550
Reserves	0	5,010,492	0	1,503,124
Subtotal Other Operating Expenses	\$2,733,121	\$16,302,840	\$7,183,620	\$16,998,391
Total Operating Expenditures	\$2,733,121	\$16,302,840	\$7,183,620	\$16,998,391
Expenditures by Fund				
Volusia ECHO	\$2,733,121	\$16,302,840	\$7,183,620	\$16,998,391

Highlights

The Environmental, Cultural, Historic, Outdoor Recreation (ECHO) program is a competitive grant program that provides match funding to non-profits, municipalities of Volusia County, and county departments to finance acquisition, restoration, renovation, construction, and improvement of ECHO facilities for public use. Since the inception of the program over \$70 million have been awarded throughout Volusia County. The fiscal year 2015-16 budget includes \$1 million for the countywide trail network, \$2.5 million grants and aids, and \$1.5 million to the boardwalk development.

Parks Recreation & Culture

Department: Community Services

Land Management

LAND_MANAGEMENT

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	646,074	646,836	590,640	520,250
Operating Expenses	445,983	1,235,933	419,952	1,141,300
Capital Outlay	11,447	32,000	647,952	15,000
Subtotal Operating Expenditures	\$1,103,504	\$1,914,769	\$1,658,544	\$1,676,550
Capital Improvements	16,875	0	0	17,000
Grants and Aids	0	0	0	481,494
Interfund Transfers	0	0	0	959,724
Reserves	0	5,149,623	0	5,607,767
Subtotal Other Operating Expenses	\$16,875	\$5,149,623	\$0	\$7,065,985
Reimbursements	(1,303)	0	0	0
Total Operating Expenditures	\$1,119,076	\$7,064,392	\$1,658,544	\$8,742,535
Expenditures by Fund				
General	\$644,108	\$636,697	\$568,239	\$551,902
Volusia Forever	\$474,968	\$6,427,695	\$1,090,305	\$8,190,633

Number of Full Time Positions	10.00	8.00
Number of Full Time Equivalent Positions	10.00	8.00

Key Objectives
1. Develop land management plans for habitat areas in conservation areas
2. Develop prescribed burning/chopping/invasive removal program for each preserve to prevent catastrophic fires, increase wildlife populations, mitigation, and improve aesthetics
3. Increase access and public awareness of conservation lands through outreach and educational programs

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of management/operations plans prepared	0	0	6
2. Number of acres burned/chopped/sprayed	0	0	300
3. Number of people attending outreach events	0	0	250

Highlights
The Land Management Program Activity is responsible for managing all of the County conservation lands, including Lake George Conservation Area, a joint partnership with the St. Johns River Water Management District. In addition, staff is responsible for the County conservation lands Outreach Program, a program designed to highlight the ecosystems of the County by providing citizens a hands on experience.
This function includes Volusia Forever 10% Land Management Services, Barberville Mitigation Tract, and Forever Programs that were formerly part of Growth and Resource Management.
During fiscal year 2014-15 five positions were transferred in from Growth and Resource Management, three positions transferred in from the Forever Fund 161. Two positions remaining in Growth and Resource Management which transferred out; one position to Environmental Field Sampling and one position to Environmental Administration.

Parks Recreation & Culture

Department: Community Services

Parks Administration

PARKS_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	320,982	322,859	340,476	348,855
Operating Expenses	64,638	45,360	63,292	34,597
Subtotal Operating Expenditures	\$385,620	\$368,219	\$403,768	\$383,452
Reserves	0	81,379	0	77,061
Subtotal Other Operating Expenses	\$0	\$81,379	\$0	\$77,061
Reimbursements	(103,700)	(98,914)	(98,914)	(102,767)
Total Operating Expenditures	\$281,920	\$350,684	\$304,854	\$357,746
Expenditures by Fund				
Gemini Springs Endowment	\$5,000	\$86,379	\$5,000	\$82,061
General	\$276,920	\$264,305	\$299,854	\$275,685

Number of Full Time Positions	6.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	6.00	6.00

Key Objectives

1. Issue facility usage permits in an accurate and timely manner
2. Promote Educational, Cultural, Historical and Outdoor (ECHO) activities and events
3. Provide good customer service and information about Volusia County Parks, Recreation and Culture Services via phone calls processed
4. Provide good customer service and information about Volusia County Parks, Recreation and Culture Services via number of permit users

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of permits issued	7,980	8,100	8,100
2. Number of events, activities promoted	95	100	100
3. Number of phone calls processed	4,000	4,000	4,000
4. Number of permit users	550,000	550,000	560,000

Highlights

Parks, Recreation and Culture Administration provides comprehensive support to all activities of the division. In conjunction with the internal services, information on events, permits, registration, park amenities, rules, and regulations is provided to members of the public. A new facility usage software system for the electronic issuance and monitoring of park amenity permits was implemented during fiscal year 2014-15.

The fiscal year 2015-16 budget includes one unfunded position.

Parks Recreation and Culture

Parks - Cultural Arts

Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Adopted	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Grants and Aids				
African-American Museum	4,256	3,004	3,004	3,004
Art Haus	12,929	10,643	10,643	10,643
Artists' Workshop	8,177	7,577	7,577	7,577
Art League of Daytona Beach	8,887	9,296	9,296	9,296
Atlantic Center for the Arts	79,560	75,213	75,213	75,213
Bel Canto Singers	0	4,482	4,482	4,482
Black Heritage Festival	4,819	4,759	4,759	4,759
Cinematique of Daytona Beach	15,642	15,400	15,400	15,400
Commemorative Air Force	0	5,206	5,206	5,206
Daytona Beach Choral Society	0	1,962	1,962	1,962
Daytona Beach Symphony Society	59,291	56,790	56,790	56,790
Daytona Blues Festival	0	11,862	11,862	11,862
Daytona Playhouse	12,463	19,148	19,148	19,148
Deland Fall Festival of the Arts	14,707	15,332	15,332	15,332
Gateway Center for the Arts	20,926	23,603	23,603	23,603
Halifax Historical Society	11,739	10,628	10,628	10,628
Heritage Preservation Trust	5,695	6,824	6,824	6,824
Images: A Fine Arts Festival	20,724	20,267	20,267	20,267
Iranian-American Society	7,864	1,873	1,873	1,873
Little Theatre NSB	27,003	17,954	17,954	17,954
Museum of Arts & Sciences	80,580	76,482	76,482	76,482
Museum of Florida Art	54,782	59,928	59,928	59,928
O Bch Memorial Arts	25,277	23,645	23,645	23,645
Ormond Beach Historical Trust	13,695	17,416	17,416	17,416
Pioneer Art Settlement	20,301	21,114	21,114	21,114
Shoestring Theater	9,531	9,070	9,070	9,070
Sister Cities of Volusia	2,115	1,951	1,951	1,951
Southeast Historical Society	8,029	8,333	8,333	8,333
Surfscape Contemporary Dance	8,238	8,268	8,268	8,268
Theatre Center Inc	43,441	46,945	46,945	46,945
USA Dance	3,292	4,841	4,841	4,841
Volusia Community Symphony	2,155	2,067	2,067	2,067
W V Historical Society	10,448	9,875	9,875	9,875
Subtotal Grants and Aids	\$ 596,566	\$ 611,758	\$ 611,758	\$ 611,758
Total Operating Expenditures	\$ 596,566	\$ 611,758	\$ 611,758	\$ 611,758
Net Expenditures	\$ 596,566	\$ 611,758	\$ 611,758	\$ 611,758
Expenditures by Fund				
General	\$ 596,566	\$ 611,758	\$ 611,758	\$ 611,758

Parks Recreation and Culture

Parks - Cultural Arts

Department: Community Services

Key Objectives

1. Provide match funding for Local Arts Grant from Department of State
2. Increase exposure of Community Cultural Grants to organizations

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of local arts agencies	29	32	32
2. Number of organizations funded	29	32	32

Highlights

Pursuant to the Volusia County Comprehensive Plan the County Council has set aside funding from the General Fund annually to support the cultural and historical programs within Volusia County. The Cultural Council reviews the grant requests from the cultural and historical organizations and recommends distribution of funding to the County Council.

Parks Recreation & Culture

Department: Community Services

Parks Environmental & Outdoor Programs

6802000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	566,537	1,357,792	1,135,137	1,434,343
Operating Expenses	595,358	1,059,225	1,005,774	1,059,500
Capital Outlay	0	0	0	11,189
Subtotal Operating Expenditures	\$1,161,895	\$2,417,017	\$2,140,911	\$2,505,032
Capital Improvements	0	0	0	12,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$12,000
Reimbursements	(169,648)	(168,648)	(168,648)	(202,683)
Total Operating Expenditures	\$992,247	\$2,248,369	\$1,972,263	\$2,314,349
Expenditures by Fund				
General	\$711,583	\$1,975,347	\$1,699,241	\$2,019,575
Municipal Service District	\$280,664	\$273,022	\$273,022	\$294,774
Number of Full Time Positions		14.00		14.00
Number of Part Time Positions		190.00		189.00
Number of Full Time Equivalent Positions		43.52		43.37

Key Objectives

1. Work with user groups to coordinate activities (i.e. ball field use, special events, programs, etc.)
2. Increase the number of cost neutral programs
3. Create better awareness of programs and activities; integrate ECHO programs into summer recreation programs

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of coordinated activities	21	23	25
2. Number of program participants	29,750	30,500	32,500
3. Number of integrated ECHO programs in recreation	15	17	18

Highlights

Environmental and Outdoor Programs provide leisure and recreation activities for the residents of Volusia County. Ongoing recreation programs have been developed to meet the needs of the community. Staff continues to work with the Volusia County School Board to offer programs during the student holidays throughout the school year. The Parks, Recreation and Culture Division will continue to evaluate the Summer Recreation Program to address the growth and changing needs of the community. This activity also manages the outdoor active ball field complexes.

During fiscal year 2014-15 one funded, part-time position was transferred out to Growth and Resource Management.

The fiscal year 2015-16 budget includes seven unfunded positions.

Parks Recreation & Culture

Department: Community Services

Parks Impact Fees

PARKIMPACTFEES

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	59,892	0	0	0
Subtotal Operating Expenditures	\$59,892	\$0	\$0	\$0
Capital Improvements	250,558	0	10,132	0
Interfund Transfers	190,000	0	0	0
Reserves	0	2,009,103	0	2,281,423
Subtotal Other Operating Expenses	\$440,558	\$2,009,103	\$10,132	\$2,281,423
Reimbursements	0	0	0	0
Total Operating Expenditures	\$500,450	\$2,009,103	\$10,132	\$2,281,423
Expenditures by Fund				
Park Impact Fees-County	\$500,450	\$122,645	\$10,132	\$279,887
Park Impact Fees-Zone 1 (Northeast)	\$0	\$813,685	\$0	\$876,830
Park Impact Fees-Zone 2 (Southeast)	\$0	\$377,485	\$0	\$399,181
Park Impact Fees-Zone 3 (Southwest)	\$0	\$31,720	\$0	\$35,162
Park Impact Fees-Zone 4 (Northwest)	\$0	\$663,568	\$0	\$690,363

Highlights

Fund 135 Countywide: No projects planned. Park impact fees are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Through time, sufficient funds are accumulated for initial park development. Revenue generated by quadrants is used for park improvements within respective areas.

Fund 136 Zone 1 NE: No projects planned. Parks include: Bicentennial, Frank Rendon Park, Lighthouse Point Park, Tom Renick Park, Sun Splash, Winterhaven, Robert Strickland Park, Highbridge Park, Tomoka Boat Ramp, Briggs Drive Fishing Dock, Riv-Ocean Drive Fishing Dock, Roberta Drive Fishing Dock, San Jose Fishing Dock, Sea Bridge Riverfront, Spruce Creek Park, Ormond Tomb Park, Dunlawton Sugar Mills Gardens, Wilbur Boathouse, Strickland Shooting Range.

Fund 137 Zone 2 SE: No projects planned. Parks include: Mary Mcleod Bethune Beach, Smyrna Dunes, Hiles Boat Ramp, River Breeze, Sunrise Park, New Smyrna Sugar Mill Ruins.

Fund 138 Zone 3 SW: No projects planned. Parks include: Pfc. Emory L. Bennett Veterans Memorial Park, Highbanks Boat Ramp, Posser Park, Lake Ashby Boat Ramp, Lake Monroe Park, Lemon Bluff Boat Ramp, Mariners Cove Park, Spring Hill Park, Beck Ranch, Gemini Springs, Lake Ashby Park, Lake Beresford Park, Colby-Alderman Park, Lyonia Preserve and Lyonia Environmental Center, Debary Hall.

Fund 139 Zone 4 NW: No projects planned. Parks include: Seville Village. Lake George Fishing Pier, Chuck Lennon Park, Candace R. Strawn Lake Dias Park, Hester Park, Ed Stone Park, Barkley Square Dog Park, Cypress Lake Park, Blue lake Boat Ramp, Sylvester B. Bruton Park.

Parks Recreation & Culture

Department: Community Services

Parks Operations & Maintenance

PARKS_OPSMAINT

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,250,030	2,012,879	2,116,830	2,207,404
Operating Expenses	3,441,680	3,103,038	3,116,090	3,157,639
Capital Outlay	98,296	8,000	50,516	54,543
Subtotal Operating Expenditures	\$5,790,006	\$5,123,917	\$5,283,436	\$5,419,586
Grants and Aids	31,700	0	1,390	1,390
Subtotal Other Operating Expenses	\$31,700	\$0	\$1,390	\$1,390
Reimbursements	(1,091,237)	(1,063,705)	(1,063,705)	(1,043,568)
Total Operating Expenditures	\$4,730,469	\$4,060,212	\$4,221,121	\$4,377,408
Expenditures by Fund				
General	\$3,511,038	\$2,876,610	\$3,037,519	\$3,214,649
Municipal Service District	\$1,219,431	\$1,183,602	\$1,183,602	\$1,162,759
Number of Full Time Positions		46.00		46.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		48.75		48.75

Key Objectives

1. Increase park usage
2. Respond to complaints in a timely and efficient manner
3. Promote green initiatives throughout Volusia County Parks

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of park attendees	555,651	556,000	560,000
2. Average number of response days	2	2	2
3. Number of green initiatives implemented	4	4	4

Highlights

The Operations and Maintenance Activity is responsible for all Volusia County operated parks and trails, including but not limited to, restroom cleaning, mowing, trash removal, tree and landscape maintenance, building and grounds repairs, painting, dock, and deck maintenance, etc.

The fiscal year 2015-16 budget reflects the opening of four new trail segments totaling over 11 miles of additional trails that will be maintained, a new trail head and restroom facility at the Osteen Civic Center, and improvements to Highbridge Park and boat launch.

The fiscal year 2015-16 budget includes two unfunded positions.

Parks Recreation & Culture

Department: Community Services

Parks Repair & Renovation

6801020

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	1,087	272	272	0
Capital Outlay	7,000	0	0	0
Subtotal Operating Expenditures	\$8,087	\$272	\$272	\$0
Capital Improvements	469,184	245,000	182,000	364,525
Subtotal Other Operating Expenses	\$469,184	\$245,000	\$182,000	\$364,525
Reimbursements	0	0	0	0
Total Operating Expenditures	\$477,271	\$245,272	\$182,272	\$364,525
Expenditures by Fund				
General	\$476,184	\$245,000	\$182,000	\$364,525
Municipal Service District	\$1,087	\$272	\$272	\$0

Key Objectives

1. Meet ADA requirements in restrooms
2. Replace playground equipment
3. Replace playground safety surfaces
4. Improve parks, shooting range and facilities

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of restrooms renovated	1	3	0
2. Number of parks with new playground equipment	1	1	1
3. Number of playground safety surfaces replaced	2	2	1
4. Number of parks and facilities improved	4	4	4

Highlights

The Repair and Renovation Activity manages countywide repairs and replacement of park facilities including pavilions, restrooms, boating and fishing amenities, roof repairs, interior and exterior building repairs, playground replacements and repairs, safety upgrades to shooting range, and other park related capital improvements.

Parks Recreation & Culture

Department: Community Services

Race Events

6802050

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	0	0	17,394	255,000
Subtotal Operating Expenditures	\$0	\$0	\$17,394	\$255,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$0	\$17,394	\$255,000
Expenditures by Fund				
General	\$0	\$0	\$17,394	\$255,000

Key Objectives

1. Increase Daytona Beach Half Marathon registrants
2. Increase Daytona Beach Half Marathon sponsorships and donations

Performance Measures

	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of registrants	0	0	1,500
2. Total funds sponsored and donated	0	50,315	255,000

Highlights

The Volusia County Race Event will look to provide an exciting and challenging half marathon for the residents of Volusia County and surrounding areas. The Volusia County Government Half Marathon inaugural race will be run in February 2016. Staff will work closely with other divisions and outside agencies at ways to continue to grow, improve and enhance the program each year. This activity will work hard to continue the high standard set forth of the previous race events and provide a quality program for participants.

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Personnel

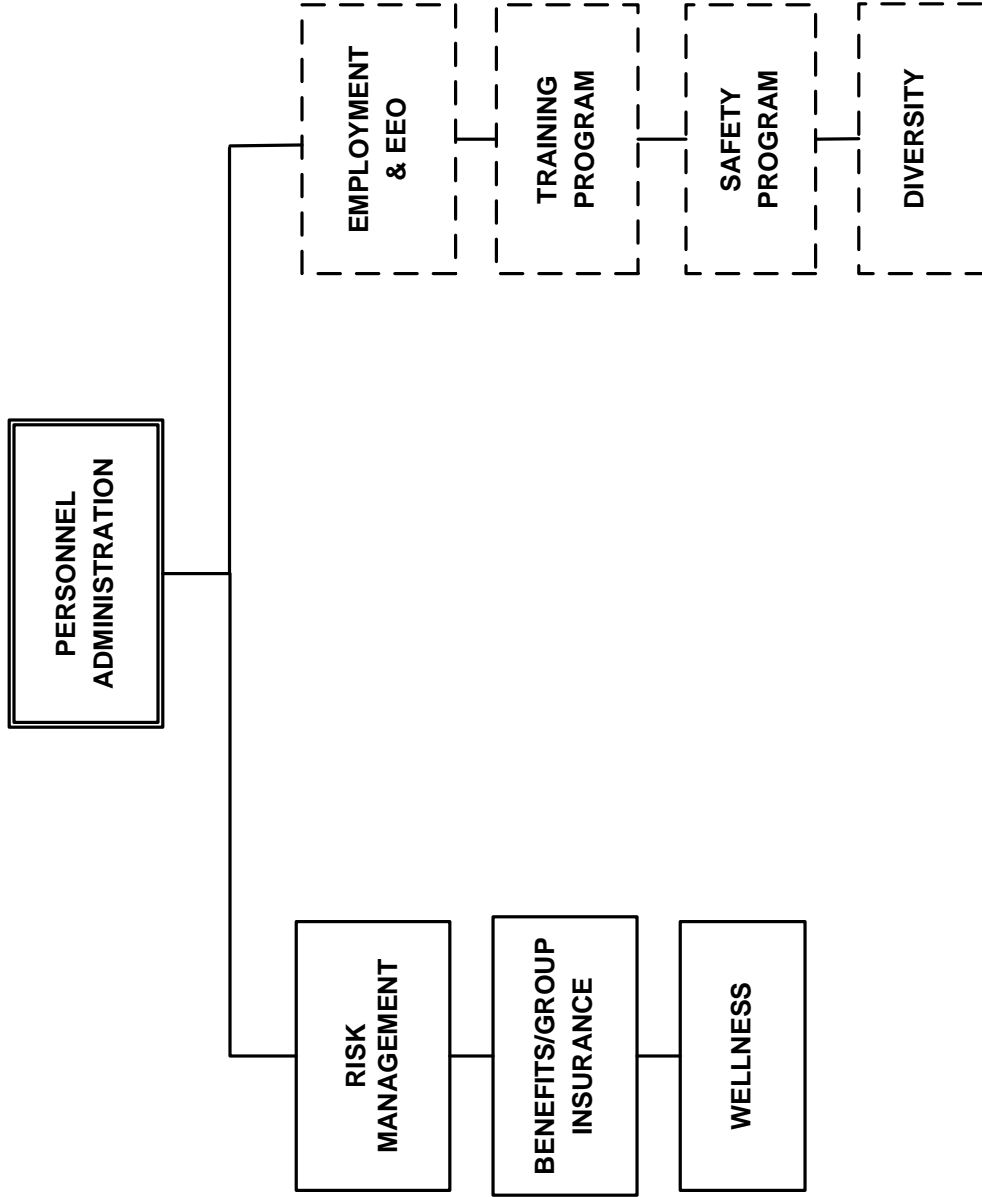
Department: Finance

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Personnel	891,798	987,260	1,178,965	1,408,706
Total Expenditures	\$891,798	\$987,260	\$1,178,965	\$1,408,706
Expenditures by Category				
Personal Services	1,067,661	1,068,605	1,289,310	1,510,924
Operating Expenses	360,708	427,973	398,973	416,148
Subtotal Operating Expenditures	\$1,428,369	\$1,496,578	\$1,688,283	\$1,927,072
Reimbursements	(536,571)	(509,318)	(509,318)	(518,366)
Total Operating Expenditures	\$891,798	\$987,260	\$1,178,965	\$1,408,706
Expenditures by Fund				
General	\$891,798	\$987,260	\$1,178,965	\$1,408,706
Number of Full Time Positions		19.00		21.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		19.00		21.00

Mission: To facilitate county government operations through the proactive management of its human resources. To meet the challenges of the changing workplace environment, adhering to and promoting the principles of equal opportunity and racial equity through effective recruitment, training and development programs in conjunction with innovative reward and motivational programs, and to develop a highly qualified, productive, and responsive workforce equipped with the knowledge, skills, and abilities necessary to meet and adapt to the present and future needs of Volusia County.

FINANCE

PERSONNEL SERVICES DIVISION



Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page, activities/programs in boxes with dots and dashes, are identified separately in the Internal Service Funds section.

Personnel

Department: Finance

Personnel

8400100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,067,661	1,068,605	1,289,310	1,510,924
Operating Expenses	360,708	427,973	398,973	416,148
Subtotal Operating Expenditures	\$1,428,369	\$1,496,578	\$1,688,283	\$1,927,072
Reimbursements	(536,571)	(509,318)	(509,318)	(518,366)
Total Operating Expenditures	\$891,798	\$987,260	\$1,178,965	\$1,408,706
Expenditures by Fund				
General	\$891,798	\$987,260	\$1,178,965	\$1,408,706

Number of Full Time Positions	19.00	21.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	19.00	21.00

Key Objectives

1. Recruit qualified applicants for employment
2. Develop and conduct pre-employment or promotional testing and examination
3. Provide training opportunities for all employees
4. Provide orientation for new employees

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of applications processed	40,915	45,000	46,500
2. Number of tests administered	422	460	500
3. Number of training course attendees	1,883	2,000	2,500
4. Number of employee orientation attendees	459	500	600

Highlights

The Personnel Division has a dual role: providing Departments with the resources to build a competent and diverse workplace through recruitment, selection and training; and ensuring that employees enjoy the rights and privileges guaranteed by the County Merit System Rules and Regulations in addition to Federal and State legislation. Personnel continues to pursue an ambitious schedule including supervisory, diversity, and customer service training.

The Personnel Division has implemented modifications to become more efficient due to the constant changes in the State and Federal laws and regulations.

During fiscal year 2014-15 two positions were transferred in: one from the Insurance Management Fund and one from the County Manager's office for diversity recruitment.

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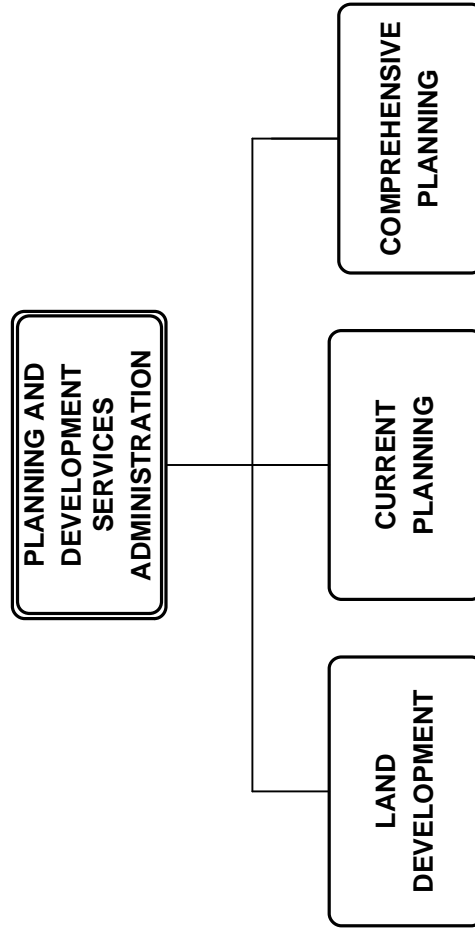
Planning and Development Services

Department: Growth and Resource Management

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	340,743	348,791	361,515	371,326
Comprehensive Planning	456,924	492,623	488,934	504,422
Current Planning	402,012	421,620	418,021	436,400
Land Development	467,237	515,979	512,124	545,177
Total Expenditures	\$1,666,916	\$1,779,013	\$1,780,594	\$1,857,325
Expenditures by Category				
Personal Services	1,229,689	1,273,064	1,309,638	1,361,290
Operating Expenses	437,227	505,949	470,956	496,035
Subtotal Operating Expenditures	\$1,666,916	\$1,779,013	\$1,780,594	\$1,857,325
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,666,916	\$1,779,013	\$1,780,594	\$1,857,325
Expenditures by Fund				
General	\$141,414	\$171,869	\$156,669	\$133,494
Municipal Service District	\$1,525,502	\$1,607,144	\$1,623,925	\$1,723,831
Number of Full Time Positions		18.00		18.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		19.00		19.00

Mission: To facilitate sustainable growth through the implementation of smart growth principles that support a thriving economy, protect our natural resources, and produce a high quality of life for Volusia County citizens and businesses.

GROWTH AND RESOURCE MANAGEMENT PLANNING AND DEVELOPMENT SERVICES DIVISION



Planning and Development Services

Department: Growth and Resource Management

Administration

2600100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	285,880	289,278	304,942	311,416
Operating Expenses	54,863	59,513	56,573	59,910
Subtotal Operating Expenditures	\$340,743	\$348,791	\$361,515	\$371,326
Reimbursements	0	0	0	0
Total Operating Expenditures	\$340,743	\$348,791	\$361,515	\$371,326
Expenditures by Fund				
Municipal Service District	\$340,743	\$348,791	\$361,515	\$371,326
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00
Key Objectives				
1. Continue to develop Smart Growth tools and partnerships with cities, stakeholders, major land owners and developers				
2. Work with other County departments to enhance growth and further the goals as set forth by County Council				
3. Remove hurdles to smart growth by updating the Land Development and Zoning Codes and the Comprehensive Plan				
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of planning applications processed	112	115		119
2. Number of revisions to zoning and land development code	10	13		13
3. Number of intergovernmental coordination efforts	802	1,117		1,090
Highlights				
Planning and Development Services (PDS) administration is responsible for the supervision, direction and operation of the Comprehensive Planning, Current Planning and Land Development activities.				

Planning and Development Services

Department: Growth and Resource Management

Comprehensive Planning

2609000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	228,071	222,396	242,080	247,862
Operating Expenses	228,853	270,227	246,854	256,560
Subtotal Operating Expenditures	\$456,924	\$492,623	\$488,934	\$504,422
Reimbursements	0	0	0	0
Total Operating Expenditures	\$456,924	\$492,623	\$488,934	\$504,422
Expenditures by Fund				
Municipal Service District	\$456,924	\$492,623	\$488,934	\$504,422

Number of Full Time Positions	4.00	4.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	5.00	5.00

Key Objectives

1. Administer all aspects of the Comprehensive Plan including maintaining compliance with state requirements and processing amendment applications. Manage the Capital Improvement Plan and water supply plan. Determine comprehensive plan compliance for all Planning and Development Services applications
2. Monitor, review, comment, and coordinate all comprehensive plan amendments, and annexations
3. Manage planning program objectives, including smart growth initiatives, local area studies, and joint planning agreements

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of comprehensive plan amendments	10	10	10
2. Number of city/agency applications reviewed	258	480	500
3. Number of intergovernmental coordination efforts	6	7	8

Highlights

The Comprehensive Planning activity is focused on refining the comprehensive plan to improve efficiency and function, and to remove hurdles to smart growth techniques. This activity will also focus on implementation of the Smart Growth Policy Review Committee recommendations, which may include a number of administrative comprehensive plan and zoning code text amendments.

There are two part-time positions and one full-time positions currently unfunded.

Planning and Development Services

Department: Growth and Resource Management

Current Planning

2603000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	304,979	320,390	316,752	335,606
Operating Expenses	97,033	101,230	101,269	100,794
Subtotal Operating Expenditures	\$402,012	\$421,620	\$418,021	\$436,400
Reimbursements	0	0	0	0
Total Operating Expenditures	\$402,012	\$421,620	\$418,021	\$436,400
Expenditures by Fund				
Municipal Service District	\$402,012	\$421,620	\$418,021	\$436,400
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Process rezoning, variance, special exception, appeal and ordinance amendment requests, prepare staff analysis and recommendations for the Planning and Land Development Regulations Commission (PLDRC), forward commission actions to the County Council
2. Determine zoning compliance for all Planning and Development Services applications and customer inquiries
3. Manage zoning code text amendments that may be necessary to remove hurdles to smart growth implementation

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of zoning applications scheduled for PLDRC	80	64	68
2. Number of zoning code determinations and commercial building and sign permit reviews	544	637	590
3. Number of zoning code text amendments	2	4	3

Highlights

The Current Planning activity remains focused on streamlining the application review process to increase efficiency and quality of staff analyses and presentations to Council. Zoning code text amendments are necessary for the enhanced clarity of development standards and applicability review.

Planning and Development Services

Department: Growth and Resource Management

Land Development

LAND_DEV

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	410,759	441,000	445,864	466,406
Operating Expenses	56,478	74,979	66,260	78,771
Subtotal Operating Expenditures	\$467,237	\$515,979	\$512,124	\$545,177
Reimbursements	0	0	0	0
Total Operating Expenditures	\$467,237	\$515,979	\$512,124	\$545,177
Expenditures by Fund				
General	\$141,414	\$171,869	\$156,669	\$133,494
Municipal Service District	\$325,823	\$344,110	\$355,455	\$411,683
Number of Full Time Positions		7.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		7.00
Key Objectives 1. Process site plan and subdivision applications, which includes preparing staff analysis reports and recommendations to the Development Review Committee (DRC) 2. Determine land development code compliance for all applications, including vacations, vested rights, use permits, and customer inquiries 3. Manage land development code text amendments that may be necessary to remove hurdles to smart growth implementation				
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of site plan and subdivision applications	22	41	41	
2. Number of code compliance determinations and review of other applications	594	598	557	
3. Number of land development code text amendments	2	2	2	
Highlights The Land Development activity continues to streamline the review process by incorporating a dynamic systems approach, which utilizes advanced software to link applicants with county staff and outside agencies. For fiscal year 2015-16 there is one position being funded and transferred from Building Administration and there is one unfunded position. One position has been transferred to Growth and Resource Administration.				

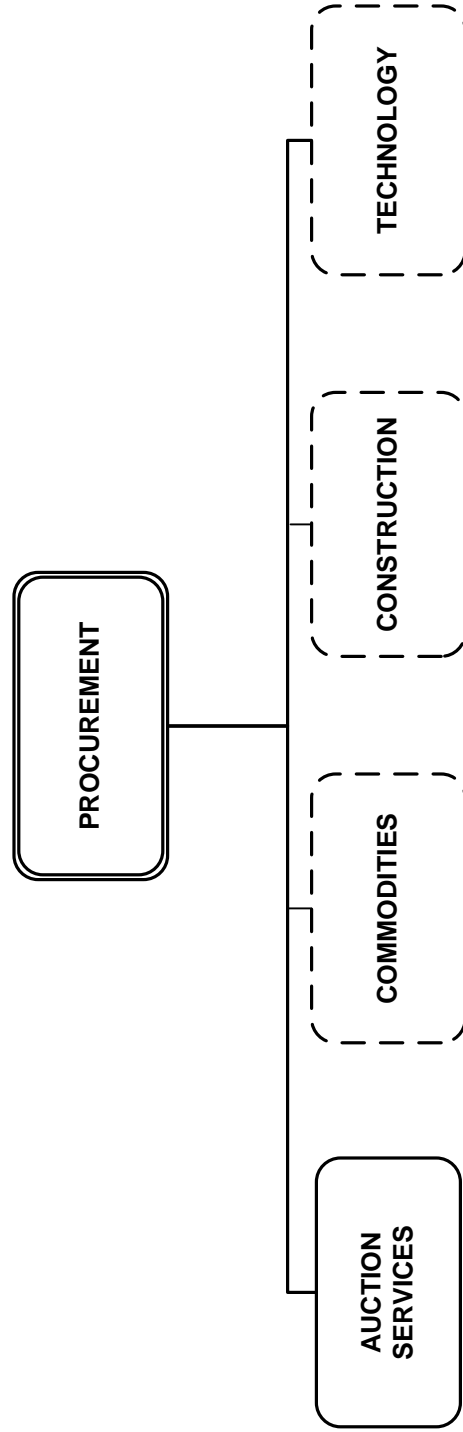
Procurement

Department: Budget & Administrative Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Auction Services	194,245	110,000	200,000	200,000
Procurement	613,928	681,034	733,502	844,328
Total Expenditures	\$808,173	\$791,034	\$933,502	\$1,044,328
Expenditures by Category				
Personal Services	930,829	985,691	1,039,415	1,140,855
Operating Expenses	250,140	164,823	253,567	258,879
Capital Outlay	0	0	0	2,700
Subtotal Operating Expenditures	\$1,180,969	\$1,150,514	\$1,292,982	\$1,402,434
Reimbursements	(372,796)	(359,480)	(359,480)	(358,106)
Total Operating Expenditures	\$808,173	\$791,034	\$933,502	\$1,044,328
Expenditures by Fund				
General	\$808,173	\$791,034	\$933,502	\$1,044,328
Number of Full Time Positions		16.00		16.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		16.00		16.00

Mission: To provide fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

BUDGET AND ADMINISTRATIVE SERVICES PROCUREMENT



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



Procurement

Department: Budget & Administrative Services

Auction Services

8504100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	194,245	110,000	200,000	200,000
Subtotal Operating Expenditures	\$194,245	\$110,000	\$200,000	\$200,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$194,245	\$110,000	\$200,000	\$200,000
Expenditures by Fund				
General	\$194,245	\$110,000	\$200,000	\$200,000

Highlights

The Procurement Division is responsible for the disposal of surplus County equipment and fixed assets in accordance with Florida Statutes and the Volusia County Code. This service is contracted with a private vendor to provide the most efficient and cost effective means of disposal and to gain the greatest return for the items auctioned. Cost for the contract and associated storage and auction expenses are offset by proceeds from the auctions.

Procurement

Department: Budget & Administrative Services

Procurement

8504000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	930,829	985,691	1,039,415	1,140,855
Operating Expenses	55,895	54,823	53,567	58,879
Capital Outlay	0	0	0	2,700
Subtotal Operating Expenditures	\$986,724	\$1,040,514	\$1,092,982	\$1,202,434
Reimbursements	(372,796)	(359,480)	(359,480)	(358,106)
Total Operating Expenditures	\$613,928	\$681,034	\$733,502	\$844,328
Expenditures by Fund				
General	\$613,928	\$681,034	\$733,502	\$844,328

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

Key Objectives

1. Create a competitive environment for the timely purchase of quality materials, supplies, equipment, professional services, construction, and contractual services for Volusia County [Formal and Informal Solicitations]
2. Create a competitive environment for the timely purchase of quality materials, supplies, equipment, professional services, construction, and contractual services for Volusia County [Master Agreements]
3. Implement, maintain, and improve E-Commerce/Automated Solutions that add value to the procurement and surplus property disposition services for County Departments
4. Community Outreach to the Purchasing process with the integration of Small Business Chamber events to the existing quarterly vendor "How to do Business with Volusia County" training

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of formal and informal solicitations	180	185	195
2. Number of master agreements	840	800	810
3. Number of training hours conducted	160	150	155
4. Number of vendor training programs and outreach events	9	9	10

Highlights

The Procurement Division continues to work closely with County Departments and the business community to ensure that County business is conducted as efficiently and effectively as possible, and that maximum value is received from taxpayer dollars spent on the purchase of commodities, services, and construction. The Division has integrated the latest purchasing section of the Financial System, and continues to add elements for automation and tracking.

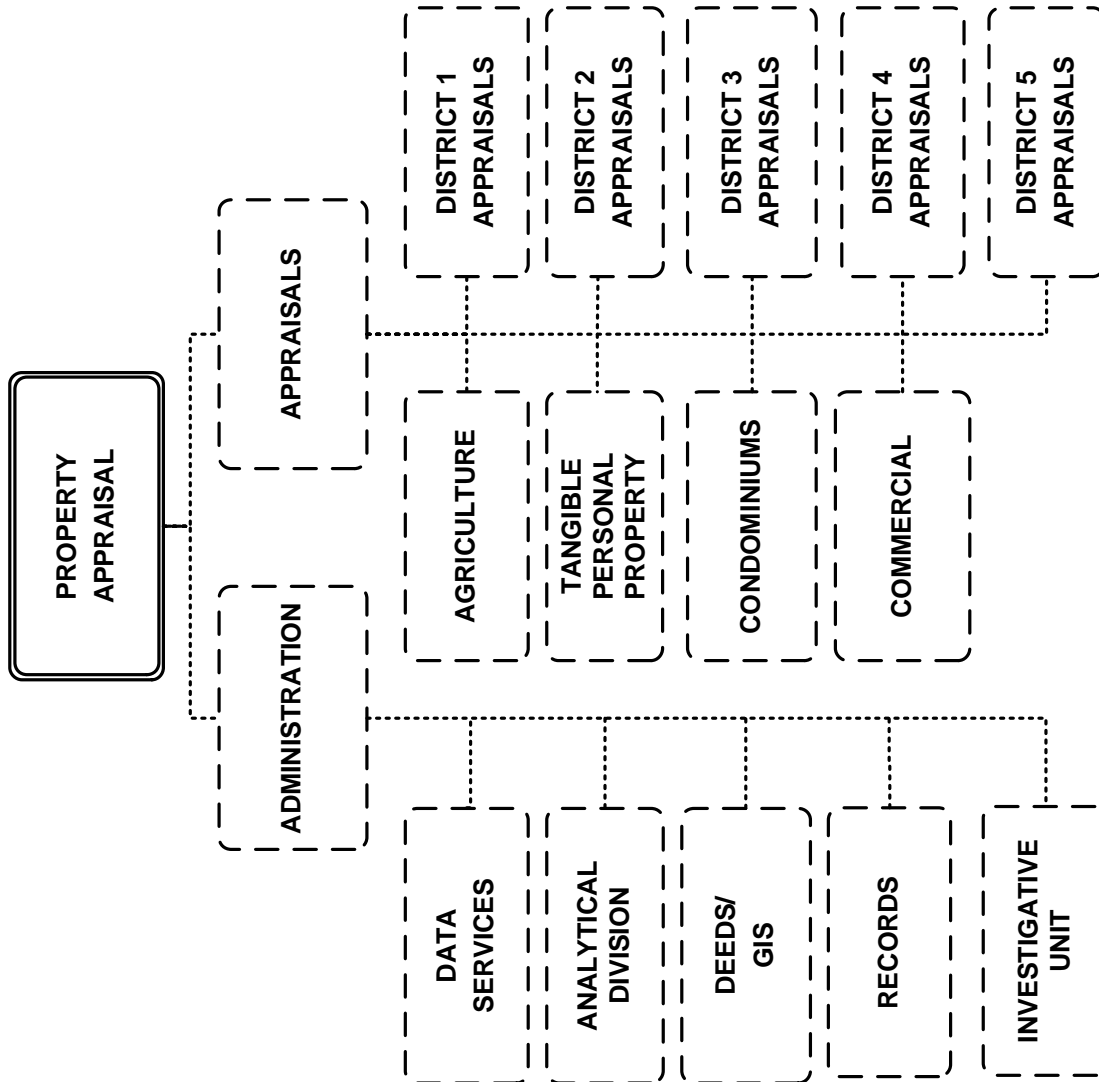
Property Appraisal

Department: Property Appraiser

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Property Appraisal	6,309,210	6,642,416	6,877,421	9,630,971
Total Expenditures	\$6,309,210	\$6,642,416	\$6,877,421	\$9,630,971
Expenditures by Category				
Personal Services	5,965,615	6,255,742	6,510,864	6,770,047
Operating Expenses	945,108	988,187	968,070	1,014,064
Capital Outlay	0	0	0	2,500,000
Subtotal Operating Expenditures	\$6,910,723	\$7,243,929	\$7,478,934	\$10,284,111
Reimbursements	(601,513)	(601,513)	(601,513)	(653,140)
Total Operating Expenditures	\$6,309,210	\$6,642,416	\$6,877,421	\$9,630,971
Expenditures by Fund				
General	\$6,309,210	\$6,642,416	\$6,877,421	\$9,630,971
Number of Full Time Positions		101.00		102.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		101.00		102.00

Mission: To fairly and equitably discover, list, and value all real and tangible personal property in Volusia County for the purpose of creating the annual ad valorem tax roll in accordance with applicable Florida Statutes and Florida Department of Revenue Substantive Regulations. To assist the public (citizens, cities, independent taxing authorities and County government) in accessing and utilizing the real estate/economic data base, maps, and other associated information maintained and updated by the Property Appraisal Office.

PROPERTY APPRAISAL



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

Property Appraisal

Department: Property Appraiser

Property Appraisal

0600000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	5,965,615	6,255,742	6,510,864	6,770,047
Operating Expenses	945,108	988,187	968,070	1,014,064
Capital Outlay	0	0	0	2,500,000
Subtotal Operating Expenditures	\$6,910,723	\$7,243,929	\$7,478,934	\$10,284,111
Reimbursements	(601,513)	(601,513)	(601,513)	(653,140)
Total Operating Expenditures	\$6,309,210	\$6,642,416	\$6,877,421	\$9,630,971
Expenditures by Fund				
General	\$6,309,210	\$6,642,416	\$6,877,421	\$9,630,971
Number of Full Time Positions		101.00		102.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		101.00		102.00

Highlights

The Property Appraiser is responsible for the annual valuation of all real estate and tangible personal property in Volusia County. In addition to review of sales, deeds and related documents, staff must review building permits from several municipalities and the County. The Department also conducts damage assessment after natural disasters needed to receive disaster relief declaration and emergency funding; investigates fraudulent homestead applications; and maintains a web site used extensively by real estate professionals and citizens to access property data, including legal descriptions and maps. Pursuant to Florida Statute 192.091 the Property Appraiser charges commission fees for services rendered to taxing authorities, excluding the School Board and municipalities.

The fiscal year 2015-16 budget includes one new Management Specialist position. Details of the Capital Outlay can be found in Section J of this document. There are eight unfunded positions for fiscal year 2015-16.

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Public Protection Services

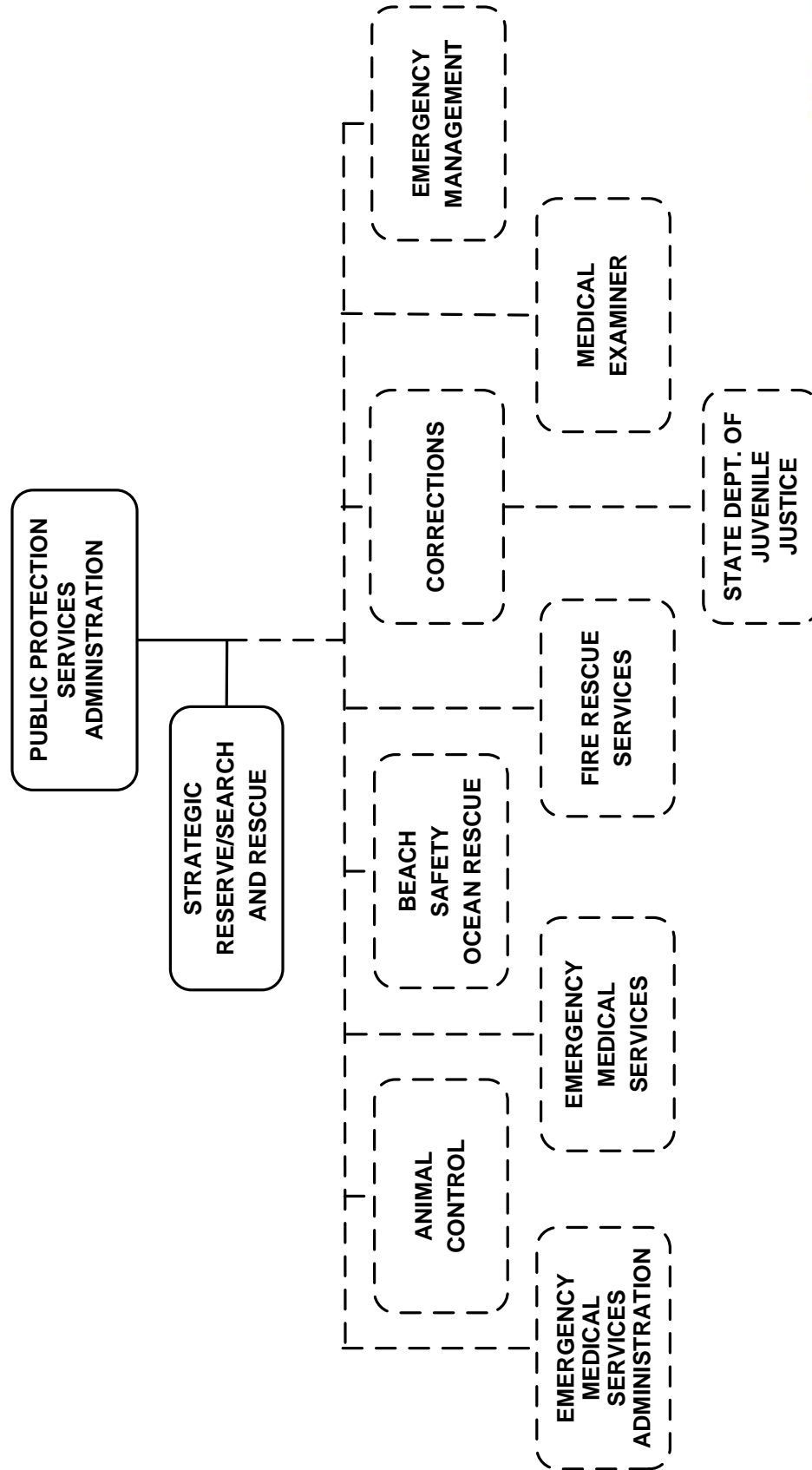
Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	504,236	569,739	613,816	660,870
Strategic Reserve/Search and Rescue	31,661	38,548	36,289	42,121
Total Expenditures	\$535,897	\$608,287	\$650,105	\$702,991
Expenditures by Category				
Personal Services	564,205	647,250	686,149	769,904
Operating Expenses	75,341	63,877	66,796	81,048
Capital Outlay	0	0	0	2,447
Subtotal Operating Expenditures	\$639,546	\$711,127	\$752,945	\$853,399
Reimbursements	(103,649)	(102,840)	(102,840)	(150,408)
Total Operating Expenditures	\$535,897	\$608,287	\$650,105	\$702,991
Expenditures by Fund				
General	\$535,897	\$608,287	\$650,105	\$702,991
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Mission: To deliver proactive and responsive public safety services for the citizens and visitors of Volusia County that promotes a safe and secure community.

PUBLIC PROTECTION

PUBLIC PROTECTION SERVICES



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.



Public Protection Services

Department: Public Protection

Administration

5000100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	562,026	640,668	681,826	760,152
Operating Expenses	45,859	31,911	34,830	48,679
Capital Outlay	0	0	0	2,447
Subtotal Operating Expenditures	\$607,885	\$672,579	\$716,656	\$811,278
Reimbursements	(103,649)	(102,840)	(102,840)	(150,408)
Total Operating Expenditures	\$504,236	\$569,739	\$613,816	\$660,870
Expenditures by Fund				
General	\$504,236	\$569,739	\$613,816	\$660,870
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Highlights

This department continues to mitigate the effects of those events from accident, illness, loss of property or life through effective planning (Emergency Management), appropriate preventative actions (Animal Control, Beach Safety and Fire Prevention), as well as provide prompt and efficient response to emergencies (Beach Safety, Emergency Medical Services and Fire Rescue Services). Additionally, the Department continues to meet statutory responsibilities as required for Corrections and Medical Examiner.

Public Protection Services

Department: Public Protection

Strategic Reserve/Search and Rescue

5001000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,179	6,582	4,323	9,752
Operating Expenses	29,482	31,966	31,966	32,369
Subtotal Operating Expenditures	\$31,661	\$38,548	\$36,289	\$42,121
Reimbursements	0	0	0	0
Total Operating Expenditures	\$31,661	\$38,548	\$36,289	\$42,121
Expenditures by Fund				
General	\$31,661	\$38,548	\$36,289	\$42,121

Key Objectives

1. Strengthen the Strategic Reserve Team's integration with other teams within Volusia County
2. Strengthen the role and mission of the Strategic Reserve Team through response training, security assignments, and recovery operations
3. Continue position specific training commensurate with National Incident Management System (NIMS) requirements for and relating to Incident Management Teams (IMT)
4. Conduct training to maintain an all hazards, multiple discipline, Incident Management Team (IMT)

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of team members	23	23	33
2. Number of specialized training courses offered	1	1	1
3. Number of recurring training hours per month	2	2	2
4. Number of training hours conducted	2	2	2

Highlights

The Strategic Reserve Team (SRT) was created during the 1998 Wildfires. The scope of the SRT was and is to protect the public infrastructure from destructive wildfire and respond to the results of incidents (hurricanes, tornadoes, floods, medical pandemic and points of distribution/dispensing within State, County, or municipalities).

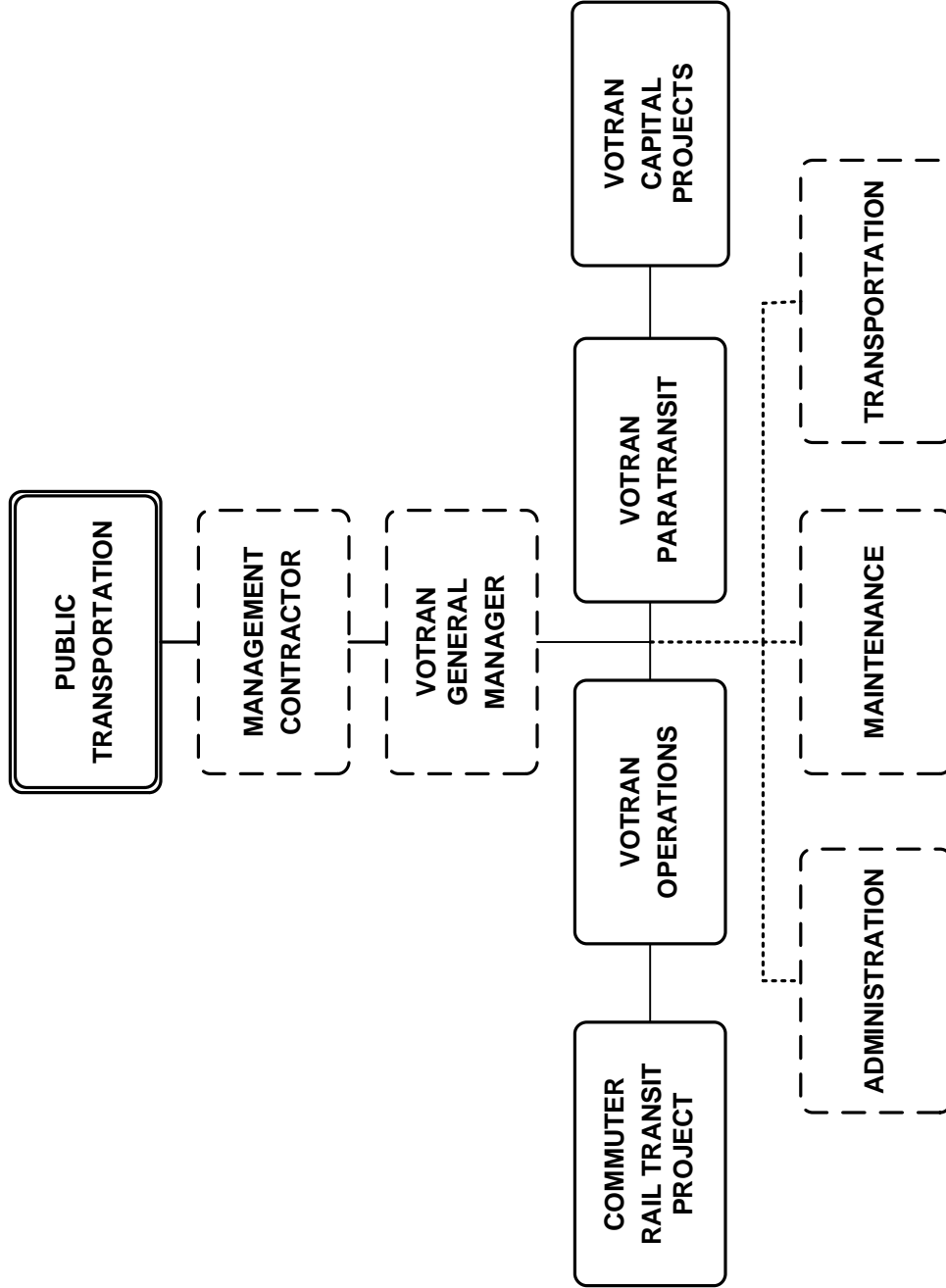
Public Transportation

Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Commuter Rail Transit Project	1,200,000	1,680,000	1,200,000	0
VOTRAN Capital Projects	5,239,630	0	8,459,765	0
VOTRAN Operations	14,345,795	16,136,482	14,412,929	16,481,153
VOTRAN Paratransit	5,821,432	5,627,367	5,524,190	6,128,615
Total Expenditures	\$26,606,857	\$23,443,849	\$29,596,884	\$22,609,768
Expenditures by Category				
Personal Services	11,845,391	13,016,989	12,856,091	14,047,470
Operating Expenses	8,965,014	8,729,860	7,887,040	8,562,298
Capital Outlay	4,053,756	0	7,241,400	0
Subtotal Operating Expenditures	\$24,864,161	\$21,746,849	\$27,984,531	\$22,609,768
Capital Improvements	542,696	0	412,353	0
Grants and Aids	0	17,000	0	0
Interfund Transfers	1,200,000	1,680,000	1,200,000	0
Subtotal Other Operating Expenses	\$1,742,696	\$1,697,000	\$1,612,353	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$26,606,857	\$23,443,849	\$29,596,884	\$22,609,768
Expenditures by Fund				
General	\$1,200,000	\$1,680,000	\$1,200,000	\$0
Volusia Transportation Authority	\$25,406,857	\$21,763,849	\$28,396,884	\$22,609,768

Mission: To provide safe, reliable, and clean transportation in the most efficient and cost effective manner possible.

COMMUNITY SERVICES PUBLIC TRANSPORTATION



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



Public Transportation

Department: Community Services

Commuter Rail Transit Project

6702010

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Interfund Transfers	1,200,000	1,680,000	1,200,000	0
Subtotal Other Operating Expenses	\$1,200,000	\$1,680,000	\$1,200,000	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,200,000	\$1,680,000	\$1,200,000	\$0
Expenditures by Fund				
General	\$1,200,000	\$1,680,000	\$1,200,000	\$0

Highlights

In 2010, the Florida Legislature passed legislation creating Sun Rail for Central Florida. The system links Volusia County with Seminole and Orange Counties, and will extend to Osceola County when completely finished. Service from the DeBary Station to Seminole and Orange Counties began on May 1, 2014. Phase II of Sun Rail will extend service from DeLand to Poinciana in Osceola County. The final payment of \$1.2 million for the State Infrastructure Bank (SIB) loan for Phase I was made in fiscal year 2014-15. Future SIB loans for Phase II will be budgeted in the Commuter Rail Transit Project account.

Public Transportation

Department: Community Services

VOTRAN Capital Projects

VOTRAN_CAP_PROJ

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	646,527	0	806,012	0
Capital Outlay	4,050,407	0	7,241,400	0
Subtotal Operating Expenditures	\$4,696,934	\$0	\$8,047,412	\$0
Capital Improvements	542,696	0	412,353	0
Subtotal Other Operating Expenses	\$542,696	\$0	\$412,353	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,239,630	\$0	\$8,459,765	\$0
Expenditures by Fund				
Volusia Transportation Authority	\$5,239,630	\$0	\$8,459,765	\$0

Highlights

Votran's capital projects require no local funding. All funding for capital projects is provided by federal grants and the match for these grants is covered by State Toll Revenues. At the time that the grant is awarded, funding is appropriated via budget resolution approved by the County Council. Various projects such as bus purchases, both fixed and paratransit, passenger amenities, facility renovation, computers, maintenance tools and equipment and planning studies are funded by federal grants. Part of the fiscal year 2015-16 federal grant revenue will be used to purchase such items.

Public Transportation

Department: Community Services

VOTRAN Operations

VOTRAN_OPS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	9,052,577	9,881,102	9,688,941	10,580,293
Operating Expenses	5,289,869	6,238,380	4,723,988	5,900,860
Capital Outlay	3,349	0	0	0
Subtotal Operating Expenditures	\$14,345,795	\$16,119,482	\$14,412,929	\$16,481,153
Grants and Aids	0	17,000	0	0
Subtotal Other Operating Expenses	\$0	\$17,000	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$14,345,795	\$16,136,482	\$14,412,929	\$16,481,153
Expenditures by Fund				
Volusia Transportation Authority	\$14,345,795	\$16,136,482	\$14,412,929	\$16,481,153

Key Objectives

1. Maintain an "on-time" performance at 90%
2. Respond to complaints promptly
3. Increase the level of ridership by 2.75%

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percent of on-time performance	90	90	90
2. Number of complaints	90	90	90
3. Number of passengers	3,734,650	3,519,429	3,600,000

Highlights

The Volusia County Council created Volusia County's public transportation system, called Votran, in 1975. Votran provides transportation to all urban areas of the county with a fleet of 52 revenue-producing fixed route buses and 41 paratransit vehicles. The budget is funded through passenger fares, general fund, Federal Transit Administration (FTA) and Florida Department of Transportation grant funds. Fare increases in February 2014 and 2015 contributed to an increase in projected revenues.

Public Transportation

Department: Community Services

VOTRAN Paratransit

VOTRAN_PARA

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,792,814	3,135,887	3,167,150	3,467,177
Operating Expenses	3,028,618	2,491,480	2,357,040	2,661,438
Subtotal Operating Expenditures	\$5,821,432	\$5,627,367	\$5,524,190	\$6,128,615
Reimbursements	0	0	0	0
Total Operating Expenditures	\$5,821,432	\$5,627,367	\$5,524,190	\$6,128,615
Expenditures by Fund				
Volusia Transportation Authority	\$5,821,432	\$5,627,367	\$5,524,190	\$6,128,615

Key Objectives

1. Maintain on-time performance at 90%
2. Respond to complaints promptly

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percent of on-time performance	88	90	90
2. Number of complaints	78	80	80

Highlights

Votran offers its Gold Service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use fixed-route bus service. Assisting devices such as wheelchair lifts and lower steps for boarding access meet the requirements of the Americans with Disabilities Act. Votran operators are given special training in personal assistance to ensure safe and comfortable transportation to passengers. Service is available at comparable times to the fixed-route bus service throughout Volusia County for those that meet eligibility requirements.

Public Works Services

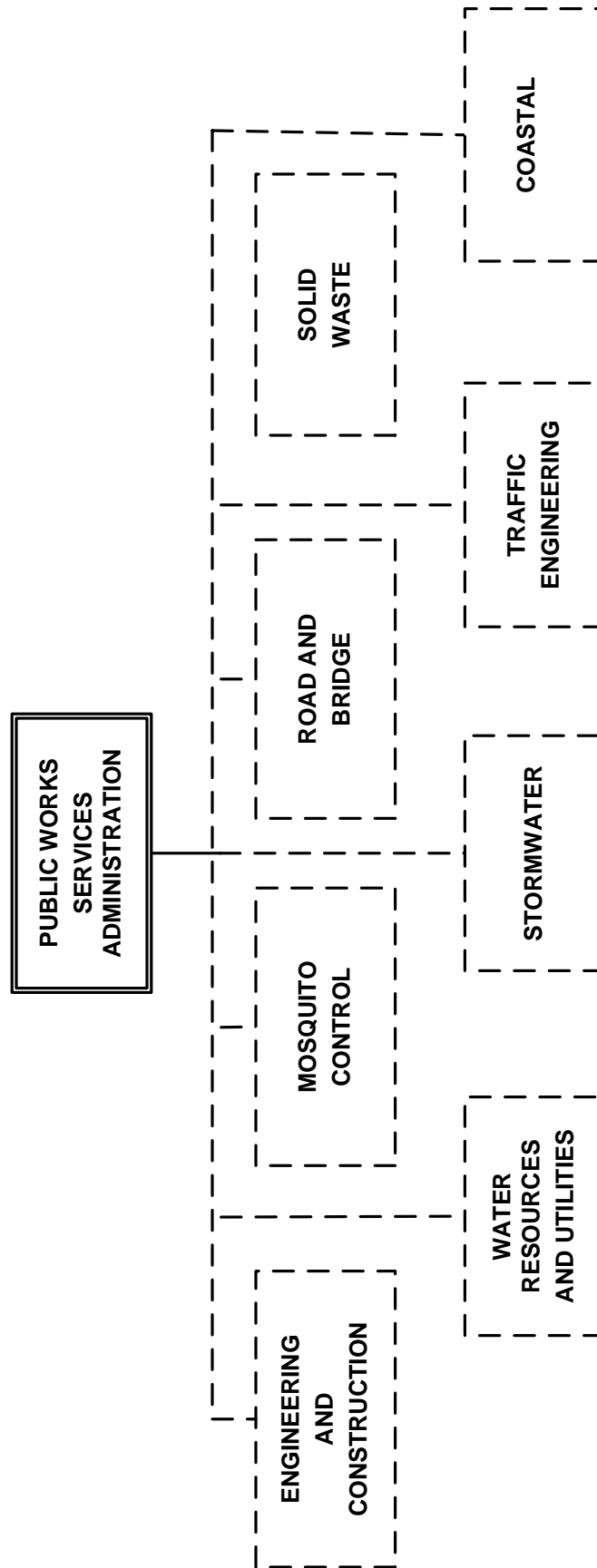
Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Public Works Services	742,449	8,845,737	786,321	20,609,845
Total Expenditures	\$742,449	\$8,845,737	\$786,321	\$20,609,845
Expenditures by Category				
Personal Services	474,343	545,082	529,098	692,168
Operating Expenses	1,122,852	1,081,329	1,080,017	1,046,468
Capital Outlay	0	0	0	6,758
Subtotal Operating Expenditures	\$1,597,195	\$1,626,411	\$1,609,115	\$1,745,394
Capital Improvements	0	2,783,000	0	0
Interfund Transfers	0	0	0	15,000,000
Reserves	0	5,259,120	0	4,702,007
Subtotal Other Operating Expenses	\$0	\$8,042,120	\$0	\$19,702,007
Reimbursements	(854,746)	(822,794)	(822,794)	(837,556)
Total Operating Expenditures	\$742,449	\$8,845,737	\$786,321	\$20,609,845
Expenditures by Fund				
County Transportation Trust	\$742,449	\$8,845,737	\$786,321	\$20,609,845
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Mission: To ensure and enhance the basic quality of life, general welfare and growth of Volusia County by properly managing the County's infrastructure and related support services.

PUBLIC WORKS

PUBLIC WORKS SERVICES



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.



Public Works Services

Department: Public Works

Public Works Services

PW_SERV

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	474,343	545,082	529,098	692,168
Operating Expenses	1,122,852	1,081,329	1,080,017	1,046,468
Capital Outlay	0	0	0	6,758
Subtotal Operating Expenditures	\$1,597,195	\$1,626,411	\$1,609,115	\$1,745,394
Capital Improvements	0	2,783,000	0	0
Interfund Transfers	0	0	0	15,000,000
Reserves	0	5,259,120	0	4,702,007
Subtotal Other Operating Expenses	\$0	\$8,042,120	\$0	\$19,702,007
Reimbursements	(854,746)	(822,794)	(822,794)	(837,556)
Total Operating Expenditures	\$742,449	\$8,845,737	\$786,321	\$20,609,845
Expenditures by Fund				
County Transportation Trust	\$742,449	\$8,845,737	\$786,321	\$20,609,845
Number of Full Time Positions		6.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Implement operational efficiencies identified as a result of a department organization evaluation
2. Promote fiscal accountability
3. Expand utilization of asset management technology to improve operations and cost efficiency
4. Identify new revenue sources to fund increased road construction and maintenance costs related to the countywide transportation network

Highlights

The goal of Public Works Administration is to ensure and enhance the basic quality of life, general welfare and growth of Volusia County, and to manage the operations of eight Divisions, 460 positions, and a budget of over \$160.7 million. Operational Divisions and their primary responsibilities include: Engineering and Construction - new roads, bike trails, sidewalks, and vertical construction; Road and Bridge - maintenance of roadways and bridges; Traffic Engineering - traffic control and system maintenance throughout the County; Mosquito Control - manages an integrated pest control program designed to control weeds, mosquitos, and other biting insect populations through maintenance of canals/ditches and insecticide spraying while considering public and environmental concerns; Solid Waste - collection and proper disposal of solid waste materials; Stormwater Utilities - manages the County's stormwater systems; Water Resources and Utilities - provides water, reuse water, and waste services to residents of the County; Coastal - manages, maintains and improves coastal public access and inlet parks infrastructure.

The fiscal year 2015-16 budget includes a \$15.0 million interfund transfer to a capital fund for the land purchase, design, engineering, and construction of the Public Works Services Center. Details of the Capital Outlay can be found in Section J of this document.

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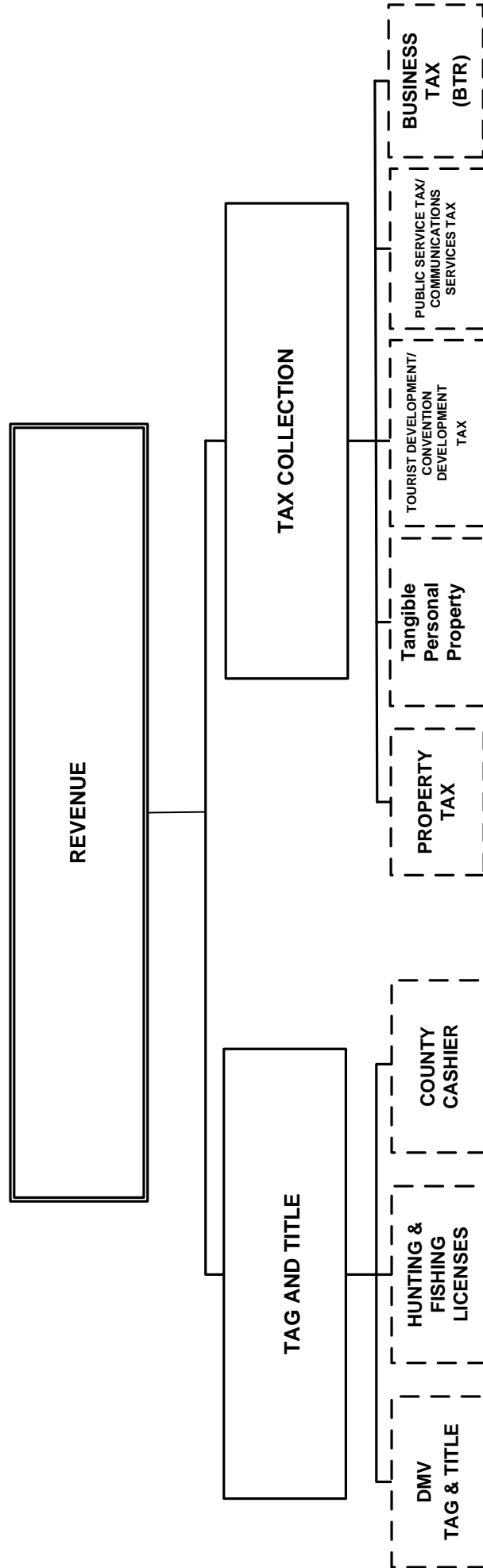
Revenue

Department: Business Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Revenue	2,767,956	3,195,819	3,428,100	3,481,319
Total Expenditures	\$2,767,956	\$3,195,819	\$3,428,100	\$3,481,319
Expenditures by Category				
Personal Services	2,853,756	3,167,548	3,386,074	3,630,423
Operating Expenses	1,535,160	1,660,990	1,624,445	1,618,055
Capital Outlay	0	0	50,000	0
Subtotal Operating Expenditures	\$4,388,916	\$4,828,538	\$5,060,519	\$5,248,478
Grants and Aids	71	0	300	0
Subtotal Other Operating Expenses	\$71	\$0	\$300	\$0
Reimbursements	(1,621,031)	(1,632,719)	(1,632,719)	(1,767,159)
Total Operating Expenditures	\$2,767,956	\$3,195,819	\$3,428,100	\$3,481,319
Expenditures by Fund				
General	\$2,727,355	\$3,155,124	\$3,387,405	\$3,440,624
Municipal Service District	\$40,601	\$40,695	\$40,695	\$40,695
Number of Full Time Positions		79.00		79.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		80.00		80.00

Mission: To provide excellent customer service in the administration of tax collection activities and DMV tag and title transactions, while adhering to the Florida Statutes, the Administrative code, Department of Highway Safety and Motor Vehicles rules and regulations, and Volusia County ordinances; and to perform these duties efficiently and with high accountability.

BUSINESS SERVICES REVENUE



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

Revenue

Department: Business Services

Revenue

8058200

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,853,756	3,167,548	3,386,074	3,630,423
Operating Expenses	1,535,160	1,660,990	1,624,445	1,618,055
Capital Outlay	0	0	50,000	0
Subtotal Operating Expenditures	\$4,388,916	\$4,828,538	\$5,060,519	\$5,248,478
Grants and Aids	71	0	300	0
Subtotal Other Operating Expenses	\$71	\$0	\$300	\$0
Reimbursements	(1,621,031)	(1,632,719)	(1,632,719)	(1,767,159)
Total Operating Expenditures	\$2,767,956	\$3,195,819	\$3,428,100	\$3,481,319
Expenditures by Fund				
General	\$2,727,355	\$3,155,124	\$3,387,405	\$3,440,624
Municipal Service District	\$40,601	\$40,695	\$40,695	\$40,695
Number of Full Time Positions		79.00		79.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		80.00		80.00

Highlights

The Revenue division director serves as the county's tax collector and manages the administration, collection, and distribution of real estate taxes, tangible personal property taxes, centrally assessed taxes, business tax receipts, and tourist/convention development taxes. As an agent for the Florida Department of Highway Safety and Motor Vehicles, the division is responsible for issuing titles and registrations for automobiles, trucks, mobile homes, and vessels, and for issuing disabled parking permits, and as an agent for the Florida Fish and Wildlife Conservation Commission, issues hunting and fishing licenses.

As the county's cashier, the division processes payments for a variety of county services, such as, building permits, water bills, Votran passes, dog tags, hauling permits, special assessments, Value Adjustment Board fees, beach citations, and confiscated funds.

The fiscal year 2015-16 budget includes 15 full-time and two part-time unfunded positions.

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Road and Bridge

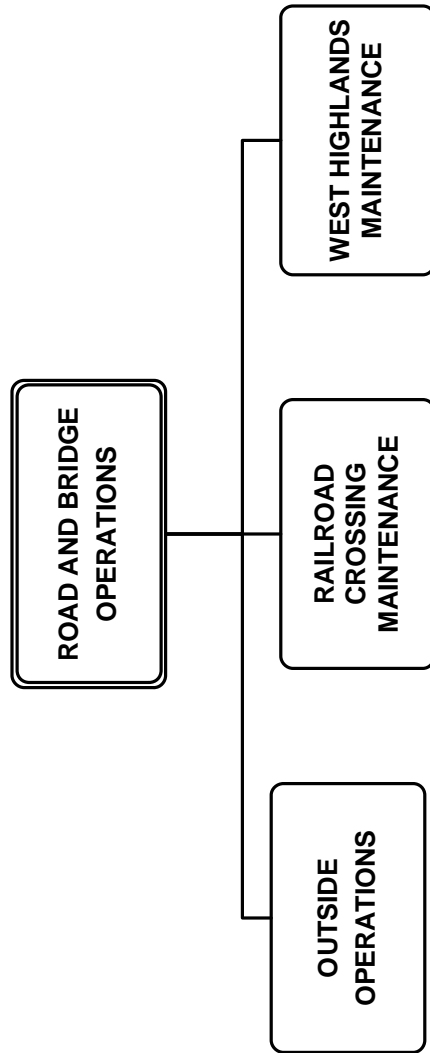
Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Outside Operations	210,232	181,900	181,900	181,900
Road & Bridge Operations	10,150,312	19,121,998	12,670,465	14,730,313
W Highlands/Highlands Park	230,118	234,880	180,067	308,481
Total Expenditures	\$10,590,662	\$19,538,778	\$13,032,432	\$15,220,694
Expenditures by Category				
Personal Services	5,121,085	5,445,498	5,523,047	5,795,963
Operating Expenses	5,701,303	7,031,771	7,036,724	7,144,665
Capital Outlay	529,944	870,000	1,372,661	870,400
Subtotal Operating Expenditures	\$11,352,332	\$13,347,269	\$13,932,432	\$13,811,028
Reserves	76,643	7,091,509	0	2,309,666
Subtotal Other Operating Expenses	\$76,643	\$7,091,509	\$0	\$2,309,666
Reimbursements	(838,313)	(900,000)	(900,000)	(900,000)
Total Operating Expenditures	\$10,590,662	\$19,538,778	\$13,032,432	\$15,220,694
Expenditures by Fund				
County Transportation Trust	\$10,360,544	\$19,303,898	\$12,852,365	\$14,912,213
Road District Maintenance	\$230,118	\$234,880	\$180,067	\$308,481
Number of Full Time Positions		127.00		128.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		130.60		131.60

Mission: To maintain the County's transportation system of roads and bridges, provide a safe system, and protect the investment in that system. To develop and provide levels of service by planning, scheduling, directing and controlling work.

PUBLIC WORKS

ROAD AND BRIDGE DIVISION



Road and Bridge

Department: Public Works

Outside Operations

7506800

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	210,232	181,900	181,900	181,900
Subtotal Operating Expenditures	\$210,232	\$181,900	\$181,900	\$181,900
Reimbursements	0	0	0	0
Expenditures by Fund				
County Transportation Trust	\$210,232	\$181,900	\$181,900	\$181,900

Highlights

The Outside Operations Activity accounts for numerous emergency maintenance roadway repairs and signage. This activity is also responsible for the maintenance of abandoned cemeteries located throughout the County and other special projects such as support for the Daytona Speedway Races, Volusia County Fair, Volusia County Food Drive and Keep DeLand Beautiful projects.

Road and Bridge

Department: Public Works

Road & Bridge Operations

ROAD_BR_OPERATIONS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	5,121,085	5,445,498	5,523,047	5,795,963
Operating Expenses	5,337,596	6,669,804	6,674,757	6,782,915
Capital Outlay	529,944	870,000	1,372,661	870,400
Subtotal Operating Expenditures	\$10,988,625	\$12,985,302	\$13,570,465	\$13,449,278
Reserves	0	7,036,696	0	2,181,035
Subtotal Other Operating Expenses	\$0	\$7,036,696	\$0	\$2,181,035
Reimbursements	(838,313)	(900,000)	(900,000)	(900,000)
Total Operating Expenditures	\$10,150,312	\$19,121,998	\$12,670,465	\$14,730,313
Expenditures by Fund				
County Transportation Trust	\$10,150,312	\$19,121,998	\$12,670,465	\$14,730,313
Number of Full Time Positions		127.00		128.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		130.60		131.60

Key Objectives

1. Ensure the highest possible level of service with existing resources through effective organization and management of all work performed
2. Maintain approximately 1000 miles of paved roads and 100 miles of dirt roads and associated right of way

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Miles of right-of-way trees trimmed	118	110	112
2. Number of acres mowed	12,096	12,000	12,000
3. Square feet of sidewalk repaired	39,562	40,000	40,000
4. Tons of asphalt repairs	1,136	1,358	1,200

Highlights

Road and Bridge Operations is responsible for the maintenance of approximately 1,000 miles of paved roads and approximately 100 miles of dirt roads. This includes the associated right of way mowing, median maintenance, tree removal and trimming, signs, striping, curbing and sidewalk maintenance. Budget cuts over the past several years have required a reduction in the levels of service to the residents of Volusia County in the mowing and grading frequencies.

During fiscal year 2014-15 two positions were transferred from the Stormwater division to Road and Bridge while one position was transferred to the Stormwater division, creating a net gain of one position for the Road and Bridge division.

During fiscal year 2015-16 two part-time Bridgetender positions will be unfunded. The Bridgetenders are being reduced in anticipation of the replacement of the Orange Avenue bascule bridge with a high rise bridge.

The fiscal year 2015-16 budget has 17 full-time and six part-time unfunded positions. Details of the Capital Outlay can be found in Section J of this document.

Road and Bridge

Department: Public Works

W Highlands/Highlands Park

7507001

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	153,475	180,067	180,067	179,850
Subtotal Operating Expenditures	\$153,475	\$180,067	\$180,067	\$179,850
Reserves	76,643	54,813	0	128,631
Subtotal Other Operating Expenses	\$76,643	\$54,813	\$0	\$128,631
Reimbursements	0	0	0	0
Expenditures by Fund				
Road District Maintenance	\$230,118	\$234,880	\$180,067	\$308,481

Highlights

Provide Right of Way maintenance (mowing, dirt road grading, signs, tree trimming, etc.) for the West Highlands maintenance district for fiscal year 2015-16 per the special assessment agreement.

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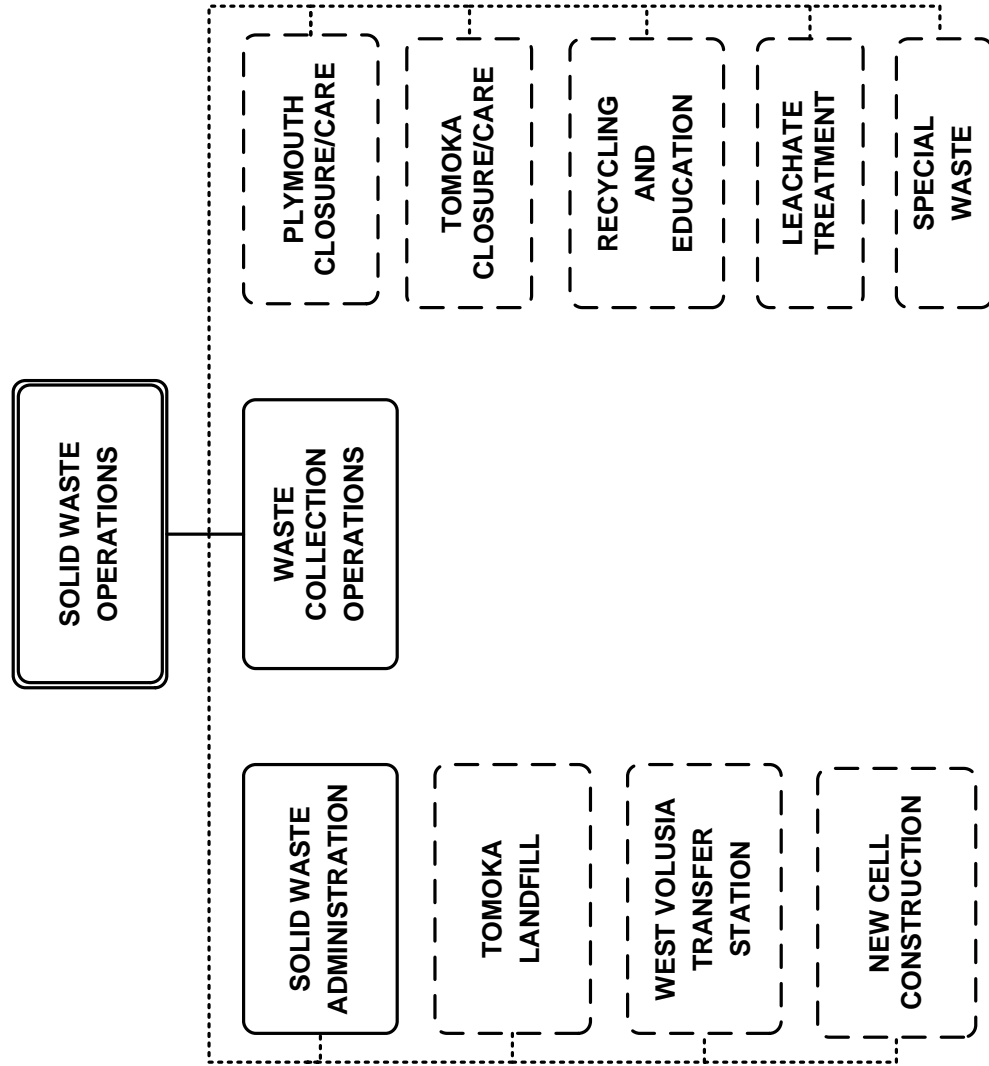
Solid Waste

Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Collection	8,256,631	10,165,917	8,333,023	10,245,135
Solid Waste Administration	12,537,513	26,792,792	20,238,408	27,516,091
Total Expenditures	\$20,794,144	\$36,958,709	\$28,571,431	\$37,761,226
Expenditures by Category				
Personal Services	3,246,025	4,038,280	3,899,366	4,096,846
Operating Expenses	14,511,415	16,004,585	16,153,943	15,962,899
Capital Outlay	2,122,571	1,673,650	1,843,430	1,463,300
Subtotal Operating Expenditures	\$19,880,011	\$21,716,515	\$21,896,739	\$21,523,045
Capital Improvements	664,133	4,720,000	6,424,692	3,328,973
Grants and Aids	250,000	250,000	250,000	250,000
Reserves	0	10,272,194	0	12,659,208
Subtotal Other Operating Expenses	\$914,133	\$15,242,194	\$6,674,692	\$16,238,181
Reimbursements	0	0	0	0
Total Operating Expenditures	\$20,794,144	\$36,958,709	\$28,571,431	\$37,761,226
Expenditures by Fund				
Solid Waste	\$12,537,513	\$26,792,792	\$20,238,408	\$27,516,091
Waste Collection	\$8,256,631	\$10,165,917	\$8,333,023	\$10,245,135
Number of Full Time Positions		69.00		69.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		69.00		69.00

Mission: To manage an integrated, cost effective solid waste program that will provide long-term disposal capacity for our citizens, while being environmentally sound and sustainable.

PUBLIC WORKS SOLID WASTE



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

Solid Waste

Department: Public Works

Collection

7600600

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	128,281	130,396	130,900	133,140
Operating Expenses	8,128,350	8,170,295	8,202,123	8,459,135
Subtotal Operating Expenditures	\$8,256,631	\$8,300,691	\$8,333,023	\$8,592,275
Reserves	0	1,865,226	0	1,652,860
Subtotal Other Operating Expenses	\$0	\$1,865,226	\$0	\$1,652,860
Reimbursements	0	0	0	0
Total Operating Expenditures	\$8,256,631	\$10,165,917	\$8,333,023	\$10,245,135
Expenditures by Fund				
Waste Collection	\$8,256,631	\$10,165,917	\$8,333,023	\$10,245,135

Number of Full Time Positions	3.00	3.00
Number of Full Time Equivalent Positions	3.00	3.00

Key Objectives

1. Provide efficient collection services for unincorporated Volusia County
2. Promote proper waste management, waste reduction and recycling through public education programs to exceed the state recycling goal
3. Administer collection services to protect the health and well-being of the community
4. Provide continuing education for proper waste reduction, recycling and disposal

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of unincorporated residential units per year	44,981	45,245	45,254
2. Tons of residential waste collected for recycling	4,842	4,850	4,900
3. Percent of complaints resolved in 24 hours	99	99	99
4. Number of residential education contacts	31,793	31,900	32,000

Highlights

The core function of Waste Collection Operations is to provide safe, efficient and cost effective refuse collection services through contracted services; that includes curbside refuse, recycling, yard waste and bulk item pick-up. The annual non-ad valorem special assessment to residents of the unincorporated areas of the county is \$190.

Solid Waste

Department: Public Works

Solid Waste Administration

SOLID_WASTE_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	3,117,744	3,907,884	3,768,466	3,963,706
Operating Expenses	6,383,065	7,834,290	7,951,820	7,503,764
Capital Outlay	2,122,571	1,673,650	1,843,430	1,463,300
Subtotal Operating Expenditures	\$11,623,380	\$13,415,824	\$13,563,716	\$12,930,770
Capital Improvements	664,133	4,720,000	6,424,692	3,328,973
Grants and Aids	250,000	250,000	250,000	250,000
Reserves	0	8,406,968	0	11,006,348
Subtotal Other Operating Expenses	\$914,133	\$13,376,968	\$6,674,692	\$14,585,321
Reimbursements	0	0	0	0
Total Operating Expenditures	\$12,537,513	\$26,792,792	\$20,238,408	\$27,516,091
Expenditures by Fund				
Solid Waste	\$12,537,513	\$26,792,792	\$20,238,408	\$27,516,091
Number of Full Time Positions		66.00		66.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		66.00		66.00

Key Objectives

1. Administer solid waste programs in accordance with applicable laws and regulations
2. Provide safe and economical transfer of solid waste to Tomoka Landfill
3. Administer recycling and education programs to promote recycling, reuse, waste reduction and other sustainable programs
4. Provide adequate disposal capacity for current and future waste volumes

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Tons of solid waste processed per year	472,571	482,235	491,880
2. Tons of transported waste per year	135,350	141,410	147,066
3. Percent recycled materials per year	57	50	57
4. Years of available permitted capacity	4	14	14

Highlights

The core function of the Solid Waste Division is to provide safe, efficient and affordable transfer and disposal of municipal solid waste while evaluating new technology and moving towards a sustainable future. The fiscal year 2015-16 budget provides for safe transfer of refuse from the West Volusia Transfer Station to the Tomoka Farms Road Landfill; operation of our municipal solid waste facility, Tomoka Farms Road Landfill, in an efficient manner while complying with federal, state and local regulations; and facilitates management of public-private partnership contracts and leases. Programs include yard waste reduction and household hazardous waste drop-off facilities.

The fiscal year 2015-16 budget proposes the construction of the new Tomoka Farms Road Administrative Facility and continued engineering and wetland permitting of the southeast disposal area.

The fiscal year 2015-16 budget has three full-time unfunded positions. Details of Capital Outlay and Capital Improvements can be found in Sections J and I of this document, respectively.

State Department of Juvenile Justice

Department: Public Protection

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Pre-disposition Detention	570,551	2,570,748	3,680,432	2,259,485
Total Expenditures	\$570,551	\$2,570,748	\$3,680,432	\$2,259,485
Expenditures by Category				
Grants and Aids	570,551	2,570,748	3,680,432	2,259,485
Subtotal Other Operating Expenses	\$570,551	\$2,570,748	\$3,680,432	\$2,259,485
Reimbursements	0	0	0	0
Total Operating Expenditures	\$570,551	\$2,570,748	\$3,680,432	\$2,259,485
Expenditures by Fund				
General	\$570,551	\$2,570,748	\$3,680,432	\$2,259,485

Mission: To comply with Florida State Statute 985.2155 passed in the 2004 Legislative Session. This law requires County of Volusia to reimburse the State for the estimated cost of pre-disposition detention of juveniles who reside in the County.

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State Department of Juvenile Justice

Department: Public Protection

Pre-disposition Detention

5901000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Grants and Aids	570,551	2,570,748	3,680,432	2,259,485
Subtotal Other Operating Expenses	\$570,551	\$2,570,748	\$3,680,432	\$2,259,485
Reimbursements	0	0	0	0
Total Operating Expenditures	\$570,551	\$2,570,748	\$3,680,432	\$2,259,485
Expenditures by Fund				
General	\$570,551	\$2,570,748	\$3,680,432	\$2,259,485

Highlights

Florida State Statute 985.2155, approved by the legislature in 2004, requires counties, except those that have been designated as "fiscally constrained", to pay for costs associated with the pre-trial detention of juveniles who are County residents.

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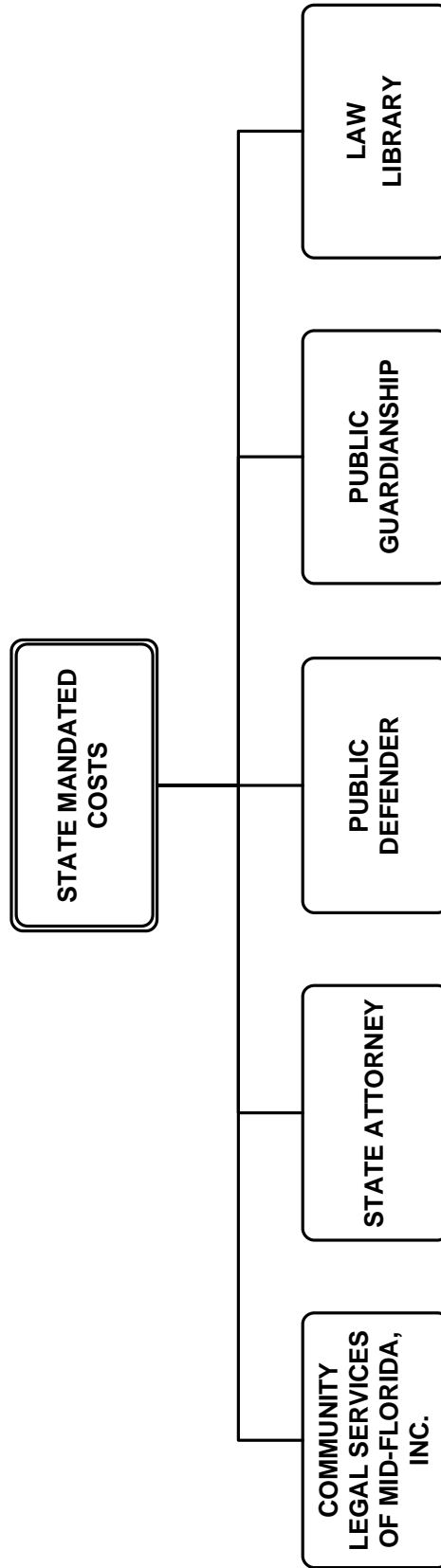
State Mandated Costs

Department: State Mandated Costs

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Community Legal Services of Mid-Florida	896,000	896,000	896,000	896,000
Law Library	616,154	630,952	630,952	660,537
Public Defender	481,890	617,243	579,939	667,328
Public Guardianship	126,000	126,000	126,000	126,000
State Attorney	612,871	682,516	561,860	685,699
Total Expenditures	\$2,732,915	\$2,952,711	\$2,794,751	\$3,035,564
Expenditures by Category				
Personal Services	65,005	66,144	69,592	72,158
Operating Expenses	2,470,471	2,691,486	2,533,415	2,839,829
Capital Outlay	115,092	108,575	105,238	35,429
Subtotal Operating Expenditures	\$2,650,568	\$2,866,205	\$2,708,245	\$2,947,416
Grants and Aids	82,347	86,506	86,506	88,148
Subtotal Other Operating Expenses	\$82,347	\$86,506	\$86,506	\$88,148
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,732,915	\$2,952,711	\$2,794,751	\$3,035,564
Expenditures by Fund				
General	\$2,732,915	\$2,952,711	\$2,794,751	\$3,035,564
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00

Mission: To provide a safe environment and community to the citizens of County of Volusia through the elected State Attorney, whose office prosecutes criminal acts on behalf of both the State and County; the elected Public Defender, whose office provides effective assistance of counsel to indigent persons who are charged with criminal violations of law; the Volusia County Law Library; the Council On Aging, operating as the Office of Public Guardianship for Volusia County; and Community Legal Services of Mid-Florida, whose office is charged with providing low cost or free civil legal services.

JUSTICE SYSTEM STATE MANDATED COSTS



State Mandated Costs

Department: State Mandated Costs

Community Legal Services of Mid-Florida

3304100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	896,000	896,000	896,000	896,000
Subtotal Operating Expenditures	\$896,000	\$896,000	\$896,000	\$896,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$896,000	\$896,000	\$896,000	\$896,000
Expenditures by Fund				
General	\$896,000	\$896,000	\$896,000	\$896,000

Highlights

Community Legal Services of Mid-Florida (CLSMF) operates a Legal Advice/Intake Helpline that provides centralized intake, legal advice, brief services and referrals and allows expert CLSMF attorneys to assist clients throughout our 12 county service area without regard for location.

CLSMF's Volunteer Lawyers Project (VLP) provides free legal assistance to low-income clients by referring cases to volunteer attorneys. VLP offers legal advice clinics where Volusia residents can receive free legal advice from private attorneys on various matters. Currently, CLSMF offers weekly general advice clinics in Daytona Beach and a twice monthly advice clinic in DeLand.

The Daytona Beach office houses 9 attorneys and 1 paralegal who help low-income, elderly or victimized Volusia residents with a wide array of legal issues. Our Family Law attorneys help victims of domestic violence obtain injunctions for protection from the court as well as helping victims obtain divorces and orders for child custody and child support so they can maintain independence from their abusers. Our Housing attorneys advise and assist homeowners facing foreclosure, educate renters on their rights and responsibilities under Florida's Landlord-Tenant Act and defend unlawful eviction actions and work to preserve affordable housing for low-income workers and their families. Our Special Education attorneys fight for the rights of disabled school children to appropriate accommodations in the public school system, and are working collaboratively with other agencies to address policies and procedures that push children out of school and into delinquency court. The Public Benefits paralegal helps low-income families obtain or keep income through programs such as SNAP (food stamps), Unemployment Compensation, temporary cash assistance, Medicaid, and others. Our Veterans attorney helps disabled veterans appeal the denial of Veterans Benefits, discharge upgrades and other military benefits.

State Mandated Costs

Department: State Mandated Costs

Law Library

3307140

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	616,154	630,952	630,952	660,537
Subtotal Operating Expenditures	\$616,154	\$630,952	\$630,952	\$660,537
Reimbursements	0	0	0	0
Total Operating Expenditures	\$616,154	\$630,952	\$630,952	\$660,537
Expenditures by Fund				
General	\$616,154	\$630,952	\$630,952	\$660,537

Key Objectives

1. Continue to meet the legal information needs of the community
2. Continue to increase awareness of Law Library resources and services
3. Continue to develop and provide programs and services for Library users

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Daytona and DeLand patron usage by calendar year	51,996	52,126	52,256
2. Annual website visits	89,832	90,057	90,282
3. Educational seminars, sessions, and tours conducted	12	12	12

Highlights

The Volusia County Law Library (VCLL) provides the necessary resources and services to facilitate meaningful access to the legal information needs of the community. Users of the VCLL include the general public, attorneys, judges, court and governmental agencies, students and members of the business community. Referrals from other agencies and libraries are common. The legal resources and reference services required by these user groups vary in terms of type, degree and complexity.

THE VCLL operates branches located in Daytona Beach, DeLand and New Smyrna Beach, and legal workstations in Deltona and Ormond Beach. The VCLL operates a website at www.vclawlib.org.

The VCLL maintains the core collection standards in accordance with the American Association of Law Libraries. It maintains a collection of key supplementary resources including topical treatises, practice manuals and form books to assist in the practice and procedures of law.

The VCLL provides access to legal databases for all its patrons. Educational materials are available to assist patrons in learning about various areas of law. Legal research seminars and tours are offered by the Library on a regular basis.

State Mandated Costs

Department: State Mandated Costs

Public Defender

3307000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	396,171	479,162	445,195	565,751
Capital Outlay	3,372	51,575	48,238	13,429
Subtotal Operating Expenditures	\$399,543	\$530,737	\$493,433	\$579,180
Grants and Aids	82,347	86,506	86,506	88,148
Subtotal Other Operating Expenses	\$82,347	\$86,506	\$86,506	\$88,148
Reimbursements	0	0	0	0
Total Operating Expenditures	\$481,890	\$617,243	\$579,939	\$667,328
Expenditures by Fund				
General	\$481,890	\$617,243	\$579,939	\$667,328

Highlights

In accordance with Section 27.51(1), Florida Statutes, Public Defenders are charged with the representation of indigent defendants. The duties and responsibilities of the Public Defender's Office are constantly expanding. Section 29.008, Florida Statutes, requires the County to be responsible for funding communications, information systems and networks, utilities, maintenance, security and technology equipment.

State Mandated Costs

Department: State Mandated Costs

Public Guardianship

3307040

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	126,000	126,000	126,000	126,000
Subtotal Operating Expenditures	\$126,000	\$126,000	\$126,000	\$126,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$126,000	\$126,000	\$126,000	\$126,000
Expenditures by Fund				
General	\$126,000	\$126,000	\$126,000	\$126,000

Highlights

The Council on Aging has been operating as the Office of Public Guardianship for Volusia County since 2003. Staff provide a necessary services to the age of 18 or older who lack the capacity to make their own decisions; do not have a willing of qualified family member or friend to serve as a guardian; and do not have adequate income or assets to pay for a professional guardian. Through this program, the Council provides services for 38 active public wards with over 35 on the waiting list. Natural attrition of this population allows staff to serve approximately 50 wards in any year. On a daily basis the program provides wards with health care management, residential placement, and financial management. Many of these residents are extremely frail residents in nursing homes while others are developmentally disabled and have resided in group homes for most of their lives. The Office is able to assist these individuals to obtain the least restrictive and the most productive life possible.

State Mandated Costs

Department: State Mandated Costs

State Attorney

3305000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	65,005	66,144	69,592	72,158
Operating Expenses	436,146	559,372	435,268	591,541
Capital Outlay	111,720	57,000	57,000	22,000
Subtotal Operating Expenditures	\$612,871	\$682,516	\$561,860	\$685,699
Reimbursements	0	0	0	0
Total Operating Expenditures	\$612,871	\$682,516	\$561,860	\$685,699
Expenditures by Fund				
General	\$612,871	\$682,516	\$561,860	\$685,699
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00

Highlights

The State Attorney's Office, Seventh Judicial Court is responsible for Criminal Prosecutions in Volusia, Flagler, St. John's and Putnam Counties ranging from First-Degree Murder to Disorderly Conduct. The budget for the State Attorney's Office including staff salaries, is primarily funded by the State. Article V, Revision 7 of the State Constitution called for full State funding on July 1, 2204. Section 29.008, Florida Statutes, requires the County to be responsible for the costs of communications, information systems and facilities. These costs include information technology (hardware, software and equipment), rent, utilities, building maintenance, security, property insurance and liability insurance.

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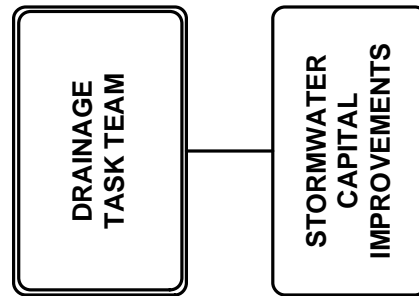
Stormwater

Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Drainage Task Team	2,769,625	8,114,336	2,845,492	8,569,326
Stormwater Capital Improvements	1,288,202	1,820,000	2,193,283	2,870,000
Total Expenditures	\$4,057,827	\$9,934,336	\$5,038,775	\$11,439,326
Expenditures by Category				
Personal Services	2,575,940	2,810,694	2,815,106	3,036,375
Operating Expenses	1,650,618	1,720,194	1,562,386	1,723,491
Capital Outlay	949,943	573,000	573,000	573,000
Subtotal Operating Expenditures	\$5,176,501	\$5,103,888	\$4,950,492	\$5,332,866
Capital Improvements	1,172,953	1,920,000	2,293,283	3,000,000
Interfund Transfers	35,113	72,228	0	2,000,000
Reserves	0	5,043,220	0	3,276,460
Subtotal Other Operating Expenses	\$1,208,066	\$7,035,448	\$2,293,283	\$8,276,460
Reimbursements	(2,326,740)	(2,205,000)	(2,205,000)	(2,170,000)
Total Operating Expenditures	\$4,057,827	\$9,934,336	\$5,038,775	\$11,439,326
Expenditures by Fund				
Stormwater Utility	\$4,057,827	\$9,934,336	\$5,038,775	\$11,439,326
Number of Full Time Positions		57.00		56.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		57.75		56.75

Mission: To provide for physical structures, natural systems and maintenance activities to protect people, infrastructure, property and water resources from the hazards of flooding, inadequate drainage and stormwater pollutants.

PUBLIC WORKS STORMWATER



Stormwater

Department: Public Works

Drainage Task Team

DRAINAGETASK

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,575,940	2,810,694	2,815,106	3,036,375
Operating Expenses	1,562,582	1,620,194	1,462,386	1,653,491
Capital Outlay	949,943	573,000	573,000	573,000
Subtotal Operating Expenditures	\$5,088,465	\$5,003,888	\$4,850,492	\$5,262,866
Capital Improvements	7,900	200,000	200,000	200,000
Interfund Transfers	0	72,228	0	2,000,000
Reserves	0	5,043,220	0	3,276,460
Subtotal Other Operating Expenses	\$7,900	\$5,315,448	\$200,000	\$5,476,460
Reimbursements	(2,326,740)	(2,205,000)	(2,205,000)	(2,170,000)
Total Operating Expenditures	\$2,769,625	\$8,114,336	\$2,845,492	\$8,569,326
Expenditures by Fund				
Stormwater Utility	\$2,769,625	\$8,114,336	\$2,845,492	\$8,569,326
Number of Full Time Positions		57.00		56.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		57.75		56.75

Key Objectives

1. Inspect and efficiently evaluate canals, ditches and storm water systems on thoroughfare roads and in the unincorporated areas
2. Perform primary drainage system and roadside ditch cleaning chemically and mechanically to improve water quality and quantity flow
3. Maintain County retention areas with mowing and herbicide application to enhance appearance and effectiveness
4. Clean drainage systems within the County using vacuum equipment to remove debris
5. Replace deteriorated storm pipe and structures

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of catch basins inspected	7,644	7,000	8,000
2. Feet of roadside ditch systems cleaned	209,166	300,000	300,000
3. Acres of retention areas maintained	1,901	1,200	1,300
4. Feet of deteriorated pipe replaced	11,776	9,000	10,000

Highlights

The Stormwater program continues to develop and implement projects for County and partnership benefits. The Capital Improvement Plan focuses on water quality, flood reduction and water recharge benefits. Projects to continue in fiscal year 2015-16 include North Peninsula drainage improvements, Rio Way improvements and Wilbur by the Sea drainage improvements. Focus in the upcoming year will be on renewal and replacement of deteriorated infrastructure and on the Total Maximum Daily Load (TMDL) program. The County is involved in two current Basin Management Action Plan (BMAP) processes for the Halifax River and the Tomoka River and is pursuing a Reasonable Assurance Plan (RAP) for the Mosquito Lagoon.

During fiscal year 2014-15 two positions were transferred from the Stormwater division to Road and Bridge while one position was transferred to the Stormwater division, creating a net loss of one (1) position for the Stormwater division.

The fiscal year 2015-16 budget has four full-time unfunded positions. Details of Capital Outlay and Capital Improvements can be found in Sections J and I of this document, respectively.

Stormwater

Department: Public Works

Stormwater Capital Improvements

STORM_CAPITAL

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	88,036	100,000	100,000	70,000
Subtotal Operating Expenditures	\$88,036	\$100,000	\$100,000	\$70,000
Capital Improvements	1,165,053	1,720,000	2,093,283	2,800,000
Interfund Transfers	35,113	0	0	0
Subtotal Other Operating Expenses	\$1,200,166	\$1,720,000	\$2,093,283	\$2,800,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,288,202	\$1,820,000	\$2,193,283	\$2,870,000
Expenditures by Fund				
Stormwater Utility	\$1,288,202	\$1,820,000	\$2,193,283	\$2,870,000

Highlights

Capital Improvement funds are allocated for the commencement and/or completion of the following capital projects:

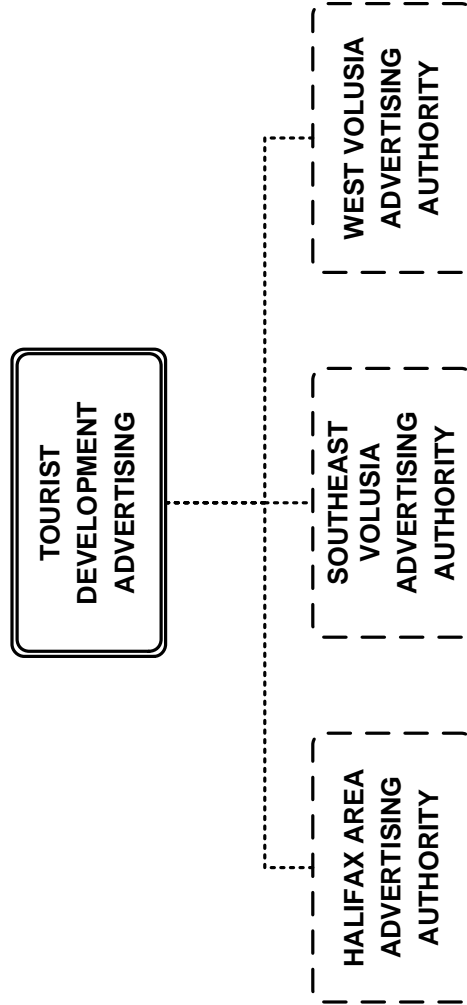
Wilbur by the Sea Drainage Improvement	\$400,000
North Peninsula Drainage Improvement	\$300,000
Total Maximum Daily Load (TMDL)	\$450,000
Rio Way Retention Pond	\$250,000
Local Projects - TBD	\$650,000
Mosquito Lagoon (RAP)	\$170,000
Gemini Springs Water Quality Improvement	\$200,000
Garbordy Basin Improvements	\$250,000
Land Acquisition	\$200,000

Tourist Development

Department: Tourist Development

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Tourist Development	8,659,981	8,698,280	9,449,735	10,000,445
Total Expenditures	\$8,659,981	\$8,698,280	\$9,449,735	\$10,000,445
Expenditures by Category				
Operating Expenses	8,659,981	8,698,280	9,449,735	10,000,445
Subtotal Operating Expenditures	\$8,659,981	\$8,698,280	\$9,449,735	\$10,000,445
Reimbursements	0	0	0	0
Total Operating Expenditures	\$8,659,981	\$8,698,280	\$9,449,735	\$10,000,445
Expenditures by Fund				
Convention Development Tax	\$8,659,981	\$8,698,280	\$9,449,735	\$10,000,445
Mission:	To promote tourism in Volusia County through statewide and national promotions which highlight the County's diverse qualities and attributes.			

TOURIST DEVELOPMENT



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



Tourist Development

Department: Tourist Development

Tourist Development

TOURIST_DEV

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	8,659,981	8,698,280	9,449,735	10,000,445
Subtotal Operating Expenditures	\$8,659,981	\$8,698,280	\$9,449,735	\$10,000,445
Reimbursements	0	0	0	0
Total Operating Expenditures	\$8,659,981	\$8,698,280	\$9,449,735	\$10,000,445
Expenditures by Fund				
Convention Development Tax	\$8,659,981	\$8,698,280	\$9,449,735	\$10,000,445

Highlights

The Tourist Development Advertising Authorities receive Convention Development Tax revenues derived from the 3% Convention Development Tax on hotel rooms and other short-term rental in each of three districts. Halifax Area Advertising Authority, Southeast Volusia Advertising Authority, and West Volusia Advertising Authority conduct promotion and advertising campaigns in their respective areas.

Fiscal year 2015-16 budgeted expenditures include the 2% administrative cost of \$195,995 and disbursements of \$7,574,968 to Halifax, \$1,822,592 to Southeast Volusia and \$406,890 to West Volusia Advertising Authorities.

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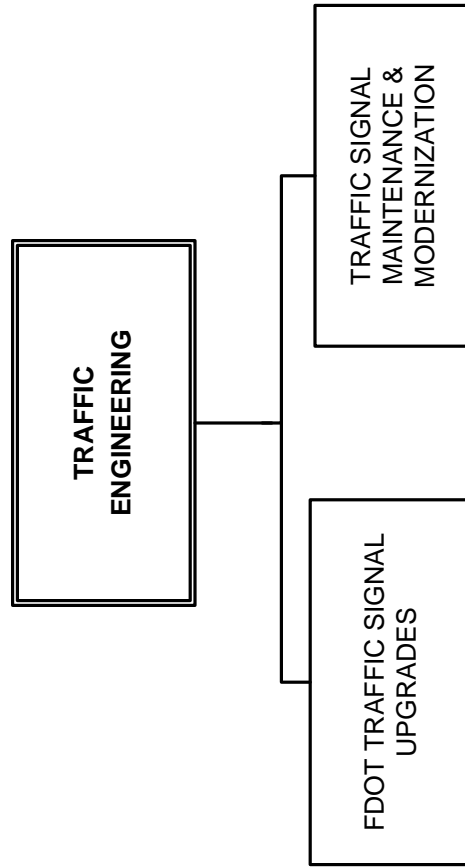
Traffic Engineering

Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Traffic Engineering	1,005,857	3,479,515	1,114,823	1,986,616
Traffic Signal Modernization	1,804,275	2,237,510	2,212,918	2,542,127
Total Expenditures	\$2,810,132	\$5,717,025	\$3,327,741	\$4,528,743
Expenditures by Category				
Personal Services	1,189,792	1,435,254	1,368,595	1,484,459
Operating Expenses	1,151,043	1,596,434	1,569,146	1,669,247
Capital Outlay	267,000	15,000	15,000	10,000
Subtotal Operating Expenditures	\$2,607,835	\$3,046,688	\$2,952,741	\$3,163,706
Capital Improvements	223,470	400,000	400,000	600,000
Reserves	0	2,295,337	0	790,037
Subtotal Other Operating Expenses	\$223,470	\$2,695,337	\$400,000	\$1,390,037
Reimbursements	(21,173)	(25,000)	(25,000)	(25,000)
Total Operating Expenditures	\$2,810,132	\$5,717,025	\$3,327,741	\$4,528,743
Expenditures by Fund				
County Transportation Trust	\$2,810,132	\$5,717,025	\$3,327,741	\$4,528,743
Number of Full Time Positions		21.00		21.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		21.00		21.00

Mission: To enhance the quality of life for residents and visitors by providing essential services for the safe and efficient movement of both vehicular and pedestrian traffic throughout Volusia County. This is accomplished through the planning, design, implementation and maintenance of traffic control devices (such as traffic signals, school zone flashers, curve warning flashers) and studies that recommend roadway signing or pavement markings in accordance with standard engineering practices. The division assists the Florida Department of transportation and numerous municipalities in accomplishing this same mission.

PUBLIC WORKS TRAFFIC ENGINEERING DIVISION



Traffic Engineering

Department: Public Works

Traffic Engineering

TRAFFIC_ENG

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	554,017	645,010	599,657	657,124
Operating Expenses	456,265	549,168	525,166	554,455
Capital Outlay	16,748	15,000	15,000	10,000
Subtotal Operating Expenditures	\$1,027,030	\$1,209,178	\$1,139,823	\$1,221,579
Reserves	0	2,295,337	0	790,037
Subtotal Other Operating Expenses	\$0	\$2,295,337	\$0	\$790,037
Reimbursements	(21,173)	(25,000)	(25,000)	(25,000)
Total Operating Expenditures	\$1,005,857	\$3,479,515	\$1,114,823	\$1,986,616
Expenditures by Fund				
County Transportation Trust	\$1,005,857	\$3,479,515	\$1,114,823	\$1,986,616
Number of Full Time Positions		11.00		11.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		11.00		11.00

Key Objectives

1. Provide a comprehensive program of 24-hour Traffic Counts at fixed stations throughout Volusia county
2. Produce Annual Average Daily Traffic (AADT) counts for State and Volusia roads
3. Conduct traffic studies to determine whether intersections and/or corridors need additional traffic control devices
4. Evaluate development review projects for transportation

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of traffic studies & volume/vehicle classification counts	501	740	740
2. Complete yearly AADT & LOS report	1	1	1
3. Number of days to complete traffic studies after receiving request	117	120	120
4. Number of development projects reviewed	520	600	600

Highlights

Traffic Engineering is responsible for transportation planning and the proper warranting, design, installation, operations and maintenance of traffic control devices countywide. The Division continues to maintain and analyze traffic crash records to identify and implement appropriate corrective safety measures. In addition, Traffic Engineering provides traffic engineering and traffic operations services to all cities in the county with Interlocal Agreements for Municipal Services. The Division analyzes all land use amendments with regard to transportation impacts within the provisions of Chapter 2, Transportation Element of the Comprehensive Plan's goals, objectives and policies. The Division evaluates traffic engineering elements on development projects such as driveway use permits, rezoning, planned unit developments, special exceptions, variances, conceptual & final site plans, subdivision overall development plans, preliminary & final plats, transportation concurrency applications, and transportation impact analyses.

The fiscal year 2015-16 budget has two full-time unfunded positions. Details of the Capital Outlay can be found in Section J of this document.

Traffic Engineering

Department: Public Works

Traffic Signal Modernization

7702502

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	635,775	790,244	768,938	827,335
Operating Expenses	694,778	1,047,266	1,043,980	1,114,792
Capital Outlay	250,252	0	0	0
Subtotal Operating Expenditures	\$1,580,805	\$1,837,510	\$1,812,918	\$1,942,127
Capital Improvements	223,470	400,000	400,000	600,000
Subtotal Other Operating Expenses	\$223,470	\$400,000	\$400,000	\$600,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,804,275	\$2,237,510	\$2,212,918	\$2,542,127
Expenditures by Fund				
County Transportation Trust	\$1,804,275	\$2,237,510	\$2,212,918	\$2,542,127
Number of Full Time Positions		10.00		10.00
Number of Full Time Equivalent Positions		10.00		10.00

Key Objectives

1. Provide a comprehensive program of scheduled traffic signal maintenance two times per year
2. Provide a comprehensive program of scheduled school zone and flasher maintenance once per year
3. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems
4. Maintain communications system to 168 state, county, and city coordinated traffic signals countywide

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of twice per year traffic signal preventative maintenance	674	674	674
2. Number of annual school zone/flasher preventative maintenance	233	233	233
3. Response time to afterhours emergency traffic signal trouble calls (hrs)	2	2	2
4. Miles of signal communications network maintained & operated	52	52	52

Highlights

Traffic Engineering is responsible for transportation planning and proper warranting, design, installation, operation, and maintenance of traffic control devices countywide. In addition, Traffic Engineering provides routine and emergency maintenance to all local jurisdiction signals, school flashers, and flashers; except for the City of Daytona Beach. Currently, this entails 337 signals, 159 school flashers and 74 flashers countywide. A new concrete strain pole signal is proposed (S Blue Lake Ave & Taylor Rd, DeLand); whereas, the modernization will include upgrading one signalized intersection overhead, controller, and cabinet to a mast arm (Clyde Morris Blvd & Strickland Range Rd) and additional replacement/rebuilding of signalized intersection overhead wiring & equipment. Traffic Engineering will also complete the design and construction, engineering, and inspection for a new traffic signal to be located in, and funded by, the City of Port Orange at Crane Lakes Blvd, while Construction Engineering will handle the signal construction.

Details of the Capital Outlay and Capital Improvements can be found in Sections J and I of this document, respectively.

Veterans' Services

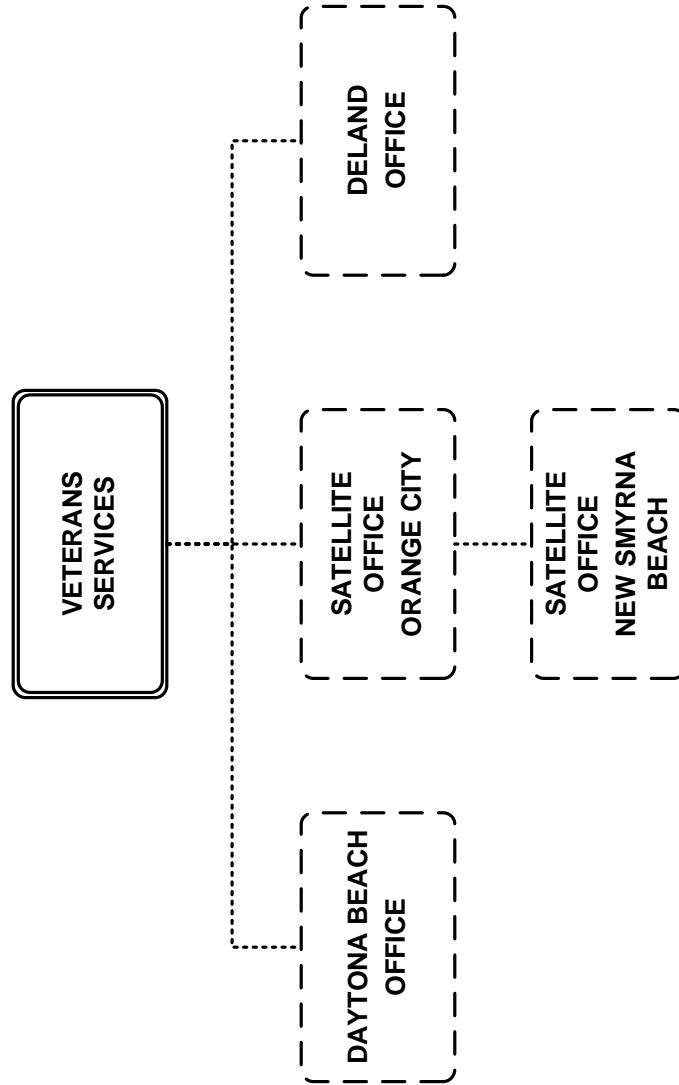
Department: Community Services

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Veterans' Services	561,135	636,166	664,102	666,430
Total Expenditures	\$561,135	\$636,166	\$664,102	\$666,430
Expenditures by Category				
Personal Services	469,370	540,050	551,550	559,000
Operating Expenses	91,765	96,116	112,552	107,430
Subtotal Operating Expenditures	\$561,135	\$636,166	\$664,102	\$666,430
Reimbursements	0	0	0	0
Total Operating Expenditures	\$561,135	\$636,166	\$664,102	\$666,430
Expenditures by Fund				
General	\$561,135	\$636,166	\$664,102	\$666,430
Number of Full Time Positions		10.00		10.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		10.00		10.00

Mission: To inform the veterans/dependents of benefits to which they may be entitled to. Assist them in obtaining those benefits by filing claims/appeals/benefits and supporting documents that will justify those claims.

COMMUNITY SERVICES

VETERANS SERVICES DIVISION



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

Veterans' Services

Department: Community Services

Veterans' Services

6603000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	469,370	540,050	551,550	559,000
Operating Expenses	91,765	96,116	112,552	107,430
Subtotal Operating Expenditures	\$561,135	\$636,166	\$664,102	\$666,430
Reimbursements	0	0	0	0
Total Operating Expenditures	\$561,135	\$636,166	\$664,102	\$666,430
Expenditures by Fund				
General	\$561,135	\$636,166	\$664,102	\$666,430

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

Key Objectives

1. File all requested claims and benefits for veterans/dependents
2. Serve all veterans/dependents including shut-ins and those in nursing homes/assisted living facilities
3. Perfect appeals on behalf of veterans and their dependents
4. Maintain client support for all veterans/dependents for all benefits

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of claims & benefits filed	8,064	7,300	7,300
2. Number of veterans/dependents served	8,710	8,600	8,600
3. Number of appeals on behalf of veterans and dependents	743	700	700
4. Number of client support cases for veterans & dependents	75,894	63,000	63,000

Highlights

Florida Statute 29.11 allows for the county to employ a Veteran's Service Officer and staff. The Volusia County Veterans' Service Division assists all former and present members of the Armed Forces and their dependents in preparing claims for compensation, hospitalization, vocational training, and other benefits and privileges in which they were entitled under Federal and State Laws and County Regulations. Offices are located in the Daytona Beach, DeLand, New Smyrna Beach, and Orange City. Due to frequent changes in laws and regulations, training and certification of staff is essential. Continued Certification and Accreditation is necessary through the training provided by the Florida Department of Veteran Affairs (FDVA), Department of Veteran Affairs (VA), and internally by this division.

In fiscal year 2013-14 the Volusia County Veterans' Services Office assisted our local community in receiving over \$186.2 million in VA awards of which \$16,312,189 were retro-active benefits.

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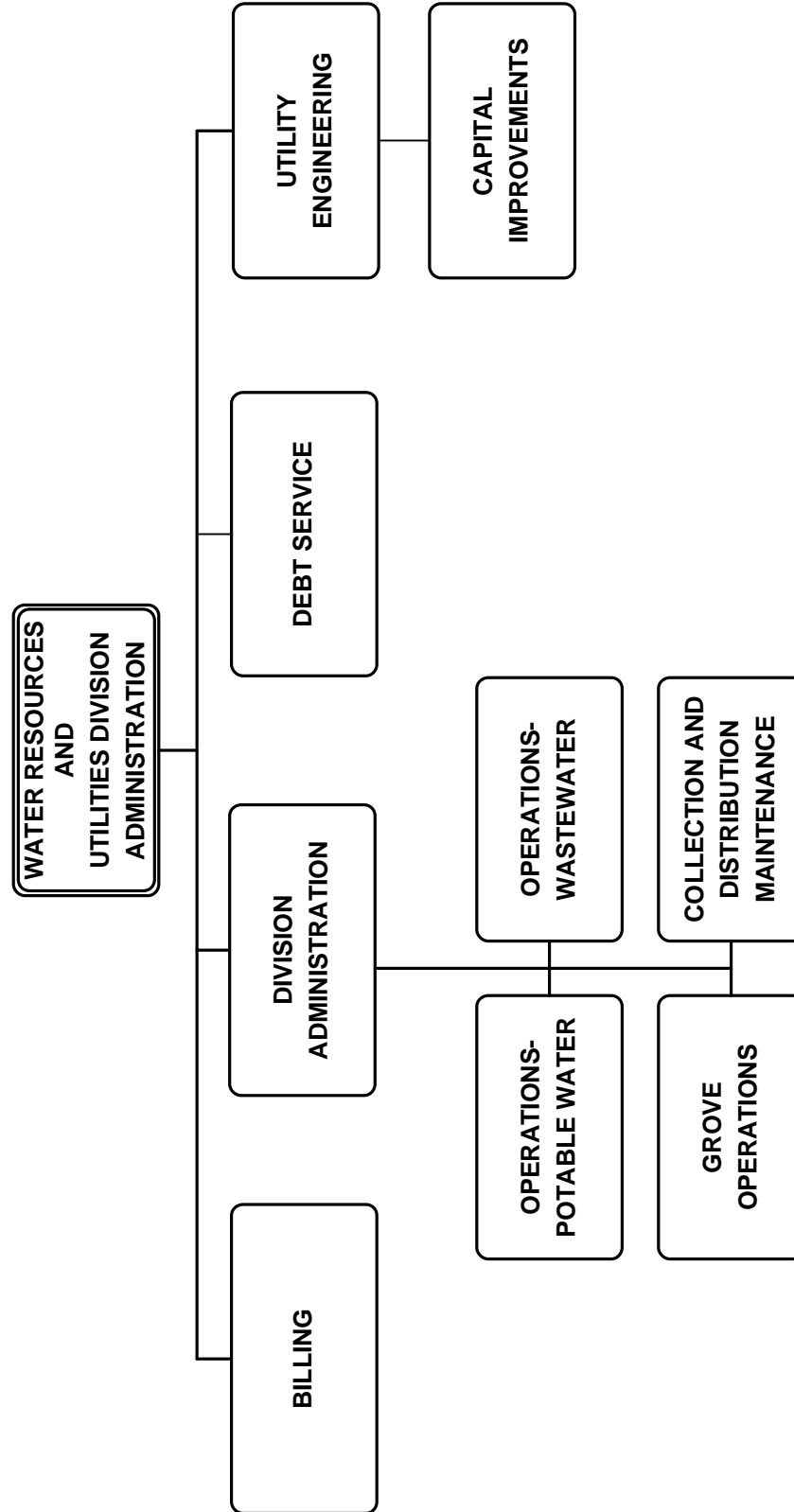
Water Resources and Utilities

Department: Public Works

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Collection and Distribution Maintenance	1,255,478	1,634,674	1,552,900	1,353,846
Customer Service	371,776	397,282	362,324	311,417
Operations-Potable Water	1,693,118	1,607,400	1,633,042	1,712,178
Utility Engineering	322,818	423,562	459,283	356,418
Water Utilities Capital Improvements	4,213,051	7,973,675	11,340,626	7,622,484
Water Utilities Debt Service	621,891	2,544,690	2,315,179	2,317,859
Water Utilities Division Administration	2,117,588	3,203,532	2,072,718	3,069,528
Water Utilities Wastewater	2,741,969	2,723,042	2,669,656	2,818,680
Total Expenditures	\$13,337,689	\$20,507,857	\$22,405,728	\$19,562,410
Expenditures by Category				
Personal Services	3,162,288	3,456,304	3,289,789	3,650,670
Operating Expenses	5,814,485	7,897,832	7,382,557	5,819,872
Capital Outlay	282,338	298,000	221,596	360,000
Subtotal Operating Expenditures	\$9,259,111	\$11,652,136	\$10,893,942	\$9,830,542
Capital Improvements	3,456,687	4,315,701	9,196,607	5,150,000
Debt Service	621,891	2,544,690	2,315,179	2,317,859
Interfund Transfers	0	0	0	25,000
Reserves	0	1,995,330	0	2,239,009
Subtotal Other Operating Expenses	\$4,078,578	\$8,855,721	\$11,511,786	\$9,731,868
Reimbursements	0	0	0	0
Total Operating Expenditures	\$13,337,689	\$20,507,857	\$22,405,728	\$19,562,410
Expenditures by Fund				
Water and Sewer Utilities	\$13,337,689	\$20,507,857	\$22,405,728	\$19,562,410
Number of Full Time Positions		62.00		61.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		62.00		61.00

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

PUBLIC WORKS WATER RESOURCES AND UTILITIES DIVISION



Water Resources and Utilities

Department: Public Works

Collection and Distribution Maintenance

7806010

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	527,294	686,374	624,086	675,346
Operating Expenses	728,184	948,300	928,814	678,500
Subtotal Operating Expenditures	\$1,255,478	\$1,634,674	\$1,552,900	\$1,353,846
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,255,478	\$1,634,674	\$1,552,900	\$1,353,846
Expenditures by Fund				
Water and Sewer Utilities	\$1,255,478	\$1,634,674	\$1,552,900	\$1,353,846
Number of Full Time Positions		14.00		12.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		14.00		12.00

Key Objectives

1. Meter conversion to AMR
2. Provide timely, accurate utility locates when requested
3. Maintain fire hydrant repair/flow test and valve turning programs
4. Perform scheduled sewer main cleaning per established standards

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of meter conversions to Automatic Meter Read	1,193	7,288	114
2. Number of utility locates performed	3,417	4,000	4,500
3. Number of valves turned and hydrants tested	2,183	3,051	3,051
4. Number of linear feet of sewer main cleaned	349,804	141,898	141,898

Highlights

The primary function of the Collection and Distribution Maintenance Activity is to provide water, sewer and reclaimed water connections for new customers, routine/emergency repairs of distribution and collection systems, conduct scheduled valve exercising/maintenance activities and gravity sewer main cleaning. The fiscal year 2015-16 budget includes funding for an aggressive telemetry and monitoring upgrade for approximately 50% of the existing lift stations

During the fiscal year 2014-15, two positions were moved to Operations.

Water Resources and Utilities

Department: Public Works

Customer Service

7800800

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	118,122	121,858	101,766	131,842
Operating Expenses	253,654	275,424	260,558	154,575
Subtotal Operating Expenditures	\$371,776	\$397,282	\$362,324	\$286,417
Interfund Transfers	0	0	0	25,000
Subtotal Other Operating Expenses	\$0	\$0	\$0	\$25,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$371,776	\$397,282	\$362,324	\$311,417
Expenditures by Fund				
Water and Sewer Utilities	\$371,776	\$397,282	\$362,324	\$311,417
Number of Full Time Positions		3.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Produce and provide utility bills to all active Volusia County utility customers
2. Increase Automatic Clearing House (ACH)
3. Number of new service accounts

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of bills mailed to active water and sewer accounts per month	14,361	14,600	14,500
2. Number of ACH and online payments	2,838	3,100	3,400
3. Number of new service accounts	2,562	2,600	2,700

Highlights

The primary function of the Customer Service Activity is management and billing for over 15,000 water customers and more than 10,000 wastewater customers countywide and the collection of approximately \$14 million in annual revenue. Customer service generates more than 180,000 bills annually.

The new customer friendly electronic portal has been successfully implemented and continues to gain momentum. Volusia County Utilities expects a jump in online activity when IVR (Interactive Voice Response) is added to the Customer Service phone menus.

Water Resources and Utilities

Department: Public Works

Operations-Potable Water

7804000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	537,803	542,450	602,729	641,178
Operating Expenses	1,155,315	1,064,950	1,030,313	1,071,000
Subtotal Operating Expenditures	\$1,693,118	\$1,607,400	\$1,633,042	\$1,712,178
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,693,118	\$1,607,400	\$1,633,042	\$1,712,178
Expenditures by Fund				
Water and Sewer Utilities	\$1,693,118	\$1,607,400	\$1,633,042	\$1,712,178

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

Key Objectives

1. Provide a safe/reliable source of potable water for customers' needs
2. Promote customer confidence by producing/providing a very high quality water
3. Reduce unaccounted for water (produced vs. billed metered water)

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Amount of potable water processed (million gallons per year)	3,627	3,600	3,600
2. Number of customer concerns corrected for taste, odor & pressure	92	104	50
3. Percent of unaccounted-for water	8	5	5

Highlights

The primary function of the Potable (drinking) Water Operations Activity is proper treatment of drinking water, supply customers with high quality drinking water that meets or exceeds regulatory standards, to ensure treatment capacities meet increasing customer needs and regulatory demands.

This activity also maintains water quality within the distribution systems by flushing, identifies ways to reduce water losses and maintains a proactive well field management program.

The Potable Water Operation continues to develop efficiencies that allow it to effectively function with the current Treatment Plant Operator staffing levels.

The fiscal year 2015-16 budget includes funding for a proactive well rehabilitation program to ensure reliable source water. The objective of this program is to identify, inspect and re-develop wells to ensure adequate water production. This budget also includes funding for pump/equipment upgrades to meet increasing pumping demands and conversion of water systems to chloramines to allow water produced to comply with the stringent Safe Drinking Water Disinfectant By-product Rule.

Water Resources and Utilities

Department: Public Works

Utility Engineering

7801000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	273,964	260,962	270,038	281,418
Operating Expenses	48,854	162,600	189,245	75,000
Subtotal Operating Expenditures	\$322,818	\$423,562	\$459,283	\$356,418
Reimbursements	0	0	0	0
Total Operating Expenditures	\$322,818	\$423,562	\$459,283	\$356,418
Expenditures by Fund				
Water and Sewer Utilities	\$322,818	\$423,562	\$459,283	\$356,418
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Determine the Utilities' future needs, develop a five year CIP program and provide project management for contract design and construction of capital projects
2. Update and manage the GIS data base of all county-owned water/wastewater infrastructure
3. Maintain the County's Consumptive Use Permits and Florida Dept of Environmental Protection permits for all county-owned water/wastewater facilities

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of capital projects	10	7	5
2. Number of GPS for all water and sewer assets	632	320	400
3. Number of permits maintained	16	15	11

Highlights

The primary function of the Utility Engineering Activity is the support of the water/wastewater system by overseeing capital improvement projects (CIP) and support of the maintenance and upgrade work performed by Utility Operations. Proposed capital projects for fiscal year 2015-16 total nearly \$5.2M, this includes carryover funds and new projects.

The fiscal year 2015-16 budget will focus on engineering for future "shovel ready" projects to be fully funded should funding become available.

For fiscal year 2015-16, one position remains unfunded.

Water Resources and Utilities

Department: Public Works

Water Utilities Capital Improvements

WATER_UTIL_CAP_IMPR

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	530,135	2,360,650	1,963,798	620,000
Capital Outlay	226,229	271,000	180,221	360,000
Subtotal Operating Expenditures	\$756,364	\$2,631,650	\$2,144,019	\$980,000
Capital Improvements	3,456,687	4,315,701	9,196,607	5,150,000
Reserves	0	1,026,324	0	1,492,484
Subtotal Other Operating Expenses	\$3,456,687	\$5,342,025	\$9,196,607	\$6,642,484
Reimbursements	0	0	0	0
Total Operating Expenditures	\$4,213,051	\$7,973,675	\$11,340,626	\$7,622,484
Expenditures by Fund				
Water and Sewer Utilities	\$4,213,051	\$7,973,675	\$11,340,626	\$7,622,484

Highlights

Water Utilities Capital Outlay and Improvements are budgeted for repair and replacement of aging equipment and to continue maintaining Water Utilities' infrastructure with a total estimated value of \$225 million. Capital Outlay for facilities equipment includes generators, pumps and vehicle replacements. Details of the Capital Outlay can be found in Section J - Appendix of this document.

Capital Improvement projects in the amount of \$5.2 million are included in the fiscal year 2015-16 budget. The majority of funding is for water quality and water supply improvements. Details of Capital Improvements can be found in Section - I of this document.

Water Resources and Utilities

Department: Public Works

Water Utilities Debt Service

WATER_UTIL_DEBT

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Debt Service	621,891	2,544,690	2,315,179	2,317,859
Subtotal Other Operating Expenses	\$621,891	\$2,544,690	\$2,315,179	\$2,317,859
Reimbursements	0	0	0	0
Total Operating Expenditures	\$621,891	\$2,544,690	\$2,315,179	\$2,317,859
Expenditures by Fund				
Water and Sewer Utilities	\$621,891	\$2,544,690	\$2,315,179	\$2,317,859

Highlights

The amounts above represent debt service expenses for various major Water Utilities projects funded by five debt obligations. Additional details are included in the Debt Service section of this document.

\$5,450,000 Water & Sewer Refunding Revenue Bonds, Series 2012 refunded the remaining portion of Water & Sewer Refunding Revenue Bonds, Series 1998 and 2003. Interest on these bonds is 1.61% and final maturity is 10/1/2019. Average debt service expenses are \$831,440 per year.

\$9,023,326 SE Wastewater Facilities State Revolving Fund (SRF) loan. Interest on this loan is 3.24% and final maturity is 2/2020. Average debt service expenses are \$564,345 per year.

\$1,776,210 Deltona North Water Reclamation Facility State Revolving Fund (SRF) loan. Interest on this loan is 2.99% and final maturity is 6/2017. Average debt service expenses are \$117,885 per year.

\$2,993,386 SW Regional Water Reclamation Facility State Revolving Fund (SRF) loan. Interest on this loan is 3.05% and final maturity is 5/2020. Average debt service expenses are \$198,914 per year.

\$9,849,963 SW Regional Water Reclamation Facility Expansion State Revolving Fund (SRF) loan. Interest on this loan is 3.05% and final maturity is 6/2027. Average debt service expenses are \$602,275 per year.

Water Resources and Utilities

Department: Public Works

Water Utilities Division Administration

WATER_UTIL_ADMIN

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	681,221	788,618	624,381	758,706
Operating Expenses	1,380,258	1,418,908	1,406,962	1,564,297
Capital Outlay	56,109	27,000	41,375	0
Subtotal Operating Expenditures	\$2,117,588	\$2,234,526	\$2,072,718	\$2,323,003
Reserves	0	969,006	0	746,525
Subtotal Other Operating Expenses	\$0	\$969,006	\$0	\$746,525
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,117,588	\$3,203,532	\$2,072,718	\$3,069,528
Expenditures by Fund				
Water and Sewer Utilities	\$2,117,588	\$3,203,532	\$2,072,718	\$3,069,528

Number of Full Time Positions	13.00	12.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	13.00	12.00

Key Objectives

1. Total number of utility connections (water and sewer)
2. Input Lucity work orders and maintain Lucity database
3. Number of inserts sent annually

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of utility connections (water & sewer)	14,989	15,050	15,100
2. Number of work orders	6,956	7,500	7,800
3. Number of inserts mailed annually	45,000	60,000	60,000

Highlights

The primary function of Administration includes support for customer service, engineering, Water/Wastewater operations and Collection/Distribution activities. The main focus of this support includes long term strategic planning, development of personnel, budget control and capital planning. The Administration Activities also provide purchasing, materials management, clerical support, promotion of conservation through public education and rebate/ credit incentives.

The fiscal year 2015-16 budget includes several significant changes including efforts to reduce net operating losses pertaining to "under producing" products and service areas, elimination of the citrus operation at the grove and reductions in capital spending due to a reduced fund balance. Water Resources and Utilities also assumed responsibility for the leachate treatment process at Solid Waste locations.

The Capital Improvement Plan (CIP) for the fiscal year 2015-16 budget includes several new projects related to water quality and additional funds are added to the units set up for future capital rehab and construction of new facilities when the need arises.

Administration is aggressively working on a comprehensive plan to combine all interlocal agreements with neighboring cities to clarify those agreements and ensure best management practices and opportunities in services to our customers that are mutually acceptable with providers.

For fiscal year 2015-16, one position was transferred to Environmental.

Water Resources and Utilities

Department: Public Works

Water Utilities Wastewater

WATER_UTIL_WWATER

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	1,023,884	1,056,042	1,066,789	1,162,180
Operating Expenses	1,718,085	1,667,000	1,602,867	1,656,500
Subtotal Operating Expenditures	\$2,741,969	\$2,723,042	\$2,669,656	\$2,818,680
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,741,969	\$2,723,042	\$2,669,656	\$2,818,680
Expenditures by Fund				
Water and Sewer Utilities	\$2,741,969	\$2,723,042	\$2,669,656	\$2,818,680
Number of Full Time Positions		19.00		21.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		19.00		21.00

Key Objectives

1. Reduce the number of wastewater treatment plants and stand-alone package plants that are not connected to a central sewer system
2. Provide safe/reliable wastewater treatment that meets customer's needs
3. Ensure wastewater effluent meets regulatory standards
4. Increase reclaimed water availability

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of plants owned	12	11	7
2. Wastewater processed (in millions of gallons)	775	790	805
3. Percent of plants with FDEP permit effluent compliance > 99%	100	100	100
4. Reclaimed water pumped (millions of gallons per year)	583	590	625

Highlights

The primary function of the Wastewater Operations Activity is the proper treatment/disposal of wastewater; provide a reliable supply of reclaimed water for irrigation, ensure treatment capacities meet increasing customer needs and regulatory demands.

The Wastewater Operation continues to develop efficiencies that allow it to effectively function with the current Treatment Plant Operator staffing levels.

The fiscal year 2015-16 budget includes funding for upgrades to sludge press equipment to improve transportation efficiencies of cake biosolids. Funding for possible alternatives to hauling and transportation of bio-solids is also included in this budget.

During fiscal year 2014-15, two positions were added from Collection & Distribution and two positions are unfunded.



G - Debt Service

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VOLUSIA COUNTY DEBT

The County takes a planned approach to the funding of large projects: funding from internally generated capital, where appropriate, or financing with debt. The County issues debt only for the purposes of constructing, acquiring capital improvements or making major renovations to existing facilities. Debt is also used to fund the acquisition of major equipment, when appropriate. All capital improvements financed through the issuance of debt are for a period not to exceed the useful life of the improvements and for no more than 30 years. Revenue sources are pledged for debt when legally available. In situations where a revenue source is used to cover general operating expenditures, it will only be pledged for debt when another sufficient revenue source is available to replace it.

In addition to these strategies, the County manages its debt to ensure that it maintains the highest credit rating possible. Rating agencies evaluate our default risk over the life of a debt issue, incorporating an assessment of all future events to the extent they are known or considered likely. Both Fitch and Standard and Poor rating agencies have continued to rate the County above average.

The fiscal year 2015-16 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is \$30,816,438 including \$3,299,408 in revenue notes, \$1,486,419 in State Revolving Loans, \$20,752,588 in non-self-supporting debt, and \$5,278,023 in self-supporting debt.

COUNTY DEBT MANAGEMENT

On March 13, 2014, County Council approved the future borrowing of \$15.0 million to finance a portion of the One Daytona Community Development District (CDD) project. Borrowing may occur in fiscal year 2015-16 and the anticipated interest-only payment of \$603,463 is included in the budget. On April 16, 2015, County Council approved the future borrowing of \$9.0 million to finance the South Williamson Boulevard extension. Financing is slated for late fiscal year 2014-15 or early fiscal year 2015-16; the first estimated debt service payment of \$1,032,000 is included in the budget.

Within the next four years, funding will need to be secured for major capital infrastructure projects in the amount of \$35.7 million to be paid by the General Fund (001) and Municipal Service District Fund (120). This financing coincides with the final maturity of the Capital Improvement Revenue Bond, Series 2009B in 2016 (Fund 297) and the Subordinate Lien Sales Tax Revenue Bond, Series 2008 in 2018 (Fund 201). As presented to Council on May 21, 2015, the projects are shown below:

Projects presented to Council on May 21, 2015	General Fund Amounts (000's)	MSD Amounts (000's)	General Fund Amounts (000's)
Sheriff's Evidence Storage Facility*	3.0	8.5 City Island Courthouse Improvements	1.0
Sheriff's Forensics Lab*	2.0	Emergency Medical Services Facility	7.4
Sheriff District 2 Services Facility	-	3.4 Medical Examiner's Facility	5.4
Elections Warehouse*	5.9	Total Capital Improvement Projects 001 & 120	40.0
Court/Central Service Warehouse	3.4	Amount from one-time revenues*	(4.3)
		Estimated Total to be Financed	35.7

*One time revenues are available from General Fund for Elections Warehouse (\$2.8M) and from MSD for SO Evidence and Forensic Lab facilities (\$1.5M).

The debt burden is low, and the County has significant debt capacity remaining. Volusia County has no specified debt limit; however, debt procedures provide guidelines for prudent fiscal management of all obligations.

Fiscal Year 2015-16 Debt Summary

Type of Financing	Original Amount	Final Maturity	Pledged Source	Purpose
<u>Bonds Issue</u>				
Airport System Refunding Revenue Bonds, Series 2000	\$30,795,000	October 1, 2021	Net revenues derived from operation of Airport System	To advance refund a portion of County's outstanding Airport System Refunding Revenue Bonds, Series 1991, originally used to finance acquisition, expansion and installation of new terminals at Daytona Beach International Airport.
Airport System Refunding Revenue Bonds, Series 2012	\$6,335,000	October 1, 2021	Net revenues derived from operation of Airport System	To refinance Airport System Refunding Revenue Bonds, Series 2003, which refunded a portion of County's outstanding Airport System Refunding Revenue Bonds, Series 1993, which refinanced a portion of 1991 Bonds, originally used to finance construction of new airport terminal and related improvements at Daytona Beach International Airport.
Capital Improvement Revenue and Refunding Bonds, Series 2009B	\$5,812,000	October 1, 2016	Subordinate lien on the Local Government Half Cent Sales Tax	To refinance all of the County's outstanding Subordinate Lien Sales Tax Revenue Bonds, Series 1998.
Capital Improvement Revenue Bonds, Series 2012	\$4,780,000	October 1, 2021	Local Government Half-Cent Sales Tax	To refinance Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2003, which refinanced the Sales Tax Improvement Refunding Revenue Bonds, Series 1993, which refunded Series 1991 Bonds originally issued to finance the Justice Center, acquire 250 N. Beach Street, and other projects.
Gas Tax Refunding Revenue Bonds, Series 2013	\$41,505,000	October 1, 2024	Six Cents Local Option Gas Tax	To refund the Gas Tax Revenue Bonds, Series 2004 Bonds maturing on and after October 1, 2015, which were issued to refinance the costs of acquisition, construction, and reconstruction of roads and bridges and other transportation improvements within the County.
Limited Tax General Obligation Refunding Bonds, Series 2014	\$18,705,000	October 1, 2021	Volusia Forever Ad Valorem Millage	To finance cost of acquisition and improvement of environmentally sensitive, water resource protection and outdoor recreation lands.
Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2008	\$42,605,000	October 1, 2018	Local Government Half-Cent Sales Tax	To advance refund a portion of the Sales Tax Improvement Refunding Revenue Bonds, Series 1996 and 1998, issued for court improvements.
Tourist Development Tax Revenue Bonds, Series 2004	\$55,451,336	December 1, 2021	Tourist Development Tax - 1 cent	To fund renovation and expansion of Ocean Center.
Tourist Development Tax Refunding Revenue Bonds, Series 2014A and 2014 B	\$46,380,000	December 1, 2034	Tourist Development Tax - 3 cent	To refund a portion of the Tourist Development Tax Revenue Bonds, Series 2004 for renovation and expansion of the Ocean Center.
Water and Sewer Refunding Revenue Bonds, Series 2012	\$5,450,000	October 1, 2019	Net Revenues from operation of County's Water and Sewer System connection fees and investment earnings.	To refinance Water and Sewer Refunding Revenue Bonds, Series 1998 and 2003. Water and Sewer Refunding Revenue Bonds, Series 1998, refinanced a portion of Water and Sewer Revenue Refunding and Improvement Bonds, Series 1989, which finance the cost of improvements. Water and Sewer Refunding Revenue Bonds, Series 2003, refinanced a portion of Water and Sewer Revenue Refunding and Improvement Bonds, Series 1993, which finance the cost of improvements also.

Fiscal Year 2015-16 Debt Summary

Type of Financing	Original Amount	Final Maturity	Pledged Source	Purpose
Notes and Loans				
Capital Improvement Revenue Note, Series 2010	\$17,750,000	December 1, 2030	Covenant to Budget and Appropriate (CBA) - Non - Ad Valorem Revenues	To refinance the County's outstanding Short Term Commercial Paper Debt Service related to Airport land purchase, Capri Drive and West Highlands improvements; Trails; and Ocean Center expansion.
Capital Improvement Revenue Note, Series 2013 (Parking Garage)	\$8,030,000	April 1, 2024	Net Revenue of Parking Garage; subordinate lien on TDT Revenue	To refinance the County's outstanding Parking Facility Revenue Bonds, Series 2007 Debt Service related to the Ocean Center Parking Garage.
CDD Revenue Capital Improvement Note Anticipated	\$19,000,000	October 1, 2021	Sales Tax	Interlocal grant to assist in the construction of public infrastructure in the One Daytona CDD.
Williamson Boulevard Revenue Note Anticipated	\$9,000,000	October 1, 2025	Transportation Trust Fund	To fund William Boulevard extension construction.
Public Transportation State Infrastructure Bank (SIB) Loan	\$10,200,000	October 1, 2019	Covenant to Budget and Appropriate (CBA) - Non - Ad Valorem Revenues	To finance Phase 1 of the Central Florida Commuter Rail Transit System.
State Revolving Fund (SRF) Loan, Reclaimed Water Reuse Facilities	\$1,776,210	June 15, 2017	Net Water and Sewer Utility System Revenues after payment of the 1998 and 2003 Water and Sewer Utility Revenue Bonds	To finance water reuse facilities in Deltona North.
State Revolving Fund (SRF) Loan, Collection, Influent Transmission, Treatment & Reuse Facilities	\$9,849,963	June 15, 2027	Net Water and Sewer Utility System Revenues after payment of the 1998 and 2003 Water and Sewer Utility Revenue Bonds	To finance water collections, treatment, and reuse facilities in Southeast Region.
State Revolving Fund (SRF) Loan, Treatment & Reuse Facilities	\$2,993,386	May 15, 2020	Net Water and Sewer Utility System Revenues after payment of the 1998 and 2003 Water and Sewer Utility Revenue Bonds	To finance expansion of the Southwest Regional Water Reuse Facility.
State Revolving Fund (SRF) Loan, Treatment & Reuse Facilities	\$9,023,326	May 15, 2020	Net Water and Sewer Utility System Revenues after payment of the 1998 and 2003 Water and Sewer Utility Revenue Bonds	To finance additional expansion of the Southwest Regional Water Reuse Facility.

VOLUSIA COUNTY, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS
Fiscal Year 2015-16

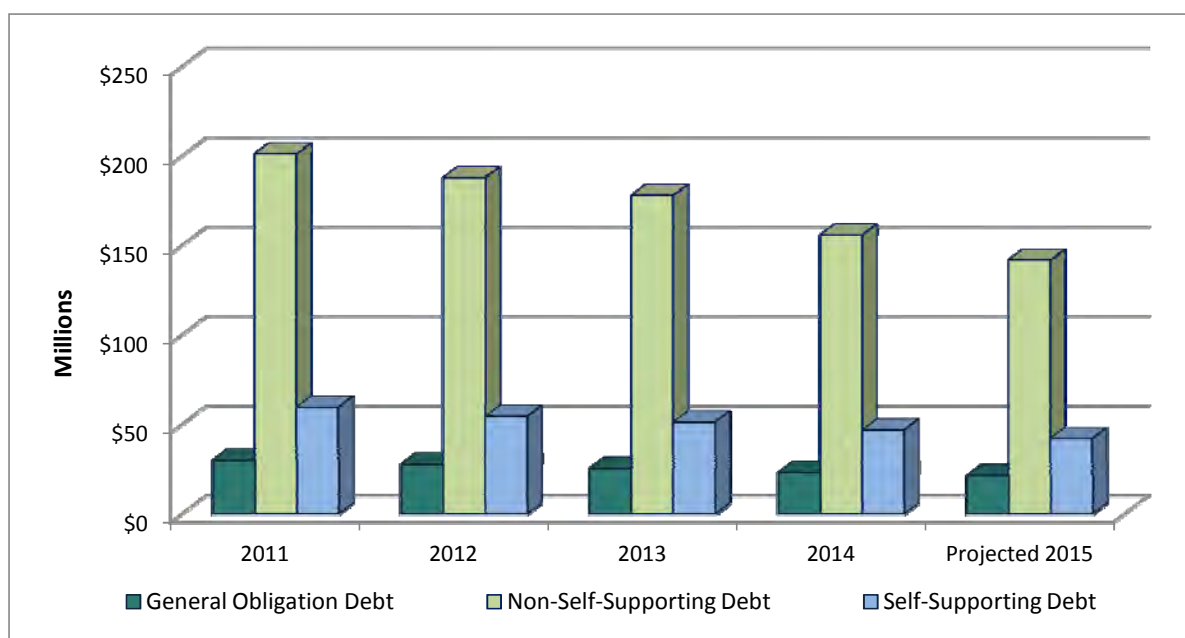
	FUND	Fiscal Year 2015-16 PRINCIPAL PAYMENT	Fiscal Year 2015-16 INTEREST PAYMENT	Fiscal Year 2015-16 OTHER FEES	Fiscal Year 2015-16 TOTALS
Governmental Fund Debt					
<u>Revenue Note Loans</u>					
2010 Capital Improvement Revenue Note					
Airport	451 *	\$237,000	\$10,978	\$0	\$247,978
Ocean Center Expansion	208	413,000	245,783	0	658,783
Capri Drive	208	82,000	9,151	0	91,151
West Highlands	208	145,000	16,112	0	161,112
Trails	208	415,000	89,921	0	504,921
Williamson Boulevard Revenue Note - Anticipated	209	805,000	225,000	2,000	1,032,000
CDD Capital Improvement Revenue Note - Anticipated	214	0	603,463	0	603,463
Total Revenue Note Loans		<u>\$2,097,000</u>	<u>\$1,200,408</u>	<u>\$2,000</u>	<u>\$3,299,408</u>
<u>Non-Self Supporting Bonds</u>					
2004 Tourist Development Tax Revenue Bonds	203	\$1,484,981	\$970,020	\$750	2,455,751
2014A Tourist Development Refunding Revenue Bonds	202	80,000	749,034	750	829,784
2014B Tourist Development Refunding Revenue Bonds	202	110,000	875,570	750	986,320
2014 Limited Tax General Obligation Refunding Bonds	262	2,925,000	353,952	1,000	3,279,952
2009B Capital Improvement Bonds	297	899,000	23,644	1,500	924,144
2012 Capital Improvement Refunding Revenue Bonds	204	525,000	64,515	750	590,265
2008 Sales Tax Refunding Revenue Bonds	201	6,115,000	1,060,713	250	7,175,963
2013 Gas Tax Refunding Revenue Bonds	213	3,760,000	747,659	750	4,508,409
2005 Limited Tax General Obligation Bonds	261	0	0	2,000	2,000
Total Non-Self Supporting Bonds		<u>\$15,898,981</u>	<u>\$4,845,107</u>	<u>\$8,500</u>	<u>\$20,752,588</u>
Proprietary Fund Debt					
<u>Revenue Note Loan</u>					
2013 Capital Improvement Revenue Note (Parking Garage)	475	<u>\$685,000</u>	<u>\$155,470</u>	<u>\$0</u>	<u>\$840,470</u>
<u>State Revolving Loans (SRF)</u>					
Southeast Wastewater Facility	457	496,108	68,237	0	564,345
Deltona North Water Reclamation Facility	457	111,922	5,963	0	117,885
Southwest Regional Water Reclamation Facility	457	172,280	26,634	0	198,914
Southwest Regional Water Reclamation Facility 2	457	387,313	217,962	0	605,275
Total State Revolving Loans (SRF)		<u>\$1,167,623</u>	<u>\$318,796</u>	<u>\$0</u>	<u>\$1,486,419</u>
<u>Self-Supporting Bonded Debt</u>					
2000 Airport System Refunding Revenue Bonds	451	\$1,890,000	\$946,750	\$3,500	\$2,840,250
2012 Airport System Refunding Revenue Bonds	451	690,000	75,863	0	765,863
2012 Water and Sewer Refunding Revenue Bonds	457	780,000	51,440	0	831,440
Total Self-Supporting Bonded Debt		<u>\$3,360,000</u>	<u>\$1,074,053</u>	<u>\$3,500</u>	<u>\$4,437,553</u>
Total Debt Service		<u>\$23,208,604</u>	<u>\$7,593,834</u>	<u>\$14,000</u>	<u>\$30,816,438</u>

* A portion of the 2010 Capital Improvement Revenue Note was financed for projects in the Daytona Beach International Airport Fund, a proprietary fund.

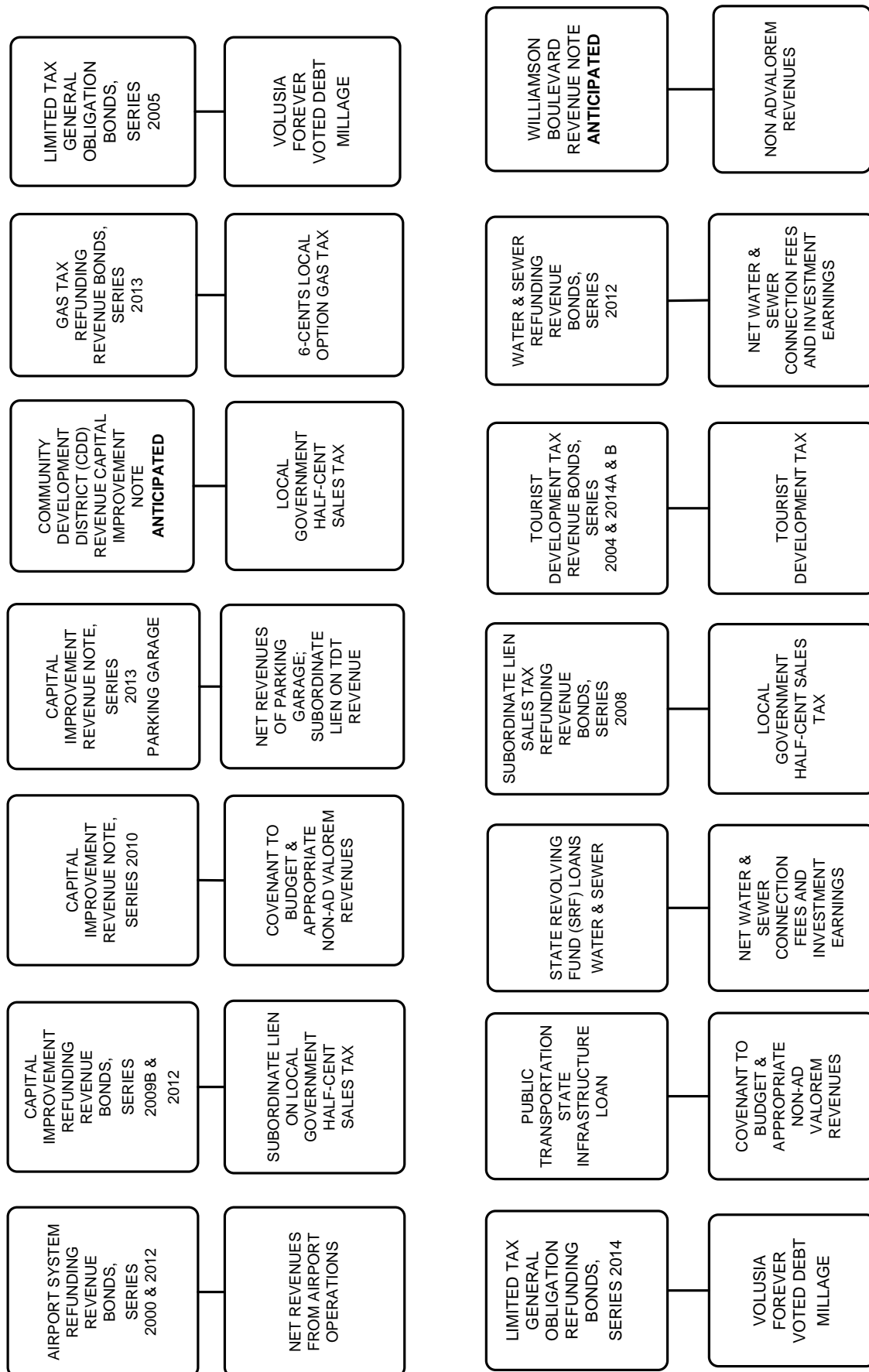
Volusia County Debt
Summary of Outstanding Debt
Last Five Fiscal Years

	2011	2012	2013	2014	Projected 2015
General Obligation Debt					
Limited Tax General Obligation					
Series 2005	29,985,000	27,750,000	25,430,000	23,025,000	2,600,000
Series 2014	-	-	-	-	18,695,000
Total Limited General Obligation	29,985,000	27,750,000	25,430,000	23,025,000	21,295,000
Non-Self-Supporting Debt					
Subordinate Lien Sales Tax					
Refunding Series 2003	5,565,000	-	-	-	-
Refunding Series 2008	42,605,000	38,815,000	34,915,000	30,900,000	26,710,000
Refunding Series 2012	-	4,780,000	4,780,000	4,295,000	-
Total Subordinate Lien Sales Tax	48,170,000	43,595,000	39,695,000	35,195,000	26,710,000
Tourist Development Tax					
Refunding Series 2002	7,030,000	4,765,000	2,425,000	-	-
Revenue Series 2004	64,615,000	64,615,000	64,615,000	10,381,336	8,809,669
Refunding Series 2014A	-	-	-	21,380,000	21,380,000
Refunding Series 2014B	-	-	-	25,000,000	25,000,000
Total Tourist Development Tax	71,645,000	69,380,000	67,040,000	56,761,336	55,189,669
Gas Tax					
Revenue Series 2004	49,720,000	47,015,000	5,840,000	2,965,000	-
Refunding Series 2013	-	-	41,505,000	41,030,000	40,425,000
Total Gas Tax	49,720,000	47,015,000	47,345,000	43,995,000	40,425,000
Capital Improvement					
Revenue Series 2009A	3,168,000	2,518,000	1,701,000	862,000	-
Refunding Series 2009B	5,054,000	4,267,000	3,458,000	2,628,000	1,775,000
Refunding Series 2012					3,800,000
Capital Improvement Notes, Series 2010					
West Highlands	1,142,000	1,015,000	883,000	747,000	606,000
Capri Drive	648,000	576,000	501,000	424,000	344,000
Ocean Center Expansion	9,875,000	9,513,000	9,135,000	8,746,000	8,345,000
Trails Program	4,724,000	4,360,000	3,980,000	3,588,000	3,185,000
Airport	1,361,000	1,153,000	936,000	712,000	482,000
Total Capital Improvement	25,972,000	23,402,000	20,594,000	17,707,000	18,537,000
State Infrastructure Loan					
Commuter Rail Phase 1	5,621,000	4,457,376	3,324,236	2,174,100	1,006,712
Total Non-Self-Supporting Debt	201,128,000	187,849,376	177,998,236	155,832,436	141,868,381

	2011	2012	2013	2014	Projected 2015
Self-Supporting Debt					
Airport					
Refunding Series 2000	21,275,000	19,925,000	18,485,000	16,940,000	15,290,000
Refunding Series 2003	7,440,000	-	-	-	-
Refunding Series 2012	-	6,335,000	6,335,000	5,685,000	5,015,000
Total Airport	28,715,000	26,260,000	24,820,000	22,625,000	20,305,000
Parking Garage					
Revenue Bonds Series 2007	9,310,000	8,820,000	8,300,000	-	-
Revenue Note Series 2013	-	-	-	7,680,000	7,015,000
Total Parking Garage	9,310,000	8,820,000	8,300,000	7,680,000	7,015,000
Water & Sewer					
Revenue Series 1998	1,035,000	-	-	-	-
Revenue Series 2003	5,665,000	-	-	-	-
Refunding Revenue Series 2012	-	5,450,000	5,450,000	4,710,000	3,960,000
SRF Loans					
Southeast Revolving Loan	4,196,586	3,757,110	3,304,118	2,837,190	2,355,894
Deltona North Revolving Loan	643,117	543,724	441,336	335,864	227,215
Southwest Revolving Loan	1,555,259	1,402,625	1,245,301	1,083,141	915,998
Southwest Regional Loan	8,350,476	8,230,140	7,803,418	7,618,166	7,242,401
Total Water and Sewer	21,445,438	19,383,599	18,244,173	16,584,361	14,701,509
Total Self-Supporting Debt	59,470,438	54,463,599	51,364,173	46,889,361	42,021,509
Total	290,583,438	270,062,975	254,792,409	225,746,797	205,184,890



VOLUSIA COUNTY DEBT SERVICE PLEGDED REVENUE



Subordinate Lien Sales Tax Refunding Revenue Bonds Fund - 201

Summary: The Subordinate Lien Sales Tax Refunding Revenue Debt Service Fund provides for the funding of principal, interest, and other debt-related costs for the Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2008. These bonds were issued to advance refund a portion of the Subordinate Lien Sales Tax Revenue Bonds, Series 1998 originally issued to finance the construction of the West Volusia Courthouse, renovation of existing court and other capital facilities, and to refund the outstanding Sales Tax Improvement Revenue Bonds, Series 1996. Revenue for debt service requirements is provided by a transfer from the Sales Tax Fund (108). Final payment on the bonds is October 1, 2018.

Revenues	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Non-Current Revenues		
Non-Revenues	7,656,988	7,477,238
Subtotal Non-Current Revenues	\$7,656,988	\$7,477,238
Total Revenues	\$7,656,988	\$7,477,238
Less Operating Transfers	0	0
Total Operating Revenues	\$7,656,988	\$7,477,238
Expenditures		
Debt Service	7,208,713	7,175,963
Reserves	448,275	301,275
Total Expenditures	\$7,656,988	\$7,477,238
Less Operating Transfers	0	0
Total Operating Expenditures	\$7,656,988	\$7,477,238
Net Revenues Less Expenditures	\$0	\$0

Subordinate Lien Sales Tax Refunding Revenue Bonds Fund - 201

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	31,389	0	28,000	0
Total Miscellaneous Revenues	\$31,389	\$0	\$28,000	\$0
Subtotal Current Revenues	\$31,389	\$0	\$28,000	\$0
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	498,275	502,626	480,626
Transfers from Other Funds	5,628,213	7,158,713	7,158,713	6,996,612
Total Non-Revenues	\$5,628,213	\$7,656,988	\$7,661,339	\$7,477,238
Subtotal Non-Current Revenues	\$5,628,213	\$7,656,988	\$7,661,339	\$7,477,238
Total Revenues	\$5,659,602	\$7,656,988	\$7,689,339	\$7,477,238
Expenditure Detail				
Debt Service				
Appropriated Reserves	0	448,275	0	301,275
Sub Lien Sales Tax Series 2008	5,756,251	7,208,713	7,208,713	7,175,963
Total Debt Service	\$5,756,251	\$7,656,988	\$7,208,713	\$7,477,238
Total Expenditures	\$5,756,251	\$7,656,988	\$7,208,713	\$7,477,238

Tourist Development Tax Refunding Revenue Bonds Fund - 202

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

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Non-Current Revenues		
Non-Revenues	1,630,938	2,361,585
Subtotal Non-Current Revenues	\$1,630,938	\$2,361,585
Total Revenues	\$1,630,938	\$2,361,585
Less Operating Transfers	0	0
Total Operating Revenues	\$1,630,938	\$2,361,585
Expenditures		
Debt Service	1,630,938	1,816,104
Reserves	0	545,481
Total Expenditures	\$1,630,938	\$2,361,585
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,630,938	\$2,361,585
Net Revenues Less Expenditures	\$0	\$0

Tourist Development Tax Refunding Revenue Bonds Fund - 202

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	590	0	2,835	0
Total Miscellaneous Revenues	\$590	\$0	\$2,835	\$0
Subtotal Current Revenues	\$590	\$0	\$2,835	\$0
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	542,646	545,481
Transfers from Other Funds	750,670	1,630,938	1,630,938	1,816,104
Total Non-Revenues	\$750,670	\$1,630,938	\$2,173,584	\$2,361,585
Subtotal Non-Current Revenues	\$750,670	\$1,630,938	\$2,173,584	\$2,361,585
Total Revenues	\$751,260	\$1,630,938	\$2,176,419	\$2,361,585
Expenditure Detail				
Debt Service				
TDT Refunding Revenue Bonds, Series 2014A	96,189	751,938	751,938	829,784
TDT Refunding Revenue Bonds, Series 2014B	112,425	879,000	879,000	1,531,801
Total Debt Service	\$208,614	\$1,630,938	\$1,630,938	\$2,361,585
Total Expenditures	\$208,614	\$1,630,938	\$1,630,938	\$2,361,585

Tourist Development Tax Revenue Bonds Fund - 203

Summary: The Tourist Development Tax (TDT) Revenue Bonds Fund provides for the funding of principal, interest, and other debt-related costs for the \$55,451,336 Tourist Development Tax Revenue Bonds, Series 2004. These bonds were issued to fund the Ocean Center expansion and renovation project. An additional one-cent tourist development tax was levied and pledged as security for these bonds. Revenue for debt service requirements is provided by a transfer from the Tourist Development Fund (106). In fiscal year 2013-14, a portion of these bonds were refinanced and are budgeted in the Tourist Development Tax (TDT) Refunding Revenue Bonds, Series 2014A and 2014B (202). Final payment on the remaining portion of the 2004 bonds is December 1, 2021.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Non-Current Revenues		
Non-Revenues	3,827,741	4,501,585
Subtotal Non-Current Revenues	\$3,827,741	\$4,501,585
Total Revenues	\$3,827,741	\$4,501,585
Less Operating Transfers	0	0
Total Operating Revenues	\$3,827,741	\$4,501,585
Expenditures		
Debt Service	2,940,762	2,455,751
Reserves	886,979	2,045,834
Total Expenditures	\$3,827,741	\$4,501,585
Less Operating Transfers	0	0
Total Operating Expenditures	\$3,827,741	\$4,501,585
Net Revenues Less Expenditures	\$0	\$0

Tourist Development Tax Revenue Bonds Fund - 203

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	10,986	0	10,000	0
Total Miscellaneous Revenues	\$10,986	\$0	\$10,000	\$0
Subtotal Current Revenues	\$10,986	\$0	\$10,000	\$0
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	936,979	2,045,833	2,054,259
Issuance of Refunding Bonds/Notes	46,380,000	0	0	0
Transfers from Other Funds	3,747,074	2,890,762	2,455,752	2,447,326
Total Non-Revenues	\$50,127,074	\$3,827,741	\$4,501,585	\$4,501,585
Subtotal Non-Current Revenues	\$50,127,074	\$3,827,741	\$4,501,585	\$4,501,585
Total Revenues	\$50,138,060	\$3,827,741	\$4,511,585	\$4,501,585
Expenditure Detail				
Debt Service				
Tourist Dev Tax Imp Bonds 2004	48,423,497	3,827,741	2,457,326	4,501,585
Tourist Dev Tax Ref Bonds 2002	2,467,438	0	0	0
Total Debt Service	\$50,890,935	\$3,827,741	\$2,457,326	\$4,501,585
Total Expenditures	\$50,890,935	\$3,827,741	\$2,457,326	\$4,501,585

Capital Improvement Revenue Bonds Fund - 204

Summary: The Capital Improvement Refunding Revenue Bond Fund provides funding for principal, interest, and other debt-related costs for the \$4,780,000 Capital Improvement Refunding Revenue Bonds, Series 2012. These bonds were issued to refinance the outstanding Subordinate Lien Sales Tax Revenue Bonds, Series 2003, which, in turn, had refinanced Series 1993 bonds. The originally issued bonds were issued to fund the Justice Center, acquire the administrative center at 250 N. Beach Street in Daytona, and fund other capital projects. Revenue for debt service requirements is provided by a transfer from the Sales Tax Fund (108). Final payment on the remaining portion of the 2004 bonds is October 1, 2021.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Current Revenues		
Miscellaneous Revenues		1,800
Subtotal Current Revenues	\$0	\$1,800
Non-Current Revenues		
Non-Revenues	575,040	592,065
Subtotal Non-Current Revenues	\$575,040	\$592,065
Total Revenues	\$575,040	\$593,865
Less Operating Transfers	0	0
Total Operating Revenues	\$575,040	\$593,865
Expenditures		
Debt Service	575,040	590,265
Reserves	0	3,600
Total Expenditures	\$575,040	\$593,865
Less Operating Transfers	0	0
Total Operating Expenditures	\$575,040	\$593,865
Net Revenues Less Expenditures	\$0	\$0

Capital Improvement Revenue Bonds Fund - 204

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,825	0	1,800	1,800
Total Miscellaneous Revenues	\$1,825	\$0	\$1,800	\$1,800
Subtotal Current Revenues	\$1,825	\$0	\$1,800	\$1,800
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	1,800
Transfers from Other Funds	578,642	575,040	575,040	590,265
Total Non-Revenues	\$578,642	\$575,040	\$575,040	\$592,065
Subtotal Non-Current Revenues	\$578,642	\$575,040	\$575,040	\$592,065
Total Revenues	\$580,467	\$575,040	\$576,840	\$593,865
Expenditure Detail				
Debt Service				
Sales Tax Rev 2012 Series	580,467	575,040	575,040	593,865
Total Debt Service	\$580,467	\$575,040	\$575,040	\$593,865
Total Expenditures	\$580,467	\$575,040	\$575,040	\$593,865

Capital Improvement Revenue Note Fund - 208

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

Revenues	FY 2014-15 Budget	FY 2015-16 Budget
Non-Current Revenues		
Non-Revenues	1,417,373	1,415,967
Subtotal Non-Current Revenues	\$1,417,373	\$1,415,967
Total Revenues	\$1,417,373	\$1,415,967
Less Operating Transfers	0	0
Total Operating Revenues	\$1,417,373	\$1,415,967
Expenditures		
Debt Service	1,417,373	1,415,967
Total Expenditures	\$1,417,373	\$1,415,967
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,417,373	\$1,415,967
Net Revenues Less Expenditures	\$0	\$0

Capital Improvement Revenue Note Fund - 208

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,416,861	1,417,373	1,417,373	1,415,967
Total Non-Revenues	\$1,416,861	\$1,417,373	\$1,417,373	\$1,415,967
Subtotal Non-Current Revenues	\$1,416,861	\$1,417,373	\$1,417,373	\$1,415,967
Total Revenues	\$1,416,861	\$1,417,373	\$1,417,373	\$1,415,967
Expenditure Detail				
Debt Service				
Capri Drive SAD Revenue Note 2010	90,968	91,597	91,597	91,151
Ocean Center Exp. Revenue Note 2010	659,003	659,074	659,074	658,783
Trails Program CIP Revenue Note 2010	506,277	505,272	505,272	504,921
W. Highlands SAD Revenue Note 2010	160,613	161,430	161,430	161,112
Total Debt Service	\$1,416,861	\$1,417,373	\$1,417,373	\$1,415,967
Total Expenditures	\$1,416,861	\$1,417,373	\$1,417,373	\$1,415,967

Williamson Boulevard Capital Improvement Revenue Note Fund - 209

Summary: The Williamson Boulevard Capital Improvement Revenue Note Fund provides funding for principal, interest and other debt-related costs for the \$9,000,000 Capital Improvement Revenue Note that will be executed in late fiscal year 2014-15 or early fiscal year 2015-16. This note will finance a \$15.8 million extension to Williamson Boulevard, located in the Port Orange area. Additional funding for the project will be provided from state grants, the County Local Option Gas taxes and the City of Port Orange. Revenue for debt service requirements is provided by a transfer from the Transportation Trust Fund (103).

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Non-Current Revenues		
Non-Revenues		1,032,000
Subtotal Non-Current Revenues	\$0	\$1,032,000
Total Revenues	\$0	\$1,032,000
Less Operating Transfers	0	0
Total Operating Revenues	\$0	\$1,032,000
Expenditures		
Debt Service	0	1,032,000
Total Expenditures	\$0	\$1,032,000
Less Operating Transfers	0	0
Total Operating Expenditures	\$0	\$1,032,000
Net Revenues Less Expenditures	\$0	\$0

Williamson Boulevard Capital Improvement Revenue Note Fund - 209

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	58,000	1,032,000
Total Non-Revenues	\$0	\$0	\$58,000	\$1,032,000
Subtotal Non-Current Revenues	\$0	\$0	\$58,000	\$1,032,000
Total Revenues	\$0	\$0	\$58,000	\$1,032,000
Expenditure Detail				
Debt Service				
S. Williamson Extension Debt Service Fund	0	0	58,000	1,032,000
Total Debt Service	\$0	\$0	\$58,000	\$1,032,000
Total Expenditures	\$0	\$0	\$58,000	\$1,032,000

Gas Tax Refunding Revenue Bonds Fund - 213

Summary: The Gas Tax Refunding Revenue Bonds Fund provides funding for principal, interest, and other debt-related costs for the \$41,505,000 Gas Tax Refunding Revenue Bonds, Series 2013. These bonds were issued to refinance a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements. Revenue pledged for this bond is the Six Cent Local Option Gas Tax. Revenue for debt service requirements is provided by transfers from the Transportation Trust Fund (103) and the Road Impact Fee Funds (131-134). Final payment on the bonds is October 1, 2024.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Current Revenues		
Miscellaneous Revenues		3,500
Subtotal Current Revenues	\$0	\$3,500
Non-Current Revenues		
Non-Revenues	4,508,399	4,504,909
Subtotal Non-Current Revenues	\$4,508,399	\$4,504,909
Total Revenues	\$4,508,399	\$4,508,409
Less Operating Transfers	0	0
Total Operating Revenues	\$4,508,399	\$4,508,409
Expenditures		
Debt Service	4,508,399	4,508,409
Total Expenditures	\$4,508,399	\$4,508,409
Less Operating Transfers	0	0
Total Operating Expenditures	\$4,508,399	\$4,508,409
Net Revenues Less Expenditures	\$0	\$0

Gas Tax Refunding Revenue Bonds Fund - 213

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,795	0	3,500	3,500
Total Miscellaneous Revenues	\$2,795	\$0	\$3,500	\$3,500
Subtotal Current Revenues	\$2,795	\$0	\$3,500	\$3,500
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	4,250
Transfers from Other Funds	1,437,165	4,508,399	4,508,399	4,500,659
Total Non-Revenues	\$1,437,165	\$4,508,399	\$4,508,399	\$4,504,909
Subtotal Non-Current Revenues	\$1,437,165	\$4,508,399	\$4,508,399	\$4,504,909
Total Revenues	\$1,439,960	\$4,508,399	\$4,511,899	\$4,508,409
Expenditure Detail				
Debt Service				
Gas Tax Refunding Revenue Bond, Series 2013	1,439,961	4,508,399	4,507,649	4,508,409
Total Debt Service	\$1,439,961	\$4,508,399	\$4,507,649	\$4,508,409
Total Expenditures	\$1,439,961	\$4,508,399	\$4,507,649	\$4,508,409

CDD Capital Improvement Revenue Note Fund - 214

Summary: The CDD Capital Improvement Revenue Note Fund provides funding for principal, interest, and other debt-related costs for a proposed \$15,000,000 borrowing to assist in financing the One Daytona Community Infrastructure Development District (CDD), a \$250 million multi-phase, mixed use retail, dining and entertainment development across the street from the Daytona International Speedway. On April 3, 2014, Council approved the One Daytona CDD Interlocal Infrastructure Grant Agreement that requires certain milestones be met before the County officially secures funding and makes payment to the CDD. The timing of this financing coincides with the final maturity of the Capital Improvement Revenue Bond, Series 2009B in 2016 (Fund 297) and the Subordinate Lien Sales Tax Revenue Bond, Series 2008 in 2018 (Fund 201). The fiscal year 2015-16 budget reflects initial estimated payments of interest-only debt service in the amount of \$603,463. It is anticipated that the project will generate additional sales tax revenue to offset annual debt service costs.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Non-Current Revenues		
Non-Revenues	604,213	603,463
Subtotal Non-Current Revenues	\$604,213	\$603,463
Total Revenues	\$604,213	\$603,463
Less Operating Transfers	0	0
Total Operating Revenues	\$604,213	\$603,463
Expenditures		
Debt Service	604,213	603,463
Total Expenditures	\$604,213	\$603,463
Less Operating Transfers	0	0
Total Operating Expenditures	\$604,213	\$603,463
Net Revenues Less Expenditures	\$0	\$0

CDD Capital Improvement Revenue Note Fund - 214

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	604,213	0	603,463
Total Non-Revenues	\$0	\$604,213	\$0	\$603,463
Subtotal Non-Current Revenues	\$0	\$604,213	\$0	\$603,463
Total Revenues	\$0	\$604,213	\$0	\$603,463
Expenditure Detail				
Debt Service				
One Daytona CDD Debt Service Fund	0	604,213	0	603,463
Total Debt Service	\$0	\$604,213	\$0	\$603,463
Total Expenditures	\$0	\$604,213	\$0	\$603,463

Limited Tax General Obligation Bonds Fund - 261

Summary: The Limited Tax General Obligation Bonds Fund provides funding for principal, interest, and other debt-related costs for the \$39,575,000 Limited Tax General Obligation Bonds, Series, 2005. These bonds were issued to acquire and improve environmentally sensitive, water resource protected, and outdoor recreational lands. On October 16, 2014, County Council issued \$18,695,000 Limited Ad Valorem Refunding Bonds, Series 2014 to refinance the remaining amount owed on the original bonds. The debt service for the new bonds is budgeted in Fund 262 for fiscal year 2015-16. The remaining fund balance in this fund, except for a small portion set aside for final close-out of the old bonds, will be transferred to Fund 262.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Current Revenues		
Taxes	3,385,435	0
Subtotal Current Revenues	\$3,385,435	\$0
Non-Current Revenues		
Non-Revenues	237,964	498,704
Subtotal Non-Current Revenues	\$237,964	\$498,704
Total Revenues	\$3,623,399	\$498,704
Less Operating Transfers	0	496,704
Total Operating Revenues	\$3,623,399	\$2,000
Expenditures		
Debt Service	3,435,714	2,000
Interfund Transfers	0	496,704
Reserves	187,685	0
Total Expenditures	\$3,623,399	\$498,704
Less Operating Transfers	0	496,704
Total Operating Expenditures	\$3,623,399	\$2,000
Net Revenues Less Expenditures	\$0	\$0

Limited Tax General Obligation Bonds Fund - 261

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	3,397,880	3,385,435	2,860,000	0
Ad Valorem Taxes-Delinquent	12,169	0	6,000	0
Total Taxes	\$3,410,049	\$3,385,435	\$2,866,000	\$0
Intergovernmental Revenues				
Payment in Lieu of Taxes	791	0	0	0
Total Intergovernmental Revenues	\$791	\$0	\$0	\$0
Miscellaneous Revenues				
Investment Income	19,781	0	14,000	0
Total Miscellaneous Revenues	\$19,781	\$0	\$14,000	\$0
Subtotal Current Revenues	\$3,430,621	\$3,385,435	\$2,880,000	\$0
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	237,964	268,310	498,704
Issuance of Refunding Bonds/Notes	0	0	18,695,000	0
Total Non-Revenues	\$0	\$237,964	\$18,963,310	\$498,704
Subtotal Non-Current Revenues	\$0	\$237,964	\$18,963,310	\$498,704
Total Revenues	\$3,430,621	\$3,623,399	\$21,843,310	\$498,704
Expenditure Detail				
Debt Service				
Endangered Lands Bond Issue	3,433,714	3,623,399	2,704,000	2,000
Ltd Tax GO Series 2014	0	0	18,640,606	496,704
Total Debt Service	\$3,433,714	\$3,623,399	\$21,344,606	\$498,704
Total Expenditures	\$3,433,714	\$3,623,399	\$21,344,606	\$498,704

Limited Tax General Obligation Refunding Bonds Fund - 262

Summary: The Limited Tax General Obligation Refunding Bonds Fund provides funding for principal, interest, and other debt-related costs for the \$18,695,000 Limited Tax General Obligation Refunding Bonds, Series, 2014. Revenue for debt requirements is provided by the voter-approved Volusia Forever limited property tax, not to exceed 0.2000 mills. This voter-approved tax commenced in 2001 and will end in 2021. For fiscal year 2015-16, 0.1261 mills will be levied to cover the debt service requirements. The remaining 0.0739 mills is budgeted in the Forever Fund (161). A one-time transfer from the Limited Tax General Obligation Fund (261) will be programmed for reserves. Final payment on the bonds is October 1, 2021.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Current Revenues		
Taxes		3,280,471
Subtotal Current Revenues	\$0	\$3,280,471
Non-Current Revenues		
Non-Revenues		496,704
Subtotal Non-Current Revenues	\$0	\$496,704
Total Revenues	\$0	\$3,777,175
Less Operating Transfers	0	0
Total Operating Revenues	\$0	\$3,777,175
Expenditures		
Debt Service	0	3,279,952
Reserves	0	497,223
Total Expenditures	\$0	\$3,777,175
Less Operating Transfers	0	0
Total Operating Expenditures	\$0	\$3,777,175
Net Revenues Less Expenditures	\$0	\$0

Limited Tax General Obligation Refunding Bonds Fund - 262

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	0	0	638,801	3,280,471
Total Taxes	\$0	\$0	\$638,801	\$3,280,471
Miscellaneous Revenues				
Investment Income	0	0	600	0
Total Miscellaneous Revenues	\$0	\$0	\$600	\$0
Subtotal Current Revenues	\$0	\$0	\$639,401	\$3,280,471
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	496,704
Total Non-Revenues	\$0	\$0	\$0	\$496,704
Subtotal Non-Current Revenues	\$0	\$0	\$0	\$496,704
Total Revenues	\$0	\$0	\$639,401	\$3,777,175
Expenditure Detail				
Debt Service				
Ltd Tax GO Series 2014	0	0	639,401	3,777,175
Total Debt Service	\$0	\$0	\$639,401	\$3,777,175
Total Expenditures	\$0	\$0	\$639,401	\$3,777,175

Public Transportation State Infrastructure Loan Fund - 295

Summary: The Public Transportation State Infrastructure Loan Fund provides funding for principal, interest, and other debt-related costs for \$5,621,000 of the \$10,200,000 authorized Public Transportation Infrastructure loan. This loan provided funding for Phase I construction of the Commuter Rail (SunRail) project. Revenue for debt requirements is provided by a transfer from the General Fund (001). Final payment on the loan is October 1, 2015. Phase II of the project has not been executed. Debt service will be budgeted in the future upon execution of financing agreements.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Non-Current Revenues		
Non-Revenues	1,680,000	0
Subtotal Non-Current Revenues	\$1,680,000	\$0
Total Revenues	\$1,680,000	\$0
Less Operating Transfers	0	0
Total Operating Revenues	\$1,680,000	\$0
Expenditures		
Debt Service	1,680,000	0
Total Expenditures	\$1,680,000	\$0
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,680,000	\$0
Net Revenues Less Expenditures	\$0	\$0

Public Transportation State Infrastructure Loan Fund - 295

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,200,000	1,680,000	1,200,000	0
Total Non-Revenues	\$1,200,000	\$1,680,000	\$1,200,000	\$0
Subtotal Non-Current Revenues	\$1,200,000	\$1,680,000	\$1,200,000	\$0
Total Revenues	\$1,200,000	\$1,680,000	\$1,200,000	\$0
Expenditure Detail				
Debt Service				
Public Trans SIB1 Debt Service	1,200,001	1,200,000	1,200,000	0
Public Trans SIB2 Debt Service	0	480,000	0	0
Total Debt Service	\$1,200,001	\$1,680,000	\$1,200,000	\$0
Total Expenditures	\$1,200,001	\$1,680,000	\$1,200,000	\$0

Capital Improvement Revenue and Refunding Bonds Fund - 297

Summary: The Capital Improvement Revenue and Refunding Bonds Fund provides funding for principal, interest, and other debt-related costs for the \$5,812,000 Capital Improvement Revenue and Refunding Bonds, Series 2009B. These bonds were issued to refinance the remaining portion of the Subordinate Lien Sales Tax Improvement Bonds, Series 1998 which were originally used to finance the construction of the West Volusia Courthouse, renovation of existing court and other capital facilities, and to refund all of the outstanding Sales Tax Improvement Revenue Bonds, Series 1996. Revenue for debt requirements is provided by a transfer from the Sales Tax Fund (108). Final payment on the bonds is October 1, 2016.

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Current Revenues		
Miscellaneous Revenues	2,000	3,500
Subtotal Current Revenues	\$2,000	\$3,500
Non-Current Revenues		
Non-Revenues	920,683	920,644
Subtotal Non-Current Revenues	\$920,683	\$920,644
Total Revenues	\$922,683	\$924,144
Less Operating Transfers	0	0
Total Operating Revenues	\$922,683	\$924,144
Expenditures		
Debt Service	922,683	924,144
Total Expenditures	\$922,683	\$924,144
Less Operating Transfers	0	0
Total Operating Expenditures	\$922,683	\$924,144
Net Revenues Less Expenditures	\$0	\$0

Capital Improvement Revenue and Refunding Bonds Fund - 297

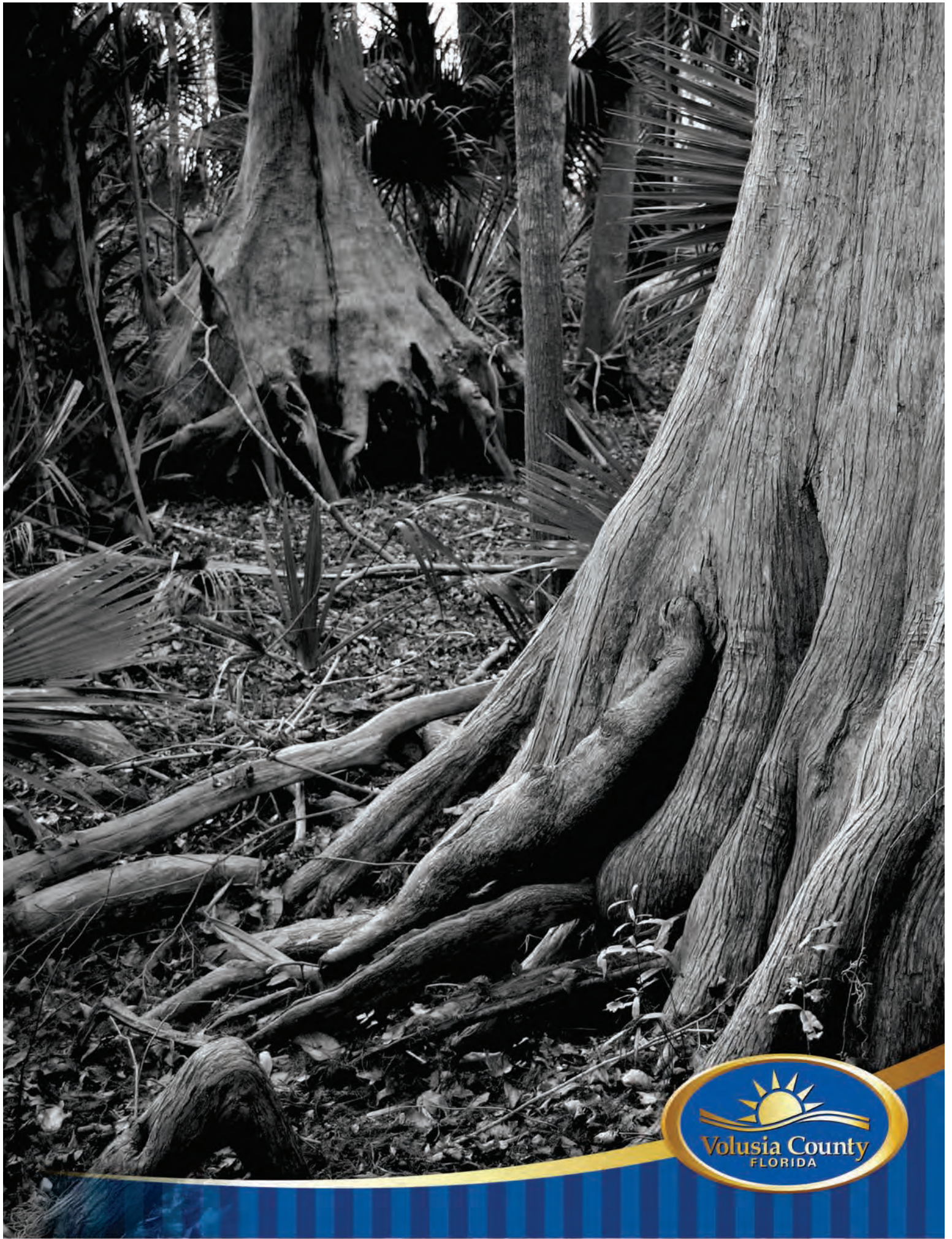
	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	6,063	2,000	5,000	3,500
Total Miscellaneous Revenues	\$6,063	\$2,000	\$5,000	\$3,500
Subtotal Current Revenues	\$6,063	\$2,000	\$5,000	\$3,500
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,800,724	920,683	920,683	920,644
Total Non-Revenues	\$1,800,724	\$920,683	\$920,683	\$920,644
Subtotal Non-Current Revenues	\$1,800,724	\$920,683	\$920,683	\$920,644
Total Revenues	\$1,806,787	\$922,683	\$925,683	\$924,144
Expenditure Detail				
Debt Service				
Capital Improv Series 2009A	884,671	0	1,500	0
Capital Improv Series 2009B	922,116	922,683	924,183	924,144
Total Debt Service	\$1,806,787	\$922,683	\$925,683	\$924,144
Total Expenditures	\$1,806,787	\$922,683	\$925,683	\$924,144

Proprietary Funds Debt Service

Summary:

Principal, interest and other debt-related expenditures are budgeted within the Daytona Beach International Airport Fund (451), the Water and Sewer Utilities Fund (457) and the Parking Garage Fund (475). Net airport revenues provide funding for debt payments for two bonds and one note issued for land acquisition, facility expansion and other capital improvements. Final payments on airport debt obligations vary. The earliest is June 1, 2017 and the latest is October 1, 2021. Net revenues from water and sewer connection fees and investment earnings provide funding for debt payments for one bond and four State Revolving Fund (SRF) loans issued for water and sewer capital improvements. Final payments on Water and Utility debt obligations vary. The earliest is June 15, 2017 and the latest is June 15, 2027. Net Parking Garage revenues and subordinate lien on Tourist Development Tax revenues provide funding for repayment of a capital improvement note. Final payment is April 1, 2024. Detail of each fund is available in Budget by Fund - Section E of this

<u>Revenues</u>	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
Daytona Beach International Airport Fund (451)		
Principal	2,675,000	2,817,000
Interest	1,176,091	1,033,591
Other Debt Costs	0	3,500
Reserve Requirements	1,741,773	2,142,651
Total Debt Expenditures	\$5,592,864	\$5,996,742
Water and Sewer Utilities Fund (457)		
Principal	2,127,365	1,947,623
Interest	417,325	370,236
Other Debt Costs	0	0
Total Debt Expenditures	\$2,544,690	\$2,317,859
Parking Garage Fund (475)		
Principal	665,000	685,000
Interest	171,197	155,470
Other Debt Costs	0	0
Total Debt Expenditures	\$836,197	\$840,470



H - Internal Service Funds

FY2015-16 Internal Service Budget by Department.....	H - 1
Computer Replacement Fund - 511	H - 2
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Summary Non-Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Business Services								
Central Services	3,247,688	9,505,995	4,690,306	10,808,594	28,252,583	51.00	0.00	51.00
Information Technology	0	65,700	484,300	3,710,699	4,260,699	0.00	0.00	0.00
Total	\$3,247,688	\$9,571,695	\$5,174,606	\$14,519,293	\$32,513,282	51.00	0.00	51.00
Finance								
Personnel	899,759	55,636,780	73,620	19,246,267	75,856,426	12.00	2.00	13.00
Total	\$899,759	\$55,636,780	\$73,620	\$19,246,267	\$75,856,426	12.00	2.00	13.00

Computer Replacement Fund - 511

Summary: The fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. In general, desktop, laptop, and tough-book computers for County departments are purchased through this program. The Public Defender's Office, Judiciary, and Court Administrator's Office also participate in this program. Computers not included in the program are primarily those owned by the Sheriff's Office, State Attorney's Office, Elections, and those funded by grants.

There are approximately 2,600 units in the program. The equipment is on a four-year replacement cycle. A third-party contractor provides equipment and installation services. The Information Technology Division manages the contract and coordinates with the departments and the contractor for equipment replacement.

The fiscal year 2015-16 budget will replace approximately 200 desktop, laptop and tablet computers and is adding 23 new units for Library Services into the replacement program.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	36,000	27,000
Subtotal Current Revenues	\$36,000	\$27,000
Non-Current Revenues		
Internal Service Revenues	1,240,341	1,115,018
Non-Revenues	3,023,198	3,118,681
Subtotal Non-Current Revenues	\$4,263,539	\$4,233,699
Total Revenues	\$4,299,539	\$4,260,699
Less Operating Transfers	0	0
Total Operating Revenues	\$4,299,539	\$4,260,699
<u>Expenditures</u>		
Operating Expenses	183,000	65,700
Capital Outlay	1,127,665	484,300
Reserves	2,988,874	3,710,699
Total Expenditures	\$4,299,539	\$4,260,699
Less Operating Transfers	0	0
Total Operating Expenditures	\$4,299,539	\$4,260,699
Net Revenues Less Expenditures	\$0	\$0

Computer Replacement Fund - 511

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	28,854	22,000	22,000	22,000
Miscellaneous Revenue	(1)	0	0	0
Sale-Surplus Furn/Fixtr/Equipment	120	14,000	14,550	5,000
Total Miscellaneous Revenues	\$28,973	\$36,000	\$36,550	\$27,000
Subtotal Current Revenues	\$28,973	\$36,000	\$36,550	\$27,000
Non-Current Revenues				
Internal Service Revenues				
Information Systems Revenue	1,180,769	1,240,341	1,239,295	1,115,018
Total Internal Service Revenues	\$1,180,769	\$1,240,341	\$1,239,295	\$1,115,018
Non-Revenues				
Transfers from Other Funds	0	0	0	100,000
Appropriated Fund Balance	0	3,023,198	3,053,501	3,018,681
Total Non-Revenues	\$0	\$3,023,198	\$3,053,501	\$3,118,681
Subtotal Non-Current Revenues	\$1,180,769	\$4,263,539	\$4,292,796	\$4,233,699
Total Fund Revenues	\$1,209,742	\$4,299,539	\$4,329,346	\$4,260,699
Expenditure Detail				
Information Technology				
Audio Visual	0	0	0	100,000
Computer Replacement	1,561,009	4,299,539	1,310,665	4,160,699
Total Information Technology	\$1,561,009	\$4,299,539	\$1,310,665	\$4,260,699
Total Fund Expenditures	\$1,561,009	\$4,299,539	\$1,310,665	\$4,260,699

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Information Technology

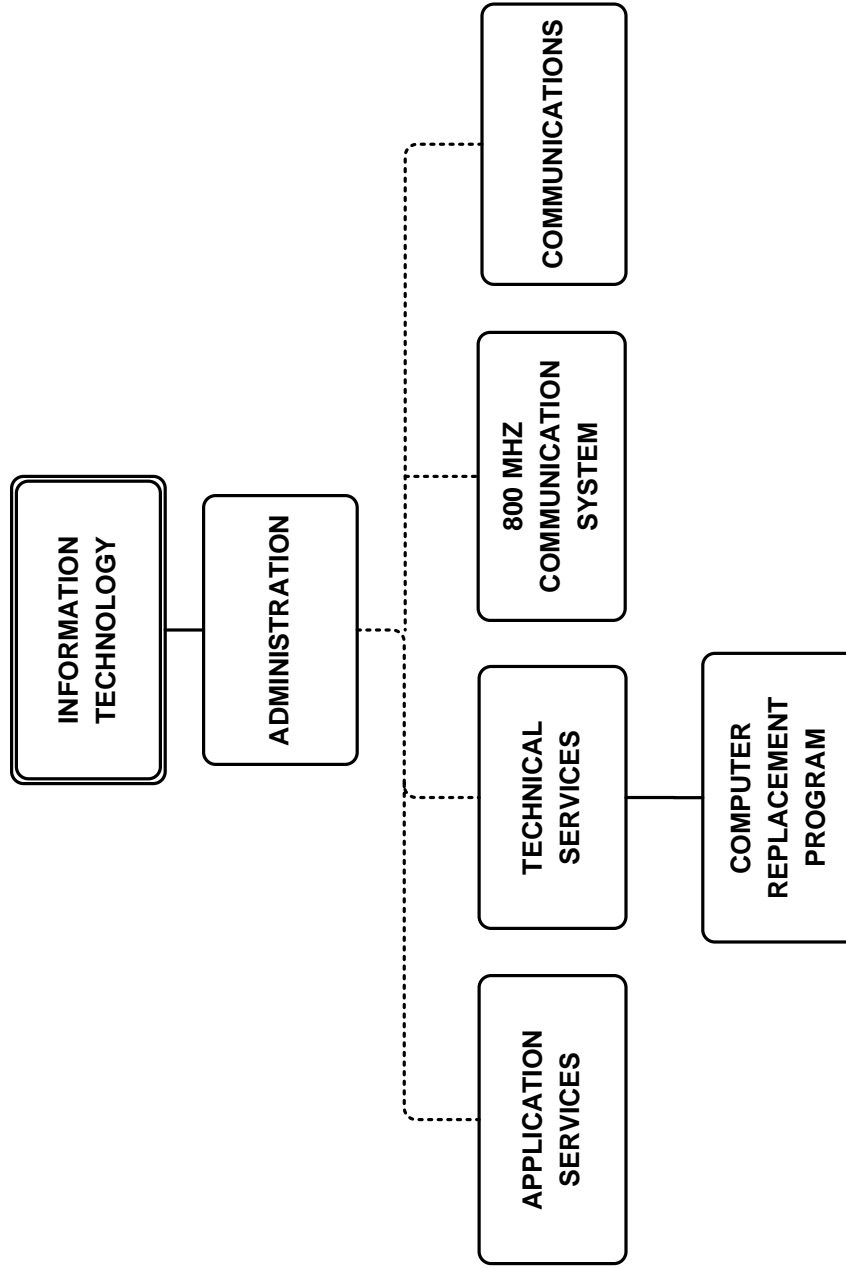
	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Computer Replacement	1,561,009	4,299,539	1,310,665	4,260,699
Total Expenditures	\$1,561,009	\$4,299,539	\$1,310,665	\$4,260,699
Expenditures by Category				
Operating Expenses	305,912	183,000	183,000	65,700
Capital Outlay	1,255,097	1,127,665	1,127,665	484,300
Subtotal Operating Expenditures	\$1,561,009	\$1,310,665	\$1,310,665	\$550,000
Reserves	0	2,988,874	0	3,710,699
Subtotal Other Operating Expenses	\$0	\$2,988,874	\$0	\$3,710,699
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,561,009	\$4,299,539	\$1,310,665	\$4,260,699
Expenditures by Fund				
Computer Replacement	\$1,561,009	\$4,299,539	\$1,310,665	\$4,260,699

Mission: To provide Volusia County agencies with a secure and reliable information technology and communications infrastructure along with the information technology products, services, and knowledge necessary to streamline operations and deliver the highest quality customer service.

BUSINESS SERVICES

INFORMATION TECHNOLOGY DIVISION

NON-OPERATING



Division programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget section.

Information Technology

Computer Replacement

COMP_REPL

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	305,912	183,000	183,000	65,700
Capital Outlay	1,255,097	1,127,665	1,127,665	484,300
Subtotal Operating Expenditures	\$1,561,009	\$1,310,665	\$1,310,665	\$550,000
Reserves	0	2,988,874	0	3,710,699
Subtotal Other Operating Expenses	\$0	\$2,988,874	\$0	\$3,710,699
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,561,009	\$4,299,539	\$1,310,665	\$4,260,699
Expenditures by Fund				
Computer Replacement	\$1,561,009	\$4,299,539	\$1,310,665	\$4,260,699

Key Objectives

1. Provide up-to-date equipment for County users that satisfy application requirements
2. Stabilize service charge acquisition and replacement of computer equipment

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Percent of computers that meet application requirements with the standard configuration	99	99	99
2. Dollar amount of annual service charge per desktop	342	342	342

Highlights

This fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. By consolidating the acquisition process, a lower maintenance workload will be achieved by obtaining volume discounts and standardizing equipment.

Beginning in fiscal year 2008-09, the cost of the PC replacement program was reduced by extending the PC lifecycle from three to four years.

Expenditures in this fund reflect the payments for the workstations acquired for the replacement program. They include hardware, fees, and Microsoft operating system.

During fiscal year 2015-16, approximately 200 desktops and laptops will be replaced and approximately 23 new units for Library Services will be added. Revenue in this fund is primarily generated from a computer replacement charge that is assessed to each department based upon the number of workstations they received.

Equipment Maintenance Fund - 513

Summary: Fleet Management is responsible for the maintenance of all County vehicles and equipment as well as 169 emergency generators countywide. The division also provides service to outside agencies including: City of Holly Hill, Clerk of the Circuit Court, Department of Forestry (state), New Smyrna Beach Utilities Commission, City of New Smyrna Beach, Volusia County School Board, Florida Department of Health-Information Technology Division, and State Attorney.

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

The Vehicle Replacement Program, tracked by Fleet Management, is used to stabilize and amortize the cost of acquiring and replacing the County fleet. Fleet composition ranges from passenger vehicles to fire engines. Initially, the departments purchase vehicles. The vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors is established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated and used to fund its eventual replacement. The fiscal year 2015-16 budget includes the scheduled replacement of 83 vehicles in the Replacement Program.

Reserves represent accumulated service charges which are primarily used to acquire and replace the County fleet enrolled in the Vehicle Replacement Program. Surplus funds are used for the upgrade/replacement of fleet equipment and cleanup of fuel tanks.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	6,940,184	7,885,612
Subtotal Current Revenues	\$6,940,184	\$7,885,612
Non-Current Revenues		
Internal Service Revenues	11,833,093	10,861,648
Non-Revenues	8,063,042	9,505,323
Subtotal Non-Current Revenues	\$19,896,135	\$20,366,971
Total Revenues	\$26,836,319	\$28,252,583
Less Operating Transfers	0	0
Total Operating Revenues	\$26,836,319	\$28,252,583
<u>Expenditures</u>		
Personal Services	3,016,231	3,247,688
Operating Expenses	10,828,444	9,505,995
Capital Outlay	3,770,426	4,690,306
Capital Improvements	25,000	0
Grants and Aids	18,400	20,425
Reserves	9,177,818	10,788,169
Total Expenditures	\$26,836,319	\$28,252,583
Less Operating Transfers	0	0
Total Operating Expenditures	\$26,836,319	\$28,252,583
Net Revenues Less Expenditures	\$0	\$0

Equipment Maintenance Fund - 513

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	67,636	45,000	70,000	70,000
Miscellaneous Revenue	30,303	25,000	7,000	3,000
Outside Revenue	1,123,978	698,551	711,815	611,491
Reimb-Warranty Rev-Maintenance	16,589	20,000	8,000	6,000
Rental of Equipment	5,760,656	6,151,633	6,151,633	7,195,121
Sale-Surplus Furn/Fixtr/Equipment	5,219	0	37,914	0
Total Miscellaneous Revenues	\$7,004,381	\$6,940,184	\$6,986,362	\$7,885,612
Subtotal Current Revenues	\$7,004,381	\$6,940,184	\$6,986,362	\$7,885,612
Non-Current Revenues				
Internal Service Revenues				
Vehicle Maintenance	3,369,889	3,245,459	3,245,459	3,272,581
Vehicle-Pool Cars	51,060	50,000	55,000	65,000
Vehicle-Gas & Oil	6,061,841	6,441,037	4,976,927	5,315,640
Vehicle Maint Service Charge	2,068,547	2,096,597	2,096,597	2,208,427
Total Internal Service Revenues	\$11,551,337	\$11,833,093	\$10,373,983	\$10,861,648
Non-Revenues				
Transfers from Other Funds	1,286,952	0	0	0
Contributions	67,764	0	0	0
Appropriated Fund Balance	0	8,063,042	9,410,419	9,505,323
Total Non-Revenues	\$1,354,716	\$8,063,042	\$9,410,419	\$9,505,323
Subtotal Non-Current Revenues	\$12,906,053	\$19,896,135	\$19,784,402	\$20,366,971
Total Fund Revenues	\$19,910,434	\$26,836,319	\$26,770,764	\$28,252,583
Expenditure Detail				
Central Services				
Administration	291,286	247,573	251,672	206,950
Fleet Maintenance	2,533,740	2,668,105	2,638,486	2,849,762
Fuel Cleanup	342	342	342	342
Fuel/Oil	7,334,505	7,215,766	5,773,384	5,913,513
Parts Inventory	4,017,613	3,922,195	3,904,986	3,836,868
Pool Cars	99,167	101,929	98,004	123,049
Vehicle Replacement Program	4,007,601	12,680,409	4,598,567	15,322,099
Total Central Services	\$18,284,254	\$26,836,319	\$17,265,441	\$28,252,583
Total Fund Expenditures	\$18,284,254	\$26,836,319	\$17,265,441	\$28,252,583

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Central Services

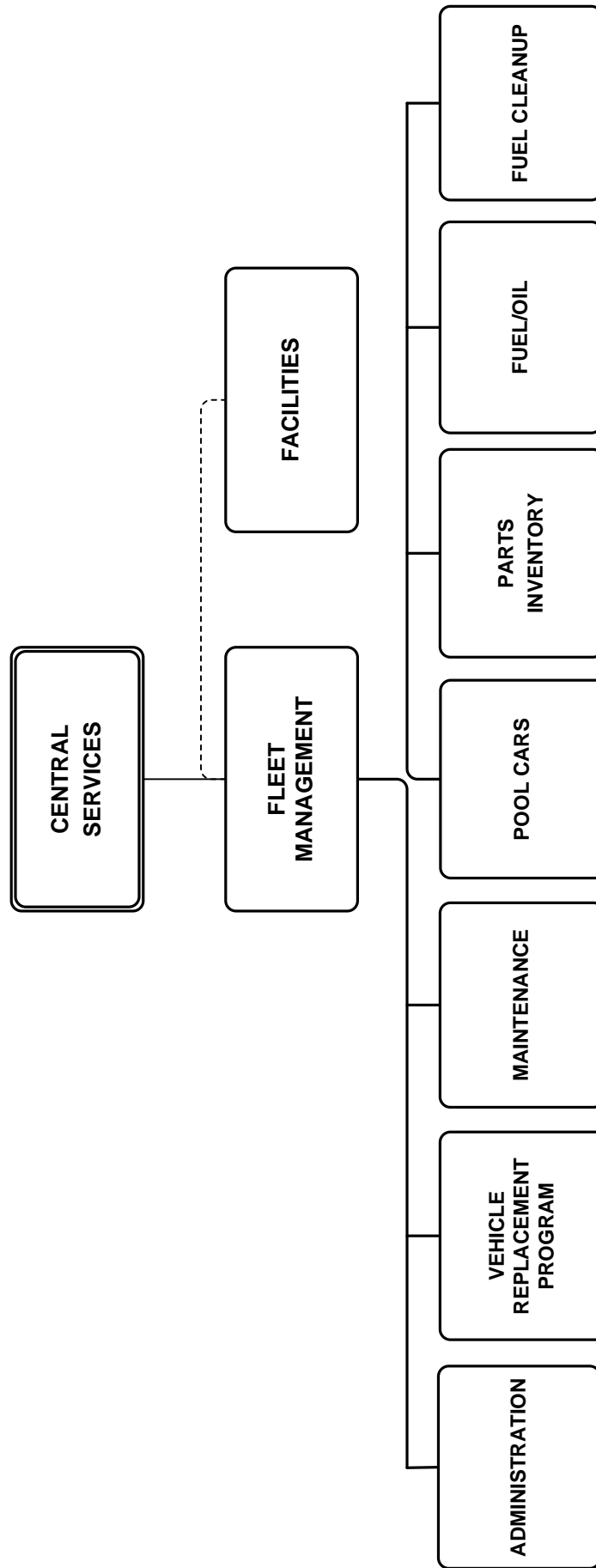
	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Administration	291,286	247,573	251,672	206,950
Fleet Maintenance	2,533,740	2,668,105	2,638,486	2,849,762
Fuel	7,334,847	7,216,108	5,773,726	5,913,855
Parts Inventory	4,017,613	3,922,195	3,904,986	3,836,868
Pool Cars	99,167	101,929	98,004	123,049
Vehicle Replacement Program	4,007,601	12,680,409	4,598,567	15,322,099
Total Expenditures	\$18,284,254	\$26,836,319	\$17,265,441	\$28,252,583
Expenditures by Category				
Personal Services	3,085,909	3,016,231	3,095,829	3,247,688
Operating Expenses	11,192,207	10,828,444	9,504,604	9,505,995
Capital Outlay	3,940,632	3,770,426	4,619,808	4,690,306
Subtotal Operating Expenditures	\$18,218,748	\$17,615,101	\$17,220,241	\$17,443,989
Capital Improvements	42,757	25,000	25,000	0
Grants and Aids	22,749	18,400	20,200	20,425
Reserves	0	9,177,818	0	10,788,169
Subtotal Other Operating Expenses	\$65,506	\$9,221,218	\$45,200	\$10,808,594
Reimbursements	0	0	0	0
Total Operating Expenditures	\$18,284,254	\$26,836,319	\$17,265,441	\$28,252,583
Expenditures by Fund				
Equipment Maintenance	\$18,284,254	\$26,836,319	\$17,265,441	\$28,252,583
Number of Full Time Positions		51.00		51.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		51.00		51.00

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

BUSINESS SERVICES

CENTRAL SERVICES DIVISION

NON-OPERATING



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



Central Services

Administration

8700100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	184,345	92,270	95,462	98,996
Operating Expenses	76,398	112,303	111,410	87,954
Capital Outlay	1,412	0	0	0
Subtotal Operating Expenditures	\$262,155	\$204,573	\$206,872	\$186,950
Capital Improvements	6,807	25,000	25,000	0
Grants and Aids	22,324	18,000	19,800	20,000
Subtotal Other Operating Expenses	\$29,131	\$43,000	\$44,800	\$20,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$291,286	\$247,573	\$251,672	\$206,950
Expenditures by Fund				
Equipment Maintenance	\$291,286	\$247,573	\$251,672	\$206,950
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00
Key Objectives				
1. Process accounts payable in a timely manner				
2. Provide high quality services and ensure customer satisfaction				
Performance Measures		FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. On-time accounts payable processing rate		98	99	99
2. Overall customer satisfaction rate		98	99	99
Highlights				
During fiscal year 2014-15, Fleet Management placed 15th in the competition for the 100 Best Public Sector Fleets in North America. Fleet Management has ranked among the 100 Best Public Sector Fleets since 2005.				
Division administration continues leadership development and succession training. Employees are continuing to cross-train in all administrative functions.				

Central Services

Fleet Maintenance

8701000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	2,132,634	2,189,105	2,262,715	2,371,771
Operating Expenses	375,960	317,578	295,580	317,991
Capital Outlay	25,146	86,000	80,191	160,000
Subtotal Operating Expenditures	\$2,533,740	\$2,592,683	\$2,638,486	\$2,849,762
Reserves	0	75,422	0	0
Subtotal Other Operating Expenses	\$0	\$75,422	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,533,740	\$2,668,105	\$2,638,486	\$2,849,762
Expenditures by Fund				
Equipment Maintenance	\$2,533,740	\$2,668,105	\$2,638,486	\$2,849,762

Number of Full Time Positions	37.00	37.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	37.00	37.00

Key Objectives

1. Maintain an aggressive program for the measurement, analysis, and improvement of labor productivity
2. Provide a competitive labor rate
3. Raise the percentage of scheduled work order hours
4. Continue the generator preventive maintenance program

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Billable mechanic hours	49,743	45,240	46,537
2. Fully burdened labor rate	55	60	60
3. Monthly scheduled work order hours to total hours	55	56	56
4. Generator preventive maintenance on-schedule rate	98	99	99

Highlights

Fleet maintenance activity will continue to enhance customer service by decreasing vehicle breakdowns and increasing preventative maintenance. In fiscal year 2013-14, Fleet Management achieved a 55.3% scheduled repair rate with a goal of 58% by the end of fiscal year 2015-16. In the first labor rate increase since 2005, Fleet Management raised the rate to \$60/hour in fiscal year 2014-15. Our in-house generator team is able to render low cost support service for 169 emergency generators countywide, and performs preventive maintenance and load bank testing on each generator twice a year. The maintenance software dashboard function continues to be useful in managing maintenance operations.

The fiscal year 2015-16 budget contains capital outlay for a replacement 3/4 ton Westside service truck and diagnostic equipment.

Central Services

Fuel

FUEL

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	163,775	179,314	164,712	168,422
Operating Expenses	7,099,802	6,949,043	5,568,063	5,669,168
Capital Outlay	34,895	87,351	40,551	75,840
Subtotal Operating Expenditures	\$7,298,472	\$7,215,708	\$5,773,326	\$5,913,430
Capital Improvements	35,950	0	0	0
Grants and Aids	425	400	400	425
Subtotal Other Operating Expenses	\$36,375	\$400	\$400	\$425
Reimbursements	0	0	0	0
Total Operating Expenditures	\$7,334,847	\$7,216,108	\$5,773,726	\$5,913,855
Expenditures by Fund				
Equipment Maintenance	\$7,334,847	\$7,216,108	\$5,773,726	\$5,913,855
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00

Key Objectives

1. Ensure maximum fuel inventory accountability
2. Maintain a minimum level of fuel cost mark-up to county customers to ensure a competitive market price per gallon
3. Maintain a minimum level of fuel cost mark-up to outside customers to ensure a competitive market price per gallon

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Fuel inventory accountability	99	99	99
2. Fuel price adjustments markup in cents - County	14	14	14
3. Fuel price adjustments markup in cents - Outside	16	16	16

Highlights

Fuel cleanup funds are set aside to address mitigation issues as required by state and federal regulations. These funds will be used to assist in countywide fuel cleanup monitoring and compliance inspections. Fleet partially funds an environmental specialist position, which ensures state and federal regulations are followed on fuel operations and formulates sustainability procedures and implementation.

Phase III of the upgrade to all lease rental vehicles providing wireless transmission of fuel transaction data to the fuel management system has been completed. This automates the fueling process for customers and minimizes human error.

Fleet Management installed one 10,000 gallon ethanol fuel tank at the Tomoka Landfill, adding unleaded fuel to their operation. Unleaded fuel use at the Tomoka Landfill is projected to increase sharply in the coming years.

The fiscal year 2015-16 capital outlay budget contains security cameras and surveillance systems at Tomoka Landfill, Indian Lake Road, and the Transfer Station fueling locations to allow electronic monitoring of fueling alarms and tank levels at the fuel sites, as well as engineering, moving, and installation of a 10,000 gallon donated storage tank to increase the unleaded fuel supply for use in the county's 516 flex fuel vehicles.

Central Services

Parts Inventory

8701100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	385,930	380,306	390,777	419,223
Operating Expenses	3,600,420	3,406,004	3,492,854	3,396,145
Capital Outlay	31,263	21,500	21,355	21,500
Subtotal Operating Expenditures	\$4,017,613	\$3,807,810	\$3,904,986	\$3,836,868
Reserves	0	114,385	0	0
Subtotal Other Operating Expenses	\$0	\$114,385	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$4,017,613	\$3,922,195	\$3,904,986	\$3,836,868
Expenditures by Fund				
Equipment Maintenance	\$4,017,613	\$3,922,195	\$3,904,986	\$3,836,868

Number of Full Time Positions	7.00	7.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	7.00	7.00

Key Objectives

1. Maintain a minimum level of cost mark-up to customers to ensure a competitive price
2. Issue repair parts in a timely manner to support the maintenance and service operations
3. Ensure parts inventory accountability
4. Continue to reduce monthly expenses

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Parts price adjustments - markup percentage	15	15	15
2. Parts on-demand rate	83	83	83
3. Parts inventory accuracy rate	98	98	98
4. Monitor monthly overhead report	4,800	5,000	5,000

Highlights

The Fleet Management parts activity maintains an equipment parts inventory, including oil and lubricants, at their main facility on Indian Lake Road and at the satellite shops at the Tomoka Landfill and EVAC locations. A database tracks all receipt and issuance of parts. Staff reviews reports and audits inventory daily. Sublet and accounts payable transactions are processed by administrative staff.

In fiscal year 2015-16, the sublet mark-up increased to 10%. The parts mark-up will stay at 15% for most items, and 18% for parts with environmental or disposal fees.

Central Services

Pool Cars

8700900

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	63,709	63,500	66,883	68,704
Operating Expenses	35,458	38,429	31,121	29,345
Capital Outlay	0	0	0	25,000
Subtotal Operating Expenditures	\$99,167	\$101,929	\$98,004	\$123,049
Reimbursements	0	0	0	0
Total Operating Expenditures	\$99,167	\$101,929	\$98,004	\$123,049
Expenditures by Fund				
Equipment Maintenance	\$99,167	\$101,929	\$98,004	\$123,049
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00
Key Objectives				
1. Maintain a high availability rate for short-term rental vehicles				
2. Continue to educate customers to use the online pool vehicle reservation system (Agilefleet)				
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Vehicle availability rate	99	99	99	
2. Increase the percentage of online reservation	99	99	99	
Highlights				
The Fleet Management motor pool was established to provide employees with county vehicles to conduct their work. The main motor pool is located on Indian Lake Road and an automated motor pool is at the DeLand Administration building.				
The automated kiosk and the key control unit continue to be a convenience to our customers enabling them to pick up pre-reserved vehicles or grab-and-go vehicles without making prior requests.				
The relocation of the service writer from the entrance booth to an indoor office and the added cameras/intercom system improved customer safety and site security.				
The fiscal year 2015-16 capital outlay budget includes replacement of a 12-passenger van.				

Central Services

Vehicle Replacement Program

8703000

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	155,516	111,736	115,280	120,572
Operating Expenses	4,169	5,087	5,576	5,392
Capital Outlay	3,847,916	3,575,575	4,477,711	4,407,966
Subtotal Operating Expenditures	\$4,007,601	\$3,692,398	\$4,598,567	\$4,533,930
Reserves	0	8,988,011	0	10,788,169
Subtotal Other Operating Expenses	\$0	\$8,988,011	\$0	\$10,788,169
Reimbursements	0	0	0	0
Total Operating Expenditures	\$4,007,601	\$12,680,409	\$4,598,567	\$15,322,099
Expenditures by Fund				
Equipment Maintenance	\$4,007,601	\$12,680,409	\$4,598,567	\$15,322,099
Number of Full Time Positions		2.00		2.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		2.00

Highlights

The vehicle replacement program is used to stabilize and amortize the cost of replacing the county fleet. Fleet composition ranges from passenger vehicles to ambulances and fire engines. Initially, the departments purchase the vehicles. They are then added to the vehicle replacement program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors is established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated and used to fund its eventual replacement. The purchase of environmentally friendly vehicles has continued to expand over the past several years, with a total of 516 flex fuel and 28 hybrid vehicles currently in the county fleet. The Fleet Right-Sizing Committee continues its mission to reduce the county fleet, and the Fleet Customer Service Committee continues to meet to improve fleet operations.

In fiscal year 2015-16, 83 vehicles from ambulances to passenger vehicles are scheduled for replacement.

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Insurance Management Fund - 521

Summary: Risk Management is part of the Personnel Division. The fund includes the Wellness Centers, the Safety Officer, Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal Service Charges for Workers' Compensation are allocated based on claims history; for Liability are based on FTE's and for Property/Physical Damage are based on the property value. Commercial insurance policies are direct-billed to the responsible agency.

The County maintains a reserve for liabilities of \$4.4 million. The County's property insurance policy limits coverage to \$20 million per occurrence for damage resulting from Named Storms. The County's property value totals \$617,413,932. Of that, in excess of \$180 million of property values are less than one mile from the ocean. A \$3.5 million workers' compensation and liability loss reserve has been established to protect the County from variances between the actuary's estimated loss projections vs. actual losses incurred. The County's actuary provides estimated loss projections at the 75% confidence level. There is a 25% chance in a given year that losses will exceed the projected and budgeted amount. The County maintains an excess workers' compensation policy with a self-insured retention (SIR) of \$650,000 per claim.

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	180,000	186,000
Subtotal Current Revenues	\$180,000	\$186,000
Non-Current Revenues		
Internal Service Revenues	8,405,921	9,069,275
Non-Revenues	15,307,325	10,789,091
Subtotal Non-Current Revenues	\$23,713,246	\$19,858,366
Total Revenues	\$23,893,246	\$20,044,366
Less Operating Transfers	0	0
Total Operating Revenues	\$23,893,246	\$20,044,366
<u>Expenditures</u>		
Personal Services	822,736	838,705
Operating Expenses	9,827,074	11,096,338
Grants and Aids	125,000	160,000
Reserves	13,118,436	7,949,323
Total Expenditures	\$23,893,246	\$20,044,366
Less Operating Transfers	0	0
Total Operating Expenditures	\$23,893,246	\$20,044,366
Net Revenues Less Expenditures	\$0	\$0

Insurance Management Fund - 521

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	181,725	175,000	175,000	181,000
Miscellaneous Revenue	6,812	5,000	5,000	5,000
SChild Recrtn Prog-Contr	10,453	0	0	0
Total Miscellaneous Revenues	\$198,990	\$180,000	\$180,000	\$186,000
Subtotal Current Revenues	\$198,990	\$180,000	\$180,000	\$186,000
Non-Current Revenues				
Internal Service Revenues				
Recoveries-Claims	869,197	550,000	550,000	550,000
Contributions-Liability	3,335,243	1,759,193	1,759,193	2,641,533
Contributions-Commercial Ins	276,553	286,670	286,670	276,005
Contributions-Physical Damage	2,663,396	2,632,300	2,632,300	1,967,454
Contributions-Workers' Compens	3,650,360	3,177,758	3,177,758	3,634,283
Total Internal Service Revenues	\$10,794,749	\$8,405,921	\$8,405,921	\$9,069,275
Non-Revenues				
Appropriated Fund Balance	0	15,307,325	12,940,066	10,789,091
Total Non-Revenues	\$0	\$15,307,325	\$12,940,066	\$10,789,091
Subtotal Non-Current Revenues	\$10,794,749	\$23,713,246	\$21,345,987	\$19,858,366
Total Fund Revenues	\$10,993,739	\$23,893,246	\$21,525,987	\$20,044,366
Expenditure Detail				
Personnel				
Commercial Insurance	316,005	412,500	426,000	402,500
Insurance Administration	1,818,779	1,328,816	1,409,889	1,453,292
Liability	2,867,965	4,225,000	2,475,000	7,149,323
Loss Control Program	265,328	445,354	303,276	452,933
Physical Damage	2,214,439	12,418,436	2,800,000	4,850,000
Wellness Program	196,575	218,140	227,731	226,318
Workers' Compensation	3,953,075	4,845,000	3,095,000	5,510,000
Total Personnel	\$11,632,166	\$23,893,246	\$10,736,896	\$20,044,366
Total Fund Expenditures	\$11,632,166	\$23,893,246	\$10,736,896	\$20,044,366

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Personnel

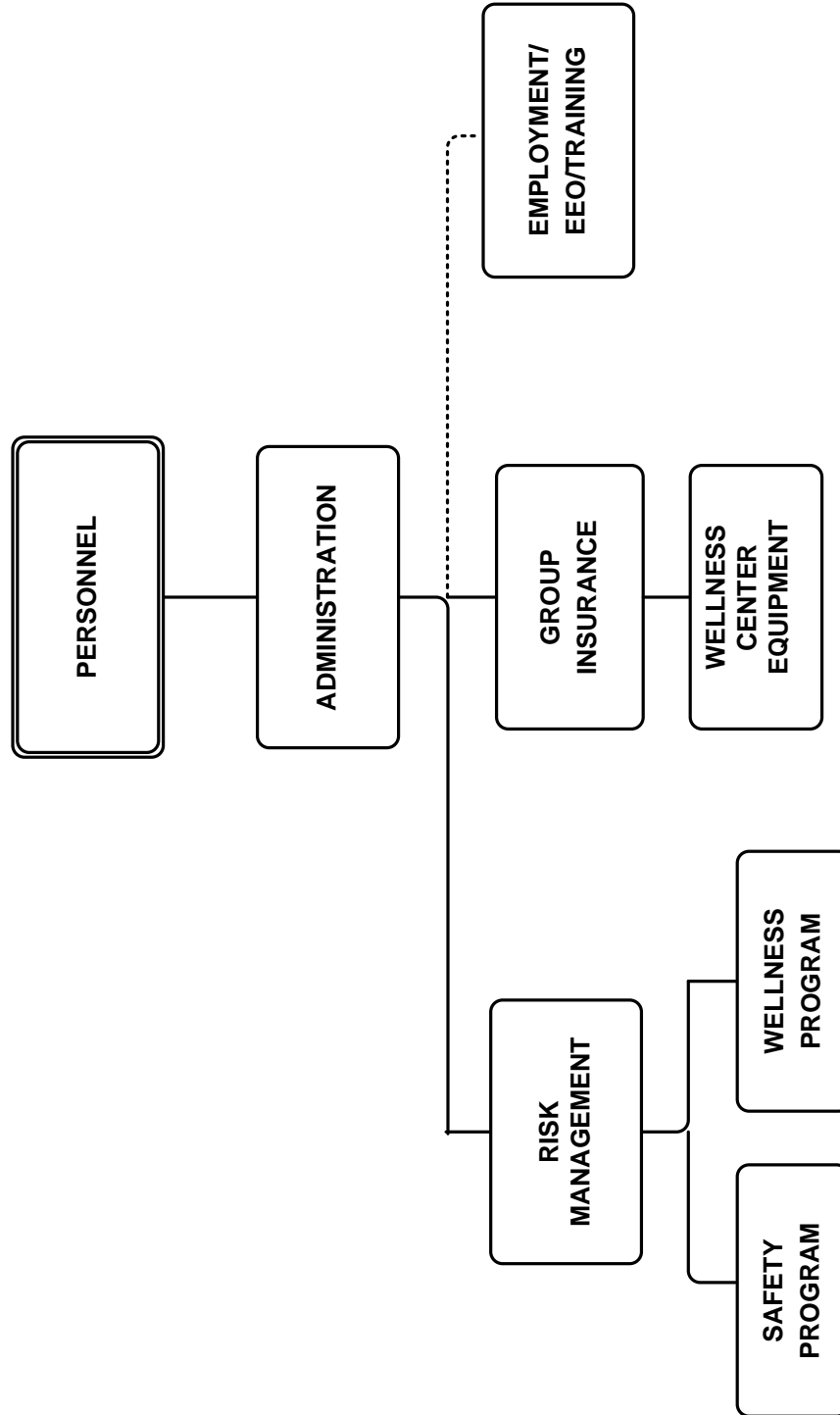
	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Program				
Commercial Insurance	316,005	412,500	426,000	402,500
Group Insurance	43,097,584	51,818,802	41,889,983	55,738,440
Insurance Administration	1,818,779	1,328,816	1,409,889	1,453,292
Liability	2,867,965	4,225,000	2,475,000	7,149,323
Loss Control Program	265,328	445,354	303,276	452,933
Physical Damage	2,214,439	12,418,436	2,800,000	4,850,000
Wellness Center Equipment	0	0	36,728	73,620
Wellness Program	196,575	218,140	227,731	226,318
Workers' Compensation	3,953,075	4,845,000	3,095,000	5,510,000
Total Expenditures	\$54,729,750	\$75,712,048	\$52,663,607	\$75,856,426
Expenditures by Category				
Personal Services	785,505	879,032	829,371	899,759
Operating Expenses	53,341,382	51,433,480	51,670,309	55,636,780
Capital Outlay	2,695	0	38,927	73,620
Subtotal Operating Expenditures	\$54,129,582	\$52,312,512	\$52,538,607	\$56,610,159
Grants and Aids	100,168	125,000	125,000	160,000
Interfund Transfers	500,000	0	0	0
Reserves	0	23,274,536	0	19,086,267
Subtotal Other Operating Expenses	\$600,168	\$23,399,536	\$125,000	\$19,246,267
Reimbursements	0	0	0	0
Total Operating Expenditures	\$54,729,750	\$75,712,048	\$52,663,607	\$75,856,426
Expenditures by Fund				
Group Insurance	\$43,097,584	\$51,818,802	\$41,926,711	\$55,812,060
Insurance Management	\$11,632,166	\$23,893,246	\$10,736,896	\$20,044,366
Number of Full Time Positions		13.00		12.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		14.00		13.00

Mission: To facilitate county government operations through the proactive management of its human resources. To meet the challenges of the changing workplace environment, adhering to and promoting the principles of equal opportunity and racial equity through effective recruitment, training and development programs in conjunction with innovative reward and motivational programs, and to develop a highly qualified, productive, and responsive workforce equipped with the knowledge, skills, and abilities necessary to meet and adapt to the present and future needs of Volusia County.

FINANCE

PERSONNEL SERVICES DIVISION

NON-OPERATING



Personnel

Commercial Insurance

8405500

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	316,005	412,500	426,000	402,500
Subtotal Operating Expenditures	\$316,005	\$412,500	\$426,000	\$402,500
Reimbursements	0	0	0	0
Total Operating Expenditures	\$316,005	\$412,500	\$426,000	\$402,500
Expenditures by Fund				
Insurance Management	\$316,005	\$412,500	\$426,000	\$402,500

Highlights

This unit covers commercial insurance policies for the County's elected officials, law enforcement personnel, and high risk employees. Commercial liability policies are needed for Leisure Services' recreation program and Fleet Management. Additionally, aviation policies are required for the Daytona Beach International Airport, Sheriff's Office, and Mosquito Control. Costs for these policies are charged back directly to the using department.

Personnel

Insurance Administration

8405100

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	466,549	502,372	485,440	499,194
Operating Expenses	852,230	826,444	924,449	954,098
Subtotal Operating Expenditures	\$1,318,779	\$1,328,816	\$1,409,889	\$1,453,292
Interfund Transfers	500,000	0	0	0
Subtotal Other Operating Expenses	\$500,000	\$0	\$0	\$0
Reimbursements	0	0	0	0
Total Operating Expenditures	\$1,818,779	\$1,328,816	\$1,409,889	\$1,453,292
Expenditures by Fund				
Insurance Management	\$1,818,779	\$1,328,816	\$1,409,889	\$1,453,292
Number of Full Time Positions		8.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		8.00		7.00

Key Objectives

1. Maintain a reasonable competitive insurance market in the interest of premium reduction with innovative approaches to all insurance markets
2. Maintain insurance policies that protect the interest of the County

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Total premium (dollars)	3,710,193	4,000,000	4,000,000
2. Number of policies	31	32	32

Highlights

Insurance Administration provides administrative services, investigations, and processing for workers' compensation, liability, commercial insurance, and property damage claims. Administration also provides support for the Wellness Program, Safety Officer, and Personnel medical staff.

In fiscal year 2014-15, one position moved to Personnel in the General Fund.

Personnel

Liability

8405400

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	2,867,965	2,475,000	2,475,000	2,700,000
Subtotal Operating Expenditures	\$2,867,965	\$2,475,000	\$2,475,000	\$2,700,000
Reserves	0	1,750,000	0	4,449,323
Subtotal Other Operating Expenses	\$0	\$1,750,000	\$0	\$4,449,323
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,867,965	\$4,225,000	\$2,475,000	\$7,149,323
Expenditures by Fund				
Insurance Management	\$2,867,965	\$4,225,000	\$2,475,000	\$7,149,323

Key Objectives

1. Endeavor to foster 100% closure ratio of claims, thereby reducing reserves

Performance Measures

	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Number of claims closed	124	140	140

Highlights

The Liability Activity accounts for settlement costs and the County's excess liability policies. The reserve was established in fiscal year 2014-15 to cover the County's self-insured retention (SIR) and any major claims or settlement expenses above the actuarial projection.

Personnel

Loss Control Program

8405600

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	117,475	175,694	131,621	183,185
Operating Expenses	145,158	269,660	171,655	269,748
Capital Outlay	2,695	0	0	0
Subtotal Operating Expenditures	\$265,328	\$445,354	\$303,276	\$452,933
Reimbursements	0	0	0	0
Total Operating Expenditures	\$265,328	\$445,354	\$303,276	\$452,933
Expenditures by Fund				
Insurance Management	\$265,328	\$445,354	\$303,276	\$452,933
Number of Full Time Positions		2.00		3.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		2.00		3.00
Key Objectives 1. Provide mandated fitness for duty physicals, medical surveillance physicals, pre-employment physicals, and workers' compensation medical visits as efficiently and expeditiously as possible 2. Provide random drug screens and occupational blood screening 3. Ensure safe work sites by regular site visits, coordination of training, accident analysis, and provision of safety education information				
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of physicals	983	722	722	
2. Number of drug screens	1,243	1,250	1,250	
3. Number of vaccinations	1,000	1,000	1,000	
4. Number of TB Tests	861	845	845	
5. Percent of divisions providing safety orientation and guidelines	15	15	75	
Highlights Risk Management has an on-going commitment to reducing losses in the workplace through intervention programs designed to inspire employees to embrace good safety protocols. The medical staff conducts pre-employment physicals and drug screenings as required by licensing or other regulations for certain job classifications. In fiscal year 2015-16 the Safety Coordinator position was transferred in from the Wellness Program. The Safety program provides in-house safety inspections, training, indoor air quality, ergonomic and safety evaluations, claim investigations, and emergency evacuation drills.				

Personnel

Physical Damage

8405300

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	2,214,439	2,800,000	2,800,000	3,100,000
Subtotal Operating Expenditures	\$2,214,439	\$2,800,000	\$2,800,000	\$3,100,000
Reserves	0	9,618,436	0	1,750,000
Subtotal Other Operating Expenses	\$0	\$9,618,436	\$0	\$1,750,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$2,214,439	\$12,418,436	\$2,800,000	\$4,850,000
Expenditures by Fund				
Insurance Management	\$2,214,439	\$12,418,436	\$2,800,000	\$4,850,000

Key Objectives

1. Maintain accurate listing of County property
2. Endeavor to foster 100% closure ratio of claims, thereby reducing reserves

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. Total property value (dollars)	617,391,937	617,391,937	617,391,937
2. Number of claims closed	127	130	135

Highlights

Volusia County insures facilities with a total value of over \$617 million. The total value of properties is estimated to increase only minimally in fiscal year 2015-16. The County has purchased additional insurance with coverage of \$20 million for named storm wind damage with a 3% deductible. The policy provides coverage up to \$150 million for damage from non-named storms with a \$100,000 deductible. All other perils are covered with a deductible of \$25,000.

Personnel

Wellness Program

8403300

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	144,373	144,670	152,462	156,326
Operating Expenses	52,202	73,470	73,070	69,992
Capital Outlay	0	0	2,199	0
Subtotal Operating Expenditures	\$196,575	\$218,140	\$227,731	\$226,318
Reimbursements	0	0	0	0
Total Operating Expenditures	\$196,575	\$218,140	\$227,731	\$226,318
Expenditures by Fund				
Insurance Management	\$196,575	\$218,140	\$227,731	\$226,318
Number of Full Time Positions		2.00		1.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		3.00		2.00
Key Objectives 1. Improve employee and family health through effective programs related to healthy lifestyles and support for behavioral changes 2. Develop physical fitness conditioning programs for employee lifestyle enhancement 3. Encourage employees to participate in Health, Wellness and Benefits Fair with a focus on medical screening participation				
Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. Number of employees participating in Wellness Center	900	900	950	
2. Number of employees qualifying for wellness incentives	1,400	1,500	1,500	
3. Number of employees attending Wellness Fair	1,600	1,900	1,950	
Highlights The Wellness Program promotes healthy lifestyles through education and training, through on-site wellness centers, lunch and learn programs, coordination with community wellness events, and help from organizations that provide related services. The continued emphasis on containing health care costs by ensuring that employees, retirees, and their dependents are provided the appropriate care at reasonable costs, including early screenings, will have beneficial effects on the fund. In fiscal year 2015-16 the Safety Coordinator position was transferred to the Loss Control Program.				

Personnel

Workers' Compensation

8405200

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Operating Expenses	3,852,907	2,970,000	2,970,000	3,600,000
Subtotal Operating Expenditures	\$3,852,907	\$2,970,000	\$2,970,000	\$3,600,000
Grants and Aids	100,168	125,000	125,000	160,000
Reserves	0	1,750,000	0	1,750,000
Subtotal Other Operating Expenses	\$100,168	\$1,875,000	\$125,000	\$1,910,000
Reimbursements	0	0	0	0
Total Operating Expenditures	\$3,953,075	\$4,845,000	\$3,095,000	\$5,510,000
Expenditures by Fund				
Insurance Management	\$3,953,075	\$4,845,000	\$3,095,000	\$5,510,000

Key Objectives

1. Process claims and payments within state mandated time frame
2. Endeavor to foster 100% closure ratio of claims, thereby reducing reserves

Performance Measures	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget
1. State fines paid due to late filing/payments (dollars)	135	250	150
2. Number of claims closed	207	230	230

Highlights

The Workers' Compensation Program includes funding for medical, compensation, legal, and other expenses for this segment of the County's self-insurance plan. Reserves are established to fund the self-insured retention (SIR) of \$650,000 per claim and any claims that might exceed the maximum aggregate of \$25 million.

Group Insurance Fund - 530

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

The fund reserve is for the Florida Office of Insurance and Regulations recommendation of 60 days as well as covering major large claims that may occur.

Current health provider contracts end December 31, 2016. The process to consider health insurance options began the fall of 2014 with Council decision anticipated in spring of 2016 (18 month process).

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Miscellaneous Revenues	181,826	181,826
Subtotal Current Revenues	\$181,826	\$181,826
Non-Current Revenues		
Internal Service Revenues	37,513,901	44,067,038
Non-Revenues	14,123,075	11,563,196
Subtotal Non-Current Revenues	\$51,636,976	\$55,630,234
Total Revenues	\$51,818,802	\$55,812,060
Less Operating Transfers	0	0
Total Operating Revenues	\$51,818,802	\$55,812,060
<u>Expenditures</u>		
Personal Services	56,296	61,054
Operating Expenses	41,606,406	44,540,442
Capital Outlay	0	73,620
Reserves	10,156,100	11,136,944
Total Expenditures	\$51,818,802	\$55,812,060
Less Operating Transfers	0	0
Total Operating Expenditures	\$51,818,802	\$55,812,060
Net Revenues Less Expenditures	\$0	\$0

Group Insurance Fund - 530

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Interest Income	2,169	1,755	1,755	1,755
Investment Income	223,666	180,071	180,071	180,071
Total Miscellaneous Revenues	\$225,835	\$181,826	\$181,826	\$181,826
Subtotal Current Revenues	\$225,835	\$181,826	\$181,826	\$181,826
Non-Current Revenues				
Internal Service Revenues				
Health Ins-Vision Contribution	218,451	232,955	232,955	232,955
Health Insurance-Employer	25,571,138	27,854,724	28,867,461	32,472,546
Life Insurance-employee	661,933	497,440	497,440	606,449
Health Ins-Cobra/Retirees	2,601,487	2,719,814	2,719,814	3,001,640
Health Ins-Dependent Contr	4,787,999	6,208,968	6,208,968	7,753,448
Total Internal Service Revenues	\$33,841,008	\$37,513,901	\$38,526,638	\$44,067,038
Non-Revenues				
Appropriated Fund Balance	0	14,049,455	14,634,203	11,489,576
Flex Benefit Revenues	89,186	73,620	73,620	73,620
Total Non-Revenues	\$89,186	\$14,123,075	\$14,707,823	\$11,563,196
Subtotal Non-Current Revenues	\$33,930,194	\$51,636,976	\$53,234,461	\$55,630,234
Total Fund Revenues	\$34,156,029	\$51,818,802	\$53,416,287	\$55,812,060
Expenditure Detail				
Personnel				
Group Insurance	43,097,584	51,818,802	41,889,983	55,738,440
Wellness Center Equipment	0	0	36,728	73,620
Total Personnel	\$43,097,584	\$51,818,802	\$41,926,711	\$55,812,060
Total Fund Expenditures	\$43,097,584	\$51,818,802	\$41,926,711	\$55,812,060

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Personnel

Group Insurance

GROUP_INS

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Personal Services	57,108	56,296	59,848	61,054
Operating Expenses	43,040,476	41,606,406	41,830,135	44,540,442
Subtotal Operating Expenditures	\$43,097,584	\$41,662,702	\$41,889,983	\$44,601,496
Reserves	0	10,156,100	0	11,136,944
Subtotal Other Operating Expenses	\$0	\$10,156,100	\$0	\$11,136,944
Reimbursements	0	0	0	0
Total Operating Expenditures	\$43,097,584	\$51,818,802	\$41,889,983	\$55,738,440
Expenditures by Fund				
Group Insurance	\$43,097,584	\$51,818,802	\$41,889,983	\$55,738,440
Number of Full Time Positions		1.00		1.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		1.00		1.00
Key Objectives				
1. Provide affordable, high quality health care to County employees				
2. Stabilize claim costs through education				
3. Stabilize claim costs per employee per month through wellness programs				
Performance Measures				
	FY 2013-14 Actual	FY 2014-15 Estimated	FY 2015-16 Budget	
1. County contribution per FTE	8,548	9,548	10,548	
2. Health claim costs	42,254,751	40,849,660	43,558,167	
3. Number of employees who qualify for wellness incentive	2,317	2,189	2,200	
Highlights				
The Group Insurance fund reflects both employer and employee health plan contributions and payments of claims. The program costs include employee-paid options such as dependent coverage, cancer, vision care, and dental coverage. Additionally, the program includes retirees who continue to participate in County's plan. The employer annual contribution is projected to increase from \$10,048 to \$10,548.				
The County continues to provide flex dollars to employees who obtain screenings that will help employees understand their current health status. The Personnel Division conducts ongoing programs to educate employees on how to use the health plan to receive the best health care at the lowest cost.				
The reserves meet the Florida Office of Insurance and Regulations requirement of 60 days as well as meeting cash flow coverage and close out payments should a change in policy be implemented.				

Personnel

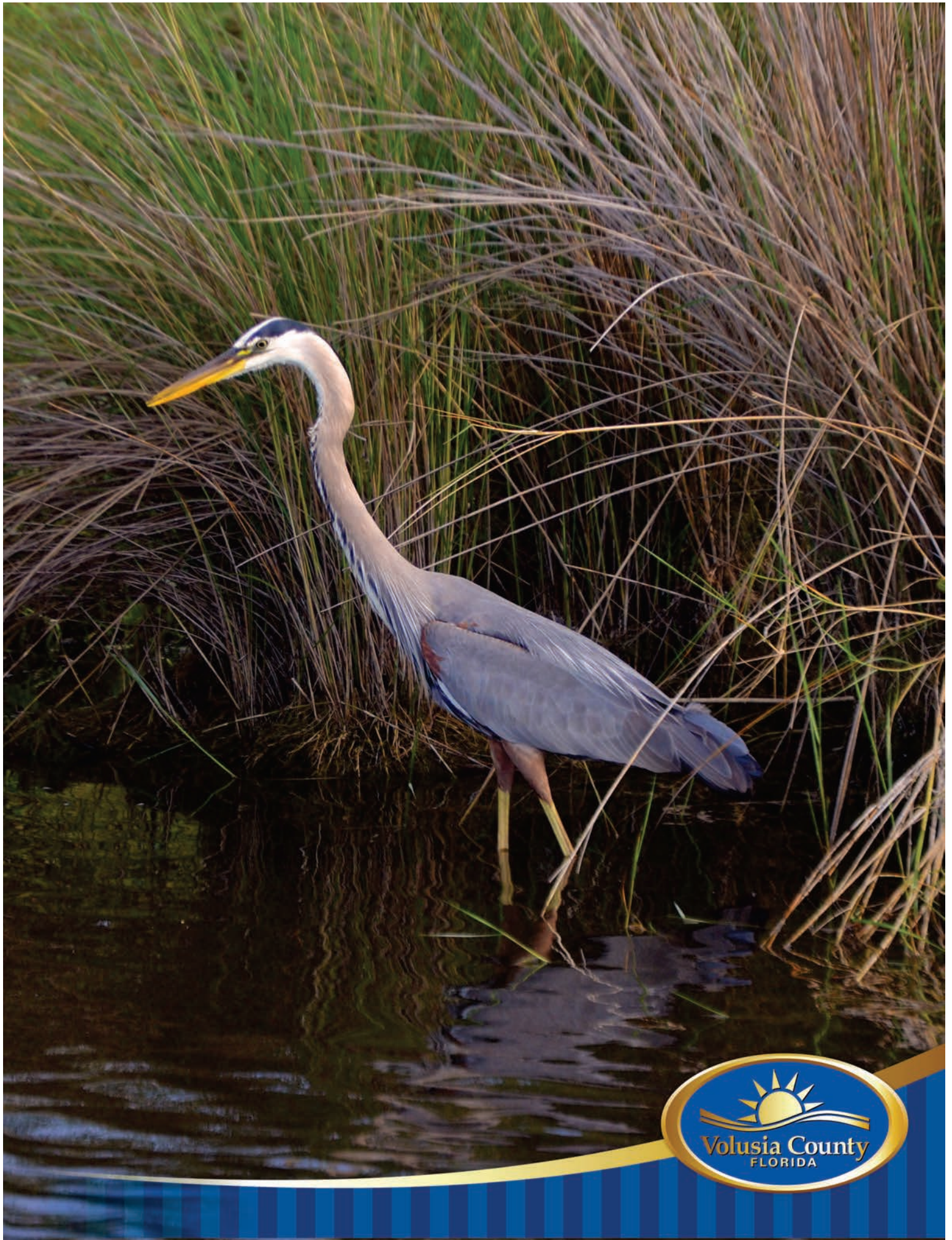
Wellness Center Equipment

8403310

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Expenditures by Category				
Capital Outlay	0	0	36,728	73,620
Subtotal Operating Expenditures	\$0	\$0	\$36,728	\$73,620
Reimbursements	0	0	0	0
Total Operating Expenditures	\$0	\$0	\$36,728	\$73,620
Expenditures by Fund				
Group Insurance	\$0	\$0	\$36,728	\$73,620

Highlights

Group Insurance flex benefit revenues are used to update and equip the County's employee wellness centers, which are in place to improve employee health and reduce group insurance costs.



I - Capital Improvements

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Capital Improvement Program (CIP)

Capital improvement programming is a guide toward the efficient and effective provision of public facilities. The result of this continuing programming process is the Capital Improvement Program (CIP), a document published annually that proposes the development, modernization or replacement of physical public projects over a multi-year period. By looking beyond year-to-year budgeting and projecting what, where, when and how capital investments should be made, capital programming enables public bodies to maintain an effective level of service to the present and future population. The CIP shows the arrangement of projects in a sequential order based on a schedule of priorities and assigns an estimated cost and anticipated method of financing for each project.

Items that are considered for the Capital Improvement Program include all renovations, improvements, or purchases which exceed \$25,000 (unit item value) and have a life expectancy exceeding five years. Any systems or renovations which have a total value meeting the above criteria, despite being comprised of numerous lower value unit costs, should also be considered a capital improvement.

BENEFITS OF CAPITAL PROGRAMMING

A long-term capital improvement program has many obvious benefits that result from its systematic approach to planning and financing public agency projects. Some of the more important benefits derived from a viable capital programming process include the following:

- Assists in the implementation of the Comprehensive Plan. The CIP serves as a mechanism for implementation of the Comprehensive Plan. By outlining the facilities needed to serve the population and land uses called for in the Plan and by scheduling them over time, the CIP guides the public construction program for the future.
- Focuses attention on community goals and needs. Capital projects can be brought into line with community objectives, anticipating growth and the government's ability to pay. By planning ahead for projects, those that are needed or desired most can be constructed or acquired first. The CIP keeps the public informed about future capital investment plans of the County. The public involvement in the process provides a mechanism through which a previously unidentified need can emerge, be addressed and placed in the framework of community priorities.
- Encourages more efficient government administration. The CIP promotes coordination among government agencies and provides a check on potential overlapping or conflicting programs. The program can guide local officials in making sound annual budget decisions. In addition, the CIP will indicate where sites for projects are needed and where advance acquisition may be necessary to insure the availability of land.
- Fosters a sound and stable financial program. Through capital facilities planning, the need for bond issues or other revenue production measures can be planned and action taken before the need becomes critical and requires emergency financing measures. In addition, sharp changes in the tax structure and bonded indebtedness may be avoided when the projects to be constructed are staged over a number of years. Where there is sufficient time for planning, the most economical means for project financing can be selected in advance. The CIP can facilitate reliable capital expenditure, revenue estimates, and reasonable bond programs by looking ahead to minimize the impact of capital improvement projects. Keeping planned projects within the financial capacity of the County helps to preserve its credit rating and makes it more attractive to business and industry. Thus, the CIP is an integral element of the County's budgetary process.

Fiscal Year 2015-16 Capital Improvement Budget

The fiscal year 2015-16 Capital Improvement Budget totals \$57,969,927. Of this total, \$25.5 million is allocated within the operating budget or 44% of the total CIP budget with the balance of \$32.4 million allocated in non-operating funds. \$4.9 million is being carried forward from prior year's allocations and new funding allocation is \$53.0 million. The following pages list each CIP project by funding source and project name. Major funding sources for the CIP include ECHO grants, Ad Valorem Taxes, Gas Taxes, Solid Waste User Fees, Water Utilities User Fees, and Impact Fees.

Capital projects included within Countywide Funds comprise 12.9% of CIP projects, totaling \$7.5 million and include:

- General Fund (\$6.3 million in building maintenance, court facilities, corrections projects; \$800,000 for environmental and recreation projects)
- Library Fund (\$430,00 in building maintenance)

Capital projects included within Special Revenue Funds comprise 15.4% of CIP projects, totaling \$8.9 million with 32% being roadway projects. These funds include:

- County Transportation Trust (\$2.9 million in roadway improvements)
- Fire Rescue District
- Fire Impact Fees
- Inmate Welfare Trust
- Municipal Services District
- Ponce De Leon Inlet and Port District
- Stormwater Utility

Capital projects included within Enterprise Funds comprise 15.7% of CIP projects, totaling \$9.1 million. These funds include Solid Waste, Water & Sewer Utilities, and Parking Garage Funds.

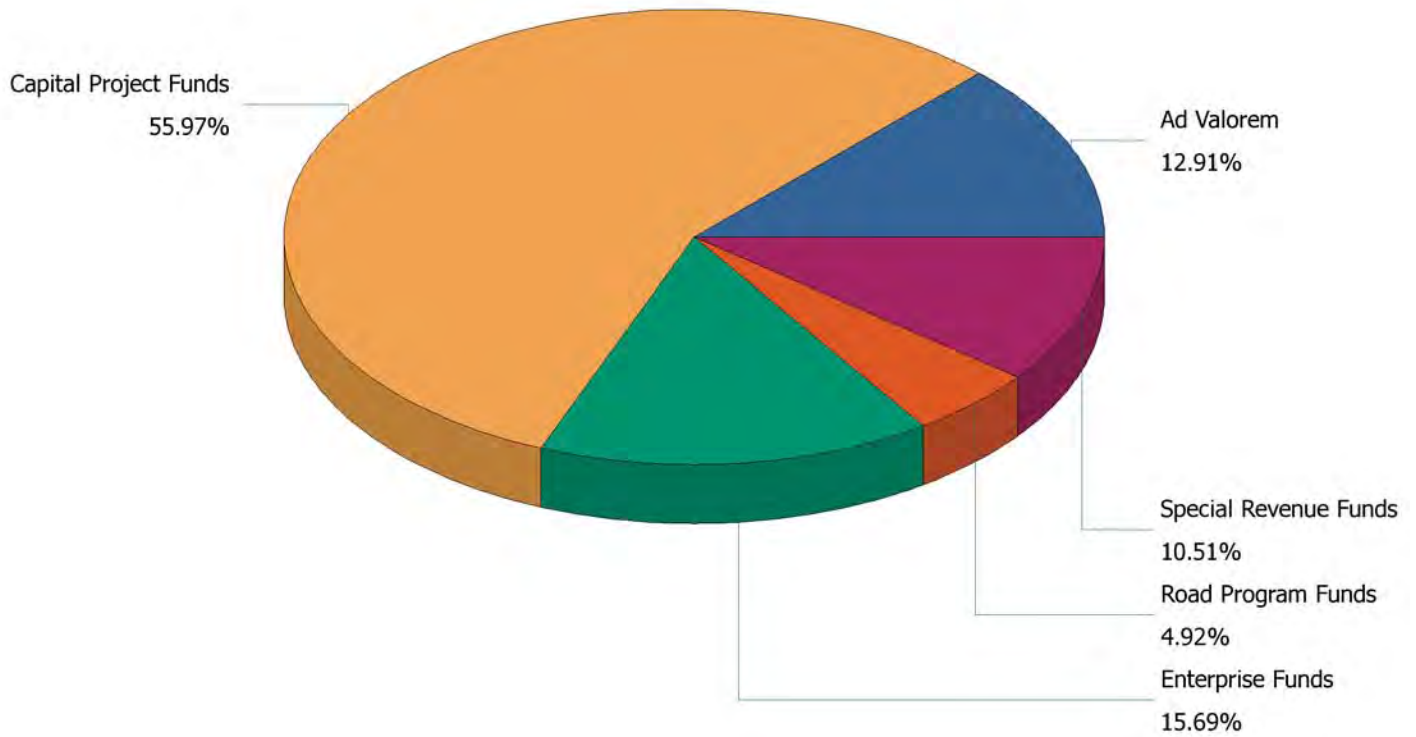
Capital projects included within Capital Projects Funds comprise 56% of CIP projects, totaling \$32.4 million. Capital projects include the infrastructure plan for core service delivery as presented to County Council on May 21, 2015. Ongoing capital projects in Beach Capital Projects, Capital Outlay, Ocean Center, Park Projects and Trail Projects funds are continued in this budget, but the additional infrastructure plan is budgeted in new capital project funds as follows:

- Public Works Service Center (\$19.0 million)
- Elections Warehouse (\$2.8 million)
- Sheriff's Office Evidence Facility and Forensics Lab (\$1.5 million)
- Boardwalk Development (\$1.5 million)

Operational Impact of Capital Improvements

The capital improvement budget was developed not to increase costs, but instead, to maintain the integrity of our facilities. The majority of the projects included in the operating budget are for maintenance and renovations and do not add new infrastructure and require no additional dollars for maintenance or operating costs. No new employees are required as a result of the capital plan for these funds, and all operating impacts will be absorbed through other cost saving efforts. The infrastructure plans for the Public Works Service Center, Elections Warehouse and Sheriff's Evidence Facility as presented to County Council in May, 2015, anticipate savings in operating costs due to efficiencies in location and implementation of modern systems for HVAC, lighting systems and building controls. The addition of the Forensics Lab, to replace the functions lost with the closure of the state lab, and of the boardwalk development will have an impact on operating and personnel requirements. These impacts will depend on the final design and implementation of those projects.

VOLUSIA COUNTY, FLORIDA
Capital Improvement Program
Fiscal Year 2015-16
\$57,969,927



Capital Improvement Program by Fund Category Fiscal Year 2015-16	
FUND CATEGORY	TOTAL REVENUE
Ad Valorem	7,484,755
Enterprise Funds	9,093,029
Road Program Funds	2,850,000
Special Revenue Funds	6,095,000
Operating Budget	\$25,522,784
Capital Project Funds	32,447,143
Non-Operating Budget	\$32,447,143
TOTAL	\$57,969,927

Summary of Capital Improvements by Fund

FY 2015-16

Fund		On-Going / Continuous	Carry Forward	Total Request
Countywide Funds				
001	General	5,379,755	1,675,000	7,054,755
104	Library	430,000		430,000
Total Countywide Funds		5,809,755	1,675,000	7,484,755
Special Revenue Funds				
103	County Transportation Trust	2,850,000		2,850,000
114	Ponce De Leon Inlet and Port District	1,265,000		1,265,000
120	Municipal Service District	150,000		150,000
123	Inmate Welfare Trust	460,000		460,000
140	Fire Rescue District	757,000		757,000
153	Fire Impact Fees-Zone 3 (Southwest)	295,000		295,000
154	Fire Impact Fees-Zone 4 (Northwest)	168,000		168,000
159	Stormwater Utility	3,000,000		3,000,000
Total Special Revenue Funds		8,945,000		8,945,000
Enterprise Funds				
450	Solid Waste	3,328,973		3,328,973
457	Water and Sewer Utilities	5,150,000		5,150,000
475	Parking Garage	123,000	491,056	614,056
Total Enterprise Funds		8,601,973	491,056	9,093,029
TOTAL OPERATING FUNDS		23,356,728	2,166,056	25,522,784
Capital Projects Funds				
305	Capital Outlay	450,000		450,000
313	Beach Capital Projects	727,673	1,409,556	2,137,229
318	Ocean Center	3,047,616		3,047,616
326	Park Projects	147,959	330,000	477,959
328	Trail Projects	495,079	1,039,260	1,534,339
365	Public Works Service Center	19,000,000		19,000,000
367	Elections Warehouse	2,800,000		2,800,000
369	SO Evidence & Forensics Lab	1,500,000		1,500,000
375	Boardwalk Development	1,500,000		1,500,000
Total Capital Projects Funds		29,668,327	2,778,816	32,447,143
TOTAL NON-OPERATING FUNDS		29,668,327	2,778,816	32,447,143
TOTAL ALL FUNDS		53,025,055	4,944,872	57,969,927

Detail of Capital Improvements by Fund FY 2015-16

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 001 - General					
Central Services					
City Island - Bathroom Refurbish Engineering	1	25,000	25,000	0	25,000
City Island - Door Hardware	1	50,000	0	50,000	50,000
City Island - Elevator Replacement	1	400,000	400,000	0	400,000
City Island - Storefront Replacement	4	20,000	80,000	0	80,000
City Island - Variable Air Volume & Heater	1	50,000	50,000	0	50,000
County Courthouse - Access & Security	1	450,000	0	450,000	450,000
County Courthouse - Clerks IT Power & HVAC	1	50,000	50,000	0	50,000
County Courthouse - Judge Chambers	1	75,000	75,000	0	75,000
County Courthouse - Parking Garage Drainage	1	50,000	50,000	0	50,000
County Courthouse - Sally Port Doors	2	20,000	40,000	0	40,000
DB Sheriff Info Tech - (59 Keyton) Roof	1	100,000	100,000	0	100,000
DB Sheriff Info Tech - HVAC Engineering	1	50,000	50,000	0	50,000
Extension Roof & HVAC Replacement	1	400,000	400,000	0	400,000
Historic Courthouse - Audio / Video System	1	100,000	100,000	0	100,000
Historic Courthouse Envelope Sealing (Phase 3)	1	250,000	250,000	0	250,000
Historic Courthouse - HVAC Replacements	1	30,000	0	30,000	30,000
IT / Microcomputers - Roof	1	70,000	0	70,000	70,000
Justice Center - Modular Furniture Replacement	1	75,000	75,000	0	75,000
Justice Center - Screen Wall Engineering	1	20,000	20,000	0	20,000
Justice Center - Variable Air Volume Replacement	1	50,000	50,000	0	50,000
TCK Admin Building - Fire Alarm Replacement	1	600,000	0	600,000	600,000
TCK - hybrid video recorder (HVR) & cameras	1	50,000	50,000	0	50,000
TCK - Modular Furniture Replacement (Phase 1)	1	350,000	350,000	0	350,000
TCK - Second Floor Renovation	1	411,230	411,230	0	411,230
Various Carpet Replacement	1	100,000	100,000	0	100,000
Total Central Services			\$2,726,230	\$1,200,000	\$3,926,230
Coastal					
Tornonita Off Beach Parking Improvements	1	150,000	150,000	0	150,000
Total Coastal			\$150,000	\$0	\$150,000
Corrections					
Branch Jail Roof, Phase 1	1	1,500,000	1,500,000	0	1,500,000
Branch Jail Roof, Phase 1 Carry Forward	1	75,000	0	75,000	75,000
Emergency Generator Switch	1	200,000	200,000	0	200,000
Emergency Generator Switch Carry Forward	1	400,000	0	400,000	400,000
Exterior Security Enhancement Project	1	20,000	20,000	0	20,000
Potable Water Pipes	3	40,000	120,000	0	120,000
Razor Wire	1	20,000	20,000	0	20,000
Total Corrections			\$1,860,000	\$475,000	\$2,335,000
Environmental Management					
Marine Science Center Design	1	150,000	150,000	0	150,000
Marine Science Center Parking Lot Renovations	1	100,000	100,000	0	100,000
Total Environmental Management			\$250,000	\$0	\$250,000

**Detail of Capital Improvements by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 001 - General					
Parks Recreation & Culture					
Bicentennial Park Playground Shade Cover	1	75,000	75,000	0	75,000
Chuck Lennon Park Scoreboards	1	12,000	12,000	0	12,000
Cypress Lake Park Playground Equipment	1	21,000	21,000	0	21,000
Cypress Lake Park Playground Safety Surface	1	45,000	45,000	0	45,000
Gemini Springs Park Replace Large Group Pavilion	1	104,800	104,800	0	104,800
Hickory Bluff Kayak Launch	1	17,000	17,000	0	17,000
Osteen Civic Center Replace Floor	1	22,125	22,125	0	22,125
Strickland Shooting Range Firing Line Renovation	1	96,600	96,600	0	96,600
Total Parks Recreation & Culture			\$393,525	\$0	\$393,525
Total Fund 001			\$5,379,755	\$1,675,000	\$7,054,755
Fund: 103 - County Transportation Trust					
Engineering & Construction					
Bridge Repair Program - Construction	1	200,000	200,000	0	200,000
Bridge Repair Program - Engineering	1	50,000	50,000	0	50,000
Total Engineering & Construction			\$250,000	\$0	\$250,000
LOGT 5 Road Projects					
Advanced Permits & Engineering	1	500,000	500,000	0	500,000
Advanced Right of Way Acquisition	1	500,000	500,000	0	500,000
Countywide Safety Projects	1	1,000,000	1,000,000	0	1,000,000
Total LOGT 5 Road Projects			\$2,000,000	\$0	\$2,000,000
Traffic Engineering					
Capital Signal Construction	3	200,000	600,000	0	600,000
Total Traffic Engineering			\$600,000	\$0	\$600,000
Total Fund 103			\$2,850,000	0	\$2,850,000
Fund: 104 - Library					
Library Services					
Deltona Storefront/LEC Entrance	1	60,000	60,000	0	60,000
Dickerson Paint Exterior	1	25,000	25,000	0	25,000
Dickerson Roof	1	140,000	140,000	0	140,000
Dickerson Roof Design	1	30,000	30,000	0	30,000
Lake Helen Roof	1	50,000	50,000	0	50,000
Oak Hill Floor Covering	1	25,000	25,000	0	25,000
Renovations	1	100,000	100,000	0	100,000
Total Library Services			\$430,000	\$0	\$430,000
Total Fund 104			\$430,000	0	\$430,000

**Detail of Capital Improvements by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 114 - Ponce De Leon Inlet and Port District					
Coastal					
Boat Ramp Channel Dredging	1	290,000	290,000	0	290,000
Inlet Channel Dredging	1	150,000	150,000	0	150,000
Lighthouse Point Park Boardwalk	1	150,000	150,000	0	150,000
Nearshore Reef Buoy System	1	125,000	125,000	0	125,000
Orange Ave Bridge Demolition and Transport	1	50,000	50,000	0	50,000
Parking Lot Development	1	500,000	500,000	0	500,000
Total Coastal			\$1,265,000	\$0	\$1,265,000
Total Fund 114			\$1,265,000	0	\$1,265,000
Fund: 120 - Municipal Service District					
Animal Control					
Animal Services Clinic Renovation	1	150,000	150,000	0	150,000
Total Animal Control			\$150,000	\$0	\$150,000
Total Fund 120			\$150,000	0	\$150,000
Fund: 123 - Inmate Welfare Trust					
Corrections					
Educational TV Programming	1	35,000	35,000	0	35,000
Video Visitation Upgrades and Replacement	1	425,000	425,000	0	425,000
Total Corrections			\$460,000	\$0	\$460,000
Total Fund 123			\$460,000	0	\$460,000
Fund: 140 - Fire Rescue District					
Fire Rescue Services					
Land-location pending review of deployment	1	32,000	32,000	0	32,000
Station 36 Osteen Renovation	1	630,000	630,000	0	630,000
Station 41 DeLeon Springs Roof Replacement	1	80,000	80,000	0	80,000
Training Center Electrical Service Upgrade	1	15,000	15,000	0	15,000
Total Fire Rescue Services			\$757,000	\$0	\$757,000
Total Fund 140			\$757,000	0	\$757,000
Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)					
Fire Rescue Services					
Station 36 Osteen Engineering	1	90,000	90,000	0	90,000
Station 36 Osteen Renovation	1	205,000	205,000	0	205,000
Total Fire Rescue Services			\$295,000	\$0	\$295,000
Total Fund 153			\$295,000	0	\$295,000

**Detail of Capital Improvements by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)					
Fire Rescue Services					
Land-location pending review of deployment	1	168,000	168,000	0	168,000
Total Fire Rescue Services			\$168,000	\$0	\$168,000
Total Fund 154			\$168,000	0	\$168,000
Fund: 159 - Stormwater Utility					
Stormwater					
Gabordy Basin/Elizabeth Street IMP	1	250,000	250,000	0	250,000
Gemini Springs	1	200,000	200,000	0	200,000
Land Acquisition	1	200,000	200,000	0	200,000
Local Projects	1	650,000	650,000	0	650,000
Mosquito Lagoon Reasonable Assurance Plan	1	170,000	170,000	0	170,000
NPDES Program Development & Reporting	1	30,000	30,000	0	30,000
N Peninsula SW Improvements	1	300,000	300,000	0	300,000
Rio Way Construction	1	200,000	200,000	0	200,000
Rio Way Engineering	1	50,000	50,000	0	50,000
TMDL Program Assessments Implementation	1	50,000	50,000	0	50,000
TMDL Program - Construction	1	400,000	400,000	0	400,000
Volusia Retention Pond	1	100,000	100,000	0	100,000
Wilbur by the Sea Drainage Improvements	1	400,000	400,000	0	400,000
Total Stormwater			\$3,000,000	\$0	\$3,000,000
Total Fund 159			\$3,000,000	0	\$3,000,000
Fund: 450 - Solid Waste					
Solid Waste					
Improvements Other Building	1	20,000	20,000	0	20,000
Landfill Gas Expansion - Engineering	1	50,000	50,000	0	50,000
Landfill Gas Expansion - Construction	1	900,000	900,000	0	900,000
SE Cell Design - Phase I	1	300,000	300,000	0	300,000
Tomoka Farms Road Landfill Southwest Facility	1	2,000,000	2,000,000	0	2,000,000
Tomoka Landfill Southwest Facility - Engineering	1	58,973	58,973	0	58,973
Total Solid Waste			\$3,328,973	\$0	\$3,328,973
Total Fund 450			\$3,328,973	0	\$3,328,973

**Detail of Capital Improvements by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 457 - Water and Sewer Utilities					
Water Resources and Utilities					
Construction - projects as needed	1	1,000,000	1,000,000	0	1,000,000
Deep Creek/Leffler Well Development	1	900,000	900,000	0	900,000
Engineering - grant eligible projects	1	450,000	450,000	0	450,000
Inflow & Infiltration	1	45,000	45,000	0	45,000
Lift Station Rehabilitation	1	325,000	325,000	0	325,000
River Road Water Main Construction	1	100,000	100,000	0	100,000
SW Regional Nutrient Reduction Construction	1	2,000,000	2,000,000	0	2,000,000
Water Main Replacement	1	200,000	200,000	0	200,000
Well Rehabilitation	1	130,000	130,000	0	130,000
Total Water Resources and Utilities			\$5,150,000	\$0	\$5,150,000
Total Fund 457			\$5,150,000	0	\$5,150,000
Fund: 475 - Parking Garage					
Ocean Center					
Build out of parking/storage	1	12,056	0	12,056	12,056
Carpet & tile	1	28,000	28,000	0	28,000
Ceiling tiles	1	5,000	5,000	0	5,000
Door control	1	350,000	0	350,000	350,000
Lighting	1	40,000	40,000	0	40,000
Parking deck 2	1	46,000	0	46,000	46,000
Stairwell glass	1	10,000	10,000	0	10,000
Toll Booths	1	40,000	40,000	0	40,000
Toll booths carryforward	1	83,000	0	83,000	83,000
Total Ocean Center			\$123,000	\$491,056	\$614,056
Total Fund 475			\$123,000	\$491,056	\$614,056
Total OPERATING FUNDS			23,356,728	2,166,056	25,522,784
Fund: 305 - Capital Outlay					
Capital Projects					
800 MHz Backbone	1	200,000	200,000	0	200,000
Consultant Study	1	250,000	250,000	0	250,000
Total Capital Projects			\$450,000	\$0	\$450,000
Total Fund 305			\$450,000	0	\$450,000

**Detail of Capital Improvements by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 313 - Beach Capital Projects					
Capital Projects					
Beach Ramp Renovation	1	342,673	342,673	0	342,673
Beach Ramp Renovation Carry Forward	1	270,681	0	270,681	270,681
Beach Restroom Renovation	1	210,000	210,000	0	210,000
Beach Safety Infrastructure	1	175,000	175,000	0	175,000
ECHO Grant Hiles Blvd	1	302,925	0	302,925	302,925
ECHO Grant Smyrna Dunes Boardwalk	1	400,000	0	400,000	400,000
ECHO Grant Toronita/Wilbur by the Sea	1	435,950	0	435,950	435,950
Total Capital Projects			\$727,673	\$1,409,556	\$2,137,229
Total Fund 313			\$727,673	\$1,409,556	\$2,137,229
Fund: 318 - Ocean Center					
Capital Projects					
Building Upgrades (entrances, interiors)	1	776,535	776,535	0	776,535
HVAC Systems	1	1,471,081	1,471,081	0	1,471,081
Marquee	1	250,000	250,000	0	250,000
Roof	1	550,000	550,000	0	550,000
Total Capital Projects			\$3,047,616	\$0	\$3,047,616
Total Fund 318			\$3,047,616	0	\$3,047,616
Fund: 326 - Park Projects					
Capital Projects					
Florida Boating Improvement Program	1	147,959	147,959	0	147,959
Osteen Community Center CDBG Grant ADA	1	180,000	0	180,000	180,000
Sugar Mill Ruins CDBG Grant ADA Renovations	1	150,000	0	150,000	150,000
Total Capital Projects			\$147,959	\$330,000	\$477,959
Total Fund 326			\$147,959	\$330,000	\$477,959
Fund: 328 - Trail Projects					
Capital Projects					
ECHO Annual Trails Contribution	1	495,079	495,079	0	495,079
ECHO Grant East Central Regional Rail Trail	1	439,260	0	439,260	439,260
ECHO Grant Spring to Spring Trail	1	600,000	0	600,000	600,000
Total Capital Projects			\$495,079	\$1,039,260	\$1,534,339
Total Fund 328			\$495,079	\$1,039,260	\$1,534,339

**Detail of Capital Improvements by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 365 - Public Works Service Center					
Capital Projects					
Design - Public Works Service Center	1	2,000,000	2,000,000	0	2,000,000
Public Works Service Center	1	17,000,000	17,000,000	0	17,000,000
Total Capital Projects			\$19,000,000	\$0	\$19,000,000
Total Fund 365			\$19,000,000	0	\$19,000,000
Fund: 367 - Elections Warehouse					
Capital Projects					
Design - Elections Warehouse	1	600,000	600,000	0	600,000
Elections Warehouse	1	2,200,000	2,200,000	0	2,200,000
Total Capital Projects			\$2,800,000	\$0	\$2,800,000
Total Fund 367			\$2,800,000	0	\$2,800,000
Fund: 369 - SO Evidence & Forensics Lab					
Capital Projects					
Design - Sheriff's Evidence Facility	1	1,000,000	1,000,000	0	1,000,000
Design - Sheriff's Forensic Lab	1	500,000	500,000	0	500,000
Total Capital Projects			\$1,500,000	\$0	\$1,500,000
Total Fund 369			\$1,500,000	0	\$1,500,000
Fund: 375 - Boardwalk Development					
Capital Projects					
Boardwalk Development	1	1,500,000	1,500,000	0	1,500,000
Total Capital Projects			\$1,500,000	\$0	\$1,500,000
Total Fund 375			\$1,500,000	0	\$1,500,000
Total NON-OPERATING FUNDS			29,668,327	2,778,816	32,447,143
TOTAL ALL FUNDS			53,025,055	4,944,872	57,969,927

Capital Outlay Fund - 305

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

The fiscal year 2015-16 budget includes transfers of \$1,498,473 from all participating funds for radio replacement. The General Fund transfer from the traffic fine surcharge is \$450,000. In fiscal year 2015-16, the county will begin the development of system design specifications for an RFP to upgrade the County's 800 MHz system to the next generation of technology. The technology is based on P25, an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor. This upgrade will begin in fiscal year 2017-18.

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	1,948,473	1,948,473
Subtotal Non-Current Revenues	\$1,948,473	\$1,948,473
Total Revenues	\$1,948,473	\$1,948,473
Less Operating Transfers	0	0
Total Operating Revenues	\$1,948,473	\$1,948,473
<u>Expenditures</u>		
Operating Expenses	57,600	0
Capital Outlay	1,648,473	1,498,473
Capital Improvements	242,400	450,000
Total Expenditures	\$1,948,473	\$1,948,473
Less Operating Transfers	0	0
Total Operating Expenditures	\$1,948,473	\$1,948,473
Net Revenues Less Expenditures	\$0	\$0

Capital Outlay Fund - 305

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	3,019	0	0	0
Investment Income	18,998	0	0	0
Total Miscellaneous Revenues	\$22,017	\$0	\$0	\$0
Subtotal Current Revenues	\$22,017	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	382,500	1,948,473	1,948,473	1,948,473
Appropriated Fund Balance	0	0	2,261,598	0
Total Non-Revenues	\$382,500	\$1,948,473	\$4,210,071	\$1,948,473
Subtotal Non-Current Revenues	\$382,500	\$1,948,473	\$4,210,071	\$1,948,473
Total Fund Revenues	\$404,517	\$1,948,473	\$4,210,071	\$1,948,473
Expenditure Detail				
Capital Projects				
800 MHZ Back Bone Infrastructure	17,440	450,000	2,244,775	450,000
800 MHz Communication System	0	0	84,323	0
Radio Replacement	0	1,498,473	1,880,973	1,498,473
Total Capital Projects	\$17,440	\$1,948,473	\$4,210,071	\$1,948,473
Total Fund Expenditures	\$17,440	\$1,948,473	\$4,210,071	\$1,948,473

Beach Capital Projects Fund - 313

Summary: The purpose of this fund is to account for various beach-related capital projects. Such projects may include the acquisition or construction of off-beach parking at multiple locations.

The fund receives recurring revenue from the vehicular beach access fee. Ordinance 2015-01, approved by County Council on January 8, 2015, amended the beach access fees and designated \$2.00 from each daily pass and annual pass to capital improvements only. Based on the new fee structure projected revenue is \$760,800. Volusia ECHO grants provide additional revenue for the development of projects on Atlantic Avenue for Toronita and Wilbur-by-the-Sea, Hiles Boulevard off-beach parking, and the Smyrna Dunes Park boardwalk.

The fiscal year 2015-16 budget also includes a transfer to General Fund for the final payment of debt service for the purchase of the Winterhaven off beach parking.

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Charges for Services	0	760,800
Subtotal Current Revenues	\$0	\$760,800
Non-Current Revenues		
Non-Revenues	500,000	1,409,556
Subtotal Non-Current Revenues	\$500,000	\$1,409,556
Total Revenues	\$500,000	\$2,170,356
Less Operating Transfers	32,955	33,127
Total Operating Revenues	\$467,045	\$2,137,229
<u>Expenditures</u>		
Capital Improvements	467,045	2,137,229
Interfund Transfers	32,955	33,127
Total Expenditures	\$500,000	\$2,170,356
Less Operating Transfers	32,955	33,127
Total Operating Expenditures	\$467,045	\$2,137,229
Net Revenues Less Expenditures	\$0	\$0

Beach Capital Projects Fund - 313

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Beach Access Fees	0	0	740,000	760,800
Total Charges for Services	\$0	\$0	\$740,000	\$760,800
Miscellaneous Revenues				
GASB 31 Interest	10,100	0	0	0
Investment Income	31,780	0	0	0
Total Miscellaneous Revenues	\$41,880	\$0	\$0	\$0
Subtotal Current Revenues	\$41,880	\$0	\$740,000	\$760,800
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	500,000	604,185	1,138,875
Appropriated Fund Balance	0	0	4,333,670	270,681
Total Non-Revenues	\$0	\$500,000	\$4,937,855	\$1,409,556
Subtotal Non-Current Revenues	\$0	\$500,000	\$4,937,855	\$1,409,556
Total Fund Revenues	\$41,880	\$500,000	\$5,677,855	\$2,170,356

Expenditure Detail

Capital Projects

27th Ave Ramp	0	0	42,500	0
3rd Ave Ramp	0	0	29,000	0
Amsden Ramp	0	0	5,500	0
Beach Dept Capital Improvements	32,895	32,955	32,955	33,127
Beach Infrastructure	42,528	467,045	320,948	823,354
Beach St Ramp	0	0	40,500	0
Beachway Ave Ramp	0	0	29,000	0
Bethune Point Park	21,744	0	54,000	0
Botefur Ave Ramp	0	0	37,500	0
Boylston Ave Ramp	0	0	43,692	0
Browning Ave Ramp	0	0	6,500	0
BSOR Infrastructure	107,780	0	50,000	175,000
Cardinal Ave Lifeguard Station	4,025	0	0	0
Cardinal Dr Ramp	2,646	0	40,500	0
Crawford Rd Ramp	0	0	46,500	0
Dahlia Ramp	0	0	38,500	0
Demotte St Ramp	0	0	33,500	0
Dunlawton Ave Ramp	0	0	68,500	0
Dunlawton Ops Facility	135,101	0	134,939	0

Beach Capital Projects Fund - 313

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Capital Projects				
El Portal St Ramp	0	0	33,500	0
Emilia Ramp	0	0	2,929	0
Flagler Ave Lifeguard Station	18,395	0	590,730	0
Flagler Ave Ramp	0	0	66,500	0
Florida Shores Ramp	0	0	40,000	0
Glenview Ramp	0	0	6,500	0
Granada Blvd Ramp	0	0	68,000	0
Hartford Ave Ramp	0	0	41,000	0
Harvard Dr Ramp	0	0	41,000	0
Harvey Ramp	0	0	43,500	0
Hiles Blvd. Parking Lot	89	0	270,000	302,925
Hiles Blvd Ramp	0	0	29,500	0
Int'l Speedway Blvd Ramp	0	0	190,000	0
Main St. Ramp	0	0	11,500	0
Milsap Rd Ramp	0	0	6,000	0
Minerva Rd Ramp	0	0	37,500	0
Neptune Ave Ramp	46,055	0	5,000	0
North Turn Ramp	0	0	6,500	0
Oakridge Blvd Restrooms Renovation	0	0	6,500	0
Plaza Blvd Ramp	0	0	5,500	0
River Beach Ramp	0	0	39,750	0
Riverview Blvd Ramp	70,204	0	23,000	0
Rockefeller	0	0	6,750	0
Seabreeze Blvd Ramp	0	0	43,500	0
Seaview Ave Ramp	0	0	6,500	0
Seminole Ave Ramp	0	0	48,250	0
Silver Beach Ave Ramp	0	0	121,000	0
Smyrna Dunes Park	0	0	1,339,186	400,000
Standish Ramp	0	0	5,500	0
Sunsplash Park	0	0	150,000	0
Sun Splash Park	7,911	0	0	0
Toronita	466,379	0	914,045	435,950
Toronita Ramp	257	0	9,000	0
University Blvd Ramp	0	0	30,500	0
Van Ave Ramp	0	0	33,500	0
Williams Ave Ramp	0	0	41,000	0
Zelda Blvd Ramp	0	0	39,500	0
Total Capital Projects	\$956,009	\$500,000	\$5,407,174	\$2,170,356
Total Fund Expenditures	\$956,009	\$500,000	\$5,407,174	\$2,170,356

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Ocean Center Fund - 318

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

The fiscal year 2015-16 budget includes an interfund transfer from the Ocean Center Fund (118) of \$3,047,616 for the ongoing capital improvement plan to replace and update the buildings, fixtures, and systems including bleachers, carpet, elevators, HVAC, marquee, and roofs.

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	431,267	3,047,616
Subtotal Non-Current Revenues	\$431,267	\$3,047,616
Total Revenues	\$431,267	\$3,047,616
Less Operating Transfers	0	0
Total Operating Revenues	\$431,267	\$3,047,616
<u>Expenditures</u>		
Capital Improvements	431,267	3,047,616
Total Expenditures	\$431,267	\$3,047,616
Less Operating Transfers	0	0
Total Operating Expenditures	\$431,267	\$3,047,616
Net Revenues Less Expenditures	\$0	\$0

Ocean Center Fund - 318

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	999	0	0	0
Investment Income	7,798	0	0	0
Total Miscellaneous Revenues	\$8,797	\$0	\$0	\$0
Subtotal Current Revenues	\$8,797	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	180,000	431,267	540,267	3,047,616
Appropriated Fund Balance	0	0	1,028,381	0
Total Non-Revenues	\$180,000	\$431,267	\$1,568,648	\$3,047,616
Subtotal Non-Current Revenues	\$180,000	\$431,267	\$1,568,648	\$3,047,616
Total Fund Revenues	\$188,797	\$431,267	\$1,568,648	\$3,047,616
Expenditure Detail				
Capital Projects				
Ocean Center CIP Projects	0	431,267	1,568,648	3,047,616
Total Capital Projects	\$0	\$431,267	\$1,568,648	\$3,047,616
Total Fund Expenditures	\$0	\$431,267	\$1,568,648	\$3,047,616

Park Projects Fund - 326

Summary: The purpose of this fund is to account for capital improvement projects for the County's park system. This fund incorporates revenue from the Florida Boating Improvement Program (FBIP); annual revenue collected from Florida Boating Improvements fee is allocated to this fund for construction or renovations which include sea walls, restrooms, and boat ramps.

The fiscal year 2015-16 budget includes transfers from the Community Development Block Grant (CDBG) fund for grants awarded to the Parks, Recreation and Culture Division for ADA (Americans with Disabilities Act) improvements for the restrooms at the Sugar Mill Ruins and the Osteen Community Center.

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
Intergovernmental Revenues	143,825	147,959
Subtotal Current Revenues	\$143,825	\$147,959
Non-Current Revenues		
Non-Revenues	0	330,000
Subtotal Non-Current Revenues	\$0	\$330,000
Total Revenues	\$143,825	\$477,959
Less Operating Transfers	0	0
Total Operating Revenues	\$143,825	\$477,959
<u>Expenditures</u>		
Capital Improvements	143,825	477,959
Total Expenditures	\$143,825	\$477,959
Less Operating Transfers	0	0
Total Operating Expenditures	\$143,825	\$477,959
Net Revenues Less Expenditures	\$0	\$0

Park Projects Fund - 326

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Fla Boating Improvements	139,715	143,825	143,825	147,959
Total Intergovernmental Revenues	\$139,715	\$143,825	\$143,825	\$147,959
Miscellaneous Revenues				
GASB 31 Interest	6,089	0	0	0
Investment Income	14,362	0	0	0
Total Miscellaneous Revenues	\$20,451	\$0	\$0	\$0
Subtotal Current Revenues	\$160,166	\$143,825	\$143,825	\$147,959
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	190,000	0	791,311	330,000
Appropriated Fund Balance	0	0	919,950	0
Total Non-Revenues	\$190,000	\$0	\$1,711,261	\$330,000
Subtotal Non-Current Revenues	\$190,000	\$0	\$1,711,261	\$330,000
Total Fund Revenues	\$350,166	\$143,825	\$1,855,086	\$477,959
Expenditure Detail				
Capital Projects				
Beck Ranch Project	1,560,151	0	442,188	0
Debary Hall Roof Replacement	341,741	0	349,123	0
Fla Boating Improvemnt Program	105,657	143,825	1,058,775	147,959
Highbanks Road dock	0	0	5,000	0
Osteen Community Center Ada Restrooms	0	0	0	180,000
Sugar Mill Ruins Ada Restrooms	0	0	0	150,000
Total Capital Projects	\$2,007,549	\$143,825	\$1,855,086	\$477,959
Total Fund Expenditures	\$2,007,549	\$143,825	\$1,855,086	\$477,959

Trail Projects Fund - 328

Summary: The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council has committed \$1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

The fiscal year 2015-16 budget includes an interfund transfer to pay the principal, interest and debt-related costs for the Capital Improvement Revenue Note, Series 2010.

A transfer of \$2,039,000 from Volusia ECHO fund includes the annual appropriation of \$1,000,000 and \$1,039,000 of carry forward of prior years ECHO grant awards.

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

	FY 2014-15 Budget	FY 2015-16 Budget
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues	2,039,260	2,039,260
Subtotal Non-Current Revenues	\$2,039,260	\$2,039,260
Total Revenues	\$2,039,260	\$2,039,260
Less Operating Transfers	505,272	504,921
Total Operating Revenues	\$1,533,988	\$1,534,339
<u>Expenditures</u>		
Capital Improvements	1,533,988	1,534,339
Interfund Transfers	505,272	504,921
Total Expenditures	\$2,039,260	\$2,039,260
Less Operating Transfers	505,272	504,921
Total Operating Expenditures	\$1,533,988	\$1,534,339
Net Revenues Less Expenditures	\$0	\$0

Trail Projects Fund - 328

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	15,377	0	0	0
Investment Income	56,159	0	0	0
Total Miscellaneous Revenues	\$71,536	\$0	\$0	\$0
Subtotal Current Revenues	\$71,536	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	2,039,260	1,000,000	2,039,260
Total Non-Revenues	\$0	\$2,039,260	\$1,000,000	\$2,039,260
Subtotal Non-Current Revenues	\$0	\$2,039,260	\$1,000,000	\$2,039,260
Total Fund Revenues	\$71,536	\$2,039,260	\$1,000,000	\$2,039,260
Expenditure Detail				
Capital Projects				
Spring to Spring Trail	1,127,350	1,533,988	494,728	1,534,339
Total Capital Projects	\$1,127,350	\$1,533,988	\$494,728	\$1,534,339
Non-Departmental				
Transfers to Other Funds	506,277	505,272	505,272	504,921
Total Non-Departmental	\$506,277	\$505,272	\$505,272	\$504,921
Total Fund Expenditures	\$1,633,627	\$2,039,260	\$1,000,000	\$2,039,260

Public Works Service Center Fund - 365

Summary: The purpose of this fund is the construction of a consolidated Public Works Service Center. Operations are currently housed in floodplain and storm surge areas, at various locations with constrained accessibility. The consolidated facility will be centrally located for improved access to major roadways, outside of flood and storm surge areas, with hardened buildings to provide operations during hurricanes or other major emergency situations. Public Works would consolidate locations for Road & Bridge, Mosquito Control, Stormwater, Construction Engineering and Traffic Engineering.

Fiscal year 2015-16 includes interfund transfer revenues of \$15.0 million from the County Transportation Trust Fund, \$2.0 million from the East Volusia Mosquito Control Fund, and \$2.0 million from the Stormwater Utility Fund. Total project cost is estimated at \$19.0 million.

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues		19,000,000
Subtotal Non-Current Revenues	\$0	\$19,000,000
Total Revenues	\$0	\$19,000,000
Less Operating Transfers	0	0
Total Operating Revenues	\$0	\$19,000,000
<u>Expenditures</u>		
Capital Improvements	0	19,000,000
Total Expenditures	\$0	\$19,000,000
Less Operating Transfers	0	0
Total Operating Expenditures	\$0	\$19,000,000
Net Revenues Less Expenditures	\$0	\$0

Public Works Service Center Fund - 365

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	\$0	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	19,000,000
Total Non-Revenues	\$0	\$0	\$0	\$19,000,000
Subtotal Non-Current Revenues	\$0	\$0	\$0	\$19,000,000
Total Fund Revenues	\$0	\$0	\$0	\$19,000,000
Expenditure Detail				
Capital Projects				
Public Works Service Center	0	0	0	19,000,000
Total Capital Projects	\$0	\$0	\$0	\$19,000,000
Total Fund Expenditures	\$0	\$0	\$0	\$19,000,000

Elections Warehouse Fund - 367

Summary: The purpose of this fund is to account for the replacement of the existing 9,000 square foot Elections Warehouse, currently located on SR44 near the St. Johns River. A new, more central location will improve logistics during elections and move the storage out of the flood plain. A new warehouse is needed to provide secure storage areas, expanded staging areas with appropriate loading docks, and to incorporate integrated building security, automation, and climate control to protect election equipment and record storage.

The fiscal year 2015-16 budget includes an interfund transfer of \$2.8 million from General Fund to begin design and engineering services. The total estimated project cost is \$5.9 million. A loan would need to be secured to commence construction.

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues		2,800,000
Subtotal Non-Current Revenues	\$0	\$2,800,000
Total Revenues	\$0	\$2,800,000
Less Operating Transfers	0	0
Total Operating Revenues	\$0	\$2,800,000
<u>Expenditures</u>		
Capital Improvements	0	2,800,000
Total Expenditures	\$0	\$2,800,000
Less Operating Transfers	0	0
Total Operating Expenditures	\$0	\$2,800,000
Net Revenues Less Expenditures	\$0	\$0

Elections Warehouse Fund - 367

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	\$0	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	2,800,000
Total Non-Revenues	\$0	\$0	\$0	\$2,800,000
Subtotal Non-Current Revenues	\$0	\$0	\$0	\$2,800,000
Total Fund Revenues	\$0	\$0	\$0	\$2,800,000
Expenditure Detail				
Capital Projects				
Elections Warehouse Expansion	0	0	0	2,800,000
Total Capital Projects	\$0	\$0	\$0	\$2,800,000
Total Fund Expenditures	\$0	\$0	\$0	\$2,800,000

SO Evidence & Forensics Lab Fund - 369

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

The fiscal year 2015-16 budget includes an interfund transfer revenue from the MSD Fund of \$500,000 for the Forensics Lab and \$1.0 million for the Evidence Facility to begin design and engineering services. The total estimated project cost is \$13.5 million, with a total commitment of \$5.0 million from the General Fund and \$8.5 million from the MSD. A loan would need to be secured to commence construction.

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues		1,500,000
Subtotal Non-Current Revenues	\$0	\$1,500,000
Total Revenues	\$0	\$1,500,000
Less Operating Transfers	0	0
Total Operating Revenues	\$0	\$1,500,000
<u>Expenditures</u>		
Capital Improvements	0	1,500,000
Total Expenditures	\$0	\$1,500,000
Less Operating Transfers	0	0
Total Operating Expenditures	\$0	\$1,500,000
Net Revenues Less Expenditures	\$0	\$0

SO Evidence & Forensics Lab Fund - 369

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	\$0	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	1,500,000
Total Non-Revenues	\$0	\$0	\$0	\$1,500,000
Subtotal Non-Current Revenues	\$0	\$0	\$0	\$1,500,000
Total Fund Revenues	\$0	\$0	\$0	\$1,500,000
Expenditure Detail				
Capital Projects				
Sheriff's Evidence Facility	0	0	0	1,000,000
Sheriff's Forensics Lab	0	0	0	500,000
Total Capital Projects	\$0	\$0	\$0	\$1,500,000
Total Fund Expenditures	\$0	\$0	\$0	\$1,500,000

Boardwalk Development Fund - 375

Summary: The County Council created an Opportunity Zone on May 7, 2015, a 2.25-mile stretch along the Atlantic Ocean from University to Silver Beach that will be a traffic-free zone on the beach. Boardwalk development along this zone to connect existing amenities and provide a new destination will reconnect people with the water and provide a new identity for the area. The planned development will be environmentally friendly and compatible with the Habitat Conservation Plan. The boardwalk is proposed to encourage economic development in the area and provide a safe and accessible attraction for all citizens and visitors. On August 6, 2015, the County Council approved resolution 2015-102 designating all ECHO funds remaining after funding the ECHO grant program at \$2.5 million annually, the Master Trails Program at \$1.0 million annually, and payment of the applicable tax increment to community redevelopment areas to the boardwalk development program.

The fiscal year 2015-16 budget includes an interfund transfer of \$1.5 million from the Volusia ECHO Fund to begin providing seed money and grant matching funds for this project.

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

	<u>FY 2014-15 Budget</u>	<u>FY 2015-16 Budget</u>
<u>Revenues</u>		
Current Revenues		
	0	0
Subtotal Current Revenues	\$0	\$0
Non-Current Revenues		
Non-Revenues		1,500,000
Subtotal Non-Current Revenues	\$0	\$1,500,000
Total Revenues	\$0	\$1,500,000
Less Operating Transfers	0	0
Total Operating Revenues	\$0	\$1,500,000
<u>Expenditures</u>		
Capital Improvements	0	1,500,000
Total Expenditures	\$0	\$1,500,000
Less Operating Transfers	0	0
Total Operating Expenditures	\$0	\$1,500,000
Net Revenues Less Expenditures	\$0	\$0

Boardwalk Development Fund - 375

	FY 2013-14 Actual	FY 2014-15 Budget	FY 2014-15 Estimated	FY 2015-16 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	\$0	\$0	\$0	\$0
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	1,500,000
Total Non-Revenues	\$0	\$0	\$0	\$1,500,000
Subtotal Non-Current Revenues	\$0	\$0	\$0	\$1,500,000
Total Fund Revenues	\$0	\$0	\$0	\$1,500,000
Expenditure Detail				
Capital Projects				
Boardwalk Development	0	0	0	1,500,000
Total Capital Projects	\$0	\$0	\$0	\$1,500,000
Total Fund Expenditures	\$0	\$0	\$0	\$1,500,000

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J - Appendix

CHARTS & GRAPHS

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Volusia County

Chart of Taxable Values and Millages

	Taxable Value 2014-15	Adopted 2014-15 Millage	Taxable Value 2015-16	Rolled-back Rate 2015-16	Majority Vote	Two-thirds Vote	Adopted 2015-16 Millage
Countywide Funds							
General*	\$25,620,612,184	6.3189	\$27,098,762,014	6.0053	7.1989	7.9188	6.3189
Library*	\$25,620,612,184	0.5520	\$27,098,762,014	0.5279	0.7988	0.8787	0.5520
Volusia Forever*	\$25,620,636,045	0.0627	\$27,098,785,875	0.0596	N/A	N/A	0.0739
Volusia Forever - Voted Debt	\$25,620,636,045	0.1373	\$27,098,785,875	N/A	N/A	N/A	0.1261
Volusia Echo*	\$25,620,636,045	0.2000	\$27,098,785,875	0.1900	N/A	N/A	0.2000
Total Countywide Funds		7.2709		6.7828			7.2709
Special Taxing Districts							
East Volusia Mosquito Control District*	\$18,435,888,763	0.1880	\$19,551,544,538	0.1775	0.3334	0.3667	0.1880
Ponce De Leon Inlet and Port District*	\$18,435,933,956	0.0929	\$19,551,590,017	0.0877	0.1204	0.1324	0.0929
Municipal Service District	\$5,710,867,478	2.2399	\$5,974,623,291	2.1615	2.3867	2.6254	2.2399
Silver Sands-Bethune Beach MSD*	\$732,318,508	0.0150	\$778,460,806	0.0142	0.0184	0.0202	0.0150
Fire Rescue District	\$5,913,024,189	3.6315	\$6,105,777,317	3.5507	5.1895	5.7085	4.0815
		<u>7.4295</u>					<u>7.4407</u>

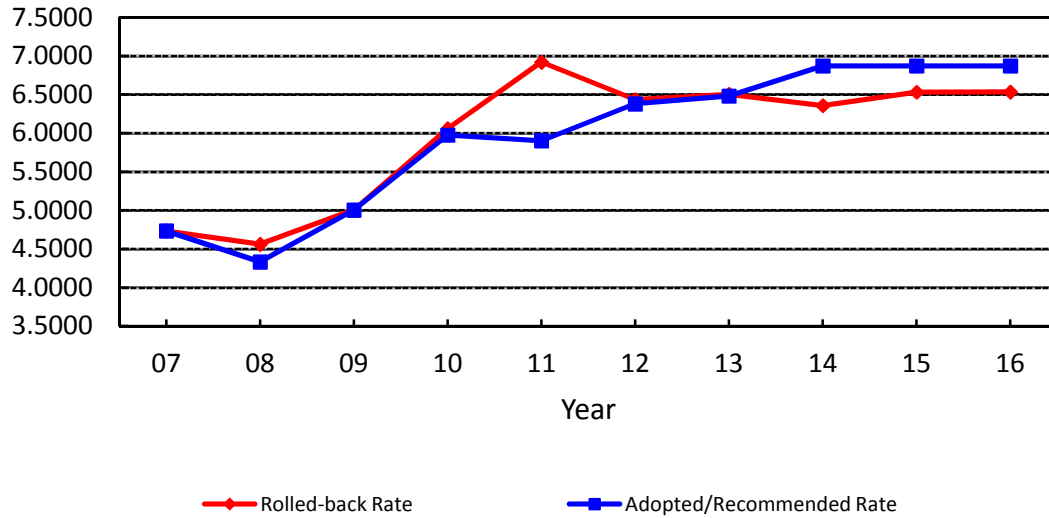
*10 mill cap

Effective in 2009, the Florida Legislature established maximum millage vote requirements in Florida Statute 200.065(5). A millage equal to or less than the rolled-back millage rate adjusted by the percentage change in Florida per capita income requires a simple majority vote of the governing body. If the prior year adopted millage was less than the prior year majority vote rate, the rolled-back rate for majority vote is calculated based on the prior year majority vote rate. Any proposed millage greater than the majority vote rate and up to 110% of the majority vote rate requires a two-thirds vote of the governing body. Any proposed millage greater than the 110% rate, up to the constitutional or statutory maximum, must be approved by a unanimous vote of the governing body.

VOLUSIA COUNTY, FLORIDA

Countywide Ad Valorem Tax Rates (General Fund and Library Fund)

Ten Year History



Countywide (General Fund and Library Fund)		
Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Budgeted Rate
2006-07	4.7333	4.7333
2007-08	4.5607	4.3326
2008-09	5.0037	5.0037
2009-10	6.0568	5.9743
2010-11	6.9190	5.9025
2011-12	6.4357	6.3791
2012-13	6.5032	6.4809
2013-14	6.3569	6.8709
2014-15	6.5305	6.8709
2015-16	6.5332	6.8709

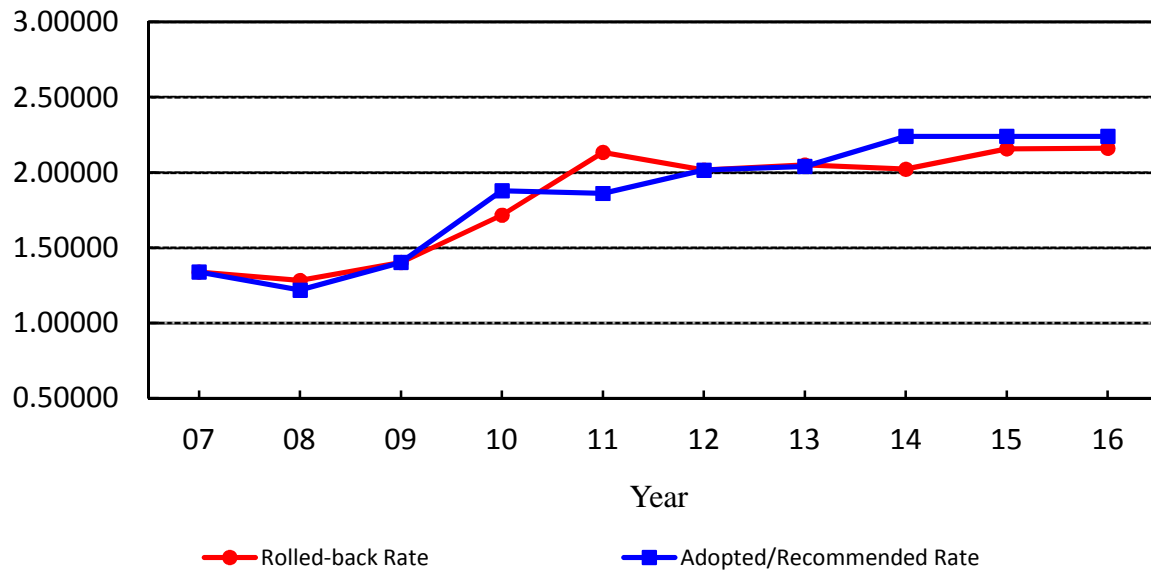
Excludes voted millage

VOLUSIA COUNTY, FLORIDA

Municipal Service District

Ad Valorem Tax Rates

Ten Year History



Municipal Service District Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Budgeted Rate
2006-07	1.3388	1.3388
2007-08	1.2824	1.2183
2008-09	1.4023	1.4023
2009-10	1.7166	1.8783
2010-11	2.1339	1.8610
2011-12	2.0155	2.0155
2012-13	2.0499	2.0399
2013-14	2.0217	2.2399
2014-15	2.1575	2.2399
2015-16	2.1615	2.2399

**VOLUSIA COUNTY, FLORIDA
2015 TAXABLE BASE**

2014 Base	\$ 25.621 Billion
------------------	--------------------------

2015 Tax Base Adjustment				
New Construction	0.310 Billion	1.14%	% of taxable value	
Net Reassessment (Real Estate)	1.166 Billion	4.30%	% of taxable value	
Centrally Assessed	0.006 Billion	-0.02%	% change from prior year	
Personal Property	0.016 Billion	-0.06%	% change from prior year	
Total Taxable Base Adjustment				1.497 Billion

2015 Base	\$ 27.118 Billion	5.8%
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TAX EXEMPTIONS

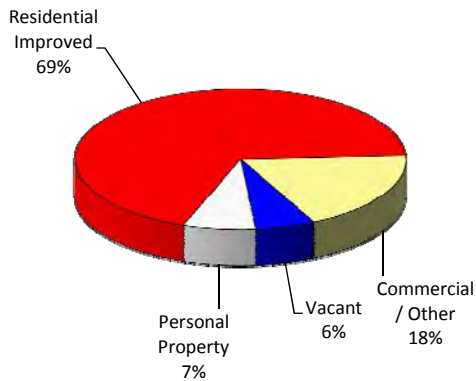
2015 Homestead and Senior Exemptions	5.912 Billion
2014 Homestead and Senior Exemptions	5.814 Billion

Reduction	0.096 Billion	1.7%
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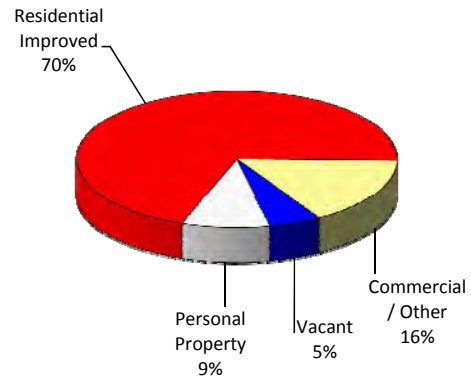
Homestead and Senior Exemptions represent 13.9% of the just value (market value).

Data based on DR-489, available July 1 from Property Appraiser's Office.

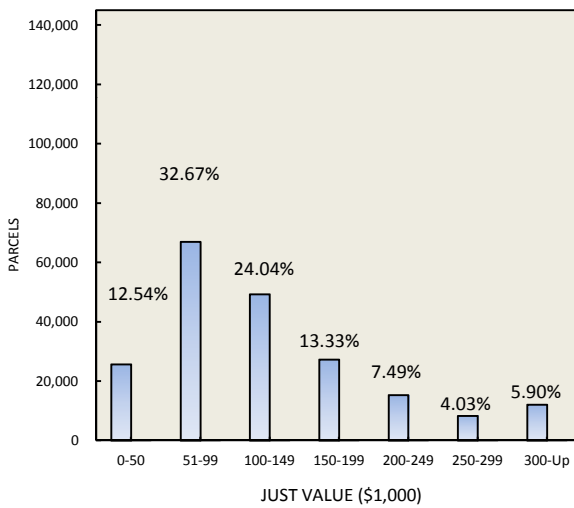
VOLUSIA COUNTY, FLORIDA
Classification of Property
Total Just Value \$42,649,689,871



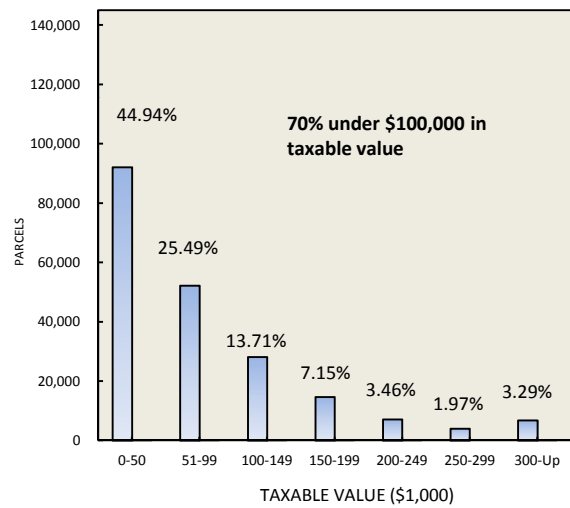
VOLUSIA COUNTY, FLORIDA
Classification of Property
Total Taxable Value \$27,118,051,931



JUST VALUE RESIDENTIAL IMPROVED PROPERTIES

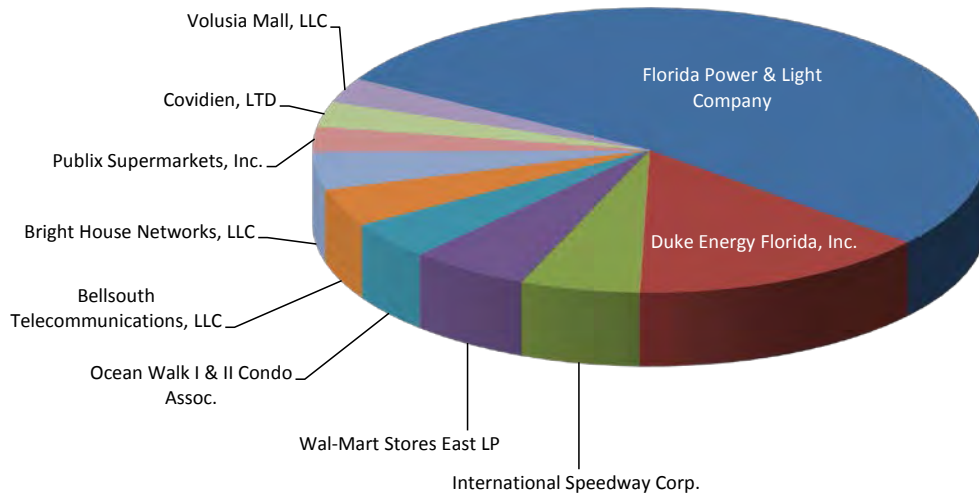


TAXABLE VALUE RESIDENTIAL IMPROVED PROPERTIES



Data based on DR-403PC; DR489PC

VOLUSIA COUNTY, FLORIDA
Top Ten Taxable Values - By Owner
Fiscal Year 2015-16



Top Ten Taxable Values - By Owner		
Fiscal Year 2015-16		
Owner	Taxable Value	% of Total Taxable Value
Florida Power & Light Company	\$ 986,609,190	3.7%
Duke Energy Florida, Inc.	252,157,150	1.0%
International Speedway Corp.	99,763,758	0.4%
Bellsouth Telecommunications, LLC	94,664,075	0.4%
Ocean Walk I & II Condo Assoc.	92,925,349	0.3%
Wal-Mart Stores East LP	80,270,253	0.3%
Bright House Networks, LLC	77,979,930	0.3%
Publix Supermarkets, Inc.	56,261,949	0.2%
Covidien, LTD	56,093,688	0.2%
Volusia Mall, LLC	49,298,283	0.2%
All Others	25,272,028,306	93.0%
Total Countywide Taxable Value	\$ 27,118,051,931	100.00%

2015 Volusia County Preliminary Tax Roll - Summary

(Summary of County-wide Authority Changes)

	<u>2014</u>	<u>2015</u>	<u>Change</u>	<u>Net Change</u>
Total Just Value	39,579,733,466	42,624,719,079	7.7%	6.8%
SOH Value, Nonhomestead Residential, Etc.	\$3,205,196,551	\$4,556,692,534	42.2%	
Total Assessed Value	\$35,597,590,740	\$37,290,902,755	4.8%	
Total Exemptions	\$9,976,978,556	\$10,192,140,741	2.2%	
Total Taxable Value: (Assessed Value less Exemptions)	\$25,620,612,184	\$27,098,762,014	5.8%	4.6%
Taxable Percentage of Just Value	64.73%	63.58%		

			<u>Difference</u>
<u>Total Number of Parcels:</u>	331,136	331,915	779
Real Property	285,449	285,761	312
Personal Property	44,095	44,663	568
Centrally Assessed	1,592	1,491	-101

<u>Gross Increase (Decrease) in Tax Roll</u>	<u>2013-2014</u>	<u>2014-2015</u>
Just Value	\$3,350,977,654	\$3,044,985,613

<u>New Construction:</u>	<u>2014</u>	<u>2015</u>
Just Value	\$252,087,208	\$352,051,703
Taxable Value	\$212,442,356	\$309,927,355

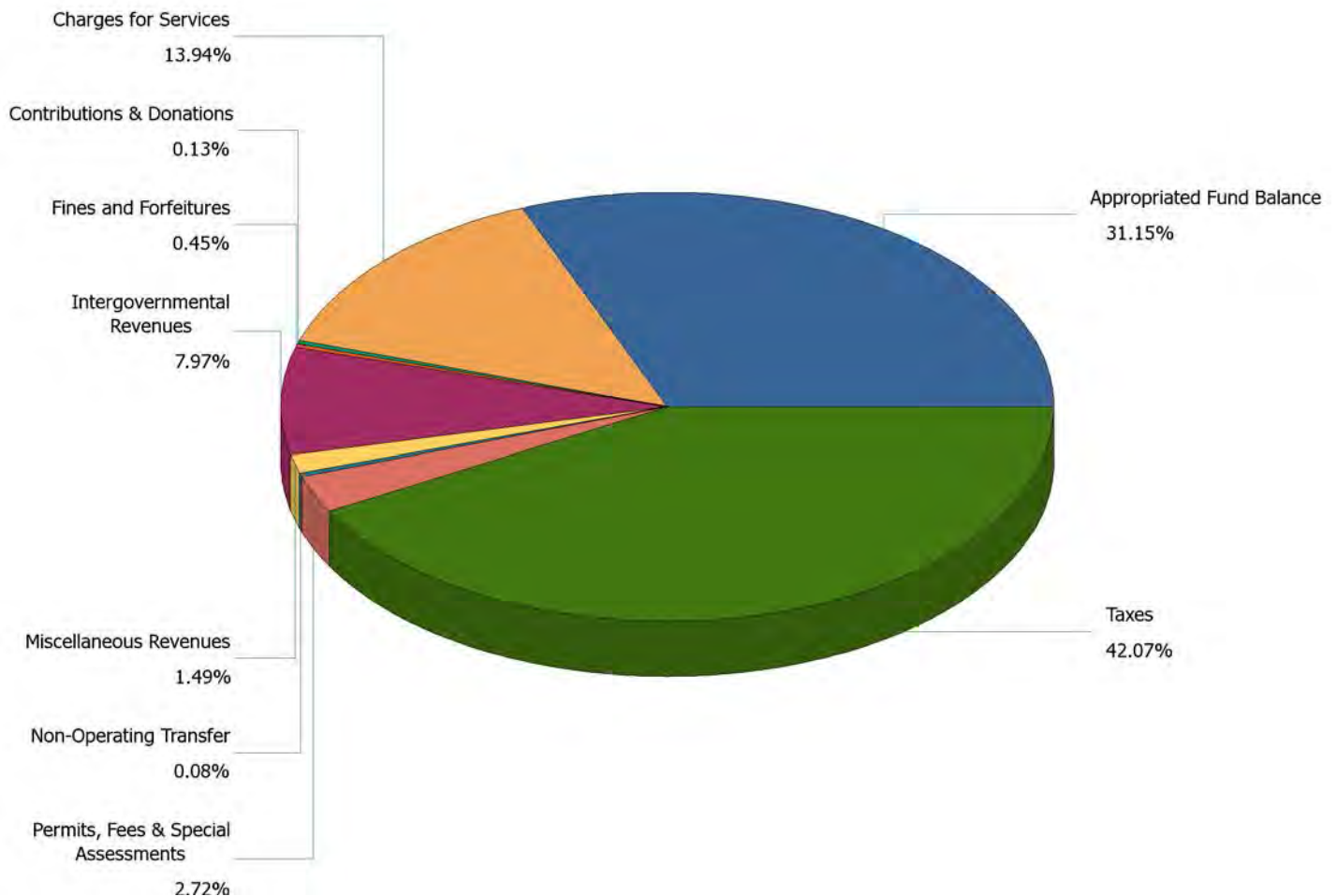
<u>"Net" Increase (Decrease) in Tax Roll</u>	<u>2013-2014</u>	<u>2014-2015</u>
(Total Tax Roll less New Construction)		
Just Value	\$3,098,890,446	\$2,692,933,910
Taxable Value	\$1,220,934,429	\$1,168,222,475

Annual Save our Homes "Value Cap"

Allowable Percentage ---->	1.5%	1.08%
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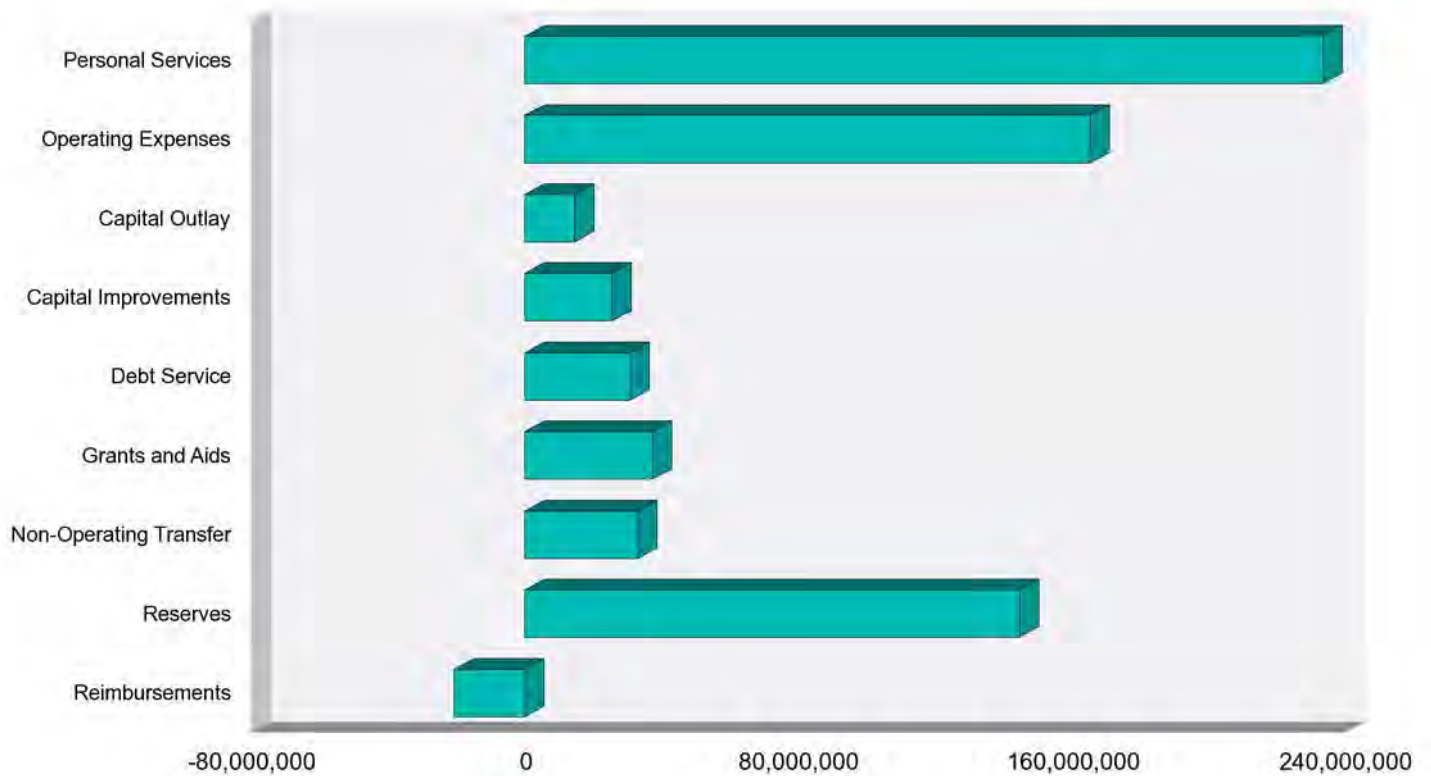
In summary, the 2015 Preliminary Tax Roll indicates an overall gross increase (including \$352 million in new construction) of 7.7% in the Just Value of property in Volusia County. There is a net increase (excluding new construction) of 6.8% in the same Just Values. The Taxable Values (on which taxes are paid) have a gross increase of 5.8% (including new construction) and a net increase of 4.6%, excluding new construction.

VOLUSIA COUNTY, FLORIDA
Countywide Revenues By Major Source
Fiscal Year 2015-16
\$664,680,574



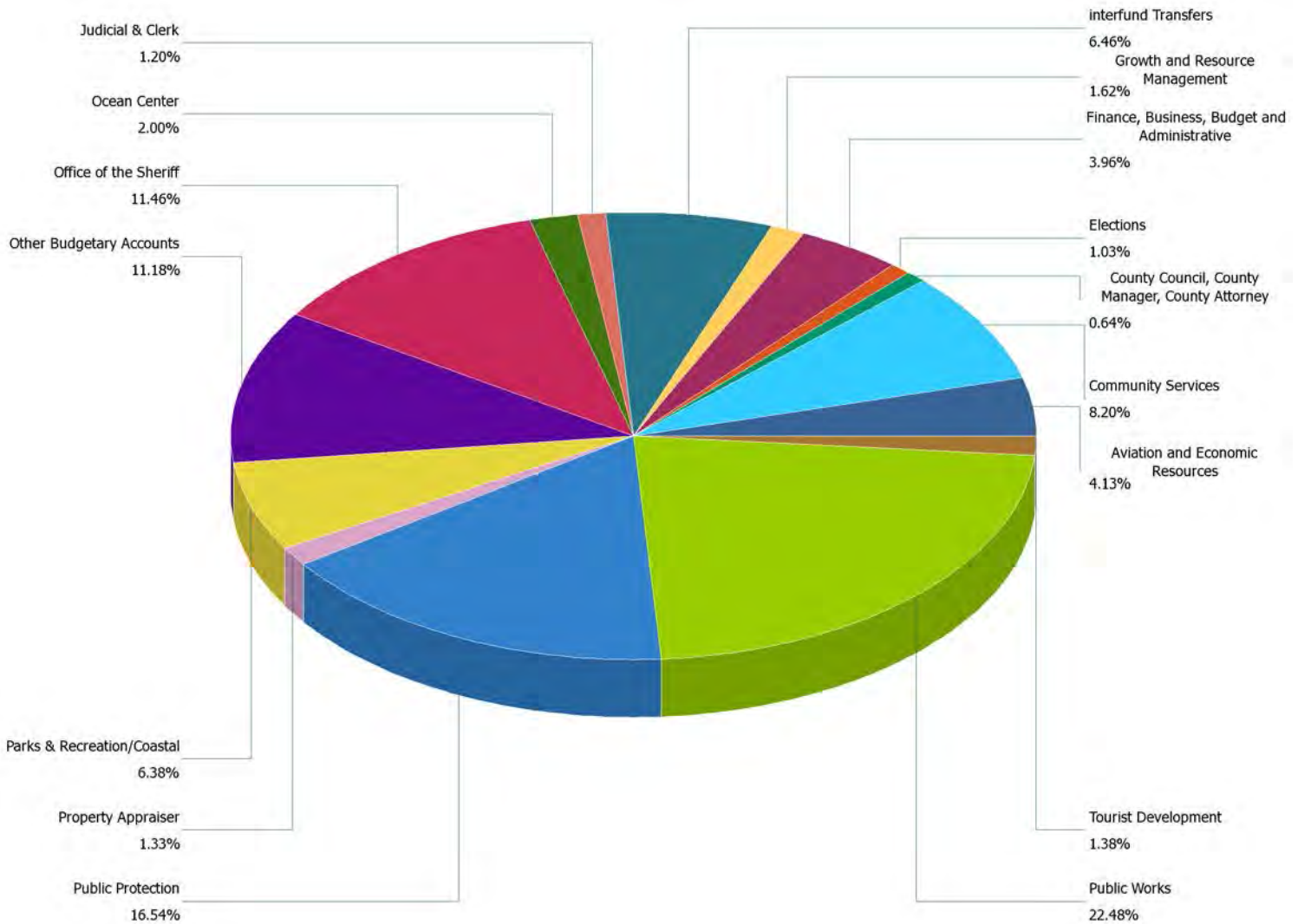
Countywide Revenues By Major Source Fiscal Year 2015-16	
Taxes	279,657,933
Intergovernmental Revenues	52,988,287
Charges for Services	92,624,271
Miscellaneous Revenues	9,934,670
Permits, Fees, Special Assessments	18,053,859
Judgements, Fines and Forfeitures	2,974,512
Contributions & Donations	885,350
Non-Operating Transfer	538,048
Appropriated Fund Balance	207,023,644
TOTAL REVENUES	\$664,680,574

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures By Category
Fiscal Year 2015-16
\$664,680,574



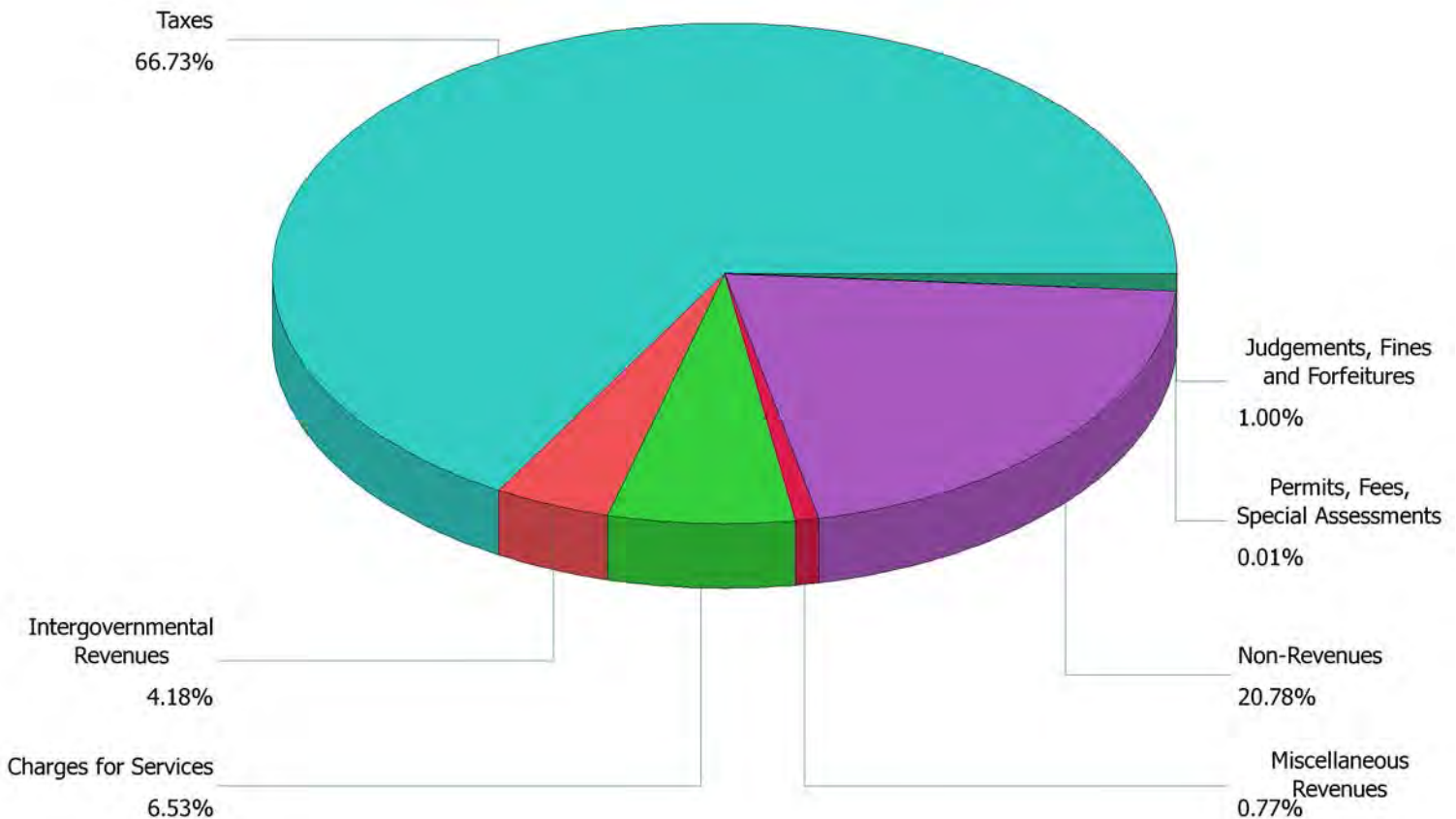
Countywide Expenditures By Category Fiscal Year 2015-16	
Personal Services	233,569,930
Operating Expenses	165,423,747
Capital Outlay	14,722,138
Subtotal Operating Expenses	\$413,715,815
Capital Improvements	25,522,784
Debt Service	30,816,438
Grants and Aids	37,416,604
Non-Operating Transfer	33,096,165
Reserves	144,845,970
Total Expenditures	\$685,413,776
Reimbursements	(20,733,202)
Net Expenditures	\$664,680,574

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures by Department
FY 2015-16
\$664,680,574



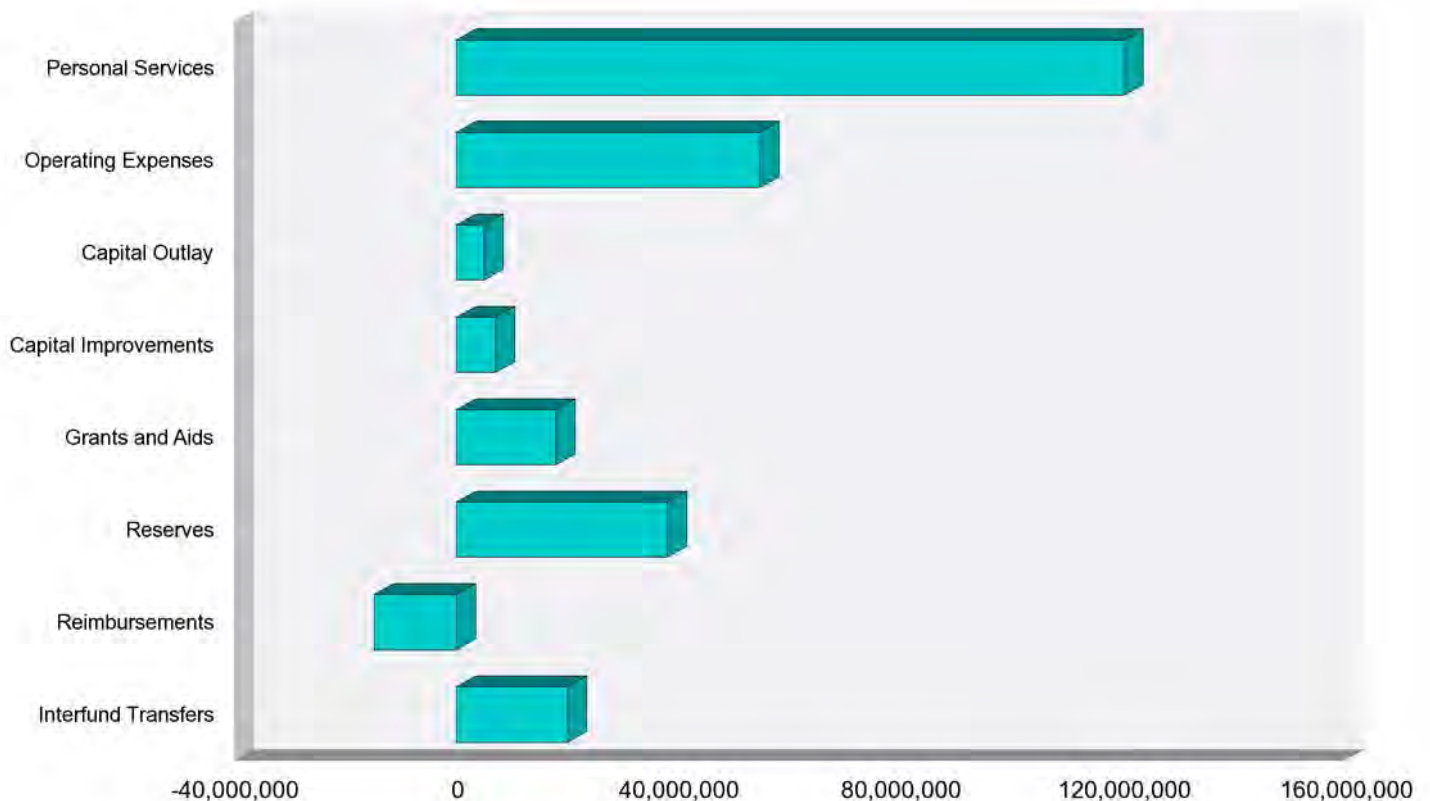
Countywide Expenditures By Department Fiscal Year 2015-16			
Aviation and Economic Resources	29,950,903	Office of the Sheriff	83,033,613
Community Services	59,395,211	Other Budgetary Accounts	127,801,187
County Council, County Manager, County Attorney	4,617,007	Parks & Recreation/Coastal	46,196,702
Elections	7,467,254	Property Appraiser	9,630,971
Finance, Business Services, and Budget and Administrative	28,702,634	Public Protection	119,818,945
Growth and Resource Management	11,718,096	Public Works	162,872,040
Judicial & Clerk	8,693,684	Tourist Development	10,000,445
Ocean Center	14,515,663	Interfund Transfers	(59,733,781)
TOTAL EXPENDITURES			\$664,680,574

VOLUSIA COUNTY, FLORIDA
General Fund Revenues By Major Source
Fiscal Year 2015-16
\$248,177,211



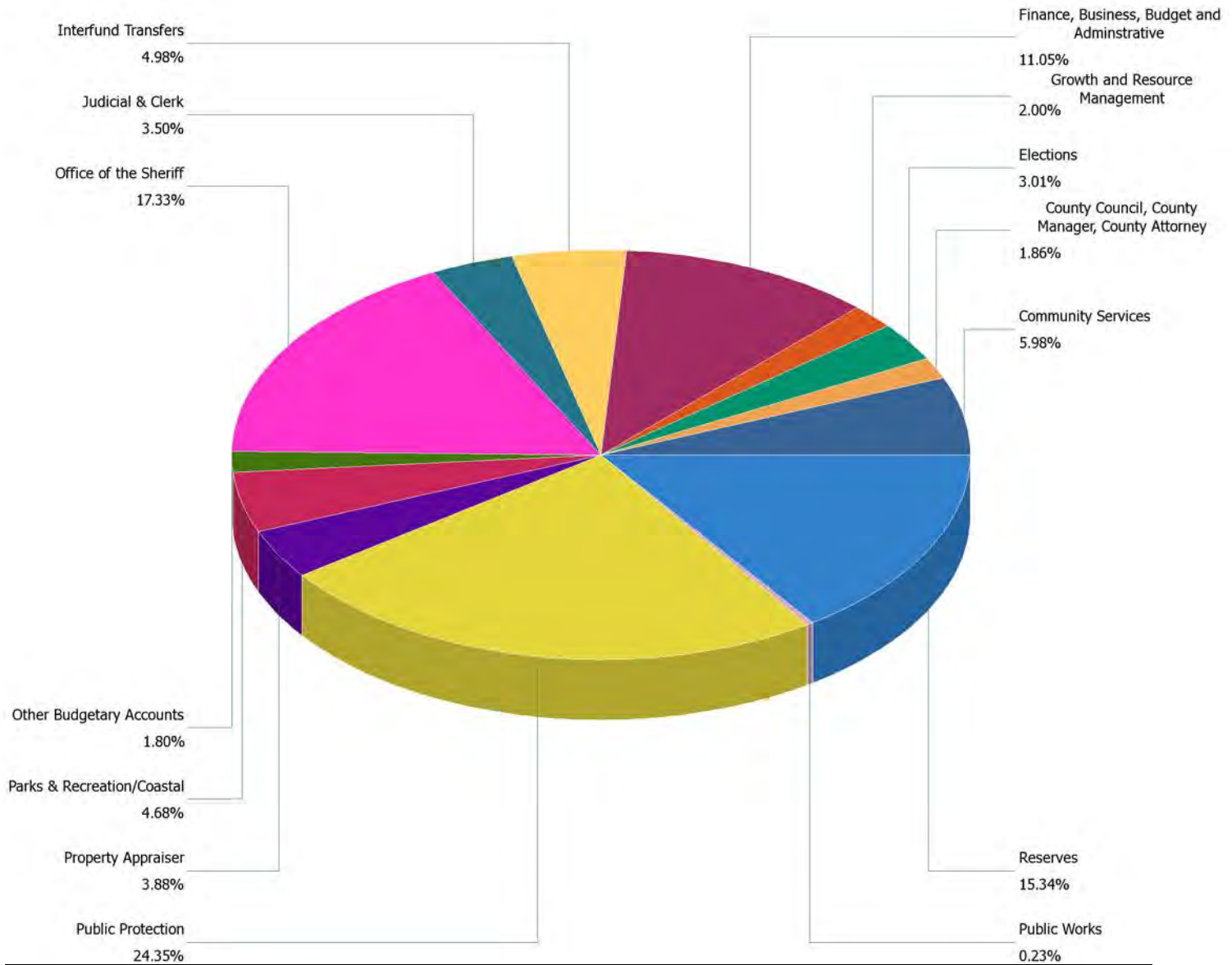
General Fund Revenues By Major Source Fiscal Year 2015-16	
Taxes	165,606,365
Intergovernmental Revenues	10,373,377
Charges for Services	16,200,922
Miscellaneous Revenues	1,907,464
Permits, Fees, Special Assessments	34,650
Judgements, Fines and Forfeitures	2,487,762
Transfers From Other Funds	7,606,370
Appropriated Fund Balance	43,958,301
Contributions & Donations	2,000
TOTAL REVENUES	\$248,177,211

VOLUSIA COUNTY, FLORIDA
General Fund Expenditures By Category
Fiscal Year 2015-16
\$248,177,211



General Fund Expenditures By Category	
Fiscal Year 2015-16	
Personal Services	120,319,194
Operating Expenses	54,654,918
Capital Outlay	5,011,408
Subtotal Operating Expenses	\$179,985,520
Capital Improvements	7,054,755
Grants and Aids	17,902,702
Transfers	19,983,341
Reserves - All Other	18,414,467
Reserves - Emergency	19,661,054
Total Expenditures	\$263,001,839
Reimbursements	(14,824,628)
Net Expenditures	\$248,177,211

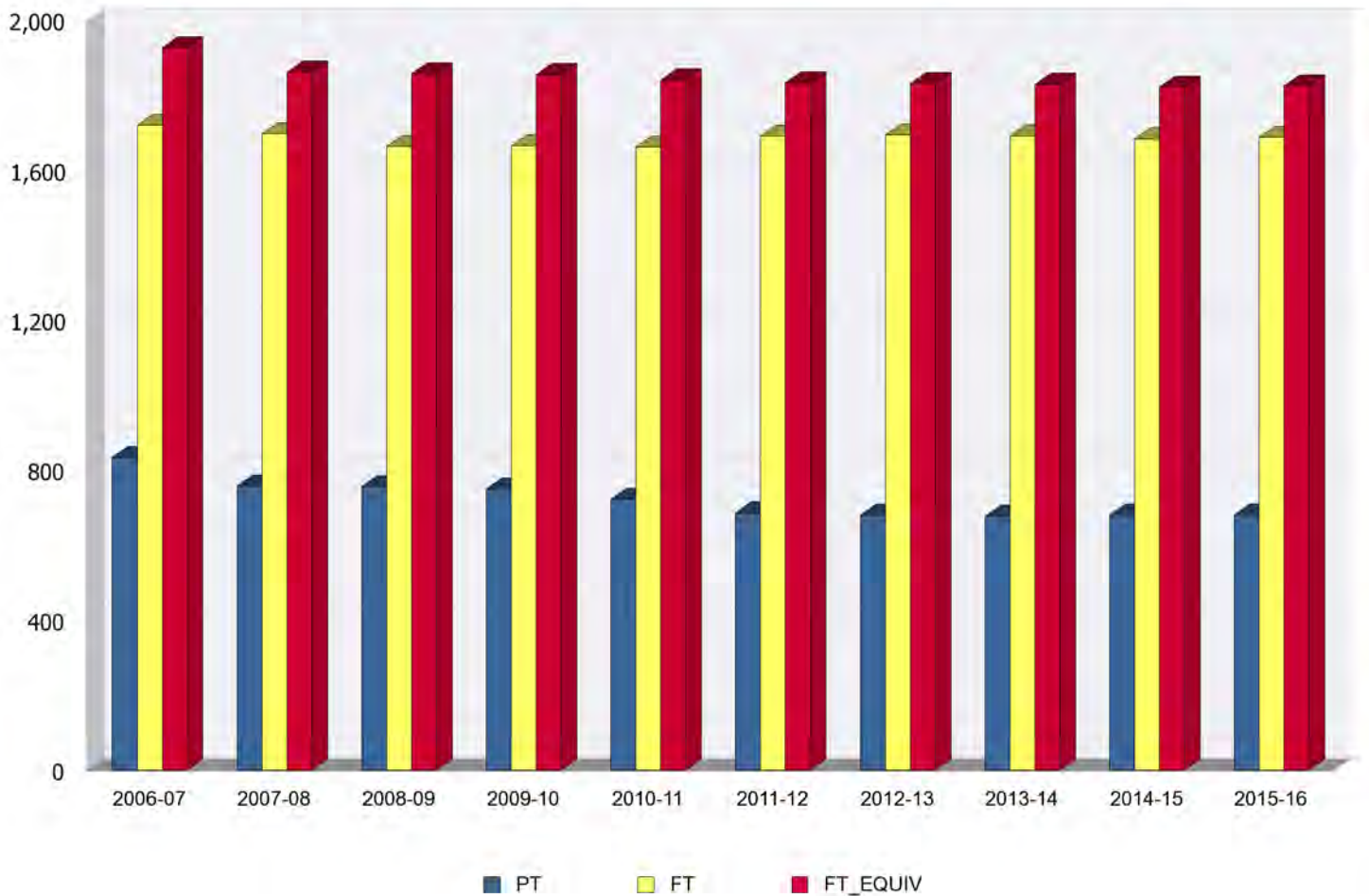
VOLUSIA COUNTY, FLORIDA
General Fund Expenditures by Department
FY 2015-16
\$248,177,211



General Fund Expenditures By Department Fiscal Year 2015-16			
Community Services	14,840,437	Parks & Recreation/Coastal	11,624,004
County Council, County Manager, County Attorney	4,617,007	Property Appraiser	9,630,971
Elections	7,467,254	Public Protection	60,436,068
Growth and Resource Management	4,973,578	Public Works	563,635
Judicial & Clerk	8,693,684	Other Budgetary Accounts	4,468,751
Office of the Sheriff	43,015,271	Reserves	38,075,521
Finance, Business Services, and Budget and Administrative	27,412,709	Interfund Transfers	12,358,321
TOTAL EXPENDITURES			\$248,177,211

VOLUSIA COUNTY, FLORIDA

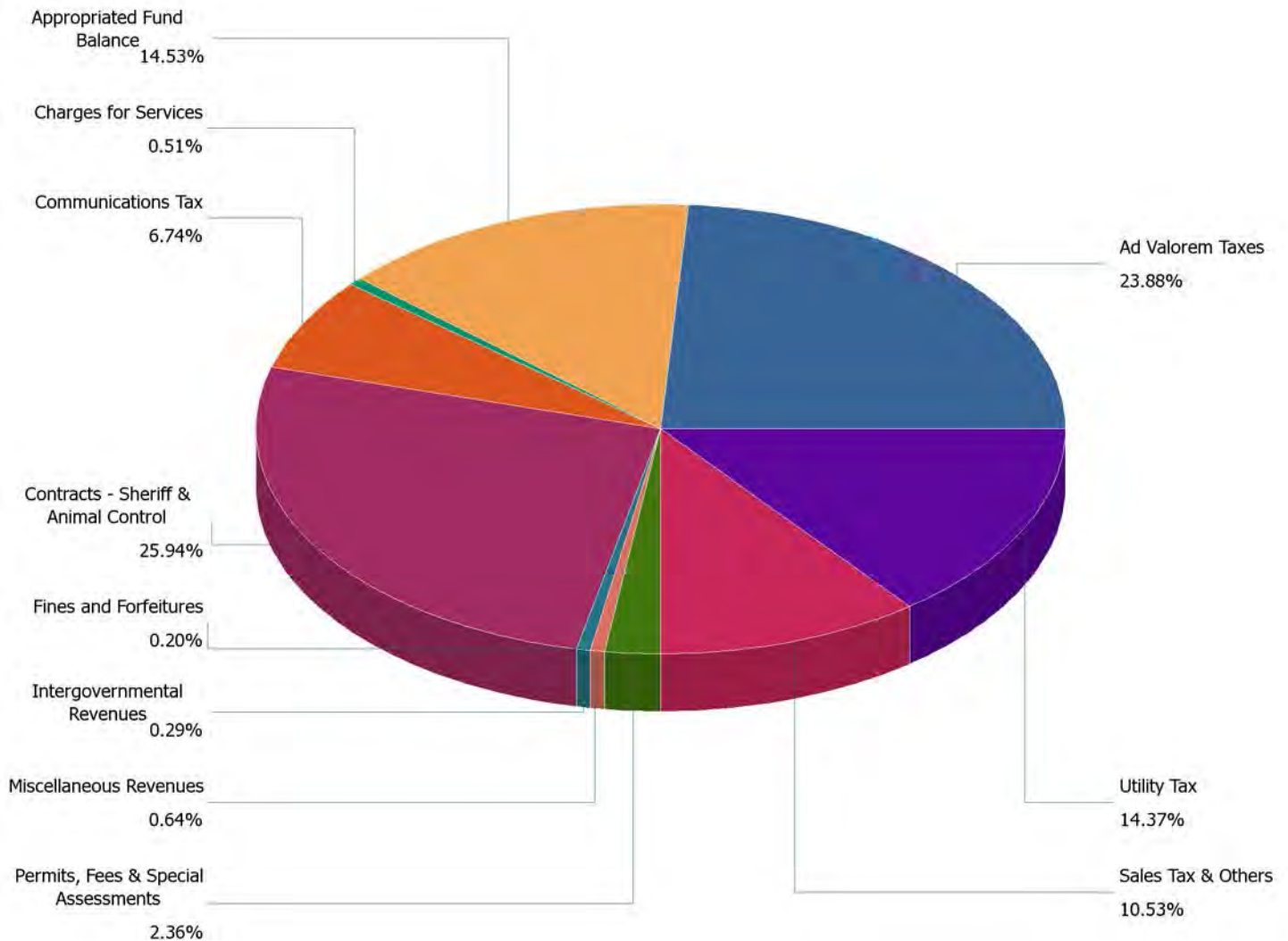
General Fund Personnel Authorizations



General Fund Personnel Authorizations FY 2006-07 to FY 2015-16			
Year	Part-Time	Full-Time	Full-Time Equivalent
2006-07	835	1,721	1,928
2007-08	759	1,699	1,863
2008-09	758	1,665	1,858
2009-10	751	1,666	1,856
2010-11	724	1,663	1,842
2011-12	687	1,692	1,835
2012-13	681	1,695	1,832
2013-14	678	1,693	1,830
2014-15	682	1,685	1,823
2015-16	681	1,689	1,826

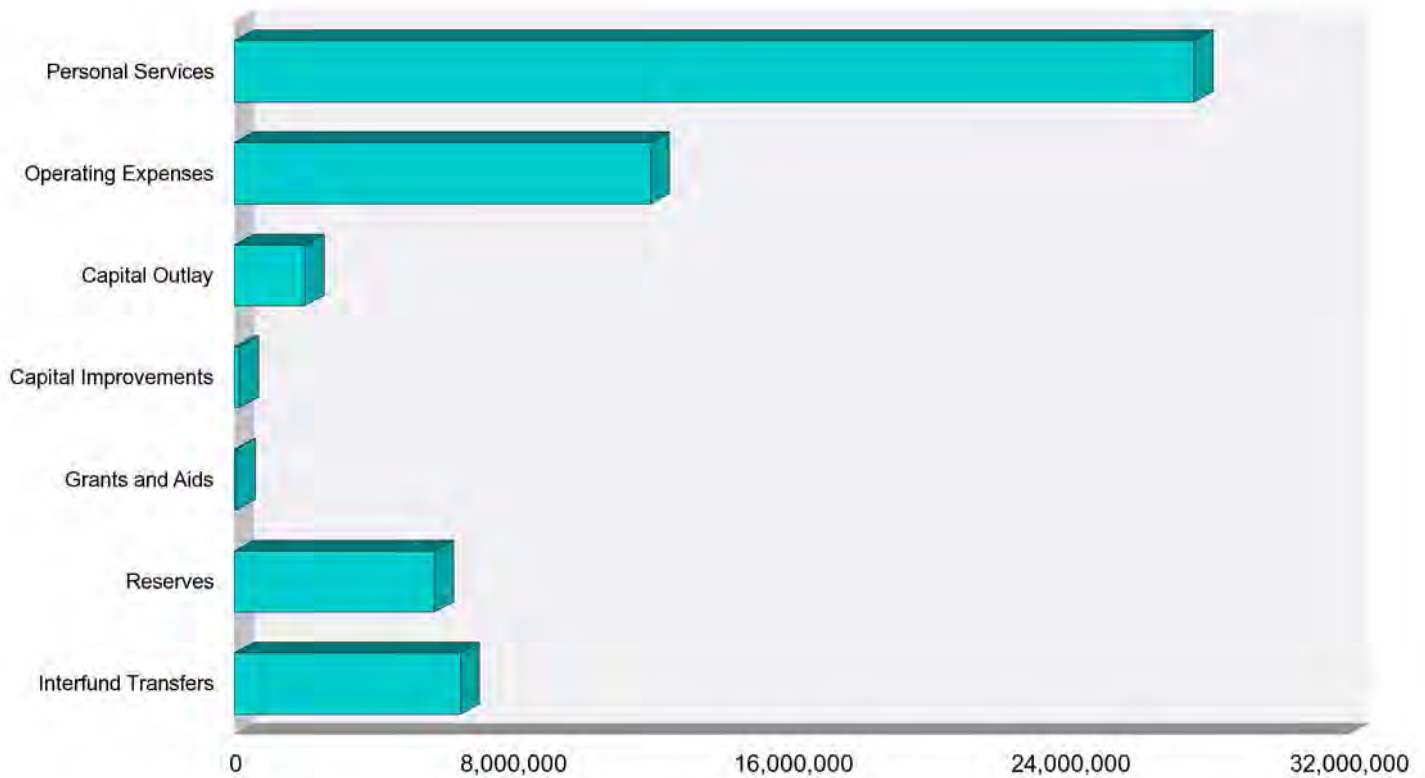
*** 136 positions unfunded or in attrition**

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Revenues By Major Source
Fiscal Year 2015-16
\$53,995,877



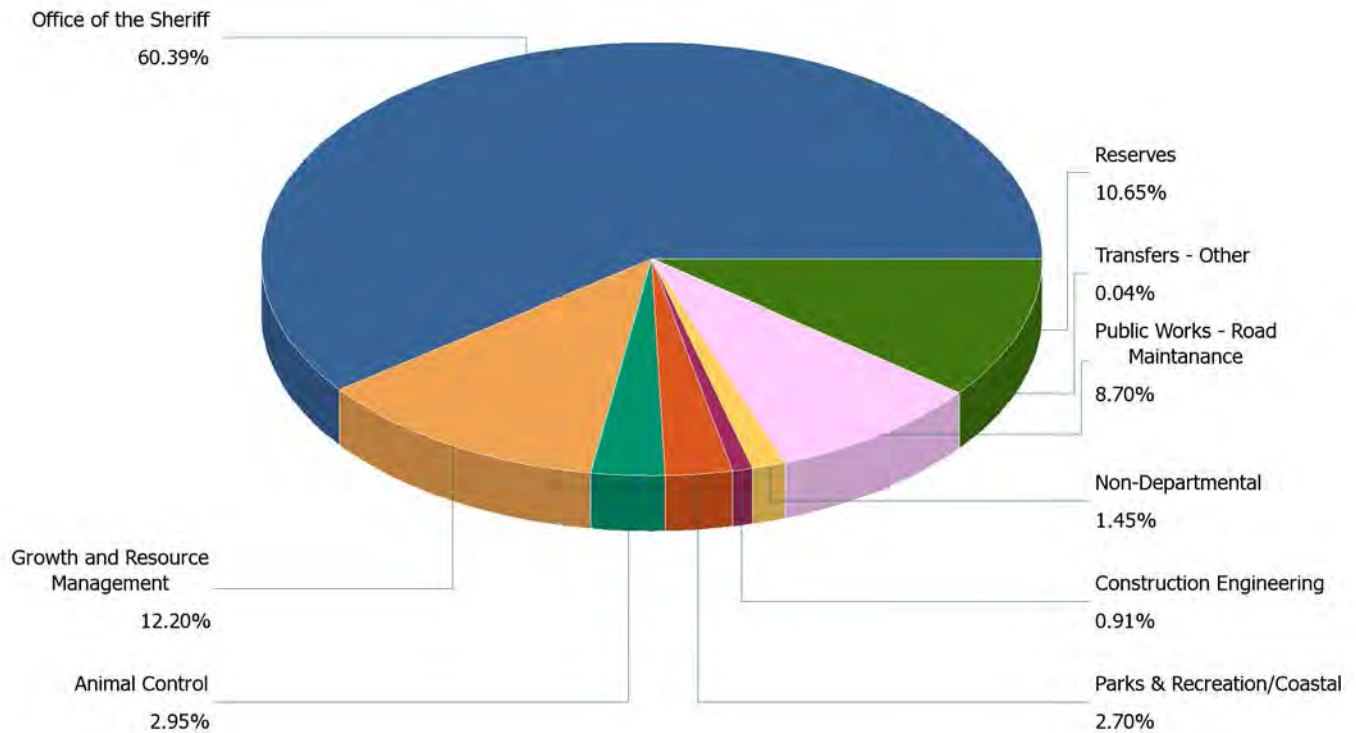
Municipal Service District Revenues By Major Source	
Fiscal Year 2015-16	
Ad Valorem Taxes	12,892,257
Communications Tax	3,641,832
Sales Tax & Others	5,830,293
Utility Tax	7,761,885
Permits, Fees & Special Assessments	1,276,829
Intergovernmental Revenues	158,260
Charges for Services	332,050
Contracts - Sheriff	14,006,557
Fines and Forfeitures	106,600
Miscellaneous Revenues	146,131
Appropriated Fund Balance	7,843,183
TOTAL REVENUES	\$53,995,877

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Expenditures By Category
Fiscal Year 2015-16
\$53,995,877



Municipal Service District Fund Expenditures By Category	
Fiscal Year 2015-16	
Personal Services	27,560,048
Operating Expenses	11,954,425
Capital Outlay	2,034,095
Subtotal Operating Expenses	\$41,548,568
Capital Improvements	150,000
Grants and Aids	50,000
Transfer for Road Maintenance	4,700,000
Other Transfers	1,797,604
Reserves - Emergency	2,063,774
Reserves - All Other	3,685,931
TOTAL EXPENDITURES	\$53,995,877

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Expenditures by Department
FY 2015-16
\$53,995,877

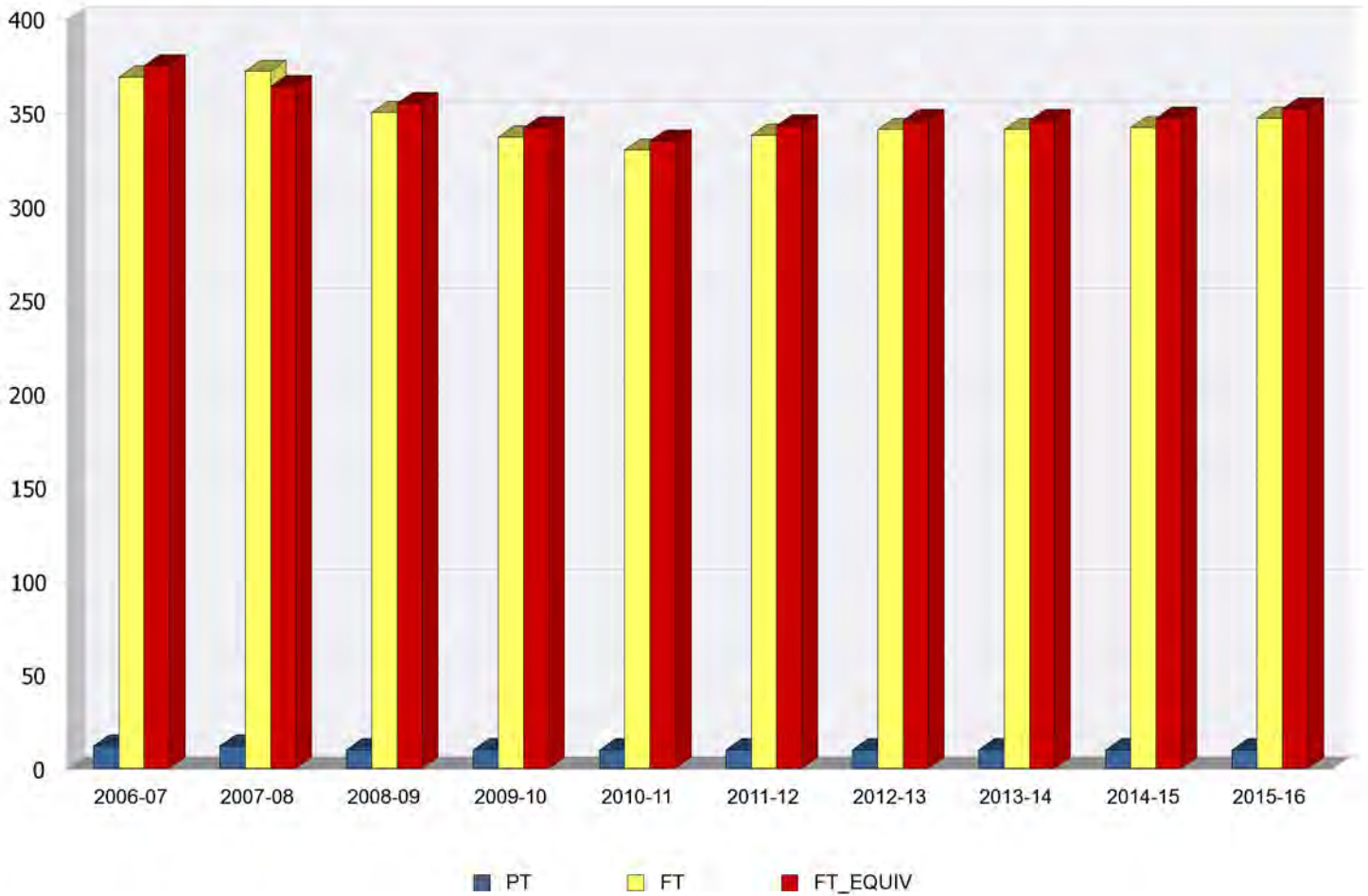


Municipal Service District Fund Expenditures By Department Fiscal Year 2015-16	
Office of the Sheriff	32,609,038
Growth and Resource Management	6,588,742
Animal Control	1,591,921
Parks & Recreation/Coastal	1,457,533
Construction Engineering	493,532
Non-Departmental	784,702
Public Works - Road Maintenance	4,700,000
Transfers - Other	20,704
Reserves	5,749,705
TOTAL EXPENDITURES:	\$53,995,877

Note: The Office of the Sheriff includes outside contracts that total \$14,006,557

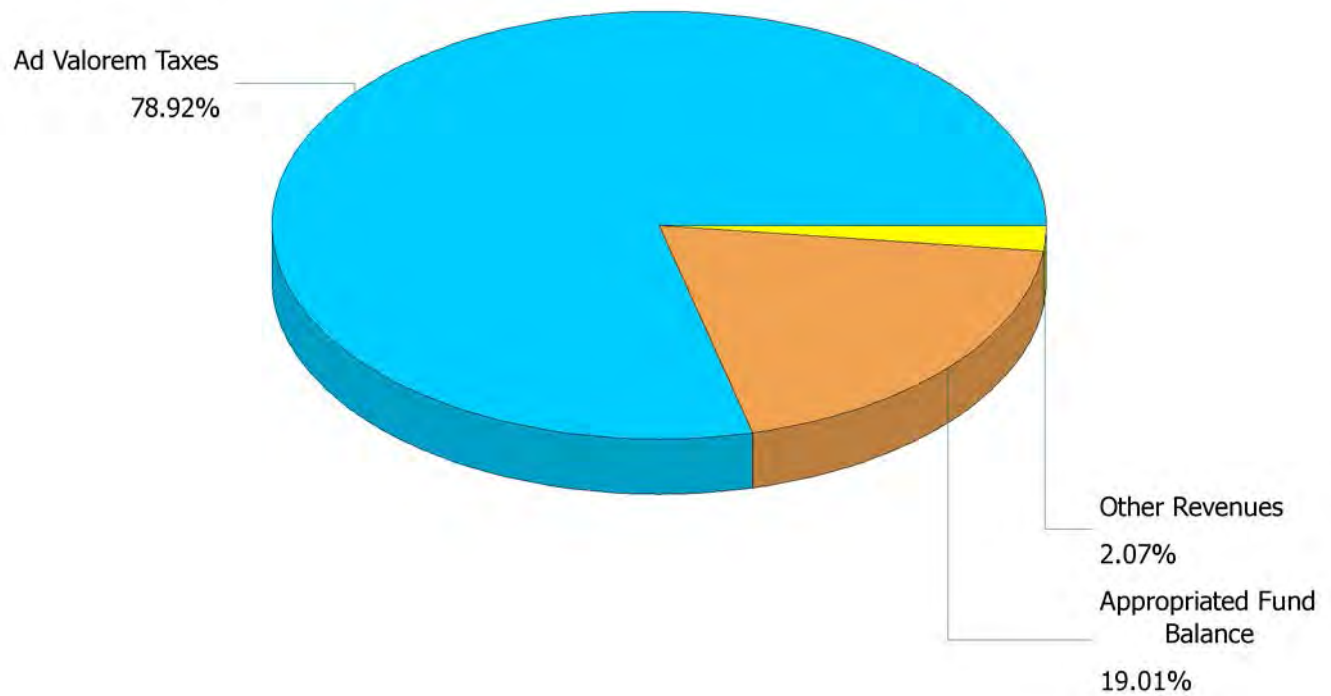
VOLUSIA COUNTY, FLORIDA

Municipal Service District Fund Personnel Authorizations



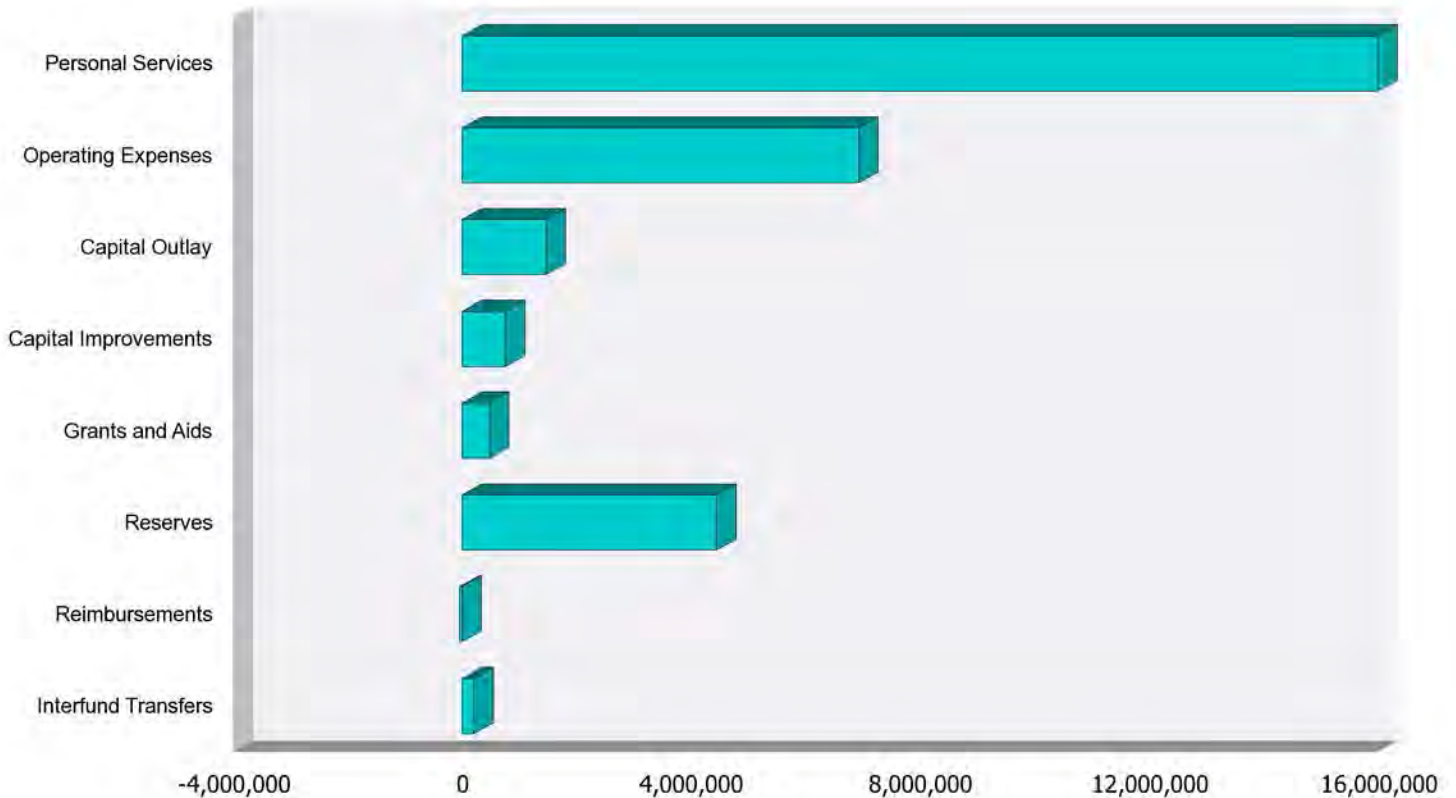
Municipal Service District Fund Personnel Authorizations FY 2006-07 to FY 2015-16			
Year	Part-Time	Full-Time	Full-Time Equivalent
2006-07	12	369	375
2007-08	12	372	364
2008-09	10	350	355
2009-10	10	337	342
2010-11	10	330	335
2011-12	10	338	343
2012-13	10	341	346
2013-14	10	341	346
2014-15	10	342	347
2015-16	10	347	352

VOLUSIA COUNTY, FLORIDA
Fire Rescue District Fund Revenues By Major Source
Fiscal Year 2015-16
\$30,396,983



Fire Rescue District Fund Revenues By Major Source Fiscal Year 2015-16	
Ad Valorem Taxes	23,988,901
Other Revenues	628,860
Appropriated Fund Balance	5,779,222
TOTAL REVENUES	\$30,396,983

VOLUSIA COUNTY, FLORIDA
Fire Rescue District Fund Expenditures By Category
Fiscal Year 2015-16
\$30,396,983

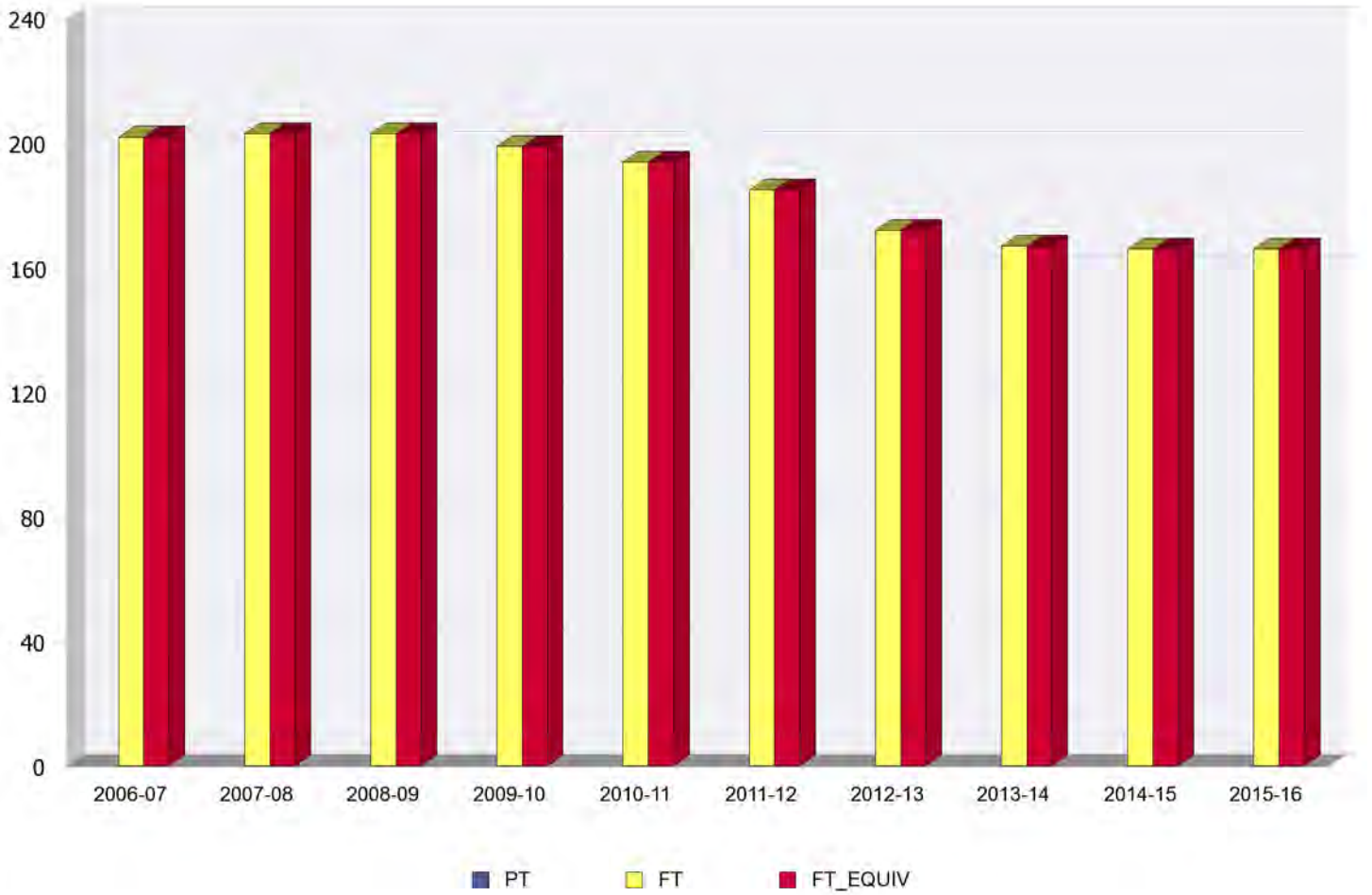


Fire Rescue District Fund Expenditures By Category	
Fiscal Year 2015-16	
Personal Services	16,134,054
Operating Expenses	6,933,971
Capital Outlay	1,469,875
Subtotal Operating Expenses	\$24,537,900
Capital Improvements	757,000
Grants and Aids	482,497
Transfers	208,447
Reserves	4,447,934
Reimbursements	(36,795)
Net Expenditures	\$30,396,983

VOLUSIA COUNTY, FLORIDA

Fire Rescue District Fund

Personnel Authorizations



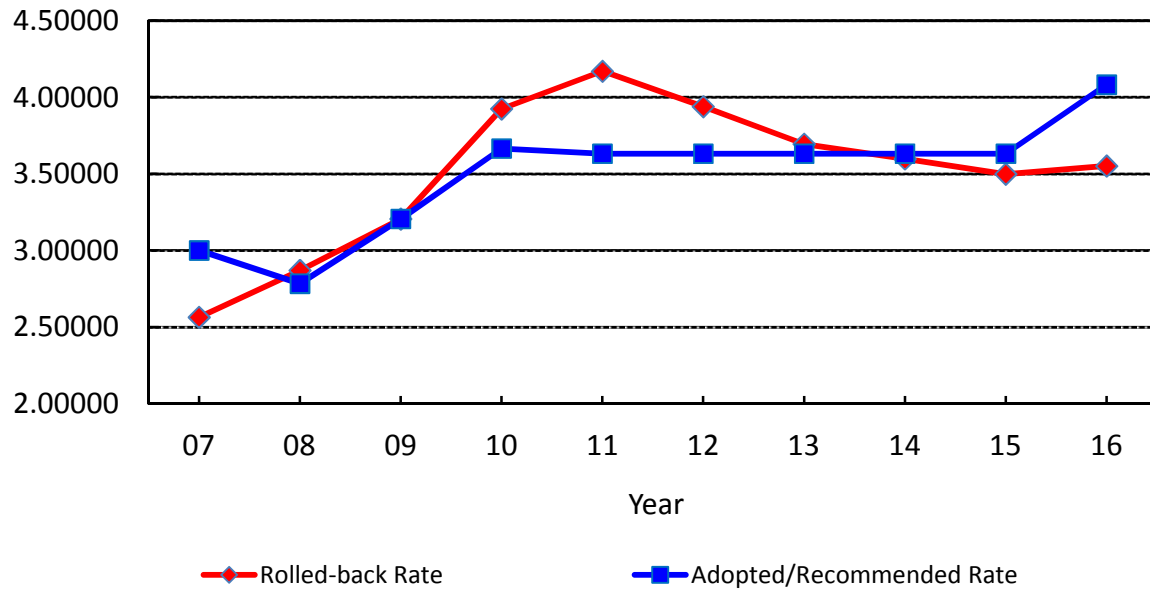
Fire Rescue District Fund Personnel Authorizations FY 2006-07 to FY 2015-16			
Year	Part-Time	Full-Time	Full-Time Equivalent
2006-07		202	202
2007-08		203	203
2008-09		203	203
2009-10		199	199
2010-11		194	194
2011-12		185	185
2012-13		172	172
2013-14		167	167
2014-15		166	166
2015-16		166	166

VOLUSIA COUNTY, FLORIDA

Fire Rescue District Fund

Ad Valorem Tax Rates

Ten Year History



Fire Rescue District Fund Ad Valorem Tax Rates		
Fiscal Year	Rollback Rate	Recommended Rate
2006-07	2.5642	3.0000
2007-08	2.8697	2.7836
2008-09	3.2058	3.2058
2009-10	3.9238	3.6651
2010-11	4.1689	3.6315
2011-12	3.9382	3.6315
2012-13	3.6942	3.6315
2013-14	3.5969	3.6315
2014-15	3.4981	3.6315
2015-16	3.5507	4.0815

Summary of Capital Improvements by Fund

FY 2015-16

Fund		On-Going / Continuous	Carry Forward	Total Request
Countywide Funds				
001	General	5,379,755	1,675,000	7,054,755
104	Library	430,000		430,000
Total Countywide Funds		5,809,755	1,675,000	7,484,755
Special Revenue Funds				
103	County Transportation Trust	2,850,000		2,850,000
114	Ponce De Leon Inlet and Port District	1,265,000		1,265,000
120	Municipal Service District	150,000		150,000
123	Inmate Welfare Trust	460,000		460,000
140	Fire Rescue District	757,000		757,000
153	Fire Impact Fees-Zone 3 (Southwest)	295,000		295,000
154	Fire Impact Fees-Zone 4 (Northwest)	168,000		168,000
159	Stormwater Utility	3,000,000		3,000,000
Total Special Revenue Funds		8,945,000		8,945,000
Enterprise Funds				
450	Solid Waste	3,328,973		3,328,973
457	Water and Sewer Utilities	5,150,000		5,150,000
475	Parking Garage	123,000	491,056	614,056
Total Enterprise Funds		8,601,973	491,056	9,093,029
TOTAL OPERATING FUNDS		23,356,728	2,166,056	25,522,784
Capital Projects Funds				
305	Capital Outlay	450,000		450,000
313	Beach Capital Projects	727,673	1,409,556	2,137,229
318	Ocean Center	3,047,616		3,047,616
326	Park Projects	147,959	330,000	477,959
328	Trail Projects	495,079	1,039,260	1,534,339
365	Public Works Service Center	19,000,000		19,000,000
367	Elections Warehouse	2,800,000		2,800,000
369	SO Evidence & Forensics Lab	1,500,000		1,500,000
375	Boardwalk Development	1,500,000		1,500,000
Total Capital Projects Funds		29,668,327	2,778,816	32,447,143
TOTAL NON-OPERATING FUNDS		29,668,327	2,778,816	32,447,143
TOTAL ALL FUNDS		53,025,055	4,944,872	57,969,927

Detail of Capital Outlay by Fund FY 2015-16

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
Accounting					
Printer	1	5,000	5,000	0	5,000
Scanner	1	6,400	6,400	0	6,400
Total Accounting			\$11,400	\$0	\$11,400
Beach Safety Ocean Rescue					
All Terrain Vehicles	3	6,100	18,300	0	18,300
Computerized Message Board	1	15,200	15,200	0	15,200
Garage Door	1	2,680	2,680	0	2,680
Laser Radar	4	1,500	6,000	0	6,000
Mobile Radio	4	4,136	16,544	0	16,544
Outboard Motor	1	23,000	23,000	0	23,000
Rapid ID System	1	2,100	2,100	0	2,100
Rescue Boat Trailer	1	5,000	5,000	0	5,000
Rescue Jet Ski	1	8,600	8,600	0	8,600
Rescue Sled	1	3,000	3,000	0	3,000
Security Camera (Building and Parking Area)	4	1,700	6,800	0	6,800
Smartboard	1	2,000	2,000	0	2,000
Total Beach Safety Ocean Rescue			\$109,224	\$0	\$109,224
Central Services					
Audio Amplifier	2	1,500	3,000	0	3,000
Audio Video Control System	1	52,050	52,050	0	52,050
Credenza	2	2,200	4,400	0	4,400
Video Camera	1	2,000	2,000	0	2,000
Video Monitors	4	2,000	8,000	0	8,000
Video Projectors	2	4,000	8,000	0	8,000
Wireless Access Points	6	1,500	9,000	0	9,000
Wood Benches	4	2,080	8,320	0	8,320
Total Central Services			\$94,770	\$0	\$94,770
Coastal					
Frank Rendon Park Playground Equipment	1	80,000	80,000	0	80,000
Mary McLeod Bethune Park - Picnic Tables	5	1,800	9,000	0	9,000
Ramp Counters	18	2,500	45,000	0	45,000
Tom Renick Park - Canopies	3	10,000	30,000	0	30,000
Total Coastal			\$164,000	\$0	\$164,000
Corrections					
Case Management Work Stations	5	3,000	15,000	0	15,000
Dryer Replacement	3	10,000	30,000	0	30,000
Guard One-Electronic Monitoring Document System	5	3,000	15,000	0	15,000
Intergrated Intercom System	1	15,000	15,000	0	15,000
Security Cameras	35	1,000	35,000	0	35,000
Self Contained Breathing Apparatus	8	3,000	24,000	0	24,000
Tilt Skillet	1	14,500	14,500	0	14,500
Walk-In Freezer/Refrigerator Door Replacement	2	4,000	8,000	0	8,000
Total Corrections			\$156,500	\$0	\$156,500

Detail of Capital Outlay by Fund FY 2015-16

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
County Manager					
Assisted Listening Devices for Council Chambers	6	1,000	6,000	0	6,000
Microphones for Council Chambers	6	1,400	8,400	0	8,400
Network Video Storage	1	6,000	6,000	0	6,000
Photography Camera	1	3,400	3,400	0	3,400
Projector and Cabling for Training Rooms	1	1,200	1,200	0	1,200
Sport Utility Vehicle	1	25,000	25,000	0	25,000
Tricaster for Green Screen	1	15,000	15,000	0	15,000
TV Studio Updates	1	10,000	10,000	0	10,000
Total County Manager			\$75,000	\$0	\$75,000
Elections					
Desktop computers	10	1,322	13,220	0	13,220
Total Elections			\$13,220	\$0	\$13,220
Environmental Management					
Anesthesia machine	1	1,800	1,800	0	1,800
Centrifuge	1	2,500	2,500	0	2,500
Chiller Unit	1	5,000	5,000	0	5,000
Fume Hood	1	3,000	3,000	0	3,000
GPS Unit	1	6,241	6,241	0	6,241
Printer	1	2,100	2,100	0	2,100
Statspin Centrifuge	1	1,200	1,200	0	1,200
Water Analyzer	1	8,000	8,000	0	8,000
Water Chemistry Meter	1	1,600	1,600	0	1,600
Total Environmental Management			\$31,441	\$0	\$31,441
Fire Rescue Services					
Chemical Warfare Agent Detector/Toxic Industrial Chemical Id	1	10,000	10,000	0	10,000
Confined Space Fan	1	2,400	2,400	0	2,400
Low Pressure Air Bags	1	7,000	7,000	0	7,000
Total Fire Rescue Services			\$19,400	\$0	\$19,400
Information Technology					
Cisco Network Switches	1	161,250	161,250	0	161,250
Data Backup System	1	35,000	35,000	0	35,000
HP DesignJet 800 Plotter	1	7,400	7,400	0	7,400
Server Racks	1	7,500	7,500	0	7,500
Server Replacement - Backbone Backup System	1	15,500	15,500	0	15,500
Server Replacement - VMware ESX	1	40,000	40,000	0	40,000
Storage Area Network	1	145,000	145,000	0	145,000
Time Clock-Kronos InTouch	5	3,523	17,615	0	17,615
Transient Voltage Surge Suppressor	2	2,360	4,720	0	4,720
Wireless LAN Controller	1	13,750	13,750	0	13,750
Total Information Technology			\$447,735	\$0	\$447,735

**Detail of Capital Outlay by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
Justice System General Operations					
Network Switch	2	15,000	30,000	0	30,000
Server	1	6,500	6,500	0	6,500
Video Conferencing Unit	1	6,000	6,000	0	6,000
Total Justice System General Operations			\$42,500	\$0	\$42,500
Medical Examiner					
Analyzer	1	30,000	30,000	0	30,000
Computer	1	1,800	1,800	0	1,800
Microscope	1	8,500	8,500	0	8,500
Total Medical Examiner			\$40,300	\$0	\$40,300
Office of the Sheriff					
21' Guardian Patrol Boat	1	65,316	65,316	0	65,316
300 HP Outboard Engine	1	16,000	16,000	0	16,000
AFIS Latent Station Upgrade	1	10,000	10,000	0	10,000
AFIS Livescan	1	26,145	26,145	0	26,145
Core Network Switches	2	12,500	25,000	0	25,000
Diablo Drift Kit	1	9,301	9,301	0	9,301
DMZ Switches	2	3,000	6,000	0	6,000
Email Spam Filter Appliances	2	12,000	24,000	0	24,000
F150 4 X 4	1	43,151	43,151	0	43,151
Ford F350 Crew Cab Truck	1	46,227	46,227	0	46,227
Ford SUV	6	38,483	230,898	0	230,898
Grappling/Throw Dummy	1	1,397	1,397	0	1,397
K9 Bite Suits	1	1,500	1,500	0	1,500
Mobile Data Computer Tablets	5	3,400	17,000	0	17,000
Mobile Radios	60	4,640	278,400	0	278,400
Network Services	1	14,000	14,000	0	14,000
Network Storage Device	1	12,000	12,000	0	12,000
Personal Computer-New	1	2,000	2,000	0	2,000
Personal Computers-Replacement	100	1,200	120,000	0	120,000
SWAT Ballistic Sheild	4	2,000	8,000	0	8,000
SWAT Tactical Entry Vest	10	2,800	28,000	0	28,000
Utility Vehicle	5	38,055	190,275	0	190,275
Walk-through Magnetometer	2	5,000	10,000	0	10,000
Total Office of the Sheriff			\$1,184,610	\$0	\$1,184,610
Parks Recreation & Culture					
16' Lawn Trailer	1	5,000	5,000	0	5,000
Brush Truck	1	15,000	15,000	0	15,000
Fleet Ballfield Lining Machine	1	11,189	11,189	0	11,189
ID Gator XUV S-4	1	9,760	9,760	0	9,760
JD Gator TX	3	9,200	27,600	0	27,600
Scag Mower	1	10,383	10,383	0	10,383
Soccer Goals	1	1,800	1,800	0	1,800
Total Parks Recreation & Culture			\$80,732	\$0	\$80,732

Detail of Capital Outlay by Fund FY 2015-16

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 001 - General</u>					
Procurement					
Office Equipment and Furniture	1	2,700	2,700	0	2,700
Total Procurement			\$2,700	\$0	\$2,700
Property Appraisal					
Property Appraisal System Replacement	1	2,500,000	2,500,000	0	2,500,000
Total Property Appraisal			\$2,500,000	\$0	\$2,500,000
Public Protection Services					
Fujitsu color scanner	1	2,447	2,447	0	2,447
Total Public Protection Services			\$2,447	\$0	\$2,447
State Mandated Costs					
CISCO Firewall	1	3,779	3,779	0	3,779
Fujitsu Scanner FI7180	5	1,650	8,250	0	8,250
HP CP4025N Color Printer	1	1,400	1,400	0	1,400
Scanners	10	2,200	22,000	0	22,000
Total State Mandated Costs			\$35,429	\$0	\$35,429
Total Fund General			\$5,011,408	0	\$5,011,408

Fund: 002 - Emergency Medical Services

Emergency Medical Services

AeroClave Decontamination System	1	15,279	15,279	0	15,279
Cardiac Monitor/Defibrillators	50	24,280	1,214,000	0	1,214,000
ePCR Fax Server	1	3,500	3,500	0	3,500
ePCR Tablets-New	5	3,600	18,000	0	18,000
ePCR Tablets-Replacement	12	3,600	43,200	0	43,200
Kronos Intouch Time Clock	2	3,497	6,994	0	6,994
Mobile Data Computers	13	2,000	26,000	0	26,000
Mobile Data Terminal	5	2,000	10,000	0	10,000
Mobile Radios	14	6,379	89,306	0	89,306
Oxygen Cylinder Lifts	2	1,872	3,744	0	3,744
Stretchers	5	17,500	87,500	0	87,500
Transport Ventilators	3	2,600	7,800	0	7,800
Total Emergency Medical Services			\$1,525,323	\$0	\$1,525,323
Total Fund Emergency Medical Services			\$1,525,323	0	\$1,525,323

**Detail of Capital Outlay by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 103 - County Transportation Trust					
Engineering & Construction					
Desktop Scanner	1	1,200	1,200	0	1,200
Robotic Total Station	1		0	24,000	24,000
Total Engineering & Construction			\$1,200	\$24,000	\$25,200
Public Works Services					
Radios	2	3,379	6,758	0	6,758
Total Public Works Services			\$6,758	\$0	\$6,758
Road and Bridge					
16' Flatbed Trailer	1	5,500	5,500	0	5,500
Broom Tractor	1	60,000	60,000	0	60,000
Cargo Trailer	1	5,500	5,500	0	5,500
Concrete Mixer	1	3,500	3,500	0	3,500
Ford F 550 Small Crew Cab Flatbed	1	52,000	52,000	0	52,000
Forklift	1	75,000	75,000	0	75,000
Front End Loader	1	240,000	240,000	0	240,000
Hurricane Blower/Edger	1	15,000	15,000	0	15,000
Ice Machine	1	5,000	5,000	0	5,000
Ice Machine Bin	1	2,500	2,500	0	2,500
Litter Cart	1	15,000	15,000	0	15,000
Lowboy Truck with Trailer	1	165,000	165,000	0	165,000
Message Board	1	16,000	16,000	0	16,000
Pressure Washer	2	5,200	10,400	0	10,400
Scag Mower	4	13,500	54,000	0	54,000
Small Roller RD12A-90	1	16,000	16,000	0	16,000
Tractor	1	65,000	65,000	0	65,000
Tractor with 10' Deck	1	65,000	65,000	0	65,000
Total Road and Bridge			\$870,400	\$0	\$870,400
Traffic Engineering					
Feedback Signs	2	5,000	10,000	0	10,000
Total Traffic Engineering			\$10,000	\$0	\$10,000
Total Fund County Transportation Trust			\$888,358	\$24,000	\$912,358

**Detail of Capital Outlay by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 104 - Library</u>					
Library Services					
Audio Loop equipment	6	1,000	6,000	0	6,000
Audio/Visual Equipment	3	3,300	9,900	0	9,900
Automated Patron Contact System	1	10,000	10,000	0	10,000
Early Literacy Computers	6	4,400	26,400	0	26,400
Network Equipment	15	3,500	52,500	0	52,500
Network Printers	4	1,705	6,820	0	6,820
Oak Hill Movable floor shelving	1	6,000	6,000	0	6,000
Oak Hill Shelving	1	8,400	8,400	0	8,400
Other Equipment	1	10,000	10,000	0	10,000
Replacement Equipment	1	10,000	10,000	0	10,000
Servers	4	10,000	40,000	0	40,000
Smart Access Management	6	12,000	72,000	0	72,000
Sound System Deltona Amphitheater	1	10,000	10,000	0	10,000
Total Library Services			\$268,020	\$0	\$268,020
Total Fund Library			\$268,020	0	\$268,020
<u>Fund: 105 - East Volusia Mosquito Control</u>					
Mosquito Control					
800 MHz Portable Radio (XG-25P)	10	2,100	21,000	0	21,000
Airboat (Diamondback)	1	33,923	33,923	0	33,923
Airboat Trailer	2	3,420	6,840	0	6,840
Amphibious Marsh Machine Pontoons	1	254,000	254,000	0	254,000
Boat, Motor & Trailer	1	27,000	27,000	0	27,000
Buffalo Turbine	2	6,500	13,000	0	13,000
Pickup Truck, 1/2 Ton 4X4 w/Ext. Cab	4	37,000	148,000	0	148,000
Skid Sprayer	1	2,500	2,500	0	2,500
Toyota SUV Hybrid	1	38,800	38,800	0	38,800
Total Mosquito Control			\$545,063	\$0	\$545,063
Total Fund East Volusia Mosquito Control			\$545,063	0	\$545,063
<u>Fund: 114 - Ponce De Leon Inlet and Port District</u>					
Coastal					
Replace All Terrain Vehicle	1	9,000	9,000	0	9,000
Total Coastal			\$9,000	\$0	\$9,000
Total Fund Ponce De Leon Inlet and Port District			\$9,000	0	\$9,000

**Detail of Capital Outlay by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 118 - Ocean Center</u>					
Ocean Center					
Floor Scrubber	1	12,000	12,000	0	12,000
Janis Display Upgrade	1	56,946	56,946	0	56,946
Radios	10	2,000	20,000	0	20,000
Score Boards	1	38,000	38,000	0	38,000
Total Ocean Center			\$126,946	\$0	\$126,946
Total Fund Ocean Center			\$126,946	0	\$126,946
<u>Fund: 120 - Municipal Service District</u>					
Growth and Resource Management					
Large Format Scanner	1	11,000	11,000	0	11,000
Total Growth and Resource Management			\$11,000	\$0	\$11,000
Office of the Sheriff					
Ford F-150 4 X 4	1	43,151	43,151	0	43,151
Mobile Data Computer	2	2,000	4,000	0	4,000
Mobile Data Computer Laptops	76	2,000	152,000	0	152,000
Mobile Data Computer Tablets-Investigators	12	1,500	18,000	0	18,000
Mobile Data Computer Tablets-Motor Unit	7	3,200	22,400	0	22,400
Mobile Radios	2	4,640	9,280	0	9,280
Patrol Vehicles-Base	14	31,670	443,380	0	443,380
Patrol Vehicles-New	2	33,912	67,824	0	67,824
Patrol Vehicles-Replacement	37	33,912	1,254,744	0	1,254,744
Portable Radios	2	4,158	8,316	0	8,316
Total Office of the Sheriff			\$2,023,095	\$0	\$2,023,095
Total Fund Municipal Service District			\$2,034,095	0	\$2,034,095
<u>Fund: 123 - Inmate Welfare Trust</u>					
Corrections					
Cargo Trailer	1	7,000	7,000	0	7,000
Commercial Steam Presser Machine	2	1,250	2,500	0	2,500
Commercial Walk-Behind Mower	2	3,000	6,000	0	6,000
Wheel Chair Lift	1	5,000	5,000	0	5,000
Total Corrections			\$20,500	\$0	\$20,500
Total Fund Inmate Welfare Trust			\$20,500	0	\$20,500

Detail of Capital Outlay by Fund **FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 140 - Fire Rescue District</u>					
Fire Rescue Services					
Appliances	1	4,500	4,500	0	4,500
Automatic Transfer Switch for the Resource Center	1	3,500	3,500	0	3,500
Breathing Air Compressor-Logistics	1	32,000	32,000	0	32,000
Breathing Air Compressor-Training	1	32,000	32,000	0	32,000
Complete Extrication Tool Set	1	37,500	37,500	0	37,500
EMS Tablet with PCR License	8	8,000	64,000	0	64,000
EMS Training Mannequins	3	4,000	12,000	0	12,000
Fitness Equipment	4	4,200	16,800	0	16,800
Headset Communciation Package	1	3,125	3,125	0	3,125
Ice Machine	2	3,100	6,200	0	6,200
Monitor/Defibrillator	27	32,000	864,000	0	864,000
Pneumatic Lifting Bag (Set)	2	14,500	29,000	0	29,000
Portable Fire Pump	1	4,600	4,600	0	4,600
Portable Generator	1	4,800	4,800	0	4,800
Power Cots	4	16,000	64,000	0	64,000
SCBA Cascade Trailer	1	29,000	29,000	0	29,000
SCBA Cylinders	50	1,300	65,000	0	65,000
SCBA Fill Station	2	12,000	24,000	0	24,000
Shed for Station 12-Spruce Creek	1	10,000	10,000	0	10,000
Shed for Station 34-Indian Mound	1	10,000	10,000	0	10,000
Station Generator and automatic transfer switch	2	53,500	107,000	0	107,000
Thermal Imaging Camera	2	7,800	15,600	0	15,600
Transfer Switch for Station 32-Spring Lakes	1	7,000	7,000	0	7,000
Ventilation Fan	1	2,000	2,000	0	2,000
Ventilator	5	1,700	8,500	0	8,500
VHF Portable Radios	10	1,375	13,750	0	13,750
Total Fire Rescue Services			\$1,469,875	\$0	\$1,469,875
Total Fund Fire Rescue District			\$1,469,875	0	\$1,469,875
<u>Fund: 159 - Stormwater Utility</u>					
Stormwater					
Ford F250 Pick Up Truck	1	30,000	30,000	0	30,000
Ford F350 Pick Up Truck	1	47,000	47,000	0	47,000
Front End Loader	1	240,000	240,000	0	240,000
Scag Mower	2	15,000	30,000	0	30,000
Small Utility Trailer	1	6,000	6,000	0	6,000
Street Sweeper	1	220,000	220,000	0	220,000
Total Stormwater			\$573,000	\$0	\$573,000
Total Fund Stormwater Utility			\$573,000	0	\$573,000

**Detail of Capital Outlay by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
<u>Fund: 170 - Law Enforcement Trust</u>					
Office of the Sheriff					
Body Worn Camera Program	1	100,000	100,000	0	100,000
Total Office of the Sheriff			\$100,000	\$0	\$100,000
Total Fund Law Enforcement Trust			\$100,000	0	\$100,000
<u>Fund: 172 - Federal Forfeiture Sharing Justice</u>					
Office of the Sheriff					
Body Worn Camera Program	1	50,000	50,000	0	50,000
Total Office of the Sheriff			\$50,000	\$0	\$50,000
Total Fund Federal Forfeiture Sharing Justice			\$50,000	0	\$50,000
<u>Fund: 450 - Solid Waste</u>					
Solid Waste					
6" Vacuum Assist Pump	1	19,000	19,000	0	19,000
Batwing	1	60,000	60,000	0	60,000
Broom Attachment - Skid Steer	1	6,800	6,800	0	6,800
CAT 966H Loader - 162297	1	395,000	395,000	0	395,000
CAT Dumptruck 725	1	352,000	352,000	0	352,000
Computer Replacement	4	3,750	15,000	0	15,000
Computer Replacement - Scalehouse	1	3,200	3,200	0	3,200
Environmental Monitor	1	25,000	25,000	0	25,000
Forklift (Telehandler)	1	130,000	130,000	0	130,000
Landtec Gem 2000 Meter	1	12,000	12,000	0	12,000
Litter Cart (Kubota)	1	20,000	20,000	0	20,000
RF Reader	1	7,500	7,500	0	7,500
Rolling Rack Stand	1	3,000	3,000	0	3,000
Roll Off Containers, 20 Cubic Yards	5	3,600	18,000	0	18,000
Roll Off Containers, 40 Cubic Yards	2	12,500	25,000	0	25,000
Transfer Truck Tractor	1	162,800	162,800	0	162,800
Transfer Truck Trailer	2	104,500	209,000	0	209,000
Total Solid Waste			\$1,463,300	\$0	\$1,463,300
Total Fund Solid Waste			\$1,463,300	0	\$1,463,300

Detail of Capital Outlay by Fund FY 2015-16

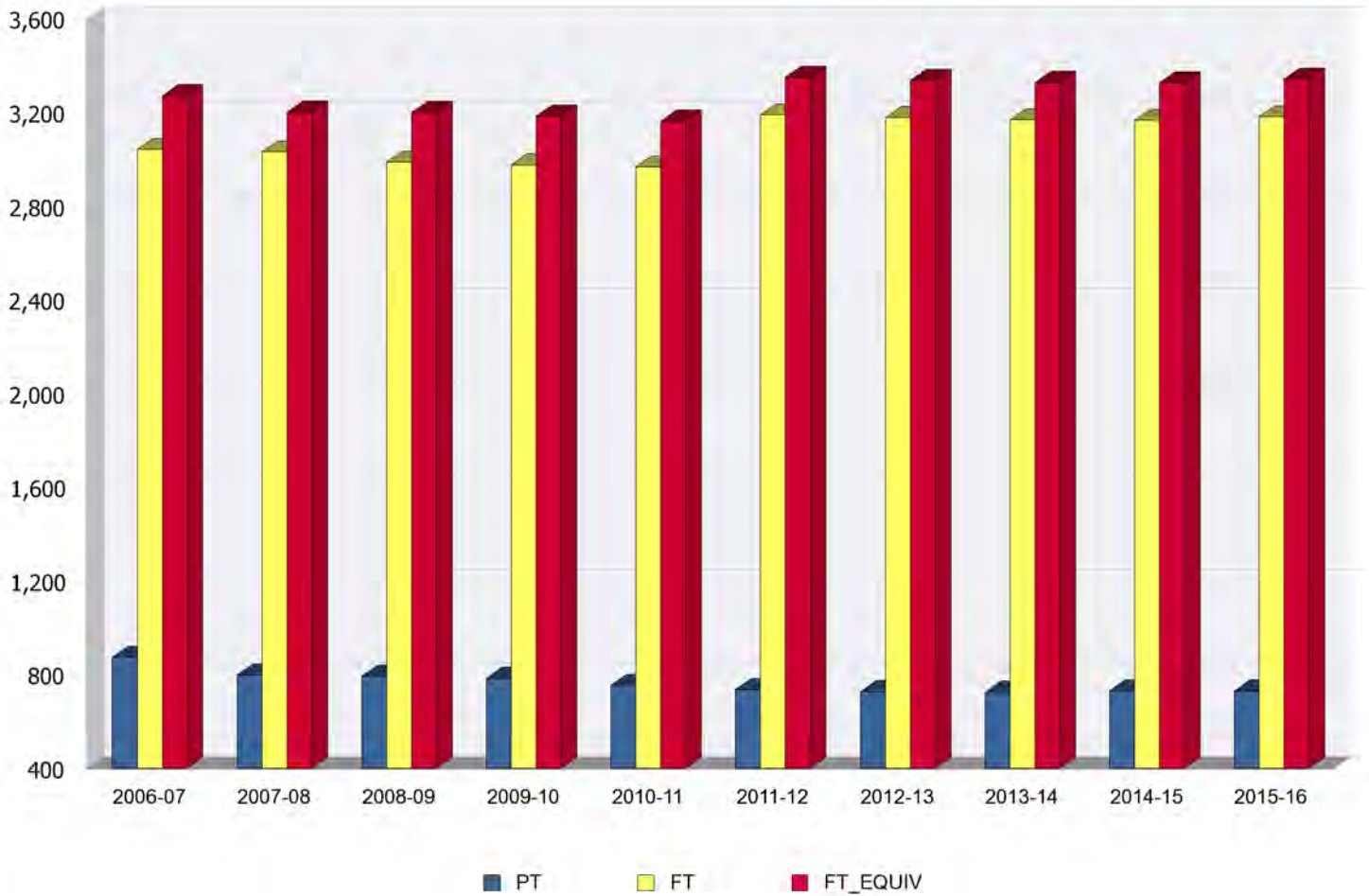
Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 451 - Daytona Beach International Airport					
Airport					
Foreign Object Debris (FOD) Unit	1	22,850	22,850	0	22,850
Mowers	2	56,000	112,000	0	112,000
Various Equipment Replacements	1	24,000	24,000	0	24,000
Total Airport			\$158,850	\$0	\$158,850
Fire Rescue Services					
800 Mhz Mobile Radios for ARFF	7	4,500	31,500	0	31,500
Multiple Battery Charger	1	1,000	1,000	0	1,000
SCBA Bottles	10	1,300	13,000	0	13,000
Total Fire Rescue Services			\$45,500	\$0	\$45,500
Total Fund Daytona Beach International Airport			\$204,350	0	\$204,350
Fund: 457 - Water and Sewer Utilities					
Water Resources and Utilities					
Fork Lift	1	35,000	35,000	0	35,000
Jet Vac	1	85,000	85,000	0	85,000
Plant Maintenance and Repair	1	100,000	100,000	0	100,000
Telemetry and Monitoring Upgrades	1	100,000	100,000	0	100,000
Warehouse Furniture and Selving	1	40,000	40,000	0	40,000
Total Water Resources and Utilities			\$360,000	\$0	\$360,000
Total Fund Water and Sewer Utilities			\$360,000	0	\$360,000
Fund: 475 - Parking Garage					
Ocean Center					
Fiber and switch for supervisor booth	1	3,400	3,400	0	3,400
Radios	4	2,250	9,000	0	9,000
Security Cameras	1	30,000	30,000	0	30,000
Segway	1	6,500	6,500	0	6,500
Total Ocean Center			\$48,900	\$0	\$48,900
Total Fund Parking Garage			\$48,900	0	\$48,900
Total OPERATING FUNDS			14,698,138	24,000	14,722,138
Fund: 305 - Capital Outlay					
Capital Projects					
Radio Replacement	1	1,498,473	1,498,473	0	1,498,473
Total Capital Projects			\$1,498,473	\$0	\$1,498,473
Total Fund Capital Outlay			\$1,498,473	0	\$1,498,473

**Detail of Capital Outlay by Fund
FY 2015-16**

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 511 - Computer Replacement					
Information Technology					
Audio Visual Equipment	1	100,000	100,000	0	100,000
Computer Replacement Program	1	384,300	384,300	0	384,300
Total Information Technology			\$484,300	\$0	\$484,300
Total Fund Computer Replacement			\$484,300	0	\$484,300
Fund: 513 - Equipment Maintenance					
Central Services					
18K Lift	1	17,000	17,000	0	17,000
55 Ton Shop Press	1	10,000	10,000	0	10,000
A/C Machine	1	4,500	4,500	0	4,500
Diagnostic Equipment	1	10,000	10,000	0	10,000
F-350 Service Truck, Westside	1	57,000	57,000	0	57,000
Fleet Pool Van Replacment	1	25,000	25,000	0	25,000
Forklift	1	50,000	50,000	0	50,000
FY15/16 Vehicle Replacement	1	4,407,966	4,407,966	0	4,407,966
Light Truck	1	21,500	21,500	0	21,500
Master Puller Set	1	1,500	1,500	0	1,500
Plasma Cutter	1	3,000	3,000	0	3,000
Security Cameras @ Indian Lake Fuel Site	1	5,800	5,800	0	5,800
Security Cameras @ Tomoka and Transfer Station	2	7,520	15,040	0	15,040
Storage Tank	1	55,000	55,000	0	55,000
Waste Oil Heater	1	7,000	7,000	0	7,000
Total Central Services			\$4,690,306	\$0	\$4,690,306
Total Fund Equipment Maintenance			\$4,690,306	0	\$4,690,306
Fund: 530 - Group Insurance					
Personnel					
Wellness Center Equipment	1	73,620	73,620	0	73,620
Total Personnel			\$73,620	\$0	\$73,620
Total Fund Group Insurance			\$73,620	0	\$73,620
Total NON-OPERATING FUNDS			6,746,699	0	6,746,699
TOTAL ALL FUNDS			21,444,837	24,000	21,468,837

VOLUSIA COUNTY, FLORIDA

Personnel Authorizations Ten Year History



County of Volusia Personnel Authorizations FY 2006-07 to FY 2015-16			
Year	Part-Time	Full-Time	Full-Time Equivalent
2006-07	875	3,043	3,272
2007-08	800	3,032	3,202
2008-09	794	2,988	3,201
2009-10	785	2,977	3,186
2010-11	755	2,968	3,163
2011-12	738	3,190	3,351
2012-13	728	3,179	3,338
2013-14	726	3,169	3,329
2014-15	732	3,167	3,328
2015-16	731	3,182	3,342

Fiscal Year 2015-16 Changes in Authorized Positions

Fund Department	Change in Full Time	Change in Part Time	Change in FTE Description
Changes approved during fiscal year 2014-15:			
General Fund			
Office of the Sheriff		1.00	0.42 School Crossing Guard for charter school
Total General Fund	0.00	1.00	0.42
Municipal Service District			
Office of the Sheriff	1.00		1.00 Deputy II for City of Debarry contract
Total Municipal Service District	1.00	0.00	1.00
Total changes during fiscal year 2014-15	1.00	1.00	1.42
 Changes for fiscal year 2015-16 Budget:			
General Fund			
Property Appraiser's Office	1.00		1.00 Management Specialist for data management
Office of the Sheriff	1.00		1.00 Office Assistant for Investigations
Total General Fund	2.00	0.00	2.00
Emergency Medical Services			
Emergency Medical Services	3.00		3.00 EMT
Emergency Medical Services	3.00		3.00 Paramedic
Emergency Medical Services	2.00		2.00 Lieutenant Paramedic
Emergency Medical Services	1.00		1.00 Support Services Manager
Total Emergency Medical Services	9.00	0.00	9.00
Municipal Service District			
Office of the Sheriff	2.00		2.00 Deputy II for unincorporated
Total Municipal Service District	2.00	0.00	2.00
Total change in authorized positions	13.00	0.00	13.00
Total	14.00	1.00	14.42

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund
Fiscal Year 2013-14 to FY 2015-16

FUND		FY 2013-14 Budget			FY 2014-15 Budget			FY 2015-16 Budget		
		Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv
001	General	1,693.00	678.00	1,830.44	1,685.00	682.00	1,822.94	1,689.00	681.00	1,826.36
002	Emergency Medical Services	190.00	11.00	195.00	192.00	11.00	197.00	201.00	11.00	206.00
103	County Transportation Trust	200.00	9.00	202.60	199.00	11.00	202.60	200.00	11.00	203.60
104	Library	180.00	13.00	186.50	180.00	13.00	186.50	180.00	13.00	186.50
105	East Volusia Mosquito Control	29.00	1.00	29.75	29.00	1.00	29.75	29.00	1.00	29.75
114	Ponce De Leon Inlet and Port District	10.00	0.00	10.00	14.00	0.00	14.00	14.00	0.00	14.00
115	E-911 Emergency Telephone System	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00
118	Ocean Center	36.00	1.00	36.50	36.00	1.00	36.50	36.00	1.00	36.50
120	Municipal Service District	341.00	10.00	346.00	342.00	10.00	347.00	347.00	10.00	352.00
123	Inmate Welfare Trust	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
130	Economic Development	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00
140	Fire Rescue District	167.00	0.00	167.00	166.00	0.00	166.00	166.00	0.00	166.00
159	Stormwater Utility	57.00	1.00	57.75	57.00	1.00	57.75	56.00	1.00	56.75
161	Volusia Forever	4.00	0.00	4.00	4.00	0.00	4.00	3.00	0.00	3.00
440	Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450	Solid Waste	67.00	0.00	67.00	66.00	0.00	66.00	66.00	0.00	66.00
451	Daytona Beach International Airport	46.00	0.00	46.00	46.00	0.00	46.00	46.00	0.00	46.00
457	Water and Sewer Utilities	61.00	0.00	61.00	62.00	0.00	62.00	61.00	0.00	61.00
475	Parking Garage	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Total Operating Funds		3,105.00	724.00	3,263.54	3,103.00	730.00	3,263.04	3,119.00	729.00	3,278.46
513	Equipment Maintenance	51.00	0.00	51.00	51.00	0.00	51.00	51.00	0.00	51.00
521	Insurance Management	12.00	2.00	13.00	12.00	2.00	13.00	11.00	2.00	12.00
530	Group Insurance	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Total Non-operating Funds		64.00	2.00	65.00	64.00	2.00	65.00	63.00	2.00	64.00
TOTAL ALL FUNDS		3,169.00	726.00	3,328.54	3,167.00	732.00	3,328.04	3,182.00	731.00	3,342.46
Attrition				29.00					29.00	29.00
Unfunded				248.00					221.00	216.00

STATE OF FLORIDA
COUNTY OF VOLUSIA

I, JAMES T. DINNEEN, County Manager and Clerk to the County Council of Volusia County, Florida, do hereby certify that the attached and foregoing RESOLUTION 2015-126 is a true and correct copy of that certain resolution, as adopted by the County Council of Volusia County, Florida, at its meeting held on September 24, 2015.

WITNESS my hand and official seal at DeLand, Volusia County, Florida, this 24th day of September, A.D. 2015.

JAMES T. DINNEEN
COUNTY MANAGER AND CLERK TO THE
COUNTY COUNCIL OF VOLUSIA COUNTY,
FLORIDA

BY: 

MARCY A. ZIMMERMAN, DEPUTY CLERK



RESOLUTION NO. 2015- 126

**A RESOLUTION OF THE COUNTY COUNCIL OF THE
COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE
FINAL BUDGET FOR FISCAL YEAR 2015-16 AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the county council has on this September 24, 2015, held the public hearing for a budget adoption required by Section 200.065, Florida Statutes; and

WHEREAS, the county council has considered and discussed the appropriations and revenue estimate set forth in the attached Schedule II for the Final Budget for Fiscal Year 2015-16 which includes the amount of **\$664,680,574** for the operating budget and **\$142,853,372** for the non-operating budget; and

WHEREAS, the county council of Volusia County, Florida, finds those appropriations and revenue estimates to be proper and within the millage rate heretofore adopted by resolution;

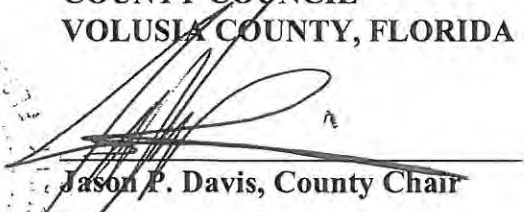
NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE THOMAS C. KELLY ADMINISTRATION CENTER, DELAND, FLORIDA, THIS 24TH DAY OF SEPTEMBER, 2015, AS FOLLOWS:

SECTION I: The Fiscal Year 2015-16 Final Budget, as set forth in Schedule II attached hereto and incorporated herein by this reference, is hereby adopted.

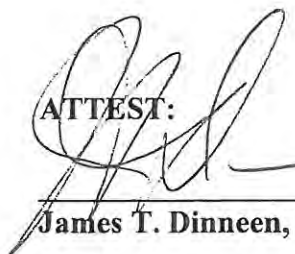
SECTION II: This resolution shall take effect immediately upon its adoption.

DONE AND ORDERED IN OPEN MEETING.

**COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA**


Jason P. Davis, County Chair

ATTEST:


James T. Dinneen, County Manager

STATE OF FLORIDA
COUNTY OF VOLUSIA

I, JAMES T. DINNEEN, County Manager and Clerk to the County Council of Volusia County, Florida, do hereby certify that the attached and foregoing RESOLUTION 2015-125 is a true and correct copy of that certain resolution, as adopted by the County Council of Volusia County, Florida, at its meeting held on September 24, 2015.

WITNESS my hand and official seal at DeLand, Volusia County, Florida, this 24th day of September, A.D. 2015.

JAMES T. DINNEEN
COUNTY MANAGER AND CLERK TO THE
COUNTY COUNCIL OF VOLUSIA COUNTY,
FLORIDA

BY: 

MARCY A. ZIMMERMAN, DEPUTY CLERK



RESOLUTION NO. 2015 - 125

RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE COUNTY OF VOLUSIA AND ITS DEPENDENT TAXING UNITS FOR FISCAL YEAR 2015-16; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the total valuation on property, both real and personal in the County of Volusia, State of Florida, subject to assessment for taxation to raise revenue for the Fiscal Year beginning October 1, 2015, and ending September 30, 2016, as reported by the Property Appraiser, County of Volusia, Florida, under the 2015 Assessment Roll is \$27,098,762,014; and

WHEREAS, the County Council of Volusia County, Florida in accordance with Section 200.065, Florida Statutes, is required at this time to fix ad valorem tax millage for County purposes, and for dependent taxing units;

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, IN OPEN MEETING DULY ASSEMBLED AT THE THOMAS C. KELLY ADMINISTRATION CENTER IN DELAND, COUNTY OF VOLUSIA, FLORIDA, THIS 24TH DAY OF SEPTEMBER, A.D., 2015 AS FOLLOWS:

SECTION I. ALL COUNTY PURPOSE LEVIES.

- A. The Fiscal Year 2015-16 operating millage rate for the countywide taxing authority, Volusia County General Fund is 6.3189 mills; which is greater than the rolled-back rate of 6.0053 mills by 5.2%.
- B. The Fiscal Year 2015-16 operating millage rate for the countywide taxing authority, Volusia County Library Fund is 0.5520 mills; which is greater than the rolled-back rate of 0.5279 mills by 4.6%.
- C. The Fiscal Year 2015-16 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.0739 mills; which is greater than the rolled-back rate of 0.0596 mills by 24.0%.
- D. The Fiscal Year 2015-16 operating millage rate for the countywide taxing authority, Volusia Forever Fund –Voted Debt is 0.1261 mills.

- E. The Fiscal Year 2015-16 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1900 mills by 5.3%.

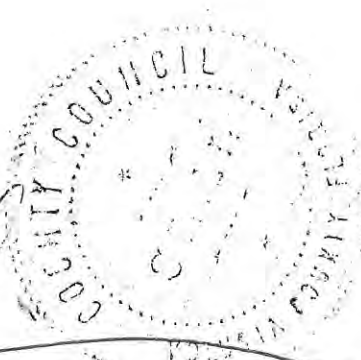
SECTION II. SPECIAL TAXING DISTRICTS.

- F. The Fiscal Year 2015-16 operating millage rate for the taxing authority, Mosquito Control Fund is 0.1880, which is greater than the rolled-back rate of 0.1775 mills by 5.9%.
- G. The Fiscal Year 2015-16 operating millage rate for the taxing authority, Ponce De Leon Inlet and Port District Fund is 0.0929 mills; which is greater than the rolled-back rate of 0.0877 mills by 5.9%.
- H. The Fiscal Year 2015-16 operating millage rate for the taxing authority, Volusia County Municipal Service District Fund is 2.2399 mills; which is greater than the rolled-back rate of 2.1615 mills by 3.6%.
- I. The Fiscal Year 2015-16 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is 0.0150 mills, greater than the rolled-back rate of 0.0142 by 5.6%.
- J. The Fiscal Year 2015-16 operating millage rate for the taxing authority, Fire Rescue District Fund is 4.0815 mills; which is greater than the rolled-back rate of 3.5507 mills by 14.9%.

EFFECTIVE DATE. THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION. DONE, ORDERED AND ADOPTED in open meeting in DeLand, County of Volusia, Florida, on this 24th day of September, A.D., 2015.

ATTEST:


JAMES T. DINNEEN
COUNTY MANAGER



COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

BY: 

JASON P. DAVIS
COUNTY CHAIR

Glossary

Activity – Sub-organizational unit of a Division established to provide specialized service to citizens.

Accounting System – A system of financial record-keeping that records, classifies, and reports information on the financial status and operation of an organization.

Ad Valorem Tax – The primary source of revenue for the County. For purposes of taxation, real property includes land and buildings, as well as improvements erected or affixed to the land. The Property Appraiser determines the value of all taxable real property.

Adopted Budget – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

Advance Payment – A payment made to a recipient upon its request either before outlays are made by the recipient or through the use of predetermined payment schedules.

Advisory Committee – A citizen's board, or commission, appointed by the County Council to review and recommend policies for specific programs and functional area.

Agency – A principal unit of the county government or a governmental unit outside the county government which receives county funding.

Aggregate Millage Rate – Overall millage rate used to determine an overall rate for principle taxing authorities with Dependant Districts.

Allocation - The distribution of available monies among various County departments, divisions or cost centers.

Amendment 10 (Save Our Homes) Value Cap – This is the amount homesteaded properties can increase since Amendment 10 was implemented. (Save Our Homes).

Amortization – The payment of an obligation in a series of installments or transfers or the reduction of the value of an asset by prorating its cost over a number of years.

Annual Budget – An estimate of expenditures for specific purposes during the fiscal year (Oct. 1 - Sept. 30) and the estimated revenues for financing those activities.

Appropriation – An authorization by the County Council to make expenditures and incur obligations from County funds for purposes approved by Council.

Assessed Valuation – A valuation set upon real estate or personal property by the County's Property Appraiser and the State as a basis for levying taxes.

Asset – Resources owned or held by a government which has monetary value.

Audit – A review of the County's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and County Charter.

Balanced Budget – A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

Benchmarking – Process of comparing organizational practices to those of peer organizations as a basis for developing and striving to exceed standards.

Bond – A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds – The revenues derived from issuance of bonds used to finance capital projects.

Budget (Operating) – A financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

Budget Calendar – The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

Budget Message – A general discussion of the recommended budget as presented in writing by the County Manager to the County Council as a part of the budget document.

Budget Transfer – A budgetary transaction that modifies the adopted line item appropriations within a budget.

Capital Budget – An annual plan of proposed expenditures for capital improvements and the means of financing these expenditures.

Capital Improvement Plan – A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity for growth.

Capital Improvement Project – Includes land acquisitions, building improvements, transportation improvements, improvements to other public facilities, and equipment over \$25,000.

Capital Outlay – items with a per unit cost of more than \$1,000 which include furniture and equipment.

Charges for Service – (Also called User Charges or Fees) The charge for goods or services provided by local government to those private individuals who receive the service.

Such charges reduce the reliance on property tax funding.

Contingency – An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as federal mandates, short-falls in revenue and unanticipated expenditures.

Consumer Price Index – Measures the prices of consumer goods and is a measure of U.S. inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Contractual Service – A service rendered to the County by private firms, individuals or other County departments on a contract basis.

Debt Service – The payment of principal and interest obligations resulting from the issuance of bonds.

Deficit or Budget Deficit – The excess of budget expenditures over revenue receipts.

Delinquent Property Tax – The revenue collected on property taxes from persons who are overdue in paying their property tax bills.

Department – Broad organization unit of the County established to efficiently meet the needs of citizens.

Dependent District – A district that is governed by the governing body of the county or municipality.

Designated Fund Equity – Reservations of fund balance and retained earnings which represent that portion that is not appropriable for expenditure or is legally segregated for a specific future use.

Encumbrance – An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to be financed primarily through charges and fees, thus removing the expense from the tax rate.

Expenditure – The sum of money actually paid from County funds.

F.A.C. – Florida Administrative Code.

Final Millage – Millage adopted at final budget hearing.

Fiscal Year – The twelve-month financial period used by the County that begins October 1 and ends September 30 of the following calendar year. The year is represented by the date on which it ends. Example: October 1, 2010 to September 30, 2011 would be fiscal year 2011.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

Form DR-420 – Certification of Taxable Value (Proposed millages).

Form DR-420MMP – Maximum Millage Levy Calculation Preliminary Disclosure.

Form DR-420MM – Maximum Millage Levy Calculation Final Disclosure.

Form DR-420TIF – Tax Increment Factor Adjustment Worksheet.

Form DR-420DEBT – Certification of Voted Debt Millage.

Form DR-422 – Certification of Final Taxable Value (Final adopted millages).

Form DR-422DEBT – Certification of Final Voted Debt Millage.

Form DR-474 – Notice of Proposed Property Taxes, "TRIM" Notice.

Form DR-487 – Certification of Compliance. List of compliance requirements.

Form DR-487V – Voting Record for Final Adoption of Millage Levy.

F.S. – Florida Statutes.

FTE – Full-time equivalent position. Also referred to as "staff-year". Staff-year is based upon the number of hours for which a position is budgeted during the year.

WORKWEEK

40 HOURS

1 Staff-year = 2,080 hrs

.5 Staff-year = 1,040 hrs

.25 Staff-year = 520 hrs

Full and Fair Market Valuation – The requirement, by state law, that all real and personal property be assessed at 100% of fair market value for taxation purposes.

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Balance – The amount available within a fund at the close of the fiscal year that can be carried over as a revenue for the upcoming fiscal year.

GAAFR – (Governmental Accounting, Auditing and Financial Reporting) – The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP – (Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are

different for government than business.

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

General Purpose Funds – Those funds supported by taxes and fees that have unrestricted use.

Governmental Funds – The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

Grant – A contribution of assets by one governmental unit, or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

Homestead Exemption – A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000. Additional exemptions based on eligibility include Senior Homestead Exemption, Blind, Combat Related Disability, Service Related Disability, Widows/Widowers, or Total/Permanently Disabled Exemption.

Impact Fee – A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for water and sewer or fire services, is charged to those responsible for the new development.

Incorporated Area – Within city limits.

Independent Special District – A special district that is not a dependent district for a County or Municipality.

Indirect Cost – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Interest Income – The revenue derived from the County's regular investment of temporarily idle cash. Interest rates, and hence the earnings, are commercially determined and subject to fluctuating market conditions.

Interfund Transaction – A financial transaction from one fund to another that results in the recording of a receipt and expenditure.

Internal Service Fund – A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Just Value – Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.

Lease/Purchase Payment – A payment made to private corporations under lease-purchase agreements for equipment purchases.

Levy – To impose taxes, special assessments or service charges. Another term used for millage rate.

License and Permit Fees – A charge for specific items as required and approved by local and state regulations, i.e., building permit, mobile home, etc.

Lighting District – A revenue source derived from the funds received by the County from residents of a special district established to finance street lighting.

Local Option Gas Tax – An ordinance of the County Council of Volusia County, Florida pursuant to section 336.025(1)(b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the County of Volusia with the proceeds from said tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

Maximum Millage – Maximum Millage allowed by vote.

Mill – One one-thousandth of a United States dollar. In terms of the millage rate, 1 mill is equal to \$1 per \$1,000 of assessed valuation.

Millage Cap – Maximum millage allowed by law.

Mission Statement – Statement of purpose that defines the business of the organization.

Modified Accrual Basis – A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

MSTU – Municipal Service Taxing Unit.

Municipal Service District (MSD) – The Municipal Service District provides municipal (city) type services to residents in the unincorporated areas of the County.

Net Expenses – Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Operating Budget – The capital budget and the internal service budget.

Non-Tax Revenue – The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

Notice of Proposed Property Taxes (NOPPT) – TRIM Notice - A Notice of Proposed Property Taxes that property owners receive each August, TRIM stands for Truth in Millage. It covers two areas: taxes and values.

Regarding taxes: It shows (1) last year's taxes, (2) taxes as proposed for the current year and, (3) what taxes would be if no budget changes were made.

Regarding values: It shows the market value, assessed value, exemptions and taxable value for the current year and the prior year.

Objective – Specific, measurable statement, consistent with goals and mission, that targets a desired future state.

Operating Budget – An annual plan of proposed expenditures for the ongoing operations of county government. The operating budget excludes the capital and internal service budgets.

Operating Expenditures – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

Ordinance – A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Other Voted Millage – Millage approved by referendum.

Performance Measures – A means used to evaluate a program and insure that approved levels of funding yield expected results.

Personal Property Tax – A tax assessed on all personal property

(equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

Potable Water – Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption. A good synonym is drinking water.

Principal – The original amount borrowed through a loan, bond issue, or other form of debt.

Principal Authority – A taxing authority with or without secondary dependent district(s).

Property (Ad Valorem) Taxes – A revenue which is collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage – Millage rate necessary to fund proposed rate budget. (On Form DR-420).

Proprietary Fund/Agency – Commonly called “self-supporting” or “enterprise”, these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific appropriation and subsequent spending.

Reserve for Contingencies – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise provided for in the budget.

Restricted Revenue – A source of funds which is mandated by law or policy to be used for a specific purpose.

Retained Earnings – An equity account reflecting the accumulated earnings of an Enterprise or Internal Services Fund.

Revenue – The taxes, fees, charges, special assessments, grants, and other funds collected and received by the county in order to support the services provided.

Rollback Ad Valorem Tax Rate – The millage rate needed to be levied in order to generate the same amount of tax dollars as collected in the previous fiscal year.

Rolled-back Rate – Rate that would generate prior year tax revenues less new construction, additions, deletions, rehabilitative improvements.

Special Assessment – A compulsory levy imposed on certain properties to defray part or all of the costs of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources or to finance specified activities as required by law or administrative regulation.

State Mandated Cost – Legislation passed by state government requiring action or provision of services and/or programs.

Service – Work provided to meet the needs or satisfy the requirements of the citizens and/or employees.

Surplus – The difference between revenues received and expenditures made within the current fiscal year.

Tax Base – The total property evaluations on which each taxing authority levies its tax rate.

Tax Increment Financing – Financing secured by the anticipated incremental increases in tax revenues, resulting from the redevelopment of an area.

Tax Levy – The total amount of revenue to be raised by general property taxes.

Tax Rate – The amount of tax stated in terms of a unit of the tax base. Example: 1.880 mills per \$1,000 of assessed valuation of taxable property.

Tax Roll – The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Tax Year – The calendar year in which ad valorem property taxes are levied to finance the ensuing fiscal year's budget. For example, the tax roll for January 1, 2008 would be used to compute an ad valorem tax levied effective October 1, 2008.

Taxable Value – The assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate equals the property tax amount.

Tentative Millage – The proposed millage adopted at the initial TRIM hearing. (Appears in Budget Summary advertisement).

Truth In Millage Law (TRIM) – A 1980 Florida Law, which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of the various taxing authorities.

TRIM – Truth in Millage (Section 200.065, F.S.).

Undesignated Fund Equity – That portion of fund balance and retained earnings that are appropriable for expenditure.

Uniform Accounting System – The chart of accounts prescribed by the State of Florida Department of Financial Services Bureau of Local Government to facilitate comparison and evaluation of reports.

Unincorporated Area – Those areas of the County, which lie outside the boundaries of the cities.

User (Fees) Charges – The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

VAB – Value Adjustment Board.

Vision – Most desirable future state.

Voted Millage – A tax levied to support a program(s) that has been approved by voter referendum.

Warrant – A written order drawn to pay a specified amount of County funds to the bearer, either for services rendered or items purchased.

Acronyms

ADA – Americans with Disabilities Act

ADMIN – Administration

AED – Automatic External Defibrillator

AFIS – Automated Fingerprinting Information System

ALS – Advanced Life Support

CAD – Computer Assisted Dispatch System

CAFR – Comprehensive Annual Financial Report

CDBG – Community Development Block Grant

CEB – Code Enforcement Board

CEMP – Comprehensive Emergency Management Plans

CEOC – County’s Emergency Operations Center

CERT – Citizen’s Emergency Response Team

CFDA – Catalog of Federal Domestic Assistance

CFO – Chief Financial Officer

CIP – Capital Improvement Program

CJIS – Criminal Justice Information Systems

CPI – Consumer Price Index

COE – U.S. Army Corps of Engineers

COP – Citizen Observe Patrol

CRA – Community Redevelopment Agency

DEP – Department of Environmental Protection

DPO – Delegated Purchase Order

DR 420/422 – Department of Revenue Forms Certifying Taxable Assessed Value

DRC – Development Review Committee

E-911 – Emergency Telephone System

ECHO – Ecological, Cultural, Heritage and Outdoor Tourism

EEOC – Equal Employment Opportunity Commission

EFT – Electronic Fund Transfer

EMS – Emergency Medical Services

EOC – Emergency Operations Center

ERU – Equivalent residential unit

FAA – Federal Aviation Administration

FAC – Florida Administrative Code

FCT – Florida Community Trust

FASB – Financial Accounting Standards Board

FDEP – Florida Department of Environmental Protection

FDER – Florida Department of Environmental Regulation

FDLE – Florida Department of Law Enforcement

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Administration

FGFOA – Florida Government Finance Officers Association

FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)

FIND – Florida Inland Navigational District

FMLA – Family Medical Leave Act

FTE – Full-Time Equivalent position

FY – Fiscal Year

FYE – Fiscal Year End

GAAP – Generally Accepted Accounting Principles

GASB – Government Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information System

HAZMAT – Hazardous Material

HUD – Housing and Urban Development

HVAC – Heating, ventilation and air conditioning

IAQ – Indoor Air Quality

ICS – Incident Command System

ILS – Instrument Landing System

IT – Information Technology

LAP – Local Agency Program

LAT – Lands Available for Taxes

LES – Law Enforcement Services

LETf – Law Enforcement Trust Fund

LFG – Landfill gas

LMS – Local Mitigation Strategy

MHz – Megahertz radio frequency unit (800 MHz Radio Communication System)

MSD – Municipal Service District

NACO – National Association of Counties

NASCAR – National Association for Stock Car Auto Racing

NOPPT – Notice of Proposed Property Taxes

NPDES – National Pollutant Discharge Elimination System

OMB – Office of Management & Budget

OSHA – Occupational Safety & Health Administration

PAL – Police Athletic League

PLDRC – Planning and Land Development Regulation Commission

POC – Point of Contact

PSAPs – Public Safety Answering Points

PSN – Persons with special needs

RFP – Request for Proposal

RFQ – Request for Quotes

RMS – Report Management Systems

ROI – Return on Investment

ROW – Right-of-Way

RSAT – Runway Safety Action Team

SHIP – State Housing Initiatives Partnerships

SLD – Street Lighting District

SOH – Save Our Homes

SSO – Sanitary Sewer Overflow

TIF – Tax Increment Financing

TRIM – Truth in Millage Law

VAB – Value Adjustment Board

VCARD – Volusia County Association for Responsible Development

VCOG – Volusia Council of Governments

VCSO – Volusia County Sheriff's Office

VOTRAN – Volusia Transportation Authority

WTP – Water treatment plant

WWTP – Wastewater treatment plant

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