

# Mini Budget Workshop

April 21, 2011

# Outline

- 5 Year Forecast on major taxing funds
  - General Fund
  - Library Fund
  - Fire Fund
- Council Comments, Questions, and Direction

# 5 Year Forecast Assumptions

- Property Tax Revenues
  - 7% reduction of valuation FY11-12
    - Brings value to the 2004 level
  - 3% reduction of valuation for FY12-13
  - Flat valuation for FY13-14
  - 3% increase of valuation for FY14-15
- Remaining revenues & expenditures minimal growth
- No shift in state mandate costs

# 5 Year Forecast Assumptions

- Expenditures
  - Continue to carry a significant number of unfunded positions
  - FY 11-12, FY12-13, FY13-14, FY14-15
    - flat personal services
    - flat operating accounts/grants in aid except for a 6% increase in fuel and utilities

# General Fund

## Forecast Assumptions

- Ad Valorem rate at rolled-back of 5.6265 mills based upon reaching the saving plan goal
- \$4,000,000 in fund balance forward
- Emergency reserves maintained at \$15,616,023, 9%
  
- Includes consolidated dispatch (impact of \$8M)
- EVAC and Votran funding maintained at FY10-11 funding levels
- FY12-13 Commuter rail phase II debt begins, an increase of \$1.9M (FY11/12 \$1.2M, FY12-13 \$3.1M)

# General Fund

## Forecast Assumptions

### Scenario One

- Ad Valorem rate at rolled-back rate of 5.6265 mills and then flat

### Scenario Two

- Ad Valorem rate at rolled-back for each year

## General Fund Future Discussion

- \$4M funding gap FY11-12
- Impact of legislative changes
- Use of one-time funding for CIP

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: - General Fund at Rolled-Back Rate and then Flat**

<u>Operating Revenues:</u>	FY2010-11 Adopted	FY2010-11 Estimated	FY2011-12 Forecast	FY2012-13 Forecast	FY2013-14 Forecast	FY2014-15 Forecast
Ad Valorem Taxes	133,565,411	133,652,177	133,665,411	129,674,949	129,674,949	133,665,411
<b>Millage Rate</b>	<b>5.30050</b>	<b>5.30050</b>	<b>5.6265</b>	<b>5.6265</b>	<b>5.6265</b>	<b>5.6265</b>
Other Taxes	464,175	525,000	464,175	464,175	464,175	464,175
Charges for Services	16,693,496	16,821,091	17,043,664	17,346,217	17,654,781	17,967,475
Contracts-Dispatch	3,231,764	3,231,764				
Fines and Forfeitures	2,837,067	2,707,315	2,602,652	2,623,093	2,643,636	2,664,288
Intergovernmental Revenues	8,334,451	8,922,187	8,966,613	9,012,372	9,059,503	9,108,048
Licenses and Permits	440,703	410,186	413,008	415,858	418,737	421,644
Miscellaneous Revenues	3,213,700	2,805,262	2,893,748	2,893,748	2,893,748	2,893,748
<b>Operating Revenues Total</b>	<b>168,780,767</b>	<b>169,074,982</b>	<b>166,049,271</b>	<b>162,430,412</b>	<b>162,809,529</b>	<b>167,184,789</b>
<b><u>Non-Operating Revenues:</u></b>						
Transfers From Other Funds	5,820,663	4,705,117	6,284,238	6,512,787	6,797,560	5,580,238
Contributions & Donations	3,150	14,000	15,725	15,725	15,725	15,725
PY Fund Balance/Sustainable	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
PY Fund Balance Operating/One-Time	4,361,685	8,434,241	791,492	2,237,039	303,553	407,782
<b>Non-Operating Revenues Total</b>	<b>14,185,498</b>	<b>17,153,358</b>	<b>11,091,455</b>	<b>12,765,551</b>	<b>11,116,838</b>	<b>10,003,745</b>
<b>TOTAL FUND REVENUES</b>	<b>182,966,265</b>	<b>186,228,340</b>	<b>177,140,726</b>	<b>175,195,963</b>	<b>173,926,367</b>	<b>177,188,534</b>
<b><u>Expenditures:</u></b>						
County Council, County Manager, County Attorney	3,013,418	3,025,996	3,034,292	3,034,677	3,035,078	3,035,495
Elections	6,265,857	4,426,487	3,464,610	5,200,484	3,202,612	3,204,826
Office of the Sheriff	34,513,524	33,776,230	38,755,314	38,774,923	38,825,709	38,682,594
Property Appraiser	7,048,619	7,111,372	6,583,881	6,585,810	6,587,816	6,589,902
Growth and Resource Management	4,393,602	4,509,100	4,271,231	4,278,116	4,285,278	4,292,723
Judicial & Clerk	8,281,542	7,868,835	7,863,436	7,855,575	7,935,480	7,877,981
Financial and Administrative Services	22,188,536	23,169,325	22,874,743	23,130,682	23,101,738	23,190,472
Public Protection	52,961,914	52,684,249	53,262,189	53,449,396	53,296,416	53,895,828
Community Services	15,037,355	14,537,170	15,093,754	16,518,105	16,532,525	16,549,563
Parks & Recreation/Coastal	10,164,068	10,304,126	10,653,216	10,670,550	10,680,985	10,639,030
Interfund Transfers	10,933,520	18,426,298	10,063,605	10,093,813	10,084,192	9,715,548
Public Works	140,595	139,681	142,410	142,748	143,099	143,464
Other Budgetary Accounts	8,023,715	6,249,471	5,220,907	5,121,230	5,597,625	6,121,660
<b>TOTAL FUND EXPENDITURES</b>	<b>182,966,265</b>	<b>186,228,340</b>	<b>181,283,588</b>	<b>184,856,109</b>	<b>183,308,553</b>	<b>183,939,086</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>(4,142,862)</b>	<b>(9,660,146)</b>	<b>(9,382,186)</b>	<b>(6,750,552)</b>

*When FY12 is balanced, difference remains (5,517,284) (5,239,324) (2,607,690)  
59% personal services or \$3.2M equivalent to 60 positions*

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: - General Fund at Rolled-Back Rate and then Flat**

	FY2010-11 Adopted	FY2010-11 Estimated	FY2011-12 Forecast	FY2012-13 Forecast	FY2013-14 Forecast	FY2014-15 Forecast
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<b>Category Summary</b>						
Personal Services	107,809,654	105,185,753	108,192,662	108,061,492	108,061,492	108,061,492
Operating Expenses	55,964,552	55,487,655	53,658,192	53,700,624	54,018,384	54,434,651
Reimbursements	(19,422,032)	(19,421,962)	(15,812,767)	(15,814,128)	(15,828,335)	(15,843,912)
subtotal	144,352,174	141,251,446	146,038,087	145,947,988	146,251,541	146,652,231
Capital Outlay	4,277,572	3,541,548	1,382,269	3,475,039	1,306,944	1,160,092
Capital Improvements	2,677,530	3,683,230	2,632,000	2,762,000	2,612,000	2,847,000
Grants and Aids	19,525,469	17,854,667	18,161,937	17,656,058	18,132,453	18,843,633
Interfund Transfers	12,133,520	19,897,449	13,069,295	15,015,024	15,005,615	14,436,130
Reserves	38,008,156	36,355,554	35,564,062	33,327,023	33,023,470	32,615,688
<b>Total Category</b>	<b>220,974,421</b>	<b>222,583,894</b>	<b>216,847,650</b>	<b>218,183,132</b>	<b>216,332,023</b>	<b>216,554,774</b>

Beginning Fund Balance	46,369,841	48,789,795	36,355,554	35,564,062	33,327,023	33,023,470
Ending Fund Balance	38,008,156	36,355,554	35,564,062	33,327,023	33,023,470	32,615,688
<b>Reserves</b>						
Contingency Reserves	500,000	500,000	500,000	500,000	500,000	500,000
Grants-Match Reserves	155,350	70,350	155,350	95,000	95,000	95,000
<b>Fuel Reserves</b>	<b>1,436,206</b>	<b>1,436,206</b>	<b>1,436,206</b>	<b>1,436,206</b>	<b>1,436,206</b>	<b>1,436,206</b>
Reserves Future CIP	8,966,500	7,398,898	6,522,406	4,345,717	4,042,164	3,634,382
Transition Reserves	5,848,454	5,848,454	5,848,454	5,848,454	5,848,454	5,848,454
Unfunded Mandate Reserves	5,485,623	5,485,623	5,485,623	5,485,623	5,485,623	5,485,623
<b>Emergencies Reserves @ 9%</b>	<b>15,616,023</b>	<b>15,616,023</b>	<b>15,616,023</b>	<b>15,616,023</b>	<b>15,616,023</b>	<b>15,616,023</b>
<b>Total Reserves</b>	<b>38,008,156</b>	<b>36,355,554</b>	<b>35,564,062</b>	<b>33,327,023</b>	<b>33,023,470</b>	<b>32,615,688</b>

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: - General Fund at Rolled-Back Rate for each year**

	FY2010-11 Adopted	FY2010-11 Estimated	FY2011-12 Forecast	FY2012-13 Forecast	FY2013-14 Forecast	FY2014-15 Forecast
<b><u>Operating Revenues:</u></b>						
Ad Valorem Taxes	133,565,411	133,652,177	133,665,411	133,665,411	133,665,411	133,665,411
<b>Millage Rate</b>	<b>5.30050</b>	<b>5.30050</b>	<b>5.6265</b>	<b>5.8006</b>	<b>5.8006</b>	<b>5.6265</b>
Other Taxes	464,175	525,000	464,175	464,175	464,175	464,175
Charges for Services	16,693,496	16,821,091	17,043,664	17,346,217	17,654,781	17,967,475
Contracts-Dispatch	3,231,764	3,231,764				
Fines and Forfeitures	2,837,067	2,707,315	2,602,652	2,623,093	2,643,636	2,664,288
Intergovernmental Revenues	8,334,451	8,922,187	8,966,613	9,012,372	9,059,503	9,108,048
Licenses and Permits	440,703	410,186	413,008	415,858	418,737	421,644
Miscellaneous Revenues	3,213,700	2,805,262	2,893,748	2,893,748	2,893,748	2,893,748
<b>Operating Revenues Total</b>	<b>168,780,767</b>	<b>169,074,982</b>	<b>166,049,271</b>	<b>166,420,874</b>	<b>166,799,991</b>	<b>167,184,789</b>
<b><u>Non-Operating Revenues:</u></b>						
Transfers From Other Funds	5,820,663	4,705,117	6,284,238	6,512,787	6,797,560	5,580,238
Contributions & Donations	3,150	14,000	15,725	15,725	15,725	15,725
PY Fund Balance/Sustainable	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
PY Fund Balance Operating/One-Time	4,361,685	8,434,241	791,492	2,237,039	303,553	407,782
<b>Non-Operating Revenues Total</b>	<b>14,185,498</b>	<b>17,153,358</b>	<b>11,091,455</b>	<b>12,765,551</b>	<b>11,116,838</b>	<b>10,003,745</b>
<b>TOTAL FUND REVENUES</b>	<b>182,966,265</b>	<b>186,228,340</b>	<b>177,140,726</b>	<b>179,186,425</b>	<b>177,916,829</b>	<b>177,188,534</b>
<b><u>Expenditures:</u></b>						
County Council, County Manager, County Attorney	3,013,418	3,025,996	3,034,292	3,034,677	3,035,078	3,035,495
Elections	6,265,857	4,426,487	3,464,610	5,200,484	3,202,612	3,204,826
Office of the Sheriff	34,513,524	33,776,230	38,755,314	38,774,923	38,825,709	38,682,594
Property Appraiser	7,048,619	7,111,372	6,583,881	6,585,810	6,587,816	6,589,902
Growth and Resource Management	4,393,602	4,509,100	4,271,231	4,278,116	4,285,278	4,292,723
Judicial & Clerk	8,281,542	7,868,835	7,863,436	7,855,575	7,935,480	7,877,981
Financial and Administrative Services	22,188,536	23,169,325	22,874,743	23,130,682	23,101,738	23,190,472
Public Protection	52,961,914	52,684,249	53,262,189	53,449,396	53,296,416	53,895,828
Community Services	15,037,355	14,537,170	15,093,754	16,518,105	16,532,525	16,549,563
Parks & Recreation/Coastal	10,164,068	10,304,126	10,653,216	10,670,550	10,680,985	10,639,030
Interfund Transfers	10,933,520	18,426,298	10,063,605	10,093,813	10,084,192	9,715,548
Public Works	140,595	139,681	142,410	142,748	143,099	143,464
Other Budgetary Accounts	8,023,715	6,249,471	5,220,907	5,121,230	5,597,625	6,121,660
<b>TOTAL FUND EXPENDITURES</b>	<b>182,966,265</b>	<b>186,228,340</b>	<b>181,283,588</b>	<b>184,856,109</b>	<b>183,308,553</b>	<b>183,939,086</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>(4,142,862)</b>	<b>(5,669,684)</b>	<b>(5,391,724)</b>	<b>(6,750,552)</b>

*When FY12 is balanced, difference remains (1,526,822) (1,248,862) (2,607,690)*  
*59% personal services or \$893k equivalent to 17 positions*

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: - General Fund at Rolled-Back Rate for each year**

FY2010-11      FY2010-11      FY2011-12      FY2012-13      FY2013-14      FY2014-15  
 Adopted      Estimated      Forecast      Forecast      Forecast      Forecast

<b>Category Summary</b>						
Personal Services	107,809,654	105,185,753	108,192,662	108,061,492	108,061,492	108,061,492
Operating Expenses	55,964,552	55,487,655	53,658,192	53,700,624	54,018,384	54,434,651
Reimbursements	(19,422,032)	(19,421,962)	(15,812,767)	(15,814,128)	(15,828,335)	(15,843,912)
subtotal	144,352,174	141,251,446	146,038,087	145,947,988	146,251,541	146,652,231
Capital Outlay	4,277,572	3,541,548	1,382,269	3,475,039	1,306,944	1,160,092
Capital Improvements	2,677,530	3,683,230	2,632,000	2,762,000	2,612,000	2,847,000
Grants and Aids	19,525,469	17,854,667	18,161,937	17,656,058	18,132,453	18,843,633
Interfund Transfers	12,133,520	19,897,449	13,069,295	15,015,024	15,005,615	14,436,130
Reserves	38,008,156	36,355,554	35,564,062	33,327,023	33,023,470	32,615,688
<b>Total Category</b>	<b>220,974,421</b>	<b>222,583,894</b>	<b>216,847,650</b>	<b>218,183,132</b>	<b>216,332,023</b>	<b>216,554,774</b>

Beginning Fund Balance	46,369,841	48,789,795	36,355,554	35,564,062	33,327,023	33,023,470
Ending Fund Balance	38,008,156	36,355,554	35,564,062	33,327,023	33,023,470	32,615,688
<b>Reserves</b>						
Contingency Reserves	500,000	500,000	500,000	500,000	500,000	500,000
Grants-Match Reserves	155,350	70,350	155,350	95,000	95,000	95,000
<b>Fuel Reserves</b>	<b>1,436,206</b>	<b>1,436,206</b>	<b>1,436,206</b>	<b>1,436,206</b>	<b>1,436,206</b>	<b>1,436,206</b>
Reserves Future CIP	8,966,500	7,398,898	6,522,406	4,345,717	4,042,164	3,634,382
Transition Reserves	5,848,454	5,848,454	5,848,454	5,848,454	5,848,454	5,848,454
Unfunded Mandate Reserves	5,485,623	5,485,623	5,485,623	5,485,623	5,485,623	5,485,623
<b>Emergencies Reserves @ 9%</b>	<b>15,616,023</b>	<b>15,616,023</b>	<b>15,616,023</b>	<b>15,616,023</b>	<b>15,616,023</b>	<b>15,616,023</b>
<b>Total Reserves</b>	<b>38,008,156</b>	<b>36,355,554</b>	<b>35,564,062</b>	<b>33,327,023</b>	<b>33,023,470</b>	<b>32,615,688</b>

# Library Fund

## Forecast Assumptions

- \$300K in fund balance forward
- Emergency reserves maintained at 7% level

### Scenario One

- Ad Valorem rate flat at 0.6020 mills

### Scenario Two

- Ad Valorem rate at rolled-back of 0.6390 mills and then flat

**VOLUSIA COUNTY 5 YEAR FORECAST**

**FUND: 104 - Library (Flat Rate)**

<b>Revenues:</b>	FY2010-11 Adopted	FY2010-11 Estimated	FY2011-12 Forecast	FY2012-13 Forecast	FY2013-14 Forecast	FY2014-15 Forecast
Ad Valorem Taxes	15,127,118	15,137,118	14,248,896	13,822,329	13,822,329	14,248,896
<b>Millage Rate</b>	<b>0.60200</b>	<b>0.60200</b>	<b>0.60200</b>	<b>0.60200</b>	<b>0.60200</b>	<b>0.60200</b>
Intergovernmental Revenues	358,977	344,103	354,426	365,059	376,011	387,292
Charges for Services	162,000	162,000	165,240	168,545	171,916	175,355
Fines and Forfeitures	500,000	500,000	505,000	510,050	515,151	520,303
Miscellaneous Revenues	266,958	250,000	295,963	295,963	295,963	295,963
Transfers From Other Funds	10,487	8,254	10,000	10,000	10,000	10,000
Contributions & Donations	85,000	85,000	85,000	85,000	85,000	85,000
Contributions (City of Deltona)	250,000	250,000	250,000	250,000	250,000	250,000
PY Fund Balance & Growth	739,523	486,691	1,142,542	1,290,878	1,184,746	822,294
<b>Total Revenues</b>	<b>17,500,063</b>	<b>17,223,166</b>	<b>17,057,067</b>	<b>16,797,824</b>	<b>16,711,116</b>	<b>16,795,103</b>

**Expenditures:**

Personal Services	9,248,920	9,128,392	9,007,305	8,956,358	8,956,358	8,956,358
Operating Expenses	6,596,378	6,566,809	6,516,905	6,523,843	6,540,796	6,575,830
Capital Outlay	376,600	249,800	578,240	583,240	299,240	145,240
Capital Improvements	963,580	963,580	638,000	415,000	593,000	793,000
Interfund Transfers	314,585	314,585	316,617	319,383	321,722	324,675
<b>Total Expenditures</b>	<b>17,500,063</b>	<b>17,223,166</b>	<b>17,057,067</b>	<b>16,797,824</b>	<b>16,711,116</b>	<b>16,795,103</b>

<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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Beginning Fund Balance	8,681,915	9,473,438	8,986,747	7,844,205	6,853,327	5,968,581
Ending Fund Balance	7,942,392	8,986,747	7,844,205	6,853,327	5,968,581	5,446,287
Emergencies Reserves @ 7%	1,234,065	1,234,065	1,108,067	1,079,536	1,080,896	1,112,147
Reserves	6,708,327	7,752,682	6,736,138	5,773,791	4,887,685	4,334,140
<b>Total Reserves</b>	<b>7,942,392</b>	<b>8,986,747</b>	<b>7,844,205</b>	<b>6,853,327</b>	<b>5,968,581</b>	<b>5,446,287</b>

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: 104 - Library (Rolled Back then Flat Rate)**

	FY2010-11 Adopted	FY2010-11 Estimated	FY2011-12 Forecast	FY2012-13 Forecast	FY2013-14 Forecast	FY2014-15 Forecast
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**Revenues:**

Ad Valorem Taxes	15,127,118	15,137,118	15,122,815	14,696,248	14,696,248	15,122,815
<b>Millage Rate</b>	<b>0.60200</b>	<b>0.60200</b>	<b>0.6390</b>	<b>0.6390</b>	<b>0.6390</b>	<b>0.6390</b>
Intergovernmental Revenues	358,977	344,103	354,426	365,059	376,011	387,292
Charges for Services	162,000	162,000	165,240	168,545	171,916	175,355
Fines and Forfeitures	500,000	500,000	505,000	510,050	515,151	520,303
Miscellaneous Revenues	266,958	250,000	295,963	295,963	295,963	295,963
Transfers From Other Funds	10,487	8,254	10,000	10,000	10,000	10,000
Contributions & Donations	85,000	85,000	85,000	85,000	85,000	85,000
Contributions (City of Deltona)	250,000	250,000	250,000	250,000	250,000	250,000
PY Fund Balance & Growth	739,523	486,691	268,623	416,959	310,827	300,000
<b>Total Revenues</b>	<b>17,500,063</b>	<b>17,223,166</b>	<b>17,057,067</b>	<b>16,797,824</b>	<b>16,711,116</b>	<b>17,146,728</b>

**Expenditures:**

Personal Services	9,248,920	9,128,392	9,007,305	8,956,358	8,956,358	8,956,358
Operating Expenses	6,596,378	6,566,809	6,516,905	6,523,843	6,540,796	6,575,830
Capital Outlay	376,600	249,800	578,240	583,240	299,240	145,240
Capital Improvements	963,580	963,580	638,000	415,000	593,000	793,000
Interfund Transfers	314,585	314,585	316,617	319,383	321,722	324,675
<b>Total Expenditures</b>	<b>17,500,063</b>	<b>17,223,166</b>	<b>17,057,067</b>	<b>16,797,824</b>	<b>16,711,116</b>	<b>16,795,103</b>

<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>351,625</b>
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Beginning Fund Balance	8,681,915	9,473,438	8,986,747	8,718,124	8,601,165	8,590,338
Ending Fund Balance	7,942,392	8,986,747	8,718,124	8,601,165	8,590,338	8,941,963
Emergencies Reserves @ 7%	1,234,065	1,234,065	1,169,241	1,140,711	1,142,070	1,173,321
Reserves	6,708,327	7,752,682	7,548,883	7,460,454	7,448,268	7,768,642
<b>Total Reserves</b>	<b>7,942,392</b>	<b>8,986,747</b>	<b>8,718,124</b>	<b>8,601,165</b>	<b>8,590,338</b>	<b>8,941,963</b>

# Fire Fund Forecast Assumptions

- Does not reflect the impact of contract settlement since 2008
- \$700k savings from consolidated dispatch
- Transition employees 18 empl. (6 continuation-a reduction of 11, 3 Airport, 9 service delivery model)
- \$300,000 in fund balance forward
- Emergency reserves maintained at 10%

## Scenario One

- FY11-12 Ad Valorem rate flat at 3.6315 mills

## Scenario Two

- FY11-12 Ad Valorem rate at rolled-back of 3.8599 mills and then flat

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: - Fire Services Flat Rate

FY2010-11 Adopted      FY2010-11 Estimated      FY2011-12 Forecast      FY2012-13 Forecast      FY2013-14 Forecast      FY2014-15 Forecast

**Revenues:**

Ad Valorem Taxes	21,709,449	21,709,449	20,439,286	19,818,357	19,818,357	20,429,286
<b>Millage Rate</b>	<b>3.63150</b>	<b>3.63150</b>	<b>3.63150</b>	<b>3.63150</b>	<b>3.63150</b>	<b>3.63150</b>
Intergovernmental Revenues	42,872	42,872	44,158	45,482	46,847	48,252
Charges for Services	56,000	57,857	58,344	59,510	60,700	61,914
Miscellaneous Revenues	127,720	209,550	198,550	198,550	198,550	198,550
Transfers From Other Funds	0	83,486	0	0	0	0
Fund Balance Growth/Sustainable	400,000	400,000	300,000	300,000	300,000	300,000
PY Fund Balance Operating/One-Time	2,066,093	1,481,500	3,213,817	1,280,794	1,382,433	765,930
<b>Total Revenues</b>	<b>24,402,134</b>	<b>23,984,714</b>	<b>24,254,155</b>	<b>21,702,693</b>	<b>21,806,887</b>	<b>21,803,932</b>

**Expenditures:**

Personal Services	13,771,195	13,620,221	12,899,654	12,899,654	12,899,654	12,899,654
Transition Personal Services	1,128,771	725,943	1,137,412	955,320	833,588	713,456
Transition Reserves Employees			18 empl.	16 empl.	14 empl.	12 empl.
Operating Expenses*	8,527,847	8,485,031	6,667,993	6,693,083	6,815,214	6,926,286
Reimbursements	(31,923)	(31,923)	(31,923)	(31,923)	(31,923)	(31,923)
Capital Outlay**	393,997	656,282	2,516,465	339,505	440,300	440,405
Capital Improvements	588,815	529,160	0	0	0	0
Grants and Aids*	23,432	0	839,554	847,054	850,054	856,054
Interfund Transfers	0	0	225,000	0	0	0
<b>Total Expenditures</b>	<b>24,402,134</b>	<b>23,984,714</b>	<b>24,254,155</b>	<b>21,702,693</b>	<b>21,806,887</b>	<b>21,803,932</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Beginning Fund Balance	10,594,267	13,326,986	11,445,486	7,931,669	6,650,875	5,268,442
Ending Fund Balance	8,128,174	11,445,486	7,931,669	6,650,875	5,268,442	4,502,512
Emergencies Reserves @ 10%	2,233,604	2,233,604	2,104,034	2,042,190	2,042,445	2,103,800
Future Capital Reserves***	0	0	0	240,000	480,000	720,000
Transition Reserves	5,934,570	9,211,882	5,827,635	4,368,685	2,745,997	1,678,712
<b>Total Reserves</b>	<b>8,168,174</b>	<b>11,445,486</b>	<b>7,931,669</b>	<b>6,650,875</b>	<b>5,268,442</b>	<b>4,502,512</b>

\*City contracts for closest unit response moved from operating expenses to grants & aids category.

\*\* FY12 includes purchase of concept vehicles and engine/tankers \$1.4M, \$777K replacement of SCBA equipment

\*\*\*Replacement of SCBA breathing apparatus, Total \$870K every 4 years (operating & capital).

**VOLUSIA COUNTY 5 YEAR FORECAST**  
**FUND: - Fire Services Rolled Back Rate then Flat**

FY2010-11      FY2010-11      FY2011-12      FY2012-13      FY2013-14      FY2014-15  
 Adopted      Estimated      Forecast      Forecast      Forecast      Forecast

**Revenues:**

Ad Valorem Taxes	21,709,449	21,709,449	21,720,080	21,099,151	21,099,151	21,710,080
<b>Millage Rate</b>	<b>3.63150</b>	<b>3.63150</b>	<b>3.8599</b>	<b>3.8599</b>	<b>3.8599</b>	<b>3.8599</b>
Intergovernmental Revenues	42,872	42,872	44,158	45,482	46,847	48,252
Charges for Services	56,000	57,857	58,344	59,510	60,700	61,914
Miscellaneous Revenues	127,720	209,550	198,550	198,550	198,550	198,550
Transfers From Other Funds	0	83,486	0	0	0	0
Fund Balance Growth/Sustainable	400,000	400,000	300,000	300,000	300,000	300,000
PY Fund Balance Operating/One-Time	2,066,093	1,481,500	1,933,023	0	101,639	0
<b>Total Revenues</b>	<b>24,402,134</b>	<b>23,984,714</b>	<b>24,254,155</b>	<b>21,702,693</b>	<b>21,806,887</b>	<b>22,318,796</b>

**Expenditures:**

Personal Services	13,771,195	13,620,221	12,899,654	12,899,654	12,899,654	12,899,654
Transition Personal Services	1,128,771	725,943	1,137,412	955,320	833,588	713,456
Transition Reserves Employees			18 empl.	16 empl.	14 empl.	12 empl.
Operating Expenses*	8,527,847	8,485,031	6,667,993	6,693,083	6,815,214	6,926,286
Reimbursements	(31,923)	(31,923)	(31,923)	(31,923)	(31,923)	(31,923)
Capital Outlay **	393,997	656,282	2,516,465	339,505	440,300	440,405
Capital Improvements	588,815	529,160	0	0	0	0
Grants and Aids*	23,432	0	839,554	847,054	850,054	856,054
Interfund Transfers	0	0	225,000	0	0	0
<b>Total Expenditures</b>	<b>24,402,134</b>	<b>23,984,714</b>	<b>24,254,155</b>	<b>21,702,693</b>	<b>21,806,887</b>	<b>21,803,932</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>514,864</b>

Beginning Fund Balance	10,594,267	13,326,986	11,445,486	9,212,463	9,212,463	9,110,824
Ending Fund Balance	8,128,174	11,445,486	9,212,463	9,212,463	9,110,824	9,410,824
Emergencies Reserves @ 10%	2,193,604	2,193,604	2,232,113	2,170,269	2,170,525	2,231,880
Future Capital Reserves***	0	0	0	240,000	480,000	720,000
Transition Reserves	5,934,570	9,251,882	6,980,350	6,802,194	6,460,299	6,458,944
<b>Total Reserves</b>	<b>8,128,174</b>	<b>11,445,486</b>	<b>9,212,463</b>	<b>9,212,463</b>	<b>9,110,824</b>	<b>9,410,824</b>

\*City contracts for closest unit response moved from operating expenses to grants & aids category.

\*\* FY12 includes purchase of concept vehicles and engine/tankers \$1.4M, \$777K replacement of SCBA equipment

\*\*\*Replacement of SCBA breathing apparatus, Total \$870K every 4 years (operating & capital).



# Council Comments, Questions, and Direction