APPENDIX

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Volusia County
FLORIDA

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)	3.762
Area in square miles	1,207
Name of Government facilities and services:	
Daytona Beach International Airport:	
Number of commercial airlines	4
Airline activities:	
Enplanements (passengers)	213,065
Deplanements (passengers)	210,660
Air freight (pounds)	171,349
Air express (pounds)	6,536
Aircraft movements:	
Air carrier	2,773
Air taxi	4,558
General aviation	215,850
Military	889
Civil	87,701
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)	47
Lakes (large)	2
Springs	4
Rivers	3
Parks:	
County	55
State	6
Federal	1
Other:	
Convention Center (Ocean Center)	1
Golf Courses	24
Tennis Courts	63
Elections:	
Registered voters (November, 2009)	309,719
Number of votes cast in last County-wide general election (11/4/08)	244,855
Percentage of registered voters voting in the general election	79.1%
Fire Protection:	
Dependent:	
Number of stations	23
Number of career fire personnel	198
Number of volunteer fire personnel	146
Sewer System:	
Number of treatment plants	12
Number of customers	10,834

VOLUSIA COUNTY, FLORIDA
MISCELLANEOUS STATISTICAL DATA

Water System:	
Number of plants	12
Number of customers	14,428
Miles of streets:	
County:	
Paved	1,563
Unpaved	94
Bike Paths/Sidewalks:	
Paved	157
Refuse Disposal:	
Tomoka Landfill:	
Tons	392,314
Cubic Yards	1,569,256
Transfer Station:	
Tons	148,678
Cubic Yards	594,712
Volusia Transportation Authority (VOTRAN):	
Fixed Route:	
Passengers	3,071,297
Revenue Miles	2,451,082
Gold Paratransit:	
Passengers	245,403
Revenue Miles	1,113,888

Facilities and services not included in the reporting entity:	
Education: (1)	
Number of:	
Elementary schools	45
Middle schools	13
Secondary schools	10
Special education schools	5
Charter Schools	7
Universities	8
Employment by industry (2009): (2)	
Service	139,800
Trade (wholesale and retail)	30,000
Government	22,300
Manufacturing	7,800
Construction	8,800
Finance, Insurance and Real Estate	7,000
Transportation, Communications and Public Utilities	30,900
Education and Health	31,300
Hospitality	21,000
Gross sales – retail (in millions): (3)	
Fiscal year 2009	11,677.9
Fiscal year 2008	13,197.1
Fiscal year 2007	14,724.2
Fiscal year 2006	14,842.3
Fiscal year 2005	12,882.8
Fiscal year 2004	12,198.2

Sources: (1) School Board of Volusia County
(2) Florida Research and Economic Database
(3) Florida Department of Revenue (http://dor.myflorida.com/dor/taxes/colls_from_7_2003.html)

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.

Adopted Budget - The budget approved by the County Council.

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.

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.

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.

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 budget in which revenues and expenditures are equal (no deficit spending).

Benchmarking - Process of comparing organizational practices to those of peer organizations as a basis for developing and striving to exceed standards.

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 Project - Includes land acquisitions, building improvements, transportation improvements, improvements to other public facilities, and equipment over $25,000.

Capital Outlay - Those 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.

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.

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.

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, 2005 to September 30, 2006 would be fiscal year 2006.

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.

General Purpose Funds - Those funds supported by taxes and fees that have unrestricted use.

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.

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.

Intrafund Transaction - A financial transaction between activities within the same fund. Example: Budget transfers.

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.

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.

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.

Mission - Statement of purpose that defines the business of the organization.

Municipal Service District (MSD) - The Municipal Service District provides municipal (city) type services to residents in the unincorporated areas of the County.

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.

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 on-going operations of county government. The operating budget excludes the capital and internal service budgets.

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.

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.

Purchase Order - A document issued to authorize a vendor (s) to deliver specified merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

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.

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.

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 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.

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.

Undesignated Fund Equity - That portion of fund balance and retained earnings that are appropriable for expenditure.

User (Fees) Charges - The payment of a fee for direct receipt of a public service by those individuals benefiting from the service.

Vision - Most desirable future state.

Warrant - A written order drawn to pay a specified amount of County funds to the bearer, either for services rendered or items purchased.

Acronyms

ADMIN - Administration

AED – Automatic External Defibrillator

AFIS - Automated Fingerprinting Information System

ALS - Advanced Life Support

CAD - Computer Assisted Dispatch System

CEB - Code Enforcement Board

CEMP - Comprehensive Emergency Management Plans

CEOC - County's Emergency Operations Center

CFO - Chief Financial Officer

CIP - Capital Improvement Program

CJIS - Criminal Justice Information Systems

COE - U.S. Army Corps Of Engineers

COP - Citizen Observe Patrol

DARE - Drug Abuse Resistance through Education

DBCC - Daytona Beach Community College

DEP - Department of Environmental Protection

DPO - Delegated Purchase Order

DRC -Development Review Committee

E-911 - Emergency Telephone System

ECHO - Ecological, Cultural, Heritage and Outdoor Tourism

EEOC - Equal Employment Opportunity Commission

EMS - Emergency Medical Services

ERU - equivalent residential unit

FAA - Federal Aviation Administration

FAC - Florida Administrative Code

FCT - Florida Community Trust

FDOT - Florida Department of Transportation

FEMA - Federal Emergency Management Administration

FGFOA - Florida Government Finance Officers Association

FTE - Full-Time Equivalent position

FY - Fiscal Year

GASB - Government Accounting Standards Board

GFOA - Government Finance Officers Association

GIS - Geographic Information System

HAZMAT - Hazardous Material

HVAC - heating, ventilation and air conditioning

IAQ - Indoor Air Quality

ICS - Incident Command System

IT - Information Technology

LAP - Local Agency Program

LAT - Lands Available for Taxes

LES - Law Enforcement Services

LGFS - Local Government Financial System

LMS - Local Mitigation Strategy

MHz - megahertz radio frequency unit (800 MHz Radio Communication System)

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MSD - Municipal Service District

NASCAR - National Association for Stock Car Auto Racing

NPDES - National Pollutant Discharge Elimination System

OSHA - Occupational Safety & Health Administration

PAL - Police Athletic League

PLDRC - Planning and Land Development Regulation Commission

PSAPs - Public Safety Answering Points

PSN - Persons with special needs

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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FLORIDA