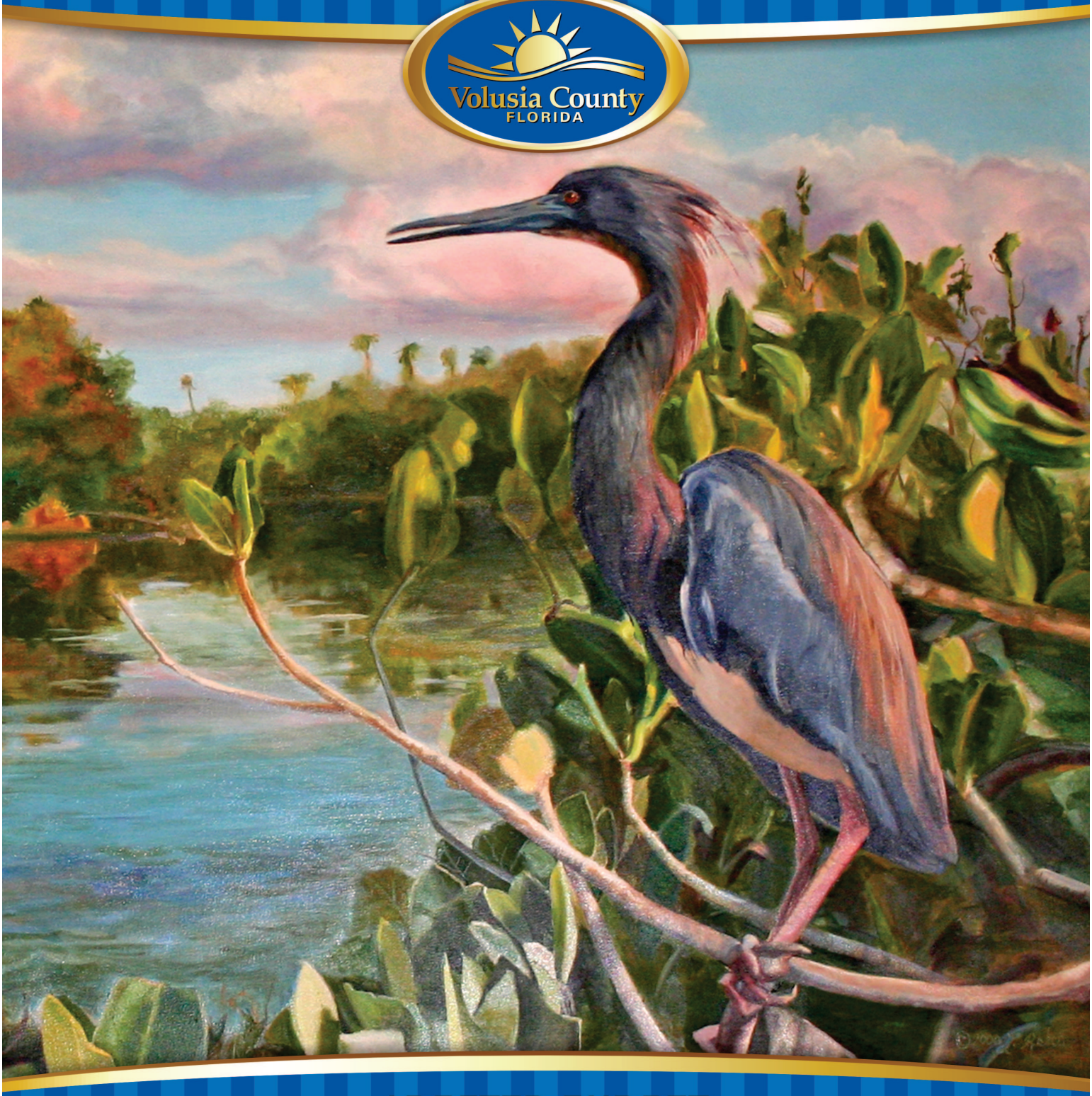
COUNTY OF VOLUSIA, FLORIDA

Volusia County
FLORIDA



ADOPTED BUDGET
FISCAL YEAR 2016 - 2017

ADOPTED BUDGET
FISCAL YEAR 2016-2017

JASON P. DAVIS, County Chair

PAT PATTERSON, Vice Chair, District 1

JOYCE M. CUSACK, At-large

JOSHUA J. WAGNER, District 2

DEBORAH DENYS, District 3

DOUG DANIELS, District 4

DR. FRED LOWRY, District 5

JAMES T. DINNEEN
County Manager

DONNA DE PEYSTER
Deputy County Manager/
Chief Financial Officer

TAMMY J. BONG
Budget and Administrative Services

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.

MANAGEMENT AND BUDGET TEAM

TAMMY J. BONG
BRIAN ROTHWELL
PHYLLIS SCHWARZ
DONNA PETERSON
PEGGY FLOMERFELT
APRIL MILLER
TERRI PENDARVIS
AARON VAN KLEECK
CATHERINE SKANES
JASON LAWRENCE

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, 2015.

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 a 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 Fiscal Year 2014-15, adopted Fiscal Year 2015-16, estimated Fiscal Year 2015-16 and budget Fiscal Year 2016-17. 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 2016-17 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.

— This page intentionally blank —

Volusia County
FLORIDA

Volusia County
FLORIDA

A - Table of Contents ..... A - 1

B - Budget Message ..... B - 1

C - County Overview

County Council ..... C - 1
Council Members, Officals, Executive Management ..... C - 2
Mission Statement ..... C - 4
Organizational Chart ..... C - 5
Accounting System and Budgetary Control ..... C - 6
General Budget Procedure ..... C - 7
Revenue Procedures ..... C - 9
Appropriation Procedures ..... C - 10
Reserve Procedures ..... C - 11
Debt Management Procedures ..... C - 12
Budget Preparation, Adoption and Amendment ..... C - 13
Budget Calendar ..... C - 15
County of Volusia and its Services ..... C - 16
Miscellaneous Statistical Data ..... C - 17
Population ..... C - 19
Per Capita Income ..... C - 20
Unemployment ..... C - 21
Consumer Price Index ..... C - 22

D - Budget Overview

County Revenues ..... D - 1
5 - Year Forecast ..... D - 2
Revenues by Major Source ..... D - 33
Changes in Fund Balance ..... D - 36
Estimated Fund Balances ..... D - 37
Revenue Schedules ..... D - 39
County Operating Expenditures ..... D - 54
Personnel Authorization Summary ..... D - 55
Expense Schedules ..... D - 59
General Fund ..... D - 65
Library Fund ..... D - 68
ECHO Fund ..... D - 68
Volusia Forever Fund ..... D - 69
Emergency Medical Services Fund ..... D - 70
Transportation Trust Fund ..... D - 70
Mosquito Control Fund ..... D - 71
Resort Tax Fund ..... D - 72
Sales Tax Trust Fund ..... D - 72
Ponce De Leon Inlet and Port District Fund ..... D - 73
Ocean Center Fund ..... D - 74

Budget Overview Cont'd

Municipal Service District Fund..... D - 74
Economic Development Fund..... D - 77
Fire Rescue District Fund..... D - 78
Stormwater Utility Fund..... D - 78
Debt Services Fund..... D - 78
Solid Waste Fund..... D - 79
Daytona Beach International Airport Fund..... D - 79
Volusia Transportation Authority (VOTRAN) Fund..... D - 80
Water and Sewer Utilities Fund..... D - 80
Parking Garage Fund..... D - 80

E - Budget by Fund - Operating Only

Fund Structure..... E - 1
Summary Operating Budgets by Fund..... E - 3
General Fund - 001..... E - 4
Emergency Medical Services Fund - 002..... E - 14
County Transportation Trust Fund - 103..... E - 16
Library Fund - 104..... E - 20
East Volusia Mosquito Control Fund - 105..... E - 24
Resort Tax Fund - 106..... E - 26
Sales Tax Trust Fund - 108..... E - 28
Convention Development Tax Fund - 111..... E - 30
Ponce De Leon Inlet and Port District Fund - 114..... E - 32
E-911 Emergency Telephone System Fund - 115..... E - 34
Special Lighting Districts Fund - 116..... E - 36
Ocean Center Fund - 118..... E - 40
Road District Maintenance Fund - 119..... E - 42
Municipal Service District Fund - 120..... E - 44
Special Assessments Fund - 121..... E - 50
Manatee Conservation Fund - 122..... E - 52
Inmate Welfare Trust Fund - 123..... E - 54
Library Endowment Fund - 124..... E - 56
Hope Place Fund - 125..... E - 58
Economic Development Fund - 130..... E - 60
Road Impact Fees - Zone 1 (Northeast) Fund - 131..... E - 62
Road Impact Fees - Zone 2 (Southeast) Fund - 132..... E - 64
Road Impact Fees - Zone 3 (Southwest) Fund - 133..... E - 66
Road Impact Fees - Zone 4 (Northwest) Fund - 134..... E - 68
Park Impact Fees - County Fund - 135..... E - 70
Park Impact Fees - Zone 1 (Northeast) Fund - 136..... E - 72
Park Impact Fees - Zone 2 (Southeast) Fund - 137..... E - 74
Park Impact Fees - Zone 3 (Southwest) Fund - 138..... E - 76
Park Impact Fees - Zone 4 (Northwest) Fund - 139..... E - 78
Fire Rescue District Fund - 140..... E - 82
Fire Impact Fees - Zone 1 (Northeast) Fund - 151..... E - 84

Budget by Fund Cont'd

Fire Impact Fees - Zone 2 (Southeast) Fund - 152 ..... E - 86
Fire Impact Fees - Zone 3 (Southwest) Fund - 153 ..... E - 88
Fire Impact Fees - Zone 4 (Northwest) Fund - 154 ..... E - 90
Silver Sands/Bethune Beach MSD Fund - 157 ..... E - 92
Gemini Springs Endowment Fund - 158 ..... E - 94
Stormwater Utility Fund - 159 ..... E - 96
Volusia ECHO Fund - 160 ..... E - 98
Volusia Forever Fund - 161 ..... E - 100
Law Enforcement Trust Fund - 170 ..... E - 102
Beach Enforcement Trust Fund - 171 ..... E - 104
Federal Forfeiture Sharing Justice Fund - 172 ..... E - 106
Federal Forfeiture Sharing Treasury Fund - 173 ..... E - 108
Waste Collection Fund - 440 ..... E - 110
Solid Waste Fund - 450 ..... E - 112
Daytona Beach International Airport Fund - 451 ..... E - 116
Volusia Transportation Authority Fund - 456 ..... E - 120
Water and Sewer Utilities Fund - 457 ..... E - 124
Parking Garage Fund - 475 ..... E - 128

F - Division Operating Budgets

Department to Fund Matrix ..... F - 1
Summary Operating Budgets by Department ..... F - 2
Accounting ..... F - 4
Activity: Accounting ..... F - 6
Activity: EMS Billing & Collection ..... F - 7
Airport ..... F - 8
Activity: Administration ..... F - 10
Activity: Airport Capital Projects ..... F - 11
Activity: Airport Debt Service ..... F - 12
Activity: Business Development ..... F - 13
Activity: Ground Handling ..... F - 14
Activity: Maintenance ..... F - 15
Activity: Operations ..... F - 16
Activity: Real Estate Development ..... F - 17
Activity: Reserves & Transfers ..... F - 18
Activity: Security ..... F - 19
Animal Control ..... F - 20
Activity: Animal Control ..... F - 22
Beach Safety Ocean Rescue ..... F - 24
Activity: Beach Safety ..... F - 26
Building, Zoning and Code Administration F - 28
Activity: Administration ..... F - 30
Activity: Building ..... F - 31
Activity: Code Enforcement ..... F - 32
Activity: Contractor Licensing ..... F - 33

Division Operating Budgets Cont'd

Activity: Permit Processing..... F - 34
Central Services..... F - 36
Activity: ADA Projects..... F - 38
Activity: Court Facilities..... F - 39
Activity: Facility Maintenance..... F - 40
Activity: Projects..... F - 41
Activity: Security..... F - 42
Clerk of the Circuit Court..... F - 44
Activity: Clerk of the Circuit Court..... F - 46
Coastal..... F - 48
Activity: Administration..... F - 50
Activity: Coastal Access and Inlet Parks..... F - 51
Activity: Coastal Infrastructure..... F - 52
Activity: Inlet District Partnership Program..... F - 53
Activity: Marine Wildlife and Artificial Fishing Reefs..... F - 54
Community Assistance..... F - 56
Activity: Administration..... F - 58
Activity: Community Assistance Contracts..... F - 59
Activity: Community Contributions..... F - 60
Activity: Guardian Ad Litem..... F - 61
Community Services & Grants..... F - 62
Activity: Community Services Administration..... F - 64
Activity: Dori Slosberg Driver Ed Program..... F - 65
Activity: ECHO Program..... F - 66
Activity: Human Services..... F - 67
Cooperative Extension..... F - 68
Activity: Cooperative Extension..... F - 70
Activity: Extension Services..... F - 71
Corrections..... F - 72
Activity: Corrections Admin and Training..... F - 74
Activity: Corrections Clinic..... F - 75
Activity: Corrections Institutions..... F - 76
Activity: Inmate Welfare Services..... F - 77
Activity: Maintenance-Facilities..... F - 78
County Attorney..... F - 80
Activity: County Attorney..... F - 82
County Council..... F - 84
Activity: Charter Review..... F - 86
Activity: County Council..... F - 87
County Manager..... F - 88
Activity: Community Information..... F - 90
Activity: County Manager..... F - 91
Economic Development..... F - 92
Activity: Economic Development Administration..... F - 94
Activity: Economic Development Programming..... F - 95
Activity: One Daytona..... F - 96

Division Operating Budgets Cont'd

Elections..... F - 98
Activity: Elections..... F - 100
Emergency Management..... F - 102
Activity: Emergency Management Operations..... F - 104
Emergency Medical Administration..... F - 106
Activity: Emergency Medical Administration..... F - 108
Emergency Medical Services..... F - 110
Activity: Emergency Medical Services Ops..... F - 112
Engineering & Construction..... F - 114
Activity: Construction Engineering Projects..... F - 116
Activity: Development Engineering..... F - 117
Activity: Engineering & Construction..... F - 118
Activity: Local Option Gas Tax Projects..... F - 119
Activity: Road Impact Fees..... F - 120
Activity: Vertical Construction..... F - 121
Environmental Management..... F - 122
Activity: Administration..... F - 124
Activity: Environmental Permitting..... F - 125
Activity: Field Sampling..... F - 127
Activity: Green Volusia Program..... F - 128
Activity: Lyonia Environmental Learning Center..... F - 129
Activity: Manatee Protection..... F - 130
Activity: Marine Science Center..... F - 131
Activity: Natural Resources..... F - 132
Activity: Pollution Control..... F - 133
Activity: Sea Turtle Conservation Program..... F - 134
Activity: Tree Replacement..... F - 135
Fire Rescue Services..... F - 136
Activity: Airport Fire..... F - 138
Activity: Fire Administration..... F - 139
Activity: Fire Capital Projects..... F - 140
Activity: Operations..... F - 141
Activity: Prescribed Burns Wildfire Prevention..... F - 142
Activity: Training..... F - 143
Growth and Resource Management..... F - 144
Activity: Administration..... F - 146
Growth Management Commission..... F - 148
Activity: Growth Management Commission..... F - 150
Health Services..... F - 152
Activity: Health Services..... F - 154
Information Technology..... F - 156
Activity: 800 MHz Communication System..... F - 158
Activity: Administration..... F - 159
Activity: Application Services..... F - 160
Activity: Communications..... F - 161
Activity: Technical Services..... F - 162

Division Operating Budgets Cont'd

Justice System..... F - 164
Activity: Circuit Court Criminal..... F - 166
Activity: Circuit Court Juvenile..... F - 167
Activity: County Court Civil..... F - 168
Activity: Drug Court..... F - 169
Activity: Drug Laboratory..... F - 170
Activity: Information Systems..... F - 171
Activity: Justice System Administration..... F - 172
Library Services..... F - 174
Activity: Friends of the Library..... F - 176
Activity: Library Administration..... F - 177
Management and Budget..... F - 178
Activity: Management and Budget..... F - 180
Activity: VAB/TRIM..... F - 181
Medical Examiner..... F - 182
Activity: Administration..... F - 184
Activity: Investigations..... F - 185
Activity: Morgue Operations..... F - 186
Mosquito Control..... F - 188
Activity: Mosquito Control..... F - 190
Nondepartmental..... F - 192
Activity: General Fund..... F - 193
Activity: Municipal Service District Fund..... F - 194
Activity: Resort Tax Fund..... F - 195
Activity: Sales Tax Trust Fund..... F - 196
Activity: Silver Sands/Bethune Beach MSD Fund..... F - 197
Activity: Special Lighting Districts Fund..... F - 198
Ocean Center..... F - 200
Activity: Coordinated Marketing..... F - 202
Activity: Finance/Box Office..... F - 203
Activity: Ocean Center Administration..... F - 204
Activity: Ocean Center Operations..... F - 205
Activity: Parking/Operations..... F - 206
Activity: Sales and Marketing..... F - 207
Office of the CFO..... F - 208
Activity: CFO/Treasury..... F - 210
Office of the Sheriff..... F - 212
Activity: Administrative Services..... F - 214
Activity: Communications..... F - 215
Activity: Judicial Services..... F - 216
Activity: Law Enforcement Services..... F - 217
Activity: Support Services..... F - 219
Activity: Trust Accounts..... F - 220
Parks, Recreation and Culture..... F - 222
Activity: Cultural and Historic Programs..... F - 224
Activity: Land Management..... F - 225

Division Operating Budgets Cont'd

Activity: Park Administration..... F - 226
Activity: Parks Cultural Arts..... F - 227
Activity: Parks Environmental & Outdoor Programs..... F - 228
Activity: Park Impact Fees..... F - 229
Activity: Parks Operations & Maintenance..... F - 230
Activity: Parks Repair & Renovation..... F - 231
Activity: Race Events..... F - 232
Personnel..... F - 234
Activity: Personnel..... F - 236
Planning and Development Services ..... F - 238
Activity: Adminstration..... F - 240
Activity: Comprehensive Planning..... F - 241
Activity: Current Planning..... F - 242
Activity: Graphics..... F - 243
Activity: Land Development..... F - 244
Procurement..... F - 246
Activity: Auction Services..... F - 248
Activity: Procurement..... F - 249
Property Appraisal..... F - 250
Activity: Property Appraisal..... F - 252
Public Protection Services..... F - 254
Activity: Public Protection Services Administration..... F - 256
Activity: Strategic Reserve/Search and Rescue..... F - 257
Public Transportation..... F - 258
Activity: Commuter Rail Transit Project..... F - 260
Activity: VOTRAN Capital Projects..... F - 261
Activity: VOTRAN Operations..... F - 262
Activity: VOTRAN Paratransit..... F - 263
Public Works Services..... F - 264
Activity: Public Works Services..... F - 266
Revenue..... F - 268
Activity: Revenue..... F - 270
Road and Bridge..... F - 272
Activity: Outside Operations..... F - 274
Activity: Road & Bridge Operations..... F - 275
Activity: W.Highlands/Highlands Park..... F - 276
Solid Waste..... F - 278
Activity: Solid Waste Collection..... F - 280
Activity: Solid Waste Administration..... F - 281
State Department of Juvenile Justice..... F - 282
Activity: Pre-Disposition Detention..... F - 284
State Mandated Costs..... F - 286
Activity: Community Legal Services of Mid-Florida..... F - 288
Activity: Law Library..... F - 289
Activity: Public Defender..... F - 290
Activity: Public Guardianship..... F - 291

Division Operating Budgets Cont'd

Activity: State Attorney..... F - 292
Stormwater..... F - 294
Activity: Drainage Task Team..... F - 296
Activity: Stormwater Capital Improvements..... F - 297
Tourist Development..... F - 298
Activity: Tourist Development..... F - 300
Traffic Engineering..... F - 302
Activity: Traffic Engineering..... F - 304
Activity: Traffic Signal Modernization..... F - 305
Veterans' Services..... F - 306
Activity: Veterans Services..... F - 308
Water Resources and Utilities..... F - 310
Activity: Collection and Distribution Maintenance..... F - 312
Activity: Customer Service..... F - 313
Activity: Operations-Potable Water..... F - 314
Activity: Utility Engineering..... F - 315
Activity: Water Utilities Capital Improvements..... F - 316
Activity: Water Utilities Debt Service..... F - 317
Activity: Water Utilities Division Administration..... F - 318
Activity: Water Utilities Wastewater..... F - 319

G - Debt Service

Volusia County Debt Service..... G - 1
Debt Service Summary..... G - 2
Debt Service Pledged Revenue..... G - 4
Schedule of Debt Service Requirements..... G - 5
Summary of Outstanding Bond Debt..... G - 6
Summary Debt Service Budgets by Fund..... G - 9
Subordinate Lien Sales Tax Refunding Revenue Bonds Fund - 201..... G - 10
Tourist Development Tax Refunding Revenue Bonds Fund - 202..... G - 12
Tourist Development Tax Revenue Bonds Fund - 203..... G - 14
Capital Improvement Revenue Bonds Fund - 204..... G - 16
Capital Improvement Revenue Note Fund - 208..... G - 18
Williamson Boulevard Capital Improvement Revenue Note Fund - 209..... G - 20
Gas Tax Refunding Revenue Bonds Fund - 213..... G - 22
CDD Capital Improvement Revenue Note Fund - 214 (Anticipated) ..... G - 24
Capital Improvement Revenue Note, 2017 Fund - 215 (Anticipated)..... G - 26
Limited Tax General Obligation Refunding Bonds Fund - 262..... G - 28
Capital Improvement Revenue and Refunding Bonds Fund - 297..... G - 30
Proprietary Funds - Airport (451), Water and Sewer Utilities (457), Parking Garage (475) ..... G - 32

H - Internal Service Funds

Fiscal Year 2016-17 Internal Service Budget by Department..... H - 1
Computer Replacement Fund - 511 ..... H - 2
Activity: Computer Replacement..... H - 7
Equipment Maintenance Fund - 513..... H - 8
Activity: Administration..... H - 13
Activity: Fleet Maintenance..... H - 14
Activity: Fuel..... H - 15
Activity: Parts Inventory..... H - 16
Activity: Pool Cars..... H - 17
Activity: Vehicle Replacement Program..... H - 18
Insurance Management Fund - 521..... H - 20
Activity: Commercial Insurance..... H - 25
Activity: Insurance Administration..... H - 26
Activity: Liability..... H - 27
Activity: Loss Control Program..... H - 28
Activity: Physical Damage..... H - 29
Activity: Wellness Program..... H - 30
Activity: Workers Compensation..... H - 31
Group Insurance Fund - 530..... H - 32
Activity: Group Insurance..... H - 35

I - Capital Improvements

Capital Improvement Program (CIP) ..... I - 1
Capital Improvement Program Graph..... I - 3
Summary of Capital Improvements by Fund..... I - 4
Detail of Capital Improvements by Fund..... I - 6
Summary of Capital Budgets by Fund..... I - 15
800 MHz Capital Fund - 305..... I - 16
Capital Improvement Projects Fund - 308..... I - 18
Beach Capital Projects Fund - 313..... I - 20
Library Construction Fund - 317..... I - 24
Ocean Center Fund - 318..... I - 26
I.T. Capital Projects Fund - 322..... I - 28
Park Projects Fund - 326..... I - 30
Trail Projects Fund - 328..... I - 32
Bond Funded Road Program Fund - 334..... I - 34
Public Works Service Center Fund - 365..... I - 36
Elections Warehouse Fund - 367..... I - 38
Court Central Services Warehouse Fund - 368..... I - 40
SO Evidence Facility & Forensics Lab Fund - 369..... I - 42
Boardwalk Development Fund - 375..... I - 44

J - Appendix

CHARTS & GRAPHS

Chart of Taxable Values and Millages.....J - 1
Countywide Ad Valorem Tax Rates - 10 Year History.....J - 2
Municipal Service District Ad Valorem Tax Rates - 10 Year History.....J - 3
2016 Taxable Base.....J - 4
Classification of Property.....J - 5
Top Ten Values By Owner (FY16).....J - 6
2016 Volusia County Preliminary Tax Roll Summary.....J - 7
Countywide Revenues by Major Source.....J - 8
Countywide Expenditures by Category.....J - 9
Countywide Expenditures by Department.....J - 10
General Fund Revenues by Major Source.....J - 11
General Fund Expenditures by Category.....J - 12
General Fund Expenditures by Department.....J - 13
General Fund Personnel Authorizations.....J - 14
Municipal Service District Revenues by Major Source.....J - 15
Municipal Service District Expenditures by Category.....J - 16
Municipal Service District Expenditures by Department.....J - 17
Municipal Service District Personnel Authorizations.....J - 18
Fire Fund Revenues by Major Source.....J - 19
Fire Fund Expenditures by Category.....J - 20
Fire Fund Personnel Authorizations.....J - 21
Fire Fund Ad Valorem Tax Rates - 10 Year History.....J - 22

CAPITAL OUTLAY SCHEDULES

Summary of Capital Outlay by Fund.....J - 23
Detail of Capital Outlay by Fund.....J - 24

POSITION SCHEDULES

Countywide Personnel Authorizations - 10 Year History.....J - 36
Change in Authorized Positions.....J - 37
Summary of Positions by Fund.....J - 38

RESOLUTIONS

Budget Resolution - Final Budget.....J - 39
Budget Resolution - Millage.....J - 42

BUDGET TERMS

Glossary and Acronyms.....J - 46

Volusia County
FLORIDA

Volusia County
FLORIDA

County Manager

JASON P DAVIS
COUNTY CHAIR

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

October 1, 2016

Honorable Members of the County Council:

I am pleased to submit to the County Council the operating budget for fiscal year 2016-17 totaling $697,416,153. As a result of the Council's input throughout the budget development process, this budget reflects the priorities you have defined for continued delivery of outstanding service to our citizens, businesses, and partners. 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 goals. This budget submittal is the first step toward a long-term financial plan discussed at the five year forecast workshop held on July 7, 2016. Through conservative financial planning and sound policy direction and action of this and previous Councils, I can take this first step by presenting a revised plan that will allow us to "GO TO ZERO" for the general fund debt burden by the end of 2018. I have structured this budget with a few key principals in mind: leverage general fund dollars to meet future infrastructure needs while steering available resources towards pay-as-you-go capital funding rather than financing through debt; focus on eliminating general fund supported debt service by the end of 2018; and demonstrate the use of new revenue streams to maintain service levels.

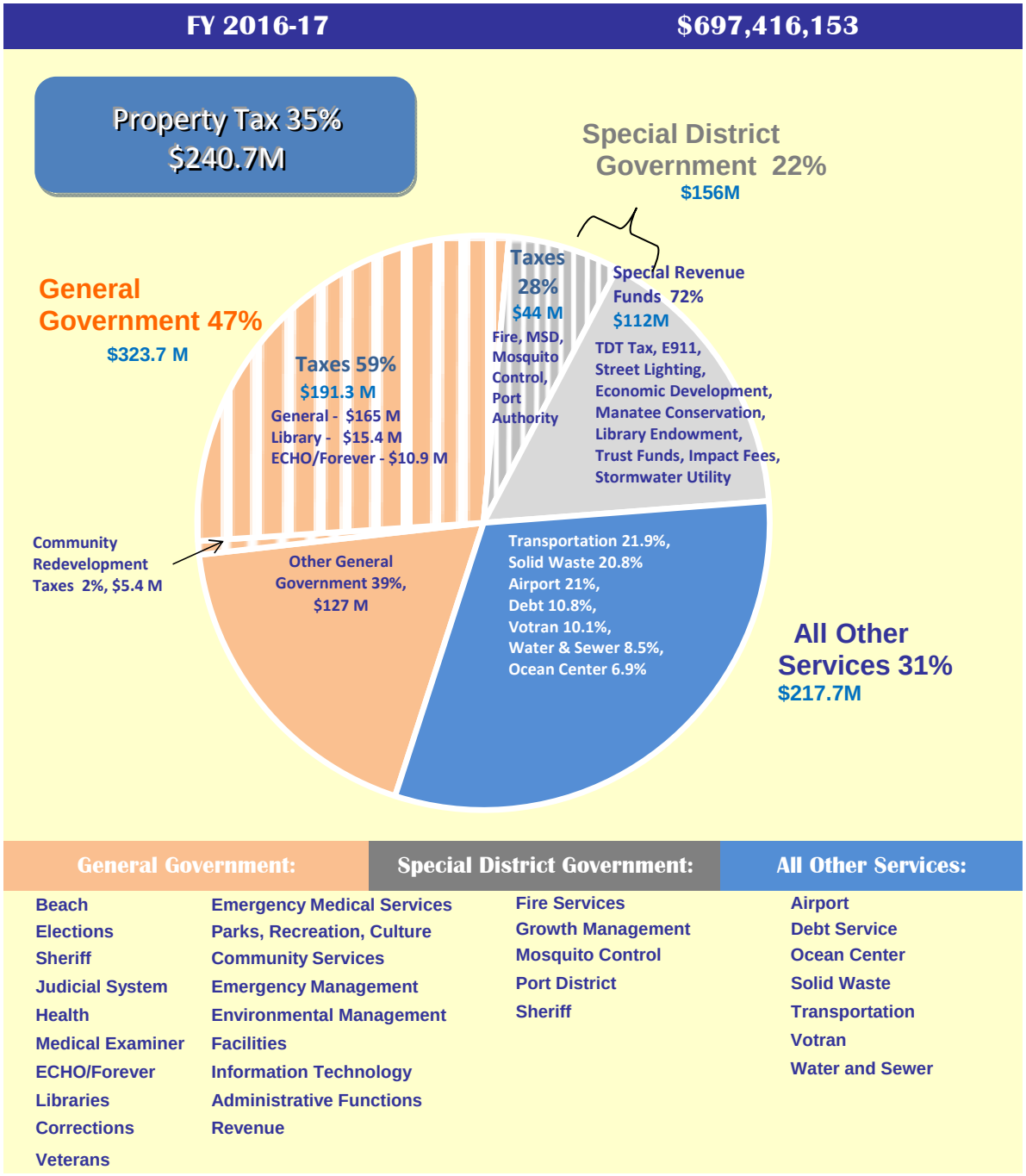
During a mini-budget workshop held last fall, a list of major general fund related capital improvement projects totaling nearly $30 million was presented to Council. The majority of the projects listed were estimated to start and/or be completed over a seven year period. At that meeting, we demonstrated that we have the ability to systematically fund these projects using debt if we so choose since our borrowing capacity significantly increases by the end of 2018. However, as we identified in the five year forecast, a general fund millage of 6.1000 and projected sales tax revenues will allow us to fulfill a more preferred pay-as-you-go funding strategy. To put this strategy in motion, we are transferring excess, unspent fund balance from the general fund to the following project funds: 800 MHz backbone system, $1,510,000 million (phase II); Sheriff Evidence Facility, $5,000,000; and off- beach parking development, $5,100,000 (for those properties acquired in 2014 and 2015). In addition, the fiscal year 2017 budget anticipates increased revenues from sales tax which will be allocated to Elections Warehouse (phase II), $1,300,000 and Court/Central Services Warehouse $3,400,000 capital projects.

Looking ahead, based upon our forecast, maintaining a general fund 6.1000 property tax millage rate will generate the revenue needed, along with increased sales taxes, to complete the above stated projects. In addition, by 2020, an elections warehouse, emergency medical services facility, medical examiner facility, and communications improvements for the E-911

123 West Indiana Avenue, Room 301 • DeLand, FL 32720-4612
Tel: 386-736-5920 257-6011 423-3860 • FAX: 386-822-5707

www.volusia.org

system will be funded, pay-as-you-go, with no general fund debt required. The fiscal year 2016-17 budget we have developed by working together is sustainable over the forecast period based on a positive outlook for the economy. Great strides were taken in the prior years to overcome the economic crisis and create stable conditions in preparation for the improvements 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. The countywide taxable value increased by 7.2% to $29 billion which includes a 5.8% increase from reassessments and 1.3% from new construction. The overall operating budget of $697,416,153 continues the County's tradition of providing high quality services to the public while prudently managing public funds.



As depicted in the above chart, the budget can be separated into three distinct segments: General Government, Special District Government, and Other Services. It illustrates that $240.7 million, or 35% of the county's total operational funding comes specifically from property taxes. Of that, an estimated total of $5.4 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, $44 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.

General Government - 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 38%, 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 county-wide millage rate, account for 15%. The elected offices of Supervisor of Elections, Property Appraiser, and Clerk of the Court and the judicial system, together, represent 6% of General Government. General Fund reserves encompass 11% of the allocation with half of these reserves set aside for emergencies.

Special District Government – specific services provided similar to a municipal-like government functions such as: fire service, public safety patrol, growth management, mosquito control, and a beach side port district.

Other Services – activities where operations have a dedicated user fee or grant revenue sources include: Ocean Center, Airport, landfill/garbage collection costs, transportation services, and water/sewer utilities

Ad Valorem Taxes & Millage Rates

While better times are ahead, we must remain alert to the effects of inflationary pressure and state mandates have on our costs. As part of our budget preparation process to ensure our appropriation request is reasonable, 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 2016 Millage Rate	Fiscal Year 2017 Millage Rate	Change	Fiscal Year 2017 Ad Valorem Taxes	**State Standard** **(PCI + new construction)**	Difference
Port District	0.0929	0.0929	0%	$1.9M	**$2.1M**	-$0.2M
Mosquito Control	0.1880	0.1880	0%	$3.8M	**$5.7M**	-$1.9M
Library	0.5520	0.5520	0%	$15.3M	**$20.8M**	-$5.5M
Fire Rescue District	4.0815	4.0815	0%	$25.1M	**$19.7M**	$5.4M
Municipal Service District	2.2399	2.2399	0%	$13.5M	**$13.1M**	$0.4M
General Fund	6.3189	6.1000	-3.5%	$169.9M	**$194.9M**	-$25M

Revenues & Expenditures

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 include these indicators. Consumer confidence is strengthening as demonstrated by a 15% growth in sales tax, 12% growth in resort taxes, and slight growth in gas taxes of 4%. Property taxes have grown an average of 8%. Permits, fees, and special assessments reflect anticipated growth in building related activity. Intergovernmental revenues have improved due primarily to an increase of $4 million in the half-cent sales tax/revenue sharing and a 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 Sheriff's patrol services, VOTRAN, water/sewer sales, and landfill fees. 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 2015-16	FY 2016-17	Dollar Change	% Change
Taxes	$262,848,727	$291,953,070	$29,104,343	11.1%
Permits, Fees, Special Assessment	$16,358,366	$17,774,619	$1,416,253	8.7%
Intergovernmental	$51,415,595	$57,611,803	$6,196,208	12.1%
Charges for Services	$87,902,229	$99,219,800	$11,317,571	12.9%
Judgements, Fines & Forfeitures	$3,038,850	$2,552,721	($486,129)	-16.0%
Miscellaneous	$9,761,081	$10,919,230	$1,158,149	11.9%

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 and capital outlay, to grant-in-aids for community projects). Below is a highlight of the operating budget, by category, with a high level variance explanation.

Operating Budget by Category	FY 2015-16	FY 2016-17	Dollar Change	% Change
Personal Services	$214,902,565	$242,456,948	$27,554,383	12.8%
Operating Expenditures	$160,226,209	$174,851,301	$14,625,092	9.1%
Reimbursements	($20,255,535)	($21,154,530)	($898,995)	4.4%
Capital Outlay	$13,533,475	$13,444,880	($88,595)	-0.7%
Capital Improvements	$27,851,328	$40,867,414	$13,016,086	46.7%
Debt Service	$32,155,813	$31,413,850	($741,963)	-2.3%
Grants and Aids	$34,624,009	$37,781,326	$3,157,317	9.1%

Note: above figures exclude budgeted reserves & operating transfers.

The personal services category reflects expenditures pay adjustment with associated benefit costs 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. In addition, $2.5 million is carried forward within the grants and aids category for the Hope Place project. Capital improvements increases occur primarily within the enterprise funds for expansion of landfill cell, terminal improvements at the DBIA airport, and infrastructure expenditures funded by road impact fees.

Staffing

The total budget includes 3,355.06 authorized positions. To maintain the current levels of service, yet address increased demand for service, three positions have been added to Emergency Medical Services due to increased transports; two positions added to the Ocean Center operations to address increased facility usage; four deputy positions for patrol of the unincorporated area and one deputy for crimes against children program within the Office of the Sheriff; and two positions added to judicial program to address increase usage of DUI & Drug Court programs.

We will continue to evaluate funding for each position that becomes vacated due to attrition or retirements. I have included a pay increase of 3.0% for all eligible County employees to recognize their hard work and keep the County competitive with the labor market.

Fund Balance and Reserves

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 for the future.

For budget purposes, fund balance 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 2015-16	FY 2016-17	% of revenues
General Fund	$ 19,661,054	$ 20,401,031	10.0%
Library	1,150,531	1,249,461	7.4%
East Volusia Mosquito Control	421,437	395,550	10.0%
Ponce De Leon Inlet & Port District	243,181	269,608	10.0%
Municipal Service District	2,063,774	2,500,243	5.9%
Fire Services	2,491,282	2,586,017	10.0%

The county has a history of using surplus funds for long-term assets, such as investment in technology, and using as a form of pay-as-go financing of major capital improvement projects and infrastructure improvements that would 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 impair a county's financial condition.

Planning for the Future

Demands for VOTRAN services will continue to put stress on the transit system. Within the forecast in fiscal year 2017-18, we continue to allocate funding to address existing routes, but do not add routes to the system. Also, as the population continues to grow, the demand for service of the emergency medical transport service, airline enplanements, landfill capacity, and water and sewer system will require additional resources. These services have been tentatively addressed within the five year forecast and will need to be monitored to ensure quality of service is being maintained.

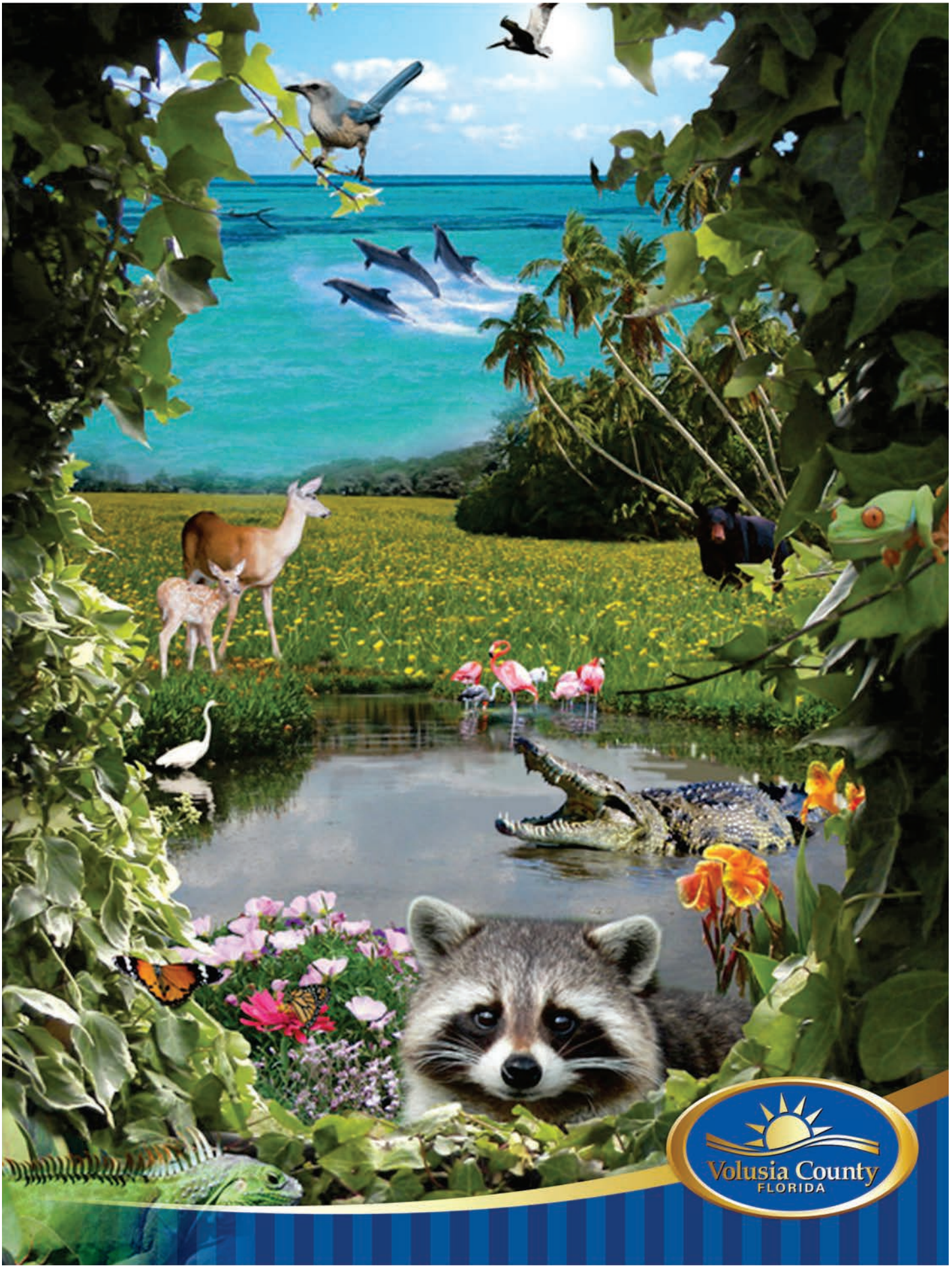
Closing

Council's foresight has created a level of solvency unheard of among Florida's counties. As such, continuing to foster good fiscal health will be a legacy for future generations. We remain committed to leveraging limited financial resources to meet our infrastructure needs while meeting or services and programs levels we provide to our community. The assumptions for the forecast are referenced in the budget overview section of this document in order to keep abreast of all factors that impact a budgets outcome. Any shift in funding level priorities will require a dedicated revenue source or it will impact funding of capital improvements or the desire to reduce debt service. Our vigilance in this area is vital.

Developing this budget has been a complex and challenging endeavor and is truly a team effort. I appreciate your continued 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 to meet the future goals.

Sincerely,

James T. Dinneen
County Manager


Volusia County
FLORIDA

County Overview

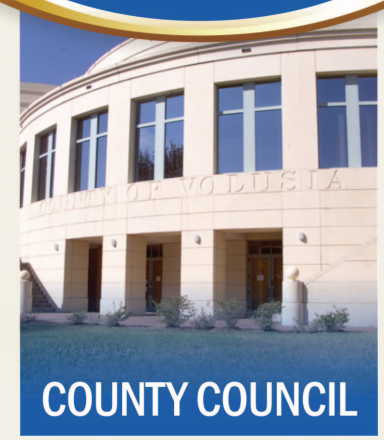
County Council ..... C - 1
Council Members, Officals, Executive Management ..... C - 2
Mission Statement..... C - 4
Organizational Chart..... C - 5
Accounting System and Budgetary Control ..... C - 6
General Budget Procedure ..... C - 7
Revenue Procedures ..... C - 8
Appropriation Procedures ..... C - 9
Reserve Procedures ..... C - 10
Debt Management Procedures ..... C - 11
Budget Preparation, Adoption and Amendment ..... C - 13
Budget Calendar ..... C - 15
County of Volusia and its Services ..... C - 16
Miscellaneous Statistical Data..... C - 17
Population..... C - 19
Per Capita Income..... C - 20
Unemployment..... C - 21
Consumer Price Index..... C - 22

— This page intentionally blank —

Volusia County
FLORIDA

Volusia County
FLORIDA

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

Council Chair
Jason P. Davis
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 626-6557
jdavis@volusia.org

Council Member
Vice Chair, District No. 1
Pat Patterson
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 740-5224
Fax - (386) 736-5344
ppatterson@volusia.org

Council Member
At-Large
Joyce M. Cusack
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 626-6557
jcusack@volusia.org

Council Member
District No. 2
Joshua J. Wagner
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 626-6688
Fax - (386) 322-5627
jwagner@volusia.org

Council Member
District No. 3
Deborah Denys
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 740-5224
Fax - (386) 626-6557
ddenys@volusia.org

Council Member
District No. 4
Doug Daniels
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 740-5224
Fax - (386) 626-6557
ddaniels@volusia.org

Council Member
District No. 5
Fred Lowry, Jr.
123 West Indiana Avenue
DeLand, FL 32720
Phone - (386) 943-7026
Fax - (386) 626-6557
flowry@volusia.org

ELECTED OFFICIALS

Property Appraiser
Morgan B. Gilreath, Jr.
(386) 736-5901
mgilreath@volusia.org

Supervisor of Elections
Lisa Lewis
(386) 736-5930
llewis@volusia.org

Sheriff
Ben F. Johnson
(386) 736-5961
bjohnson@volusia.org

APPOINTED OFFICIALS

County Manager
James T. Dinneen
(386) 736-5920
jdinneen@volusia.org

County Attorney
Daniel Eckert
(386) 736-5950
deckert@volusia.org

EXECUTIVE MANAGEMENT

Deputy County Managers
George Recktenwald
Donna de Peyster, CPA
(386) 736-5920
(386) 943-7054
grecketenwald@volusia.org
ddepeyster@volusia.org

Finance
Donna de Peyster, CPA
Chief Financial Officer
(386) 943-7054
ddepeyster@volusia.org

Budget and Administrative Services
Tammy J. Bong
(386) 736-5934
tbong@volusia.org

Business Services
Rhonda C. Orr, CGFO
(386) 736-5938
rorr@volusia.org

Community Services
Dona DeMarsh Butler
(386) 943-7029
ddbutler@volusia.org

Public Works
John Angiulli
(386) 736-5965
jangiulli@volusia.org

Growth and Resource Management
Clay Ervin
(386) 740-5210
cervin@volusia.org

Public Protection
Terry Sanders
(386) 740-5120
tsanders@volusia.org

Ocean Center
Donald Poor
(386) 254-4500
dpoor@volusia.org

Aviation and Economic Resources
Rick Karl
(386) 248-8030
fkarl@volusia.org

Volusia's Vision:

To be a community rich with resources and opportunities:
today and for generations to come.

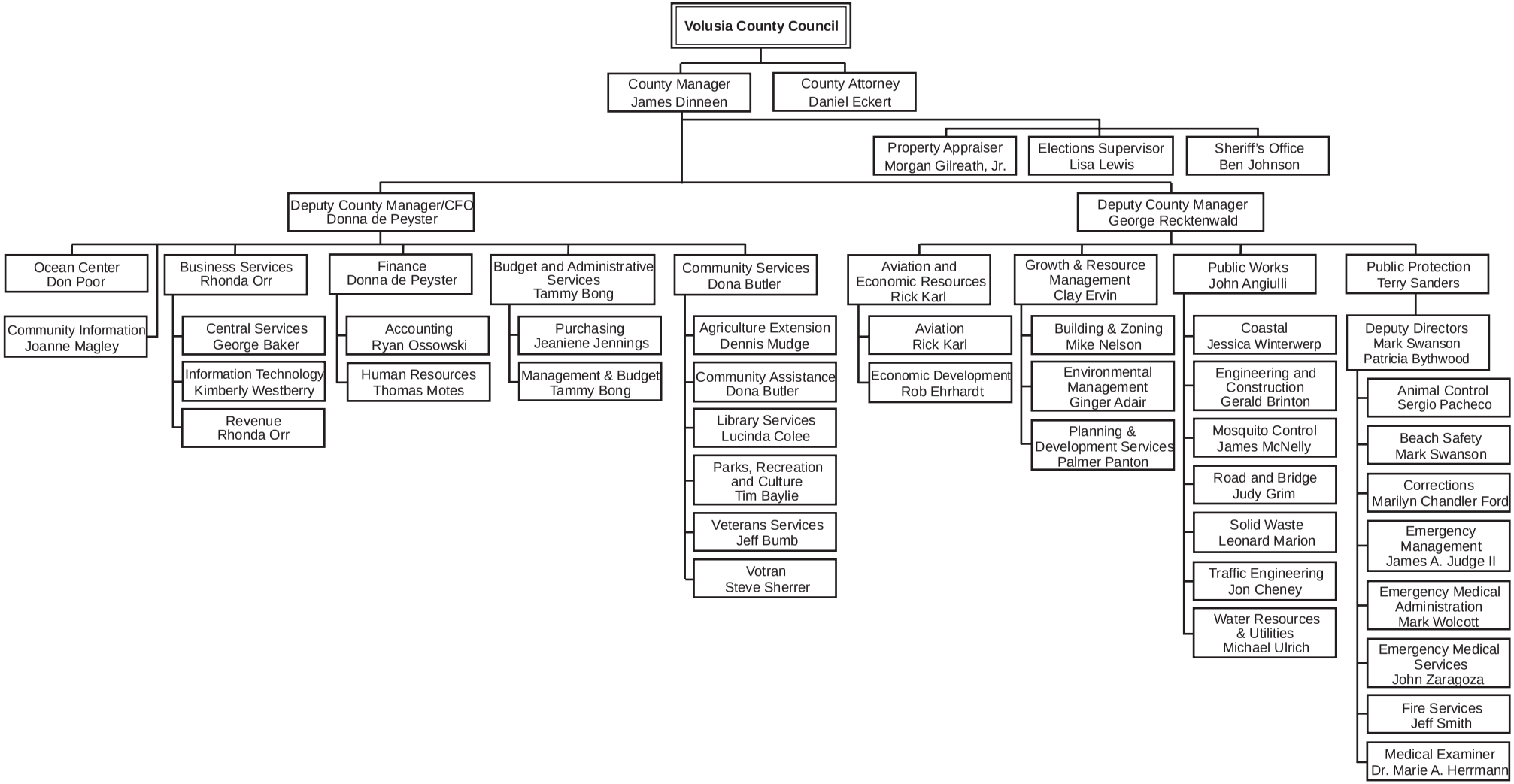
Volusia's Mission:

To provide responsive and fiscally responsible services:
for the health, safety and quality of life for our citizens.

Volusia's Goals:

Thriving Communities	Promote health and safety, provide services to meet needs of citizens, and practice stewardship of the environment.
Economic & Financial Vitality	Achieve strong economic health tied to job growth, industry balance, and financial soundness.
Excellence In Government	Foster partnerships to deliver exceptional services.

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.

The County's 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.

Budget records for proprietary fund types and similar trust funds are maintained on the modified accrual basis, while the accounting records are maintained on the accrual basis of accounting. The difference in basis of accounting results in timing variances between budget and financial reporting for some transactions in these fund types. Capital asset purchases are budgeted in the year of purchase, but the financial statements report the expense related to these assets as depreciation over the useful life of the assets. Principal payments on long-term debt are budgeted as annual expenses, but are reported as a liability reduction in the financial statements. In the budget, pension expense is based on the required contribution rate, however, in the financial statements these contributions are split between expense and reduction of the net pension liability. Certain expenses paid for in advance are reported as prepaid amounts in the financial statements, while the cash outlay for these items is budgeted entirely in the year of purchase. Finally, two items are reported on the annual financial statements of the proprietary fund types that are omitted from the budget, including changes in compensated absences liability and changes in postemployment benefits other than pension liability.

In all funds budgeted, the unrealized change in the market value of investments and bad expenses are not budgeted for, yet 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 Department/Division 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.

9. 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.

10. 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.

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 October 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 in July 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

Overview

The County will take a planned approach to acquiring and managing debt. It is understood that the legal, economic, financial, and market conditions associated with the issuance of debt are dynamic and changing. Consequently, the decision to issue debt is best made on a case-by-case basis and only after careful and timely analysis and evaluation of relevant factors. Some of the factors that will be considered include, but are not limited, to the following:

- Legal constraints on debt capacity and various financing alternatives.
- The urgency of the capital requirements to be met and the economic costs of delays.
- Willingness and financial ability of the taxpayers to pay for the capital improvements.
- Determination as to whether to employ a “pay as you acquire” versus a “pay as you use” approach.
- Proper balance between internal and external financing.
- Current interest rates and other market considerations.
- The financial condition of the County.
- The types, availability and stability of revenues to be pledged for repayment of the debt.
- Type of debt to be issued.
- The nature of the projects to be financed (i.e., approved schedule of improvements, non-recurring improvements, etc.)

Procedure

The County will only issue debt for constructing or acquiring new or significantly renovating existing capital improvements. Cash surpluses, to the extent available and appropriable, should be used to finance scheduled capital improvements. Debt will not be issued to fund ongoing operations. The constraints and restrictions listed below provide the framework in which debt will be issued:

1. 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.
2. 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.
3. 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, pledgeable revenue sources (including ad valorem taxes).
4. 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.
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 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.
8. 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.
9. 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.
10. 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.
11. 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.
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.

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.

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 Fiscal Year 2016-17 Budget Activities Calendar		
March	CFO/Budget Director	Review Service Charges for Fiscal Year 2016-17 Budget
March 14 - 22	Budget	Provide Budget System training to Department Users
March 14 - 22	Budget	Provide Info Advantage Report Training to Department Users
March 23	County Manager, Deputy County Managers, Department Directors	Fiscal Year 2016-17 Budget Kickoff
April 6	Departments	Fiscal Year 2016-17 Estimated Revenues and Expenditures Due - All Funds
April 20	Departments	Fiscal Year 2016-17 Operating Budget & Fiscal Year 2017-Fiscal Year 2020 Forecast Due - All Funds
July 7	County Manager, CFO, Budget Director	5-Year Forecast Mini-Budget Workshop Presented to Council
July 21	Council, County Manager, CFO	County Manager's Budget Recommendations to Council
July 11 - July 15	Budget, Departments	Capital Improvement Program Training
August 4	County Manager, CFO	Council Adoption of Preliminary TRIM Rates
August 10 - 12	Budget, Departments	Grant Budget Input Training
August 12	Departments	5-Year Capital Improvement Program Due
September 8	County Council	Statutory 1st Public Hearing - Adopt Tentative Budget and Millage Rates, Set Final Public Hearing Date, Time, and Place
September 19	Departments	Grant Budgets Due
September 22	County Council	Final Public Hearing to Adopt the Fiscal Year 2016-17 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)	3,355.06
Area in square miles	1,432
Name of Government facilities and services:	
Number of commercial airlines	2
Airline activities:	
Enplanements (passengers)	312,483
Deplanements (passengers)	309,811
Air freight (pounds)	170,873
Air express (pounds)	115,452
Aircraft movements:	
Air carrier	4,946
Air taxi	59,154
General aviation	135,525
Military	1,332
Civil	96,413
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 (as of 6/3/2016)	369,000
Number of votes cast in last County-wide general election (11/6/14)	178,000
EVAC:	
Medical Transports	54,642
Fire Protection:	
Dependent:	
Number of stations	21
Number of career fire personnel	166
Number of volunteer certified fire personnel	12
Sewer System:	
Number of treatment plants	8
Number of customers	11,043

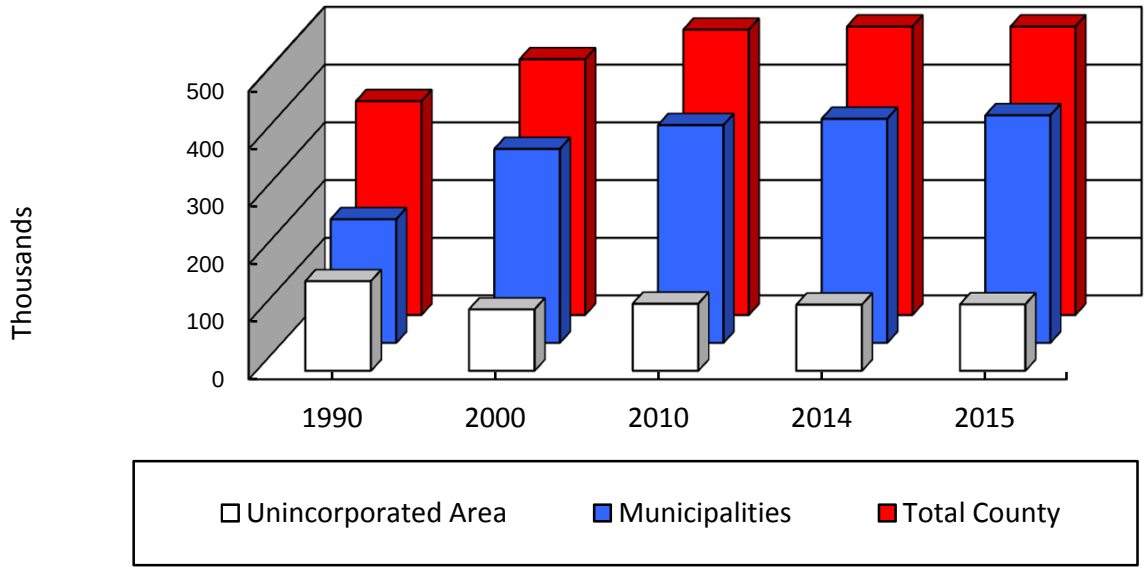
VOLUSIA COUNTY, FLORIDA
MISCELLANEOUS STATISTICAL DATA

Water System:	
Number of plants	9
Number of customers	15,605
Reclaimed Water System:	
Number of plants	2
Number of customers	1,507
Miles of streets:	
County:	
Paved	968
Unpaved	86
Bike Paths/Sidewalks:	
Paved	274
Refuse Disposal:	
Tomoka Landfill:	
Tons	309,783
Cubic Yards	1,239,132
Transfer Station:	
Tons	173,206
Cubic Yards	692,824
Volusia Transportation Authority (VOTRAN):	
Fixed Route:	
Passengers	3,445,022
Revenue Miles	2,648,019
Gold Paratransit:	
Passengers	276,059
Revenue Miles	2,263,744
Facilities and services not included in the reporting entity:	
Education:	
Number of:	
Elementary schools	46
Middle schools	13
High schools	10
Alternate schools	7
Charter Schools	9
Universities	9
Employment by industry (2015): (2)	
Education and Health Services	48,100
Trade (wholesale and retail)	31,500
Leisure and Hospitality	46,500
Government	13,900
Professional and Business Services	49,800
Manufacturing	11,300
Mining, Logging, and Construction	26,800
Financial Activities	20,100
Other Services	8,000
Information	-1,100
Transportation, Warehousing, and Utilities	9,800
Volusia County Taxable Sales (3):	
Fiscal Year 2015	7,311,368,639
Fiscal Year 2014	6,814,465,823
Fiscal Year 2013	6,391,077,039

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

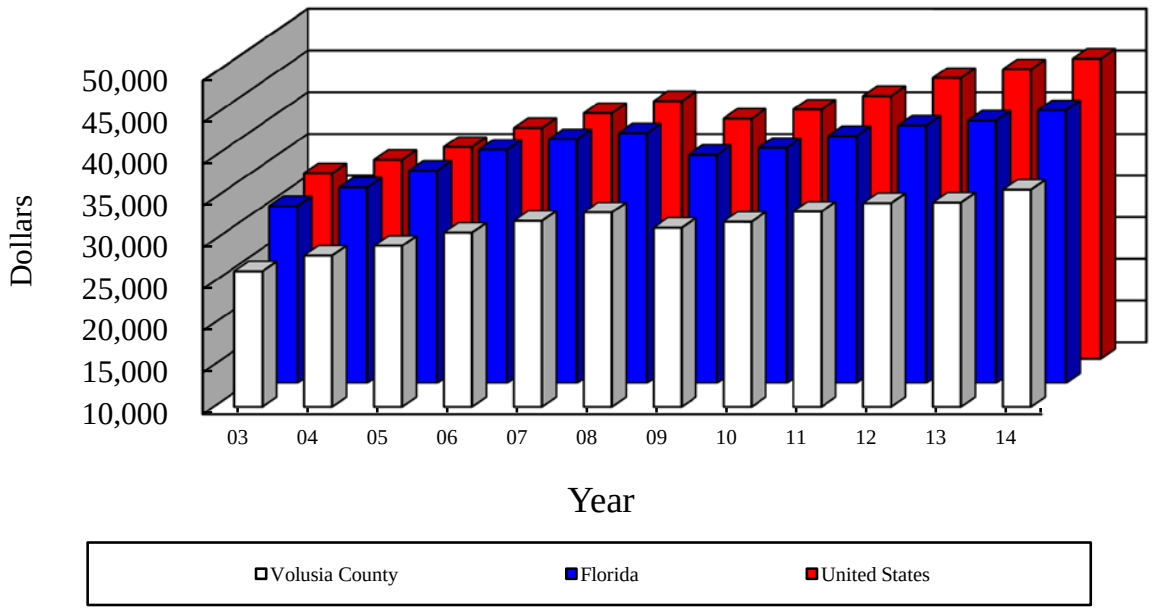
	1990	2000	2010	2014	2015	Average Annual Growth 2014-2015
Daytona Beach	61,991	64,112	61,005	62,622	63,534	0.2%
Daytona Beach Shores	2,197	4,299	4,247	4,264	4,263	0.0%
DeBary*	N/A	15,559	19,320	19,802	20,002	0.1%
DeLand	16,622	20,904	27,031	29,467	30,493	0.4%
Deltona*	N/A	69,543	85,182	86,360	87,497	0.1%
Edgewater	15,351	18,668	20,750	20,748	20,958	0.1%
Flagler Beach	N/A	75	60	60	60	0.0%
Holly Hill	11,141	12,119	11,659	11,661	11,712	0.0%
Lake Helen	2,344	2,743	2,624	2,616	2,651	0.1%
New Smyrna Beach	16,549	20,048	22,464	23,834	24,285	0.2%
Oak Hill	917	1,378	1,792	1,855	1,869	0.1%
Orange City	5,347	6,604	10,599	11,483	11,569	0.1%
Ormond Beach	29,721	36,301	38,137	39,455	40,013	0.1%
Pierson	2,988	2,596	1,736	1,688	1,691	0.0%
Ponce Inlet	1,704	2,513	3,032	3,039	3,047	0.0%
Port Orange	35,399	45,823	56,048	57,467	58,656	0.2%
South Daytona	12,488	13,177	12,252	12,373	12,538	0.1%
Unincorporated	155,978	106,880	116,655	115,057	115,656	0.1%
TOTAL	**370,737**	**443,342**	**494,593**	**503,851**	**510,494**	**0.1%**

Source: Florida Office of Economic and Demographic Research

*Incorporated after April 1, 1990

VOLUSIA COUNTY, FLORIDA

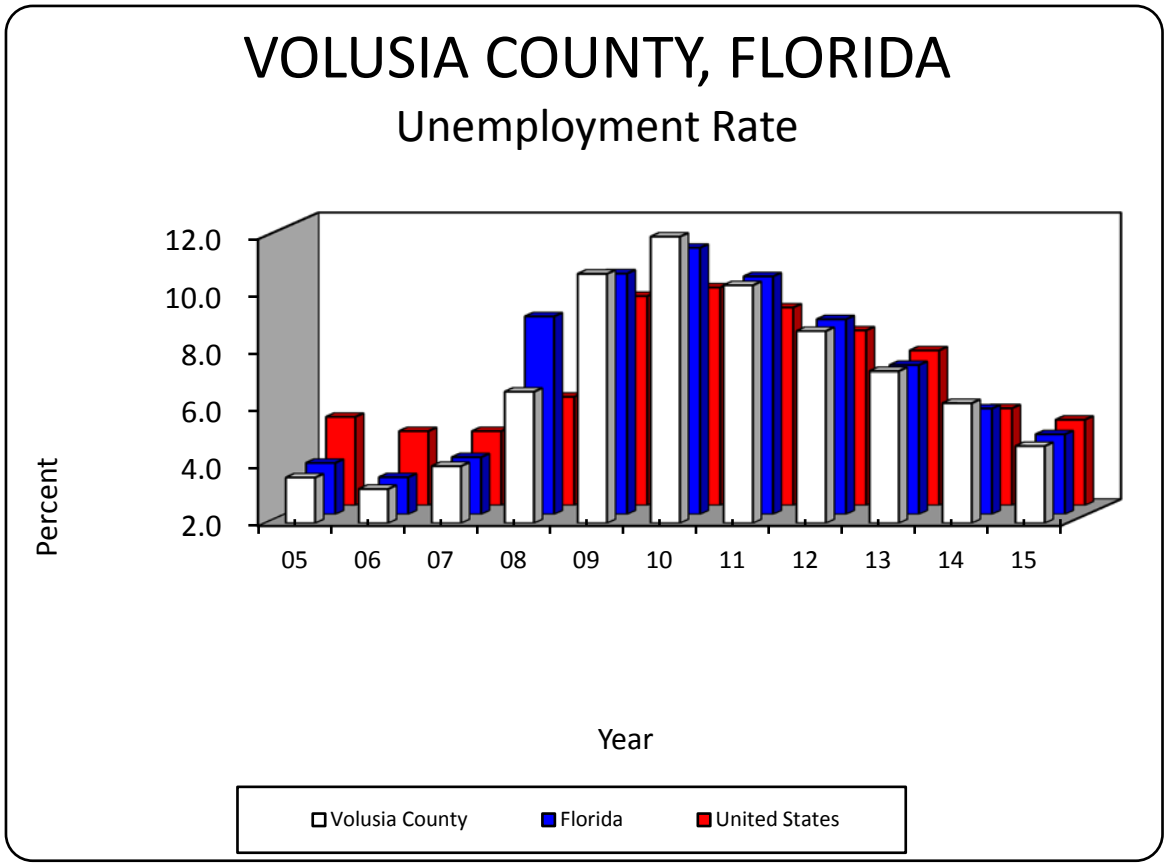
Per Capita Personal Income



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%
2014	36,052	4.40%	42,737	3.00%	46,049	2.90%

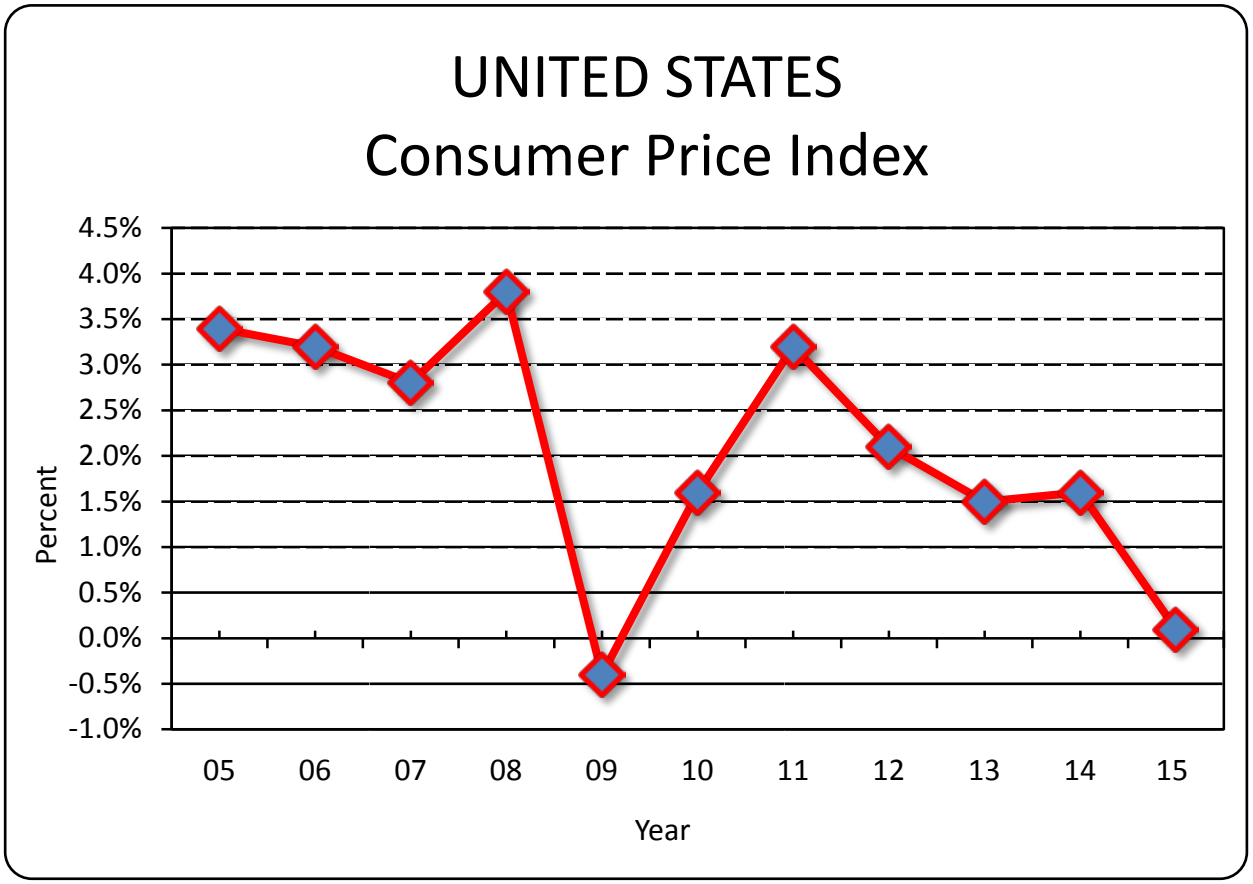
Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business; Regional Economic Information System, Bureau of Economic Analysis



Unemployment Rate

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	12.7	11.3	9.6
2011	10.3	10.3	8.9
2012	8.7	8.8	8.1
2013	7.3	7.2	7.4
2014	6.2	5.7	5.4
2015	4.7	4.8	5.0

Source: Florida Research & Economic Database

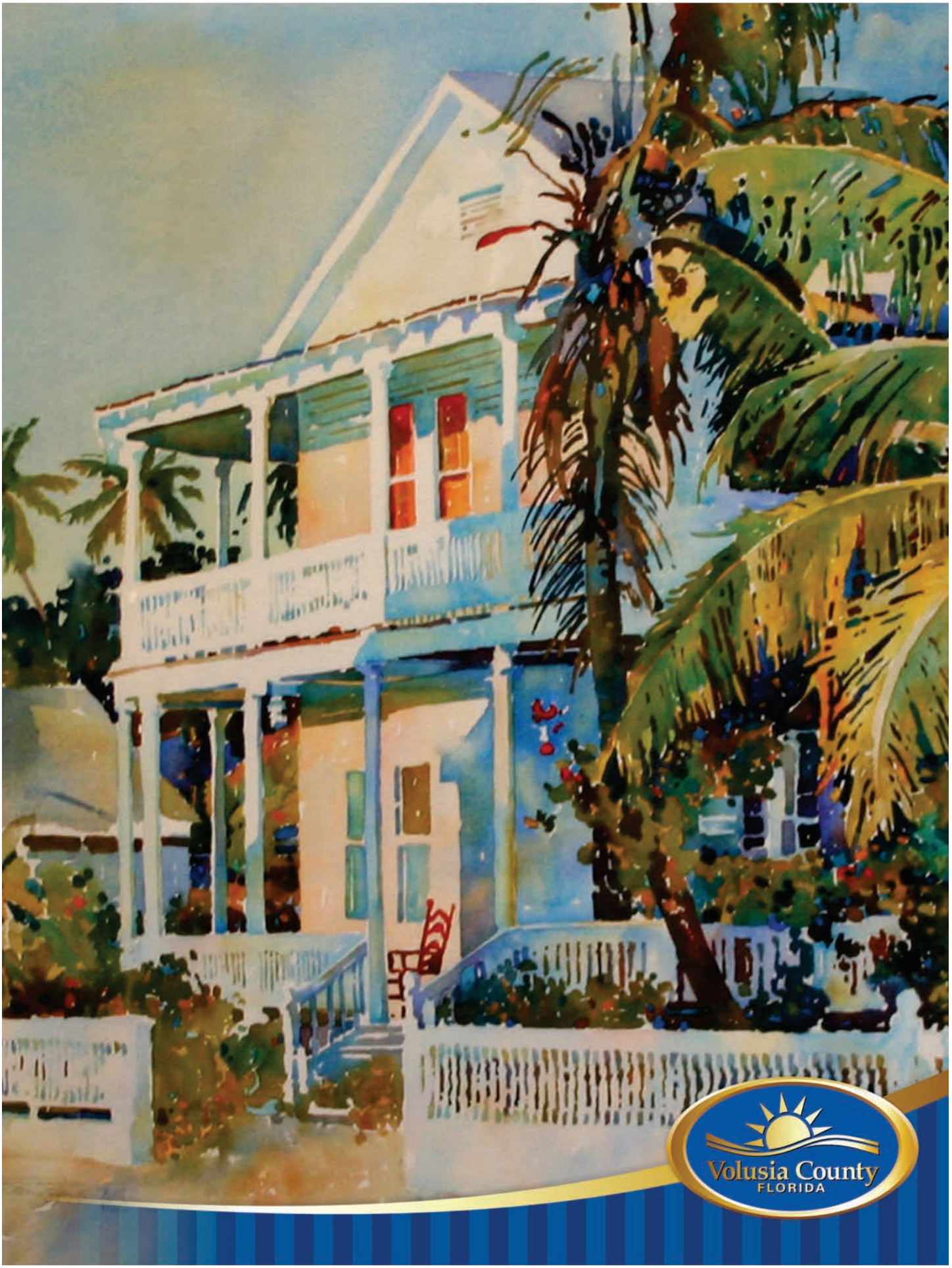


Consumer Price Index

Year	U.S. Index 1982-1984=100	Inflation 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	1.6%
2015	237.0	0.1%

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.



Budget Overview

D - Budget Overview

County Revenues..... D - 1
5 - Year Forecast..... D - 2
Revenues by Major Source..... D - 33
Changes in Fund Balance..... D - 36
Estimated Fund Balances..... D - 37
Revenue Schedules..... D - 39
County Operating Expenditures..... D - 54
Personnel Authorization Summary..... D - 55
Expense Schedules..... D - 59
General Fund..... D - 65
Library Fund..... D - 68
ECHO Fund..... D - 68
Volusia Forever Fund..... D - 69
Emergency Medical Services Fund..... D - 70
Transportation Trust Fund..... D - 70
Mosquito Control Fund..... D - 71
Resort Tax Fund..... D - 72
Sales Tax Trust Fund..... D - 72
Ponce De Leon Inlet and Port District Fund..... D - 73
Ocean Center Fund..... D - 74
Municipal Service District Fund..... D - 74
Economic Development Fund..... D - 77
Fire Rescue District Fund..... D - 78
Stormwater Utility Fund..... D - 78
Debt Services Fund..... D - 78
Solid Waste Fund..... D - 79
Daytona Beach International Airport Fund..... D - 79
Volusia Transportation Authority (VOTRAN) Fund..... D - 80
Water and Sewer Utilities Fund..... D - 80
Parking Garage Fund..... D - 80

— This page intentionally blank —

Volusia County
FLORIDA

FISCAL YEAR 2016-17
VOLUSIA COUNTY, FLORIDA
ADOPTED BUDGET

TOTAL COUNTY REVENUES

The Operating Budget, $697.4 million, is $32.7 million or 4.9% above the fiscal year 2015-16 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. However, $20 million is loan proceeds for capital projects. Only 34.6% of the operating budget is attributed to property taxes including $5.4 million being distributed to various cities for community redevelopment areas (CRA). Based on the adopted millage rates, additional tax revenue of $12.3 million is used to maintain current service levels and for major capital improvement projects. 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 2016-17 budget is $152.9 million, an increase of $10.1 million of which $7 million is loan proceeds for capital. Capital projects planned for fiscal year 2016-17 include: Elections Warehouse, off beach parking development, Shell Harbor Park, Lemon Bluff Park, Court/Central Services Warehouse, and Sheriff's Office Evidence Facility. Continued funding is allocated for Trails Program and Ocean Center improvements.

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, 25 major funds were forecasted for fiscal years 2017-20 and presented before County Council on July 7, 2016: General Fund, Emergency Medical Services Fund (EVAC), Library Fund, East Volusia Mosquito Control District Fund, Ponce DeLeon Inlet and Port District Fund, Sheriff Emergency 911 Fund, Ocean Center Fund, Municipal Service District (MSD) Fund, Economic Development Fund, Fire Services District Fund, ECHO Fund, Debt Service Fund, 800 MHz Capital Fund, Beach Capital Fund, Ocean Center Capital Fund, Elections Warehouse Fund, Court-Central Services Warehouse Fund, Sheriff's Projects Fund, Emergency Medical Services (EMS) Facility Fund, Medical Examiner Facility Fund, Boardwalk Development Fund, Solid Waste Fund, Airport Fund, VOTRAN Fund, and Parking Garage 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:

- Operating revenues reflect minimal growth in forecast years
- Communications Services Tax - flat due to ongoing legislative discussions
- Sales Tax – average 6% increase fiscal years 2017-2020
- State Revenue Sharing – increasing 3.6% annually

Property Taxes – Taxable values for fiscal year 2016-17 were based on values released by Volusia County Property Appraiser on July 1, 2016.

Fund	FY17	Forecasted Years
General Fund	7%	5.0%
Library District Fund	7%	5.0%
ECHO Fund	7%	5.0%
Mosquito Control Fund	7%	5.0%
Ponce DeLeon & Port District Fund	7.3%	5.0%
Fire Fund	5.6%	3.0%
Municipal Service District Fund	5.3%	3.0%

For the fiscal year 2016-17 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 7.0% is up from $27.1 billion in 2015 to $29.0 billion in 2016.

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:

Salaries – Fiscal years 2017-20 pay adjustment of 3%
FRS – Fiscal year 2016-17 increased per legislative action; rates remain flat
Group Insurance – Rates per eligible employee are adjusted annually by 9% for estimated medical costs
Workers Compensation – Fiscal year 2016-17 based on 5 year claims experience, fiscal years 2018-20 remain flat

Operating Expenses:

Contracted Services – increase fiscal years 2018-20: 2%
Fuel – increase fiscal years 2018-20: 1.5%
Insurance-Liability – increase fiscal year 2018: 10%; fiscal years 2019-20: 8%
Grant & Aid – Children and Families and Alcohol, Drugs, and Mental Health funding – increase fiscal years 2017-20: 3%
Janitorial Services – increase fiscal years 2018-20: 2%
Postage – increase fiscal years 2018-20: 1%
Property Insurance – increase fiscal year 2018: 10%; fiscal years 2019-20: 8%
Tax Service Charge – increase fiscal years 2018-20: 4.5%
TITF (CRA) Payments – increase fiscal years 2018-20: 10%; includes new Deltona CRA
Utilities – increase fiscal years 2018-20: 2%
Vehicle Lease Service Charge – reflects replacement schedule

By contrast, early identification of funding availability allows County Council some flexibility in decision-making for priorities now and into the future. Assumptions to maintain 6.1 millage rate within General Fund forecast:

- Construction costs on proposed capital projects do not increase above what has been projected using a reasonable inflation factor
- No emergency situation that requires resources above emergency reserves
- No legislative changes that could cause reductions in other revenues in the general fund
- Shifting of indigent costs
- No additions to list of proposed projects
- No significant economic event that would cause a drop in property values or loss of sales tax revenue
- Departments to be headed by newly elected Sheriff, Elections Supervisor, and Property Appraiser have been budgeted at reasonable levels
- No additional Community Redevelopment Area (CRA) included
- No homeless shelters cost are included
- Commuter rail phase II construction costs are not included
- No elimination of revenue fees – fees structures to be reviewed in future mini budget workshop
- Forecasted salary adjustment are 3%, FRS as outlined currently by State, and health insurance adjusted annually by 9%

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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 450 Solid Waste Fund

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Landfill Charges - Tipping Fees	14,000,800	15,296,111	15,754,806	16,227,423	16,714,219	17,215,618
Franchise Fees and Hauling Permits	351,500	372,500	372,500	372,500	372,500	372,500
Misc. Revenues (Rent, sales, interest, etc.)	448,700	581,081	512,600	512,600	512,600	512,600
PY Fund Balance One-Time - Capital	**1,708,743**	**-**	**1,662,929**	**4,491,442**	**-**	
TOTAL FUND REVENUES	**16,509,743**	**16,249,692**	**18,302,835**	**21,603,965**	**17,599,319**	**18,100,718**
Expenditures:						
Personal Services	3,963,706	3,765,312	4,106,552	4,254,643	4,411,516	4,574,670
Operating Expenses	7,356,467	6,846,546	7,639,988	7,686,855	7,780,436	7,876,365
Capital Outlay (Equipment Replacement)	1,463,300	1,360,527	2,773,730	2,826,350	2,567,940	2,783,069
Subtotal Operating	**12,783,473**	**11,972,385**	**14,520,270**	**14,767,848**	**14,759,892**	**15,234,104**
Capital Improvements						
Citizen's Convenience Improvements			120,000			
Tomoka Farms Southwest Facility	2,058,973	614,587	2,000,000			
New Cell Expansion	320,000	301,651	635,000	5,699,000	590,500	400,000
Landfill Gas Systems	950,000	607,539	550,000	650,000	350,000	350,000
Subtotal Capital Improvements	**3,328,973**	**1,523,777**	**3,305,000**	**6,349,000**	**940,500**	**750,000**
Long Term Care	397,297	197,000	477,565	487,117	496,859	506,797
TOTAL FUND EXPENDITURES	**16,509,743**	**13,693,162**	**18,302,835**	**21,603,965**	**16,197,251**	**16,490,901**
REVENUES UNDER/OVER EXPENDITURES	**0**	**2,556,530**	**0**	**0**	**1,402,068**	**1,609,817**

Reserves						
Future Capital	10,949,648	18,412,947	16,750,018	12,258,576	13,660,644	15,270,461
Pollution Remediation	56,700	56,700	56,700	56,700	56,700	56,700
Total Reserves	**11,006,348**	**18,469,647**	**16,806,718**	**12,315,276**	**13,717,344**	**15,327,161**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 457 Water Utilities

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Water Sales	6,630,101	6,750,000	6,870,000	7,007,400	7,147,548	7,290,498
Other Water Revenues	65,000	77,500	115,000	110,000	110,000	110,000
Sewer Sales	7,090,876	7,200,000	7,200,000	7,416,000	7,638,480	7,867,634
Other Sewer Revenues	60,000	243,000	130,000	125,000	125,000	125,000
Other Revenues	217,000	270,000	297,000	297,000	297,000	297,000
Miscellaneous Revenues	413,500	610,300	560,000	552,000	550,000	550,000
Subtotal	14,476,477	15,150,800	15,172,000	15,507,400	15,868,028	16,240,132
Intergovernmental Revenue - SJWMD Grant	0	5,922,500	0	0	0	0
PY Fund Balance CIP	**2,846,924**	**7,020,868**	**838,691**	**2,314,185**	**88,308**	
TOTAL FUND REVENUES	**17,323,401**	**28,094,168**	**16,010,691**	**17,821,585**	**15,956,336**	**16,240,132**
Expenditures:						
Personal Services	3,650,670	3,522,219	3,835,173	3,983,723	4,140,189	4,302,492
Operating Expenses	5,844,872	6,012,408	6,042,210	6,128,152	6,214,406	6,303,270
Capital Outlay	360,000	360,000	325,000	325,000	300,000	525,000
Debt Service	2,317,859	2,317,859	2,308,308	2,184,710	2,186,741	1,904,230
Subtotal Operating Expenses	12,173,401	12,212,486	12,510,691	12,621,585	12,841,336	13,034,992
Capital Improvement Expenses	5,150,000	15,881,682	3,500,000	5,200,000	3,115,000	2,340,000
TOTAL FUND EXPENDITURES	**17,323,401**	**28,094,168**	**16,010,691**	**17,821,585**	**15,956,336**	**15,374,992**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**865,140**
Reserves	2,239,009	3,242,973	2,404,282	90,097	1,789	866,929

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 451 - Daytona Beach International Airport

Operating Revenues:	FY2015-16 Budget	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Business Income	10,093,865	10,570,834	11,263,188	11,659,427	11,789,674	11,867,397
Passenger Facility Charge	1,287,442	1,375,911	1,423,019	1,444,364	1,466,030	1,488,020
FAA - Innovative Financing Grant/ Law Enforcement Operating Grant	2,382,984	2,389,908	2,400,029	2,400,029	2,400,029	2,400,029
State Innovative Financing	128,221	128,222	128,222	128,222	128,222	128,222
Miscellaneous	749,084	737,268	571,228	583,035	580,401	588,481
Subtotal Operating Revenues	14,641,596	15,202,143	15,785,686	16,215,077	16,364,356	16,472,149
PY Fund Balance Operating		**2,722,936**	**283,608**	**2,764,986**		
Total Fund Revenues	**14,641,596**	**17,925,079**	**16,069,294**	**18,980,063**	**16,364,356**	**16,472,149**
Operating Expenditures:						
Administration	1,706,780	1,696,230	1,813,929	1,887,885	1,959,134	2,033,912
Maintenance & Operations	4,599,331	5,077,482	4,977,860	5,221,564	5,471,787	5,626,606
Security	1,144,412	1,148,547	1,169,077	1,178,506	1,188,267	1,198,317
Ground Handling	742,379	982,453	1,202,117	960,408	985,445	1,074,940
Fire Services	1,009,334	977,828	971,359	1,145,915	1,067,888	1,065,078
Other	1,176,166	1,351,946	881,250	890,938	900,935	855,868
Debt Service	3,854,091	3,715,591	4,132,213	3,871,514	3,862,451	3,857,276
Subtotal Operating Expenditures	**14,232,493**	**14,950,077**	**15,147,805**	**15,156,730**	**15,435,907**	**15,711,997**
Local Grant Match	**0**	**2,975,002**	**921,489**	**3,823,333**	**565,833**	**545,000**
Total Fund Expenditures	**14,232,493**	**17,925,079**	**16,069,294**	**18,980,063**	**16,001,740**	**16,256,997**
Revenues:						
Loan Proceeds	**0**	**0**	**12,000,000**	**0**	**0**	**0**
Expenditures:						
Terminal Update	0	0	2,000,000	5,000,000	5,000,000	0
Balance	**0**	**0**	**10,000,000**	5,000,000	0	0
REVENUES LESS EXPENDITURES	**409,103**	**0**	**0**	**0**	**362,616**	**215,152**

	FY2015-16 Budget	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Expenditures by Category:						
Personal Services	3,369,853	3,299,913	3,488,921	3,617,914	3,753,244	3,893,141
Operating Expenses	6,804,199	7,596,769	6,517,570	7,312,169	7,449,124	7,535,492
Capital Outlay/Improvements Operating	204,350	337,804	3,009,101	5,355,133	5,371,088	476,088
Capital Improvements - Grant Local Match	0	2,975,002	921,489	3,823,333	565,833	545,000
Debt Service	3,854,091	3,715,591	4,132,213	3,871,514	3,862,451	3,857,276
Reserves	10,132,120	18,009,487	27,725,879	24,960,893	20,323,509	20,538,661
Total Expenditures	**24,364,613**	**35,934,566**	**45,795,173**	**48,940,956**	**41,325,249**	**36,845,658**

Reserves - Equip Repl. Bond Req (9904)	250,000	250,000	250,000	250,000	250,000	250,000
Maint & Oper Reserves - 1/6 of operating (9908)	1,892,651	1,892,651	1,835,932	870,261	911,965	937,768
Reserves - Revenue Stabilization (9900)	6,071,444	4,999,559	4,999,559	15,381,630	15,539,164	15,628,534
Reserves - Future Capital (9903)	1,918,025	2,804,122	10,640,388	3,459,002	869,880	1,514,859
Reserves - Local Match	0	8,063,155	0	0	2,752,500	2,207,500
Reserves - Terminal Update	0	0	10,000,000	5,000,000	0	0
Total Reserves	**10,132,120**	**18,009,487**	**27,725,879**	**24,960,893**	**20,323,509**	**20,538,661**

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

Revenues:	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Federal Mass Transit	5,147,112	5,358,082	5,465,244	5,574,549	5,686,039
State Mass Transit	4,434,382	4,670,937	4,764,356	4,859,643	4,956,836
Mass Transit Fares	3,132,160	3,154,000	3,217,080	3,281,422	3,347,050
General Fund Transfer - Operating (p.96)	**7,035,653**	**7,340,131**	**7,744,443**	**8,086,350**	**8,438,897**
General Fund Transfer - Service Frequency (p. 96)		**1,100,000**	**2,327,940**	**2,387,115**	**2,447,891**
Miscellaneous Revenues	472,889	478,582	478,582	478,582	478,582
TOTAL FUND REVENUES	**20,222,196**	**22,101,732**	**23,997,645**	**24,667,661**	**25,355,295**
Expenditures:					
Personal Services	13,756,716	15,277,633	16,431,881	16,977,982	17,538,637
Operating Expenses					
Contracted Services	1,499,188	1,544,164	1,575,047	1,606,548	1,638,679
Maintenance Vehicles	983,378	1,012,880	1,033,137	1,054,373	1,076,047
Fuel	1,776,727	2,107,717	2,403,333	2,439,382	2,475,974
Other Operating Expenses	2,206,187	2,159,338	2,554,247	2,589,376	2,625,958
TOTAL FUND EXPENDITURES	**20,222,196**	**22,101,732**	**23,997,645**	**24,667,661**	**25,355,295**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 475 Parking Garage

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Parking Revenues	2,424,736	2,366,686	2,366,686	2,414,020	2,438,160	2,438,160
Miscellaneous Revenues	5,277	7,220	7,220	7,220	7,220	7,220
Interfund Transfers - Ocean Center (p. 25)	0	0	473,000	357,048	0	0
PY Fund Balance - CIP	**569,270**	**355,159**	**282,119**	**49,151**	**68,183**	**104,606**
TOTAL FUND REVENUES	**2,999,283**	**2,729,065**	**3,129,025**	**2,827,439**	**2,513,563**	**2,549,986**
Expenditures:						
Personal Services	171,633	152,009	228,466	235,602	243,144	251,002
Operating Expenses	1,294,358	1,171,693	1,252,475	1,251,981	1,276,353	1,301,243
Capital Outlay	48,900	49,979	32,000	10,500	17,000	10,500
Debt Service	840,470	840,470	849,218	852,442	857,200	867,375
Loan Repayment - General Fund	29,866	29,866	29,866	29,866	29,866	29,866
Operating Expenditures	**2,385,227**	**2,244,017**	**2,392,025**	**2,380,391**	**2,423,563**	**2,459,986**
Capital Improvements	55,056	55,056				
Deck and Drainage Restoration	46,000	39,992	136,000	90,000	90,000	90,000
Door controls	350,000	350,000				
Lighting	40,000	40,000		357,048		
Toll System	123,000		473,000			
Generator			45,000			
Roof			83,000			
Capital Improvement Expenses	**614,056**	**485,048**	**737,000**	**447,048**	**90,000**	**90,000**
TOTAL FUND EXPENDITURES	**2,999,283**	**2,729,065**	**3,129,025**	**2,827,439**	**2,513,563**	**2,549,986**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**
Reserve for Revenue Stabilization (5%)	121,501	118,695	142,345	142,345	142,345	135,108
Reserve for Future Capital	161,305	520,472	214,703	165,552	97,369	0
Total Reserves	**282,806**	**639,167**	**357,048**	**307,897**	**239,714**	**135,108**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 118 - Ocean Center

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Charges for Services	1,399,745	1,690,273	1,766,023	1,801,344	1,819,357	1,819,357
Miscellaneous Revenues	312,173	417,415	479,030	388,602	391,658	391,658
Transfer from Tourist Development Tax	5,625,893	6,363,117	7,040,499	7,855,082	8,854,146	10,090,081
Coordinated Marketing	200,000	145,168	397,967	400,000	400,000	400,000
Subtotal Operating	7,537,811	8,615,973	9,683,519	10,445,028	11,465,161	12,701,096
PY Fund Balance - Capital	**2,459,959**	**1,579,017**	**1,214,272**	**37,672**		
TOTAL FUND REVENUES	**9,997,770**	**10,194,990**	**10,897,791**	**10,482,700**	**11,465,161**	**12,701,096**
Expenditures:						
Personal Services	2,421,207	2,301,842	2,584,118	2,683,227	2,785,156	2,890,575
Operating Expenses	3,343,218	3,659,636	3,254,699	3,312,372	3,369,990	3,431,753
Coordinated Marketing	400,000	397,967	400,000	400,000	400,000	400,000
Transfer 208 Fund - Ocean Center Debt Service	658,783	658,783	659,114	659,053	658,599	658,737
Subtotal Operating Expenses	6,823,208	7,018,228	6,897,931	7,054,652	7,213,745	7,381,065
% of operating revenues	91%	81%	71%	68%	63%	58%
Capital Outlay/Improvements	126,946	129,146	1,094,681	71,000	100,000	209,000
Transfer to 475 Fund - Parking Garage (p.21)			**473,000**	**357,048**		
Transfer 318 Fund - Ocean Center Capital (p. 28)	3,047,616	3,047,616	2,432,179	3,000,000	3,500,000	4,000,000
Subtotal Capital Expenses	3,174,562	3,176,762	3,999,860	3,428,048	3,600,000	4,209,000
TOTAL FUND EXPENDITURES	**9,997,770**	**10,194,990**	**10,897,791**	**10,482,700**	**10,813,745**	**11,590,065**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**651,416**	**1,111,031**

Reserves for Revenue Stabilization (6%)	453,611	508,248	557,133	602,702	663,910	738,066
Reserves for Future Capital	782,193	2,414,774	1,151,617	1,068,376	1,658,584	2,695,459
Total Reserves	**1,235,804**	**2,923,022**	**1,708,750**	**1,671,078**	**2,322,494**	**3,433,525**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 318 - Ocean Center Capital

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from Ocean Center Fund 118 (p. 25)	3,047,616	3,047,616	2,432,179	3,000,000	3,500,000	4,000,000
PY Fund Balance One-Time		598,465	-	-	-	-
TOTAL FUND REVENUES	**3,047,616**	**3,646,081**	**2,432,179**	**3,000,000**	**3,500,000**	**4,000,000**
Expenditures:						
Replace Air Handlers	3,047,616	3,471,081				
Roof Repair				550,000		
Arena Floor Boxes			200,000			
Replace Main Marque		50,000	450,000			
Arena Elevator Modernization				300,000		
Lighting				110,000	700,000	
Sound System		125,000				125,000
TOTAL FUND EXPENDITURES	**3,047,616**	**3,646,081**	**650,000**	**960,000**	**700,000**	**125,000**
REVENUES LESS EXPENDITURES	**0**	**0**	**1,782,179**	**2,040,000**	**2,800,000**	**3,875,000**
Reserves	1,482,047	883,582	2,665,761	4,705,761	7,505,761	11,380,761

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 104 - Library

Millage Rate Flat @ 0.5520

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ad Valorem Taxes	14,390,176	14,400,398	15,420,162	16,189,170	16,996,629	17,844,460
Millage Rate	**0.5520**	**0.5520**	**0.5520**	**0.5520**	**0.5520**	**0.5520**
State Aid to Library	470,392	455,385	455,385	455,385	455,385	455,385
Charges for Services	168,000	168,000	172,000	172,000	172,000	172,000
Fines and Forfeitures	380,000	380,000	380,000	380,000	380,000	380,000
Miscellaneous Revenues	218,900	218,383	214,250	214,250	214,250	214,250
Transfers from Library Endowment Fund	50,000	50,000	50,000	50,000	50,000	50,000
Contributions & Donations	63,000	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	0
Subtotal Operating	**15,990,468**	**15,985,166**	**17,004,797**	**17,773,805**	**18,581,264**	**19,179,095**
PY Fund Balance - CIP & OUTLAY	**698,020**	**875,628**	**483,253**	**237,932**		
PY Fund Balance One-Time	**750,063**	**650,098**				
Total Fund Revenues	**17,438,551**	**17,510,892**	**17,488,050**	**18,011,737**	**18,581,264**	**19,179,095**
Expenditures:						
Personal Services	9,885,584	9,774,328	10,142,247	10,546,002	10,973,803	11,418,019
Operating Expenses	6,543,620	6,534,609	6,642,202	6,716,989	6,822,839	6,933,243
Capital Outlay	268,020	275,628	300,229	193,900	236,500	217,500
Capital Improvements	430,000	600,000	275,000	385,000	245,000	365,000
Interfund Transfers to General Fund (p.96)	311,327	311,327	128,372	132,223	136,190	
Interfund Transfers to Grant		15,000				
Total Fund Expenditures	**17,438,551**	**17,510,892**	**17,488,050**	**17,974,114**	**18,414,332**	**18,933,762**
Revenues Less Expenditures	**0**	**0**	**0**	**37,623**	**166,932**	**245,333**
Reserves for Future Capital	2,629,309	3,373,043	2,826,692	2,568,434	2,844,161	3,046,450
Emergency Reserves	1,150,531	1,150,531	1,213,629	1,271,578	1,329,715	1,372,759
Emergency Reserves Percentage	7%	7%	7%	7%	7%	7%
Total Reserves	**3,779,840**	**4,523,574**	**4,040,321**	**3,840,012**	**4,173,876**	**4,419,209**

*FY17 taxable property value increase projected at 6.8%, FY18, FY19, FY20 taxable property value increase is 5% per year.

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

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ad Valorem Taxes	3,540,662	3,540,946	3,800,257	3,989,670	4,188,553	4,397,381
Millage Rate	**0.1880**	**0.1880**	**0.1880**	**0.1880**	**0.1880**	**0.1880**
Intergovernmental Revenues	120,000	30,000	15,000	0	0	0
Charges for Services	30,000	30,000	31,200	32,448	33,746	35,096
Miscellaneous Revenues (Rent, Sales, Interest, etc)	523,700	188,000	122,700	104,948	140,246	228,596
Subtotal Operating	4,214,362	3,788,946	3,969,157	4,127,066	4,362,545	4,661,073
PY Fund Balance One-Time Capital	**2,196,322**	**2,464,328**	**190,904**	**191,613**	**516,022**	**441,279**
TOTAL FUND REVENUES	**6,410,684**	**6,253,274**	**4,160,061**	**4,318,679**	**4,878,567**	**5,102,352**
Expenditures:						
Personal Services	1,566,912	1,510,610	1,680,918	1,745,139	1,812,935	1,883,219
Operating Expenses	2,156,302	2,406,036	2,168,593	2,311,900	2,365,197	2,419,881
CRA Payments**	124,157	123,650	141,800	148,890	156,335	164,152
Capital	545,063	194,728	150,500	94,500	544,100	635,100
Transfer 305 Fund - 800MHz radios & 365 Service Center	2,018,250	2,018,250	18,250	18,250	0	0
TOTAL FUND EXPENDITURES	**6,410,684**	**6,253,274**	**4,160,061**	**4,318,679**	**4,878,567**	**5,102,352**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**
Equip Replacement Reserves - Helicopter & equip	2,310,873	2,156,368	1,948,809	1,740,039	1,200,469	729,338
Special Program Reserves - Fuel	23,821	23,821	23,821	23,821	23,821	23,821
Emergency Reserves @ 10%	421,437	378,895	395,550	412,707	436,255	466,107
Total Reserves	**2,756,131**	**2,559,084**	**2,368,180**	**2,176,567**	**1,660,545**	**1,219,266**

*FY17 taxable property value increase is 7.5%, FY18, FY19, FY20 taxable property value increase is 5% per year

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

VOLUSIA COUNTY FORECAST THROUGH SUNSET
FUND: 160 - Volusia ECHO
Millage Rate Flat @ voter-approved 0.2000

	FY2015-16 Estimate	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast	Total
Revenues:							
Ad Valorem Taxes*	5,110,000	5,572,527	5,851,153	6,143,711	6,450,897	6,773,441	35,901,729
Millage Rate	**0.2000**	**0.2000**	**0.2000**	**0.2000**	**0.2000**	**0.2000**	
Miscellaneous Revenue	112,030	115,000	115,000	115,000	115,000	115,000	687,030
One-Time Revenue Source	**805,670**						**805,670**
Fund Revenues	**6,027,700**	**5,687,527**	**5,966,153**	**6,258,711**	**6,565,897**	**6,888,441**	**37,394,429**
Expenditures:							
CRA Payments**	134,500	155,704	161,932	168,409	175,145	182,151	977,842
Interfund Transfer - Trails Maint. Allocation (Fund 328)	495,079	494,808	494,930	495,445	495,367	495,712	2,971,341
Interfund Transfer - Trails Debt Service (Fund 328)	504,921	505,192	505,070	504,555	504,633	504,288	3,028,659
Subtotal Current Allocation	1,134,500	1,155,704	1,161,932	1,168,409	1,175,145	1,182,151	6,977,842
Boardwalk & Parking Dev - Transfer Fund 375 (p. 77)	1,500,000	1,881,823	2,154,221	2,440,302	2,740,751	3,056,290	13,773,387
Reserves	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Subtotal Operating Budget	**2,784,500**	**3,187,527**	**3,466,153**	**3,758,711**	**4,065,896**	**4,388,441**	**21,651,229**
ECHO Grant Program	3,243,200	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	15,743,200
TOTAL FUND EXPENDITURES	**6,027,700**	**5,687,527**	**5,966,153**	**6,258,711**	**6,565,896**	**6,888,441**	**37,394,429**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Reserves	**2,171,445**						

*Property value increase for FY17 is 7.2%, FY18, FY19, FY20, FY21 is 5% per year.

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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 140 - Fire Services
Millage Rate Flat @ 4.0815

Revenues:	**FY2015-16 Adopted**	**FY2015-16 Estimated**	**FY2016-17 Budget**	**FY2017-18 Forecast**	**FY2018-19 Forecast**	**FY2019-20 Forecast**
Ad Valorem Taxes*	23,988,901	23,988,901	25,181,804	25,935,959	26,712,719	27,512,780
Millage Rate	**4.0815**	**4.0815**	**4.0815**	**4.0815**	**4.0815**	**4.0815**
Intergovernmental Revenues	57,760	57,760	61,280	62,480	63,680	64,880
Transport Services	220,000	270,000	240,000	244,800	249,696	254,690
Miscellaneous Revenues	351,100	370,748	387,350	388,200	389,109	390,027
Subtotal Operating Revenues	**24,617,761**	**24,687,409**	**25,870,434**	**26,631,439**	**27,415,204**	**28,222,377**
PY Fund Balance-CIP & Capital Outlay **	**1,331,288**	**308,530**	**979,099**			**729,728**
TOTAL FUND REVENUES	**25,949,049**	**24,995,939**	**26,849,533**	**26,631,439**	**27,415,204**	**28,952,105**
Expenditures:						
Personal Services	16,134,054	16,016,711	16,785,334	17,352,754	17,948,456	18,560,680
Operating Expenses	7,379,673	7,303,736	8,242,802	8,457,238	8,534,248	8,483,425
Subtotal Operating Expenses	**23,513,727**	**23,320,447**	**25,028,136**	**25,809,992**	**26,482,704**	**27,044,105**
% of operating revenues	**96%**	**94%**	**97%**	**97%**	**97%**	**96%**
Capital Expenses						
Transfer 305 Fund - 800 MHz radios (p. 61)	208,447	208,447	208,447	208,447	0	0
Capital Outlay	1,469,875	1,318,350	768,950	563,000	482,500	1,458,000
Capital Improvements	757,000	148,695	844,000	50,000	450,000	450,000
Subtotal Capital Expenses	**2,435,322**	**1,675,492**	**1,821,397**	**821,447**	**932,500**	**1,908,000**
TOTAL FUND EXPENDITURES	**25,949,049**	**24,995,939**	**26,849,533**	**26,631,439**	**27,415,204**	**28,952,105**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

Reserve for Grant Match			150,000	150,000	150,000	150,000
Reserves for Future Capital**	1,986,158	3,487,536	2,233,170	2,157,069	2,228,692	1,997,974
Emergency Reserves (10%)	2,461,776	2,461,776	2,587,043	2,663,144	2,741,520	2,822,238
Total Reserves	**4,447,934**	**5,949,312**	**4,970,213**	**4,970,213**	**5,120,212**	**4,970,212**

*Fiscal year 2016-17 taxable value increase of 5.6%; fiscal year 2018-20 taxable property value increase is 3% per year.

**Future Capital in FY2019-20 includes SCBA replacement

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Service District

Millage Rate Flat @ 2.2399

	FY2015-16 Adopted	FY2015-16 Estimate	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Revenues:						
Ad Valorem Taxes*	12,892,257	13,057,122	13,529,172	13,933,697	14,350,358	14,779,519
Millage Rate	**2.2399**	**2.2399**	**2.2399**	**2.2399**	**2.2399**	**2.2399**
Contracts-Sheriff	14,048,797	14,040,066	14,971,162	15,719,720	16,505,706	17,330,991
Utility Tax	7,761,885	7,761,885	7,761,885	7,761,885	7,761,885	7,761,885
Communications Tax	3,641,832	3,499,487	3,490,291	3,490,291	3,490,291	3,490,291
Sales Tax	5,661,345	5,661,345	6,137,798	6,336,864	9,230,998	9,404,188
Miscellaneous Revenues	869,749	941,422	899,086	851,385	858,986	866,903
Permit Fees, Special Assessments	1,276,829	1,433,734	1,440,597	1,453,097	1,465,722	1,478,473
PY Fund Balance CIP & Debt	2,093,478	1,130,059			**64,710**	**191,893**
Total Fund Revenues	**48,246,172**	**47,525,120**	**48,229,991**	**49,546,939**	**53,728,656**	**55,304,143**
Expenditures:						
Office of the Sheriff	16,836,641	16,846,251	16,687,175	16,659,986	16,865,178	17,115,134
Office of the Sheriff - Contracts	14,006,557	14,006,557	14,971,162	15,719,720	16,505,706	17,330,991
Office of Sheriff - Evidence Debt Service $7.6M			**492,462**	**492,462**	**492,462**	**492,462**
Growth & Management	6,588,742	5,842,843	6,727,293	6,583,684	6,727,989	6,943,722
Parks & Recreation	1,457,533	1,457,533	1,550,469	1,588,146	1,626,002	1,664,924
Animal Control	1,591,921	1,696,141	1,511,926	1,571,537	1,611,205	1,810,671
Construction Engineering	493,532	462,423	539,132	557,402	576,435	596,029
Mosquito Control	300,000	300,000	300,000	300,000	300,000	300,000
Misc Dept	473,642	415,768	473,472	497,103	523,679	550,210
Interfund Transfer-305 800 MHz radios (p. 63)	297,604	297,604	276,900	276,900	-	-
Interfund Transfer-Fund 369 Sheriff District Two (p. 71)				500,000	1,000,000	1,000,000
Interfund Transfer - Fund 369 Sheriff CAD/RMS (p. 71)					2,500,000	2,500,000
Interfund Transfer - Fund 369 Evidence (p. 71)	1,500,000	1,500,000				
Interfund Transfer - Fund 103 Road Maintenanc	4,700,000	4,700,000	4,700,000	4,800,000	5,000,000	5,000,000
Total Fund Expenditures	**48,246,172**	**47,525,120**	**48,229,991**	**49,546,940**	**53,728,656**	**55,304,143**
REVENUES LESS EXPENDITURES	**-**	**-**	**0**	**0**	**0**	**-**

* FY17 taxable value increase of 5.3%; FY18- FY20 taxable property value increase is 3% per year

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Service District

Millage Rate Flat @ 2.2399

	FY2015-16 Adopted	FY2015-16 Estimate	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Category Summary						
Personal Services	27,560,048	27,446,033	28,844,031	29,845,492	30,925,172	32,139,793
Operating Expenses	12,004,425	11,117,236	11,785,728	11,812,465	11,999,522	12,177,082
Capital Outlay/Improvements	2,184,095	2,464,247	2,130,870	1,819,620	1,811,500	1,994,806
Interfund Transfers	6,497,604	6,497,604	5,469,362	6,069,362	8,992,462	8,992,462
Reserves	3,685,931	6,638,815	6,202,346	6,159,468	6,041,764	5,806,647
Reserves - Emergency	2,063,774	2,063,774	2,500,243	2,543,121	2,596,115	2,639,339
Total by Category	**53,995,877**	**56,227,709**	**56,932,580**	**58,249,528**	**62,366,535**	**63,750,129**

Reserves						
Reserve for Future Capital	1,013,362	2,496,398	2,059,929	2,017,051	2,085,327	2,042,103
Reserves for Debt Service	500,000	1,969,848	1,969,848	1,969,848	1,783,868	1,591,975
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	2,063,774	2,063,774	2,500,243	2,543,121	2,596,115	2,639,339
Percentage	5.1%	5.1%	5.9%	5.9%	5.8%	5.8%
Total Reserves	**5,749,705**	**8,702,589**	**8,702,589**	**8,702,589**	**8,637,879**	**8,445,986**

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

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ad Valorem Taxes *	1,749,689	1,749,829	1,878,967	1,972,565	2,070,844	2,174,036
Millage Rate	**0.0929**	**0.0929**	**0.0929**	**0.0929**	**0.0929**	**0.0929**
Park Fees	641,944	760,947	787,694	803,448	819,517	835,907
Miscellaneous	40,180	40,169	35,150	35,150	35,150	35,150
Subtotal Operating	2,431,813	2,550,945	2,701,811	2,811,163	2,925,511	3,045,093
Transfer from Grant (prior year local match refund)			654,526			
PY Fund Balance One-time Capital	**2,136,659**	**2,701,915**				
TOTAL FUND REVENUES	**4,568,472**	**5,252,860**	**3,356,337**	**2,811,163**	**2,925,511**	**3,045,093**
Expenditures:						
Personal Services	815,756	762,927	924,679	919,828	957,035	997,318
Operating Expenses	745,627	686,680	617,327	616,214	629,752	643,686
CRA Payments **	61,353	61,120	70,071	73,575	77,253	81,116
Partnership Program Grants	20,000	0	15,000	15,000	15,000	15,000
Capital Outlay	9,000	7,996	9,000	13,000	9,000	9,000
Transfer Match Beach Infrastructure Plan			125,000			
Total Operating Expenditures	**1,651,736**	**1,518,723**	**1,761,077**	**1,637,617**	**1,688,040**	**1,746,120**
Capital Improvement Program:						
Fletcher Property - Phase I						100,000
Inlet Boat Ramp Dredging	290,000	290,000				
Inlet Channel Dredging	150,000		150,000	150,000	150,000	150,000
Halifax/Indian River Channel Markers			65,000			
Marine Commerce Park - Phase I						300,000
Marine Habitat / Artificial Fishing Reefs	175,000	95,000	75,000	90,000	240,000	290,000
Nearshore Reef System - FWCC grant		80,000				
Smyrna Dunes Fishing Pier - Canopy		50,000				
Smyrna Dunes Boardwalk - Phase II		2,700,000				
Lighthouse Point Park Boardwalk	150,000		200,000	500,000	500,000	
Transfers to Beach Capital 313 Fund (p. 58)	**500,000**	**519,137**	**433,997**	**433,546**	**347,471**	**458,973**
Total Capital Improvement	**2,916,736**	**3,734,137**	**923,997**	**1,173,546**	**1,237,471**	**1,298,973**
TOTAL FUND EXPENDITURES	**4,568,472**	**5,252,860**	**2,685,074**	**2,811,163**	**2,925,511**	**3,045,093**
REVENUES LESS EXPENDITURES	**0**	**0**	**671,263**	**0**	**(0)**	**0**
Reserves for Future Capital	751,004	645,281	1,290,117	1,278,609	1,267,174	1,255,216
Emergency Reserves @ 10%	243,181	243,181	269,608	281,116	292,551	304,509
Total Reserves	**994,185**	**888,462**	**1,559,725**	**1,559,725**	**1,559,725**	**1,559,725**

*FY17 taxable value increase of 7.3%; FY18-20 taxable property value increase is 5% per year.

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

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 313 - Beach Capital Projects

	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Revenues:						
Beach Access Fees	760,800	845,496	870,861	896,987	923,896	951,613
Transfer from Transportation Trust - Toronita		285,608				
Transfer from Port District - Smyrna Dunes Boardwalk (p. 54)		2,700,000				
Transfer from Port District - Beach Capital (p. 54)			433,997	433,546	347,471	458,973
Transfer from Port District - Parking Development (p. 54)		500,000				
Transfer from General Fund - Parking Development (p. 96)		325,000	5,100,000			
Transfers - ECHO (160) Toronita	435,950	435,950				
Transfers - ECHO (160) Smyrna Dunes Boardwalk	400,000		800,000			
Transfers - ECHO (160) Hiles Parking Development	302,925		302,925			
PY Fund Balance Smyrna Dunes Boardwalk			**3,844,793**			
PY Fund Balance Hiles Parking Development			**292,292**			
PY Fund Balance One-Time		**623,100**		**4,107,288**	**323,633**	
TOTAL FUND REVENUES	**1,899,675**	**5,715,154**	**11,644,868**	**5,437,821**	**1,595,000**	**1,410,586**
Expenditures:						
Transfer to General Fund - Debt Service (p. 96)	33,127	33,127				
Beach Infrastructure (shell parking,dunes, signage)	727,673	482,435	435,000	385,000	385,000	385,000
Projects with ECHO and Other Funds						
Toronita	435,950	2,172,534				
Smyrna Dunes Boardwalk	400,000	175,200	4,644,793			
Hiles Parking Development	302,925	76,154	595,217			
Subtotal Project Expenses	1,138,875	2,423,888	5,240,010			
Parking Development						
834 N Atlantic Ave		951,350				
1255 Oceanshore Blvd		46,384	528,616			
650 S Atlantic Ave		316,379		1,383,621		
726 N Atlantic Ave		64,904	935,096			
3167 S Atlantic Ave		160,300		2,204,700		
3621 S Atlantic Ave		119,100		1,284,500		
Subtotal Parking Development Expenses		1,658,417	1,463,712	4,872,821		

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 313 - Beach Capital Projects

	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Beach Ramps						
Botefuhr Ramp					60,000	340,000
Boyleston Ramp					70,000	430,000
Browning Ramp				60,000	240,000	
Dunlawton Ave Ramp		17,904				
Int'l Speedway Blvd Ramp		16,350				
Plaza Ramp				60,000	240,000	
Riverview Ramp		25,435			60,000	240,000
Rockefeller Ramp				60,000	240,000	
Silver Beach Ave Ramp		646				
Sunsplash Park		460,450				
University Ramp					300,000	
Subtotal Beach Ramp Expenses		520,785		180,000	1,210,000	1,010,000
Flagler Ave Lifeguard Station		596,502				
TOTAL FUND EXPENDITURES	**1,899,675**	**5,715,154**	**7,138,722**	**5,437,821**	**1,595,000**	**1,395,000**
REVENUES LESS EXPENDITURES	**0**	**0**	**4,506,146**	**0**	**0**	**15,586**

Reserves for Toronita	1,450,976					
Reserve for Smyrna Dunes Boardwalk	1,319,993	3,844,793				
Reserve for Hiles Parking Development	368,446	292,292				
Reserves for Parking Development			4,107,288			
Reserves for Flagler Ave Lifeguard Station	596,502					
Reserves for Beach Capital	1,335,892	311,624	710,482	710,482	386,849	402,435
Total Reserves	**5,071,809**	**4,448,709**	**4,817,770**	**710,482**	**386,849**	**402,435**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 305 - 800 MHz Capital Fund

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
800 MHz Communication Surcharge - Traffic Fines	450,000	386,589	386,589	386,589	386,589	386,589
Transfer - General Fund (p. 96)	827,923	827,923	2,337,923	5,150,000	3,100,000	
Transfer - Emergency Medical Services Fund (p. 90)	166,953	166,953	166,953	166,953		
Transfer - Mosquito Control Fund (p. 36)	18,250	18,250	18,250	18,250		
Transfer - Municipal Services District Fund (p. 49)	276,900	276,900	276,900	276,900		
Transfer - Fire Services Fund (p. 44)	208,447	208,447	208,447	208,447		
PY Fund Balance CIP				9,756,921		
TOTAL FUND REVENUES	**1,948,473**	**1,885,062**	**3,395,062**	**15,964,060**	**3,486,589**	**386,589**
Expenditures:						
Event System Upgrade & Link to 700 MHz work		115,000				
DeBary Radio Tower Site		200,000				
VHF Fire Paging Transmitter				10,000		
700 MHz Overlay Network					150,000	
800 MHZ Back Bone Infrastructure		250,000		8,600,000	3,100,000	
Radio Replacement				7,354,060		
TOTAL FUND EXPENDITURES	**0**	**565,000**	**0**	**15,964,060**	**3,250,000**	**0**
REVENUES LESS EXPENDITURES	**1,948,473**	**1,320,062**	**3,395,062**	**0**	**236,589**	**386,589**
Reserves	1,948,473	6,399,133	9,794,195	37,274	273,863	660,452

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 367 - Elections Warehouse

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from General Fund (p. 96)	2,800,000	2,800,000	1,300,000	1,000,000	800,000	0
Transfer from Capital Closed Fund			126,565			
PY Fund Balance CIP					5,226,565	
TOTAL FUND REVENUES	**2,800,000**	**2,800,000**	**1,426,565**	**1,000,000**	**6,026,565**	**0**
Expenditures:						
Elections Warehouse	2,800,000	0	0	0	6,026,565	0
TOTAL FUND EXPENDITURES	**2,800,000**	**0**	**0**	**0**	**6,026,565**	**0**
REVENUES LESS EXPENDITURES	**0**	**2,800,000**	**1,426,565**	**1,000,000**	**0**	**0**
Reserves		2,800,000	4,226,565	5,226,565	0	0

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 368 - Court/Central Services Warehouse

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from General Fund 001 (p. 96)	0	0	3,400,000	0	0	0
PY Fund Balance One-Time		-	-	-	-	-
TOTAL FUND REVENUES	**-**	**-**	**3,400,000**	**-**	**-**	**-**
Expenditures:						
Construction of Warehouse	0	0	3,400,000	0	0	0
TOTAL FUND EXPENDITURES	**0**	**0**	**3,400,000**	**0**	**0**	**0**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 369 - Sheriff Capital Projects

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer-General Fund-Evidence Facility (p. 96)			5,000,000			
Transfer-Municipal Svcs Dist-Evidence Facility (p. 49)	1,500,000	1,500,000				
Transfer-Municipal Svcs Dist-CAD/RMS (p. 49)					2,500,000	2,500,000
Transfer-Municipal Svcs Dist-District 2 Substn (p. 49)				500,000	1,000,000	1,000,000
Loan Proceeds (Evidence Facility)			7,000,000			
PY Fund Balance CIP						2,500,000
TOTAL FUND REVENUES	**1,500,000**	**1,500,000**	**12,000,000**	**500,000**	**3,500,000**	**6,000,000**
Expenditures:						
Sheriff's Evidence Facility		1,500,000	12,000,000			
Sheriff's District 2 Substation *						
Sheriff's CAD/RMS						5,000,000
TOTAL FUND EXPENDITURES	**0**	**1,500,000**	**12,000,000**	**0**	**0**	**5,000,000**
REVENUES LESS EXPENDITURES	**1,500,000**	**0**	**0**	**500,000**	**3,500,000**	**1,000,000**
Reserves - Future Capital	1,500,000	0	0	500,000	4,000,000	5,000,000

* Estimated cost of the District 2 Substation is $3.4 million. $900,000 is transferred from the Municipal Svcs Dist Fund in fiscal year 2020-21.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 371 - EMS Facility

Revenues:	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from General Fund	0	0	4,400,000	3,000,000	0
PY Fund Balance CIP					
TOTAL FUND REVENUES	**0**	**0**	**4,400,000**	**3,000,000**	**0**
Expenditures:					
EMS Facility	0	0	4,400,000	3,000,000	0
TOTAL FUND EXPENDITURES	**0**	**0**	**4,400,000**	**3,000,000**	**0**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**
Reserves	0	0	0	0	0

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 373 - Medical Examiner Facility

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Transfer from General Fund 001 (p. 96)	0	0	0	0	1,600,000	3,800,000
PY Fund Balance CIP						1,600,000
TOTAL FUND REVENUES	**0**	**0**	**0**	**0**	**1,600,000**	**5,400,000**
Expenditures:						
Medical Examiner Facility	0	0	0	0	0	5,400,000
TOTAL FUND EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**5,400,000**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**1,600,000**	**0**
Reserves	0	0	0	0	1,600,000	0

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 375 - Boardwalk Development Fund

Revenues:	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast
Transfer from ECHO - Boardwalk Development (p. 40)	1,500,000	1,881,823	2,154,221	2,440,302	2,740,751	3,056,290
PY Fund Balance CIP						
TOTAL FUND REVENUES	**1,500,000**	**1,881,823**	**2,154,221**	**2,440,302**	**2,740,751**	**3,056,290**
Expenditures:						
Boardwalk Development	1,500,000	1,881,823	2,154,221	2,440,302	2,740,751	3,056,290
TOTAL FUND EXPENDITURES	**1,500,000**	**1,881,823**	**2,154,221**	**2,440,302**	**2,740,751**	**3,056,290**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

County Council Meeting
August 4, 2016
Item 01

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 130 - Economic Development

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Misc. Revenues (Rent, sales, interest)	25,010	25,000	25,010	25,010	25,010	25,010
Sale of Land		392,782	400,000			
Transfer from General Fund 001 (p. 96)	4,220,342	4,220,342	4,248,369	4,269,997	4,290,225	4,310,252
PY Fund Balance One-Time Incentives	6,204,363	6,397,054	3,842,665			
Operating Revenues	**10,449,715**	**11,035,178**	**8,516,044**	**4,295,007**	**4,315,235**	**4,335,262**
Expenditures:						
Personal Services	609,474	592,393	616,462	638,759	662,076	686,024
Operating Expenses	455,068	326,993	439,645	349,486	352,065	354,735
Legislative Program	277,823	313,137	408,601	417,767	427,135	436,719
Subtotal Operating	**1,342,365**	**1,232,523**	**1,464,708**	**1,406,012**	**1,441,276**	**1,477,478**
Incentive Program						
Team Volusia	250,000	250,000	250,000	250,000	250,000	250,000
Incubator Program	330,000	345,500	291,322	296,322	301,422	306,624
Other Ongoing Incentives	2,322,987	2,302,165	2,267,349	1,392,673	2,072,537	2,301,160
Subtotal Incentive	**2,902,987**	**2,897,665**	**2,808,671**	**1,938,995**	**2,623,959**	**2,857,784**
Use of Prior Years Fund Balance						
Carry Forward Incentives	1,204,363	710,934	2,817,665			
Capital Improvements - Beville Road Intersection	0	969,056				
One Daytona	5,000,000	5,000,000				
Jet Blue Marketing/Incentive		225,000	75,000			
Airline Incentive Program			300,000			
Grant Incentive - ER			800,000	700,000		
Grant Incentive - ER Impact Fees			250,000	250,000	250,000	
Subtotal Fund Balance	**6,204,363**	**6,904,990**	**4,242,665**	**950,000**	**250,000**	**0**
TOTAL FUND EXPENDITURES	**10,449,715**	**11,035,178**	**8,516,044**	**4,295,007**	**4,315,235**	**4,335,262**
Revenues:						
Loan Proceeds	**0**	15,000,000	0	**0**	**0**	**0**
Expenditures:						
One Daytona		7,000,000	8,000,000			
Balance	**0**	**8,000,000**	**0**			
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

Reserves - one time balance to be awarded 3,842,665

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 115 - E-911 Emergency Telephone System

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
E911 Land line $0.41	900,000	762,740	800,000	800,000	800,000	800,000
E911 Wireless $0.50	1,300,000	1,480,000	1,530,000	1,547,982	1,566,177	1,584,586
Miscellaneous Revenue	15,000	13,000	15,000	15,000	15,000	15,000
Subtotal Operating Revenues	2,215,000	2,255,740	2,345,000	2,362,982	2,381,177	2,399,586
Transfer from General Fund	0	0	0	0	0	5,000,000
PY Fund Balance for Operating	**319,571**	**874,628**	**622,796**	**604,560**	**602,509**	
TOTAL FUND REVENUES	**2,534,571**	**3,130,368**	**2,967,796**	**2,967,542**	**2,983,686**	**7,399,586**
Expenditures:						
Personal Services	198,944	198,075	206,092	214,020	222,346	230,990
Operating Expenses	841,518	1,319,138	926,998	932,506	939,202	946,045
Communications PSAP	343,200	462,246	467,450	468,550	469,672	470,816
Capital Outlay	0	0	29,893	10,078	10,078	10,078
Subtotal Operating Expenses	**1,383,662**	**1,979,459**	**1,630,433**	**1,625,154**	**1,641,298**	**1,657,929**
Transfer to General Fund - Call Support (p. 96)	1,150,909	1,150,909	1,337,363	1,342,388	1,342,388	741,657
Next Generation E-911 System (p. 96)	0	0	0	0	0	5,000,000
TOTAL FUND EXPENDITURES	**2,534,571**	**3,130,368**	**2,967,796**	**2,967,542**	**2,983,686**	**7,399,586**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

Reserves	1,237,292	1,829,865	1,207,069	602,509	0	0
Total Reserves	**1,237,292**	**1,829,865**	**1,207,069**	**602,509**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: Emergency Medical Services - 002

Revenues:	FY2015-16 Adopted	FY2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ambulance Fees	16,050,956	16,112,518	16,999,777	17,679,769	18,386,960	19,122,438
Bad Debt Recovery	500,000	550,000	550,000	550,000	550,000	550,000
Miscellaneous Revenues\Charges for Services	94,931	90,456	96,933	97,350	97,350	97,350
General Fund Contribution (p. 96)	4,524,290	4,524,290	4,870,300	4,496,447	4,458,606	4,787,052
PY Fund Balance One-Time	**985,439**	**223,277**		**641,063**	**836,355**	
TOTAL FUND REVENUES	**22,155,616**	**21,500,541**	**22,517,010**	**23,464,629**	**24,329,271**	**24,556,840**
Patient Care Expenditures:						
Personal Services	14,095,536	13,766,920	14,334,546	14,750,784	15,303,659	15,876,356
Operating Expenses/Reimbursements/Grants and Aids	5,118,574	4,803,564	5,400,053	5,546,944	5,698,339	5,854,210
Capital Outlay*	1,525,323	1,460,018	679,360	913,700	1,026,200	236,200
Transfer 305 Fund - 800 MHz Radios (p. 63)	166,953	166,953	166,953	166,953	0	0
Set-Aside for Cardiac Monitors , Auto Pulse & Stretchers				539,884	539,884	539,884
Service Demand - addition of crew				108,937	274,007	392,619
TOTAL PATIENT CARE EXPENDITURES	**20,906,386**	**20,197,455**	**20,580,912**	**22,027,202**	**22,842,089**	**22,899,269**
Billing Expenditures:						
Personal Services	882,618	929,524	1,030,746	1,072,704	1,115,711	1,160,559
Operating Expenses	366,612	373,562	365,468	364,723	371,470	378,397
TOTAL BILLING EXPENDITURES	**1,249,230**	**1,303,086**	**1,396,214**	**1,437,427**	**1,487,181**	**1,538,956**
TOTAL FUND EXPENDITURES	**22,155,616**	**21,500,541**	**21,977,126**	**23,464,629**	**24,329,271**	**24,438,224**
REVENUES LESS EXPENDITURES	**0**	**0**	**539,884**	**0**	**0**	**118,616**

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*	2,153,950	2,347,632	2,887,516	2,246,453	1,410,098	1,528,714
Total Reserves	2,353,950	2,547,632	3,087,516	2,446,453	1,610,098	1,728,714

*Reserves will be utilized during year of replacement. FY2017-18 $750,000 replacement of autopulse and FY2018-19 $950,000 stretchers.

Operating Revenues:	FY 2015-16 Budget	FY 2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Ad Valorem Taxes*	164,384,992	164,502,008	169,961,935	178,460,032	187,383,033	196,752,185
Millage Rate	**6.3189**	**6.3189**	**6.1000**	**6.1000**	**6.1000**	**6.1000**
Charges for Services	16,200,922	17,482,318	17,418,625	17,790,640	18,179,233	18,579,836
Sales Tax	13,342,298	18,750,432	21,247,684	19,937,951	24,556,322	26,168,050
Miscellaneous Revenues	1,944,114	2,606,962	2,329,776	2,353,925	2,361,361	2,369,093
Judgments, Fines & Forfeitures	2,487,762	2,429,304	2,060,171	2,037,735	2,061,854	2,086,612
Intergovernmental Revenues	2,073,377	2,045,489	2,163,625	2,179,671	2,195,865	2,212,210
Other Taxes	1,221,373	1,215,373	1,229,580	1,229,580	1,229,580	1,229,580
Transfers From Other Funds	2,564,072	2,562,675	2,644,382	2,842,521	3,047,542	2,512,579
PY Fund Balance Sustainable				**3,000,000**	**3,000,000**	**3,000,000**
One-time revenue source	**5,882,780**	**4,529,800**	**19,902,461**	**1,431,539**		
TOTAL FUND REVENUES	**210,101,690**	**216,124,361**	**238,958,239**	**231,263,594**	**244,014,791**	**254,910,145**
Expenditures:						
Public Protection	55,911,778	57,408,056	58,523,072	60,096,240	60,638,931	61,812,502
EVAC	4,524,290	4,524,290	4,870,300	4,496,447	4,458,606	4,787,052
Office of the Sheriff	42,736,482	**45,342,524**	44,107,095	45,534,562	47,426,973	50,359,156
Financial and Administrative Services	27,412,709	25,964,026	31,725,981	28,877,283	27,694,758	29,802,665
Community Services	14,840,437	14,441,456	15,101,477	14,969,377	15,340,394	15,723,617
Hope Place		4,510,700				
Votran Operating Interfund Transfer (p. 17)	7,035,653	7,035,653	7,340,131	7,945,024	8,326,386	8,726,052
Votran route frequency (p.17)			1,100,000	2,327,940	2,387,115	2,447,891
Parks & Recreation/Coastal	11,624,004	11,883,005	12,855,662	12,917,563	13,266,311	14,112,585
Judicial & Clerk	8,693,684	8,570,921	9,329,207	9,430,033	9,633,738	9,845,473
Elections	4,667,254	4,244,546	4,273,354	4,024,616	3,679,922	3,982,947
Property Appraiser	9,630,971	9,487,554	7,275,064	7,621,740	7,909,869	8,207,760
County Council, County Manager, County Attorney	4,617,007	4,638,013	4,820,943	4,891,264	5,046,095	5,223,745
Growth and Resource Management	4,973,578	4,836,397	5,734,136	5,224,854	5,503,889	5,543,007
CRA Payments**	4,398,351	4,315,995	4,914,726	5,406,198	5,946,818	6,541,500
Economic Development Interfund Transfer (p.82)	4,220,342	4,220,342	4,248,369	4,269,997	4,290,225	4,310,252
Interfund Transfers (debt svc,HI, & misc.)	173,592	126,300	4,494,749	4,659,573	127,692	127,334
Public Works	563,635	560,071	556,050	570,883	586,116	601,747
Major Capital Improvement Plan						
Transfer 367 Fund-Elections Warehouse (p. 66)	2,800,000	2,800,000	1,300,000	1,000,000	800,000	
Transfer 305 Fund-800mHz radio/backbone (p.63)	1,277,923	1,214,512	2,337,923	2,050,000	3,100,000	
Transfer 369 Fund-Sheriff evidence facility (p. 71)			5,000,000			
Transfer 313 Fund-Off beach parking development (p. 58)			5,100,000			
Transfer 368 Fund-Court/Central Svc Warehouse (p. 68)			3,400,000			
Transfer 115 Fund-E911 Sheriff Technology (p. 86)						5,000,000
Transfer 371 Fund-EVAC facility (p. 73)				4,400,000	3,000,000	
Transfer 373 Fund-Medical Examiner facility (p. 75)					1,600,000	3,800,000
TOTAL FUND EXPENDITURES	**210,101,690**	**216,124,361**	**238,408,239**	**230,713,594**	**230,763,838**	**240,955,285**
REVENUE LESS EXPENDITURES	**0**	**0**	**550,000**	**550,000**	**13,250,953**	**13,954,860**

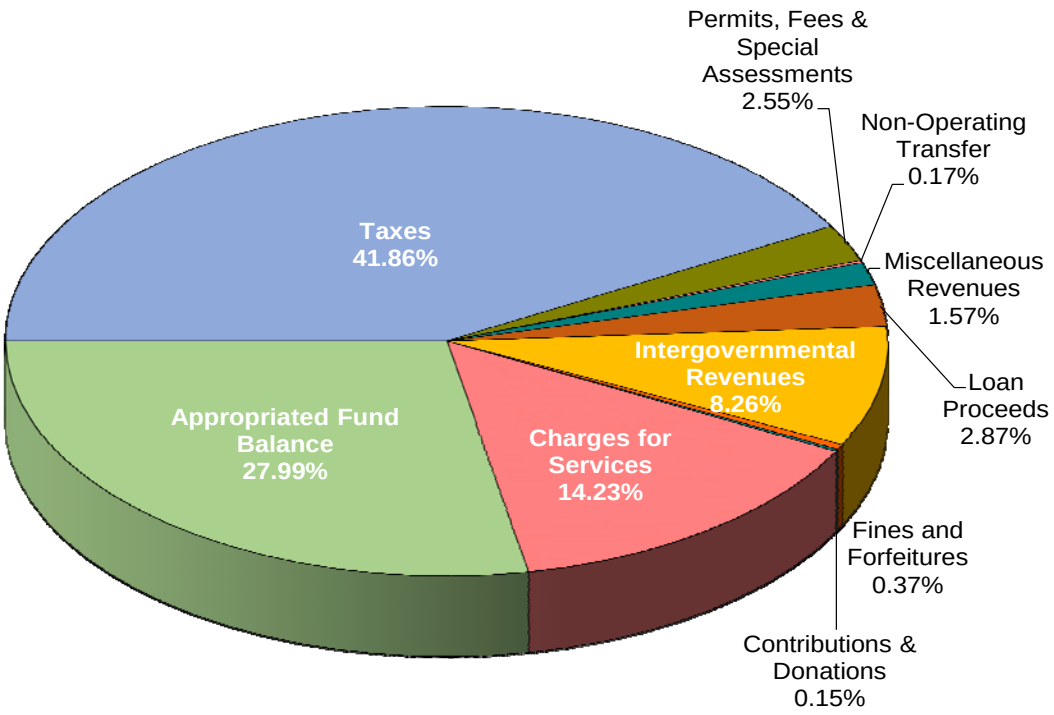
*FY17 Taxable property value increase is 6.9%, FY17, FY18, FY19 taxable property value increase is 5% per year

**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, NSB, Ormond Beach, Port Orange Edgewater, Orange City and S. Daytona.

	FY 2015-16 Budget	FY 2015-16 Estimated	FY2016-17 Budget	FY2017-18 Forecast	FY2018-19 Forecast	FY2019-20 Forecast
Category Summary						
Personal Services	120,319,194	119,420,686	124,561,262	129,106,811	134,004,828	139,016,849
Operating Expenses	57,732,992	58,284,357	61,867,985	61,685,520	62,511,197	64,955,351
Capital Outlay	5,011,408	6,857,182	3,979,343	2,719,782	2,923,854	2,697,804
Capital Improvements	7,054,755	7,840,839	8,833,677	6,078,000	3,386,000	5,112,200
Interfund Transfers	19,983,341	23,721,297	39,165,972	31,123,481	27,937,959	29,173,081
Reserves - Emergency	**19,661,054**	**19,661,054**	**20,401,031**	**21,962,078**	**22,963,031**	**24,012,697**
Reserves	**18,414,467**	**34,018,685**	**13,376,247**	**10,383,661**	**10,383,661**	**36,638,855**
Total	**248,177,211**	**269,804,100**	**272,185,517**	**263,059,333**	**264,110,530**	**301,606,837**
Contingency Reserves - Council	223,114	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	1,890,316	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	5,824,074	21,428,292	3,721,102	2,160,055	2,160,055	28,415,249
Reserve for Commuter Rail (Phase II) Debt Servic	**1,916,000**	**1,916,000**	**1,916,000**	**1,916,000**	**1,916,000**	**1,916,000**
Reserve for Debt Service - Courts	**4,366,787**	**4,366,787**	**1,431,539**			
Reserve for Debt Service - debt redemption			**550,000**	**1,100,000**	**13,350,000**	
Emergencies Reserves @ 10%	19,661,054	19,661,054	20,401,031	21,962,078	22,963,031	24,012,697
Total Reserves	**38,075,521**	**53,679,739**	**34,327,278**	**33,445,739**	**46,696,692**	**60,651,552**

Prior year reserves	**53,679,739**	**34,327,278**	**33,445,739**	**46,696,692**
Allocated to expense account	**(19,902,461)**	**(1,431,539)**	**-**	**-**
Increase (Decrease) Reserves	**550,000**	**550,000**	**13,250,953**	**13,954,860**
Budget Reserves	**34,327,278**	**33,445,739**	**46,696,692**	**60,651,552**

Fiscal Year 2016-17 Revenues by Major Source
$697,416,153



Fiscal Year 2016-17 Taxes

All taxes, including property, utilities, resort/convention development and local option gas taxes are the County's primary revenue source at $292.0 million or 41.86%. The fiscal year 2016-17 budget reflects an increase in tax revenues of $12.3 million. Changes from prior year are summarized below:

Taxes	FY2015-16 (Millions)	FY2016-17 (Millions)	$ Change (Millions)
Ad Valorem Taxes	232.0	241.6	9.6
Resort/Convention Tax	20.0	22.2	2.2
Gas Tax	15.2	15.8	0.6
Utilities Tax	7.8	7.8	0
Communication Tax	3.6	3.5	-0.1
Other Taxes	1.1	1.1	0
Total Taxes	279.7	292.0	12.3

Note: $5.4 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 2015-16 Millage	Adopted 2016-17 Millage	Change from Prior Year	Rolled-back Rate 2016-17
Countywide Funds				
General*	6.3189	6.1000	(0.2189)	5.9898
Library*	0.5520	0.5520	0.0000	0.5216
Volusia Forever*	0.0739	0.0930	0.0191	0.0700
Volusia Forever - Voted Debt	0.1261	0.1070	(0.0191)	N/A
Volusia Echo*	0.2000	0.2000	0.0000	0.1894
Total Countywide Funds	**7.2709**	**7.0520**	**(0.2189)**	
Special Taxing Districts				
East Volusia Mosquito Control District*	0.1880	0.1880	0.0000	0.1776
Ponce De Leon Inlet and Port District*	0.0929	0.0929	0.0000	0.0878
Municipal Service District	2.2399	2.2399	0.0000	2.1400
Silver Sands-Bethune Beach MSD*	0.0150	0.0150	0.0000	0.0140
Fire Rescue District	4.0815	4.0815	0.0000	3.8992
*10 mill cap	7.4407	7.2409		

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 steady economy is anticipated for fiscal year 2016-17 which is reflected in the $17.8 million budget that is nearly flat with the prior year of $18.1 million.

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 $57.6 million or 8.7% over prior 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 $99.2 million for fiscal year 2016-17, a $6.6 million or 7.1% increase over prior year. The increase is mainly the result of increased ambulance revenue of $948,821 due to higher transport volume and increased landfill tipping fee of $1.75 million.

Judgments, Fines and Forfeitures totals $2.6 million, a 14.2% reduction from prior year for court-related fines, library fines, and beach fines.

Miscellaneous Revenues totals $10.9 million, 9.9% over prior year, mainly due to increases in investment income, sale of land and surplus equipment, rentals, and other contributions and donations.

Appropriated Fund Balance comprises 28.0% 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 2016-17 operating budget includes $195.2 million in appropriated fund balance, a decrease of $11.8 million or 1.9% below the $207 million budgeted in the previous year.

	Fund Balance	Percent
Taxing Funds	**73,913,613**	**37.9%**
Special Revenue Funds	**75,714,174**	**38.8%**
Debt Service	**3,461,112**	**1.8%**
Enterprise Funds	**42,089,125**	**21.6%**
	$195,178,024	

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 Fund	22.1%	Increased fund balance to accrue funds for future capital projects.
Emergency Medical Services	-23.7%	Use of fund balance for approved operating and capital expenditures.
County Transportation Trust	-49.8%	Use of fund balance for approved capital projects.
Library	-13.5%	Use of fund balance for approved capital projects.
E. Volusia Mosquito Control	-48.3%	Use of fund balance for planned capital project.
Ponce Inlet Port Authority	-71.6%	Use of fund balance for approved capital projects.
Special Lighting Districts	100.0%	Increased fund balance for future utility expenses.
Ocean Center	-20.9%	Use of fund balance for approved capital projects.
Municipal Service District	11.0%	Increased fund balance to accrue funds for future capital projects.
Hope Place	100.0%	Increased fund balance for future approved expenses.
Economic Development	-38.1%	Use of fund balance for approved incentive payments.
Impact Fees (Fire, Parks, & Roads)	-16.6%	Use of fund balance for planned projects.
Stormwater Utility	-34.4%	Use of fund balance for approved capital projects.
Volusia ECHO	-23.2%	Use of fund balance for approved capital projects.
Volusia Forever	15.3%	Increased fund balance for future land management operations.
Law Enforcement Trust Fund	-28.5%	Use of fund balance for capital purchases.
Federal Forfeiture Sharing Justice/Treasury	22.9%	Increased fund balance to accrue funds for future authorized expenses.

Estimated Fund Balances

	Fund Balance 10/01/15	Revenues FY 2015-16 Projected	Expenditures FY 2015-16 Projected	Fund Balance 10/01/16
Countywide Funds				
001 - General	58,209,539	208,621,884	213,151,684	53,679,739
104 - Library	6,049,300	15,985,166	17,510,892	4,523,574
160 - Volusia ECHO	11,336,335	5,222,030	7,599,412	8,958,953
161 - Volusia Forever	6,493,887	2,086,590	1,829,130	6,751,347
Total Countywide Funds	**$82,089,061**	**$231,915,670**	**$240,091,118**	**$73,913,613**
Special Revenue Funds				
002 - Emergency Medical Services	2,770,909	21,277,264	21,500,541	2,547,632
103 - County Transportation Trust	47,048,607	28,574,568	54,414,372	21,208,803
105 - East Volusia Mosquito Control	5,023,412	3,788,946	6,253,274	2,559,084
106 - Resort Tax	0	10,675,627	10,675,627	0
108 - Sales Tax Trust	0	20,373,521	20,373,521	0
111 - Convention Development Tax	0	10,426,786	10,426,786	0
114 - Ponce De Leon Inlet and Port District	3,590,377	2,550,945	5,252,860	888,462
115 - E-911 Emergency Telephone System	2,704,493	2,255,740	3,130,368	1,829,865
116 - Special Lighting Districts	0	289,914	288,761	1,153
118 - Ocean Center	4,502,039	8,615,973	10,194,990	2,923,022
119 - Road District Maintenance	81,271	200,000	179,850	101,421
120 - Municipal Service District	9,832,648	46,395,061	47,525,120	8,702,589
121 - Special Assessments	1,640,686	244,181	252,263	1,632,604
122 - Manatee Conservation	157,104	5,125	5,520	156,709
123 - Inmate Welfare Trust	2,448,835	480,047	804,274	2,124,608
124 - Library Endowment	727,675	0	50,000	677,675
125 - Hope Place	0	3,500,000	1,000,000	2,500,000
130 - Economic Development	10,239,719	11,638,124	18,035,178	3,842,665
131 - Road Impact Fees-Zone 1 (Northeast)	160,139	2,927,668	1,893,532	1,194,275
132 - Road Impact Fees-Zone 2 (Southeast)	313,646	290,533	495,925	108,254
133 - Road Impact Fees-Zone 3 (Southwest)	21,920	361,251	377,161	6,010
134 - Road Impact Fees-Zone 4 (Northwest)	8,176,875	733,136	825,673	8,084,338
135 - Park Impact Fees-County	176,117	69,460	0	245,577
136 - Park Impact Fees-Zone 1 (Northeast)	835,005	35,166	210,000	660,171
137 - Park Impact Fees-Zone 2 (Southeast)	387,619	18,640	390,000	16,259
138 - Park Impact Fees-Zone 3 (Southwest)	30,953	5,340	0	36,293
139 - Park Impact Fees-Zone 4 (Northwest)	671,021	23,224	0	694,245
140 - Fire Rescue District	6,257,842	24,687,409	24,995,939	5,949,312
151 - Fire Impact Fees-Zone 1 (Northeast)	60,682	20,300	0	80,982
152 - Fire Impact Fees-Zone 2 (Southeast)	38,811	15,750	0	54,561
153 - Fire Impact Fees-Zone 3 (Southwest)	295,221	9,000	92,600	211,621
154 - Fire Impact Fees-Zone 4 (Northwest)	170,315	16,010	0	186,325
157 - Silver Sands/Bethune Beach MSD	381	14,428	14,413	396
158 - Gemini Springs Endowment	81,296	622	5,000	76,918
159 - Stormwater Utility	7,712,088	4,621,076	7,835,975	4,497,189
170 - Law Enforcement Trust	3,144,185	785,000	2,110,000	1,819,185
171 - Beach Enforcement Trust	985	0	0	985
172 - Federal Forfeiture Sharing Justice	18,118	60,500	70,000	8,618
173 - Federal Forfeiture Sharing Treasury	18,015	70,150	1,797	86,368
Total Special Revenue Funds	**$119,339,009**	**$206,056,485**	**$249,681,320**	**$75,714,174**

Estimated Fund Balances

	Fund Balance 10/01/15	Revenues FY 2015-16 Projected	Expenditures FY 2015-16 Projected	Fund Balance 10/01/16
Debt Service Funds				
201 - Subordinate Lien Sales Tax Refunding Revenue Bonc	452,625	7,030,644	7,175,963	307,306
202 - Tourist Development Tax Refunding Revenue Bonds	690,979	1,820,422	1,816,104	695,297
203 - Tourist Development Tax Revenue Bonds	2,045,833	2,457,670	2,455,751	2,047,752
204 - Capital Improvement Revenue Bonds	0	591,909	590,265	1,644
208 - Capital Improvement Revenue Note	0	1,415,967	1,415,967	0
209 - Williamson Boulevard Capital Improvement Revenue	0	1,013,000	1,011,758	1,242
213 - Gas Tax Refunding Revenue Bonds	0	4,512,911	4,508,409	4,502
261 - Limited Tax General Obligation Bonds	402,850	0	402,850	0
262 - Limited Tax General Obligation Refunding Bonds	0	3,683,321	3,279,952	403,369
297 - Capital Improvement Revenue and Refunding Bonds	0	924,144	924,144	0
Total Debt Service Funds	**$3,592,287**	**$23,449,988**	**$23,581,163**	**$3,461,112**
Enterprise Funds				
440 - Waste Collection	1,924,748	8,413,703	8,610,600	1,727,851
450 - Solid Waste	15,913,117	16,258,692	13,702,162	18,469,647
451 - Daytona Beach International Airport	20,732,423	28,635,824	31,358,760	18,009,487
456 - Volusia Transportation Authority	0	20,222,196	20,222,196	0
457 - Water and Sewer Utilities	10,263,841	21,073,300	28,094,168	3,242,973
475 - Parking Garage	994,326	2,373,906	2,729,065	639,167
Total Enterprise Funds	**$49,828,455**	**$96,977,621**	**$104,716,951**	**$42,089,125**
Capital Projects Funds				
305 - 800 MHz Capital	4,066,000	1,885,062	565,000	1,013,071
308 - Capital Improvement Projects	0	0	0	126,565
313 - Beach Capital Projects	5,071,809	5,092,054	5,715,154	0
317 - Library Construction	547,225	0	509,124	38,101
318 - Ocean Center	1,482,047	3,047,616	3,646,081	0
321 - S. Williamson Blvd. Extension Project	0	9,000,000	9,000,000	0
322 - I.T. Capital Projects	1,748,215	0	263,159	1,435,056
326 - Park Projects	251,066	297,959	729,025	514,862
328 - Trail Projects	0	1,926,495	1,926,495	1,270,414
334 - Bond Funded Road Program	1,653,823	964,737	1,653,823	676,290
365 - Public Works Service Center	0	19,000,000	19,000,000	0
367 - Elections Warehouse	0	2,800,000	0	0
369 - Sheriff Capital Projects	0	1,500,000	1,500,000	0
375 - Boardwalk Development	0	1,500,000	0	0
Total Capital Projects Funds	**$14,820,185**	**$47,013,923**	**$44,507,861**	**$5,074,359**
Internal Service Funds				
511 - Computer Replacement	3,178,874	1,269,158	1,056,901	3,391,131
513 - Equipment Maintenance	11,134,696	18,470,215	17,712,206	11,892,705
521 - Insurance Management	9,389,870	9,203,824	11,223,836	7,369,858
530 - Group Insurance	14,617,654	43,366,841	43,215,010	14,769,485
Total Internal Service Funds	**$38,321,094**	**$72,310,038**	**$73,207,953**	**$37,423,179**

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

Revenues by Fund

	FY 2014-15 Budget	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Countywide Funds				
001 - General	244,326,371	248,177,211	266,831,423	272,735,517
104 - Library	21,785,993	21,218,391	22,034,466	21,528,371
160 - Volusia ECHO	16,302,840	16,998,391	16,558,365	14,661,580
161 - Volusia Forever	7,701,779	8,190,633	8,580,477	9,577,109
Total Countywide Funds	**$290,116,983**	**$294,584,626**	**$314,004,731**	**$318,502,577**
Special Revenue Funds				
002 - Emergency Medical Services	19,713,211	24,509,566	24,048,173	25,064,642
103 - County Transportation Trust	59,446,221	70,384,273	75,623,175	50,212,207
105 - East Volusia Mosquito Control	11,658,364	9,166,815	8,812,358	6,528,241
106 - Resort Tax	8,700,152	10,021,055	10,675,627	11,237,678
108 - Sales Tax Trust	19,083,997	19,814,627	20,373,521	23,138,374
111 - Convention Development Tax	8,698,280	10,000,445	10,426,786	10,966,151
114 - Ponce De Leon Inlet and Port District	6,707,572	5,562,657	6,141,322	4,244,799
115 - E-911 Emergency Telephone System	4,296,647	4,091,434	4,960,233	4,174,865
116 - Special Lighting Districts	293,338	285,857	289,914	335,531
118 - Ocean Center	7,641,413	11,233,574	13,118,012	12,606,541
119 - Road District Maintenance	234,880	308,481	281,271	301,421
120 - Municipal Service District	50,187,589	53,995,877	56,227,709	56,932,580
121 - Special Assessments	1,866,167	1,937,922	1,884,867	1,867,604
122 - Manatee Conservation	150,147	155,776	162,229	162,834
123 - Inmate Welfare Trust	2,680,115	2,509,947	2,928,882	2,668,608
124 - Library Endowment	770,567	726,615	727,675	682,675
125 - Hope Place	0	0	3,500,000	2,500,000
130 - Economic Development	9,358,116	10,449,715	21,877,843	16,516,044
131 - Road Impact Fees-Zone 1 (Northeast)	1,392,171	1,608,577	3,087,807	2,598,275
132 - Road Impact Fees-Zone 2 (Southeast)	968,123	542,700	604,179	341,254
133 - Road Impact Fees-Zone 3 (Southwest)	369,797	671,002	383,171	336,110
134 - Road Impact Fees-Zone 4 (Northwest)	5,034,844	8,432,141	8,910,011	8,626,338
135 - Park Impact Fees-County	122,645	279,887	245,577	315,543
136 - Park Impact Fees-Zone 1 (Northeast)	813,685	876,830	870,171	692,545
137 - Park Impact Fees-Zone 2 (Southeast)	377,485	399,181	406,259	26,930
138 - Park Impact Fees-Zone 3 (Southwest)	31,720	35,162	36,293	41,657
139 - Park Impact Fees-Zone 4 (Northwest)	663,568	690,363	694,245	717,167
140 - Fire Rescue District	26,456,099	30,396,983	30,945,251	31,819,746
151 - Fire Impact Fees-Zone 1 (Northeast)	29,562	79,659	80,982	101,332
152 - Fire Impact Fees-Zone 2 (Southeast)	20,506	46,009	54,561	62,661

Revenues by Fund

	FY 2014-15 Budget	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Special Revenue Funds				
153 - Fire Impact Fees-Zone 3 (Southwest)	293,343	309,099	304,221	217,621
154 - Fire Impact Fees-Zone 4 (Northwest)	156,969	178,589	186,325	195,095
157 - Silver Sands/Bethune Beach MSD	14,333	14,413	14,809	15,078
158 - Gemini Springs Endowment	86,379	82,061	81,918	77,538
159 - Stormwater Utility	9,934,336	11,439,326	12,333,164	9,054,189
170 - Law Enforcement Trust	1,315,049	3,099,070	3,929,185	2,369,185
171 - Beach Enforcement Trust	20,583	1,000	985	985
172 - Federal Forfeiture Sharing Justice	285,473	204,040	78,618	79,118
173 - Federal Forfeiture Sharing Treasury	1,797	14,760	88,165	86,538
Total Special Revenue Funds	**$259,875,243**	**$294,555,488**	**$325,395,494**	**$287,915,700**
Debt Service Funds				
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	7,656,988	7,477,238	7,483,269	8,080,264
202 - Tourist Development Tax Refunding Revenue Bonds	1,630,938	2,361,585	2,511,401	2,344,740
203 - Tourist Development Tax Revenue Bonds	3,827,741	4,501,585	4,503,503	4,447,752
204 - Capital Improvement Revenue Bonds	575,040	593,865	591,909	587,002
208 - Capital Improvement Revenue Note	1,417,373	1,415,967	1,415,967	1,416,608
209 - Williamson Boulevard Capital Improvement Revenue Note	0	1,032,000	1,013,000	1,013,366
213 - Gas Tax Refunding Revenue Bonds	4,508,399	4,508,409	4,512,911	4,506,893
214 - CDD Capital Improvement Revenue Note	604,213	603,463	0	603,463
215 - Capital Improvement Note, 2017	0	0	0	492,462
261 - Limited Tax General Obligation Bonds	3,623,399	498,704	402,850	0
262 - Limited Tax General Obligation Refunding Bonds	0	3,777,175	3,683,321	3,384,671
295 - Public Transportation State Infrastructure Loan	1,680,000	0	0	0
297 - Capital Improvement Revenue and Refunding Bonds	922,683	924,144	924,144	5,500
Total Debt Service Funds	**$26,446,774**	**$27,694,135**	**$27,042,275**	**$26,882,721**
Enterprise Funds				
440 - Waste Collection	10,165,917	10,245,135	10,338,451	10,149,790
450 - Solid Waste	26,792,792	27,516,091	32,171,809	35,109,553
451 - Daytona Beach International Airport	27,319,065	24,364,613	49,368,247	45,795,173
456 - Volusia Transportation Authority	21,763,849	22,609,768	20,222,196	22,101,732
457 - Water and Sewer Utilities	20,507,857	19,562,410	31,337,141	18,414,973

Revenues by Fund

	FY 2014-15 Budget	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Enterprise Funds				
475 - Parking Garage	2,918,999	3,282,089	3,368,232	3,486,073
Total Enterprise Funds	**$109,468,479**	**$107,580,106**	**$146,806,076**	**$135,057,294**
Operating Budget	**$685,907,479**	**$724,414,355**	**$813,248,576**	**$768,358,292**
Less Operating Transfers	$57,558,122	$59,733,781	$64,413,956	$70,942,139
Net Operating Budget	**$628,349,357**	**$664,680,574**	**$748,834,620**	**$697,416,153**
Capital Projects Funds				
305 - 800 MHz Capital	1,948,473	1,948,473	5,951,062	4,408,133
308 - Capital Improvement Projects	0	0	0	126,565
313 - Beach Capital Projects	500,000	2,170,356	10,163,863	7,507,783
317 - Library Construction	0	0	547,225	38,101
318 - Ocean Center	431,267	3,047,616	4,529,663	2,432,179
321 - S. Williamson Blvd. Extension Project	0	0	9,000,000	0
322 - I.T. Capital Projects	0	0	1,748,215	1,435,056
326 - Park Projects	143,825	477,959	549,025	1,634,862
328 - Trail Projects	2,039,260	2,039,260	1,926,495	2,270,414
334 - Bond Funded Road Program	0	0	2,618,560	676,290
361 - Forever Capital Projects	24,362	0	0	0
365 - Public Works Service Center	0	19,000,000	19,000,000	0
367 - Elections Warehouse	0	2,800,000	2,800,000	1,426,565
368 - Court/Central Services Warehouse	0	0	0	3,400,000
369 - Sheriff Capital Projects	0	1,500,000	1,500,000	12,000,000
375 - Boardwalk Development	0	1,500,000	1,500,000	1,881,823
Total Capital Projects Funds	**$5,087,187**	**$34,483,664**	**$61,834,108**	**$39,237,771**
Internal Service Funds				
511 - Computer Replacement	4,299,539	4,260,699	4,448,032	4,686,803
513 - Equipment Maintenance	26,836,319	28,252,583	29,604,911	32,005,894
521 - Insurance Management	23,893,246	20,044,366	18,593,694	16,636,297
530 - Group Insurance	51,818,802	55,812,060	57,984,495	60,382,626
Total Internal Service Funds	**$106,847,906**	**$108,369,708**	**$110,631,132**	**$113,711,620**
Non-Operating Budget	**$111,935,093**	**$142,853,372**	**$172,465,240**	**$152,949,391**

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Taxes							
Ad Valorem Taxes	169,961,935	67,817,316	2,981,302	0	0	0	240,760,553
Ad Valorem Taxes-Delinquent	631,520	184,000	0	0	0	0	815,520
Business Tax Hazard Waste Surcharge	114,000	0	0	0	0	0	114,000
Business Tax Receipt	110,000	145,000	0	0	0	0	255,000
Communication Services Tax	0	3,490,291	0	0	0	0	3,490,291
Convention Development Tax	0	10,960,830	0	0	0	0	10,960,830
Franchise Fees	374,060	0	0	0	0	0	374,060
Gas Tax-Local Option	0	7,749,863	0	0	0	0	7,749,863
Gas Tax-Local Option 5th Cent	0	5,694,909	0	0	0	0	5,694,909
Gas Tax-Voted One Cent	0	2,385,399	0	0	0	0	2,385,399
Resort Tax - 2 Cent	0	7,487,173	0	0	0	0	7,487,173
Resort Tax - Additional 1 Cent	0	3,743,587	0	0	0	0	3,743,587
Solid Waste Franchise Fee	0	0	0	0	360,000	0	360,000
Utility Tax	0	7,761,885	0	0	0	0	7,761,885
Total Taxes	**$171,191,515**	**$117,420,253**	**$2,981,302**	**$0**	**$360,000**	**$0**	**$291,953,070**
Permits, Fees & Special Assessments							
Boat Slip Mitigation Fee	0	5,000	0	0	0	0	5,000
Concession License	600	0	0	0	0	0	600
Culture Rec Impact Fees-Residential	0	127,600	0	0	0	0	127,600
Fire Impact Fees-Commercial	0	370	0	0	0	0	370
Fire Impact Fees-Residential	0	40,500	0	0	0	0	40,500
Permit-Commercial Solicitation	31,850	0	0	0	0	0	31,850
Permit-Farm Pond	0	750	0	0	0	0	750
Permit Fees-Sludge	9,425	0	0	0	0	0	9,425
Permit Fees-Utility Use	0	159,865	0	0	0	0	159,865
Permit-Garbage Haul	0	0	0	0	12,500	0	12,500
Permits-Building	0	1,250,000	0	0	0	0	1,250,000
Permit-Sign	0	2,200	0	0	0	0	2,200
Permit-Special Event	0	5,000	0	0	0	0	5,000
Plans Exam Fees	0	1,500	0	0	0	0	1,500
Road Impact Fees-Commercial	0	1,360,000	0	0	0	0	1,360,000
Road Impact Fees-Residential	0	1,100,000	0	0	0	0	1,100,000
Special Assessment Capital Improvement	0	200,000	0	0	0	0	200,000
Special Assessment Road Maintenance	0	200,000	0	0	0	0	200,000
Special Assessment Stormwater	0	4,491,282	0	0	67,332	0	4,558,614
Special Assessment Streetlighting	0	334,378	0	0	0	0	334,378
Special Assessment Waste Collection	0	0	0	0	8,373,939	0	8,373,939
Trades-Miscellaneous	528	0	0	0	0	0	528
Total Permits, Fees & Special Assessments	**$42,403**	**$9,278,445**	**$0**	**$0**	**$8,453,771**	**$0**	**$17,774,619**
Intergovernmental Revenues							
Beverage Licenses	209,500	12,598	0	0	0	0	222,098
E911 Non-Wireless Distribution	0	800,000	0	0	0	0	800,000
E-911 Pre-Paid Wireless	0	280,000	0	0	0	0	280,000
E911-Wireless Distributions	0	1,250,000	0	0	0	0	1,250,000
Federal Airport Aid	0	0	0	0	2,400,029	0	2,400,029
FF Supp Compensation	0	44,280	0	0	0	0	44,280
Fla Boating Improvements	0	0	0	140,000	0	0	140,000
Gas Tax-5th & 6th Cents	0	4,915,164	0	0	0	0	4,915,164
Gas Tax-7th Cent	0	2,185,282	0	0	0	0	2,185,282

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	23,127,374	0	0	0	0	23,127,374
Insurance Agents	96,950	0	0	0	0	0	96,950
Licenses-Mobile Homes	0	150,000	0	0	0	0	150,000
Other Fed Urban Mass Transit	0	0	0	0	5,358,082	0	5,358,082
Other Transportation	0	10,000	0	0	0	0	10,000
Payment in Lieu of Taxes	250,000	17,250	0	0	299,075	0	566,325
Racing-Extra Distribution	270,822	0	0	0	0	0	270,822
SJRWMD Grants	0	15,000	0	0	0	0	15,000
State Aid to Library	0	455,385	0	0	0	0	455,385
State Airport Aid	0	0	0	0	128,222	0	128,222
State Mass Transit	0	0	0	0	4,670,937	0	4,670,937
State Revenue Sharing	8,847,600	181,900	0	0	0	0	9,029,500
State Sales & Use Commission	2,300	0	0	0	0	0	2,300
Volusia County School Board	1,334,053	0	0	0	0	0	1,334,053
Total Intergovernmental Revenues	**$11,011,225**	**$33,744,233**	**$0**	**$140,000**	**$12,856,345**	**$0**	**$57,751,803**
Charges for Services							
Addl Tax Sale	360,000	0	0	0	0	0	360,000
Airport-Airfield	0	0	0	0	622,035	0	622,035
Airport-Ground Handling Service Fee	0	0	0	0	860,402	0	860,402
Airport-Hangar Area	0	0	0	0	723,858	0	723,858
Airport-Passenger Facility Charge	0	0	0	0	1,423,019	0	1,423,019
Airport-Terminal-Airlines	0	0	0	0	1,726,476	0	1,726,476
Airport-Terminal-Concession	0	0	0	0	3,472,027	0	3,472,027
Ambulance Fees/Svc Chgs	0	16,999,777	0	0	0	0	16,999,777
Animal Control Fees	0	3,000	0	0	0	0	3,000
Animal Control - Svc Charges	0	45,800	0	0	0	0	45,800
Beach Access Fees	4,206,936	0	0	870,861	0	0	5,077,797
Boat Fees	325,500	0	0	0	0	0	325,500
Camping Fees	56,000	0	0	0	0	0	56,000
Charges for Labor	407,832	55,500	0	0	0	0	463,332
Charges for Services	90,000	205,000	0	0	900	0	295,900
Concurrency Management Review	0	2,500	0	0	0	0	2,500
Concurrency Review	0	5,200	0	0	0	0	5,200
Contracted School Crossing Guard	9,250	0	0	0	0	0	9,250
Court Facility Fees	1,224,887	0	0	0	0	0	1,224,887
Daily Parking	0	0	0	0	1,244,156	0	1,244,156
Development Order Review Appli	0	300	0	0	0	0	300
Drug Lab Fee	144,475	0	0	0	0	0	144,475
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	748,380	0	0	0	0	0	748,380
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	2,078,893	0	0	0	0	0	2,078,893
Filing Fees	4,940	0	0	0	0	0	4,940
Fire Line Availability Fee	0	0	0	0	77,000	0	77,000
Fire Protection Services	0	240,000	0	0	0	0	240,000
Fire Training Charges	0	85,050	0	0	0	0	85,050
Housing of Prisoners	18,000	0	0	0	0	0	18,000
Hunting & Fishing License Fees	8,000	0	0	0	0	0	8,000

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Indirect Cost	278,000	0	0	0	0	0	278,000
Itinerant Merchant Admin Svcs	0	30,000	0	0	0	0	30,000
Landfill Charges	0	0	0	0	15,753,906	0	15,753,906
Land Management Fees	0	120,000	0	0	0	0	120,000
League Registration Fees	20,000	0	0	0	0	0	20,000
Library Service Charges	0	30,000	0	0	0	0	30,000
Library Service-Lost Books	0	30,000	0	0	0	0	30,000
Library Service-Lost Cards	0	22,000	0	0	0	0	22,000
Lyonia Preserve Gift Shop	11,420	0	0	0	0	0	11,420
Maintenance Agreements	0	230,887	0	0	0	0	230,887
Maintenance Fees	0	25,000	0	0	0	0	25,000
Management Fee	0	65,000	0	0	0	0	65,000
Marine Science Center Entrance Fees	296,000	0	0	0	0	0	296,000
Marine Science Center Field Trips	33,000	0	0	0	0	0	33,000
Marine Science Center Gift Shop/ Novelties	279,000	0	0	0	0	0	279,000
Marine Science Center Special Events	24,000	0	0	0	0	0	24,000
Mass Transit Fares	0	0	0	0	3,154,000	0	3,154,000
Medical Examiner's Fees	956,053	0	0	0	0	0	956,053
Meter Disconnection Fee	0	0	0	0	170,000	0	170,000
Meter Installation	0	0	0	0	50,000	0	50,000
Mitigation Plan Review	0	260	0	0	0	0	260
Motor Vehicle Fees	2,860,000	0	0	0	0	0	2,860,000
OC Concession-Stands	0	450,000	0	0	0	0	450,000
Ocean Center Revenues	0	35,000	0	0	0	0	35,000
Other Charges for Services	65,875	0	0	0	0	0	65,875
Other Mass Transit-Advertising	0	0	0	0	355,000	0	355,000
Other Mass Transit-Concessions	0	0	0	0	110,000	0	110,000
Other Mass Transit-ID Cards	0	0	0	0	482	0	482
Other Wetland Application	0	18,125	0	0	0	0	18,125
Park Fees	244,500	787,694	0	0	0	0	1,032,194
Parking Garage Monthly Parking	0	0	0	0	162,482	0	162,482
Planning Development Fees	0	39,000	0	0	0	0	39,000
Power Ski Registration Fees	6,025	0	0	0	0	0	6,025
Prisoner Reporting-Incentive Payment	100,000	0	0	0	0	0	100,000
Race Event Sponsorships	40,876	0	0	0	0	0	40,876
Race Registration Fees	150,000	0	0	0	0	0	150,000
Reclaimed Water Sales	0	0	0	0	570,000	0	570,000
Recreation Fees	180,000	0	0	0	0	0	180,000
Research Services	20,438	0	0	0	0	0	20,438
Sales-Maps	31,650	90,000	0	0	0	0	121,650
Sewer-Capacity Reserve	0	0	0	0	5,000	0	5,000
Sewer C.I.A.C. Fees	0	0	0	0	60,000	0	60,000
Sewer Connection Fees	0	0	0	0	65,000	0	65,000
Sewer Sales	0	0	0	0	7,200,000	0	7,200,000
Sheriff Services	13,500	0	0	0	0	0	13,500
Sheriff Svcs-DeBary	0	3,286,645	0	0	0	0	3,286,645
Sheriff Svcs-Deltona	0	10,843,556	0	0	0	0	10,843,556
Sheriff Svcs - Oak Hill	0	561,640	0	0	0	0	561,640
Sheriff Svcs - Pierson	0	279,321	0	0	0	0	279,321
Special Event Parking	0	0	0	0	801,108	0	801,108

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Special Events	27,995	0	0	0	385,606	0	413,601
Sp Rec Fac-Arena	0	464,830	0	0	0	0	464,830
Sp Rec Fac-Concessions	1,000	5,931	0	0	0	0	6,931
Sp Rec Fac-Conference Center	0	575,594	0	0	0	0	575,594
Sp Rec Fac-Equipment	0	128,717	0	0	0	0	128,717
Sp Rec Fac-Reimbursable-Staff	0	105,951	0	0	0	0	105,951
Summer Recreation Fees	552,000	0	0	0	0	0	552,000
Surcharges - Judicial	223,000	0	0	0	0	0	223,000
Tax Collector Fees	100,000	0	0	0	0	0	100,000
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	25,250	0	0	0	0	25,250
Tree Replacement Fee	0	7,800	0	0	0	0	7,800
Validation Parking	0	0	0	0	158,940	0	158,940
Value Adjustment Board Fees	50,900	0	0	0	0	0	50,900
Water-Capacity Reserve	0	0	0	0	5,000	0	5,000
Water C.I.A.C. Fees	0	0	0	0	60,000	0	60,000
Water Connection Fees	0	0	0	0	50,000	0	50,000
Water Sales	0	0	0	0	6,300,000	0	6,300,000
Wellfield Protectn Prmt Review	0	2,700	0	0	0	0	2,700
Zoning Fees	0	83,000	0	0	0	0	83,000
Total Charges for Services	**$17,418,625**	**$36,234,778**	**$0**	**$870,861**	**$45,566,397**	**$0**	**$100,090,661**
Judgements, Fines and Forfeitures							
800 MHz Comm Surchg-Trffc Fine	0	0	0	386,589	0	0	386,589
Beach Fines	26,052	0	0	0	0	0	26,052
Code Enforcement Fines	0	55,000	0	0	0	0	55,000
Court Technology	850,000	0	0	0	0	0	850,000
Crim Misd Fines	127,975	0	0	0	0	0	127,975
Felony Fines	30,150	0	0	0	0	0	30,150
Fines-Airport Security	1,650	0	0	0	0	0	1,650
Fines-Beach Protection	5,000	0	0	0	0	0	5,000
Fines-Corrections Education	43,970	0	0	0	0	0	43,970
Fines-Drug Abuse Treatment	93,255	0	0	0	0	0	93,255
Fines-Police Ed-Training	0	55,000	0	0	0	0	55,000
Fines-Police Education	70,000	0	0	0	0	0	70,000
Library Fines	0	380,000	0	0	0	0	380,000
Mid Florida Community Legal Services	116,847	0	0	0	0	0	116,847
Mitigation Violations	0	2,400	0	0	0	0	2,400
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	1,000	0	0	0	0	0	1,000
Teen Court Costs	154,800	0	0	0	0	0	154,800
Unlicensed Contractors	3,375	0	0	0	0	0	3,375
Volusia County Law Library	295,647	0	0	0	0	0	295,647
Total Judgements, Fines and Forfeitures	**$2,060,171**	**$492,550**	**$0**	**$386,589**	**$0**	**$0**	**$2,939,310**
Miscellaneous Revenues							
Airport-Air Cargo Building Rent	0	0	0	0	38,879	0	38,879
Airport-Apron Rent	0	0	0	0	279,075	0	279,075
Bad Debt Recovery	0	550,000	0	0	0	0	550,000

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Commissions	0	534,000	0	0	0	0	534,000
Corrections Commissions	350,724	0	0	0	0	0	350,724
Donations-Library NON FOL	0	2,500	0	0	0	0	2,500
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	3,001	32,800	0	0	8,800	1,755	46,356
Interest-Special Assessments	0	25,000	0	0	0	0	25,000
Investment Income	950,000	1,033,479	0	0	305,059	468,071	2,756,609
Land Rentals	0	64,000	0	0	2,149,168	0	2,213,168
Late Charges	0	0	0	0	260,000	0	260,000
License-Animal Control	0	23,000	0	0	0	0	23,000
License-Contractor	178,734	0	0	0	0	0	178,734
Miscellaneous Revenue	130,275	127,614	0	0	53,261	7,000	318,150
Mitigation Fees	0	7,830	0	0	0	0	7,830
Other Reimbursements	20,000	50	0	0	106,621	0	126,671
Outside Revenue	313,594	0	0	0	250,000	446,842	1,010,436
Refund of Prior Year Expenditures	0	125,000	0	0	0	0	125,000
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	5,000	5,000
Rent	131,996	255,851	0	0	980,322	0	1,368,169
Rental of Equipment	0	31,200	0	0	0	8,833,167	8,864,367
Rent - Facilities	0	0	0	0	107,000	0	107,000
Sale-Land	0	400,000	0	0	0	0	400,000
Sale of Recyclables	0	0	0	0	15,000	0	15,000
Sale of Supplies	0	0	0	0	5,000	0	5,000
Sales-Fuels, Materials, Supplies	0	0	0	0	25,255	0	25,255
Sales-Surplus Matls & Scrap	0	10,000	0	0	30,000	0	40,000
Sale-Surplus Furn/Fixtr/Equipment	200,000	243,260	0	0	205,000	155,000	803,260
SChild Recrtn Prog-Contr	50	0	0	0	0	0	50
Utilities-Rent Related	8,000	92,165	0	0	85	0	100,250
Total Miscellaneous Revenues	**$2,286,374**	**$3,814,332**	**$0**	**$0**	**$4,818,525**	**$9,916,835**	**$20,836,066**
Non-Revenues							
Animal Welfare Donations	0	200	0	0	0	0	200
Appropriated Fund Balance	53,679,739	95,948,048	3,461,112	5,074,359	42,089,125	37,423,179	237,675,562
Appropriated Loan Proceeds	0	8,000,000	0	7,000,000	12,000,000	0	27,000,000
Awarded Evidence Funds	0	15,000	0	0	0	0	15,000
Confiscated Property Trust Rev	0	500,000	0	0	0	0	500,000
Contributions	0	397,967	0	0	0	0	397,967
Donations-Comm Servics	1,000	0	0	0	0	0	1,000
Donations-Library	0	63,000	0	0	0	0	63,000
Flex Benefit Revenues	0	0	0	0	0	69,000	69,000
Justice-Confiscated Property	0	70,000	0	0	0	0	70,000
Transfers from ECHO	0	0	0	4,784,748	0	0	4,784,748
Transfers from EMS	0	0	0	166,953	0	0	166,953
Transfers from Fire	0	0	0	208,447	0	0	208,447
Transfers from General Fund	0	0	0	17,137,923	0	0	17,137,923
Transfers from Mosquito	0	0	0	18,250	0	0	18,250
Transfers from MSD	0	0	0	276,900	0	0	276,900
Transfers from Ocean Center	0	0	0	2,432,179	0	0	2,432,179
Transfers from Other Funds	15,044,465	27,703,954	20,440,307	306,565	8,913,131	100,000	72,508,422
Transfers from Port District	0	0	0	433,997	0	0	433,997
Total Non-Revenues	**$68,725,204**	**$132,698,169**	**$23,901,419**	**$37,840,321**	**$63,002,256**	**$37,592,179**	**$363,759,548**

Revenues by Major Source

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Contributions-Commercial Ins	0	0	0	0	0	312,109	312,109
Contributions-Liability	0	0	0	0	0	2,130,949	2,130,949
Contributions-Physical Damage	0	0	0	0	0	2,349,732	2,349,732
Contributions-Workers' Compens	0	0	0	0	0	3,737,649	3,737,649
Health Ins-Cobra/Retirees	0	0	0	0	0	2,646,923	2,646,923
Health Ins-Dependent Contr	0	0	0	0	0	6,832,834	6,832,834
Health Insurance-Employer	0	0	0	0	0	35,222,558	35,222,558
Information Systems Revenue	0	0	0	0	0	1,168,672	1,168,672
Life Insurance-employee	0	0	0	0	0	660,000	660,000
Recoveries-Claims	0	0	0	0	0	550,000	550,000
Vehicle-Gas & Oil	0	0	0	0	0	5,396,995	5,396,995
Vehicle Maintenance	0	0	0	0	0	3,106,836	3,106,836
Vehicle Maint Service Charge	0	0	0	0	0	2,022,349	2,022,349
Vehicle-Pool Cars	0	0	0	0	0	65,000	65,000
Total Internal Service Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$66,202,606**	**$66,202,606**
Total Budget	**$272,735,517**	**$333,682,760**	**$26,882,721**	**$39,237,771**	**$135,057,294**	**$113,711,620**	**$921,307,683**
Less Operating Transfers	21,928,049	48,984,224	0	0	29,866	0	70,942,139
Net Total Budget	**$250,807,468**	**$284,698,536**	**$26,882,721**	**$39,237,771**	**$135,027,428**	**$113,711,620**	**$850,365,544**

Revenues by Major Sources and Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Taxes				
001 - General	157,306,950	165,606,365	166,167,381	171,191,515
103 - County Transportation Trust	15,492,098	15,160,252	15,571,522	15,830,171
104 - Library	13,706,489	14,390,176	14,400,398	15,420,162
105 - East Volusia Mosquito Control	3,364,334	3,540,662	3,540,946	3,800,257
106 - Resort Tax	9,646,927	10,014,137	10,668,709	11,230,760
111 - Convention Development Tax	9,646,926	9,995,685	9,936,745	10,960,830
114 - Ponce De Leon Inlet and Port District	1,661,201	1,749,689	1,749,829	1,878,967
120 - Municipal Service District	23,858,509	24,439,922	24,477,494	24,926,348
140 - Fire Rescue District	20,834,299	23,988,901	23,988,901	25,181,804
157 - Silver Sands/Bethune Beach MSD	10,631	11,210	12,902	12,202
160 - Volusia ECHO	4,966,119	5,217,967	5,110,000	5,587,527
161 - Volusia Forever	1,559,347	1,922,496	1,853,000	2,591,225
261 - Limited Tax General Obligation Bonds	2,768,505	0	0	0
262 - Limited Tax General Obligation Refunding Bonds	638,017	3,280,471	3,274,064	2,981,302
450 - Solid Waste	401,311	340,000	369,000	360,000
Total Taxes	**$265,861,663**	**$279,657,933**	**$281,120,891**	**$291,953,070**
Permits, Fees, Special Assessments				
001 - General	44,368	34,650	43,721	42,403
116 - Special Lighting Districts	244,266	285,857	289,914	334,378
119 - Road District Maintenance	199,747	209,000	200,000	200,000
120 - Municipal Service District	1,434,652	1,276,829	1,433,734	1,440,597
121 - Special Assessments	184,476	209,181	209,181	200,000
122 - Manatee Conservation	5,750	4,000	4,000	5,000
131 - Road Impact Fees-Zone 1 (Northeast)	1,452,079	1,500,000	2,923,668	1,400,000
132 - Road Impact Fees-Zone 2 (Southeast)	343,374	350,000	287,533	230,000
133 - Road Impact Fees-Zone 3 (Southwest)	1,052,810	650,000	361,151	330,000
134 - Road Impact Fees-Zone 4 (Northwest)	577,099	450,000	691,136	500,000
135 - Park Impact Fees-County	50,806	78,000	68,000	68,000
136 - Park Impact Fees-Zone 1 (Northeast)	22,035	28,000	28,678	26,000
137 - Park Impact Fees-Zone 2 (Southeast)	2,733	5,539	18,000	10,500
138 - Park Impact Fees-Zone 3 (Southwest)	3,159	3,600	5,100	5,100
139 - Park Impact Fees-Zone 4 (Northwest)	7,615	11,000	18,000	18,000
151 - Fire Impact Fees-Zone 1 (Northeast)	26,465	20,000	20,000	20,000
152 - Fire Impact Fees-Zone 2 (Southeast)	6,123	5,500	15,500	7,850
153 - Fire Impact Fees-Zone 3 (Southwest)	3,780	7,500	7,500	5,000
154 - Fire Impact Fees-Zone 4 (Northwest)	9,331	6,010	15,010	8,020
159 - Stormwater Utility	4,446,544	4,500,000	4,470,000	4,470,000
440 - Waste Collection	8,342,153	8,340,321	8,363,903	8,373,939
450 - Solid Waste	13,140	11,500	12,500	12,500
451 - Daytona Beach International Airport	67,373	67,372	67,372	67,332
Total Permits, Fees, Special Assessments	**$18,539,878**	**$18,053,859**	**$19,553,601**	**$17,774,619**

Revenues by Major Sources and Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Intergovernmental Revenues				
001 - General	10,262,351	10,373,377	10,718,589	11,011,225
103 - County Transportation Trust	7,752,080	7,410,400	7,381,569	7,592,346
104 - Library	582,939	470,392	455,385	455,385
105 - East Volusia Mosquito Control	127,737	120,000	30,000	15,000
108 - Sales Tax Trust	19,115,761	19,803,627	20,362,521	23,127,374
114 - Ponce De Leon Inlet and Port District	149	160	149	150
115 - E-911 Emergency Telephone System	2,230,287	2,200,000	2,242,740	2,330,000
120 - Municipal Service District	185,084	158,260	164,903	162,598
140 - Fire Rescue District	59,314	57,760	57,760	61,280
159 - Stormwater Utility	0	0	62,576	0
160 - Volusia ECHO	995	1,000	30	100
161 - Volusia Forever	312	0	0	0
261 - Limited Tax General Obligation Bonds	683	0	0	0
326 - Park Projects	156,628	147,959	147,959	140,000
330 - Economic Development Capital Projects Fund	1,988,367	0	0	0
450 - Solid Waste	15,000	23,000	23,000	0
451 - Daytona Beach International Airport	5,325,485	2,812,584	15,842,175	2,827,326
456 - Volusia Transportation Authority	9,404,550	9,557,727	9,581,494	10,029,019
457 - Water and Sewer Utilities	803,343	0	5,922,500	0
Total Intergovernmental Revenues	**$58,011,065**	**$53,136,246**	**$72,993,350**	**$57,751,803**
Charges for Services				
001 - General	16,586,259	16,200,922	17,732,318	17,418,625
002 - Emergency Medical Services	15,086,322	16,115,956	16,177,518	17,064,777
103 - County Transportation Trust	517,096	470,887	466,477	470,887
104 - Library	185,484	168,000	168,000	172,000
105 - East Volusia Mosquito Control	24,120	30,000	30,000	31,200
114 - Ponce De Leon Inlet and Port District	760,947	641,944	760,947	787,694
118 - Ocean Center	1,645,213	1,399,745	1,690,273	1,766,023
120 - Municipal Service District	13,951,469	14,338,607	14,283,569	15,273,647
140 - Fire Rescue District	395,000	495,050	547,698	530,050
159 - Stormwater Utility	21,427	18,500	18,500	18,500
161 - Volusia Forever	180,847	275,000	120,000	120,000
313 - Beach Capital Projects	0	760,800	845,496	870,861
450 - Solid Waste	14,497,604	14,000,800	15,296,111	15,754,806
451 - Daytona Beach International Airport	8,498,339	8,153,547	8,645,259	9,213,423
456 - Volusia Transportation Authority	3,896,026	3,827,600	3,588,262	3,619,482
457 - Water and Sewer Utilities	14,209,110	14,062,977	14,540,500	14,612,000
475 - Parking Garage	2,357,498	2,424,736	2,366,686	2,366,686
Total Charges for Services	**$92,812,761**	**$93,385,071**	**$97,277,614**	**$100,090,661**
Judgements, Fines and Forfeitures				
001 - General	2,479,304	2,487,762	2,529,304	2,060,171
104 - Library	360,807	380,000	380,000	380,000
120 - Municipal Service District	160,947	106,750	115,016	112,550
305 - 800 MHz Capital	0	0	0	386,589
450 - Solid Waste	1,510	0	100	0
457 - Water and Sewer Utilities	100	0	0	0
Total Judgements, Fines and Forfeitures	**$3,002,668**	**$2,974,512**	**$3,024,420**	**$2,939,310**
Miscellaneous Revenues				

Revenues by Major Sources and Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Miscellaneous Revenues				
001 - General	3,336,214	1,907,464	2,662,241	2,286,374
002 - Emergency Medical Services	511,798	529,931	575,456	581,933
103 - County Transportation Trust	700,104	410,000	455,000	410,000
104 - Library	410,907	468,900	468,383	464,250
105 - East Volusia Mosquito Control	91,236	523,700	188,000	122,700
106 - Resort Tax	285	6,918	6,918	6,918
108 - Sales Tax Trust	7,585	11,000	11,000	11,000
111 - Convention Development Tax	5,431	4,760	490,041	5,321
114 - Ponce De Leon Inlet and Port District	34,928	40,020	40,020	35,000
115 - E-911 Emergency Telephone System	11,954	15,000	13,000	15,000
118 - Ocean Center	431,634	312,173	417,415	479,030
120 - Municipal Service District	424,259	145,781	233,850	176,253
121 - Special Assessments	27,554	41,686	35,000	35,000
122 - Manatee Conservation	1,161	1,125	1,125	1,125
123 - Inmate Welfare Trust	620,824	410,232	480,000	544,000
124 - Library Endowment	5,526	5,100	0	5,000
130 - Economic Development	70,164	25,010	417,782	425,010
131 - Road Impact Fees-Zone 1 (Northeast)	6,895	4,000	4,000	4,000
132 - Road Impact Fees-Zone 2 (Southeast)	3,295	3,000	3,000	3,000
133 - Road Impact Fees-Zone 3 (Southwest)	1,892	100	100	100
134 - Road Impact Fees-Zone 4 (Northwest)	60,183	50,000	42,000	42,000
135 - Park Impact Fees-County	1,179	1,400	1,460	1,966
136 - Park Impact Fees-Zone 1 (Northeast)	6,147	7,000	6,488	6,374
137 - Park Impact Fees-Zone 2 (Southeast)	2,875	2,825	640	171
138 - Park Impact Fees-Zone 3 (Southwest)	216	232	240	264
139 - Park Impact Fees-Zone 4 (Northwest)	4,973	5,100	5,224	4,922
140 - Fire Rescue District	114,045	76,050	93,050	97,300
151 - Fire Impact Fees-Zone 1 (Northeast)	371	300	300	350
152 - Fire Impact Fees-Zone 2 (Southeast)	270	250	250	250
153 - Fire Impact Fees-Zone 3 (Southwest)	2,181	1,800	1,500	1,000
154 - Fire Impact Fees-Zone 4 (Northwest)	1,243	1,000	1,000	750
157 - Silver Sands/Bethune Beach MSD	30	11	26	18
158 - Gemini Springs Endowment	635	622	622	620
159 - Stormwater Utility	64,239	68,500	70,000	68,500
160 - Volusia ECHO	108,679	115,000	112,000	115,000
161 - Volusia Forever	80,277	137,000	113,590	114,537
170 - Law Enforcement Trust	49,936	35,000	20,000	35,000
171 - Beach Enforcement Trust	3	10	0	0
172 - Federal Forfeiture Sharing Justice	921	2,000	500	500
173 - Federal Forfeiture Sharing Treasury	124	100	150	170
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	41,475	0	34,032	0
202 - Tourist Development Tax Refunding Revenue Bonds	4,253	0	4,318	0
203 - Tourist Development Tax Revenue Bonds	10,406	0	10,344	0
204 - Capital Improvement Revenue Bonds	2,294	1,800	1,644	0
213 - Gas Tax Refunding Revenue Bonds	16,846	3,500	12,252	0
261 - Limited Tax General Obligation Bonds	20,442	0	0	0
262 - Limited Tax General Obligation Refunding Bonds	1,383	0	6,407	0
297 - Capital Improvement Revenue and Refunding Bonds	4,265	3,500	3,500	0

Revenues by Major Sources and Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Miscellaneous Revenues				
305 - 800 MHz Capital	72,099	0	0	0
308 - Capital Improvement Projects	8,421	0	0	0
309 - Branch Jail Expansion	22,923	0	0	0
313 - Beach Capital Projects	80,624	0	0	0
317 - Library Construction	11,405	0	0	0
318 - Ocean Center	24,189	0	0	0
322 - I.T. Capital Projects	34,388	0	0	0
326 - Park Projects	26,034	0	0	0
328 - Trail Projects	110,487	0	0	0
334 - Bond Funded Road Program	235,216	0	0	0
440 - Waste Collection	80,978	58,200	49,800	48,000
450 - Solid Waste	306,454	425,700	557,981	512,600
451 - Daytona Beach International Airport	3,542,162	3,608,093	4,081,018	3,677,605
456 - Volusia Transportation Authority	29,820	45,000	15,852	13,100
457 - Water and Sewer Utilities	632,209	413,500	610,300	560,000
475 - Parking Garage	4,806	5,277	7,220	7,220
511 - Computer Replacement	27,398	27,000	27,000	27,000
513 - Equipment Maintenance	6,934,819	7,885,612	8,094,595	9,522,009
521 - Insurance Management	183,701	186,000	196,614	186,000
530 - Group Insurance	181,546	181,826	272,657	181,826
Total Miscellaneous Revenues	**$19,853,217**	**$18,215,108**	**$20,956,905**	**$20,836,066**
Non-Revenues				
001 - General	6,537,688	51,566,671	66,977,869	68,725,204
002 - Emergency Medical Services	3,616,228	7,863,679	7,295,199	7,417,932
103 - County Transportation Trust	5,069,000	46,932,734	51,748,607	25,908,803
104 - Library	90,510	5,340,923	6,162,300	4,636,574
105 - East Volusia Mosquito Control	0	4,952,453	5,023,412	2,559,084
114 - Ponce De Leon Inlet and Port District	0	3,130,844	3,590,377	1,542,988
115 - E-911 Emergency Telephone System	0	1,876,434	2,704,493	1,829,865
116 - Special Lighting Districts	0	0	0	1,153
118 - Ocean Center	5,512,002	9,521,656	11,010,324	10,361,488
119 - Road District Maintenance	0	99,481	81,271	101,421
120 - Municipal Service District	5,022,092	13,529,728	15,519,143	14,840,587
121 - Special Assessments	0	1,687,055	1,640,686	1,632,604
122 - Manatee Conservation	0	150,651	157,104	156,709
123 - Inmate Welfare Trust	772	2,099,715	2,448,882	2,124,608
124 - Library Endowment	500	721,515	727,675	677,675
125 - Hope Place	0	0	3,500,000	2,500,000
130 - Economic Development	3,559,952	10,424,705	21,460,061	16,091,034
131 - Road Impact Fees-Zone 1 (Northeast)	0	104,577	160,139	1,194,275
132 - Road Impact Fees-Zone 2 (Southeast)	0	189,700	313,646	108,254
133 - Road Impact Fees-Zone 3 (Southwest)	0	20,902	21,920	6,010
134 - Road Impact Fees-Zone 4 (Northwest)	0	7,932,141	8,176,875	8,084,338
135 - Park Impact Fees-County	0	200,487	176,117	245,577
136 - Park Impact Fees-Zone 1 (Northeast)	0	841,830	835,005	660,171
137 - Park Impact Fees-Zone 2 (Southeast)	0	390,817	387,619	16,259
138 - Park Impact Fees-Zone 3 (Southwest)	0	31,330	30,953	36,293
139 - Park Impact Fees-Zone 4 (Northwest)	0	674,263	671,021	694,245
140 - Fire Rescue District	0	5,779,222	6,257,842	5,949,312

Revenues by Major Sources and Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Non-Revenues				
151 - Fire Impact Fees-Zone 1 (Northeast)	0	59,359	60,682	80,982
152 - Fire Impact Fees-Zone 2 (Southeast)	0	40,259	38,811	54,561
153 - Fire Impact Fees-Zone 3 (Southwest)	0	299,799	295,221	211,621
154 - Fire Impact Fees-Zone 4 (Northwest)	0	171,579	170,315	186,325
157 - Silver Sands/Bethune Beach MSD	2,292	3,192	1,881	2,858
158 - Gemini Springs Endowment	0	81,439	81,296	76,918
159 - Stormwater Utility	0	6,852,326	7,712,088	4,497,189
160 - Volusia ECHO	0	11,664,424	11,336,335	8,958,953
161 - Volusia Forever	24,500	5,856,137	6,493,887	6,751,347
170 - Law Enforcement Trust	1,217,817	3,064,070	3,909,185	2,334,185
171 - Beach Enforcement Trust	17	990	985	985
172 - Federal Forfeiture Sharing Justice	76,265	202,040	78,118	78,618
173 - Federal Forfeiture Sharing Treasury	1,565	14,660	88,015	86,368
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	7,117,275	7,477,238	7,449,237	8,080,264
202 - Tourist Development Tax Refunding Revenue Bonds	1,772,018	2,361,585	2,507,083	2,344,740
203 - Tourist Development Tax Revenue Bonds	2,446,919	4,501,585	4,493,159	4,447,752
204 - Capital Improvement Revenue Bonds	571,996	592,065	590,265	587,002
208 - Capital Improvement Revenue Note	1,417,373	1,415,967	1,415,967	1,416,608
209 - Williamson Boulevard Capital Improvement Revenue Note	0	1,032,000	1,013,000	1,013,366
213 - Gas Tax Refunding Revenue Bonds	4,492,803	4,504,909	4,500,659	4,506,893
214 - CDD Capital Improvement Revenue Note	0	603,463	0	603,463
215 - Capital Improvement Note, 2017	0	0	0	492,462
261 - Limited Tax General Obligation Bonds	18,695,000	498,704	402,850	0
262 - Limited Tax General Obligation Refunding Bonds	0	496,704	402,850	403,369
295 - Public Transportation State Infrastructure Loan	1,021,812	0	0	0
297 - Capital Improvement Revenue and Refunding Bonds	921,417	920,644	920,644	5,500
305 - 800 MHz Capital	1,894,010	1,948,473	5,951,062	4,021,544
308 - Capital Improvement Projects	0	0	0	126,565
313 - Beach Capital Projects	0	1,409,556	9,318,367	6,636,922
317 - Library Construction	0	0	547,225	38,101
318 - Ocean Center	0	3,047,616	4,529,663	2,432,179
321 - S. Williamson Blvd. Extension Project	0	0	9,000,000	0
322 - I.T. Capital Projects	0	0	1,748,215	1,435,056
326 - Park Projects	0	330,000	401,066	1,494,862
328 - Trail Projects	0	2,039,260	1,926,495	2,270,414
334 - Bond Funded Road Program	0	0	2,618,560	676,290
365 - Public Works Service Center	0	19,000,000	19,000,000	0
367 - Elections Warehouse	0	2,800,000	2,800,000	1,426,565
368 - Court/Central Services Warehouse	0	0	0	3,400,000
369 - Sheriff Capital Projects	0	1,500,000	1,500,000	12,000,000
375 - Boardwalk Development	0	1,500,000	1,500,000	1,881,823
440 - Waste Collection	0	1,846,614	1,924,748	1,727,851
450 - Solid Waste	1,390	12,715,091	15,913,117	18,469,647
451 - Daytona Beach International Airport	0	9,723,017	20,732,423	30,009,487
456 - Volusia Transportation Authority	14,319,795	9,179,441	7,035,653	8,440,131
457 - Water and Sewer Utilities	(1,850)	5,085,933	10,263,841	3,242,973
475 - Parking Garage	0	852,076	994,326	1,112,167

Revenues by Major Sources and Fund

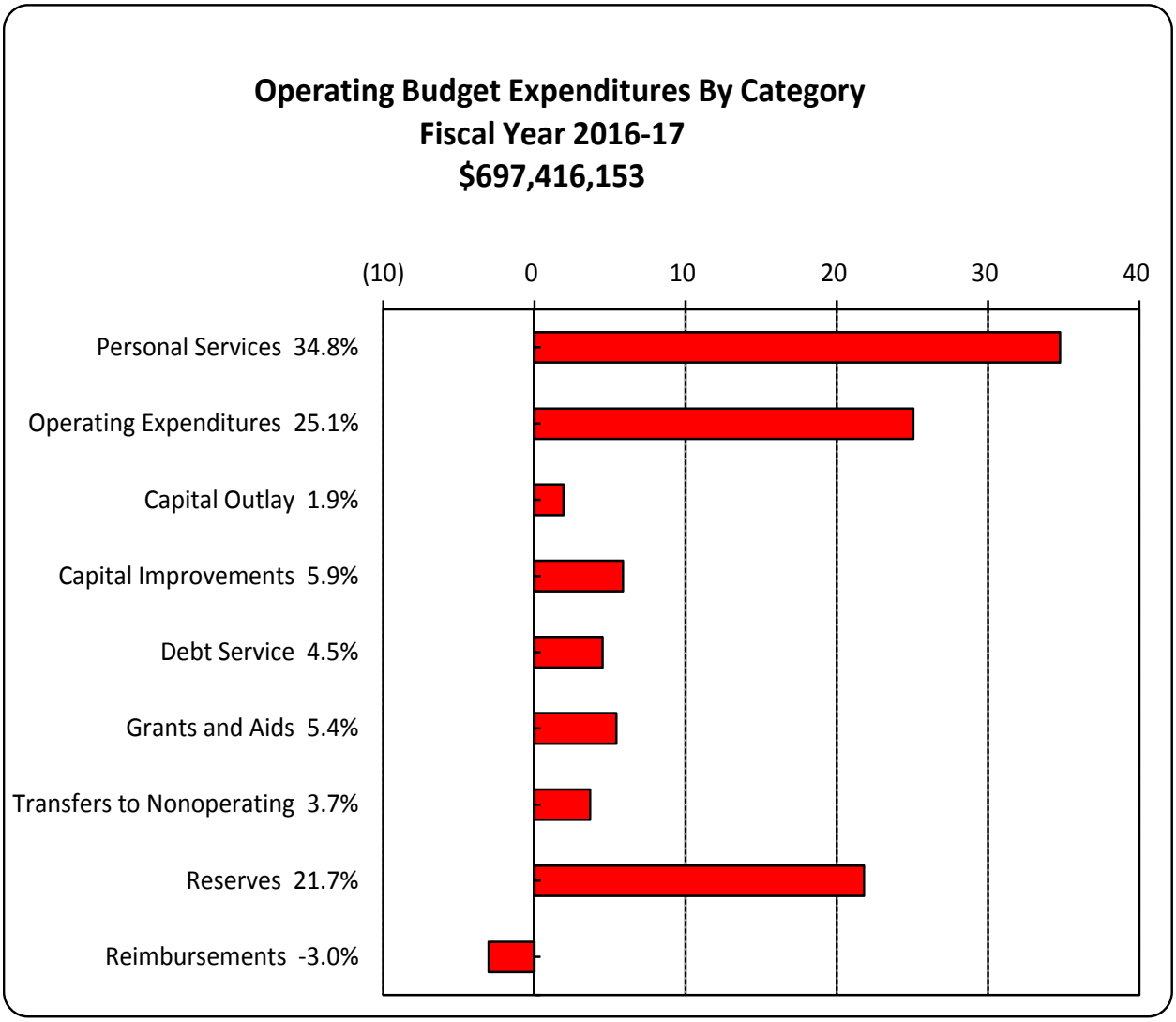
	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Non-Revenues				
511 - Computer Replacement	0	3,118,681	3,278,874	3,491,131
513 - Equipment Maintenance	5,279	9,505,323	11,134,696	11,892,705
521 - Insurance Management	0	10,789,091	9,389,870	7,369,858
530 - Group Insurance	113,763	11,563,196	14,691,274	14,838,485
Total Non-Revenues	**$85,520,200**	**$336,732,019**	**$427,240,548**	**$363,759,548**
Internal Service Revenues				
451 - Daytona Beach International Airport	1,052	0	0	0
456 - Volusia Transportation Authority	11,081	0	935	0
511 - Computer Replacement	1,249,983	1,115,018	1,142,158	1,168,672
513 - Equipment Maintenance	9,799,361	10,861,648	10,375,620	10,591,180
521 - Insurance Management	10,075,394	9,069,275	9,007,210	9,080,439
530 - Group Insurance	38,616,578	44,067,038	43,020,564	45,362,315
Total Internal Service Revenues	**$59,753,449**	**$65,112,979**	**$63,546,487**	**$66,202,606**
Total Budget	**$603,354,900**	**$867,267,727**	**$985,713,816**	**$921,307,683**
Less Operating Transfers	54,985,123	59,733,781	64,413,956	70,942,139
Net Total Budget	**$548,369,777**	**$807,533,946**	**$921,299,860**	**$850,365,544**

— This page intentionally blank —

Volusia County
FLORIDA

TOTAL COUNTY OPERATING EXPENDITURES

The fiscal year 2016-17 operating budget totals $697.4 million, an increase of $32.7 million from the fiscal year 2015-16 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 34.8% of the County's operating budget. As the largest component of any organization, Personal Services totals $242.5 million, an increase of $9 million or 3.8%. The Personal Services category reflects expenditures for a wage adjustment 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 programmed increase of health insurance costs.

Since 2007, County government has been expected to do more with less. This budget includes 3,107.06 funded positions, which is 14.6% less than in fiscal year 2007 (excluding those positions that were included in EVAC when the County took over operations in 2012).

Personnel Authorization Summary By Division

Division	FY 2014-15 Budget			FY 2015-16 Budget			FY 2016-17 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	44.00	2.00	45.00	44.00	2.00	45.00	46.00	2.00	47.00
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	82.00	317.00	125.52
Building, Zoning and Code Administration	39.00	0.00	39.00	41.00	0.00	41.00	44.00	0.00	44.00
Central Services	93.00	0.00	93.00	92.00	0.00	92.00	92.00	0.00	92.00
Coastal	21.00	2.00	21.50	21.00	2.00	21.50	23.00	0.00	23.00
Community Assistance	1.00	0.00	1.00	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	15.00	0.00	15.00
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	349.00	2.00	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	25.00	2.00	26.25	24.00	2.00	25.25	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	6.00	0.00	6.00
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	186.00	11.00	191.00	188.00	11.00	193.00
Engineering & Construction	53.00	0.00	53.00	53.00	0.00	53.00	53.00	0.00	53.00
Environmental Management	32.00	25.00	36.82	38.00	26.00	42.97	38.00	26.00	42.97
Fire Rescue Services	184.00	0.00	184.00	184.00	0.00	184.00	184.00	0.00	184.00
Growth and Resource Management	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50
Information Technology	79.00	0.00	79.00	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	43.00	0.00	43.00
Library Services	180.00	13.00	186.50	180.00	13.00	186.50	179.00	13.00	185.50
Management and Budget	11.00	0.00	11.00	12.00	0.00	12.00	12.00	0.00	12.00

Personnel Authorization Summary By Division

Division	FY 2014-15 Budget			FY 2015-16 Budget			FY 2016-17 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	44.00	1.00	44.50
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	791.00	133.00	845.10	797.00	133.00	851.10
Parks Recreation & Culture	85.00	201.00	117.27	79.00	200.00	111.12	78.00	200.00	110.12
Personnel	32.00	2.00	33.00	33.00	2.00	34.00	33.00	2.00	34.00
Planning and Development Services	26.00	2.00	27.00	25.00	2.00	26.00	22.00	2.00	23.00
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	102.00	0.00	102.00	102.00	0.00	102.00
Public Protection Services	6.00	0.00	6.00	6.00	0.00	6.00	7.00	0.00	7.00
Public Works Services	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Revenue	79.00	2.00	80.00	79.00	2.00	80.00	78.00	2.00	79.00
Road and Bridge	127.00	11.00	130.60	128.00	11.00	131.60	129.00	11.00	132.60
Solid Waste	69.00	0.00	69.00	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	56.00	1.00	56.75	55.00	1.00	55.75
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	62.00	0.00	62.00	61.00	0.00	61.00	61.00	0.00	61.00
Total of All Funds	**3,167.00**	**732.00**	**3,328.04**	**3,182.00**	**731.00**	**3,342.46**	**3,196.00**	**728.00**	**3,355.06**

Attrition	**29.00**	**29.00**	**29.00**
Unfunded	**221.00**	**216.00**	**219.00**

Operating Expenditure Category includes contractual services, professional services, repairs and maintenance, road materials, utilities, reimbursements and operating supplies. The total fiscal year 2016-17 operating expense category budget is $174.9 million, which is an increase of $9.4 million or 5.7%. The increased operating expenditures are roadway maintenance, building and infrastructure maintenance, and carry forward funding of economic development incentives.

Capital Outlay expenditures include various items over $1,000 such as computers or other operating equipment. The total fiscal year 2016-17 capital outlay expenditure category budget is $13.4 million, which is $1.3 million below the prior year adopted budget. Details of capital outlay can be found in the Appendix, Section J.

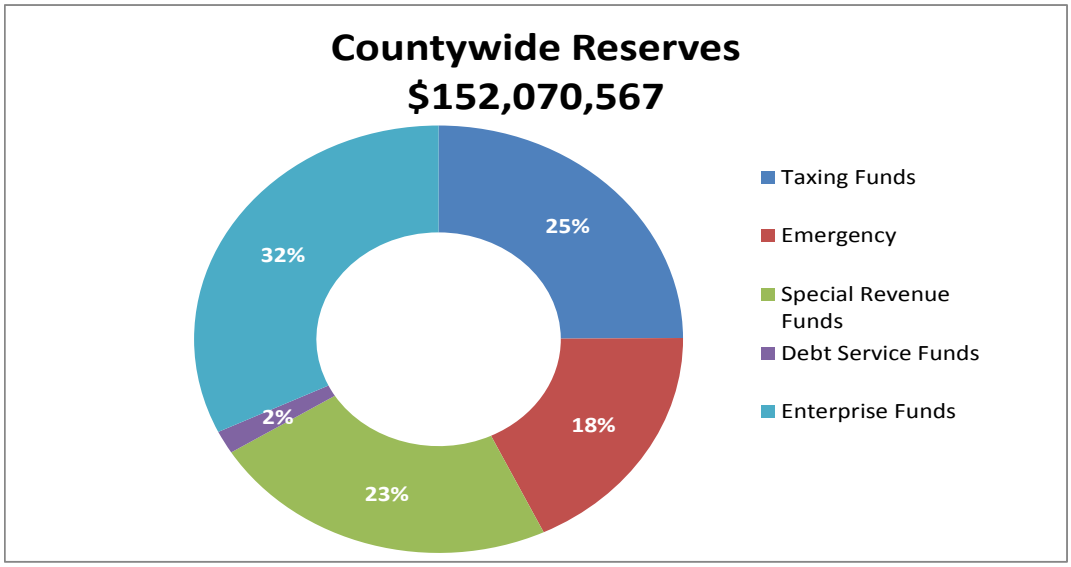
Capital Improvement expenditures include land, right-of-way acquisition, buildings, water and sewer, engineering and design, and construction. The first year of the County's Five-Year Capital Improvement Program (CIP) is included in this category. The total fiscal year 2016-17 capital improvement expenditure category budget is $40.9 million, of which $7.1 million is carry forward funds of prior year allocations for projects that will not be completed by the end of fiscal year 2016-17. Road and Stormwater projects comprise 42.3% of the CIP projects in the operating budget. The balance is in facilities maintenance, utilities, landfill, and Daytona Beach International Airport projects. Details of Capital Improvements can be found in section I of this document.

Grants and Aids The total fiscal year 2016-17 grants and aids category budget is $37.8 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. The budget includes final economic incentive funding of $8 million for the One Daytona project and pass-through funding for Community Redevelopment Areas (CRAs) at $5.4 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 2016-17 transfers to other funds category budget is $70.9 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 2016-17 across all operating funds totals $152.1 million. The chart below demonstrates the purpose of each reserve:

	Reserves	Percent
Taxing Funds		
Future Capital	$ 9,828,813	
Future Debt Service	5,867,387	
Land Management	6,872,728	
Revenue Stabilization	3,690,316	
Transition	3,000,000	
Fuel	1,590,566	
ECHO	2,372,430	
Other	4,657,248	
	$ 37,879,488	24.9%
Emergency Reserves	27,401,910	18.0%
	$ 65,281,398	
Special Revenue Funds	35,263,604	23.2%
Debt Service Funds	2,657,481	1.7%
Enterprise Funds	48,868,084	32.1%
	$ 152,070,567	



Service Reductions are not contemplated in this budget. Departments continue to evaluate programs for additional efficiencies. That said, for fiscal year 2016-17, the Road and Bridge program will maintain reduced levels of service in several activities. Gateways and thoroughfare right-of-ways mowed eight times per year has been reduced to six times per year. Residential right-of-ways that were mowed four times per year are 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 are 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	124,561,262	58,933,001	3,979,343	8,833,677	0
104 - Library	10,142,247	6,675,397	300,229	275,000	0
160 - Volusia ECHO	0	0	0	0	0
161 - Volusia Forever	132,764	922,829	0	0	0
Total Countywide Funds	**$134,836,273**	**$66,531,227**	**$4,279,572**	**$9,108,677**	**0**
Special Revenue Funds					
002 - Emergency Medical Services	15,365,292	5,759,771	679,360	0	0
103 - County Transportation Trust	10,068,486	15,796,016	951,758	6,330,000	0
105 - East Volusia Mosquito Control	1,680,918	2,468,593	150,500	0	0
106 - Resort Tax	0	147,736	0	0	0
108 - Sales Tax Trust	0	0	0	0	0
111 - Convention Development Tax	0	10,966,151	0	0	0
114 - Ponce De Leon Inlet and Port District	924,679	596,552	9,000	490,000	0
115 - E-911 Emergency Telephone System	206,092	1,394,448	29,893	0	0
116 - Special Lighting Districts	0	301,841	0	0	0
118 - Ocean Center	2,747,772	3,571,812	143,146	951,535	0
119 - Road District Maintenance	0	177,103	0	0	0
120 - Municipal Service District	28,844,031	11,735,728	2,130,870	0	0
121 - Special Assessments	0	520	0	0	0
122 - Manatee Conservation	0	1,700	0	0	0
123 - Inmate Welfare Trust	107,564	377,258	5,000	600,000	0
124 - Library Endowment	0	0	0	0	0
125 - Hope Place	0	0	0	0	0
130 - Economic Development	743,202	7,772,842	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	7,000,000	0
135 - Park Impact Fees-County	0	0	0	0	0
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	0	35,000	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	196,313	0
140 - Fire Rescue District	16,785,334	7,770,413	768,950	844,000	0

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
Countywide Funds					
001 - General	18,153,631	39,165,972	34,327,278	(15,218,647)	272,735,517
104 - Library	0	128,372	4,007,126	0	21,528,371
160 - Volusia ECHO	7,504,402	4,784,748	2,372,430	0	14,661,580
161 - Volusia Forever	503,008	1,145,780	6,872,728	0	9,577,109
Total Countywide Funds	**$26,161,041**	**$45,224,872**	**$47,579,562**	**($15,218,647)**	**$318,502,577**
Special Revenue Funds					
002 - Emergency Medical Services	53,250	166,953	3,087,516	(47,500)	25,064,642
103 - County Transportation Trust	0	2,592,185	17,766,432	(3,292,670)	50,212,207
105 - East Volusia Mosquito Control	141,800	18,250	2,368,180	(300,000)	6,528,241
106 - Resort Tax	0	11,089,942	0	0	11,237,678
108 - Sales Tax Trust	0	23,138,374	0	0	23,138,374
111 - Convention Development Tax	0	0	0	0	10,966,151
114 - Ponce De Leon Inlet and Port District	105,846	558,997	1,559,725	0	4,244,799
115 - E-911 Emergency Telephone System	0	1,337,363	1,207,069	0	4,174,865
116 - Special Lighting Districts	0	0	33,690	0	335,531
118 - Ocean Center	5,150	3,564,293	1,708,750	(85,917)	12,606,541
119 - Road District Maintenance	0	0	124,318	0	301,421
120 - Municipal Service District	50,000	5,469,362	8,702,589	0	56,932,580
121 - Special Assessments	0	252,302	1,614,782	0	1,867,604
122 - Manatee Conservation	1,479	3,000	156,655	0	162,834
123 - Inmate Welfare Trust	0	0	1,578,786	0	2,668,608
124 - Library Endowment	0	50,000	632,675	0	682,675
125 - Hope Place	2,500,000	0	0	0	2,500,000
130 - Economic Development	8,000,000	0	0	0	16,516,044
131 - Road Impact Fees-Zone 1 (Northeast)	0	1,892,869	705,406	0	2,598,275
132 - Road Impact Fees-Zone 2 (Southeast)	0	338,909	2,345	0	341,254
133 - Road Impact Fees-Zone 3 (Southwest)	0	330,000	6,110	0	336,110
134 - Road Impact Fees-Zone 4 (Northwest)	0	360,552	1,265,786	0	8,626,338
135 - Park Impact Fees-County	0	0	315,543	0	315,543
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	657,545	0	692,545
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	26,930	0	26,930
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	41,657	0	41,657
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	520,854	0	717,167
140 - Fire Rescue District	512,185	208,447	4,970,213	(39,796)	31,819,746

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	53,000	0
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	0	202,400	0
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	0	168,000	0
157 - Silver Sands/Bethune Beach MSD	0	15,078	0	0	0
158 - Gemini Springs Endowment	0	5,000	0	0	0
159 - Stormwater Utility	3,071,799	1,826,190	632,000	3,950,000	0
170 - Law Enforcement Trust	0	536,000	0	0	0
171 - Beach Enforcement Trust	0	0	0	0	0
172 - Federal Forfeiture Sharing Justice	0	79,118	0	0	0
173 - Federal Forfeiture Sharing Treasury	0	80,000	0	0	0
Total Special Revenue Funds	**$80,545,169**	**$71,379,870**	**$5,500,477**	**$20,820,248**	**0**
Debt Service Funds					
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	0	0	0	0	7,940,264
202 - Tourist Development Tax Refunding Revenue Bonds	0	0	0	0	1,819,259
203 - Tourist Development Tax Revenue Bonds	0	0	0	0	2,455,752
204 - Capital Improvement Revenue Bonds	0	0	0	0	587,002
208 - Capital Improvement Revenue Note	0	0	0	0	1,416,608
209 - Williamson Boulevard Capital Improvement Revenue Note	0	0	0	0	1,013,366
213 - Gas Tax Refunding Revenue Bonds	0	0	0	0	4,506,893
214 - CDD Capital Improvement Revenue Note	0	0	0	0	603,463
215 - Capital Improvement Note, 2017	0	0	0	0	492,462
262 - Limited Tax General Obligation Refunding Bonds	0	0	0	0	3,283,542
295 - Public Transportation State Infrastructure Loan	0	0	0	0	0
297 - Capital Improvement Revenue and Refunding Bonds	0	0	0	0	5,500
Total Debt Service Funds	**0**	**0**	**0**	**0**	**$24,124,111**
Enterprise Funds					
440 - Waste Collection	138,761	8,381,222	0	0	0
450 - Solid Waste	4,106,552	7,867,553	2,773,730	3,305,000	0

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	101,332	0	101,332
152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	9,661	0	62,661
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	15,221	0	217,621
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	27,095	0	195,095
157 - Silver Sands/Bethune Beach MSD	0	0	0	0	15,078
158 - Gemini Springs Endowment	0	0	72,538	0	77,538
159 - Stormwater Utility	0	0	1,744,200	(2,170,000)	9,054,189
170 - Law Enforcement Trust	0	0	1,833,185	0	2,369,185
171 - Beach Enforcement Trust	0	0	985	0	985
172 - Federal Forfeiture Sharing Justice	0	0	0	0	79,118
173 - Federal Forfeiture Sharing Treasury	0	0	6,538	0	86,538
Total Special Revenue Funds	**$11,369,710**	**$51,371,798**	**$52,864,311**	**($5,935,883)**	**$287,915,700**
Debt Service Funds					
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds	0	0	140,000	0	8,080,264
202 - Tourist Development Tax Refunding Revenue Bonds	0	0	525,481	0	2,344,740
203 - Tourist Development Tax Revenue Bonds	0	0	1,992,000	0	4,447,752
204 - Capital Improvement Revenue Bonds	0	0	0	0	587,002
208 - Capital Improvement Revenue Note	0	0	0	0	1,416,608
209 - Williamson Boulevard Capital Improvement Revenue Note	0	0	0	0	1,013,366
213 - Gas Tax Refunding Revenue Bonds	0	0	0	0	4,506,893
214 - CDD Capital Improvement Revenue Note	0	0	0	0	603,463
215 - Capital Improvement Note, 2017	0	0	0	0	492,462
262 - Limited Tax General Obligation Refunding Bonds	0	0	101,129	0	3,384,671
295 - Public Transportation State Infrastructure Loan	0	0	0	0	0
297 - Capital Improvement Revenue and Refunding Bonds	0	0	0	0	5,500
Total Debt Service Funds	**0**	**0**	**$2,758,610**	**0**	**$26,882,721**
Enterprise Funds					
440 - Waste Collection	0	0	1,629,807	0	10,149,790
450 - Solid Waste	250,000	0	16,806,718	0	35,109,553

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
451 - Daytona Beach International Airport	3,488,921	6,573,220	534,101	3,396,489	4,132,213
456 - Volusia Transportation Authority	15,277,633	6,824,099	0	0	0
457 - Water and Sewer Utilities	3,835,173	6,042,210	325,000	3,500,000	2,308,308
475 - Parking Garage	228,466	1,251,900	32,000	737,000	849,218
Total Enterprise Funds	**$27,075,506**	**$36,940,204**	**$3,664,831**	**$10,938,489**	**$7,289,739**
Operating Budget	**$242,456,948**	**$174,851,301**	**$13,444,880**	**$40,867,414**	**$31,413,850**
Less Operating Transfers	0	0	0	0	0
Net Operating Budget	**$242,456,948**	**$174,851,301**	**$13,444,880**	**$40,867,414**	**$31,413,850**
Capital Projects Funds					
305 - 800 MHz Capital	0	0	1,498,473	2,909,660	0
308 - Capital Improvement Projects	0	0	0	0	0
313 - Beach Capital Projects	0	0	0	3,001,637	0
317 - Library Construction	0	0	38,101	0	0
318 - Ocean Center	0	0	0	650,000	0
322 - I.T. Capital Projects	0	1,235,056	200,000	0	0
326 - Park Projects	0	0	0	1,634,862	0
328 - Trail Projects	0	0	0	1,754,989	0
334 - Bond Funded Road Program	0	0	0	676,290	0
367 - Elections Warehouse	0	0	0	1,426,565	0
368 - Court/Central Services Warehouse	0	0	0	3,400,000	0
369 - Sheriff Capital Projects	0	0	0	12,000,000	0
375 - Boardwalk Development	0	0	0	1,881,823	0
Total Capital Projects Funds	**0**	**$1,235,056**	**$1,736,574**	**$29,335,826**	**0**
Internal Service Funds					
511 - Computer Replacement	0	213,096	1,185,194	0	0
513 - Equipment Maintenance	3,259,866	9,305,645	4,566,762	58,392	0
521 - Insurance Management	802,510	10,623,247	0	0	0
530 - Group Insurance	64,398	46,423,054	107,620	0	0
Total Internal Service Funds	**$4,126,774**	**$66,565,042**	**$5,859,576**	**$58,392**	**0**
Total Non-Operating Budget	**$4,126,774**	**$67,800,098**	**$7,596,150**	**$29,394,218**	**0**

Expenditures by Fund and Category

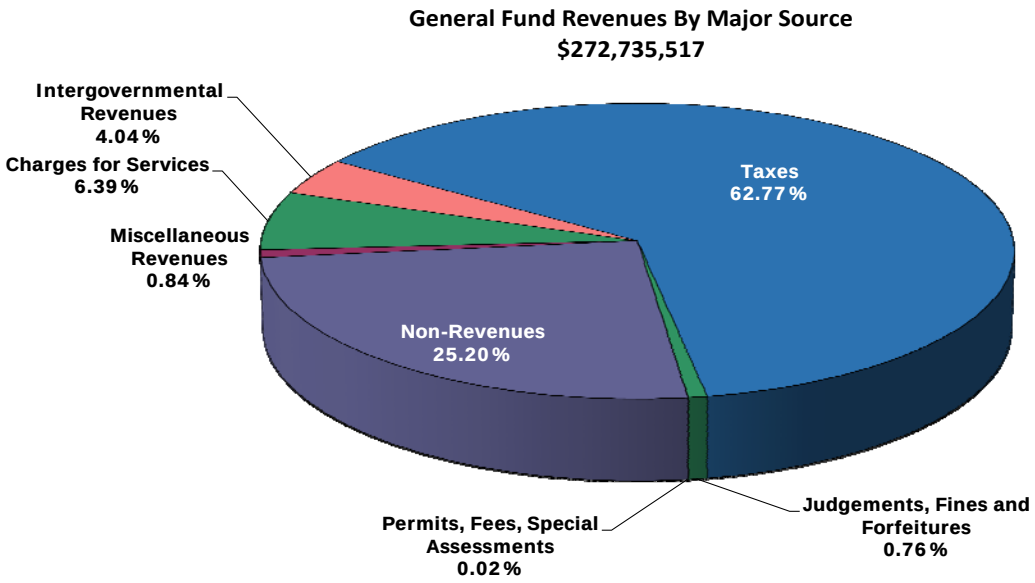
	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
451 - Daytona Beach International Airport	0	0	27,670,229	0	45,795,173
456 - Volusia Transportation Authority	0	0	0	0	22,101,732
457 - Water and Sewer Utilities	0	0	2,404,282	0	18,414,973
475 - Parking Garage	575	29,866	357,048	0	3,486,073
Total Enterprise Funds	**$250,575**	**$29,866**	**$48,868,084**	**0**	**$135,057,294**
Operating Budget	**$37,781,326**	**$96,626,536**	**$152,070,567**	**($21,154,530)**	**$768,358,292**
Less Operating Transfers	0	70,942,139	0	0	70,942,139
Net Operating Budget	**$37,781,326**	**$25,684,397**	**$152,070,567**	**($21,154,530)**	**$697,416,153**
Capital Projects Funds					
305 - 800 MHz Capital	0	0	0	0	4,408,133
308 - Capital Improvement Projects	0	126,565	0	0	126,565
313 - Beach Capital Projects	0	0	4,506,146	0	7,507,783
317 - Library Construction	0	0	0	0	38,101
318 - Ocean Center	0	0	1,782,179	0	2,432,179
322 - I.T. Capital Projects	0	0	0	0	1,435,056
326 - Park Projects	0	0	0	0	1,634,862
328 - Trail Projects	0	515,425	0	0	2,270,414
334 - Bond Funded Road Program	0	0	0	0	676,290
367 - Elections Warehouse	0	0	0	0	1,426,565
368 - Court/Central Services Warehouse	0	0	0	0	3,400,000
369 - Sheriff Capital Projects	0	0	0	0	12,000,000
375 - Boardwalk Development	0	0	0	0	1,881,823
Total Capital Projects Funds	**0**	**$641,990**	**$6,288,325**	**0**	**$39,237,771**
Internal Service Funds					
511 - Computer Replacement	0	0	3,288,513	0	4,686,803
513 - Equipment Maintenance	22,925	0	14,792,304	0	32,005,894
521 - Insurance Management	160,000	0	5,050,540	0	16,636,297
530 - Group Insurance	0	0	13,787,554	0	60,382,626
Total Internal Service Funds	**$182,925**	**$0**	**$36,918,911**	**0**	**$113,711,620**
Total Non-Operating Budget	**$182,925**	**$641,990**	**$43,207,236**	**0**	**$152,949,391**

The following is a discussion of specific major funds included in the fiscal year 2016-17 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 2016-17 includes a millage of 6.1 mills. As the economy has improved, modest increases in revenues have been realized along with continued efficiency measures. The fiscal year 2016-17 budget totals $272.7 million, an increase of $24.6 or 9.9%. The primary funding source is property taxes at 62.8% of total fund revenues.



Fiscal Year 2016-17 General Fund Revenue	Change From FY2015-16 (in millions)
Taxes	$5.6
Intergovernmental Revenues	0.6
Charges for Services	1.2
Transfers from Other Funds	7.5
Appropriated Fund Balance	9.7
Total Change	$24.6

Ad Valorem Taxes – The ad valorem tax revenue will generate $169.9 million based on the millage rate of 6.100. The County experienced a 7.2% growth in total taxable value which includes reassessments and new construction.

Charges for Services – The fiscal year 2016-17 budget is $17.4 million compared to last year's $16.2 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 $15.0 million budget for fiscal year 2016-17 reflects an increase of $7.4 million over prior year transfers due primarily to increased sales tax transfers.

Appropriated Fund Balance – Appropriated Fund Balance is predicated on analysis of excess revenue and expenditure savings from the prior year. The fiscal year 2016-17 budget reflects $53.7 million, a 22.1% increase from prior year with $11.6 million allocated to one-time capital improvement projects, $3.3 million of carry forward balances, and $4.4 million for debt redemption.

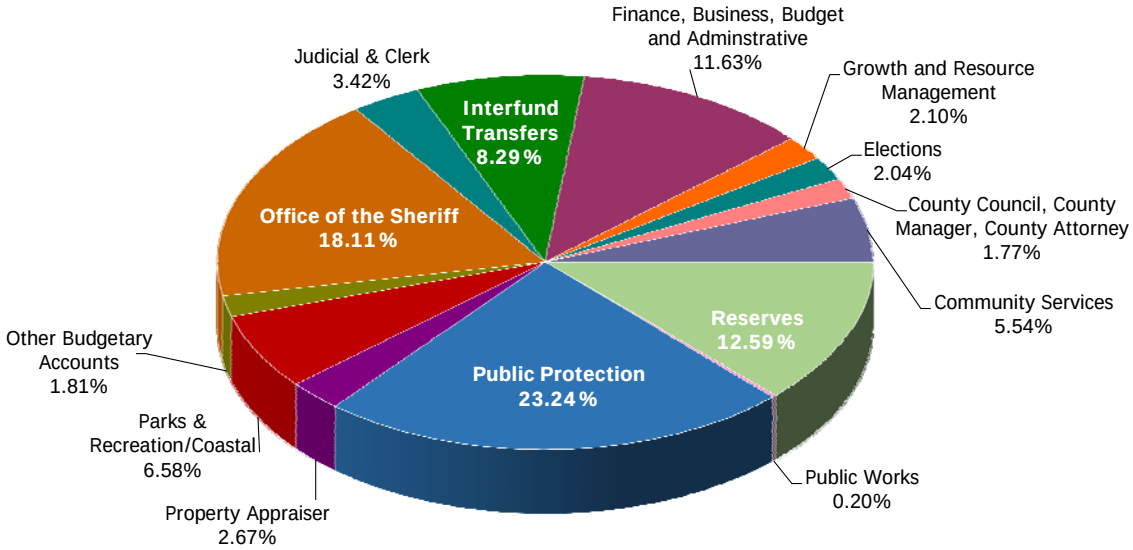
General Fund Expenditures

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. Increased funding is allocated for state mandated costs and building and infrastructure improvements and maintenance. The fiscal year 2016-17 budget includes increases in General Fund contributions to Votran of $1.1 million, Emergency Medical Services $300,000, and the Corrections Clinic $759,000.

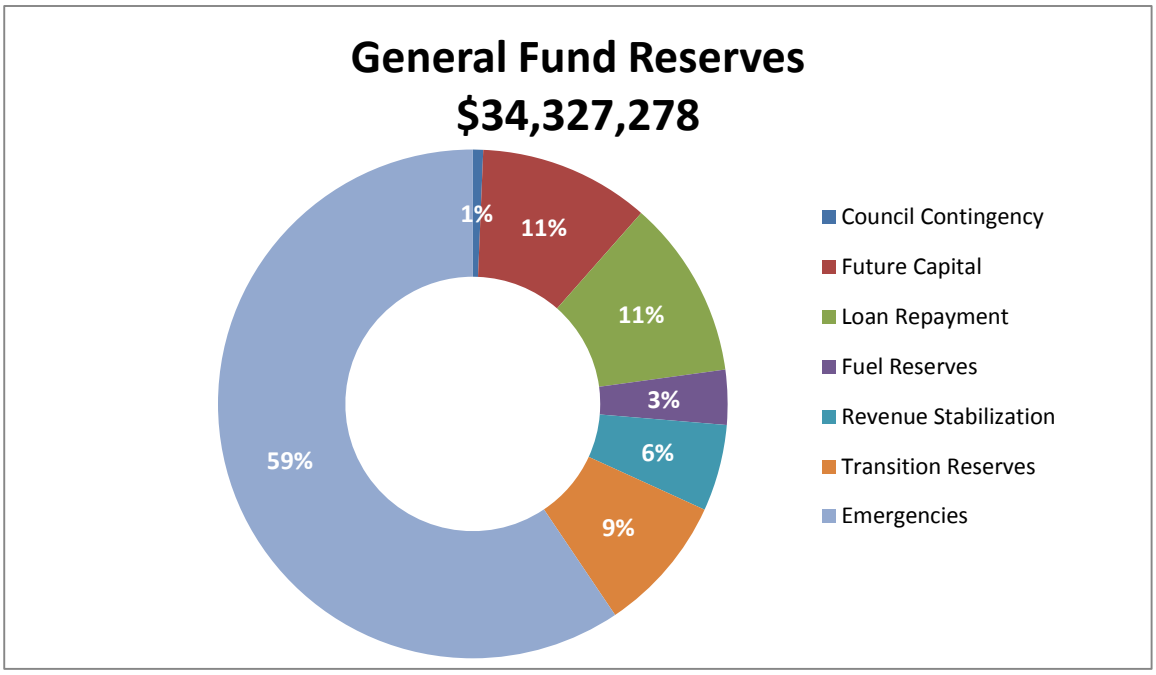
The fiscal year 2016-17 budget is $24.6 million over prior year. Funding is provided for mandated increases in Florida Retirement rates, increased costs for group insurance, and salary adjustments. Capital outlay and capital improvements remained level with prior year at $12.8 million. Interfund Transfers from the General Fund will be used to fund the following capital improvement projects: parking development $5.1 million, Sheriff evidence lab $5 million, 800Mhz radios and backbone $2.3 million, Courts and central service warehouse $3.4 million, and elections warehouse $1.3 million. Details of capital outlay and capital improvements can be found in the Appendix and the Capital Improvement sections of this document.

General Fund Budget by Category	FY2015-16	FY2016-17	Dollar Change	Percent Change
Personal Services	$120,319,194	$124,561,262	$4,242,068	3.5%
Operating Expenditures	$57,732,992	$61,867,985	$4,134,993	7.2%
Capital Outlay	$5,011,408	$3,979,343	($1,032,065)	-20.6%
Capital Improvements	$7,054,755	$8,833,677	$1,778,922	25.2%
Interfund Transfers	$19,983,341	$39,165,972	$19,182,631	96.0%
Reserves	$38,075,521	$34,327,278	($3,748,243)	-9.8%
	$248,177,211	$272,735,517	$24,558,306	9.9%

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:

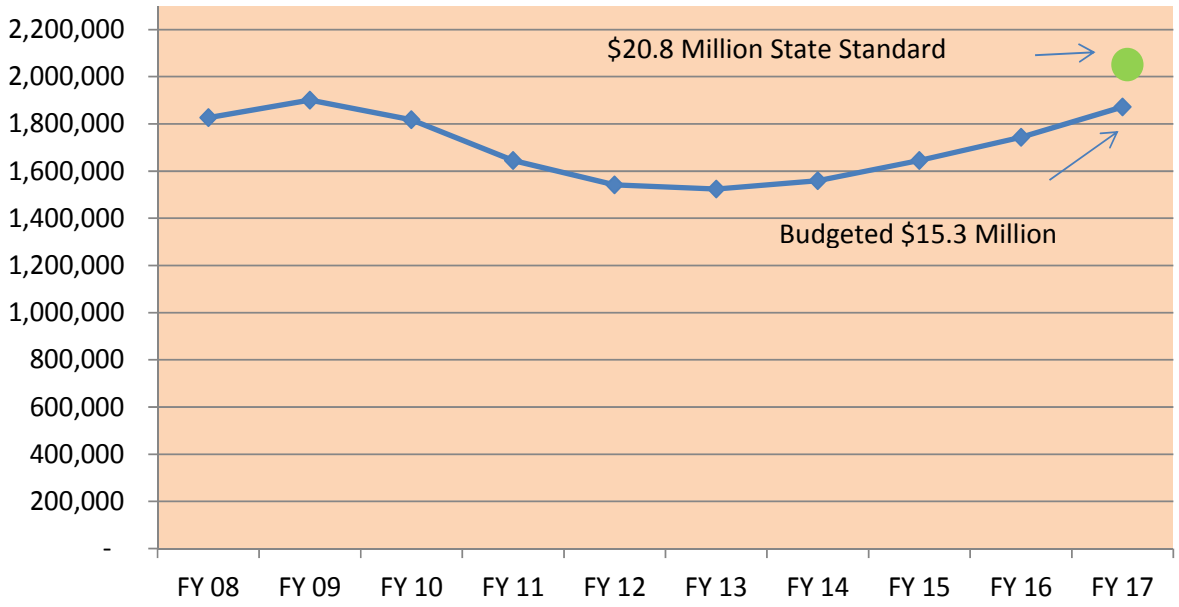


LIBRARY (FUND 104)

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 2016-17 budget of $21,528,371 is funded at a millage rate of 0.5520 mills, the same rate since fiscal year 2013-14. The use of reserves is used to offset capital requirements. 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 $5.5 million under the State Standard.

Library Fund Property Tax at State Standard Growth Benchmark



VOLUSIA ECHO (FUND 160)

Budget Cross-reference Pages: E-98, F-68

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 2016-17 millage rate is 0.2000 mills, the maximum allowed per voter referendum. Since the inception of this program, over $73 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.

On August 6, 2015, the County Council approved a resolution to provide for the continuation of the ECHO grant program funding in the amount of $2.5 million, and after the commitments for trails, grants and payments of tax increment with the balance to be used for obtaining matching grants and for the construction of the boardwalk extension in Daytona Beach. The following chart lists open competitive and open county grants projected to be carried forward into fiscal year 2016-17.

FY17 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	322,045
City of DeLand	Earl Brown Park/Spec Martin Stadium Renovation	140,018
City of New Smyrna Beach	Otter Lake Park Improvements Project	288,400
City of Port Orange	Coraci Ball Fields - Phase III	123,947
City of New Smyrna Beach	South Atlantic Beachfront Park	201,000
City of Orange City	Mill Lake Park - Phase II	386,250
City of DeLand	Bethel A.M.E. Church	252,398
Atlantic Center for the Arts	Expansion & Reno of Cultural Venues Complex	67,002
City of Deltona	Lakeshore Multi-Purpose Trail	80,000
City of Port Orange	Riverwalk Park Phase I	340,000
Museum of Arts and Sciences	Guest Services Expansion Project	326,497
Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center Phase II	277,940
City of Daytona Beach	Clock Tower	115,510
City of Holly Hill	Sunrise Park	327,690
City of New Smyrna Beach	First Baptist Church Acquisition	400,000
City of New Smyrna Beach	Live Oak Cultural Center	400,000
Stetson University	Public Acess Enhancements/Aquatic Center	400,000
Volusia/Flagler YMCA	Ormond Beach YMCA/Aquatic and Park Project	400,000
Total Open Competitive Grants		4,848,697
Open County Grants		
Volusia County	Hiles Off-Beach Parking Lot Improvements	302,925
Volusia County	Smyrna Dunes Park Renovation	400,000
Volusia County	Shell Harbor	400,000
Volusia County	Lemon Bluff	400,000
Volusia County	Smyrna Dunes Phase II	400,000
Total Open County Grants		1,902,925
Total Open Competitive and Open County Grants		6,751,622

VOLUSIA FOREVER (FUNDS 161, 262)

Budget Cross-reference Pages: E-100, F-227, G-28

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 2016-17 Volusia Forever budget totals $9,577,109, an increase of 17% from the fiscal year 2015-16 Adopted Budget. The increase is due to the carry forward of the balance for future land management, an increase in the property taxes, and an increase in the revenues from timber sales and leases. The total millage for fiscal year 2016-17 is for debt service requirements of the Limited Tax General Obligation Refunding Bonds, Series 2014 (Fund 262) at 0.1070 mills with the balance of 0.0930 mills for land management.

EMERGENCY MEDICAL SERVICES (FUND 002)

Budget Cross-reference Pages: E-14, F-9, F-112

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 2016-17 budget of $25,064,642 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 $4.9 million. This will provide funding for increased service demands and support staff. Funding is also included for future replacement of the 800 MHz radios, 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 replacements of stretchers, auto pulse machines, and cardiac monitors.

COUNTY TRANSPORTATION TRUST (FUND 103)

Budget Cross-reference Pages: E-16, F-116, F-266, F-274, F-304

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.

The fiscal year 2016-17 budget of $50,212,207 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.

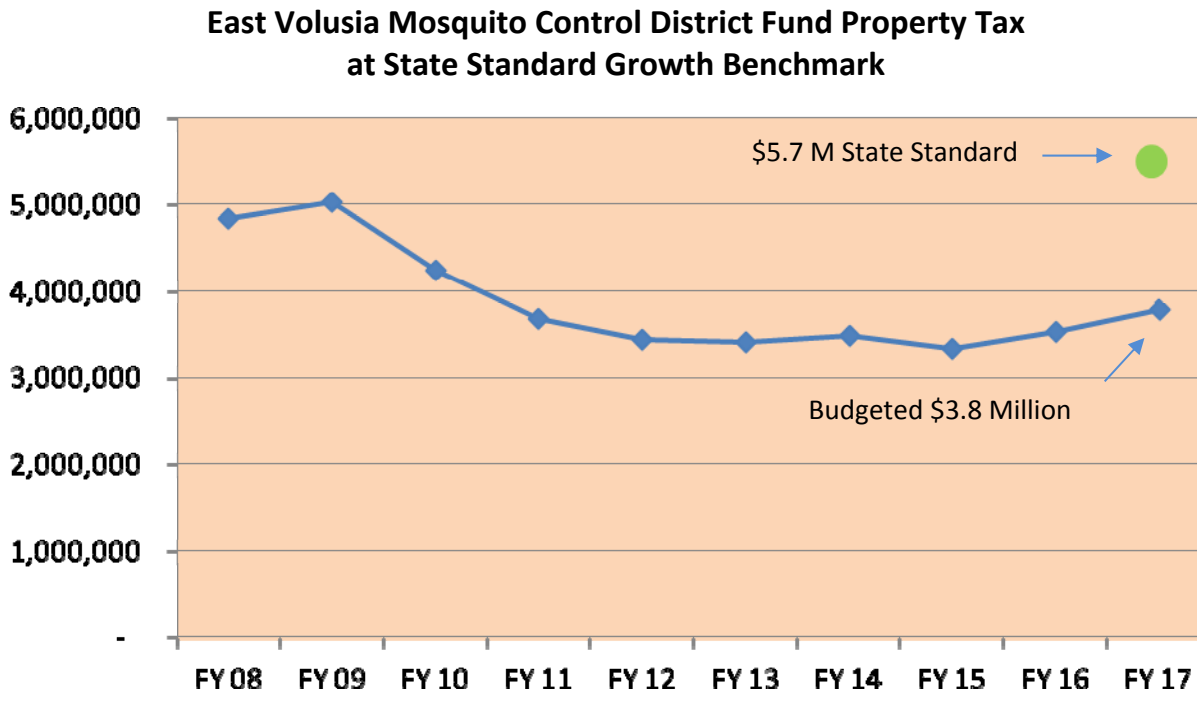
As road impact fee collections continue to improve, the amount transferred to the Debt Service Fund from the Transportation Trust Fund decreased. A total of $1,580,061 will be transferred to the Debt Service Fund to partially fund bond payment for gas tax revenue bond from (Zone 1 (Fund 131), Zone 2 (Fund 132), and Zone 3 (Fund 133)). This represents an increase of $206,693 from fiscal year 2015-16 Adopted Budget. An additional $1,012,124 will be transferred to the Debt Service Fund for the South Williamson Boulevard extension.

EAST VOLUSIA MOSQUITO CONTROL DISTRICT (FUND 105)

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

The East Volusia Mosquito Control District is supported by 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 $3,788,257 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. The Florida Department of Agriculture and Consumer Services, which has provided limited state funds in the past, has eliminated these funds.

The fiscal year 2016-17 budget totals $6,528,241, a decrease of $2,638,574 from prior year, due to prior year transfer for the Public Works Service Center of $2.0 million. Funds held in reserve are being accumulated for the replacement of a second helicopter to ensure efficient and safe operations and to ensure sufficient reserves for emergencies are on hand.



RESORT TAX (FUND 106)

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

The Resort (Tourist Development) Tax revenues of $11,237,678, derived from a 3% tax on hotels/motels and short-term rentals, are expected to be up 12.1% 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 2016-17 sales tax revenue is expected to increase $3.3 million over the fiscal year 2015-16 budget. The General Fund allocation provides for principal, interest, and other debt-related expenses. Of the $23.1 million budgeted in this fund, $4.6 million, or 19.9%, 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 2016-17 is as follows:

General Fund	$12,400,084
Debt Service	4,600,492
Municipal Service District	6,137,798
Total	$23,138,374

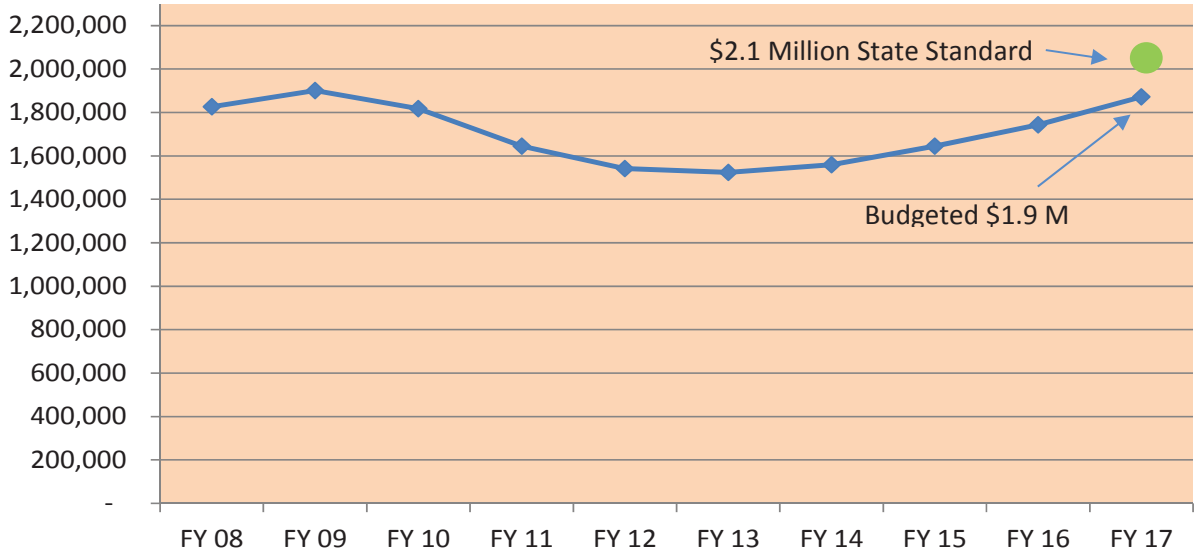
PONCE DELEON INLET AND PORT DISTRICT (FUND 114)

Budget Cross-reference Pages: E-32, F-50

The Ponce DeLeon Inlet and Port District is authorized under Chapter 110 Article VIII of the Volusia County Code. The fiscal year 2016-17 budget of $4,244,799 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 2016-17 are set aside for future capital, non-emergency infrastructure disaster response and emergency reserves.

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 Benchmark



OCEAN CENTER (FUND 118)

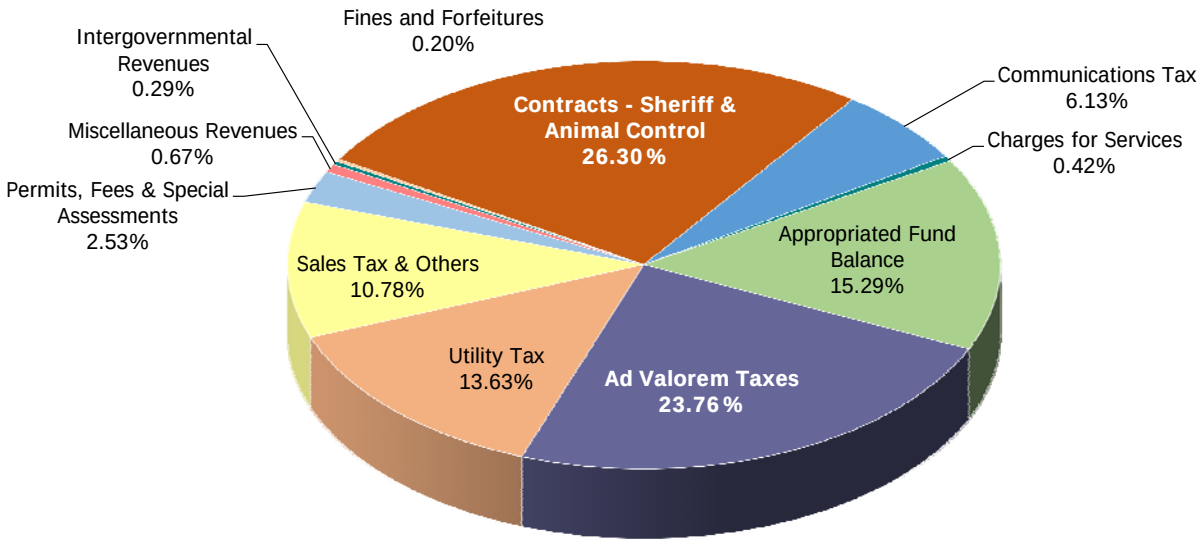
Budget Cross-reference Pages: E-40, F-202

The operating budget for fiscal year 2016-17 totals $12,606,541 and is supported by revenues generated from events of $1.7 million and the Resort Tax of $7.0 million. Of this amount, $576,154 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 $659,114 for expansion of the Ocean Center. An interfund transfer totaling $2,432,179 is budgeted to the Capital Improvement Fund for long-term replacement plan of HVAC, bleachers, carpet, elevators, marquee, and roofs. An interfund transfer totaling $473,000 is also budgeted to support a Toll System Replacement project in the Parking Garage (Fund 475).

MUNICIPAL SERVICE DISTRICT (FUND 120)

Budget Cross-reference Pages: E-44, F-22, F-30, F-116, F-124, F-196, F-214, F-224, F-240

The Municipal Service District Fund (MSD) provides municipal type services to the unincorporated areas of Volusia County. The fiscal year 2016-17 budget totals $56.9 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 2016-17 Municipal Service District budget is predicated on an adopted operating millage rate of 2.2399 mills and is 23.8% 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 13.6% of fund revenues. The Public Service Utility Tax is estimated at $7.8 million in fiscal year 2016-17. 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 2016-17 this revenue source decreased $151,541 for a total allocation of $3.5 million. This source represents 6.1% of revenues and may be used for any public purpose.

Contracts Sheriff – The contracts include $14,971,162 law enforcement services within the unincorporated area and for the cities of Deltona DeBary, Pierson, and Oak Hill

Transfers From Other Funds – The transfers from other funds are $6.1 million, which is an increase of $451,453 or 7.9% above the prior year.

Appropriated Fund Balance - The fiscal year 2016-17 Appropriated Fund Balance is $8.7 million, which is an increase of $859,406, or 11% over prior year.

Municipal Service District Expenditures

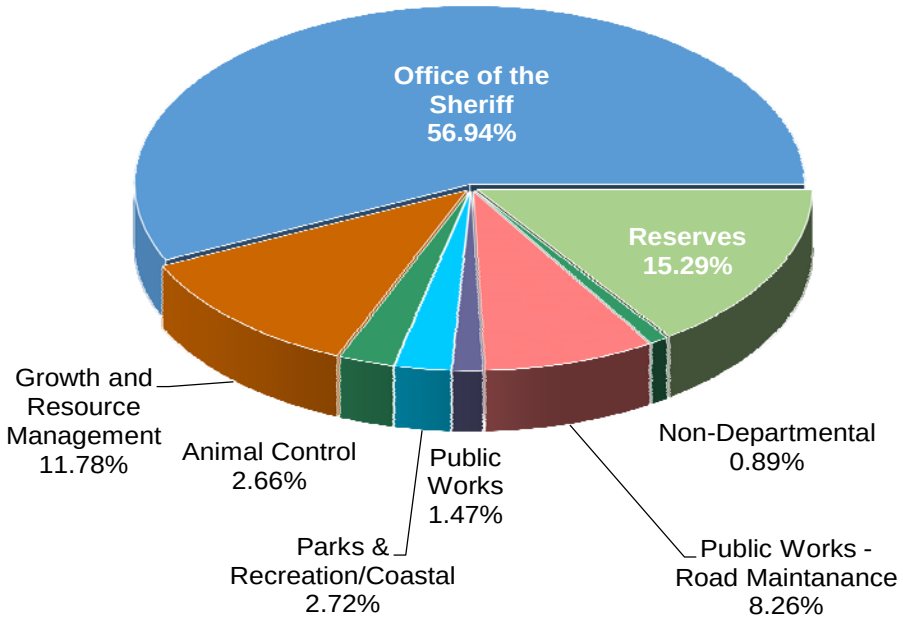
The fiscal year 2016-17 budget provides for salaries and benefits; operating expenses such as contract services, law enforcement in the unincorporated area and for the cities of Deltona, DeBary, Pierson, and Oak Hill; capital outlay and equipment replacement; capital improvements; interfund transfers; and reserves.

The fiscal year 2016-17 Municipal Service District budget totals $56.9, a 5.4% increase from the prior year Adopted Budget. Funding is provided for increased costs for group insurance and salary adjustments. The Office of the Sheriff is 57% of the total expenditures within this fund. However, 46.2% of this amount is directly offset by revenues from contracted services with cities. Details of capital outlay and capital improvements can be found in the Appendix and the Capital Improvement sections of this document.

Reserves have been identified for fuel, revenue stabilization, one-time funding for infrastructure opportunities, and future debt service costs. The fiscal year 2016-17 budget includes interfund transfers of $4.7 million to fund 103, $276,900 for 800 MHz radios, and $492,462 for Sheriff Debt service. Following the County Council's policy, the Municipal Service District Fund's Emergency Reserve is 5.9% of current revenues.

Municipal Service District Fund Budget by Category	FY2015-16	FY2016-17	Dollar Change	Percent% Change
Personal Services	$27,560,048	$28,844,031	$1,283,983	4.7%
Operating Expenditures	12,004,425	11,785,728	(218,697)	-1.8%
Capital Outlay	2,034,095	2,130,870	96,775	4.8%
Capital Improvements	150,000	0	(150,000)	-100.0%
Interfund Transfers	6,497,604	5,469,362	(1,028,242)	-15.8%
Reserves	5,749,705	8,702,589	2,952,884	51.4%
	$53,995,877	$56,932,580	$2,936,703	5.4%

The chart below identifies the expenditures for this fund.



Note: The Office of the Sheriff includes outside contracts that total $14,971,162.

ECONOMIC DEVELOPMENT (FUND 130)
Budget Cross-reference Pages: E-60, F-94

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 2016-17 budget totals $16,516,044 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 to maintain the incentive grant program and to cover other administrative costs is budgeted at $4.2 million. The budget includes $8.0 million for the One Daytona Project along with $3.4 million of prior year incentive balance.

FIRE RESCUE DISTRICT (FUND 140)

Budget Cross-reference Pages: E-80, F-138

The fiscal year 2016-17 budget of $31,819,746 is funded at a millage rate of 4.0815 mills. Ad valorem taxes are the major revenue source for this fund at 97.1% of current revenues.

Fire Rescue District Fund Budget by Category	FY 2015-16	FY 2016-17	Dollar Change	% Change
Personal Services	16,134,054	16,785,334	651,280	4.0%
Operating Expenses	7,379,673	8,242,802	863,129	11.7%
Capital Outlay	1,469,875	768,950	-700,925	-47.7%
Capital Improvements	757,000	844,000	87,000	11.5%
Interfund Transfers	208,447	208,447	0	0.0%
Reserves	4,447,934	4,970,213	522,279	11.7%
	30,396,983	**31,819,746**	**1,422,763**	**4.7%**

Major capital outlay includes the replacement of tools and equipment, tablet for units, and radios. Major capital improvements include station engineering and construction and Resource Center improvements. The interfund transfer is for funding the future replacement of 800 MHz radios. Emergency reserves are $2,587,043 or 10% of current revenue.

STORMWATER UTILITY (FUND 159)

Budget Cross-reference Pages: E-96, F-296

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.

Major construction projects to continue in fiscal year 2016-17 include: $400,000 for improvements at North Peninsula, $700,000 for the construction of a retention pond at Rio Way, and $520,000 for engineering and drainage improvements at Wilbur by the Sea.

DEBT SERVICE (FUNDS 201, 202, 203, 204, 208, 209, 213, 214, 215, 262, 451, 457, 475)

Budget Cross-reference Pages: G-9 to G-32

The fiscal year 2016-17 budget provides funding for principal, interest and other debt costs of $31.4 million in both governmental debt service ($24.4 million) and proprietary funds ($7.0 million). The fiscal year 2016-17 budget is 2.0% above the prior year adopted budget due to a combination of factors. First, the maturity of the Capital Improvement Revenue Bond, Series 2009B lowered budgeted debt service by $920,000 annually. Second, interest of $422,276 is anticipated on a $12.0 million borrowing for terminal facility improvements at the Daytona Beach International Airport as well as principal, interest, and other debt costs of $492,462 for a

$7.0 million borrowing for a portion of the Sheriff's Evidence Facility. 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-112, F-280

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 March 03, 2011. 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 2016-17 includes; $2.0 million for the Tomoka Farms Southwest Facility, $120,000 for Special Waste, and $1.2 million for the New Cell Expansion. 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-116, F-10, 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 2016-17 budget totals $45.8 million, which includes $10.0 million for Airport operations, $4.1 million for debt service and $1.0 million for Fire Services. Reserves include the bond required reserves for maintenance and operations of $1.8 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. The County will also contribute local grant match dollars to support rehabilitation projects for Taxiway November and the Terminal Roof, as well as Terminal Air Handlers. Among other highlights included in the fiscal year 2016-17 budget, are loan proceeds of $12.0 million to support a Terminal Update project, $2.0 million of which will be spent in fiscal year 2016-17.

VOLUSIA TRANSPORTATION AUTHORITY (FUND 456)

Budget Cross-reference Pages: E-120, F-260

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 2016-17 budget provides $22,101,732 for the operation of the countywide bus/transportation system. The General Fund contribution for fiscal year 2016-17 is $8.4 million, which includes increased funding to address service frequency on cross county routes 20 and 60. Votran also receives $10 million in federal and state grants and generates $3.6 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-124, F-312

Water and Sewer Utilities are under the authority of Volusia County Code, Chapter 122, Articles II, III and V, and are responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services. The division owns and operates nine water treatment facilities, seven wastewater treatment facilities, and six consecutive water systems, also maintaining 12 smaller water and wastewater facilities on behalf of other agencies. Operating revenue is generated through user fees of approximately $14.6 million annually. 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 2016-17 budget includes $2.3 million in debt service payments and $3.5 million in capital projects including Southwest Regional Biosolids Dewatering Facility, Normandy Blvd reclaimed water main extension, Glen Abbey water treatment plant improvements, and two test wells to determine groundwater quality and sustainability on the Deep Creek property. Details of Capital Outlay can be found in Section – J and details of Capital Improvements can be found in Section – I of this document.

PARKING GARAGE (FUND 475)

Budget Cross-reference Pages: E-128, 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 2016-17 budget totals $3.5 million, a 6% increase from the prior year due to an interfund transfer from the Ocean Center (Fund 118) to support a Toll System replacement project. Debt service for this facility totals $849,218 or 27.1% of parking revenues, a decrease from fiscal year 2015-16. An annual interfund transfer of $29,866 is allocated to repay an advance from the General Fund made in prior years.

Budget by Fund

E - Budget by Fund - Operating Only

Fund Structure E - 1
Summary Operating Budgets by Fund E - 3

General Fund - 001 ..... E - 4
Emergency Medical Services Fund - 002 ..... E - 14
County Transportation Trust Fund - 103 ..... E - 16
Library Fund - 104 ..... E - 20
East Volusia Mosquito Control Fund - 105 ..... E - 24
Resort Tax Fund - 106 ..... E - 26
Sales Tax Trust Fund - 108 ..... E - 28
Convention Development Tax Fund - 111 ..... E - 30
Ponce De Leon Inlet and Port District Fund - 114 ..... E - 32
E-911 Emergency Telephone System Fund - 115 ..... E - 34
Special Lighting Districts Fund - 116 ..... E - 36
Ocean Center Fund - 118 ..... E - 40
Road District Maintenance Fund - 119 ..... E - 42
Municipal Service District Fund - 120 ..... E - 44
Special Assessments Fund - 121 ..... E - 50
Manatee Conservation Fund - 122 ..... E - 52
Inmate Welfare Trust Fund - 123 ..... E - 54
Library Endowment Fund - 124 ..... E - 56
Hope Place Fund - 125 ..... E - 58
Economic Development Fund - 130 ..... E - 60
Road Impact Fees - Zone 1 (Northeast) Fund - 131 ..... E - 62
Road Impact Fees - Zone 2 (Southeast) Fund - 132 ..... E - 64
Road Impact Fees - Zone 3 (Southwest) Fund - 133 ..... E - 66
Road Impact Fees - Zone 4 (Northwest) Fund - 134 ..... E - 68
Park Impact Fees - County Fund - 135 ..... E - 70
Park Impact Fees - Zone 1 (Northeast) Fund - 136 ..... E - 72
Park Impact Fees - Zone 2 (Southeast) Fund - 137 ..... E - 74
Park Impact Fees - Zone 3 (Southwest) Fund - 138 ..... E - 76
Park Impact Fees - Zone 4 (Northwest) Fund - 139 ..... E - 78
Fire Rescue District Fund - 140 ..... E - 80
Fire Impact Fees - Zone 1 (Northeast) Fund - 151 ..... E - 84
Fire Impact Fees - Zone 2 (Southeast) Fund - 152 ..... E - 86
Fire Impact Fees - Zone 3 (Southwest) Fund - 153 ..... E - 88
Fire Impact Fees - Zone 4 (Northwest) Fund - 154 ..... E - 90
Silver Sands/Bethune Beach MSD Fund - 157 ..... E - 92
Gemini Springs Endowment Fund - 158 ..... E - 94
Stormwater Utility Fund - 159 ..... E - 96

Volusia ECHO Fund - 160..... E - 98
Volusia Forever Fund - 161..... E - 100
Law Enforcement Trust Fund - 170..... E - 102
Beach Enforcement Trust Fund - 171..... E - 104
Federal Forfeiture Sharing Justice Fund - 172..... E - 106
Federal Forfeiture Sharing Treasury Fund - 173..... E - 108
Waste Collection Fund - 440..... E - 110
Solid Waste Fund - 450..... E - 112
Daytona Beach International Airport Fund - 451..... E - 116
Volusia Transportation Authority Fund - 456..... E - 120
Water and Sewer Utilities Fund - 457..... E - 124
Parking Garage Fund - 475..... E - 128

Debt Service Funds - See Section G
Capital Projects Funds - See Section I
Internal Service Funds - See Section H

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 for which are required to be accounted 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 continuous 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.

— This page intentionally blank —

Summary Operating Budgets by Fund

	FY 2015-16 Budget	Operating Transfers	FY 2015-16 Net Budget	FY 2016-17 Budget	Operating Transfers	FY 2016-17 Net Budget
001 - General	248,177,211	15,783,477	232,393,734	272,735,517	21,928,049	250,807,468
002 - Emergency Medical Services	24,509,566	0	24,509,566	25,064,642	0	25,064,642
103 - County Transportation Trust	70,384,273	2,401,873	67,982,400	50,212,207	2,592,185	47,620,022
104 - Library	21,218,391	311,327	20,907,064	21,528,371	128,372	21,399,999
105 - East Volusia Mosquito Control	9,166,815	0	9,166,815	6,528,241	0	6,528,241
106 - Resort Tax	10,021,055	9,889,323	131,732	11,237,678	11,089,942	147,736
108 - Sales Tax Trust	19,814,627	19,814,627	0	23,138,374	23,138,374	0
111 - Convention Development Tax	10,000,445	0	10,000,445	10,966,151	0	10,966,151
114 - Ponce De Leon Inlet and Port District	5,562,657	0	5,562,657	4,244,799	0	4,244,799
115 - E-911 Emergency Telephone System	4,091,434	1,150,909	2,940,525	4,174,865	1,337,363	2,837,502
116 - Special Lighting Districts	285,857	0	285,857	335,531	0	335,531
118 - Ocean Center	11,233,574	658,783	10,574,791	12,606,541	1,132,114	11,474,427
119 - Road District Maintenance	308,481	0	308,481	301,421	0	301,421
120 - Municipal Service District	53,995,877	4,720,704	49,275,173	56,932,580	5,192,462	51,740,118
121 - Special Assessments	1,937,922	252,263	1,685,659	1,867,604	252,302	1,615,302
122 - Manatee Conservation	155,776	3,000	152,776	162,834	3,000	159,834
123 - Inmate Welfare Trust	2,509,947	0	2,509,947	2,668,608	0	2,668,608
124 - Library Endowment	726,615	50,000	676,615	682,675	50,000	632,675
125 - Hope Place	0	0	0	2,500,000	0	2,500,000
130 - Economic Development	10,449,715	0	10,449,715	16,516,044	0	16,516,044
131 - Road Impact Fees-Zone 1 (Northeast)	1,608,577	1,605,812	2,765	2,598,275	1,892,869	705,406
132 - Road Impact Fees-Zone 2 (Southeast)	542,700	495,072	47,628	341,254	338,909	2,345
133 - Road Impact Fees-Zone 3 (Southwest)	671,002	669,849	1,153	336,110	330,000	6,110
134 - Road Impact Fees-Zone 4 (Northwest)	8,432,141	360,053	8,072,088	8,626,338	360,552	8,265,786
135 - Park Impact Fees-County	279,887	0	279,887	315,543	0	315,543
136 - Park Impact Fees-Zone 1 (Northeast)	876,830	0	876,830	692,545	0	692,545
137 - Park Impact Fees-Zone 2 (Southeast)	399,181	0	399,181	26,930	0	26,930
138 - Park Impact Fees-Zone 3 (Southwest)	35,162	0	35,162	41,657	0	41,657
139 - Park Impact Fees-Zone 4 (Northwest)	690,363	0	690,363	717,167	0	717,167
140 - Fire Rescue District	30,396,983	0	30,396,983	31,819,746	0	31,819,746
151 - Fire Impact Fees-Zone 1 (Northeast)	79,659	0	79,659	101,332	0	101,332
152 - Fire Impact Fees-Zone 2 (Southeast)	46,009	0	46,009	62,661	0	62,661
153 - Fire Impact Fees-Zone 3 (Southwest)	309,099	0	309,099	217,621	0	217,621
154 - Fire Impact Fees-Zone 4 (Northwest)	178,589	0	178,589	195,095	0	195,095
157 - Silver Sands/Bethune Beach MSD	14,413	0	14,413	15,078	0	15,078
158 - Gemini Springs Endowment	82,061	0	82,061	77,538	0	77,538
159 - Stormwater Utility	11,439,326	0	11,439,326	9,054,189	0	9,054,189
160 - Volusia ECHO	16,998,391	55,415	16,942,976	14,661,580	0	14,661,580
161 - Volusia Forever	8,190,633	959,724	7,230,909	9,577,109	1,145,780	8,431,329
170 - Law Enforcement Trust	3,099,070	0	3,099,070	2,369,185	0	2,369,185
171 - Beach Enforcement Trust	1,000	0	1,000	985	0	985
172 - Federal Forfeiture Sharing Justice	204,040	0	204,040	79,118	0	79,118
173 - Federal Forfeiture Sharing Treasury	14,760	0	14,760	86,538	0	86,538
440 - Waste Collection	10,245,135	0	10,245,135	10,149,790	0	10,149,790
450 - Solid Waste	27,516,091	0	27,516,091	35,109,553	0	35,109,553
451 - Daytona Beach International Airport	24,364,613	0	24,364,613	45,795,173	0	45,795,173
456 - Volusia Transportation Authority	22,609,768	0	22,609,768	22,101,732	0	22,101,732
457 - Water and Sewer Utilities	19,562,410	25,000	19,537,410	18,414,973	0	18,414,973
475 - Parking Garage	3,282,089	29,866	3,252,223	3,486,073	29,866	3,456,207
TOTAL	**696,720,220**	**59,237,077**	**637,483,143**	**741,475,571**	**70,942,139**	**670,533,432**

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 6.1000 which is 3.5% lower than the fiscal year 2015-16 rate of 6.3189. As the economy has improved, modest increases in taxable values and operating revenues have occurred along with continued efficiency measures. One-time revenues are used for various major projects totaling $11.6 million on a pay-as-you-go basis for the Sheriff's evidence facility, the 800 MHz backbone, and parking development.Major capital funding from current revenues include an Elections warehouse and the Court/Central Services Warehouse.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	165,606,365	171,191,515
Intergovernmental Revenues	10,373,377	11,011,225
Charges for Services	16,200,922	17,418,625
Miscellaneous Revenues	1,907,464	2,286,374
Permits, Fees, Special Assessments	34,650	42,403
Judgements, Fines and Forfeitures	2,487,762	2,060,171
Subtotal Current Revenues	**$196,610,540**	**$204,010,313**
Non-Current Revenues		
Non-Revenues	51,566,671	68,725,204
Subtotal Non-Current Revenues	**$51,566,671**	**$68,725,204**
Total Revenues	**$248,177,211**	**$272,735,517**
Less Operating Transfers	15,783,477	21,928,049
Total Operating Revenues	**$232,393,734**	**$250,807,468**
Expenditures		
Personal Services	120,319,194	124,561,262
Operating Expenses	54,654,918	58,933,001
Reimbursements	(14,824,628)	(15,218,647)
Capital Outlay	5,011,408	3,979,343
Capital Improvements	7,054,755	8,833,677
Grants and Aids	17,902,702	18,153,631
Interfund Transfers	19,983,341	39,165,972
Reserves	38,075,521	34,327,278
Total Expenditures	**$248,177,211**	**$272,735,517**
Less Operating Transfers	15,783,477	21,928,049
Total Operating Expenditures	**$232,393,734**	**$250,807,468**
Net Revenues Less Expenditures	**$0**	**$0**

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	151,895,388	164,384,992	164,952,008	169,961,935
Ad Valorem Taxes-Delinquent	4,909,877	631,520	631,520	631,520
Business Tax Hazard Waste Surcharge	114,124	120,000	114,000	114,000
Business Tax Receipt	110,371	110,000	110,000	110,000
Franchise Fees	277,190	359,853	359,853	374,060
Total Taxes	**$157,306,950**	**$165,606,365**	**$166,167,381**	**$171,191,515**
Intergovernmental Revenues				
Beverage Licenses	209,498	205,000	209,498	209,500
Insurance Agents	94,513	97,447	96,950	96,950
Payment in Lieu of Taxes	281,428	250,000	250,861	250,000
Racing-Extra Distribution	270,823	273,661	270,822	270,822
State Revenue Sharing	8,183,092	8,300,000	8,673,100	8,847,600
State Sales & Use Commission	2,292	2,312	2,312	2,300
Volusia County School Board	1,220,705	1,244,957	1,215,046	1,334,053
Total Intergovernmental Revenues	**$10,262,351**	**$10,373,377**	**$10,718,589**	**$11,011,225**
Charges for Services				
Addl Tax Sale	354,027	290,000	330,000	360,000
Beach Access Fees	3,655,790	3,441,780	4,234,404	4,206,936
Boat Fees	328,199	310,000	310,000	325,500
Camping Fees	54,586	50,000	54,000	56,000
Charges for Labor	356,842	395,330	362,511	407,832
Charges for Services	128,077	96,000	134,622	90,000
Contracted School Crossing Guard	9,250	15,000	9,250	9,250
Court Facility Fees	1,278,134	1,400,000	1,121,936	1,224,887
Delinq Tax Commissions & Fees	49,861	53,784	50,000	0
Drug Lab Fee	121,505	128,808	166,446	144,475
Excess Fees-Clerk Circuit Court	305,387	450,000	450,000	450,000
Extension Program Revenues-Fee	34,179	0	29,476	0
Fees-Property Appraiser	657,682	665,252	765,252	748,380
Fees-Sheriff	730,473	700,300	706,500	700,300
Fees-Supervisor of Elections	7,754	20,000	20,000	20,000
Fees-Tax Collection	2,228,244	2,182,556	2,427,292	2,078,893
Filing Fees	5,464	0	4,940	4,940
Housing of Prisoners	30,987	21,000	21,000	18,000
Hunting & Fishing License Fees	6,934	8,118	8,000	8,000
Indirect Cost	227,038	0	278,794	278,000
League Registration Fees	28,195	30,000	20,000	20,000
Lyonia Preserve Gift Shop	9,930	35,000	26,746	11,420
Marine Science Center Entrance Fees	295,771	260,000	281,635	296,000
Marine Science Center Field Trips	32,964	30,000	31,695	33,000
Marine Science Center Gift Shop/Novelties	279,245	249,000	259,326	279,000
Marine Science Center Special Events	23,880	26,000	24,540	24,000
Medical Examiner's Fees	927,515	901,595	956,053	956,053

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Charges for Services				
Motor Vehicle Fees	2,847,424	2,700,000	2,860,000	2,860,000
Other Charges for Services	60,355	59,750	60,000	65,875
Park Fees	170,930	232,500	232,500	244,500
Power Ski Registration Fees	6,050	5,000	6,000	6,025
Prisoner Reporting-Incentive Payment	77,600	65,000	100,000	100,000
Race Event Sponsorships	132,750	0	81,752	40,876
Race Registration Fees	16,431	255,000	119,000	150,000
Recreation Fees	186,108	177,000	180,000	180,000
Research Services	14,025	27,343	27,250	20,438
Sales-Maps	34,972	26,000	31,652	31,650
Sheriff Services	13,536	13,250	18,362	13,500
Special Events	17,530	19,827	19,157	27,995
Sp Rec Fac-Concessions	1,000	1,400	1,000	1,000
Summer Recreation Fees	553,244	549,000	550,000	552,000
Surcharges - Judicial	235,549	260,000	210,327	223,000
Tax Collector Fees	0	0	100,000	100,000
Value Adjustment Board Fees	50,842	50,329	50,900	50,900
Total Charges for Services	**$16,586,259**	**$16,200,922**	**$17,732,318**	**$17,418,625**
Miscellaneous Revenues				
City Elections-Supplies/Expense	130,288	0	7,013	0
Commissions	2,615	0	0	0
Commissions-Coke Contract	15,195	0	0	0
Corrections Commissions	349,235	342,200	345,000	350,724
Insurance Proceeds-Loss Furn/Equipment	11,479	0	2,951	0
Interest Income	166,763	3,000	3,152	3,001
Investment Income	838,991	742,133	1,012,492	950,000
JP Morgan Chase Settlement	0	0	30,734	0
License-Contractor	123,653	160,000	178,734	178,734
Miscellaneous Revenue	312,486	94,575	160,810	130,275
Other Reimbursements	53,851	40,000	23,000	20,000
Outside Revenue	852,292	220,560	558,174	313,594
Refund of Prior Year Expenditures	7,968	0	25	0
Rent	121,599	104,996	131,996	131,996
Sale-Land	2,500	0	0	0
Sale of Recyclables	535	0	0	0
Sale-Surplus Furn/Fixtr/Equipment	339,667	200,000	200,000	200,000
SChild Recrtn Prog-Contr	0	0	50	50
Utilities-Rent Related	7,097	0	8,110	8,000
Total Miscellaneous Revenues	**$3,336,214**	**$1,907,464**	**$2,662,241**	**$2,286,374**
Permits, Fees, Special Assessments				
Concession License	1,200	600	600	600
Permit-Commercial Solicitation	33,355	24,400	33,371	31,850
Permit Fees-Sludge	9,413	9,100	9,222	9,425
Trades-Miscellaneous	400	550	528	528
Total Permits, Fees, Special Assessme	**$44,368**	**$34,650**	**$43,721**	**$42,403**

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Judgements, Fines and Forfeitures				
800 MHz Comm Surchg-Trffc Fine	395,537	430,000	386,589	0
Beach Fines	23,564	22,000	26,000	26,052
Court Technology	855,000	800,000	929,161	850,000
Crim Misd Fines	128,245	127,000	128,083	127,975
Felony Fines	30,389	30,000	30,000	30,150
Fines-Airport Security	1,868	2,300	1,566	1,650
Fines-Beach Protection	6,717	6,000	5,631	5,000
Fines-Corrections Education	52,949	55,000	50,465	43,970
Fines-Drug Abuse Treatment	83,083	72,012	92,428	93,255
Fines-Police Education	86,146	96,000	77,112	70,000
Mid Florida Community Legal Services	116,685	115,000	116,847	116,847
Other Fines and Forfeitures	235,053	240,000	240,000	240,000
Other Judgments, Fines and Forfeitures	450	450	550	450
STrade Board Fines	2,300	3,000	1,000	1,000
Teen Court Costs	157,918	175,000	148,478	154,800
Unlicensed Contractors	4,125	4,000	3,375	3,375
Volusia County Law Library	299,275	310,000	292,019	295,647
Total Judgements, Fines and Forfeitu	**$2,479,304**	**$2,487,762**	**$2,529,304**	**$2,060,171**
Subtotal Current Revenues	**$190,015,446**	**$196,610,540**	**$199,853,554**	**$204,010,313**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	6,526,685	7,606,370	8,767,330	15,044,465
Donations	5	0	0	0
Donations-Comm Servics	5,068	2,000	1,000	1,000
Appropriated Fund Balance	0	43,958,301	58,209,539	53,679,739
A/R Initializing	5,930	0	0	0
Total Non-Revenues	**$6,537,688**	**$51,566,671**	**$66,977,869**	**$68,725,204**
Subtotal Non-Current Revenues	**$6,537,688**	**$51,566,671**	**$66,977,869**	**$68,725,204**
Total Fund Revenues	**$196,553,134**	**$248,177,211**	**$266,831,423**	**$272,735,517**
Expenditure Detail				
Accounting				
Accounting	1,690,771	1,906,239	1,804,892	2,084,019
Total Accounting	**$1,690,771**	**$1,906,239**	**$1,804,892**	**$2,084,019**
Beach Safety Ocean Rescue				
Beach Patrol	5,345,880	5,856,981	5,777,386	6,360,232
Beach Safety Specialists	625,361	656,564	643,622	683,867
Junior Lifeguard Program	0	36,460	24,242	21,850
Outside Detail	9,534	23,364	13,267	15,114
Seasonal Lifeguards	1,076,268	1,117,292	802,556	1,148,558
Total Beach Safety Ocean Rescue	**$7,057,043**	**$7,690,661**	**$7,261,073**	**$8,229,621**

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Building, Zoning and Code Administration				
Contractor Licensing	135,707	147,944	144,910	153,675
Permit Processing	129,866	185,929	184,191	145,414
Total Building, Zoning and Code Administration	**$265,573**	**$333,873**	**$329,101**	**$299,089**
Central Services				
ADA Projects	9,925	10,000	10,000	10,000
Court Facilities	2,480,400	3,908,456	3,002,532	4,852,659
Energy Conservation Rebates Projects	26,821	0	0	0
Facility Maintenance	4,049,012	4,122,526	4,268,542	4,995,523
Projects	610,660	2,606,000	2,413,130	3,655,319
Security	250,720	301,865	262,797	593,024
Total Central Services	**$7,427,538**	**$10,948,847**	**$9,957,001**	**$14,106,525**
Clerk of the Circuit Court				
Clerk of the Circuit Court	2,322,947	2,226,244	2,212,487	2,543,517
Total Clerk of the Circuit Court	**$2,322,947**	**$2,226,244**	**$2,212,487**	**$2,543,517**
Coastal				
Beach Maintenance and Concessions	2,294,960	2,337,304	2,041,254	2,628,870
Coastal Parks	8,172,063	1,080,409	1,189,667	1,163,601
Public Access	237,536	537,093	911,802	6,066,133
Total Coastal	**$10,704,559**	**$3,954,806**	**$4,142,723**	**$9,858,604**
Community Assistance				
Administration	53,900	58,987	60,635	63,718
Alcohol Drugs Mental Health and Special (	3,604,583	3,686,061	3,671,179	3,796,643
CFAB Children and Family Advisory Board	2,255,259	2,295,757	2,295,837	2,364,630
Guardian Ad Litem	70,032	70,920	68,249	71,209
Total Community Assistance	**$5,983,774**	**$6,111,725**	**$6,095,900**	**$6,296,200**
Community / Human Services				
Haven Recovery Center FY15	26,885	0	0	0
Total Community / Human Services	**$26,885**	**$0**	**$0**	**$0**
Community Services & Grants				
Client Services	993,025	1,052,700	1,056,874	1,116,650
Community Services Administration	418,527	439,965	747,019	482,763
Continuing Client Support	1,404,036	1,548,259	1,445,252	1,515,000
Dori Slosberg Driver Education Program	326,249	782,038	250,000	703,985
Human Services	705,576	854,688	874,363	938,319
JP Morgan Chase Settlement	0	0	0	30,734
Payments F/O Contributions	2,791	1,175	1,175	1,000
Total Community Services & Grants	**$3,850,204**	**$4,678,825**	**$4,374,683**	**$4,788,451**

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Cooperative Extension				
4-H Extension	0	93	0	0
Animal Science	495	2,824	0	0
Commercial Horticulture	1,401	29,466	0	0
Cooperative Extension	716,700	732,554	691,567	740,412
Facilities	59,180	50,164	43,864	92,084
Family & Consumer Science	9,272	20,602	0	0
Horticulture & Master Gardener	27,090	29,571	0	0
Landscape Demonstration Project	54,246	0	0	0
Soils	2,248	30,273	0	0
Total Cooperative Extension	**$870,632**	**$895,547**	**$735,431**	**$832,496**
Corrections				
Administration	2,700,712	2,975,173	2,933,300	3,015,967
Branch Jail	26,036,196	29,101,872	30,418,024	29,209,894
Corrections Clinic	8,419,448	7,500,000	7,933,000	8,343,638
Maintenance-Facilities	1,097,094	1,144,038	1,172,893	1,265,869
Total Corrections	**$38,253,450**	**$40,721,083**	**$42,457,217**	**$41,835,368**
County Attorney				
County Attorney	1,934,402	2,356,916	2,194,630	2,422,435
Total County Attorney	**$1,934,402**	**$2,356,916**	**$2,194,630**	**$2,422,435**
County Council				
Charter Review	754	67,468	31,077	0
County Council	492,048	616,233	507,867	630,219
Total County Council	**$492,802**	**$683,701**	**$538,944**	**$630,219**
County Manager				
Community Information	584,357	667,739	805,664	835,845
County Manager	771,092	908,651	933,179	932,444
Total County Manager	**$1,355,449**	**$1,576,390**	**$1,738,843**	**$1,768,289**
Elections				
Elections	4,728,487	7,467,254	7,044,546	5,573,354
Poll Worker Recruitment and Training	125,547	0	0	0
Voter Education	72,803	0	0	0
Total Elections	**$4,926,837**	**$7,467,254**	**$7,044,546**	**$5,573,354**
Emergency Management				
Operations	702,964	746,899	770,445	719,953
Total Emergency Management	**$702,964**	**$746,899**	**$770,445**	**$719,953**
Emergency Medical Administration				
Emergency Medical Administration	3,888,333	4,817,209	4,797,070	5,173,736
Total Emergency Medical Administration	**$3,888,333**	**$4,817,209**	**$4,797,070**	**$5,173,736**
Engineering & Construction				
Vertical Construction	562,396	563,635	560,071	556,050
Total Engineering & Construction	**$562,396**	**$563,635**	**$560,071**	**$556,050**

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Environmental Management				
Administration	264,162	358,420	406,150	422,821
Field Sampling	144,318	294,054	276,208	311,657
Forever Programs	112,361	118,505	117,915	121,909
Green Volusia Program	10,000	10,000	10,000	10,000
Land Management Program	429,387	0	0	0
Marine Science Center	1,382,121	1,695,808	1,382,111	2,104,164
Natural Resources	208,030	237,063	265,854	335,928
Parks Lyonia Preserve Environmental Cent	98,945	320,270	330,329	339,385
Pollution Control	328,855	408,298	530,477	496,758
Sea Turtle Conservation Program	385,927	455,685	454,321	468,214
Total Environmental Management	**$3,364,106**	**$3,898,103**	**$3,773,365**	**$4,610,836**
Fire Rescue Services				
Mitigation/Disaster Management	40,117	76,866	64,398	89,623
Prescribed Burns Wildfire Prevention	163,171	217,738	181,798	190,533
Station 15/HAZMAT	978,278	1,121,330	1,140,875	1,992,514
Total Fire Rescue Services	**$1,181,566**	**$1,415,934**	**$1,387,071**	**$2,272,670**
Growth and Resource Management				
Administration	270,764	319,883	330,644	416,753
Total Growth and Resource Management	**$270,764**	**$319,883**	**$330,644**	**$416,753**
Growth Management Commission				
Growth Management Commission	138,609	288,225	275,562	273,237
Total Growth Management Commission	**$138,609**	**$288,225**	**$275,562**	**$273,237**
Health Services				
Health Services	2,488,503	2,487,910	2,487,910	2,487,910
Total Health Services	**$2,488,503**	**$2,487,910**	**$2,487,910**	**$2,487,910**
Information Technology				
800 MHz Communication System	977,489	1,179,374	1,088,371	1,195,647
Administration	241,118	254,382	251,853	263,281
Application Services	1,344,775	1,458,450	1,290,040	1,704,946
Communications	1,675,071	2,057,500	1,765,349	2,018,686
Technical Services	2,276,218	2,524,538	2,445,118	2,871,785
Total Information Technology	**$6,514,671**	**$7,474,244**	**$6,840,731**	**$8,054,345**
Justice System Administration				
Court Administration	287,799	296,276	275,960	300,835
Judicial Support	51,579	58,079	63,969	56,760
Save Docket Program	50,000	50,000	50,000	50,000
Total Justice System Administration	**$389,378**	**$404,355**	**$389,929**	**$407,595**

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Justice System Circ Ct Criminal				
Court Interpreters	2,194	2,000	1,500	2,000
Drug Court	342,605	365,621	369,127	388,696
Pre-trial Release	1,357,631	1,460,423	1,422,436	1,555,348
VC DUI Court Program	0	73,000	73,000	119,132
Total Justice System Circ Ct Criminal	**$1,702,430**	**$1,901,044**	**$1,866,063**	**$2,065,176**
Justice System Circuit Juvenile				
Other Circuit Court Juvenile	254,428	314,782	299,641	323,015
Total Justice System Circuit Juvenile	**$254,428**	**$314,782**	**$299,641**	**$323,015**
Justice System County Civil				
Alternative Dispute Resolution	10,525	10,525	10,525	10,525
Total Justice System County Civil	**$10,525**	**$10,525**	**$10,525**	**$10,525**
Justice System General Operations				
Drug Laboratory	382,273	475,749	477,749	503,766
Information Systems	266,777	325,421	322,494	324,733
Total Justice System General Operations	**$649,050**	**$801,170**	**$800,243**	**$828,499**
Management and Budget				
Management and Budget	542,042	697,860	668,731	708,049
VAB/TRIM	207,876	296,871	260,757	278,583
Total Management and Budget	**$749,918**	**$994,731**	**$929,488**	**$986,632**
Medical Examiner				
Administration	894,431	1,052,201	965,799	1,030,820
Investigations	442,520	430,183	487,993	452,445
Morgue Operations	570,776	599,422	618,045	604,141
Total Medical Examiner	**$1,907,727**	**$2,081,806**	**$2,071,837**	**$2,087,406**
Non-Departmental				
Appropriated Reserves	0	38,075,521	0	34,327,278
Contracts-General Government Service	5,241,993	4,468,751	4,340,795	4,940,226
Transfers to Other Funds	11,723,012	12,358,321	15,793,218	22,616,883
Total Non-Departmental	**$16,965,005**	**$54,902,593**	**$20,134,013**	**$61,884,387**
Office of the CFO				
CFO/Treasury	220,584	194,990	203,286	250,623
Total Office of the CFO	**$220,584**	**$194,990**	**$203,286**	**$250,623**

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Office of the Sheriff				
Administrative Services	3,382,716	3,615,777	3,633,785	3,825,938
BLE Scholarship Program	29,620	0	0	0
Communications	9,754,215	11,068,043	10,729,098	10,969,285
Community Services	3,188,198	3,392,448	3,223,854	3,419,558
Equipment Replacement Program	968,921	1,128,651	1,128,651	1,338,423
Judicial Services	11,358,115	12,219,210	12,254,723	12,423,213
Law Enforcement Services	5,502,487	5,717,772	5,662,029	6,097,210
Outside Detail	317,743	380,402	404,875	391,660
Special Services	3,618,881	3,842,722	6,498,163	4,374,899
Support Services	783,434	710,547	771,459	714,954
Training	638,960	660,910	568,411	551,955
Transfer to Other Funds	278,789	278,789	278,789	5,278,789
Total Office of the Sheriff	**$39,822,079**	**$43,015,271**	**$45,153,837**	**$49,385,884**
Parks Recreation & Culture				
Administration	287,803	275,685	290,214	289,230
Commuter Rail Station Maintenance	77,896	76,436	62,803	101,807
Cultural & Historic Programs	384,153	376,104	336,014	317,098
Land Management Program	104,909	551,902	532,565	624,226
Operations And Maintenance	2,827,807	3,138,213	2,870,766	3,673,924
Parks Cultural Arts	611,758	611,758	611,758	611,758
Parks Environmental & Outdoor Programs	1,739,644	2,019,575	1,823,621	2,012,065
Parks Lyonia Preserve Environmental Cent	218,341	0	0	0
Parks Repair & Renovation	30,459	364,525	482,149	111,000
Race Events	73,690	255,000	441,392	355,950
Total Parks Recreation & Culture	**$6,356,460**	**$7,669,198**	**$7,451,282**	**$8,097,058**
Personnel				
Personnel	1,040,936	1,408,706	1,383,621	1,475,555
Total Personnel	**$1,040,936**	**$1,408,706**	**$1,383,621**	**$1,475,555**
Planning and Development Services				
Land Development	131,046	133,494	127,725	134,221
Total Planning and Development Services	**$131,046**	**$133,494**	**$127,725**	**$134,221**
Procurement				
Auction Services	190,933	200,000	193,015	200,026
Procurement	704,971	844,328	832,178	834,823
Total Procurement	**$895,904**	**$1,044,328**	**$1,025,193**	**$1,034,849**
Property Appraisal				
Property Appraisal	6,590,542	9,630,971	9,487,554	7,275,064
Total Property Appraisal	**$6,590,542**	**$9,630,971**	**$9,487,554**	**$7,275,064**
Public Protection Services				
Administration	612,946	660,870	627,447	759,574
Strategic Reserve/Search and Rescue	17,907	42,121	21,626	26,186
Total Public Protection Services	**$630,853**	**$702,991**	**$649,073**	**$785,760**

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Public Transportation				
Commuter Rail Transit Project	1,021,812	0	0	0
Total Public Transportation	**$1,021,812**	**$0**	**$0**	**$0**
Revenue				
Revenue	3,087,833	3,440,624	3,148,284	3,733,433
Total Revenue	**$3,087,833**	**$3,440,624**	**$3,148,284**	**$3,733,433**
State Department of Juvenile Justice				
Pre-disposition Detention	742,393	2,259,485	2,259,485	2,288,858
Total State Department of Juvenile Justice	**$742,393**	**$2,259,485**	**$2,259,485**	**$2,288,858**
State Mandated Costs				
Community Legal Services of Mid-Florida	896,000	896,000	896,000	896,000
Law Library	630,952	660,537	661,237	686,552
Public Defender	574,504	667,328	615,259	751,404
Public Guardianship	126,000	126,000	126,000	126,000
State Attorney	569,390	685,699	693,537	690,924
Total State Mandated Costs	**$2,796,846**	**$3,035,564**	**$2,992,033**	**$3,150,880**
Veterans' Services				
Veterans' Services	611,091	666,430	658,232	696,420
Total Veterans' Services	**$611,091**	**$666,430**	**$658,232**	**$696,420**
Total Fund Expenditures	**$192,851,618**	**$248,177,211**	**$213,151,684**	**$272,735,517**

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.

As a follow-up to the mini budget workshop held on March 17, 2016, in order to address the increased call volume averaging 6% and improve response times, the fiscal year 2016-17 budget includes funding for an additional three employees and continuation of vehicle replacements, representing an increase in the General Fund subsidy from $4.5 million to $4.8 million. 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 for major capital equipment such as auto pulse machines and cardiac monitors slated for bulk replacement in fiscal year 2018-19.

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

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Charges for Services	16,115,956	17,064,777
Miscellaneous Revenues	529,931	581,933
Subtotal Current Revenues	**$16,645,887**	**$17,646,710**
Non-Current Revenues		
Non-Revenues	7,863,679	7,417,932
Subtotal Non-Current Revenues	**$7,863,679**	**$7,417,932**
Total Revenues	**$24,509,566**	**$25,064,642**
Less Operating Transfers	0	0
Total Operating Revenues	**$24,509,566**	**$25,064,642**
Expenditures		
Personal Services	14,978,154	15,365,292
Operating Expenses	5,532,336	5,759,771
Reimbursements	(47,500)	(47,500)
Capital Outlay	1,525,323	679,360
Grants and Aids	350	53,250
Interfund Transfers	166,953	166,953
Reserves	2,353,950	3,087,516
Total Expenditures	**$24,509,566**	**$25,064,642**
Less Operating Transfers	0	0
Total Operating Expenditures	**$24,509,566**	**$25,064,642**
Net Revenues Less Expenditures	**$0**	**$0**

Emergency Medical Services Fund - 002

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Ambulance Fees/Svc Chgs	14,998,630	16,050,956	16,112,518	16,999,777
Management Fee	87,692	65,000	65,000	65,000
Total Charges for Services	**$15,086,322**	**$16,115,956**	**$16,177,518**	**$17,064,777**
Miscellaneous Revenues				
Bad Debt Recovery	506,540	500,000	550,000	550,000
Insurance Proceeds-Loss Furn/Equipment	3,710	1,583	1,583	1,583
Interest Income	2,523	3,348	1,200	0
Investment Income	(30,881)	0	(13,097)	0
Miscellaneous Revenue	16,446	10,000	15,000	15,350
Sale-Surplus Furn/Fixtr/Equipment	13,460	15,000	20,770	15,000
Total Miscellaneous Revenues	**$511,798**	**$529,931**	**$575,456**	**$581,933**
Subtotal Current Revenues	**$15,598,120**	**$16,645,887**	**$16,752,974**	**$17,646,710**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	3,616,228	4,524,290	4,524,290	4,870,300
Appropriated Fund Balance	0	3,339,389	2,770,909	2,547,632
Total Non-Revenues	**$3,616,228**	**$7,863,679**	**$7,295,199**	**$7,417,932**
Subtotal Non-Current Revenues	**$3,616,228**	**$7,863,679**	**$7,295,199**	**$7,417,932**
Total Fund Revenues	**$19,214,348**	**$24,509,566**	**$24,048,173**	**$25,064,642**
Expenditure Detail				
Accounting				
EMS Billing & Collection	1,141,312	1,249,230	1,303,086	1,396,214
Total Accounting	**$1,141,312**	**$1,249,230**	**$1,303,086**	**$1,396,214**
Emergency Medical Services				
Emergency Medical Services Ops	17,179,209	23,093,383	20,030,502	23,501,475
Transfer to Other Funds	166,953	166,953	166,953	166,953
Total Emergency Medical Services	**$17,346,162**	**$23,260,336**	**$20,197,455**	**$23,668,428**
Total Fund Expenditures	**$18,487,474**	**$24,509,566**	**$21,500,541**	**$25,064,642**

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 $4.7 million in 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 2016-17 operating budget of $32.0 million 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 of $17.0 million are designated for future capital improvement projects, capital outlay purchases, and the road maintenance program.

A total of $1.6 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. An additional $1.0 million will be transferred to service the debt for the Williamson Boulevard extension. 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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	15,160,252	15,830,171
Intergovernmental Revenues	7,410,400	7,592,346
Charges for Services	470,887	470,887
Miscellaneous Revenues	410,000	410,000
Subtotal Current Revenues	**$23,451,539**	**$24,303,404**
Non-Current Revenues		
Non-Revenues	46,932,734	25,908,803
Subtotal Non-Current Revenues	**$46,932,734**	**$25,908,803**
Total Revenues	**$70,384,273**	**$50,212,207**
Less Operating Transfers	2,401,873	2,592,185
Total Operating Revenues	**$67,982,400**	**$47,620,022**
Expenditures		
Personal Services	10,123,614	10,068,486
Operating Expenses	15,120,530	15,796,016
Reimbursements	(3,262,556)	(3,292,670)
Capital Outlay	912,358	951,758
Capital Improvements	2,850,000	6,330,000
Interfund Transfers	17,401,873	2,592,185
Reserves	27,238,454	17,766,432
Total Expenditures	**$70,384,273**	**$50,212,207**
Less Operating Transfers	2,401,873	2,592,185
Total Operating Expenditures	**$67,982,400**	**$47,620,022**
Net Revenues Less Expenditures	**$0**	**$0**

County Transportation Trust Fund - 103

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Gas Tax-Local Option	7,536,450	7,385,524	7,604,102	7,749,863
Gas Tax-Local Option 5th Cent	5,585,914	5,454,000	5,615,300	5,694,909
Gas Tax-Voted One Cent	2,369,734	2,320,728	2,352,120	2,385,399
Total Taxes	**$15,492,098**	**$15,160,252**	**$15,571,522**	**$15,830,171**
Intergovernmental Revenues				
Gas Tax-5th & 6th Cents	4,865,578	4,837,900	4,824,517	4,915,164
Gas Tax-7th Cent	2,133,468	2,080,600	2,140,152	2,185,282
Gas Tax-Municipal Fuel Tax	466,813	300,000	225,000	300,000
Other Local Unit-Transportation	93,884	0	0	0
Other Transportation	10,437	10,000	10,000	10,000
State Revenue Sharing	181,900	181,900	181,900	181,900
Total Intergovernmental Revenues	**$7,752,080**	**$7,410,400**	**$7,381,569**	**$7,592,346**
Charges for Services				
Charges for Labor	27,350	4,000	4,000	4,000
Maintenance Agreements	254,287	230,887	226,477	230,887
Mosquito Control Sle Insp/Spr	7,968	0	0	0
Transportation Svcs-DeBary	54,224	47,000	52,000	47,000
Transportation Svcs-Deltona	15,707	14,000	14,000	14,000
Transportation Svcs-Other	157,560	175,000	170,000	175,000
Total Charges for Services	**$517,096**	**$470,887**	**$466,477**	**$470,887**
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	174,116	5,000	45,000	5,000
Investment Income	260,395	250,000	240,000	250,000
Miscellaneous Revenue	29,195	25,000	40,000	25,000
Sales-Surplus Matls & Scrap	27,279	10,000	10,000	10,000
Sale-Surplus Furn/Fixtr/Equipment	209,119	120,000	120,000	120,000
Total Miscellaneous Revenues	**$700,104**	**$410,000**	**$455,000**	**$410,000**
Subtotal Current Revenues	**$24,461,378**	**$23,451,539**	**$23,874,568**	**$24,303,404**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	5,069,000	4,700,000	4,700,000	4,700,000
Appropriated Fund Balance	0	42,232,734	47,048,607	21,208,803
Total Non-Revenues	**$5,069,000**	**$46,932,734**	**$51,748,607**	**$25,908,803**
Subtotal Non-Current Revenues	**$5,069,000**	**$46,932,734**	**$51,748,607**	**$25,908,803**
Total Fund Revenues	**$29,530,378**	**$70,384,273**	**$75,623,175**	**$50,212,207**

Expenditure Detail

County Transportation Trust Fund - 103

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Engineering & Construction				
Appropriated Reserves	0	1,604,556	0	250,151
Bridge Repair Program	2,733	250,000	400,000	250,000
Construction Engineering	671,226	916,224	620,648	1,058,194
Countywide Sidewalks	261,927	250,000	250,000	250,000
RailRoad Corssings - Annual	72,034	100,000	100,000	100,000
Resurfacing	1,705,033	4,850,000	8,133,032	4,850,000
Transfers to Other Funds	0	0	477,828	0
Total Engineering & Construction	**$2,712,953**	**$7,970,780**	**$9,981,508**	**$6,758,345**
LOGT 5 Road Projects				
Advanced Engineering & Permitting	355,499	500,000	500,000	500,000
Advanced R/W Acquisition	6,493	500,000	10,000	500,000
Appropriated Reserves	0	17,960,819	0	10,078,151
Countywide Safety Projects	667,005	1,000,000	1,000,000	1,000,000
LPGA Bl-Jimmy Ann-Derbyshire	519,375	0	3,464,737	0
Orange Camp-MLK to I-4	0	0	0	700,000
Park Ave fr Old Mission to Massey Ranch I	0	0	400,000	2,680,000
Pioneer Trail/Turnbull Bay Road	6,400	0	0	0
S Williamson Blvd Extension in Port Orang	2,086,134	1,032,000	1,013,000	1,012,124
Tenth St Ph2 Myrtle US1 4 lane	0	0	4,500,000	0
Transfer to Other Funds	713,813	1,369,873	1,658,976	1,580,061
Total LOGT 5 Road Projects	**$4,354,719**	**$22,362,692**	**$12,546,713**	**$18,050,336**
Public Works Services				
Administration	148,585	310,006	199,344	203,345
Appropriated Reserves	0	4,702,007	0	3,746,741
Inter-Departmental Charges	631,439	597,832	597,832	608,233
Public Works Center	4,271	15,000,000	15,000,000	0
Total Public Works Services	**$784,295**	**$20,609,845**	**$15,797,176**	**$4,558,319**
Road and Bridge				
Appropriated Reserves	0	2,181,035	0	2,857,945
Outside Operations	175,552	181,900	181,900	216,900
Road and Bridge Operations	13,216,934	12,549,278	12,224,591	12,905,142
Total Road and Bridge	**$13,392,486**	**$14,912,213**	**$12,406,491**	**$15,979,987**
Traffic Engineering				
Appropriated Reserves	0	790,037	0	833,444
FDOT Traffic Signal Upgrades	223,750	230,887	230,887	227,333
Traffic Engineering	731,775	965,692	960,398	1,023,657
Traffic Signal Modernization	1,836,890	2,542,127	2,491,199	2,780,786
Total Traffic Engineering	**$2,792,415**	**$4,528,743**	**$3,682,484**	**$4,865,220**
Total Fund Expenditures	**$24,036,868**	**$70,384,273**	**$54,414,372**	**$50,212,207**

— This page intentionally blank —

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. 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. Debt service obligations for the DeBary and New Smyrna Beach libraries were met in fiscal year 2015-16.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	14,390,176	15,420,162
Intergovernmental Revenues	470,392	455,385
Charges for Services	168,000	172,000
Miscellaneous Revenues	468,900	464,250
Judgements, Fines and Forfeitures	380,000	380,000
Subtotal Current Revenues	**$15,877,468**	**$16,891,797**
Non-Current Revenues		
Non-Revenues	5,340,923	4,636,574
Subtotal Non-Current Revenues	**$5,340,923**	**$4,636,574**
Total Revenues	**$21,218,391**	**$21,528,371**
Less Operating Transfers	311,327	128,372
Total Operating Revenues	**$20,907,064**	**$21,399,999**
Expenditures		
Personal Services	9,885,584	10,142,247
Operating Expenses	6,543,620	6,675,397
Capital Outlay	268,020	300,229
Capital Improvements	430,000	275,000
Interfund Transfers	311,327	128,372
Reserves	3,779,840	4,007,126
Total Expenditures	**$21,218,391**	**$21,528,371**
Less Operating Transfers	311,327	128,372
Total Operating Expenditures	**$20,907,064**	**$21,399,999**
Net Revenues Less Expenditures	**$0**	**$0**

Library Fund - 104

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	13,269,140	14,360,176	14,370,398	15,380,162
Ad Valorem Taxes-Delinquent	437,349	30,000	30,000	40,000
Total Taxes	**$13,706,489**	**$14,390,176**	**$14,400,398**	**$15,420,162**
Intergovernmental Revenues				
Payment in Lieu of Taxes	2,745	0	0	0
State Aid to Library	580,194	470,392	455,385	455,385
Total Intergovernmental Revenues	**$582,939**	**$470,392**	**$455,385**	**$455,385**
Charges for Services				
Library Service Charges	29,131	27,000	27,000	30,000
Library Service-Lost Books	31,156	27,000	27,000	30,000
Library Service-Lost Cards	24,533	24,000	24,000	22,000
Sales-Maps	100,664	90,000	90,000	90,000
Total Charges for Services	**$185,484**	**$168,000**	**$168,000**	**$172,000**
Miscellaneous Revenues				
Commissions	1,777	1,900	1,200	1,500
Donations-Library NON FOL	8,860	2,000	6,000	2,500
Donations-Project Related	250,000	250,000	250,000	250,000
Investment Income	75,117	80,000	80,000	80,000
Miscellaneous Revenue	6,778	3,000	3,000	3,000
Refund of Prior Year Expenditures	66,098	130,000	125,683	125,000
Rent	1,594	1,500	2,000	2,000
Sale-Surplus Furn/Fixtr/Equipment	683	500	500	250
Total Miscellaneous Revenues	**$410,907**	**$468,900**	**$468,383**	**$464,250**
Judgements, Fines and Forfeitures				
Library Fines	360,807	380,000	380,000	380,000
Total Judgements, Fines and Forfeitu	**$360,807**	**$380,000**	**$380,000**	**$380,000**
Subtotal Current Revenues	**$15,246,626**	**$15,877,468**	**$15,872,166**	**$16,891,797**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	50,000	50,000	50,000	50,000
Appropriated Fund Balance	0	5,227,923	6,049,300	4,523,574
Donations-Library	40,510	63,000	63,000	63,000
Total Non-Revenues	**$90,510**	**$5,340,923**	**$6,162,300**	**$4,636,574**
Subtotal Non-Current Revenues	**$90,510**	**$5,340,923**	**$6,162,300**	**$4,636,574**
Total Fund Revenues	**$15,337,136**	**$21,218,391**	**$22,034,466**	**$21,528,371**

Expenditure Detail

Library Fund - 104

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Library Services				
Administration	16,133,566	21,155,391	17,404,836	21,410,371
Friends of the Library	43,025	63,000	106,056	118,000
Total Library Services	**$16,176,591**	**$21,218,391**	**$17,510,892**	**$21,528,371**
Total Fund Expenditures	**$16,176,591**	**$21,218,391**	**$17,510,892**	**$21,528,371**

— This page intentionally blank —

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 production sites and control immature mosquitoes before they develop into 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 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.

Reserves of $1.8 million is for the replacement of capital equipment, including the 1991 helicopter. The reserve for emergencies is funded at 10% of recurring revenues. Details of Capital Outlay can be found in Section - J of this document.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	3,540,662	3,800,257
Intergovernmental Revenues	120,000	15,000
Charges for Services	30,000	31,200
Miscellaneous Revenues	523,700	122,700
Subtotal Current Revenues	**$4,214,362**	**$3,969,157**
Non-Current Revenues		
Non-Revenues	4,952,453	2,559,084
Subtotal Non-Current Revenues	**$4,952,453**	**$2,559,084**
Total Revenues	**$9,166,815**	**$6,528,241**
Less Operating Transfers	0	0
Total Operating Revenues	**$9,166,815**	**$6,528,241**
Expenditures		
Personal Services	1,566,912	1,680,918
Operating Expenses	2,456,302	2,468,593
Reimbursements	(300,000)	(300,000)
Capital Outlay	545,063	150,500
Grants and Aids	124,157	141,800
Interfund Transfers	2,018,250	18,250
Reserves	2,756,131	2,368,180
Total Expenditures	**$9,166,815**	**$6,528,241**
Less Operating Transfers	0	0
Total Operating Expenditures	**$9,166,815**	**$6,528,241**
Net Revenues Less Expenditures	**$0**	**$0**

East Volusia Mosquito Control Fund - 105

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	3,257,639	3,528,662	3,528,946	3,788,257
Ad Valorem Taxes-Delinquent	106,695	12,000	12,000	12,000
Total Taxes	**$3,364,334**	**$3,540,662**	**$3,540,946**	**$3,800,257**
Intergovernmental Revenues				
Payment in Lieu of Taxes	301	0	0	0
SJRWMD Grants	127,436	120,000	30,000	15,000
Total Intergovernmental Revenues	**$127,737**	**$120,000**	**$30,000**	**$15,000**
Charges for Services				
Charges for Labor	24,120	30,000	30,000	31,200
Total Charges for Services	**$24,120**	**$30,000**	**$30,000**	**$31,200**
Miscellaneous Revenues				
Investment Income	63,582	65,000	65,000	65,000
Miscellaneous Revenue	190	500	48,000	500
Rental of Equipment	25,693	35,000	35,000	31,200
Sale-Surplus Furn/Fixtr/Equipment	1,771	423,200	40,000	26,000
Total Miscellaneous Revenues	**$91,236**	**$523,700**	**$188,000**	**$122,700**
Subtotal Current Revenues	**$3,607,427**	**$4,214,362**	**$3,788,946**	**$3,969,157**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	4,952,453	5,023,412	2,559,084
Total Non-Revenues	**$0**	**$4,952,453**	**$5,023,412**	**$2,559,084**
Subtotal Non-Current Revenues	**$0**	**$4,952,453**	**$5,023,412**	**$2,559,084**
Total Fund Revenues	**$3,607,427**	**$9,166,815**	**$8,812,358**	**$6,528,241**
Expenditure Detail				
Mosquito Control				
Mosquito Control	6,797,387	8,725,802	6,120,684	6,254,218
State I	53,502	441,013	132,590	274,023
Total Mosquito Control	**$6,850,889**	**$9,166,815**	**$6,253,274**	**$6,528,241**
Total Fund Expenditures	**$6,850,889**	**$9,166,815**	**$6,253,274**	**$6,528,241**

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 the 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 2016-17, the debt service to be paid is $4,049,443 (Funds 202 and 203). The remaining revenue is allocated to Ocean Center operations.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	10,014,137	11,230,760
Miscellaneous Revenues	6,918	6,918
Subtotal Current Revenues	**$10,021,055**	**$11,237,678**
Non-Current Revenues		
Subtotal Non-Current Revenues	**$0**	**$0**
Total Revenues	**$10,021,055**	**$11,237,678**
Less Operating Transfers	9,889,323	11,089,942
Total Operating Revenues	**$131,732**	**$147,736**
Expenditures		
Operating Expenses	131,732	147,736
Interfund Transfers	9,889,323	11,089,942
Total Expenditures	**$10,021,055**	**$11,237,678**
Less Operating Transfers	9,889,323	11,089,942
Total Operating Expenditures	**$131,732**	**$147,736**
Net Revenues Less Expenditures	**$0**	**$0**

Resort Tax Fund - 106

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Resort Tax - 2 Cent	6,431,278	6,676,091	7,112,473	7,487,173
Resort Tax - Additional 1 Cent	3,215,649	3,338,046	3,556,236	3,743,587
Total Taxes	**$9,646,927**	**$10,014,137**	**$10,668,709**	**$11,230,760**
Miscellaneous Revenues				
Investment Income	285	6,918	6,918	6,918
Total Miscellaneous Revenues	**$285**	**$6,918**	**$6,918**	**$6,918**
Subtotal Current Revenues	**$9,647,212**	**$10,021,055**	**$10,675,627**	**$11,237,678**
Non-Current Revenues				
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$0**
Total Fund Revenues	**$9,647,212**	**$10,021,055**	**$10,675,627**	**$11,237,678**
Expenditure Detail				
Non-Departmental				
Contracts-General Government Service	128,632	131,732	49,080	147,736
Transfers to Other Funds	8,987,899	9,889,323	10,626,547	11,089,942
Total Non-Departmental	**$9,116,531**	**$10,021,055**	**$10,675,627**	**$11,237,678**
Total Fund Expenditures	**$9,116,531**	**$10,021,055**	**$10,675,627**	**$11,237,678**

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) - $12.4 million, debt service funds - $4.6 million, and the Municipal Service District Fund (120) - $6.1 million.

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), $3.4 million; Capital Improvement Fund (204) for 2012 Series bonds, $585,358; Capital Improvement Debt Service Fund (297) for 2009B Series bonds, $5,500; and the estimated interest payment on the anticipated One Daytona financing, $603,463.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	19,803,627	23,127,374
Miscellaneous Revenues	11,000	11,000
Subtotal Current Revenues	**$19,814,627**	**$23,138,374**
Non-Current Revenues		
Subtotal Non-Current Revenues	**$0**	**$0**
Total Revenues	**$19,814,627**	**$23,138,374**
Less Operating Transfers	19,814,627	23,138,374
Total Operating Revenues	**$0**	**$0**
Expenditures		
Interfund Transfers	19,814,627	23,138,374
Total Expenditures	**$19,814,627**	**$23,138,374**
Less Operating Transfers	19,814,627	23,138,374
Total Operating Expenditures	**$0**	**$0**
Net Revenues Less Expenditures	**$0**	**$0**

Sales Tax Trust Fund - 108

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Half-Cent Sales Tax	19,115,761	19,803,627	20,362,521	23,127,374
Total Intergovernmental Revenues	**$19,115,761**	**$19,803,627**	**$20,362,521**	**$23,127,374**
Miscellaneous Revenues				
Investment Income	7,585	11,000	11,000	11,000
Total Miscellaneous Revenues	**$7,585**	**$11,000**	**$11,000**	**$11,000**
Subtotal Current Revenues	**$19,123,346**	**$19,814,627**	**$20,373,521**	**$23,138,374**
Non-Current Revenues				
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$0**
Total Fund Revenues	**$19,123,346**	**$19,814,627**	**$20,373,521**	**$23,138,374**
Expenditure Detail				
Non-Departmental				
Transfers to Other Funds	19,123,347	19,814,627	20,373,521	23,138,374
Total Non-Departmental	**$19,123,347**	**$19,814,627**	**$20,373,521**	**$23,138,374**
Total Fund Expenditures	**$19,123,347**	**$19,814,627**	**$20,373,521**	**$23,138,374**

Convention Development Tax Fund - 111

Summary: The Tourist Development Advertising Authorities receive Convention Development Tax revenues derived from the 3% Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts. The districts include the Halifax Area Advertising Authority (HAAA), Southeast Volusia Advertising Authority (SVAA), and West Volusia Advertising Authority (WVAA). The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

The fiscal year 2016-17 budget includes a 2% administrative cost for the disbursement of funds to the advertising authorities. HAAA will receive $8,286,939, SVAA will receive $1,955,188 and WVAA will receive $504,812.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	9,995,685	10,960,830
Miscellaneous Revenues	4,760	5,321
Subtotal Current Revenues	**$10,000,445**	**$10,966,151**
Non-Current Revenues		
Subtotal Non-Current Revenues	**$0**	**$0**
Total Revenues	**$10,000,445**	**$10,966,151**
Less Operating Transfers	0	0
Total Operating Revenues	**$10,000,445**	**$10,966,151**
Expenditures		
Operating Expenses	10,000,445	10,966,151
Total Expenditures	**$10,000,445**	**$10,966,151**
Less Operating Transfers	0	0
Total Operating Expenditures	**$10,000,445**	**$10,966,151**
Net Revenues Less Expenditures	**$0**	**$0**

Convention Development Tax Fund - 111

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Convention Development Tax	9,646,926	9,995,685	9,936,745	10,960,830
Total Taxes	**$9,646,926**	**$9,995,685**	**$9,936,745**	**$10,960,830**
Miscellaneous Revenues				
Investment Income	5,431	4,760	490,041	5,321
Total Miscellaneous Revenues	**$5,431**	**$4,760**	**$490,041**	**$5,321**
Subtotal Current Revenues	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**
Non-Current Revenues				
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$0**
Total Fund Revenues	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**
Expenditure Detail				
Tourist Development				
Halifax Area Advertising Authority	7,444,266	7,726,392	8,092,013	8,456,206
Southeast Volusia Advertising Authority	1,775,010	1,859,028	1,854,439	1,994,856
West Volusia Advertising Authority	433,081	415,025	480,334	515,089
Total Tourist Development	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**
Total Fund Expenditures	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**

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 remains unchanged since fiscal year 2010-11. 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 or any voter approved bonds. Transfers from other funds of $654,526 is the return of the grant balance in order to close the fund.

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, operation of the Smyrna Dunes and Lighthouse Point Inlet Parks, 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, and off-beach parking lot development, as well as boat and kayak launch facilities. Transfers to other funds are for the infrastructure plan grant match of $125,000 and $433,997 to the Beach Capital Fund.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	1,749,689	1,878,967
Intergovernmental Revenues	160	150
Charges for Services	641,944	787,694
Miscellaneous Revenues	40,020	35,000
Subtotal Current Revenues	**$2,431,813**	**$2,701,811**
Non-Current Revenues		
Non-Revenues	3,130,844	1,542,988
Subtotal Non-Current Revenues	**$3,130,844**	**$1,542,988**
Total Revenues	**$5,562,657**	**$4,244,799**
Less Operating Transfers	0	0
Total Operating Revenues	**$5,562,657**	**$4,244,799**
Expenditures		
Personal Services	815,756	924,679
Operating Expenses	720,102	596,552
Capital Outlay	9,000	9,000
Capital Improvements	1,265,000	490,000
Grants and Aids	106,878	105,846
Interfund Transfers	0	558,997
Reserves	2,645,921	1,559,725
Total Expenditures	**$5,562,657**	**$4,244,799**
Less Operating Transfers	0	0
Total Operating Expenditures	**$5,562,657**	**$4,244,799**
Net Revenues Less Expenditures	**$0**	**$0**

Ponce De Leon Inlet and Port District Fund - 114

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	1,609,766	1,743,689	1,743,829	1,871,967
Ad Valorem Taxes-Delinquent	51,435	6,000	6,000	7,000
Total Taxes	**$1,661,201**	**$1,749,689**	**$1,749,829**	**$1,878,967**
Intergovernmental Revenues				
Payment in Lieu of Taxes	149	160	149	150
Total Intergovernmental Revenues	**$149**	**$160**	**$149**	**$150**
Charges for Services				
Park Fees	760,947	641,944	760,947	787,694
Total Charges for Services	**$760,947**	**$641,944**	**$760,947**	**$787,694**
Miscellaneous Revenues				
Interest Income	0	20	20	0
Investment Income	33,790	40,000	40,000	35,000
Sale-Surplus Furn/Fixtr/Equipment	1,138	0	0	0
Total Miscellaneous Revenues	**$34,928**	**$40,020**	**$40,020**	**$35,000**
Subtotal Current Revenues	**$2,457,225**	**$2,431,813**	**$2,550,945**	**$2,701,811**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	654,526
Appropriated Fund Balance	0	3,130,844	3,590,377	888,462
Total Non-Revenues	**$0**	**$3,130,844**	**$3,590,377**	**$1,542,988**
Subtotal Non-Current Revenues	**$0**	**$3,130,844**	**$3,590,377**	**$1,542,988**
Total Fund Revenues	**$2,457,225**	**$5,562,657**	**$6,141,322**	**$4,244,799**
Expenditure Detail				
Coastal				
Administration	616,372	662,685	597,946	682,604
Appropriated Reserves	0	2,645,921	0	1,559,725
Inlet District Access & Operations	2,154,887	1,211,920	1,061,057	853,997
Inlet District Partnership Programs	193,219	20,000	0	15,000
Inlet Parks	734,335	797,131	3,383,857	1,018,473
Marine Wildlife and Artificial Fishing Reefs	307,776	225,000	210,000	115,000
Total Coastal	**$4,006,589**	**$5,562,657**	**$5,252,860**	**$4,244,799**
Total Fund Expenditures	**$4,006,589**	**$5,562,657**	**$5,252,860**	**$4,244,799**

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 upon subscribers and remit them to the State E911 Board. On a monthly basis, the Board distributes to the counties 67% of the funds collected in the wireless category, 96% of the funds collected in the non-wireless category, and 61% of the funds collected in the prepaid wireless category.

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

The fiscal year 2016-17 budget includes transfers of $1,337,363 to the General Fund for reimbursement of all associated call-taker cost. Reserves are being used annually to support operations. Reserves in this account are set aside for the Next Generation E911 System upgrade.

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

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	2,200,000	2,330,000
Miscellaneous Revenues	15,000	15,000
Subtotal Current Revenues	**$2,215,000**	**$2,345,000**
Non-Current Revenues		
Non-Revenues	1,876,434	1,829,865
Subtotal Non-Current Revenues	**$1,876,434**	**$1,829,865**
Total Revenues	**$4,091,434**	**$4,174,865**
Less Operating Transfers	1,150,909	1,337,363
Total Operating Revenues	**$2,940,525**	**$2,837,502**
Expenditures		
Personal Services	198,944	206,092
Operating Expenses	1,184,718	1,394,448
Capital Outlay	0	29,893
Interfund Transfers	1,150,909	1,337,363
Reserves	1,556,863	1,207,069
Total Expenditures	**$4,091,434**	**$4,174,865**
Less Operating Transfers	1,150,909	1,337,363
Total Operating Expenditures	**$2,940,525**	**$2,837,502**
Net Revenues Less Expenditures	**$0**	**$0**

E-911 Emergency Telephone System Fund - 115

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
E911 Non-Wireless Distribution	843,725	900,000	762,740	800,000
E-911 Pre-Paid Wireless	162,671	65,000	280,000	280,000
E911-Wireless Distributions	1,223,891	1,235,000	1,200,000	1,250,000
Total Intergovernmental Revenues	**$2,230,287**	**$2,200,000**	**$2,242,740**	**$2,330,000**
Miscellaneous Revenues				
Investment Income	11,924	15,000	13,000	15,000
Sale-Surplus Furn/Fixtr/Equipment	30	0	0	0
Total Miscellaneous Revenues	**$11,954**	**$15,000**	**$13,000**	**$15,000**
Subtotal Current Revenues	**$2,242,241**	**$2,215,000**	**$2,255,740**	**$2,345,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,876,434	2,704,493	1,829,865
Total Non-Revenues	**$0**	**$1,876,434**	**$2,704,493**	**$1,829,865**
Subtotal Non-Current Revenues	**$0**	**$1,876,434**	**$2,704,493**	**$1,829,865**
Total Fund Revenues	**$2,242,241**	**$4,091,434**	**$4,960,233**	**$4,174,865**
Expenditure Detail				
Office of the Sheriff				
E-911 Emergency Telephone System	255,078	257,262	255,967	284,748
E-911 Pre-Paid Wireless	0	65,000	85,217	191,480
E-911 PSAP Expenses	432,029	630,927	749,973	813,548
E-911 Wireless	1,296,488	3,138,245	2,039,211	2,885,089
Total Office of the Sheriff	**$1,983,595**	**$4,091,434**	**$3,130,368**	**$4,174,865**
Total Fund Expenditures	**$1,983,595**	**$4,091,434**	**$3,130,368**	**$4,174,865**

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 2016-17 budget is predicated on assessment rates ranging from $0.15/front feet to $247/parcel per year.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Permits, Fees, Special Assessments	285,857	334,378
Subtotal Current Revenues	**$285,857**	**$334,378**
Non-Current Revenues		
Non-Revenues		1,153
Subtotal Non-Current Revenues	**$0**	**$1,153**
Total Revenues	**$285,857**	**$335,531**
Less Operating Transfers	0	0
Total Operating Revenues	**$285,857**	**$335,531**
Expenditures		
Operating Expenses	285,857	301,841
Reserves	0	33,690
Total Expenditures	**$285,857**	**$335,531**
Less Operating Transfers	0	0
Total Operating Expenditures	**$285,857**	**$335,531**
Net Revenues Less Expenditures	**$0**	**$0**

Special Lighting Districts Fund - 116

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Special Assessment Streetlighting	244,266	285,857	289,914	334,378
Total Permits, Fees, Special Assessme	**$244,266**	**$285,857**	**$289,914**	**$334,378**
Subtotal Current Revenues	**$244,266**	**$285,857**	**$289,914**	**$334,378**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	1,153
Total Non-Revenues	**$0**	**$0**	**$0**	**$1,153**
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$1,153**
Total Fund Revenues	**$244,266**	**$285,857**	**$289,914**	**$335,531**
Expenditure Detail				
Non-Departmental				
A Quiet Place in the Country	3,225	3,285	3,255	3,491
Audubon Park	977	984	975	1,036
Autumn Woods	6,806	6,879	6,815	7,037
Barrier Isle	541	544	544	568
Berry's Ridge Street Lighting District	5,342	5,390	5,340	5,486
Blue Springs Landing	1,153	1,165	1,148	1,185
Bon Air	364	363	360	382
Breezewood Park	10,752	10,866	10,657	11,050
Briarwood South	1,560	1,581	1,559	1,616
Capistrano	1,113	1,126	1,120	1,188
Cliff Street	898	907	899	925
Cone Road Street Lighting District	541	544	544	574
Coquina Key	2,913	2,951	2,936	3,069
Country Club Estates	3,173	3,212	3,974	4,130
Coventry Estates SLD	5,957	6,012	5,956	6,149
Dixie Ridge Estates	2,329	2,360	2,342	2,571
Fairwind Estates	2,693	2,731	2,689	2,755
Glenwood Hammock	981	997	988	1,017
Halifax Plantation Phase I	13,962	14,138	14,007	14,412
Hilltop Manor	229	233	1,335	1,398
Island Cay SLD	750	763	756	793
Jeanette Dr SLD	554	557	552	569
June Terrace	976	984	975	1,031
Knolton Avenue	554	557	552	582
Lakeshore Trails	2,419	2,449	2,426	2,496
Lake Waterford	820	829	821	862
Lake Winnemissett Oaks	4,182	4,224	4,185	4,218
Long Leaf Plantation	7,898	7,978	7,892	8,185

Special Lighting Districts Fund - 116

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Non-Departmental				
Minaki Heights	1,831	1,852	1,821	1,918
Myrtle Jo Drive	972	984	977	1,042
North Peninsula	67,018	65,758	66,901	72,128
North Ridge	21,544	21,741	21,540	21,679
Oakhurst SLD	2,343	2,359	2,337	2,351
Ocean Aire Terrace	1,744	1,761	1,747	1,836
Peninsula Winds	864	880	867	904
Pine Terrace	3,150	3,187	3,126	3,230
Redfish Cove	1,839	1,876	1,844	1,885
Ridgewood Crossing	17,602	17,765	17,708	17,876
River Park	3,469	3,533	3,500	3,673
Riviera Oaks	1,893	1,916	1,910	2,061
Rolling Acres	3,753	3,795	3,830	3,962
Sandpiper Forest	1,088	1,103	1,098	1,155
Seabridge	9,799	9,929	9,837	10,146
Seabridge South	3,488	3,517	3,472	3,631
Sheridan	752	699	693	726
Spanish Mission Heights	1,255	1,270	1,258	1,307
Spring Forest	876	873	865	908
Spring Hill	26,043	26,355	27,803	28,754
Street Lighting Reserves	0	0	0	33,690
Tanglewood/Tomoka	3,706	3,757	3,746	4,005
Trails West	11,850	11,970	12,006	12,472
Twin Rivers	1,943	1,968	1,945	2,038
Village of Pine Run	4,292	4,335	4,331	4,585
Wilbur by the Sea	5,510	5,604	5,576	6,254
Wood Site Drive	1,143	1,153	1,133	1,186
Woodward Avenue	1,298	1,308	1,288	1,354
Total Non-Departmental	**$284,727**	**$285,857**	**$288,761**	**$335,531**
Total Fund Expenditures	**$284,727**	**$285,857**	**$288,761**	**$335,531**

— This page intentionally blank —

Ocean Center Fund - 118

Summary: The Ocean Center Fund was created in 2001 by Volusia County Ordinance 01-19. The major funding source for the Ocean Center is the three cent Tourist Development Tax (Fund 106), created by Volusia County Ordinance 78-02 and amended by Ordinance 03-07. These funds provide convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County. In fiscal year 2016-17, the transfer from Fund 106 to the Ocean Center Fund totals $7.0 million.

Interfund transfers are $659,114 to Fund 208 for debt service for the Ocean Center Expansion and $2,432,179 to Ocean Center Capital Fund (318) for major capital replacement projects and $473,000 to the Parking Garage (Fund 475). A revenue stabilization reserve in the amount of $557,133, or 6% of current revenues, has been included, as well as $1,151,617 in reserves for on-going maintenance and capital needs.

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

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Charges for Services	1,399,745	1,766,023
Miscellaneous Revenues	312,173	479,030
Subtotal Current Revenues	**$1,711,918**	**$2,245,053**
Non-Current Revenues		
Non-Revenues	9,521,656	10,361,488
Subtotal Non-Current Revenues	**$9,521,656**	**$10,361,488**
Total Revenues	**$11,233,574**	**$12,606,541**
Less Operating Transfers	658,783	1,132,114
Total Operating Revenues	**$10,574,791**	**$11,474,427**
Expenditures		
Personal Services	2,579,515	2,747,772
Operating Expenses	3,671,483	3,571,812
Reimbursements	(91,723)	(85,917)
Capital Outlay	126,946	143,146
Capital Improvements	0	951,535
Grants and Aids	5,150	5,150
Interfund Transfers	3,706,399	3,564,293
Reserves	1,235,804	1,708,750
Total Expenditures	**$11,233,574**	**$12,606,541**
Less Operating Transfers	658,783	1,132,114
Total Operating Expenditures	**$10,574,791**	**$11,474,427**
Net Revenues Less Expenditures	**$0**	**$0**

Ocean Center Fund - 118

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
OC Concession-Stands	445,160	127,555	450,000	450,000
Ocean Center Business Center Sales	4	100	0	0
Ocean Center Revenues	30,981	19,000	7,698	35,000
Sp Rec Fac-Arena	422,526	525,735	447,250	464,830
Sp Rec Fac-Concessions	5,559	3,415	5,707	5,931
Sp Rec Fac-Conference Center	506,018	510,745	553,825	575,594
Sp Rec Fac-Equipment	127,481	113,520	123,849	128,717
Sp Rec Fac-Reimbursable-Staff	107,484	99,675	101,944	105,951
Total Charges for Services	**$1,645,213**	**$1,399,745**	**$1,690,273**	**$1,766,023**
Miscellaneous Revenues				
Commissions	4,346	5,125	0	2,500
Interest Income	20	0	0	25,000
Investment Income	23,293	0	0	25,000
Miscellaneous Revenue	51,507	2,668	81,000	80,514
Rent	249,278	245,045	244,250	253,851
Utilities-Rent Related	103,190	59,335	92,165	92,165
Total Miscellaneous Revenues	**$431,634**	**$312,173**	**$417,415**	**$479,030**
Subtotal Current Revenues	**$2,076,847**	**$1,711,918**	**$2,107,688**	**$2,245,053**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	5,248,941	5,625,893	6,363,117	7,040,499
Contributions	263,061	200,000	145,168	397,967
Appropriated Fund Balance	0	3,695,763	4,502,039	2,923,022
Total Non-Revenues	**$5,512,002**	**$9,521,656**	**$11,010,324**	**$10,361,488**
Subtotal Non-Current Revenues	**$5,512,002**	**$9,521,656**	**$11,010,324**	**$10,361,488**
Total Fund Revenues	**$7,588,849**	**$11,233,574**	**$13,118,012**	**$12,606,541**
Expenditure Detail				
Ocean Center				
Administration	779,700	822,146	816,669	905,210
Appropriated Reserves	0	1,235,804	0	1,708,750
Coordinated Marketing	148,057	400,000	397,967	400,000
Finance/Box Office	130,904	126,989	110,227	98,487
Operations	3,157,229	3,556,677	3,794,431	4,461,690
Parking/Operations	6,168	0	0	0
Sales and Marketing	967,848	1,385,559	1,369,297	1,468,111
Transfers to Other Funds	1,090,341	3,706,399	3,706,399	3,564,293
Total Ocean Center	**$6,280,247**	**$11,233,574**	**$10,194,990**	**$12,606,541**
Total Fund Expenditures	**$6,280,247**	**$11,233,574**	**$10,194,990**	**$12,606,541**

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Permits, Fees, Special Assessments	209,000	200,000
Subtotal Current Revenues	**$209,000**	**$200,000**
Non-Current Revenues		
Non-Revenues	99,481	101,421
Subtotal Non-Current Revenues	**$99,481**	**$101,421**
Total Revenues	**$308,481**	**$301,421**
Less Operating Transfers	0	0
Total Operating Revenues	**$308,481**	**$301,421**
Expenditures		
Operating Expenses	179,850	177,103
Reserves	128,631	124,318
Total Expenditures	**$308,481**	**$301,421**
Less Operating Transfers	0	0
Total Operating Expenditures	**$308,481**	**$301,421**
Net Revenues Less Expenditures	**$0**	**$0**

Road District Maintenance Fund - 119

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Special Assessment Road Maintenance	199,747	209,000	200,000	200,000
Total Permits, Fees, Special Assessme	**$199,747**	**$209,000**	**$200,000**	**$200,000**
Subtotal Current Revenues	**$199,747**	**$209,000**	**$200,000**	**$200,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	99,481	81,271	101,421
Total Non-Revenues	**$0**	**$99,481**	**$81,271**	**$101,421**
Subtotal Non-Current Revenues	**$0**	**$99,481**	**$81,271**	**$101,421**
Total Fund Revenues	**$199,747**	**$308,481**	**$281,271**	**$301,421**
Expenditure Detail				
Road and Bridge				
W Highlands/Highlands Park	190,025	308,481	179,850	301,421
Total Road and Bridge	**$190,025**	**$308,481**	**$179,850**	**$301,421**
Total Fund Expenditures	**$190,025**	**$308,481**	**$179,850**	**$301,421**

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 2016-17 includes a millage of 2.2399 mills, the same rate since fiscal year 2013-14. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, Sheriff-City contracts, a transfer from the Half-Cent Sales Tax Fund (108) in the amount of $6,137,798. The MSD Fund includes expenditures for Animal Control; Sheriff Operations for the unincorporated area and for contracted cities of Deltona, DeBary, Pierson and Oak Hill; Construction and Engineering; Environmental Management; Growth and Resource Management, and Parks. Interfund transfers include $276,900 for radio replacment (305), $492,462 in debt service for Sheriff Evidence Facility/Lab (369), and a $4,700,000 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. Emergency reserves are currently allocated at 5.0% of current revenues. Debt Service Reserves are set aside for the debt service payments for major capital improvement financing. Details of Capital Outlay and Capital Improvements can be found in Section - J and Section - I of this document.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	24,439,922	24,926,348
Intergovernmental Revenues	158,260	162,598
Charges for Services	14,338,607	15,273,647
Miscellaneous Revenues	145,781	176,253
Permits, Fees, Special Assessments	1,276,829	1,440,597
Judgements, Fines and Forfeitures	106,750	112,550
Subtotal Current Revenues	**$40,466,149**	**$42,091,993**
Non-Current Revenues		
Non-Revenues	13,529,728	14,840,587
Subtotal Non-Current Revenues	**$13,529,728**	**$14,840,587**
Total Revenues	**$53,995,877**	**$56,932,580**
Less Operating Transfers	4,720,704	5,192,462
Total Operating Revenues	**$49,275,173**	**$51,740,118**
Expenditures		
Personal Services	27,560,048	28,844,031
Operating Expenses	11,954,425	11,735,728
Capital Outlay	2,034,095	2,130,870
Capital Improvements	150,000	0
Grants and Aids	50,000	50,000
Interfund Transfers	6,497,604	5,469,362
Reserves	5,749,705	8,702,589
Total Expenditures	**$53,995,877**	**$56,932,580**
Less Operating Transfers	4,720,704	5,192,462
Total Operating Expenditures	**$49,275,173**	**$51,740,118**
Net Revenues Less Expenditures	**$0**	**$0**

Municipal Service District Fund - 120

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	11,943,739	12,847,257	12,799,564	13,484,172
Ad Valorem Taxes-Delinquent	457,658	45,000	257,558	45,000
Business Tax Receipt	161,765	143,948	159,000	145,000
Communication Services Tax	3,490,291	3,641,832	3,499,487	3,490,291
Utility Tax	7,805,056	7,761,885	7,761,885	7,761,885
Total Taxes	**$23,858,509**	**$24,439,922**	**$24,477,494**	**$24,926,348**
Intergovernmental Revenues				
Beverage Licenses	11,331	13,260	12,598	12,598
Licenses-Mobile Homes	162,613	145,000	152,000	150,000
Payment in Lieu of Taxes	11,140	0	305	0
Total Intergovernmental Revenues	**$185,084**	**$158,260**	**$164,903**	**$162,598**
Charges for Services				
Animal Control Fees	1,835	2,100	1,150	3,000
Animal Control - Svc Charges	34,855	42,240	33,509	45,800
Charges for Labor	1,823	2,000	2,000	1,800
Concurrency Management Review	4,550	2,700	1,950	2,500
Concurrency Review	610	1,500	5,164	5,200
Development Order Review Appli	3,403	5,000	276	300
False Alarm Fees	12,525	12,750	11,825	12,750
Itinerant Merchant Admin Svcs	77,320	77,000	32,250	30,000
Maintenance Fees	42,300	39,000	25,000	25,000
Mitigation Plan Review	260	260	260	260
Other Charges for Services	9,789	0	0	0
Other Wetland Application	18,125	15,000	14,868	18,125
Planning Development Fees	64,731	37,000	38,068	39,000
Sales-Maps	180	500	205	0
Sheriff Svcs-DeBary	2,976,373	3,075,501	3,075,501	3,286,645
Sheriff Svcs-Deltona	9,855,726	10,146,594	10,146,594	10,843,556
Sheriff Svcs - Oak Hill	507,751	522,975	522,975	561,640
Sheriff Svcs - Pierson	253,875	261,487	261,487	279,321
Tree Preservation Ordinance	25,247	25,000	21,829	25,250
Tree Replacement Fee	7,756	17,000	7,360	7,800
Wellfield Protectn Prmt Review	2,299	3,000	2,684	2,700
Zoning Fees	50,136	50,000	78,614	83,000
Total Charges for Services	**$13,951,469**	**$14,338,607**	**$14,283,569**	**$15,273,647**
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	149,426	0	15,000	0
Interest Income	7,844	6,218	5,942	7,800
Investment Income	76,908	51,811	90,544	74,623
License-Animal Control	18,520	22,152	20,776	23,000
Miscellaneous Revenue	4,146	3,000	3,238	3,000
Mitigation Fees	7,830	2,600	11,850	7,830

Municipal Service District Fund - 120

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Miscellaneous Revenues				
Sale-Surplus Furn/Fixtr/Equipment	159,585	60,000	86,500	60,000
Total Miscellaneous Revenues	**$424,259**	**$145,781**	**$233,850**	**$176,253**
Permits, Fees, Special Assessments				
Permit-Farm Pond	0	750	1,500	750
Permit Fees-Utility Use	145,249	136,500	152,252	159,865
Permits-Building	1,205,372	1,108,879	1,250,000	1,250,000
Permit-Sign	51,663	2,200	2,200	2,200
Permit-Special Event	7,958	6,000	5,000	5,000
Plans Exam Fees	1,875	1,500	1,500	1,500
Special Assessment Stormwater	22,535	21,000	21,282	21,282
Total Permits, Fees, Special Assessme	**$1,434,652**	**$1,276,829**	**$1,433,734**	**$1,440,597**
Judgements, Fines and Forfeitures				
Code Enforcement Fines	105,382	50,000	55,000	55,000
Fines-Police Ed-Training	52,940	55,000	56,647	55,000
Mitigation Violations	2,391	1,600	3,020	2,400
Other Judgments, Fines and Forfeitures	234	150	349	150
Total Judgements, Fines and Forfeitu	**$160,947**	**$106,750**	**$115,016**	**$112,550**
Subtotal Current Revenues	**$40,014,920**	**$40,466,149**	**$40,708,566**	**$42,091,993**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	5,021,985	5,686,345	5,686,345	6,137,798
Appropriated Fund Balance	0	7,843,183	9,832,648	8,702,589
Animal Welfare Donations	107	200	150	200
Total Non-Revenues	**$5,022,092**	**$13,529,728**	**$15,519,143**	**$14,840,587**
Subtotal Non-Current Revenues	**$5,022,092**	**$13,529,728**	**$15,519,143**	**$14,840,587**
Total Fund Revenues	**$45,037,012**	**$53,995,877**	**$56,227,709**	**$56,932,580**

Expenditure Detail

Animal Control				
Administration	965,530	1,102,722	1,362,916	1,167,406
Mobile Spay/Neuter Clinic	247,047	489,199	333,225	344,520
Total Animal Control	**$1,212,577**	**$1,591,921**	**$1,696,141**	**$1,511,926**
Building, Zoning and Code Administration				
Administration	472,118	538,001	534,976	560,392
Building Code Administration	1,477,795	1,583,819	1,567,739	1,638,116
Code Enforcement	658,891	791,897	751,453	775,884
Permit Processing	432,838	526,607	529,989	709,781
Total Building, Zoning and Code Administration	**$3,041,642**	**$3,440,324**	**$3,384,157**	**$3,684,173**

Municipal Service District Fund - 120

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Engineering & Construction				
Development Engineering	382,056	493,532	462,423	539,132
Total Engineering & Construction	**$382,056**	**$493,532**	**$462,423**	**$539,132**
Environmental Management				
Environmental Permitting	462,141	535,256	414,241	459,783
Tree Replacement	4,922	412,290	29,189	490,759
Total Environmental Management	**$467,063**	**$947,546**	**$443,430**	**$950,542**
Growth and Resource Management				
Graphics	462,597	477,041	442,641	0
Total Growth and Resource Management	**$462,597**	**$477,041**	**$442,641**	**$0**
Mosquito Control				
Mosquito Control	0	0	0	300,000
Total Mosquito Control	**$0**	**$0**	**$0**	**$300,000**
Non-Departmental				
Appropriated Reserves	0	5,749,705	0	8,702,589
Inter-Departmental Charges	555,449	732,947	675,073	447,301
Transfers to Other Funds	4,731,957	4,731,764	4,731,764	4,711,060
Total Non-Departmental	**$5,287,406**	**$11,214,416**	**$5,406,837**	**$13,860,950**
Office of the Sheriff				
BLE Scholarship Program	103,192	65,714	65,714	31,200
Community Services	304,546	305,300	306,875	311,044
Equipment Replacement Program	2,115,844	2,600,155	2,606,631	2,381,272
Law Enforcement Services	24,275,129	26,043,349	25,915,386	26,942,973
Special Services	959,919	1,017,786	1,106,292	1,152,079
Training	712,736	810,894	851,910	839,769
Transfer to Other Funds	265,840	1,765,840	1,765,840	758,302
Total Office of the Sheriff	**$28,737,206**	**$32,609,038**	**$32,618,648**	**$32,416,639**
Parks Recreation & Culture				
Operations And Maintenance	1,183,602	1,162,759	1,162,759	1,011,124
Parks Environmental & Outdoor Programs	273,022	294,774	294,774	539,345
Parks Repair & Renovation	272	0	0	0
Total Parks Recreation & Culture	**$1,456,896**	**$1,457,533**	**$1,457,533**	**$1,550,469**
Planning and Development Services				
Administration	344,958	371,326	342,141	360,423
Comprehensive Planning	469,495	504,422	438,054	472,465
Current Planning	402,359	436,400	430,556	443,932
Graphics	0	0	0	391,396
Land Development	337,069	411,683	361,864	402,108
Total Planning and Development Services	**$1,553,881**	**$1,723,831**	**$1,572,615**	**$2,070,324**

Municipal Service District Fund - 120

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue				
Public Services Tax Administration	40,695	40,695	40,695	48,425
Total Revenue	**$40,695**	**$40,695**	**$40,695**	**$48,425**
Total Fund Expenditures	**$42,642,019**	**$53,995,877**	**$47,525,120**	**$56,932,580**

— This page intentionally blank —

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. On December 21, 2006, the County Council approved ordinance 2006-28 creating the West Highlands/Highland Park special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated right-of-way within the district boundaries.

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. Interfund transfers of $252,302 to the Capital Improvement Revenue Note, Series 2010 Debt Service Fund (208) are included in the fiscal year 2016-17 budget. The debt service for both special assessment districts will be paid off on June 1, 2019.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	41,686	35,000
Permits, Fees, Special Assessments	209,181	200,000
Subtotal Current Revenues	**$250,867**	**$235,000**
Non-Current Revenues		
Non-Revenues	1,687,055	1,632,604
Subtotal Non-Current Revenues	**$1,687,055**	**$1,632,604**
Total Revenues	**$1,937,922**	**$1,867,604**
Less Operating Transfers	252,263	252,302
Total Operating Revenues	**$1,685,659**	**$1,615,302**
Expenditures		
Operating Expenses	0	520
Interfund Transfers	252,263	252,302
Reserves	1,685,659	1,614,782
Total Expenditures	**$1,937,922**	**$1,867,604**
Less Operating Transfers	252,263	252,302
Total Operating Expenditures	**$1,685,659**	**$1,615,302**
Net Revenues Less Expenditures	**$0**	**$0**

Special Assessments Fund - 121

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Interest-Special Assessments	17,193	27,220	25,000	25,000
Investment Income	10,361	14,466	10,000	10,000
Total Miscellaneous Revenues	**$27,554**	**$41,686**	**$35,000**	**$35,000**
Permits, Fees, Special Assessments				
Special Assessment Capital Improvement	184,476	209,181	209,181	200,000
Total Permits, Fees, Special Assessme	**$184,476**	**$209,181**	**$209,181**	**$200,000**
Subtotal Current Revenues	**$212,030**	**$250,867**	**$244,181**	**$235,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,687,055	1,640,686	1,632,604
Total Non-Revenues	**$0**	**$1,687,055**	**$1,640,686**	**$1,632,604**
Subtotal Non-Current Revenues	**$0**	**$1,687,055**	**$1,640,686**	**$1,632,604**
Total Fund Revenues	**$212,030**	**$1,937,922**	**$1,884,867**	**$1,867,604**
Expenditure Detail				
Engineering & Construction				
Capri Dr SAD	91,597	1,776,810	91,151	1,706,430
West Highlands SAD	161,430	161,112	161,112	161,174
Total Engineering & Construction	**$253,027**	**$1,937,922**	**$252,263**	**$1,867,604**
Total Fund Expenditures	**$253,027**	**$1,937,922**	**$252,263**	**$1,867,604**

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 of watercraft collision with manatees and to minimize indirect impacts of marine facilities on manatee populations.

Under MPP, all new or expanded boat facilities (with the exception of docks for single family residences) will pay a one-time mitigation fee of $1,000 per wet slip, ramp parking space, or dry storage space. Single family boat docks will pay a one-time mitigation fee of $250. 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. Since fiscal year 2012-13, only interest earnings are available for distribution.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	1,125	1,125
Permits, Fees, Special Assessments	4,000	5,000
Subtotal Current Revenues	**$5,125**	**$6,125**
Non-Current Revenues		
Non-Revenues	150,651	156,709
Subtotal Non-Current Revenues	**$150,651**	**$156,709**
Total Revenues	**$155,776**	**$162,834**
Less Operating Transfers	3,000	3,000
Total Operating Revenues	**$152,776**	**$159,834**
Expenditures		
Operating Expenses	7,346	1,700
Grants and Aids	1,084	1,479
Interfund Transfers	3,000	3,000
Reserves	144,346	156,655
Total Expenditures	**$155,776**	**$162,834**
Less Operating Transfers	3,000	3,000
Total Operating Expenditures	**$152,776**	**$159,834**
Net Revenues Less Expenditures	**$0**	**$0**

Manatee Conservation Fund - 122

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,161	1,125	1,125	1,125
Total Miscellaneous Revenues	**$1,161**	**$1,125**	**$1,125**	**$1,125**
Permits, Fees, Special Assessments				
Boat Slip Mitigation Fee	5,750	4,000	4,000	5,000
Total Permits, Fees, Special Assessme	**$5,750**	**$4,000**	**$4,000**	**$5,000**
Subtotal Current Revenues	**$6,911**	**$5,125**	**$5,125**	**$6,125**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	150,651	157,104	156,709
Total Non-Revenues	**$0**	**$150,651**	**$157,104**	**$156,709**
Subtotal Non-Current Revenues	**$0**	**$150,651**	**$157,104**	**$156,709**
Total Fund Revenues	**$6,911**	**$155,776**	**$162,229**	**$162,834**
Expenditure Detail				
Environmental Management				
Appropriated Reserves	0	144,346	0	156,655
Manatee Protection	93	8,430	2,520	3,179
Transfers to Other Funds	5,275	3,000	3,000	3,000
Total Environmental Management	**$5,368**	**$155,776**	**$5,520**	**$162,834**
Total Fund Expenditures	**$5,368**	**$155,776**	**$5,520**	**$162,834**

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 material, 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 future trade programs such as a as an on-site gardening project, laundry/dry cleaning operation and a culinary arts program.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	410,232	544,000
Subtotal Current Revenues	**$410,232**	**$544,000**
Non-Current Revenues		
Non-Revenues	2,099,715	2,124,608
Subtotal Non-Current Revenues	**$2,099,715**	**$2,124,608**
Total Revenues	**$2,509,947**	**$2,668,608**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,509,947**	**$2,668,608**
Expenditures		
Personal Services	95,110	107,564
Operating Expenses	362,195	377,258
Capital Outlay	20,500	5,000
Capital Improvements	460,000	600,000
Reserves	1,572,142	1,578,786
Total Expenditures	**$2,509,947**	**$2,668,608**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,509,947**	**$2,668,608**
Net Revenues Less Expenditures	**$0**	**$0**

Inmate Welfare Trust Fund - 123

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Commissions	577,434	395,232	466,000	530,000
Inmate Phone Unused Funds	27,562	0	0	0
Investment Income	15,828	15,000	14,000	14,000
Total Miscellaneous Revenues	**$620,824**	**$410,232**	**$480,000**	**$544,000**
Subtotal Current Revenues	**$620,824**	**$410,232**	**$480,000**	**$544,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	2,099,565	2,448,835	2,124,608
Corrections Welfare Trust	772	150	47	0
Total Non-Revenues	**$772**	**$2,099,715**	**$2,448,882**	**$2,124,608**
Subtotal Non-Current Revenues	**$772**	**$2,099,715**	**$2,448,882**	**$2,124,608**
Total Fund Revenues	**$621,596**	**$2,509,947**	**$2,928,882**	**$2,668,608**
Expenditure Detail				
Corrections				
Inmate Welfare Services	344,018	2,509,947	804,274	2,668,608
Total Corrections	**$344,018**	**$2,509,947**	**$804,274**	**$2,668,608**
Total Fund Expenditures	**$344,018**	**$2,509,947**	**$804,274**	**$2,668,608**

Library Endowment Fund - 124

Summary: The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments or other specially earmarked funds of the Library for the furtherance of library services should remain under its the exclusive control and not diverted to other purposes. Such gifts are deposited in a separate fund, and may only be used for the restrictive purposes defined above.

The fiscal year 2016-17 budget includes $677,675 carry forward funding from fiscal year 2015-16 unspent funds, as well as $5,000 of interest income.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	5,100	5,000
Subtotal Current Revenues	**$5,100**	**$5,000**
Non-Current Revenues		
Non-Revenues	721,515	677,675
Subtotal Non-Current Revenues	**$721,515**	**$677,675**
Total Revenues	**$726,615**	**$682,675**
Less Operating Transfers	50,000	50,000
Total Operating Revenues	**$676,615**	**$632,675**
Expenditures		
Interfund Transfers	50,000	50,000
Reserves	676,615	632,675
Total Expenditures	**$726,615**	**$682,675**
Less Operating Transfers	50,000	50,000
Total Operating Expenditures	**$676,615**	**$632,675**
Net Revenues Less Expenditures	**$0**	**$0**

Library Endowment Fund - 124

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	5,526	5,100	0	5,000
Total Miscellaneous Revenues	**$5,526**	**$5,100**	**$0**	**$5,000**
Subtotal Current Revenues	**$5,526**	**$5,100**	**$0**	**$5,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	721,515	727,675	677,675
Donations-Library	500	0	0	0
Total Non-Revenues	**$500**	**$721,515**	**$727,675**	**$677,675**
Subtotal Non-Current Revenues	**$500**	**$721,515**	**$727,675**	**$677,675**
Total Fund Revenues	**$6,026**	**$726,615**	**$727,675**	**$682,675**
Expenditure Detail				
Library Services				
Appropriated Reserves	0	676,615	0	632,675
Transfers To Other Funds	50,000	50,000	50,000	50,000
Total Library Services	**$50,000**	**$726,615**	**$50,000**	**$682,675**
Total Fund Expenditures	**$50,000**	**$726,615**	**$50,000**	**$682,675**

Hope Place Fund - 125

Summary: The Hope Place Fund was established by resolution 2016-082, to be used for the renovation of Hurst Elementary (Hope Place) facility located at 1340 Wright Street in Daytona Beach. It has been proposed for the facility to be utilized to provide temporary and transitional housing for homeless unaccompanied youths under the age of 26 years and families with children and youth referred to the property by a social service agency, and for providing administrative and supportive services to those homeless families and unaccompanied youth residing on the property. The fund is established for renovation of existing buildings on site to accomplish this purpose. In the event other sources of revenues are received to offset the costs of renovations, that portion may be moved to an endowment for the purpose of operating the facility. An intial disbursement of $1 million dollars will be issued during fiscal year 2015-16.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues		2,500,000
Subtotal Non-Current Revenues	**$0**	**$2,500,000**
Total Revenues	**$0**	**$2,500,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$2,500,000**
Expenditures		
Grants and Aids	0	2,500,000
Total Expenditures	**$0**	**$2,500,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$2,500,000**
Net Revenues Less Expenditures	**$0**	**$0**

Hope Place Fund - 125

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	3,500,000	0
Appropriated Fund Balance	0	0	0	2,500,000
Total Non-Revenues	**$0**	**$0**	**$3,500,000**	**$2,500,000**
Subtotal Non-Current Revenues	**$0**	**$0**	**$3,500,000**	**$2,500,000**
Total Fund Revenues	**$0**	**$0**	**$3,500,000**	**$2,500,000**
Expenditure Detail				
Community Services & Grants				
Community Services Administration	0	0	1,000,000	2,500,000
Total Community Services & Grants	**$0**	**$0**	**$1,000,000**	**$2,500,000**
Total Fund Expenditures	**$0**	**$0**	**$1,000,000**	**$2,500,000**

Economic Development Fund - 130

Summary: The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. The Division implemented a business incubator program in cooperation with the University of Central Florida (UCF) to foster the growth of local enterprises. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs 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. Additionally, $20.0 million will be allocated toward the completion of the One Daytona Project, of which, $12.0 million was spent in fiscal year 2015-16, and the remaining $8.0 million spent in fiscal year 2016-17. The Council will also allocate $2.25 million toward the construction and operation of a research park for Embry Riddle Aeronautical University.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	25,010	425,010
Subtotal Current Revenues	**$25,010**	**$425,010**
Non-Current Revenues		
Non-Revenues	10,424,705	16,091,034
Subtotal Non-Current Revenues	**$10,424,705**	**$16,091,034**
Total Revenues	**$10,449,715**	**$16,516,044**
Less Operating Transfers	0	0
Total Operating Revenues	**$10,449,715**	**$16,516,044**
Expenditures		
Personal Services	732,492	743,202
Operating Expenses	2,467,223	7,772,842
Grants and Aids	7,250,000	8,000,000
Total Expenditures	**$10,449,715**	**$16,516,044**
Less Operating Transfers	0	0
Total Operating Expenditures	**$10,449,715**	**$16,516,044**
Net Revenues Less Expenditures	**$0**	**$0**

Economic Development Fund - 130

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	70,131	25,000	25,000	25,000
Sale-Land	0	0	392,782	400,000
Sale-Surplus Furn/Fixtr/Equipment	33	10	0	10
Total Miscellaneous Revenues	**$70,164**	**$25,010**	**$417,782**	**$425,010**
Subtotal Current Revenues	**$70,164**	**$25,010**	**$417,782**	**$425,010**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	3,559,952	4,220,342	4,220,342	4,248,369
Appropriated Fund Balance	0	6,204,363	10,239,719	3,842,665
Appropriated Loan Proceeds	0	0	7,000,000	8,000,000
Total Non-Revenues	**$3,559,952**	**$10,424,705**	**$21,460,061**	**$16,091,034**
Subtotal Non-Current Revenues	**$3,559,952**	**$10,424,705**	**$21,460,061**	**$16,091,034**
Total Fund Revenues	**$3,630,116**	**$10,449,715**	**$21,877,843**	**$16,516,044**
Expenditure Detail				
Economic Development				
Administration	684,481	788,042	746,786	783,476
DBIA Corporate Park	3,495	0	969,056	0
Development Programming	348,491	1,727,850	1,346,099	6,972,296
Incubator Program	364,957	330,000	345,500	291,322
Legislative	232,717	277,823	313,137	408,950
Marketing	45,937	76,000	64,600	60,000
One Daytona	0	5,000,000	12,000,000	8,000,000
Tanger Outlet Mall	0	2,250,000	2,250,000	0
Total Economic Development	**$1,680,078**	**$10,449,715**	**$18,035,178**	**$16,516,044**
Total Fund Expenditures	**$1,680,078**	**$10,449,715**	**$18,035,178**	**$16,516,044**

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

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 2016-17, $1,892,869 is budgeted for debt service and $705,406 will be held in reserves for future capital projects and debt service in Zone 1.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	4,000	4,000
Permits, Fees, Special Assessments	1,500,000	1,400,000
Subtotal Current Revenues	**$1,504,000**	**$1,404,000**
Non-Current Revenues		
Non-Revenues	104,577	1,194,275
Subtotal Non-Current Revenues	**$104,577**	**$1,194,275**
Total Revenues	**$1,608,577**	**$2,598,275**
Less Operating Transfers	1,605,812	1,892,869
Total Operating Revenues	**$2,765**	**$705,406**
Expenditures		
Interfund Transfers	1,605,812	1,892,869
Reserves	2,765	705,406
Total Expenditures	**$1,608,577**	**$2,598,275**
Less Operating Transfers	1,605,812	1,892,869
Total Operating Expenditures	**$2,765**	**$705,406**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	6,895	4,000	4,000	4,000
Total Miscellaneous Revenues	**$6,895**	**$4,000**	**$4,000**	**$4,000**
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	985,406	1,000,000	2,321,925	1,000,000
Road Impact Fees-Residential	466,673	500,000	601,743	400,000
Total Permits, Fees, Special Assessme	**$1,452,079**	**$1,500,000**	**$2,923,668**	**$1,400,000**
Subtotal Current Revenues	**$1,458,974**	**$1,504,000**	**$2,927,668**	**$1,404,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	104,577	160,139	1,194,275
Total Non-Revenues	**$0**	**$104,577**	**$160,139**	**$1,194,275**
Subtotal Non-Current Revenues	**$0**	**$104,577**	**$160,139**	**$1,194,275**
Total Fund Revenues	**$1,458,974**	**$1,608,577**	**$3,087,807**	**$2,598,275**
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 1 Roads	0	2,765	0	705,406
Transfers to Other Funds	1,891,826	1,605,812	1,893,532	1,892,869
Total Engineering & Construction	**$1,891,826**	**$1,608,577**	**$1,893,532**	**$2,598,275**
Total Fund Expenditures	**$1,891,826**	**$1,608,577**	**$1,893,532**	**$2,598,275**

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

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 2016-17, $338,909 is budgeted for debt service and $2,345 will be held in reserves for future projects and debt service in Zone 2.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	3,000	3,000
Permits, Fees, Special Assessments	350,000	230,000
Subtotal Current Revenues	**$353,000**	**$233,000**
Non-Current Revenues		
Non-Revenues	189,700	108,254
Subtotal Non-Current Revenues	**$189,700**	**$108,254**
Total Revenues	**$542,700**	**$341,254**
Less Operating Transfers	495,072	338,909
Total Operating Revenues	**$47,628**	**$2,345**
Expenditures		
Interfund Transfers	495,072	338,909
Reserves	47,628	2,345
Total Expenditures	**$542,700**	**$341,254**
Less Operating Transfers	495,072	338,909
Total Operating Expenditures	**$47,628**	**$2,345**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3,295	3,000	3,000	3,000
Total Miscellaneous Revenues	**$3,295**	**$3,000**	**$3,000**	**$3,000**
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	87,467	100,000	45,770	30,000
Road Impact Fees-Residential	255,907	250,000	241,763	200,000
Total Permits, Fees, Special Assessme	**$343,374**	**$350,000**	**$287,533**	**$230,000**
Subtotal Current Revenues	**$346,669**	**$353,000**	**$290,533**	**$233,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	189,700	313,646	108,254
Total Non-Revenues	**$0**	**$189,700**	**$313,646**	**$108,254**
Subtotal Non-Current Revenues	**$0**	**$189,700**	**$313,646**	**$108,254**
Total Fund Revenues	**$346,669**	**$542,700**	**$604,179**	**$341,254**
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 2 Roads	0	47,628	0	2,345
Transfers to Other Funds	494,789	495,072	495,925	338,909
Total Engineering & Construction	**$494,789**	**$542,700**	**$495,925**	**$341,254**
Total Fund Expenditures	**$494,789**	**$542,700**	**$495,925**	**$341,254**

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

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 2016-17, $330,000 is budgeted for debt service and $6,110 will be held in reserves for future capital projects and debt service in Zone 3.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	100	100
Permits, Fees, Special Assessments	650,000	330,000
Subtotal Current Revenues	**$650,100**	**$330,100**
Non-Current Revenues		
Non-Revenues	20,902	6,010
Subtotal Non-Current Revenues	**$20,902**	**$6,010**
Total Revenues	**$671,002**	**$336,110**
Less Operating Transfers	669,849	330,000
Total Operating Revenues	**$1,153**	**$6,110**
Expenditures		
Interfund Transfers	669,849	330,000
Reserves	1,153	6,110
Total Expenditures	**$671,002**	**$336,110**
Less Operating Transfers	669,849	330,000
Total Operating Expenditures	**$1,153**	**$6,110**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,892	100	100	100
Total Miscellaneous Revenues	**$1,892**	**$100**	**$100**	**$100**
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	824,036	375,000	144,221	130,000
Road Impact Fees-Residential	228,774	275,000	216,930	200,000
Total Permits, Fees, Special Assessme	**$1,052,810**	**$650,000**	**$361,151**	**$330,000**
Subtotal Current Revenues	**$1,054,702**	**$650,100**	**$361,251**	**$330,100**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	20,902	21,920	6,010
Total Non-Revenues	**$0**	**$20,902**	**$21,920**	**$6,010**
Subtotal Non-Current Revenues	**$0**	**$20,902**	**$21,920**	**$6,010**
Total Fund Revenues	**$1,054,702**	**$671,002**	**$383,171**	**$336,110**
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 3 Roads	0	1,153	0	6,110
Transfers to Other Funds	1,032,848	669,849	377,161	330,000
Total Engineering & Construction	**$1,032,848**	**$671,002**	**$377,161**	**$336,110**
Total Fund Expenditures	**$1,032,848**	**$671,002**	**$377,161**	**$336,110**

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

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 2016-17, $360,552 is budgeted for debt service, with $1,265,786 held in reserves for future capital projects and debt service in Zone 4.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	50,000	42,000
Permits, Fees, Special Assessments	450,000	500,000
Subtotal Current Revenues	**$500,000**	**$542,000**
Non-Current Revenues		
Non-Revenues	7,932,141	8,084,338
Subtotal Non-Current Revenues	**$7,932,141**	**$8,084,338**
Total Revenues	**$8,432,141**	**$8,626,338**
Less Operating Transfers	360,053	360,552
Total Operating Revenues	**$8,072,088**	**$8,265,786**
Expenditures		
Capital Improvements	0	7,000,000
Interfund Transfers	360,053	360,552
Reserves	8,072,088	1,265,786
Total Expenditures	**$8,432,141**	**$8,626,338**
Less Operating Transfers	360,053	360,552
Total Operating Expenditures	**$8,072,088**	**$8,265,786**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	60,183	50,000	42,000	42,000
Total Miscellaneous Revenues	**$60,183**	**$50,000**	**$42,000**	**$42,000**
Permits, Fees, Special Assessments				
Road Impact Fees-Commercial	266,460	200,000	107,016	200,000
Road Impact Fees-Residential	310,639	250,000	584,120	300,000
Total Permits, Fees, Special Assessme	**$577,099**	**$450,000**	**$691,136**	**$500,000**
Subtotal Current Revenues	**$637,282**	**$500,000**	**$733,136**	**$542,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	7,932,141	8,176,875	8,084,338
Total Non-Revenues	**$0**	**$7,932,141**	**$8,176,875**	**$8,084,338**
Subtotal Non-Current Revenues	**$0**	**$7,932,141**	**$8,176,875**	**$8,084,338**
Total Fund Revenues	**$637,282**	**$8,432,141**	**$8,910,011**	**$8,626,338**
Expenditure Detail				
Engineering & Construction				
Beresford Av, Kepler - SR44 2LN	0	0	400,000	3,500,000
Impact Fees-Dist 4 Roads	0	8,072,088	0	1,265,786
Kepler-SR 44 to US 92 3 Lane	64,465	0	0	0
Orange Camp-MLK-US 1792 4Ln Sty	0	0	65,000	3,500,000
Transfers to Other Funds	359,527	360,053	360,673	360,552
Total Engineering & Construction	**$423,992**	**$8,432,141**	**$825,673**	**$8,626,338**
Total Fund Expenditures	**$423,992**	**$8,432,141**	**$825,673**	**$8,626,338**

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 2016-17 budget includes $245,577 carry forward funding from fiscal year 2015-16 for future capital projects.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	1,400	1,966
Permits, Fees, Special Assessments	78,000	68,000
Subtotal Current Revenues	**$79,400**	**$69,966**
Non-Current Revenues		
Non-Revenues	200,487	245,577
Subtotal Non-Current Revenues	**$200,487**	**$245,577**
Total Revenues	**$279,887**	**$315,543**
Less Operating Transfers	0	0
Total Operating Revenues	**$279,887**	**$315,543**
Expenditures		
Reserves	279,887	315,543
Total Expenditures	**$279,887**	**$315,543**
Less Operating Transfers	0	0
Total Operating Expenditures	**$279,887**	**$315,543**
Net Revenues Less Expenditures	**$0**	**$0**

Park Impact Fees-County Fund - 135

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,179	1,400	1,460	1,966
Total Miscellaneous Revenues	**$1,179**	**$1,400**	**$1,460**	**$1,966**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	50,806	78,000	68,000	68,000
Total Permits, Fees, Special Assessme	**$50,806**	**$78,000**	**$68,000**	**$68,000**
Subtotal Current Revenues	**$51,985**	**$79,400**	**$69,460**	**$69,966**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	200,487	176,117	245,577
Total Non-Revenues	**$0**	**$200,487**	**$176,117**	**$245,577**
Subtotal Non-Current Revenues	**$0**	**$200,487**	**$176,117**	**$245,577**
Total Fund Revenues	**$51,985**	**$279,887**	**$245,577**	**$315,543**
Expenditure Detail				
Parks Recreation & Culture				
Parks-County Wide	10,132	279,887	0	315,543
Total Parks Recreation & Culture	**$10,132**	**$279,887**	**$0**	**$315,543**
Total Fund Expenditures	**$10,132**	**$279,887**	**$0**	**$315,543**

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 2016-17 budget includes $660,171 carry forward funding from fiscal year 2015-16 for future capital projects.

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

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	7,000	6,374
Permits, Fees, Special Assessments	28,000	26,000
Subtotal Current Revenues	**$35,000**	**$32,374**
Non-Current Revenues		
Non-Revenues	841,830	660,171
Subtotal Non-Current Revenues	**$841,830**	**$660,171**
Total Revenues	**$876,830**	**$692,545**
Less Operating Transfers	0	0
Total Operating Revenues	**$876,830**	**$692,545**
Expenditures		
Capital Improvements	0	35,000
Reserves	876,830	657,545
Total Expenditures	**$876,830**	**$692,545**
Less Operating Transfers	0	0
Total Operating Expenditures	**$876,830**	**$692,545**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	6,147	7,000	6,488	6,374
Total Miscellaneous Revenues	**$6,147**	**$7,000**	**$6,488**	**$6,374**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	22,035	28,000	28,678	26,000
Total Permits, Fees, Special Assessme	**$22,035**	**$28,000**	**$28,678**	**$26,000**
Subtotal Current Revenues	**$28,182**	**$35,000**	**$35,166**	**$32,374**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	841,830	835,005	660,171
Total Non-Revenues	**$0**	**$841,830**	**$835,005**	**$660,171**
Subtotal Non-Current Revenues	**$0**	**$841,830**	**$835,005**	**$660,171**
Total Fund Revenues	**$28,182**	**$876,830**	**$870,171**	**$692,545**
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 1-Ne Quadrant	0	876,830	210,000	692,545
Total Parks Recreation & Culture	**$0**	**$876,830**	**$210,000**	**$692,545**
Total Fund Expenditures	**$0**	**$876,830**	**$210,000**	**$692,545**

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 2016-17 budget includes $16,259 carry forward funding from fiscal year 2015-16 for future capital projects.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	2,825	171
Permits, Fees, Special Assessments	5,539	10,500
Subtotal Current Revenues	**$8,364**	**$10,671**
Non-Current Revenues		
Non-Revenues	390,817	16,259
Subtotal Non-Current Revenues	**$390,817**	**$16,259**
Total Revenues	**$399,181**	**$26,930**
Less Operating Transfers	0	0
Total Operating Revenues	**$399,181**	**$26,930**
Expenditures		
Reserves	399,181	26,930
Total Expenditures	**$399,181**	**$26,930**
Less Operating Transfers	0	0
Total Operating Expenditures	**$399,181**	**$26,930**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,875	2,825	640	171
Total Miscellaneous Revenues	**$2,875**	**$2,825**	**$640**	**$171**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	2,733	5,539	18,000	10,500
Total Permits, Fees, Special Assessme	**$2,733**	**$5,539**	**$18,000**	**$10,500**
Subtotal Current Revenues	**$5,608**	**$8,364**	**$18,640**	**$10,671**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	390,817	387,619	16,259
Total Non-Revenues	**$0**	**$390,817**	**$387,619**	**$16,259**
Subtotal Non-Current Revenues	**$0**	**$390,817**	**$387,619**	**$16,259**
Total Fund Revenues	**$5,608**	**$399,181**	**$406,259**	**$26,930**
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 2-Se Quadrant	0	399,181	390,000	26,930
Total Parks Recreation & Culture	**$0**	**$399,181**	**$390,000**	**$26,930**
Total Fund Expenditures	**$0**	**$399,181**	**$390,000**	**$26,930**

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 2016-17 budget includes $36,293 carry forward funding from fiscal year 2015-16 for future capital projects.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	232	264
Permits, Fees, Special Assessments	3,600	5,100
Subtotal Current Revenues	**$3,832**	**$5,364**
Non-Current Revenues		
Non-Revenues	31,330	36,293
Subtotal Non-Current Revenues	**$31,330**	**$36,293**
Total Revenues	**$35,162**	**$41,657**
Less Operating Transfers	0	0
Total Operating Revenues	**$35,162**	**$41,657**
Expenditures		
Reserves	35,162	41,657
Total Expenditures	**$35,162**	**$41,657**
Less Operating Transfers	0	0
Total Operating Expenditures	**$35,162**	**$41,657**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	216	232	240	264
Total Miscellaneous Revenues	**$216**	**$232**	**$240**	**$264**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	3,159	3,600	5,100	5,100
Total Permits, Fees, Special Assessme	**$3,159**	**$3,600**	**$5,100**	**$5,100**
Subtotal Current Revenues	**$3,375**	**$3,832**	**$5,340**	**$5,364**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	31,330	30,953	36,293
Total Non-Revenues	**$0**	**$31,330**	**$30,953**	**$36,293**
Subtotal Non-Current Revenues	**$0**	**$31,330**	**$30,953**	**$36,293**
Total Fund Revenues	**$3,375**	**$35,162**	**$36,293**	**$41,657**
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 3-Sw Quadrant	0	35,162	0	41,657
Total Parks Recreation & Culture	**$0**	**$35,162**	**$0**	**$41,657**
Total Fund Expenditures	**$0**	**$35,162**	**$0**	**$41,657**

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 2016-17 budget includes $694,245 carry forward funding from fiscal year 2015-16 for future capital projects.

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

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	5,100	4,922
Permits, Fees, Special Assessments	11,000	18,000
Subtotal Current Revenues	**$16,100**	**$22,922**
Non-Current Revenues		
Non-Revenues	674,263	694,245
Subtotal Non-Current Revenues	**$674,263**	**$694,245**
Total Revenues	**$690,363**	**$717,167**
Less Operating Transfers	0	0
Total Operating Revenues	**$690,363**	**$717,167**
Expenditures		
Capital Improvements	0	196,313
Reserves	690,363	520,854
Total Expenditures	**$690,363**	**$717,167**
Less Operating Transfers	0	0
Total Operating Expenditures	**$690,363**	**$717,167**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4,973	5,100	5,224	4,922
Total Miscellaneous Revenues	**$4,973**	**$5,100**	**$5,224**	**$4,922**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	7,615	11,000	18,000	18,000
Total Permits, Fees, Special Assessme	**$7,615**	**$11,000**	**$18,000**	**$18,000**
Subtotal Current Revenues	**$12,588**	**$16,100**	**$23,224**	**$22,922**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	674,263	671,021	694,245
Total Non-Revenues	**$0**	**$674,263**	**$671,021**	**$694,245**
Subtotal Non-Current Revenues	**$0**	**$674,263**	**$671,021**	**$694,245**
Total Fund Revenues	**$12,588**	**$690,363**	**$694,245**	**$717,167**
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 4-Nw Quadrant	0	690,363	0	717,167
Total Parks Recreation & Culture	**$0**	**$690,363**	**$0**	**$717,167**
Total Fund Expenditures	**$0**	**$690,363**	**$0**	**$717,167**

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. 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).

In fiscal year 2015-16, an increased millage of .45 cents raised the millage rate from 3.6315 to 4.0815 mills, the first increase since fiscal year 2010-11 to support the current levels of service. There is no change in rate for fiscal year 2016-17.

Emergency reserves are $2,586,017 or 10% of current revenue. The fiscal year 2016-17 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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	23,988,901	25,181,804
Intergovernmental Revenues	57,760	61,280
Charges for Services	495,050	530,050
Miscellaneous Revenues	76,050	97,300
Subtotal Current Revenues	**$24,617,761**	**$25,870,434**
Non-Current Revenues		
Non-Revenues	5,779,222	5,949,312
Subtotal Non-Current Revenues	**$5,779,222**	**$5,949,312**
Total Revenues	**$30,396,983**	**$31,819,746**
Less Operating Transfers	0	0
Total Operating Revenues	**$30,396,983**	**$31,819,746**
Expenditures		
Personal Services	16,134,054	16,785,334
Operating Expenses	6,933,971	7,770,413
Reimbursements	(36,795)	(39,796)
Capital Outlay	1,469,875	768,950
Capital Improvements	757,000	844,000
Grants and Aids	482,497	512,185
Interfund Transfers	208,447	208,447
Reserves	4,447,934	4,970,213
Total Expenditures	**$30,396,983**	**$31,819,746**
Less Operating Transfers	0	0
Total Operating Expenditures	**$30,396,983**	**$31,819,746**
Net Revenues Less Expenditures	**$0**	**$0**

Fire Rescue District Fund - 140

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	20,027,199	23,923,901	23,923,901	25,116,804
Ad Valorem Taxes-Delinquent	807,100	65,000	65,000	65,000
Total Taxes	**$20,834,299**	**$23,988,901**	**$23,988,901**	**$25,181,804**
Intergovernmental Revenues				
FF Supp Compensation	41,252	40,760	40,760	44,280
Payment in Lieu of Taxes	18,062	17,000	17,000	17,000
Total Intergovernmental Revenues	**$59,314**	**$57,760**	**$57,760**	**$61,280**
Charges for Services				
Charges for Services	4,124	205,000	212,361	205,000
Fire Protection Services	287,235	220,000	270,000	240,000
Fire Training Charges	103,641	70,050	65,337	85,050
Total Charges for Services	**$395,000**	**$495,050**	**$547,698**	**$530,050**
Miscellaneous Revenues				
Investment Income	90,477	71,000	88,000	90,000
Miscellaneous Revenue	472	50	50	250
Other Reimbursements	76	0	0	50
Sale-Surplus Furn/Fixtr/Equipment	23,020	5,000	5,000	7,000
Total Miscellaneous Revenues	**$114,045**	**$76,050**	**$93,050**	**$97,300**
Subtotal Current Revenues	**$21,402,658**	**$24,617,761**	**$24,687,409**	**$25,870,434**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	5,779,222	6,257,842	5,949,312
Total Non-Revenues	**$0**	**$5,779,222**	**$6,257,842**	**$5,949,312**
Subtotal Non-Current Revenues	**$0**	**$5,779,222**	**$6,257,842**	**$5,949,312**
Total Fund Revenues	**$21,402,658**	**$30,396,983**	**$30,945,251**	**$31,819,746**

Fire Rescue District Fund - 140

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure Detail				
Fire Rescue Services				
Administration	506,083	422,209	406,037	423,606
Appropriated Reserves	0	4,447,934	0	4,970,213
Emergency Medical Services (EMS)	297,909	1,333,913	1,239,561	557,973
Fireman's Fund Heritage Program Grant	13,348	0	9,173	0
Fire Services	634,175	0	0	0
Fire Station 22 Oak Hill	15,906	0	133,445	47,000
Logistics	3,742,983	4,692,983	4,494,853	5,477,493
Management Services	364,607	393,793	441,631	466,512
Operations	15,015,901	16,955,641	16,741,091	17,612,298
Station 16 With Flagler County	38,286	21,015	21,015	21,335
Station 18 with Flagler County	7,116	9,008	9,008	11,896
Station 36 Construction	0	630,000	0	630,000
Station 47 Construction	0	32,000	0	32,000
Support Services	453,084	476,679	488,328	493,113
Training	568,291	670,836	714,240	764,958
Training and Maintenance	47,939	74,250	64,850	69,150
Transfers To Other Funds	208,447	208,447	208,447	208,447
Urban Interface Training	26,581	28,275	24,260	33,752
Total Fire Rescue Services	**$21,940,656**	**$30,396,983**	**$24,995,939**	**$31,819,746**
Total Fund Expenditures	**$21,940,656**	**$30,396,983**	**$24,995,939**	**$31,819,746**

— This page intentionally blank —

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 2016-17 budget includes reserves for future fire station renovations.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	300	350
Permits, Fees, Special Assessments	20,000	20,000
Subtotal Current Revenues	**$20,300**	**$20,350**
Non-Current Revenues		
Non-Revenues	59,359	80,982
Subtotal Non-Current Revenues	**$59,359**	**$80,982**
Total Revenues	**$79,659**	**$101,332**
Less Operating Transfers	0	0
Total Operating Revenues	**$79,659**	**$101,332**
Expenditures		
Reserves	79,659	101,332
Total Expenditures	**$79,659**	**$101,332**
Less Operating Transfers	0	0
Total Operating Expenditures	**$79,659**	**$101,332**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	371	300	300	350
Total Miscellaneous Revenues	**$371**	**$300**	**$300**	**$350**
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	37	0	0	0
Fire Impact Fees-Residential	26,428	20,000	20,000	20,000
Total Permits, Fees, Special Assessme	**$26,465**	**$20,000**	**$20,000**	**$20,000**
Subtotal Current Revenues	**$26,836**	**$20,300**	**$20,300**	**$20,350**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	59,359	60,682	80,982
Total Non-Revenues	**$0**	**$59,359**	**$60,682**	**$80,982**
Subtotal Non-Current Revenues	**$0**	**$59,359**	**$60,682**	**$80,982**
Total Fund Revenues	**$26,836**	**$79,659**	**$80,982**	**$101,332**

Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 1	0	79,659	0	101,332
Total Fire Rescue Services	**$0**	**$79,659**	**$0**	**$101,332**
Total Fund Expenditures	**$0**	**$79,659**	**$0**	**$101,332**

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 2016-17 budget includes reserves for future fire station renovations. Details of capital improvements can be found in Section - I of this document.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	250	250
Permits, Fees, Special Assessments	5,500	7,850
Subtotal Current Revenues	**$5,750**	**$8,100**
Non-Current Revenues		
Non-Revenues	40,259	54,561
Subtotal Non-Current Revenues	**$40,259**	**$54,561**
Total Revenues	**$46,009**	**$62,661**
Less Operating Transfers	0	0
Total Operating Revenues	**$46,009**	**$62,661**
Expenditures		
Capital Improvements	0	53,000
Reserves	46,009	9,661
Total Expenditures	**$46,009**	**$62,661**
Less Operating Transfers	0	0
Total Operating Expenditures	**$46,009**	**$62,661**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	270	250	250	250
Total Miscellaneous Revenues	**$270**	**$250**	**$250**	**$250**
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	153	500	500	350
Fire Impact Fees-Residential	5,970	5,000	15,000	7,500
Total Permits, Fees, Special Assessme	**$6,123**	**$5,500**	**$15,500**	**$7,850**
Subtotal Current Revenues	**$6,393**	**$5,750**	**$15,750**	**$8,100**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	40,259	38,811	54,561
Total Non-Revenues	**$0**	**$40,259**	**$38,811**	**$54,561**
Subtotal Non-Current Revenues	**$0**	**$40,259**	**$38,811**	**$54,561**
Total Fund Revenues	**$6,393**	**$46,009**	**$54,561**	**$62,661**

Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 2	0	46,009	0	9,661
Fire Station 22 Oak Hill	0	0	0	53,000
Total Fire Rescue Services	**$0**	**$46,009**	**$0**	**$62,661**
Total Fund Expenditures	**$0**	**$46,009**	**$0**	**$62,661**

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.

The fiscal year 2016-17 budget includes reserves for future fire station renovations. Details of Capital Improvements can be found in Section - I of this document.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	1,800	1,000
Permits, Fees, Special Assessments	7,500	5,000
Subtotal Current Revenues	**$9,300**	**$6,000**
Non-Current Revenues		
Non-Revenues	299,799	211,621
Subtotal Non-Current Revenues	**$299,799**	**$211,621**
Total Revenues	**$309,099**	**$217,621**
Less Operating Transfers	0	0
Total Operating Revenues	**$309,099**	**$217,621**
Expenditures		
Capital Improvements	295,000	202,400
Reserves	14,099	15,221
Total Expenditures	**$309,099**	**$217,621**
Less Operating Transfers	0	0
Total Operating Expenditures	**$309,099**	**$217,621**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,181	1,800	1,500	1,000
Total Miscellaneous Revenues	**$2,181**	**$1,800**	**$1,500**	**$1,000**
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	(30)	0	0	0
Fire Impact Fees-Residential	3,810	7,500	7,500	5,000
Total Permits, Fees, Special Assessme	**$3,780**	**$7,500**	**$7,500**	**$5,000**
Subtotal Current Revenues	**$5,961**	**$9,300**	**$9,000**	**$6,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	299,799	295,221	211,621
Total Non-Revenues	**$0**	**$299,799**	**$295,221**	**$211,621**
Subtotal Non-Current Revenues	**$0**	**$299,799**	**$295,221**	**$211,621**
Total Fund Revenues	**$5,961**	**$309,099**	**$304,221**	**$217,621**

Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 3	0	14,099	0	15,221
Station 36 Construction	0	295,000	92,600	202,400
Total Fire Rescue Services	**$0**	**$309,099**	**$92,600**	**$217,621**
Total Fund Expenditures	**$0**	**$309,099**	**$92,600**	**$217,621**

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.

The fiscal year 2016-17 budget includes reserves for future fire station renovations. Details of Capital Improvements can be found in Section - I of this document.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	1,000	750
Permits, Fees, Special Assessments	6,010	8,020
Subtotal Current Revenues	**$7,010**	**$8,770**
Non-Current Revenues		
Non-Revenues	171,579	186,325
Subtotal Non-Current Revenues	**$171,579**	**$186,325**
Total Revenues	**$178,589**	**$195,095**
Less Operating Transfers	0	0
Total Operating Revenues	**$178,589**	**$195,095**
Expenditures		
Capital Improvements	168,000	168,000
Reserves	10,589	27,095
Total Expenditures	**$178,589**	**$195,095**
Less Operating Transfers	0	0
Total Operating Expenditures	**$178,589**	**$195,095**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,243	1,000	1,000	750
Total Miscellaneous Revenues	**$1,243**	**$1,000**	**$1,000**	**$750**
Permits, Fees, Special Assessments				
Fire Impact Fees-Commercial	217	10	10	20
Fire Impact Fees-Residential	9,114	6,000	15,000	8,000
Total Permits, Fees, Special Assessme	**$9,331**	**$6,010**	**$15,010**	**$8,020**
Subtotal Current Revenues	**$10,574**	**$7,010**	**$16,010**	**$8,770**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	171,579	170,315	186,325
Total Non-Revenues	**$0**	**$171,579**	**$170,315**	**$186,325**
Subtotal Non-Current Revenues	**$0**	**$171,579**	**$170,315**	**$186,325**
Total Fund Revenues	**$10,574**	**$178,589**	**$186,325**	**$195,095**

Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 4	0	10,589	0	27,095
Station 47 Construction	0	168,000	0	168,000
Total Fire Rescue Services	**$0**	**$178,589**	**$0**	**$195,095**
Total Fund Expenditures	**$0**	**$178,589**	**$0**	**$195,095**

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. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage is 0.0150 mills, the same since fiscal year 2013-14.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	11,210	12,202
Miscellaneous Revenues	11	18
Subtotal Current Revenues	**$11,221**	**$12,220**
Non-Current Revenues		
Non-Revenues	3,192	2,858
Subtotal Non-Current Revenues	**$3,192**	**$2,858**
Total Revenues	**$14,413**	**$15,078**
Less Operating Transfers	0	0
Total Operating Revenues	**$14,413**	**$15,078**
Expenditures		
Operating Expenses	14,413	15,078
Total Expenditures	**$14,413**	**$15,078**
Less Operating Transfers	0	0
Total Operating Expenditures	**$14,413**	**$15,078**
Net Revenues Less Expenditures	**$0**	**$0**

Silver Sands/Bethune Beach MSD Fund - 157

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	10,376	11,210	11,210	12,202
Ad Valorem Taxes-Delinquent	255	0	1,692	0
Total Taxes	**$10,631**	**$11,210**	**$12,902**	**$12,202**
Miscellaneous Revenues				
Investment Income	30	11	26	18
Total Miscellaneous Revenues	**$30**	**$11**	**$26**	**$18**
Subtotal Current Revenues	**$10,661**	**$11,221**	**$12,928**	**$12,220**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	2,292	3,192	1,500	2,462
Appropriated Fund Balance	0	0	381	396
Total Non-Revenues	**$2,292**	**$3,192**	**$1,881**	**$2,858**
Subtotal Non-Current Revenues	**$2,292**	**$3,192**	**$1,881**	**$2,858**
Total Fund Revenues	**$12,953**	**$14,413**	**$14,809**	**$15,078**
Expenditure Detail				
Non-Departmental				
Silver Sands/Bethune Beach MSD	14,045	14,413	14,413	15,078
Total Non-Departmental	**$14,045**	**$14,413**	**$14,413**	**$15,078**
Total Fund Expenditures	**$14,045**	**$14,413**	**$14,413**	**$15,078**

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 2016-17 budget includes $76,918 carry forward funding from fiscal year 2015-16 unspent funds.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	622	620
Subtotal Current Revenues	**$622**	**$620**
Non-Current Revenues		
Non-Revenues	81,439	76,918
Subtotal Non-Current Revenues	**$81,439**	**$76,918**
Total Revenues	**$82,061**	**$77,538**
Less Operating Transfers	0	0
Total Operating Revenues	**$82,061**	**$77,538**
Expenditures		
Operating Expenses	5,000	5,000
Reserves	77,061	72,538
Total Expenditures	**$82,061**	**$77,538**
Less Operating Transfers	0	0
Total Operating Expenditures	**$82,061**	**$77,538**
Net Revenues Less Expenditures	**$0**	**$0**

Gemini Springs Endowment Fund - 158

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	635	622	622	620
Total Miscellaneous Revenues	**$635**	**$622**	**$622**	**$620**
Subtotal Current Revenues	**$635**	**$622**	**$622**	**$620**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	81,439	81,296	76,918
Total Non-Revenues	**$0**	**$81,439**	**$81,296**	**$76,918**
Subtotal Non-Current Revenues	**$0**	**$81,439**	**$81,296**	**$76,918**
Total Fund Revenues	**$635**	**$82,061**	**$81,918**	**$77,538**
Expenditure Detail				
Parks Recreation & Culture				
Gemini Springs Endowment	5,000	82,061	5,000	77,538
Total Parks Recreation & Culture	**$5,000**	**$82,061**	**$5,000**	**$77,538**
Total Fund Expenditures	**$5,000**	**$82,061**	**$5,000**	**$77,538**

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 fiscal year 1993-94, 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 2016-17 totals $3.95 million for basin and retention area projects, purchase of flood prone properties, and construction of drainage improvements. Approximately $1.7 million will be held in Reserves for the purchase of flood-prone properties and the construction of improvements to address flooding and water quality issues. 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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Charges for Services	18,500	18,500
Miscellaneous Revenues	68,500	68,500
Permits, Fees, Special Assessments	4,500,000	4,470,000
Subtotal Current Revenues	**$4,587,000**	**$4,557,000**
Non-Current Revenues		
Non-Revenues	6,852,326	4,497,189
Subtotal Non-Current Revenues	**$6,852,326**	**$4,497,189**
Total Revenues	**$11,439,326**	**$9,054,189**
Less Operating Transfers	0	0
Total Operating Revenues	**$11,439,326**	**$9,054,189**
Expenditures		
Personal Services	3,036,375	3,071,799
Operating Expenses	1,723,491	1,826,190
Reimbursements	(2,170,000)	(2,170,000)
Capital Outlay	573,000	632,000
Capital Improvements	3,000,000	3,950,000
Interfund Transfers	2,000,000	0
Reserves	3,276,460	1,744,200
Total Expenditures	**$11,439,326**	**$9,054,189**
Less Operating Transfers	0	0
Total Operating Expenditures	**$11,439,326**	**$9,054,189**
Net Revenues Less Expenditures	**$0**	**$0**

Stormwater Utility Fund - 159

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
State Airport Aid	0	0	62,576	0
Total Intergovernmental Revenues	**$0**	**$0**	**$62,576**	**$0**
Charges for Services				
Charges for Labor	21,427	18,500	18,500	18,500
Total Charges for Services	**$21,427**	**$18,500**	**$18,500**	**$18,500**
Miscellaneous Revenues				
Investment Income	64,239	68,500	70,000	68,500
Total Miscellaneous Revenues	**$64,239**	**$68,500**	**$70,000**	**$68,500**
Permits, Fees, Special Assessments				
Special Assessment Stormwater	4,446,544	4,500,000	4,470,000	4,470,000
Total Permits, Fees, Special Assessme	**$4,446,544**	**$4,500,000**	**$4,470,000**	**$4,470,000**
Subtotal Current Revenues	**$4,532,210**	**$4,587,000**	**$4,621,076**	**$4,557,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	6,852,326	7,712,088	4,497,189
Total Non-Revenues	**$0**	**$6,852,326**	**$7,712,088**	**$4,497,189**
Subtotal Non-Current Revenues	**$0**	**$6,852,326**	**$7,712,088**	**$4,497,189**
Total Fund Revenues	**$4,532,210**	**$11,439,326**	**$12,333,164**	**$9,054,189**
Expenditure Detail				
Stormwater				
Appropriated Reserves	0	3,276,460	0	1,744,200
Drainage Task Team	2,207,382	3,292,866	3,175,188	3,489,989
Gabordy Basin Improvements	0	250,000	0	50,000
Gemini Springs	0	200,000	200,000	700,000
Local Projects	773,936	650,000	650,000	600,000
Mosquito Lagoon Reasonable Assurance P	0	170,000	378,000	0
NPDES	13,606	30,000	30,000	30,000
N Peninsula SW Impr PhI	574,572	300,000	300,000	500,000
Rio Way	62,931	250,000	109,787	700,000
St Johns River Basin Plan/Mgmt	0	0	0	250,000
TMDL	196,935	520,000	493,000	370,000
Transfer to Other Funds	0	2,000,000	2,000,000	0
Volusia Retention Pond	12,897	100,000	100,000	100,000
Wilbur by the Sea	438,233	400,000	400,000	520,000
Total Stormwater	**$4,280,492**	**$11,439,326**	**$7,835,975**	**$9,054,189**
Total Fund Expenditures	**$4,280,492**	**$11,439,326**	**$7,835,975**	**$9,054,189**

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 Environmental, Cultural, Historical and Outdoor recreation capital projects. Non-profit and municipal organizations within the County's boundaries as well as the County are eligible to apply for grant funding to assist with the acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria of the (ECHO) program.

The fiscal year 2016-17 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 2016-17 budget includes $1.9 million for boardwalk and prior years awards of $1.6 for park infrastructure and $303,000 for off-beach parking.

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

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	5,217,967	5,587,527
Intergovernmental Revenues	1,000	100
Miscellaneous Revenues	115,000	115,000
Subtotal Current Revenues	**$5,333,967**	**$5,702,627**
Non-Current Revenues		
Non-Revenues	11,664,424	8,958,953
Subtotal Non-Current Revenues	**$11,664,424**	**$8,958,953**
Total Revenues	**$16,998,391**	**$14,661,580**
Less Operating Transfers	55,415	0
Total Operating Revenues	**$16,942,976**	**$14,661,580**
Expenditures		
Grants and Aids	10,761,717	7,504,402
Interfund Transfers	4,733,550	4,784,748
Reserves	1,503,124	2,372,430
Total Expenditures	**$16,998,391**	**$14,661,580**
Less Operating Transfers	55,415	0
Total Operating Expenditures	**$16,942,976**	**$14,661,580**
Net Revenues Less Expenditures	**$0**	**$0**

Volusia ECHO Fund - 160

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	4,807,683	5,202,967	5,100,000	5,572,527
Ad Valorem Taxes-Delinquent	158,436	15,000	10,000	15,000
Total Taxes	**$4,966,119**	**$5,217,967**	**$5,110,000**	**$5,587,527**
Intergovernmental Revenues				
Payment in Lieu of Taxes	995	1,000	30	100
Total Intergovernmental Revenues	**$995**	**$1,000**	**$30**	**$100**
Miscellaneous Revenues				
Investment Income	108,679	115,000	112,000	115,000
Total Miscellaneous Revenues	**$108,679**	**$115,000**	**$112,000**	**$115,000**
Subtotal Current Revenues	**$5,075,793**	**$5,333,967**	**$5,222,030**	**$5,702,627**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	11,664,424	11,336,335	8,958,953
Total Non-Revenues	**$0**	**$11,664,424**	**$11,336,335**	**$8,958,953**
Subtotal Non-Current Revenues	**$0**	**$11,664,424**	**$11,336,335**	**$8,958,953**
Total Fund Revenues	**$5,075,793**	**$16,998,391**	**$16,558,365**	**$14,661,580**
Expenditure Detail				
Parks Recreation & Culture				
ECHO Programs FY 2006-07	442,188	0	0	0
ECHO Programs FY 2008-09	112,765	1,475,210	1,362,445	0
ECHO Programs FY 2009-10	509,845	733,739	95,575	322,045
ECHO Programs FY 2011-12	631,133	1,188,783	431,890	140,019
ECHO Programs FY 2012-13	953,307	0	0	0
ECHO Programs FY 2013-14	1,201,531	3,507,802	1,793,090	999,597
ECHO Programs FY 2014-15	3,675,289	3,231,663	1,166,402	2,046,762
ECHO Programs FY 2015-16	0	6,861,194	2,750,010	3,243,200
ECHO Programs FY 2016-17	0	0	0	7,909,957
Total Parks Recreation & Culture	**$7,526,058**	**$16,998,391**	**$7,599,412**	**$14,661,580**
Total Fund Expenditures	**$7,526,058**	**$16,998,391**	**$7,599,412**	**$14,661,580**

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 2016-17 millage to meet the debt service requirements of the Limited Tax General Obligation Refunding Bonds, Series 2014 (Fund 262) is 0.1100 and 0.0900 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 fiscal year 2016-17 payment is $1,145,780.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	1,922,496	2,591,225
Charges for Services	275,000	120,000
Miscellaneous Revenues	137,000	114,537
Subtotal Current Revenues	**$2,334,496**	**$2,825,762**
Non-Current Revenues		
Non-Revenues	5,856,137	6,751,347
Subtotal Non-Current Revenues	**$5,856,137**	**$6,751,347**
Total Revenues	**$8,190,633**	**$9,577,109**
Less Operating Transfers	959,724	1,145,780
Total Operating Revenues	**$7,230,909**	**$8,431,329**
Expenditures		
Personal Services	207,706	132,764
Operating Expenses	933,942	922,829
Grants and Aids	481,494	503,008
Interfund Transfers	959,724	1,145,780
Reserves	5,607,767	6,872,728
Total Expenditures	**$8,190,633**	**$9,577,109**
Less Operating Transfers	959,724	1,145,780
Total Operating Expenditures	**$7,230,909**	**$8,431,329**
Net Revenues Less Expenditures	**$0**	**$0**

Volusia Forever Fund - 161

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	1,507,345	1,922,496	1,844,000	2,591,225
Ad Valorem Taxes-Delinquent	52,002	0	9,000	0
Total Taxes	**$1,559,347**	**$1,922,496**	**$1,853,000**	**$2,591,225**
Intergovernmental Revenues				
Payment in Lieu of Taxes	312	0	0	0
Total Intergovernmental Revenues	**$312**	**$0**	**$0**	**$0**
Charges for Services				
Land Management Fees	180,847	275,000	120,000	120,000
Total Charges for Services	**$180,847**	**$275,000**	**$120,000**	**$120,000**
Miscellaneous Revenues				
Investment Income	48,627	50,000	50,000	50,537
Land Rentals	31,650	87,000	63,590	64,000
Total Miscellaneous Revenues	**$80,277**	**$137,000**	**$113,590**	**$114,537**
Subtotal Current Revenues	**$1,820,783**	**$2,334,496**	**$2,086,590**	**$2,825,762**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	24,500	0	0	0
Appropriated Fund Balance	0	5,856,137	6,493,887	6,751,347
Total Non-Revenues	**$24,500**	**$5,856,137**	**$6,493,887**	**$6,751,347**
Subtotal Non-Current Revenues	**$24,500**	**$5,856,137**	**$6,493,887**	**$6,751,347**
Total Fund Revenues	**$1,845,283**	**$8,190,633**	**$8,580,477**	**$9,577,109**
Expenditure Detail				
Environmental Management				
10% Land Management Services	262,664	0	0	0
Forever Programs	50,983	0	0	0
Total Environmental Management	**$313,647**	**$0**	**$0**	**$0**
Parks Recreation & Culture				
10% Land Management Services	100,128	6,110,668	819,619	7,289,574
Barberville Mitigation Tract	0	638,747	0	638,747
Forever Programs	0	1,441,218	1,009,511	1,648,788
Total Parks Recreation & Culture	**$100,128**	**$8,190,633**	**$1,829,130**	**$9,577,109**
Total Fund Expenditures	**$413,775**	**$8,190,633**	**$1,829,130**	**$9,577,109**

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.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	35,000	35,000
Subtotal Current Revenues	**$35,000**	**$35,000**
Non-Current Revenues		
Non-Revenues	3,064,070	2,334,185
Subtotal Non-Current Revenues	**$3,064,070**	**$2,334,185**
Total Revenues	**$3,099,070**	**$2,369,185**
Less Operating Transfers	0	0
Total Operating Revenues	**$3,099,070**	**$2,369,185**
Expenditures		
Operating Expenses	2,010,000	536,000
Capital Outlay	100,000	0
Reserves	989,070	1,833,185
Total Expenditures	**$3,099,070**	**$2,369,185**
Less Operating Transfers	0	0
Total Operating Expenditures	**$3,099,070**	**$2,369,185**
Net Revenues Less Expenditures	**$0**	**$0**

Law Enforcement Trust Fund - 170

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	25,067	15,000	20,000	20,000
Sale-Surplus Furn/Fixtr/Equipment	24,869	20,000	0	15,000
Total Miscellaneous Revenues	**$49,936**	**$35,000**	**$20,000**	**$35,000**
Subtotal Current Revenues	**$49,936**	**$35,000**	**$20,000**	**$35,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	2,544,070	3,144,185	1,819,185
Confiscated Property Trust Rev	1,198,115	500,000	750,000	500,000
Awarded Evidence Funds	19,702	20,000	15,000	15,000
Total Non-Revenues	**$1,217,817**	**$3,064,070**	**$3,909,185**	**$2,334,185**
Subtotal Non-Current Revenues	**$1,217,817**	**$3,064,070**	**$3,909,185**	**$2,334,185**
Total Fund Revenues	**$1,267,753**	**$3,099,070**	**$3,929,185**	**$2,369,185**
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	807,501	3,099,070	2,110,000	2,369,185
Total Office of the Sheriff	**$807,501**	**$3,099,070**	**$2,110,000**	**$2,369,185**
Total Fund Expenditures	**$807,501**	**$3,099,070**	**$2,110,000**	**$2,369,185**

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.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	10	0
Subtotal Current Revenues	**$10**	**$0**
Non-Current Revenues		
Non-Revenues	990	985
Subtotal Non-Current Revenues	**$990**	**$985**
Total Revenues	**$1,000**	**$985**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,000**	**$985**
Expenditures		
Reserves	1,000	985
Total Expenditures	**$1,000**	**$985**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,000**	**$985**
Net Revenues Less Expenditures	**$0**	**$0**

Beach Enforcement Trust Fund - 171

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3	10	0	0
Total Miscellaneous Revenues	**$3**	**$10**	**$0**	**$0**
Subtotal Current Revenues	**$3**	**$10**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	990	985	985
Awarded Evidence Funds	17	0	0	0
Total Non-Revenues	**$17**	**$990**	**$985**	**$985**
Subtotal Non-Current Revenues	**$17**	**$990**	**$985**	**$985**
Total Fund Revenues	**$20**	**$1,000**	**$985**	**$985**
Expenditure Detail				
Beach Safety Ocean Rescue				
Trust Accounts	0	1,000	0	985
Total Beach Safety Ocean Rescue	**$0**	**$1,000**	**$0**	**$985**
Total Fund Expenditures	**$0**	**$1,000**	**$0**	**$985**

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.

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.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	2,000	500
Subtotal Current Revenues	**$2,000**	**$500**
Non-Current Revenues		
Non-Revenues	202,040	78,618
Subtotal Non-Current Revenues	**$202,040**	**$78,618**
Total Revenues	**$204,040**	**$79,118**
Less Operating Transfers	0	0
Total Operating Revenues	**$204,040**	**$79,118**
Expenditures		
Operating Expenses	85,000	79,118
Capital Outlay	50,000	0
Reserves	69,040	0
Total Expenditures	**$204,040**	**$79,118**
Less Operating Transfers	0	0
Total Operating Expenditures	**$204,040**	**$79,118**
Net Revenues Less Expenditures	**$0**	**$0**

Federal Forfeiture Sharing Justice Fund - 172

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	921	2,000	500	500
Total Miscellaneous Revenues	**$921**	**$2,000**	**$500**	**$500**
Subtotal Current Revenues	**$921**	**$2,000**	**$500**	**$500**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	102,040	18,118	8,618
Justice-Confiscated Property	76,265	100,000	60,000	70,000
Total Non-Revenues	**$76,265**	**$202,040**	**$78,118**	**$78,618**
Subtotal Non-Current Revenues	**$76,265**	**$202,040**	**$78,118**	**$78,618**
Total Fund Revenues	**$77,186**	**$204,040**	**$78,618**	**$79,118**
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	236,099	204,040	70,000	79,118
Total Office of the Sheriff	**$236,099**	**$204,040**	**$70,000**	**$79,118**
Total Fund Expenditures	**$236,099**	**$204,040**	**$70,000**	**$79,118**

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.

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.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	100	170
Subtotal Current Revenues	**$100**	**$170**
Non-Current Revenues		
Non-Revenues	14,660	86,368
Subtotal Non-Current Revenues	**$14,660**	**$86,368**
Total Revenues	**$14,760**	**$86,538**
Less Operating Transfers	0	0
Total Operating Revenues	**$14,760**	**$86,538**
Expenditures		
Operating Expenses	1,797	80,000
Reserves	12,963	6,538
Total Expenditures	**$14,760**	**$86,538**
Less Operating Transfers	0	0
Total Operating Expenditures	**$14,760**	**$86,538**
Net Revenues Less Expenditures	**$0**	**$0**

Federal Forfeiture Sharing Treasury Fund - 173

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	124	100	150	170
Total Miscellaneous Revenues	**$124**	**$100**	**$150**	**$170**
Subtotal Current Revenues	**$124**	**$100**	**$150**	**$170**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	14,660	18,015	86,368
Treasury-Confiscated Property	1,565	0	70,000	0
Total Non-Revenues	**$1,565**	**$14,660**	**$88,015**	**$86,368**
Subtotal Non-Current Revenues	**$1,565**	**$14,660**	**$88,015**	**$86,368**
Total Fund Revenues	**$1,689**	**$14,760**	**$88,165**	**$86,538**
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	0	14,760	1,797	86,538
Total Office of the Sheriff	**$0**	**$14,760**	**$1,797**	**$86,538**
Total Fund Expenditures	**$0**	**$14,760**	**$1,797**	**$86,538**

Waste Collection Fund - 440

Summary: The Solid Waste Division operates under the authority of s. 25.01, Florida Statues, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On August 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, via Resolution 2009-115. The fiscal year 2016-17 special assessment rate remains at $190, which remains the same rate since fiscal year 2008-09, and provides for garbage collection, yard waste collection, and recycling collection.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	58,200	48,000
Permits, Fees, Special Assessments	8,340,321	8,373,939
Subtotal Current Revenues	**$8,398,521**	**$8,421,939**
Non-Current Revenues		
Non-Revenues	1,846,614	1,727,851
Subtotal Non-Current Revenues	**$1,846,614**	**$1,727,851**
Total Revenues	**$10,245,135**	**$10,149,790**
Less Operating Transfers	0	0
Total Operating Revenues	**$10,245,135**	**$10,149,790**
Expenditures		
Personal Services	133,140	138,761
Operating Expenses	8,459,135	8,381,222
Reserves	1,652,860	1,629,807
Total Expenditures	**$10,245,135**	**$10,149,790**
Less Operating Transfers	0	0
Total Operating Expenditures	**$10,245,135**	**$10,149,790**
Net Revenues Less Expenditures	**$0**	**$0**

Waste Collection Fund - 440

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	32,211	33,000	33,000	33,000
Sale of Recyclables	21,841	24,000	16,800	15,000
Sales-Fuels, Materials, Supplies	26,926	1,200	0	0
Total Miscellaneous Revenues	**$80,978**	**$58,200**	**$49,800**	**$48,000**
Permits, Fees, Special Assessments				
Special Assessment Waste Collection	8,342,153	8,340,321	8,363,903	8,373,939
Total Permits, Fees, Special Assessme	**$8,342,153**	**$8,340,321**	**$8,363,903**	**$8,373,939**
Subtotal Current Revenues	**$8,423,131**	**$8,398,521**	**$8,413,703**	**$8,421,939**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,846,614	1,924,748	1,727,851
Total Non-Revenues	**$0**	**$1,846,614**	**$1,924,748**	**$1,727,851**
Subtotal Non-Current Revenues	**$0**	**$1,846,614**	**$1,924,748**	**$1,727,851**
Total Fund Revenues	**$8,423,131**	**$10,245,135**	**$10,338,451**	**$10,149,790**
Expenditure Detail				
Solid Waste				
Collection	8,256,752	10,245,135	8,610,600	10,149,790
Total Solid Waste	**$8,256,752**	**$10,245,135**	**$8,610,600**	**$10,149,790**
Total Fund Expenditures	**$8,256,752**	**$10,245,135**	**$8,610,600**	**$10,149,790**

Solid Waste Fund - 450

Summary:

The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. The Landfill disposal fees are established by Council Resolution 2011-45, disposal fees were last adjusted on March 03, 2011. 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, 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 2016-17 includes projects for the Citizen's Convenience Improvements, Tomoka Farms Southwest Facilities, the New Cell Expansion, and the Landfill Gas Systems. 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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Taxes	340,000	360,000
Intergovernmental Revenues	23,000	0
Charges for Services	14,000,800	15,754,806
Miscellaneous Revenues	425,700	512,600
Permits, Fees, Special Assessments	11,500	12,500
Subtotal Current Revenues	**$14,801,000**	**$16,639,906**
Non-Current Revenues		
Non-Revenues	12,715,091	18,469,647
Subtotal Non-Current Revenues	**$12,715,091**	**$18,469,647**
Total Revenues	**$27,516,091**	**$35,109,553**
Less Operating Transfers	0	0
Total Operating Revenues	**$27,516,091**	**$35,109,553**
Expenditures		
Personal Services	3,963,706	4,106,552
Operating Expenses	7,503,764	7,867,553
Capital Outlay	1,463,300	2,773,730
Capital Improvements	3,328,973	3,305,000
Grants and Aids	250,000	250,000
Reserves	11,006,348	16,806,718
Total Expenditures	**$27,516,091**	**$35,109,553**
Less Operating Transfers	0	0
Total Operating Expenditures	**$27,516,091**	**$35,109,553**
Net Revenues Less Expenditures	**$0**	**$0**

Solid Waste Fund - 450

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Solid Waste Franchise Fee	401,311	340,000	369,000	360,000
Total Taxes	**$401,311**	**$340,000**	**$369,000**	**$360,000**
Intergovernmental Revenues				
In-kind Solid Waste	0	8,000	8,000	0
Landfill Grants	15,000	15,000	15,000	0
Total Intergovernmental Revenues	**$15,000**	**$23,000**	**$23,000**	**$0**
Charges for Services				
Charges for Services	835	800	1,057	900
Landfill Charges	14,496,769	14,000,000	15,295,054	15,753,906
Total Charges for Services	**$14,497,604**	**$14,000,800**	**$15,296,111**	**$15,754,806**
Miscellaneous Revenues				
Interest Income	13,794	3,900	7,500	8,800
Investment Income	127,736	120,000	120,000	125,000
Late Charges	(281)	45,000	45,600	40,000
Other Reimbursements	1,800	1,800	1,800	1,800
Rent - Facilities	91,055	100,000	101,190	107,000
Sale Methane	24,969	50,000	0	0
Sales-Surplus Matls & Scrap	44,021	35,000	29,800	30,000
Sale-Surplus Furn/Fixtr/Equipment	3,360	70,000	252,091	200,000
Total Miscellaneous Revenues	**$306,454**	**$425,700**	**$557,981**	**$512,600**
Permits, Fees, Special Assessments				
Permit-Garbage Haul	13,140	11,500	12,500	12,500
Total Permits, Fees, Special Assessme	**$13,140**	**$11,500**	**$12,500**	**$12,500**
Judgements, Fines and Forfeitures				
Restitution	1,510	0	100	0
Total Judgements, Fines and Forfeitu	**$1,510**	**$0**	**$100**	**$0**
Subtotal Current Revenues	**$15,235,019**	**$14,801,000**	**$16,258,692**	**$16,639,906**
Non-Current Revenues				
Non-Revenues				
Contributions	1,390	0	0	0
Appropriated Fund Balance	0	12,715,091	15,913,117	18,469,647
Total Non-Revenues	**$1,390**	**$12,715,091**	**$15,913,117**	**$18,469,647**
Subtotal Non-Current Revenues	**$1,390**	**$12,715,091**	**$15,913,117**	**$18,469,647**
Total Fund Revenues	**$15,236,409**	**$27,516,091**	**$32,171,809**	**$35,109,553**

Expenditure Detail

Solid Waste Fund - 450

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Solid Waste				
Administration	1,016,657	1,362,945	1,024,538	3,262,662
Keep America Beautiful Grant	17,330	30,000	22,125	0
Leachate Treatment	278,246	470,341	453,112	555,178
New Cell Construction	4,819,150	1,550,000	833,517	4,244,024
Plymouth Closure/Care	80,398	155,397	120,889	126,731
Recycling and Education	65,029	91,585	92,004	94,914
Special Waste	425,330	477,148	462,830	761,122
Tomoka Closure/Care	241,886	10,481,621	277,021	11,134,214
Tomoka Landfill	6,871,259	9,616,954	7,125,630	11,004,882
West Volusia Transfer Station	3,284,581	3,280,100	3,290,496	3,925,826
Total Solid Waste	**$17,099,866**	**$27,516,091**	**$13,702,162**	**$35,109,553**
Total Fund Expenditures	**$17,099,866**	**$27,516,091**	**$13,702,162**	**$35,109,553**

— This page intentionally blank —

Daytona Beach International Airport Fund - 451

Summary: Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Airport is served by three commercial airlines (Delta, US Air, and jetBlue) and eight rental car companies, providing passengers with premiere customer service, convenience and hassle-free travel. Airline and passenger fees, as well as 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 upon award. Reserves for fiscal year 2016-17 total $27.0 million and includes $250,000 required to be held for bonds, $1.8 million or 1/6 of ongoing maintenance and operations expenses; $5.0 million for revenue stabilization; $10.6 million for future capital projects; and $10.0 million set aside for the completion of the Terminal Update. Debt Service for the Airport is $4.1 million. Additionally, $12.0 million in new debt service will support the completion of a Terminal Update Project in fiscal years 2016-17, 2017-18, and 2018-19.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	2,812,584	2,827,326
Charges for Services	8,153,547	9,213,423
Miscellaneous Revenues	3,608,093	3,677,605
Permits, Fees, Special Assessments	67,372	67,332
Subtotal Current Revenues	**$14,641,596**	**$15,785,686**
Non-Current Revenues		
Non-Revenues	9,723,017	30,009,487
Subtotal Non-Current Revenues	**$9,723,017**	**$30,009,487**
Total Revenues	**$24,364,613**	**$45,795,173**
Less Operating Transfers	0	0
Total Operating Revenues	**$24,364,613**	**$45,795,173**
Expenditures		
Personal Services	3,369,853	3,488,921
Operating Expenses	6,804,199	6,573,220
Capital Outlay	204,350	534,101
Capital Improvements	0	3,396,489
Debt Service	3,854,091	4,132,213
Reserves	10,132,120	27,670,229
Total Expenditures	**$24,364,613**	**$45,795,173**
Less Operating Transfers	0	0
Total Operating Expenditures	**$24,364,613**	**$45,795,173**
Net Revenues Less Expenditures	**$0**	**$0**

Daytona Beach International Airport Fund - 451

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Federal Airport Aid	3,388,215	2,382,984	12,048,589	2,400,029
Payment in Lieu of Taxes	292,601	301,379	290,363	299,075
State Airport Aid	1,644,669	128,221	3,503,223	128,222
Total Intergovernmental Revenues	**$5,325,485**	**$2,812,584**	**$15,842,175**	**$2,827,326**
Charges for Services				
Airport-Airfield	567,723	587,512	568,223	622,035
Airport-Ground Handling Service Fee	608,234	607,762	697,524	860,402
Airport-Hangar Area	662,624	762,239	719,777	723,858
Airport-Passenger Facility Charge	1,246,291	1,287,442	1,375,911	1,423,019
Airport-Terminal-Airlines	1,518,534	1,513,951	1,547,436	1,726,476
Airport-Terminal-Concession	3,509,242	3,018,441	3,350,782	3,472,027
OC Concession-Beverages	85	0	0	0
Sales-Maps	0	200	0	0
Special Events	385,606	376,000	385,606	385,606
Total Charges for Services	**$8,498,339**	**$8,153,547**	**$8,645,259**	**$9,213,423**
Miscellaneous Revenues				
Airport-Air Cargo Building Rent	37,369	38,116	38,116	38,879
Airport-Apron Rent	223,260	223,260	223,260	279,075
Insurance Proceeds-Loss Furn/Equipment	18,682	0	0	0
Investment Income	89,823	100,000	100,000	100,000
Land Rentals	2,144,489	1,956,481	2,081,288	2,149,168
Other Contributions & Donation	0	200,000	600,000	0
Other Reimbursements	79,235	80,333	79,533	104,821
Rent	924,893	979,903	932,552	980,322
Sales-Fuels, Materials, Supplies	22,959	30,000	25,255	25,255
Sale-Surplus Furn/Fixtr/Equipment	438	0	0	0
Utilities-Rent Related	1,014	0	1,014	85
Total Miscellaneous Revenues	**$3,542,162**	**$3,608,093**	**$4,081,018**	**$3,677,605**
Permits, Fees, Special Assessments				
Special Assessment Stormwater	67,373	67,372	67,372	67,332
Total Permits, Fees, Special Assessme	**$67,373**	**$67,372**	**$67,372**	**$67,332**
Subtotal Current Revenues	**$17,433,359**	**$14,641,596**	**$28,635,824**	**$15,785,686**
Non-Current Revenues				
Internal Service Revenues				
Recoveries-Claims	1,052	0	0	0
Total Internal Service Revenues	**$1,052**	**$0**	**$0**	**$0**
Non-Revenues				
Appropriated Fund Balance	0	9,723,017	20,732,423	18,009,487
Appropriated Loan Proceeds	0	0	0	12,000,000

Daytona Beach International Airport Fund - 451

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Non-Revenues				
Total Non-Revenues	**$0**	**$9,723,017**	**$20,732,423**	**$30,009,487**
Subtotal Non-Current Revenues	**$1,052**	**$9,723,017**	**$20,732,423**	**$30,009,487**
Total Fund Revenues	**$17,434,411**	**$24,364,613**	**$49,368,247**	**$45,795,173**
Expenditure Detail				
Airport				
Administration	1,630,421	1,706,780	1,696,229	1,813,930
Air Service Development/Marketing	492,334	956,477	1,095,710	653,538
Apron Drainage Improvement	1,309,162	0	0	0
ARFF Relocation	289,024	0	6,555,556	0
Concrete Joint Replacement On Terminal	242,058	0	0	0
Environmental Cleanup	0	0	34,721	0
Fuel Farm System	12,282	0	245,878	0
Ground Handling	654,522	742,379	982,453	1,202,117
International Services	221,728	159,689	173,508	166,212
Maintenance	2,702,222	3,319,732	3,810,250	3,597,565
Operations	1,205,893	1,279,599	1,267,232	1,380,295
Parking Lot Improvements	107,751	0	2,935,222	0
Real Estate Development	9,168	60,000	82,728	61,500
Reserves/Transfers	0	10,132,120	0	27,670,229
Roof Replacement Grant	410,890	0	0	264,000
Rw 7L/25R Pavement/Electrical	886	0	210,569	0
Security	1,063,144	1,144,412	1,148,547	1,224,726
Taxiway November	10,248	0	2,110,729	458,333
Taxiway Sierra Extension (Erau)	0	0	800,000	0
Terminal Air Handlers	75,152	0	1,524,848	199,156
Terminal Emergency Generators	80,327	0	136,145	0
Terminal Update	59,300	0	0	2,000,000
Update Master Plan	0	0	1,855,016	0
Wildlife Mitigation	2,138,897	0	0	0
Total Airport	**$12,715,409**	**$19,501,188**	**$26,665,341**	**$40,691,601**
Debt Service				
Airport Capital Improvement Revenue Not	15,714	247,978	247,978	248,700
Airport Revenue Bonds 2000	1,052,635	2,840,250	2,711,750	2,704,450
Airport Revenue Bonds 2012	170,261	765,863	755,863	756,787
Airport Revenue Note 2016	0	0	0	422,276
Total Debt Service	**$1,238,610**	**$3,854,091**	**$3,715,591**	**$4,132,213**
Fire Rescue Services				
Airport Fire	886,341	1,009,334	977,828	971,359
Total Fire Rescue Services	**$886,341**	**$1,009,334**	**$977,828**	**$971,359**
Total Fund Expenditures	**$14,840,360**	**$24,364,613**	**$31,358,760**	**$45,795,173**

— This page intentionally blank —

Volusia Transportation Authority Fund - 456

Summary: The Volusia County Council created Volusia County's Public Transportation System (Votran) in 1975, which provides transportation throughout the county. Votran also provides its Gold Service to customers who, because of disability are unable to use the fixed-route service. Votran 's fleet includes 76 revenue-producing fixed-route buses and 54 paratransit vehicles. Three SunRail (commuter rail) feeder bus routes to the DeBary SunRail station were started in fiscal year 2013-14 and are supported by funding from the Florida Department of Transportation (FDOT), as well as passenger fares. FDOT funding for feeder bus service will remain available through 2021.

This budget is funded through passenger fares, General Fund contribution, Federal Transit Administration funds, and Florida Department of Transportation funds. Additional funds are derived from bus advertising and charges for services. Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used purchase buses, vans, office equipment, and any scheduled construction. This service is performed by contract with McDonald Transit Associates, Inc.

The General Fund contribution for fiscal year 2016-17 is $8.4 million, which includes funding for additional service frequency on cross county routes 20 and 60.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	9,557,727	10,029,019
Charges for Services	3,827,600	3,619,482
Miscellaneous Revenues	45,000	13,100
Subtotal Current Revenues	**$13,430,327**	**$13,661,601**
Non-Current Revenues		
Non-Revenues	9,179,441	8,440,131
Subtotal Non-Current Revenues	**$9,179,441**	**$8,440,131**
Total Revenues	**$22,609,768**	**$22,101,732**
Less Operating Transfers	0	0
Total Operating Revenues	**$22,609,768**	**$22,101,732**
Expenditures		
Personal Services	14,047,470	15,277,633
Operating Expenses	8,562,298	6,824,099
Total Expenditures	**$22,609,768**	**$22,101,732**
Less Operating Transfers	0	0
Total Operating Expenditures	**$22,609,768**	**$22,101,732**
Net Revenues Less Expenditures	**$0**	**$0**

Volusia Transportation Authority Fund - 456

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Federal Urban Mass Transit	3,638,306	0	0	0
Other Fed Urban Mass Transit	0	5,004,198	5,147,112	5,358,082
State Mass Transit	5,766,244	4,553,529	4,434,382	4,670,937
Total Intergovernmental Revenues	**$9,404,550**	**$9,557,727**	**$9,581,494**	**$10,029,019**
Charges for Services				
Mass Transit Fares	3,339,957	3,372,000	3,132,160	3,154,000
Other Mass Transit-Advertising	383,957	365,000	345,000	355,000
Other Mass Transit-Concessions	141,843	85,000	109,642	110,000
Other Mass Transit-ID Cards	594	600	460	482
Transportation-Contracted	29,675	5,000	1,000	0
Total Charges for Services	**$3,896,026**	**$3,827,600**	**$3,588,262**	**$3,619,482**
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	8,806	0	2,102	0
Investment Income	(23,448)	25,000	0	0
Miscellaneous Revenue	44,462	15,000	13,750	13,100
Sale-Surplus Furn/Fixtr/Equipment	0	5,000	0	0
Total Miscellaneous Revenues	**$29,820**	**$45,000**	**$15,852**	**$13,100**
Subtotal Current Revenues	**$13,330,396**	**$13,430,327**	**$13,185,608**	**$13,661,601**
Non-Current Revenues				
Internal Service Revenues				
Health Ins-Cobra/Retirees	11,081	0	935	0
Total Internal Service Revenues	**$11,081**	**$0**	**$935**	**$0**
Non-Revenues				
Transfers from Other Funds	7,035,653	7,035,653	7,035,653	8,440,131
Contributions	7,284,142	0	0	0
Appropriated Fund Balance	0	2,143,788	0	0
Total Non-Revenues	**$14,319,795**	**$9,179,441**	**$7,035,653**	**$8,440,131**
Subtotal Non-Current Revenues	**$14,330,876**	**$9,179,441**	**$7,036,588**	**$8,440,131**
Total Fund Revenues	**$27,661,272**	**$22,609,768**	**$20,222,196**	**$22,101,732**

Volusia Transportation Authority Fund - 456

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure Detail				
Public Transportation				
Administration	599,828	585,469	645,202	681,938
Capital Grant	8,173,706	0	0	0
Indirect Costs	2,255,036	2,188,253	2,252,203	2,509,333
New Smyrna Beach Service	263,063	390,895	236,995	234,375
Non-Vehicle Maintenance	734,095	856,255	762,614	928,174
Paratransit Service	5,855,382	6,128,615	5,710,425	5,719,382
Public Transportation	7,073,856	8,491,074	7,035,493	8,288,696
Van Pool	144,034	111,163	60,466	52,256
Vehicle Maintenance	2,093,773	2,032,401	2,131,951	2,240,207
Westside Circulator	1,474,770	1,825,643	1,386,847	1,447,371
Total Public Transportation	**$28,667,543**	**$22,609,768**	**$20,222,196**	**$22,101,732**
Total Fund Expenditures	**$28,667,543**	**$22,609,768**	**$20,222,196**	**$22,101,732**

— This page intentionally blank —

Water and Sewer Utilities Fund - 457

Summary:

The Public Works Water Resources and Utilities (WRU) division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees. The organization owns and operates a total of nine water treatment facilities, seven wastewater treatment facilities, and six consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act and Clean Water Acts. The Division also maintains 12 smaller water and wastewater facilities on behalf of other agencies.

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

Some of the large projects estimated in fiscal year 2015-16 are improvements to the Halifax Water Treatment Plant to improve water quality, elimination of four aged wastewater package plants and construction of a lift station on the North Peninsula, construction of a warehouse to house inventory and equipment for Utility Operations, and a Southwest Regional Water Reclamation Facility biological nutrient removal project for water quality improvement for the protection of Blue Springs. The fiscal year 2016-17 budget includes $2.3 million of debt service payments for capital improvement projects associated with both wastewater and water reclamation facilities.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Charges for Services	14,062,977	14,612,000
Miscellaneous Revenues	413,500	560,000
Subtotal Current Revenues	**$14,476,477**	**$15,172,000**
Non-Current Revenues		
Non-Revenues	5,085,933	3,242,973
Subtotal Non-Current Revenues	**$5,085,933**	**$3,242,973**
Total Revenues	**$19,562,410**	**$18,414,973**
Less Operating Transfers	25,000	0
Total Operating Revenues	**$19,537,410**	**$18,414,973**
Expenditures		
Personal Services	3,650,670	3,835,173
Operating Expenses	5,819,872	6,042,210
Capital Outlay	360,000	325,000
Capital Improvements	5,150,000	3,500,000
Debt Service	2,317,859	2,308,308
Interfund Transfers	25,000	0
Reserves	2,239,009	2,404,282
Total Expenditures	**$19,562,410**	**$18,414,973**
Less Operating Transfers	25,000	0
Total Operating Expenditures	**$19,537,410**	**$18,414,973**
Net Revenues Less Expenditures	**$0**	**$0**

Water and Sewer Utilities Fund - 457

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
SJRWMD Grants	803,343	0	5,922,500	0
Total Intergovernmental Revenues	**$803,343**	**$0**	**$5,922,500**	**$0**
Charges for Services				
Fire Line Availability Fee	76,989	77,000	77,000	77,000
Inspection Fees	0	0	3,000	0
Meter Disconnection Fee	167,255	120,000	140,000	170,000
Meter Installation	48,130	20,000	50,000	50,000
Reclaimed Water Sales	569,228	535,332	550,000	570,000
Sewer-Capacity Reserve	0	0	(57,000)	5,000
Sewer C.I.A.C. Fees	31,468	35,000	140,000	60,000
Sewer Connection Fees	17,174	25,000	160,000	65,000
Sewer Sales	7,179,981	7,090,876	7,200,000	7,200,000
Water-Capacity Reserve	0	0	(37,500)	5,000
Water C.I.A.C. Fees	24,729	25,000	65,000	60,000
Water Connection Fees	13,478	40,000	50,000	50,000
Water Sales	6,080,678	6,094,769	6,200,000	6,300,000
Total Charges for Services	**$14,209,110**	**$14,062,977**	**$14,540,500**	**$14,612,000**
Miscellaneous Revenues				
Interest Income	4,955	0	0	0
Interest-Special Assessments	243	1,000	100	0
Investment Income	65,718	40,000	70,000	40,000
Late Charges	227,414	200,000	200,000	220,000
Miscellaneous Revenue	31,197	20,000	75,000	40,000
Outside Revenue	256,038	150,000	250,000	250,000
Sale of Supplies	31,862	0	5,000	5,000
Sale-Surplus Furn/Fixtr/Equipment	14,782	2,500	10,200	5,000
Total Miscellaneous Revenues	**$632,209**	**$413,500**	**$610,300**	**$560,000**
Judgements, Fines and Forfeitures				
Water Violations	100	0	0	0
Total Judgements, Fines and Forfeitu	**$100**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$15,644,762**	**$14,476,477**	**$21,073,300**	**$15,172,000**
Non-Current Revenues				
Non-Revenues				
Contributions	(1,850)	0	0	0
Appropriated Fund Balance	0	5,085,933	10,263,841	3,242,973
Total Non-Revenues	**($1,850)**	**$5,085,933**	**$10,263,841**	**$3,242,973**
Subtotal Non-Current Revenues	**($1,850)**	**$5,085,933**	**$10,263,841**	**$3,242,973**
Total Fund Revenues	**$15,642,912**	**$19,562,410**	**$31,337,141**	**$18,414,973**

Water and Sewer Utilities Fund - 457

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure Detail				
Water Resources and Utilities				
4 Towns Demo/Plant Improvements	14,859	0	0	0
Administration	1,763,965	1,945,591	1,922,247	2,047,246
Alternative Water Sources and Water Sup	653,621	1,350,000	300,000	1,625,000
Capital Improvements	1,695,145	885,000	885,000	1,750,000
Capital Reserves-Future Plant Constructio	0	1,492,484	0	1,927,912
Collection and Distribution Maintenance	1,481,871	1,353,846	1,363,671	1,396,992
Collections Systems Rehab Program	593,823	325,000	31,731	100,000
Customer Service	341,666	311,417	299,086	288,014
Deltona North SRL Note Pay	8,289	117,885	117,885	117,886
Deltona North Well 3R Improvements	24,339	0	0	0
Division Administration	302,881	1,123,937	386,841	860,827
Glen Abbey WTP Water Qual Improvemer	781,859	0	58,203	350,000
Grove Operations	(14,652)	0	0	0
Halifax Water Quality	990,633	0	846,622	0
North Peninsula A1A Forcemain SAD	572,733	0	668,209	0
Operations-Potable Water	1,725,331	1,712,178	1,828,204	1,851,590
Operations-Wastewater	2,626,898	2,818,680	2,758,986	2,868,986
Ops Building & Warehouse	34,954	0	480,617	0
River Road Water Main	0	100,000	55,000	0
Saxon Blvd Waterline Relocation	45,225	0	0	0
Southeast SRL Note Pay	81,212	564,345	564,345	564,345
Southwest SRL2 Note Pay	226,168	605,275	605,275	605,279
Southwest SRL Note Pay	29,859	198,914	198,914	198,915
Spruce Creek Membrane Cleaning Skid	0	0	122,300	0
Stone Island Water - Operating	94,999	205,000	205,000	250,000
Stone Island WW Sys. Operating	129,800	265,000	265,000	275,000
SW 2 Water Quality Improvement	12,047	1,000,000	0	150,000
SW Nutrient Reduction/Expansion	455,465	2,000,000	12,944,000	0
SW Reclaimed Augmentation- Sanford Int	1,418,668	0	0	0
Utility Engineering	329,606	356,418	355,592	365,098
Water/Sewer Refunding 2012	7,375	831,440	831,440	821,883
Total Water Resources and Utilities	**$16,428,639**	**$19,562,410**	**$28,094,168**	**$18,414,973**
Total Fund Expenditures	**$16,428,639**	**$19,562,410**	**$28,094,168**	**$18,414,973**

— This page intentionally blank —

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 the Volusia Redevelopment Parking Corporation to Volusia County in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts, as well as a $473,000 transfer from the 118 Fund to support the technology upgrades to the Toll Booths.

The fiscal year 2016-17 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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Charges for Services	2,424,736	2,366,686
Miscellaneous Revenues	5,277	7,220
Subtotal Current Revenues	**$2,430,013**	**$2,373,906**
Non-Current Revenues		
Non-Revenues	852,076	1,112,167
Subtotal Non-Current Revenues	**$852,076**	**$1,112,167**
Total Revenues	**$3,282,089**	**$3,486,073**
Less Operating Transfers	29,866	29,866
Total Operating Revenues	**$3,252,223**	**$3,456,207**
Expenditures		
Personal Services	171,633	228,466
Operating Expenses	1,293,783	1,251,900
Capital Outlay	48,900	32,000
Capital Improvements	614,056	737,000
Debt Service	840,470	849,218
Grants and Aids	575	575
Interfund Transfers	29,866	29,866
Reserves	282,806	357,048
Total Expenditures	**$3,282,089**	**$3,486,073**
Less Operating Transfers	29,866	29,866
Total Operating Expenditures	**$3,252,223**	**$3,456,207**
Net Revenues Less Expenditures	**$0**	**$0**

Parking Garage Fund - 475

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Daily Parking	1,274,024	1,329,060	1,244,156	1,244,156
Parking Garage Monthly Parking	149,455	162,109	162,482	162,482
Special Event Parking	791,717	784,577	801,108	801,108
Validation Parking	142,302	148,990	158,940	158,940
Total Charges for Services	**$2,357,498**	**$2,424,736**	**$2,366,686**	**$2,366,686**
Miscellaneous Revenues				
Investment Income	4,665	5,177	7,059	7,059
Miscellaneous Revenue	141	100	161	161
Total Miscellaneous Revenues	**$4,806**	**$5,277**	**$7,220**	**$7,220**
Subtotal Current Revenues	**$2,362,304**	**$2,430,013**	**$2,373,906**	**$2,373,906**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	473,000
Appropriated Fund Balance	0	852,076	994,326	639,167
Total Non-Revenues	**$0**	**$852,076**	**$994,326**	**$1,112,167**
Subtotal Non-Current Revenues	**$0**	**$852,076**	**$994,326**	**$1,112,167**
Total Fund Revenues	**$2,362,304**	**$3,282,089**	**$3,368,232**	**$3,486,073**
Expenditure Detail				
Ocean Center				
Parking/Operations	1,486,605	3,282,089	2,729,065	3,486,073
Total Ocean Center	**$1,486,605**	**$3,282,089**	**$2,729,065**	**$3,486,073**
Total Fund Expenditures	**$1,486,605**	**$3,282,089**	**$2,729,065**	**$3,486,073**

— This page intentionally blank —

Operating Budget
by Department/Unit

F - Division Operating Budgets

Department to Fund Matrix ..... **F - 1**
Summary Operating Budgets by Department ..... **F - 3**

Accounting ..... **F - 6**
Activity: Accounting ..... F - 8
Activity: EMS Billing & Collection ..... F - 9
Airport ..... **F - 10**
Activity: Administration ..... F - 12
Activity: Airport Capital Projects ..... F - 13
Activity: Airport Debt Service ..... F - 14
Activity: Business Development ..... F - 15
Activity: Ground Handling ..... F - 16
Activity: Maintenance ..... F - 17
Activity: Operations ..... F - 18
Activity: Real Estate Development ..... F - 19
Activity: Reserves & Transfers ..... F - 20
Activity: Security ..... F - 21
Animal Control ..... **F - 22**
Activity: Animal Control ..... F - 24
Beach Safety Ocean Rescue ..... **F - 26**
Activity: Beach Safety ..... F - 28
Building, Zoning and Code Administration ..... **F - 30**
Activity: Administration ..... F - 32
Activity: Building ..... F - 33
Activity: Code Enforcement ..... F - 35
Activity: Contractor Licensing ..... F - 36
Activity: Permit Processing ..... F - 37
Central Services ..... **F - 38**
Activity: ADA Projects ..... F - 40
Activity: Court Facilities ..... F - 41
Activity: Facility Maintenance ..... F - 42
Activity: Projects ..... F - 43
Activity: Security ..... F - 44
Clerk of the Circuit Court ..... **F - 46**
Activity: Clerk of the Circuit Court ..... F - 48
Coastal ..... **F - 50**
Activity: Administration ..... F - 52
Activity: Coastal Access and Inlet Parks ..... F - 53
Activity: Coastal Infrastructure ..... F - 54
Activity: Inlet District Partnership Program ..... F - 55
Activity: Marine Wildlife and Artificial Fishing Reefs ..... F - 56
Community Assistance ..... **F - 58**
Activity: Administration ..... F - 60
Activity: Community Assistance Contracts ..... F - 61
Activity: Community Contributions ..... F - 62
Activity: Guardian Ad Litem ..... F - 63
Community Services & Grants ..... **F - 64**
Activity: Community Services Administration ..... F - 66
Activity: Dori Slosberg Driver Ed Program ..... F - 67
Activity: ECHO Program ..... F - 68
Activity: Human Services ..... F - 69

Cooperative Extension ..... **F - 70**
Activity: Cooperative Extension ..... F - 72
Corrections ..... **F - 74**
Activity: Corrections Admin and Training ..... F - 76
Activity: Corrections Clinic ..... F - 77
Activity: Corrections Institutions ..... F - 78
Activity: Inmate Welfare Services ..... F - 79
Activity: Maintenance-Facilities ..... F - 80
County Attorney ..... **F - 82**
Activity: County Attorney ..... F - 84
County Council ..... **F - 86**
Activity: Charter Review ..... F - 88
Activity: County Council ..... F - 89
County Manager ..... **F - 90**
Activity: Community Information ..... F - 92
Activity: County Manager ..... F - 93
Economic Development ..... **F - 94**
Activity: Economic Development Administration ..... F - 96
Activity: Economic Development Programming ..... F - 97
Activity: One Daytona ..... F - 98
Elections ..... **F - 100**
Activity: Elections ..... F - 102
Emergency Management ..... **F - 104**
Activity: Emergency Management Operations ..... F - 106
Emergency Medical Administration ..... **F - 108**
Activity: Emergency Medical Administration ..... F - 110
Emergency Medical Services ..... **F - 112**
Activity: Emergency Medical Services Ops ..... F - 114
Engineering & Construction ..... **F - 116**
Activity: Construction Engineering Projects ..... F - 118
Activity: Development Engineering ..... F - 119
Activity: Engineering & Construction ..... F - 120
Activity: Local Option Gas Tax Projects ..... F - 121
Activity: Road Impact Fees ..... F - 122
Activity: Vertical Construction ..... F - 123
Environmental Management ..... **F - 124**
Activity: Administration ..... F - 126
Activity: Environmental Permitting ..... F - 127
Activity: Field Sampling ..... F - 129
Activity: Green Volusia Program ..... F - 130
Activity: Lyonia Environmental Learning Center ..... F - 131
Activity: Manatee Protection ..... F - 132
Activity: Marine Science Center ..... F - 133
Activity: Natural Resources ..... F - 134
Activity: Pollution Control ..... F - 135
Activity: Sea Turtle Conservation Program ..... F - 136
Activity: Tree Replacement ..... F - 137

Fire Rescue Services ..... **F - 138**
Activity: Airport Fire ..... F - 140
Activity: Fire Administration ..... F - 141
Activity: Fire Capital Projects ..... F - 142
Activity: Operations ..... F - 143
Activity: Prescribed Burns Wildfire Prevention ..... F - 144
Activity: Training ..... F - 145
Growth and Resource Management ..... **F - 146**
Activity: Administration ..... F - 148
Growth Management Commission ..... **F - 150**
Activity: Growth Management Commission ..... F - 152
Health Services ..... **F - 154**
Activity: Health Services ..... F - 156
Information Technology ..... **F - 158**
Activity: 800 MHz Communication System ..... F - 160
Activity: Administration ..... F - 161
Activity: Application Services ..... F - 162
Activity: Communications ..... F - 163
Activity: Technical Services ..... F - 164
Justice System ..... **F - 166**
Activity: Circuit Court Criminal ..... F - 168
Activity: Circuit Court Juvenile ..... F - 169
Activity: County Court Civil ..... F - 170
Activity: Drug Court ..... F - 171
Activity: Drug Laboratory ..... F - 172
Activity: Information Systems ..... F - 173
Activity: Justice System Administration ..... F - 174
Library Services ..... **F - 176**
Activity: Friends of the Library ..... F - 178
Activity: Library Administration ..... F - 179
Management and Budget ..... **F - 180**
Activity: Management and Budget ..... F - 182
Activity: VAB/TRIM ..... F - 183
Medical Examiner ..... **F - 184**
Activity: Administration ..... F - 186
Activity: Investigations ..... F - 187
Activity: Morgue Operations ..... F - 188
Mosquito Control ..... **F - 190**
Activity: Mosquito Control ..... F - 192
Nondepartmental ..... **F - 194**
Activity: General Fund ..... F - 195
Activity: Municipal Service District Fund ..... F - 196
Activity: Resort Tax Fund ..... F - 197
Activity: Sales Tax Trust Fund ..... F - 198
Activity: Silver Sands/Bethune Beach MSD Fund ..... F - 199
Activity: Special Lighting Districts Fund ..... F - 200

Ocean Center ..... **F - 202**
Activity: Coordinated Marketing ..... F - 204
Activity: Finance/Box Office ..... F - 205
Activity: Ocean Center Administration ..... F - 206
Activity: Ocean Center Operations ..... F - 207
Activity: Parking/Operations ..... F - 208
Activity: Sales and Marketing ..... F - 209
Office of the CFO ..... **F - 210**
Activity: CFO/Treasury ..... F - 212
Office of the Sheriff ..... **F - 214**
Activity: Administrative Services ..... F - 216
Activity: Communications ..... F - 217
Activity: Judicial Services ..... F - 218
Activity: Law Enforcement Services ..... F - 219
Activity: Support Services ..... F - 221
Activity: Trust Accounts ..... F - 222
Parks, Recreation and Culture ..... **F - 224**
Activity: Cultural and Historic Programs ..... F - 226
Activity: Land Management ..... F - 227
Activity: Park Administration ..... F - 228
Activity: Parks Cultural Arts ..... F - 229
Activity: Parks Environmental & Outdoor Programs ..... F - 230
Activity: Park Impact Fees ..... F - 231
Activity: Parks Operations & Maintenance ..... F - 232
Activity: Parks Repair & Renovation ..... F - 233
Activity: Race Events ..... F - 234
Personnel ..... **F - 236**
Activity: Personnel ..... F - 238
Planning and Development Services ..... **F - 240**
Activity: Adminstration ..... F - 242
Activity: Comprehensive Planning ..... F - 243
Activity: Current Planning ..... F - 244
Activity: Graphics ..... F - 245
Activity: Land Development ..... F - 246
Procurement ..... **F - 248**
Activity: Auction Services ..... F - 250
Activity: Procurement ..... F - 251
Property Appraisal ..... **F - 252**
Activity: Property Appraisal ..... F - 254
Public Protection Services ..... **F - 256**
Activity: Public Protection Services Administration ..... F - 258
Activity: Strategic Reserve/Search and Rescue ..... F - 259
Public Transportation ..... **F - 260**
Activity: Commuter Rail Transit Project ..... F - 262
Activity: VOTRAN Capital Projects ..... F - 263
Activity: VOTRAN Operations ..... F - 264
Activity: VOTRAN Paratransit ..... F - 265
Public Works Services ..... **F - 266**
Activity: Public Works Services ..... F - 268
Revenue ..... **F - 270**
Activity: Revenue ..... F - 272

Road and Bridge ..... **F - 274**
Activity: Outside Operations ..... F - 276
Activity: Road & Bridge Operations ..... F - 277
Activity: W.Highlands/Highlands Park ..... F - 278
Solid Waste ..... **F - 280**
Activity: Solid Waste Collection ..... F - 282
Activity: Solid Waste Administration ..... F - 283
State Department of Juvenile Justice ..... **F - 284**
Activity: Pre-Disposition Detention ..... F - 286
State Mandated Costs ..... **F - 288**
Activity: Community Legal Services of Mid-Florida ..... F - 290
Activity: Law Library ..... F - 291
Activity: Public Defender ..... F - 292
Activity: Public Guardianship ..... F - 293
Activity: State Attorney ..... F - 294
Stormwater ..... **F - 296**
Activity: Drainage Task Team ..... F - 298
Activity: Stormwater Capital Improvements ..... F - 299
Tourist Development ..... **F - 300**
Activity: Tourist Development ..... F - 302
Traffic Engineering ..... **F - 304**
Activity: Traffic Engineering ..... F - 306
Activity: Traffic Signal Modernization ..... F - 307
Veterans' Services ..... **F - 308**
Activity: Veterans' Services ..... F - 310
Water Resources and Utilities ..... **F - 312**
Activity: Collection and Distribution Maintenance ..... F - 314
Activity: Customer Service ..... F - 315
Activity: Operations-Potable Water ..... F - 316
Activity: Utility Engineering ..... F - 317
Activity: Water Utilities Capital Improvements ..... F - 318
Activity: Water Utilities Debt Service ..... F - 319
Activity: Water Utilities Division Administration ..... F - 320
Activity: Water Utilities Wastewater ..... F - 321

VOLUSIA COUNTY GOVERNMENT
DEPARTMENT TO FUND MATRIX

Department	Funds
COUNTY COUNCIL COUNTY MANAGER COUNTY ATTORNEY	GENERAL FUND
CLERK OF THE CIRCUIT/JUSTICE SYSTEM	GENERAL FUND
ELECTIONS	GENERAL FUND
PROPERTY APPRAISER	GENERAL FUND
OFFICE OF THE SHERIFF	GENERAL FUND, MUNICIPAL SERVICE DISTRICT, E-911, FEDERAL FORFEITURE SHARING JUSTICE, FEDERAL FORFEITURE SHARING TREASURY, LAW ENFORCEMENT TRUST
BUSINESS SERVICES	GENERAL FUND, COMPUTER REPLACEMENT, EQUIPMENT MAINTENANCE, MUNICIPAL SERVICES DISTRICT
COMMUNITY SERVICES	GENERAL FUND, PARK IMPACT FEES, LIBRARY, VOTRAN, GEMINI SPRINGS ENDOWMENT, LIBRARY ENDOWMENT, MUNICIPAL SERVICE DISTRICT, VOLUSIA FOREVER, HOPE PLACE
GROWTH AND RESOURCE MANAGEMENT	GENERAL FUND, MUNICIPAL SERVICE DISTRICT, MANATEE CONSERVATION
FINANCE	GENERAL FUND, INSURANCE MANAGEMENT, GROUP INSURANCE, DEBT SERVICE FUNDS, EMERGENCY MEDICAL SERVICES, SPECIAL LIGHTING DISTRICT
PUBLIC WORKS	GENERAL FUND, COUNTY TRANSPORTATION TRUST, WASTE COLLECTION, SOLID WASTE, WATER AND SEWER, UTILITIES, ROAD IMPACT FEES, STORMWATER UTILITY, EAST VOLUSIA MOSQUITO CONTROL, MUNICIPAL SERVICE DISTRICT, SPECIAL ASSESSMENTS, ROAD DISTRICT MAINTENANCE, PONCE DELEON INLET & PORT DISTRICT, COASTAL
BUDGET & ADMINISTRATIVE SERVICES	GENERAL FUND, MUNICIPAL SERVICE DISTRICT, RESORT TAX, CONVENTION DEVELOPMENT TAX, SALES TAX TRUST, SILVER SANDS/ BETHUNE BEACH MSD, CAPITAL PROJECT FUNDS
AVIATION AND ECONOMIC RESOURCES	DAYTONA BEACH INTERNATIONAL AIRPORT, ECONOMIC DEVELOPMENT
PUBLIC PROTECTION	GENERAL FUND, MUNICIPAL SERVICE FUND, FIRE RESCUE DISTRICT FUND, BEACH ENFORCEMENT TRUST, INMATE WELFARE TRUST, FIRE IMPACT FEES, EMERGENCY MEDICAL SERVICES FUND
OCEAN CENTER	OCEAN CENTER, PARKING GARAGE

Volusia County
FLORIDA

— This page intentionally blank —

Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Aviation and Economic Resources								
Airport	2,707,000	6,383,782	534,101	35,198,931	44,823,814	39.00	0.00	39.00
Economic Development	743,202	7,772,842	0	8,000,000	16,516,044	12.00	0.00	12.00
Budget & Administrative Services								
Management and Budget	1,018,928	264,039	0	(296,335)	986,632	12.00	0.00	12.00
Procurement	1,164,332	258,878	0	(388,361)	1,034,849	16.00	0.00	16.00
Business Services								
Central Services	2,837,868	6,103,566	152,960	5,012,131	14,106,525	41.00	0.00	41.00
Information Technology	5,555,057	4,227,760	713,712	(2,442,184)	8,054,345	79.00	0.00	79.00
Revenue	3,605,258	1,707,740	134,200	(1,665,340)	3,781,858	78.00	2.00	79.00
Clerk of the Circuit Court								
Clerk of the Circuit Court	49,812	480,138	0	2,013,567	2,543,517	0.00	0.00	0.00
Community Services								
Community Assistance	60,752	33,429	0	6,202,019	6,296,200	1.00	0.00	1.00
Community Services & Grants	1,265,492	2,793,974	0	17,890,565	21,950,031	15.00	0.00	15.00
Cooperative Extension	591,543	196,383	10,512	34,058	832,496	15.00	1.00	15.50
Health Services	0	1,255,277	0	1,232,633	2,487,910	0.00	0.00	0.00
Library Services	10,142,247	6,675,397	300,229	5,093,173	22,211,046	179.00	13.00	185.50
Parks Recreation & Culture	4,909,853	6,267,609	210,135	9,708,419	21,096,016	78.00	200.00	110.12
Public Transportation	15,277,633	6,824,099	0	0	22,101,732	0.00	0.00	0.00
Veterans' Services	592,650	103,770	0	0	696,420	10.00	0.00	10.00
County Attorney								
County Attorney	3,442,694	519,080	0	(1,539,339)	2,422,435	30.00	0.00	30.00
County Council								
County Council	552,392	318,270	40,000	(280,443)	630,219	7.00	0.00	7.00
County Manager								
County Manager	2,164,395	312,624	66,995	(775,725)	1,768,289	24.00	2.00	25.25
Elections								
Elections	2,177,650	2,082,484	13,220	1,300,000	5,573,354	32.00	0.00	32.00
Finance								
Accounting	2,865,727	1,555,039	6,000	(946,533)	3,480,233	46.00	2.00	47.00
Office of the CFO	363,510	17,602	0	(130,489)	250,623	5.00	0.00	5.00
Personnel	1,597,733	446,633	0	(568,811)	1,475,555	21.00	0.00	21.00
Growth and Resource Management								
Building, Zoning and Code Administration	2,928,527	1,054,735	0	0	3,983,262	44.00	0.00	44.00
Environmental Management	2,729,224	2,242,520	61,305	691,163	5,724,212	38.00	26.00	42.97
Growth and Resource Management	645,006	58,667	0	(286,920)	416,753	7.00	0.00	7.00
Planning and Development Services	1,654,066	541,479	9,000	0	2,204,545	22.00	2.00	23.00
Growth Management Commission								
Growth Management Commission	34,780	238,457	0	0	273,237	0.00	1.00	0.50
Justice System								
Justice System	2,614,722	980,563	29,000	10,525	3,634,810	43.00	0.00	43.00

Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Ocean Center								
Ocean Center	2,976,238	4,823,712	175,146	8,117,518	16,092,614	44.00	1.00	44.50
Office of the Sheriff								
Office of the Sheriff	63,421,526	13,852,115	3,323,294	7,915,294	88,512,229	797.00	133.00	851.10
Other Budgetary Accounts								
Non-Departmental	0	937,456	0	109,534,542	110,471,998	0.00	0.00	0.00
Property Appraiser								
Property Appraisal	6,975,938	1,105,290	0	(806,164)	7,275,064	102.00	0.00	102.00
Public Protection								
Animal Control	819,068	692,858	0	0	1,511,926	15.00	0.00	15.00
Beach Safety Ocean Rescue	6,706,631	1,394,590	128,400	985	8,230,606	82.00	317.00	125.52
Corrections	25,936,748	14,416,842	186,600	3,963,786	44,503,976	349.00	2.00	350.00
Emergency Management	511,071	208,882	0	0	719,953	6.00	0.00	6.00
Emergency Medical Administration	166,876	132,375	0	4,874,485	5,173,736	2.00	0.00	2.00
Emergency Medical Services	14,334,546	5,394,303	679,360	3,260,219	23,668,428	188.00	11.00	193.00
Fire Rescue Services	18,850,633	8,102,220	1,575,640	7,111,991	35,640,484	184.00	0.00	184.00
Medical Examiner	1,548,486	523,755	15,000	165	2,087,406	16.00	0.00	16.00
Public Protection Services	872,485	90,959	0	(177,684)	785,760	7.00	0.00	7.00
State Department of Juvenile Justice	0	0	0	2,288,858	2,288,858	0.00	0.00	0.00
Public Works								
Coastal	1,387,597	4,228,950	172,163	8,314,693	14,103,403	23.00	0.00	23.00
Engineering & Construction	2,799,693	6,134,252	0	30,739,499	39,673,444	53.00	0.00	53.00
Mosquito Control	1,680,918	2,768,593	150,500	2,228,230	6,828,241	29.00	1.00	29.75
Public Works Services	601,782	1,070,708	6,758	2,879,071	4,558,319	6.00	0.00	6.00
Road and Bridge	5,781,262	7,518,883	899,000	2,082,263	16,281,408	129.00	11.00	132.60
Solid Waste	4,245,313	16,248,775	2,773,730	21,991,525	45,259,343	69.00	0.00	69.00
Stormwater	3,071,799	1,826,190	632,000	3,524,200	9,054,189	55.00	1.00	55.75
Traffic Engineering	1,566,470	1,744,306	46,000	1,508,444	4,865,220	21.00	0.00	21.00
Water Resources and Utilities	3,835,173	6,042,210	325,000	8,212,590	18,414,973	61.00	0.00	61.00
State Mandated Costs								
State Mandated Costs	74,642	2,910,090	74,920	91,228	3,150,880	1.00	0.00	1.00
Tourist Development								
Tourist Development	0	10,966,151	0	0	10,966,151	0.00	0.00	0.00
TOTAL	**242,456,948**	**174,851,301**	**13,444,880**	**310,722,442**	**741,475,571**	**3,133**	**726**	**3,291.06**

— This page intentionally blank —

Accounting

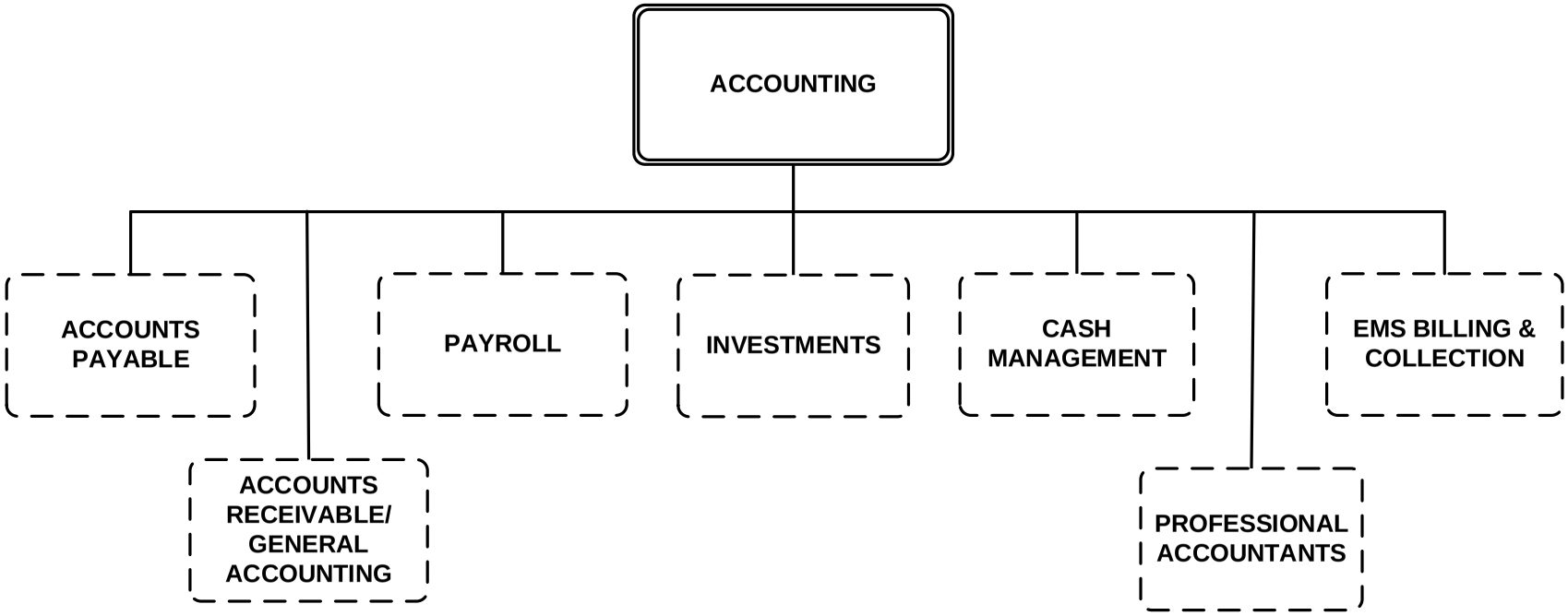
Department: Finance

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Accounting	1,690,771	1,906,239	1,804,892	2,084,019
EMS Billing & Collection	1,141,312	1,249,230	1,303,086	1,396,214
Total Expenditures	**$2,832,083**	**$3,155,469**	**$3,107,978**	**$3,480,233**
Expenditures by Category				
Personal Services	2,544,578	2,678,748	2,621,512	2,865,727
Operating Expenses	1,255,433	1,409,663	1,419,408	1,555,039
Capital Outlay	0	11,400	11,400	6,000
Subtotal Operating Expenditures	**$3,800,011**	**$4,099,811**	**$4,052,320**	**$4,426,766**
Reimbursements	(967,928)	(944,342)	(944,342)	(946,533)
Total Operating Expenditures	**$2,832,083**	**$3,155,469**	**$3,107,978**	**$3,480,233**
Expenditures by Fund				
Emergency Medical Services	$1,141,312	$1,249,230	$1,303,086	$1,396,214
General	$1,690,771	$1,906,239	$1,804,892	$2,084,019

Number of Full Time Positions	44.00	46.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	45.00	47.00

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.

FINANCE
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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,712,240	1,796,130	1,691,988	1,834,981
Operating Expenses	946,459	1,043,051	1,045,846	1,189,571
Capital Outlay	0	11,400	11,400	6,000
Subtotal Operating Expenditures	**$2,658,699**	**$2,850,581**	**$2,749,234**	**$3,030,552**
Reimbursements	(967,928)	(944,342)	(944,342)	(946,533)
Total Operating Expenditures	**$1,690,771**	**$1,906,239**	**$1,804,892**	**$2,084,019**
Expenditures by Fund				
General	$1,690,771	$1,906,239	$1,804,892	$2,084,019

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of invoices processed for payment	108,551	110,000	111,000
2. Number of invoices/statements mailed	4,940	4,800	4,700
3. Number of payroll checks/electronic fund transfers	84,786	87,000	89,000
4. Number of capital asset records maintained	24,084	24,300	24,500

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 also prepares the Annual Report on County Debt and the Popular Annual Financial Report. Within Accounting, operational sections have been established for accounts receivable, accounts payable, capital asset tracking, payroll, investments, and cash management functions.

Fiscal year 2016-17 budget includes two part-time unfunded positions.

Accounting

Department: Finance

EMS Billing & Collection

8250002

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	832,338	882,618	929,524	1,030,746
Operating Expenses	308,974	366,612	373,562	365,468
Subtotal Operating Expenditures	**$1,141,312**	**$1,249,230**	**$1,303,086**	**$1,396,214**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,141,312**	**$1,249,230**	**$1,303,086**	**$1,396,214**
Expenditures by Fund				
Emergency Medical Services	$1,141,312	$1,249,230	$1,303,086	$1,396,214

Number of Full Time Positions	15.00	17.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	15.00	17.00

Key Objectives

1. Provide accurate and timely billing of all ambulance services

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of transports billed	54,642	57,500	61,000

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.

In fiscal year 2016, an Accounting Specialist position was moved into EMS Billing and Collection from the Revenue division. In fiscal year 2017, a Medical Billing Coding Clerk position will be added because of the increase in medical billing needs resulting from the increased call volume in the EMS division.

Airport

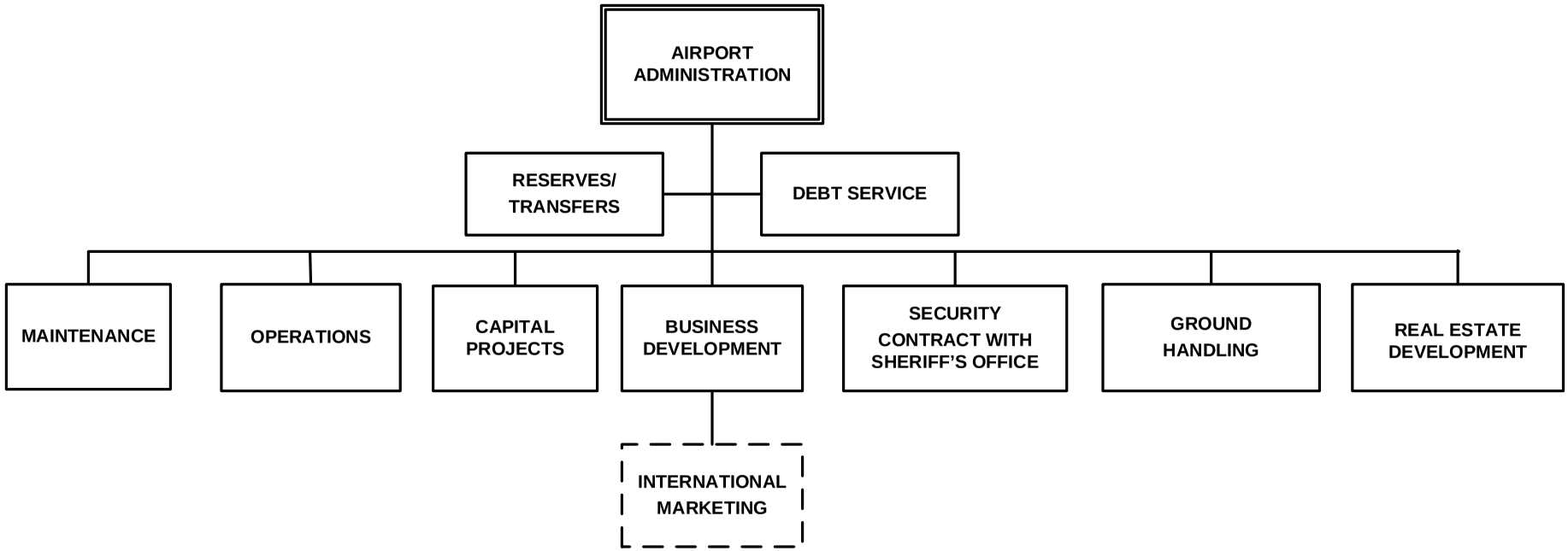
Department: Aviation and Economic Resources

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	1,630,421	1,706,780	1,696,229	1,813,930
Airport Capital Projects	4,735,977	0	16,408,684	2,921,489
Airport Debt Service	1,238,610	3,854,091	3,715,591	4,132,213
Business Development	714,062	1,116,166	1,269,218	819,750
Ground Handling	654,522	742,379	982,453	1,202,117
Maintenance	2,702,222	3,319,732	3,810,250	3,597,565
Operations	1,205,893	1,279,599	1,267,232	1,380,295
Real Estate Development	9,168	60,000	82,728	61,500
Reserves/Transfers	0	10,132,120	0	27,670,229
Security	1,063,144	1,144,412	1,148,547	1,224,726
Total Expenditures	**$13,954,019**	**$23,355,279**	**$30,380,932**	**$44,823,814**
Expenditures by Category				
Personal Services	2,439,687	2,585,460	2,547,026	2,707,000
Operating Expenses	5,455,025	6,624,758	7,452,048	6,383,782
Capital Outlay	94,912	158,850	1,953,297	534,101
Subtotal Operating Expenditures	**$7,989,624**	**$9,369,068**	**$11,952,371**	**$9,624,883**
Capital Improvements	4,723,785	0	14,712,970	3,396,489
Debt Service	1,238,610	3,854,091	3,715,591	4,132,213
Non-Operating	2,000	0	0	0
Reserves	0	10,132,120	0	27,670,229
Subtotal Other Operating Expenses	**$5,964,395**	**$13,986,211**	**$18,428,561**	**$35,198,931**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$13,954,019**	**$23,355,279**	**$30,380,932**	**$44,823,814**
Expenditures by Fund				
Daytona Beach International Airport	$13,954,019	$23,355,279	$30,380,932	$44,823,814

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	591,434	736,838	729,944	790,296
Operating Expenses	1,036,604	969,942	966,285	1,023,634
Capital Outlay	2,383	0	0	0
Subtotal Operating Expenditures	**$1,630,421**	**$1,706,780**	**$1,696,229**	**$1,813,930**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,630,421**	**$1,706,780**	**$1,696,229**	**$1,813,930**
Expenditures by Fund				
Daytona Beach International Airport	$1,630,421	$1,706,780	$1,696,229	$1,813,930

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. 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of staff members	38	38	39
2. Number of grants obtained	7	7	7
3. Number of capital projects	16	16	16

Highlights

Airport Administration provides the central interface with the County Government entities, tenants, and the general public. It is responsible for planning, development, financial management, personnel administration, meeting coordination, procurement, and maintenance of all files and records in accordance with applicable laws. Airport administration oversees all areas of the Airport to ensure that citizens and visitors have a first class facility to accommodate their air travel needs, while impressing a welcoming image of Volusia County.

The fiscal year 2016-17 budget includes an additional position transferred from the Airport's Business Development Division. The fiscal year 2016-17 budget also includes one unfunded position.

Department: Aviation and Economic Resources

Airport Capital Projects

110_CAP_PROJECTS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	10,060	0	34,721	0
Capital Outlay	2,132	0	1,660,993	0
Subtotal Operating Expenditures	**$12,192**	**$0**	**$1,695,714**	**$0**
Capital Improvements	4,723,785	0	14,712,970	2,921,489
Subtotal Other Operating Expenses	**$4,723,785**	**$0**	**$14,712,970**	**$2,921,489**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$4,735,977**	**$0**	**$16,408,684**	**$2,921,489**
Expenditures by Fund				
Daytona Beach International Airport	$4,735,977	$0	$16,408,684	$2,921,489

Highlights

Airport Capital Projects include the completion of large-scale infrastructure plans to improve the overall operation and to enhance the safety of the facility. In fiscal year 2016-17, the Airport will begin a three-year terminal update project at a cost of $2.0 million during the first year. The Airport will leverage $921,489 in local grant match dollars for other terminal improvements, as well as runway upgrades.

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

Department: Aviation and Economic Resources

Airport Debt Service

451.910

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Debt Service	1,238,610	3,854,091	3,715,591	4,132,213
Subtotal Other Operating Expenses	**$1,238,610**	**$3,854,091**	**$3,715,591**	**$4,132,213**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,238,610**	**$3,854,091**	**$3,715,591**	**$4,132,213**
Expenditures by Fund				
Daytona Beach International Airport	$1,238,610	$3,854,091	$3,715,591	$4,132,213

Highlights

The airport debt service activity represents debt service payments on Airport Revenue Bonds and Commercial Paper. In September 2012, the Airport Refinancing 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 and Airport Capital Improvement Note 2010. Additionally, $12.0 million in anticipated debt will be used to complete the terminal update project.

The fiscal year 2016-17 budget includes additional principal and interest for anticipated debt service. Details of debt can be found in Section G - Debt Service.

Department: Aviation and Economic Resources

Business Development

AIRSVCS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	203,363	206,396	166,812	172,678
Operating Expenses	478,254	909,770	1,093,752	647,072
Capital Outlay	32,445	0	8,654	0
Subtotal Operating Expenditures	**$714,062**	**$1,116,166**	**$1,269,218**	**$819,750**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$714,062**	**$1,116,166**	**$1,269,218**	**$819,750**
Expenditures by Fund				
Daytona Beach International Airport	$714,062	$1,116,166	$1,269,218	$819,750

Number of Full Time Positions	3.00	2.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	3.00	2.00

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. Implement effective property management practices and maximize revenue development

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Average number of flights per day	10	11	11
2. Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	3	3	3
3. Number of total passengers	610,000	675,000	688,000
4. New long term lease agreements	2	2	3

Highlights

Air Service and Business Development is responsible for the promotion and marketing of domestic and international air service to the full range of potential customers both within and outside Volusia County. 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 the development and promotion of aeronautical and non-aeronautical land uses, lease negotiations, lease drafting, property management, planning, customer service special events, and revenue maximization.

One position is being transferred to the Administration Division.

Department: Aviation and Economic Resources

Ground Handling

1101900

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	69,325	67,282	74,828	73,638
Operating Expenses	571,709	675,097	776,225	813,013
Capital Outlay	13,488	0	131,400	315,466
Subtotal Operating Expenditures	**$654,522**	**$742,379**	**$982,453**	**$1,202,117**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$654,522**	**$742,379**	**$982,453**	**$1,202,117**
Expenditures by Fund				
Daytona Beach International Airport	$654,522	$742,379	$982,453	$1,202,117

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 airline safety standards to minimize damage due to ground handling services

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percent of damage-free ground handling	100	100	100

Highlights

The Ground Handling Unit is responsible for providing ground handling services to commercial airline customers. Services 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, and wheelchair services. The Daytona Beach International Airport currently provides this service to American Airlines, Delta Air Lines and jetBlue as dictated by their respective schedules. Currently, services are provided 4 a.m. to 11:30 p.m.

The fiscal year 2016-17 budget includes $315,466 in Capital Outlay, such as a Belt Loader, Baggage Tug, and Airstart Power Source.

Department: Aviation and Economic Resources

Maintenance

1101000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	869,001	896,825	902,370	940,074
Operating Expenses	1,808,034	2,286,907	2,771,880	1,990,856
Capital Outlay	25,187	136,000	136,000	191,635
Subtotal Operating Expenditures	**$2,702,222**	**$3,319,732**	**$3,810,250**	**$3,122,565**
Capital Improvements	0	0	0	475,000
Subtotal Other Operating Expenses	**$0**	**$0**	**$0**	**$475,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,702,222**	**$3,319,732**	**$3,810,250**	**$3,597,565**
Expenditures by Fund				
Daytona Beach International Airport	$2,702,222	$3,319,732	$3,810,250	$3,597,565

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. To better categorize funding allocations according to repair, maintenance, minor construction, capital investment and procurement of grounds equipment and support equipment

2. To develop business metrics to determine correct level of funding investment for DBA properties

3. To establish yearly maintenance action plans and determine execution capabilities based on funding and manpower availability

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
2. Average work order completion time (days)	1	1	1
3. Percent painting and construction projects	60	80	100
4. Number of scheduled preventative maintenance checks	80	80	100

Highlights

The fiscal year 2016-17 budget includes $191,635 in capital outlay projects, such as a WiFi and P.A. system, a Security System, and Bathroom Renovation Project for the Airport Terminal.

Additionally, the Airport's Projects and Maintenance team continues focusing its efforts on refining capital improvement and long-range investment planning.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

Airport

Department: Aviation and Economic Resources

Operations

1101100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	592,437	566,312	556,864	609,501
Operating Expenses	594,179	690,437	694,118	743,794
Capital Outlay	19,277	22,850	16,250	27,000
Subtotal Operating Expenditures	**$1,205,893**	**$1,279,599**	**$1,267,232**	**$1,380,295**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,205,893**	**$1,279,599**	**$1,267,232**	**$1,380,295**
Expenditures by Fund				
Daytona Beach International Airport	$1,205,893	$1,279,599	$1,267,232	$1,380,295

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 airfield and records in accordance with Federal Aviation Regulation (FAR) Part 139 (Annual Audit)

2. Reduce runway incursions by education measures for airfield tenants and by annual Airport Ground Vehicle Operations (AGVO) training for each airfield driver (vehicles/pedestrain measurement)

3. Enhance passenger satisfaction by implementing consequence procedures for driver violations in Ground Transportation Organization (GTO)

4. Maintain and improve the Wildlife Hazard Management Plan to enhance airfield safety

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of bird/wildlife strikes to commercial aircraft	2	2	3
2. Number of runway incursions/vehicle-pedestrian deviations	0	3	0
3. Number of GTO driver violations resolved through hearing process	1	1	0
4. Number of discrepancies found by FAA during inspection for 139 compliance	2	1	0

Highlights

Airport Operations is responsible for maintaining the Airport under Federal Aviation Regulation (FAR) Part 139 for commercial service airports as well as Transportation Security Regulations (TRS) Part 1542. Compliance measures include airfield maintenance, management of the wildlife plan, training, fuel inspections, etc. Operations issues Notices to Airmen (NOTAMS). This Unit also maintains numerous required operation and airfield logs for submittal to the Federal Aviation Administration (FAA) as required or needed. Operations has additional duties to coordinate environmental issues and foreign object debris (FOD) management.

Department: Aviation and Economic Resources

Real Estate Development

1104000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	9,168	60,000	82,728	61,500
Subtotal Operating Expenditures	**$9,168**	**$60,000**	**$82,728**	**$61,500**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$9,168**	**$60,000**	**$82,728**	**$61,500**
Expenditures by Fund				
Daytona Beach International Airport	$9,168	$60,000	$82,728	$61,500

Highlights

The Real Estate Development Unit tracks expenses associated with Airport real estate property and the development of vacant property, a majority of which is located at the southern end of the Airport. Expenses in this Unit include professional consulting fees for appraisals, surveys, and environmental site work analysis as a part of Airport infrastructure development.

Department: Aviation and Economic Resources

Reserves/Transfers

1109000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Reserves	0	10,132,120	0	27,670,229
Subtotal Other Operating Expenses	**$0**	**$10,132,120**	**$0**	**$27,670,229**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$0**	**$10,132,120**	**$0**	**$27,670,229**
Expenditures by Fund				
Daytona Beach International Airport	$0	$10,132,120	$0	$27,670,229

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 for fiscal year 2016-17 total $27.7 million and includes $250,000 required to be held for bonds, $1.8 million or 1/6 of ongoing maintenance and operations expenses; $5.0 million for revenue stabilization; $10.6 million for future capital projects; and $10.0 million of loan proceeds set aside for the completion of the terminal update.

Department: Aviation and Economic Resources

Security

1101300

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	114,127	111,807	116,208	120,813
Operating Expenses	947,017	1,032,605	1,032,339	1,103,913
Subtotal Operating Expenditures	**$1,061,144**	**$1,144,412**	**$1,148,547**	**$1,224,726**
Non-Operating	2,000	0	0	0
Subtotal Other Operating Expenses	**$2,000**	**$0**	**$0**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,063,144**	**$1,144,412**	**$1,148,547**	**$1,224,726**
Expenditures by Fund				
Daytona Beach International Airport	$1,063,144	$1,144,412	$1,148,547	$1,224,726

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 and 49 CFR Part 1542

2. To develop and foster a culture of overlapping security awareness throughout the airport

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Random daily security checks (average)	4	4	2
2. Increase frequency of meetings with airfield tenants	1	1	4

Highlights

The Airport Security Unit ensures compliance with the regulations and directives of the Transportation Safety Administration (TSA). Compliance measures are performed in conjunction with the TSA and Volusia County Sheriff's Office. The Unit is responsible for securing the airfield, and managing all aspects of employee access, including background checks, fingerprinting and badge distribution.

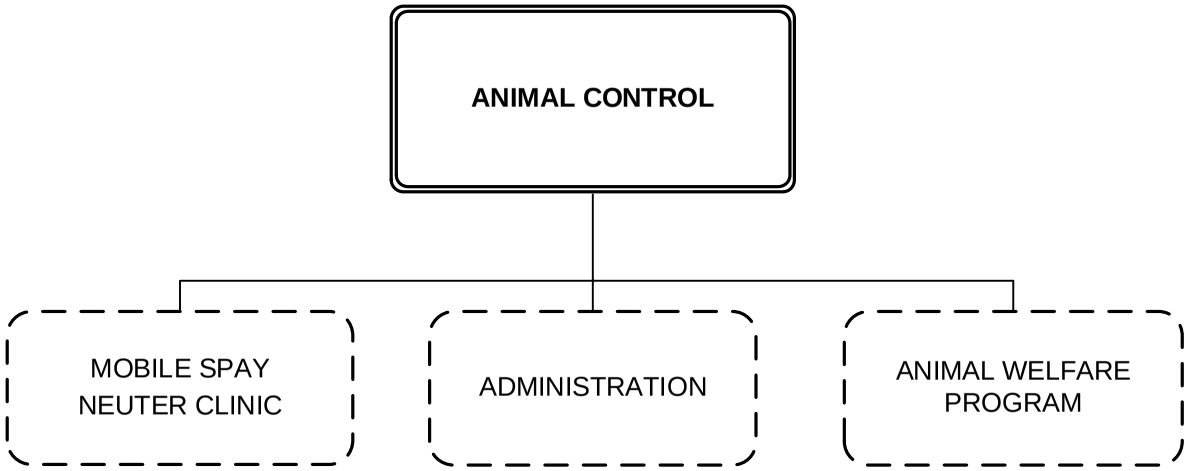
Animal Control

Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Animal Control	1,212,577	1,591,921	1,696,141	1,511,926
Total Expenditures	**$1,212,577**	**$1,591,921**	**$1,696,141**	**$1,511,926**
Expenditures by Category				
Personal Services	716,015	787,053	772,236	819,068
Operating Expenses	478,052	654,868	632,385	692,858
Capital Outlay	0	0	4,000	0
Subtotal Operating Expenditures	**$1,194,067**	**$1,441,921**	**$1,408,621**	**$1,511,926**
Capital Improvements	18,510	150,000	287,520	0
Subtotal Other Operating Expenses	**$18,510**	**$150,000**	**$287,520**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,212,577**	**$1,591,921**	**$1,696,141**	**$1,511,926**
Expenditures by Fund				
Municipal Service District	$1,212,577	$1,591,921	$1,696,141	$1,511,926
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 is committed to protecting people 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	716,015	787,053	772,236	819,068
Operating Expenses	478,052	654,868	632,385	692,858
Capital Outlay	0	0	4,000	0
Subtotal Operating Expenditures	**$1,194,067**	**$1,441,921**	**$1,408,621**	**$1,511,926**
Capital Improvements	18,510	150,000	287,520	0
Subtotal Other Operating Expenses	**$18,510**	**$150,000**	**$287,520**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,212,577**	**$1,591,921**	**$1,696,141**	**$1,511,926**
Expenditures by Fund				
Municipal Service District	$1,212,577	$1,591,921	$1,696,141	$1,511,926

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 and enable lost animals to be returned to the owner

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 impounded at the humane societies

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of licenses sold	2,949	3,100	3,000
2. Number of routine complaints	3,405	3,370	3,100
3. Number of animals sterilized	2,585	2,930	3,000
4. Number of animals impounded	2,766	2,582	2,400

Animal Control

Department: Public Protection

Highlights

Volusia County Animal Services (VCAS) has 6 animal control officers who respond to emergencies 24 hours a day and to 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. VCAS 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, has contributed to the steady decline of the number of stray dogs and cats picked up resulting in lower impoundment fees at the humane societies. This decline is reflected in the fiscal year 2016-17 decreased budget request for impoundment fees.

The VCAS trap/neuter /return with return-to-field programs continue to be a successful addition in our efforts to decrease the number of stray/feral cats in Volusia County. 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 and Twitter page. These pages are 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. These pages have been followed and utilized by over 5,000 citizens to date and the posts have reached upwards of 22,000 citizens.

Beach Safety Ocean Rescue

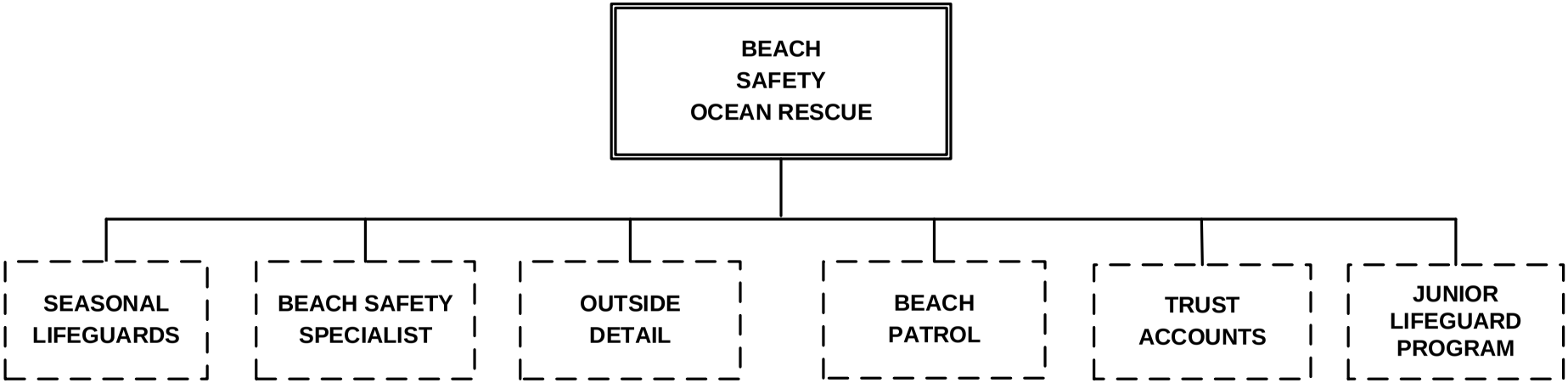
Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Beach Safety	7,057,043	7,691,661	7,261,073	8,230,606
Total Expenditures	**$7,057,043**	**$7,691,661**	**$7,261,073**	**$8,230,606**
Expenditures by Category				
Personal Services	5,824,000	6,349,309	5,945,840	6,706,631
Operating Expenses	1,160,050	1,232,128	1,206,009	1,394,590
Capital Outlay	63,793	109,224	109,224	128,400
Subtotal Operating Expenditures	**$7,047,843**	**$7,690,661**	**$7,261,073**	**$8,229,621**
Capital Improvements	9,200	0	0	0
Reserves	0	1,000	0	985
Subtotal Other Operating Expenses	**$9,200**	**$1,000**	**$0**	**$985**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$7,057,043**	**$7,691,661**	**$7,261,073**	**$8,230,606**
Expenditures by Fund				
Beach Enforcement Trust	$0	$1,000	$0	$985
General	$7,057,043	$7,690,661	$7,261,073	$8,229,621

Number of Full Time Positions	81.00	82.00
Number of Part Time Positions	318.00	317.00
Number of Full Time Equivalent Positions	125.42	125.52

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	5,824,000	6,349,309	5,945,840	6,706,631
Operating Expenses	1,160,050	1,232,128	1,206,009	1,394,590
Capital Outlay	63,793	109,224	109,224	128,400
Subtotal Operating Expenditures	**$7,047,843**	**$7,690,661**	**$7,261,073**	**$8,229,621**
Capital Improvements	9,200	0	0	0
Reserves	0	1,000	0	985
Subtotal Other Operating Expenses	**$9,200**	**$1,000**	**$0**	**$985**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$7,057,043**	**$7,691,661**	**$7,261,073**	**$8,230,606**
Expenditures by Fund				
Beach Enforcement Trust	$0	$1,000	$0	$985
General	$7,057,043	$7,690,661	$7,261,073	$8,229,621

Number of Full Time Positions	81.00	82.00
Number of Part Time Positions	318.00	317.00
Number of Full Time Equivalent Positions	125.42	125.52

Key Objectives

1. Provide quality law enforcement; lifeguard services and emergency first aid

2. Establish effective lifeguard coverage by the strategic placement of portable towers

3. Provide information relating to beach safety and beach ecology through community outreach programs

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of water related rescues	1,875	1,500	1,700
2. Number of lifeguards per weekend (peak season)	67	67	70
3. Average number of hours associated with community outreach programs	239	465	525

Highlights

The Beach Safety 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. A new web-based program was used for the Junior Lifeguard Program registration in fiscal year 2015-16 and the division plans to expand its use to process bonfire pit and special event permits during fiscal year 2016-17, providing greater staff efficiencies and accountability. Details of Capital Outlay can be found in Section - J of this document.

The fiscal year 2016-17 budget includes 22 unfunded positions.

— This page intentionally blank —

Building, Zoning and Code Administration

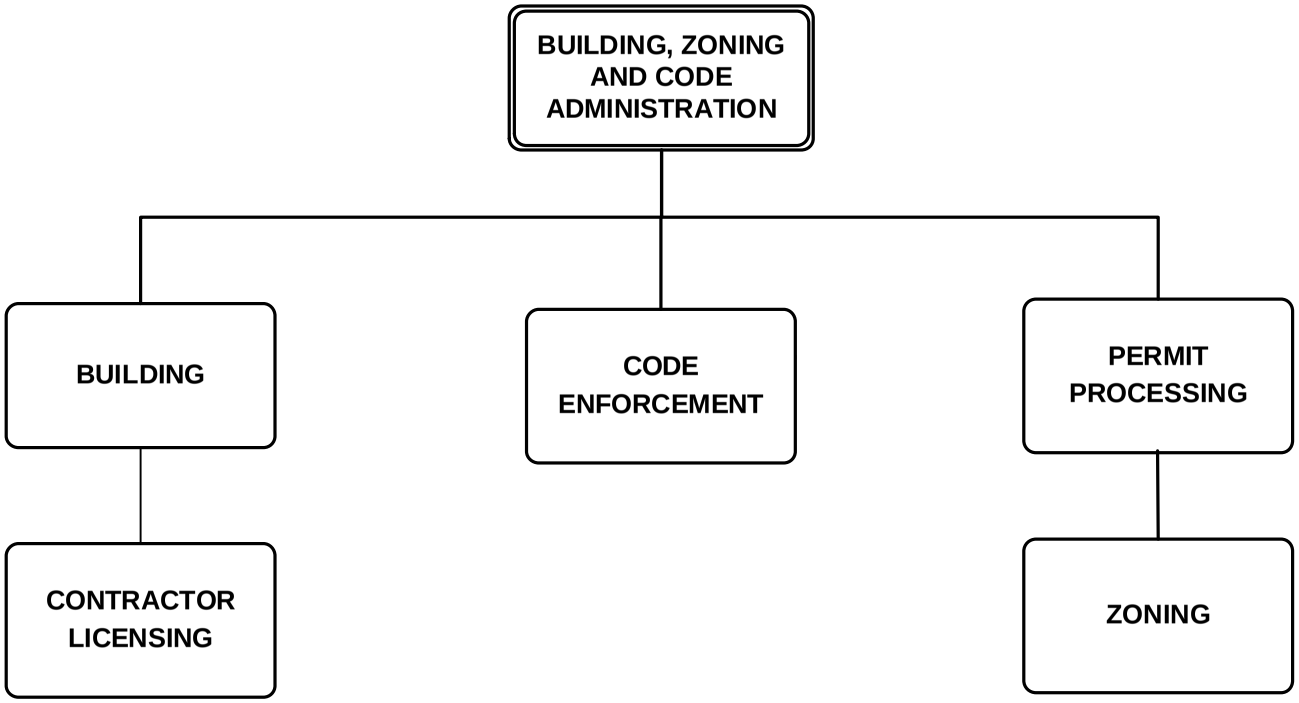
Department: Growth and Resource Management

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	472,118	538,001	534,976	560,392
Building	1,477,795	1,583,819	1,567,739	1,638,116
Code Enforcement	658,891	791,897	751,453	775,884
Contractor Licensing	135,707	147,944	144,910	153,675
Permit Processing	562,704	712,536	714,180	855,195
Total Expenditures	**$3,307,215**	**$3,774,197**	**$3,713,258**	**$3,983,262**
Expenditures by Category				
Personal Services	2,343,099	2,661,260	2,599,789	2,928,527
Operating Expenses	953,821	1,112,937	1,093,263	1,054,735
Capital Outlay	10,295	0	20,206	0
Subtotal Operating Expenditures	**$3,307,215**	**$3,774,197**	**$3,713,258**	**$3,983,262**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,307,215**	**$3,774,197**	**$3,713,258**	**$3,983,262**
Expenditures by Fund				
General	$265,573	$333,873	$329,101	$299,089
Municipal Service District	$3,041,642	$3,440,324	$3,384,157	$3,684,173

Number of Full Time Positions	41.00	44.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	41.00	44.00

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.

Volusia County FLORIDA

Building, Zoning and Code Administration

Department: Growth and Resource Management

Administration

2250100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	227,776	288,190	288,634	283,988
Operating Expenses	244,342	249,811	246,342	276,404
Subtotal Operating Expenditures	**$472,118**	**$538,001**	**$534,976**	**$560,392**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$472,118**	**$538,001**	**$534,976**	**$560,392**
Expenditures by Fund				
Municipal Service District	$472,118	$538,001	$534,976	$560,392

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: Permit Processing, Building Code Administration, and Contractor Licensing. Administration ensures that each activity's work plan is implemented throughout the fiscal year.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Building

BUILDING

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,084,883	1,156,432	1,154,380	1,245,938
Operating Expenses	392,912	427,387	413,359	392,178
Subtotal Operating Expenditures	**$1,477,795**	**$1,583,819**	**$1,567,739**	**$1,638,116**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,477,795**	**$1,583,819**	**$1,567,739**	**$1,638,116**
Expenditures by Fund				
Municipal Service District	$1,477,795	$1,583,819	$1,567,739	$1,638,116

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, addition, alteration, 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percent of residential reviews completed within 10 days	98	97	97
2. Percentage of inspections performed by contract inspectors	18	10	10
3. Percent of commercial reviews completed within 10 working days	96	98	97
4. Average number of daily inspections performed by each inspector	14	14	14

Building, Zoning and Code Administration

Department: Growth and Resource Management

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.

The fiscal year 2016-17 budget has one unfunded position.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Code Enforcement

2253100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	441,301	518,278	496,979	532,409
Operating Expenses	217,590	273,619	234,268	243,475
Capital Outlay	0	0	20,206	0
Subtotal Operating Expenditures	**$658,891**	**$791,897**	**$751,453**	**$775,884**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$658,891**	**$791,897**	**$751,453**	**$775,884**
Expenditures by Fund				
Municipal Service District	$658,891	$791,897	$751,453	$775,884

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. Respond to and pursue compliance on all reports of ordinance violations

2. Ensure that unresolved violations are taken to the Code Enforcement Board for resolution

3. Assure that all signs meet ordinance requirements through issuance of new and renewal sign permits

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of property violations responded to and processed	3,949	3,350	3,350
2. Number of countywide code enforcement board cases	169	370	400
3. Number of sign renewals	470	470	330

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 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 license, 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 $284,000 are generated from code enforcement fines, sign permit renewals, lot maintenance liens, and outdoor entertainment permits.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Contractor Licensing

2252400

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	118,577	124,592	126,400	131,488
Operating Expenses	17,130	23,352	18,510	22,187
Subtotal Operating Expenditures	**$135,707**	**$147,944**	**$144,910**	**$153,675**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$135,707**	**$147,944**	**$144,910**	**$153,675**
Expenditures by Fund				
General	$135,707	$147,944	$144,910	$153,675

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, and input insurance information

2. Investigate reported unlicensed contractor activity

3. Review applications, process payments, sponsor testing, and issue specialty trade licenses

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percent of inputs and assurances of licenses in time frame	100	100	100
2. Percent of investigations completed in 10 working days	75	85	85
3. Number of new Local Specialty licenses issued and applications processed	75	120	200

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 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 cases for enforcement of the Unsafe Dilapidated Ordinance.

Fiscal year 2016-17 budget has one unfunded position.

Building, Zoning and Code Administration

Department: Growth and Resource Management

Permit Processing

2259400

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	470,562	573,768	533,396	734,704
Operating Expenses	81,847	138,768	180,784	120,491
Capital Outlay	10,295	0	0	0
Subtotal Operating Expenditures	**$562,704**	**$712,536**	**$714,180**	**$855,195**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$562,704**	**$712,536**	**$714,180**	**$855,195**
Expenditures by Fund				
General	$129,866	$185,929	$184,191	$145,414
Municipal Service District	$432,838	$526,607	$529,989	$709,781

Number of Full Time Positions	11.00	14.00
Number of Full Time Equivalent Positions	11.00	14.00

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 within 2 days of receipt

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of permit applications processed within two business days	7,545	8,050	8,540
2. Number of applicants notified of permit status in 3-5 days	6,035	6,100	6,300
3. Number of ConnectLive permits processed within 2 days of receipt	2,906	3,300	3,550

Highlights

The Building and Zoning Permit Processing activity is responsible for accepting, distributing, reviewing, processing, and expediting building permit applications as well as 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.

Three positions were transferred from Graphics during fiscal year 2015-16. The fiscal year 2016-17 budget includes one unfunded position.

Central Services

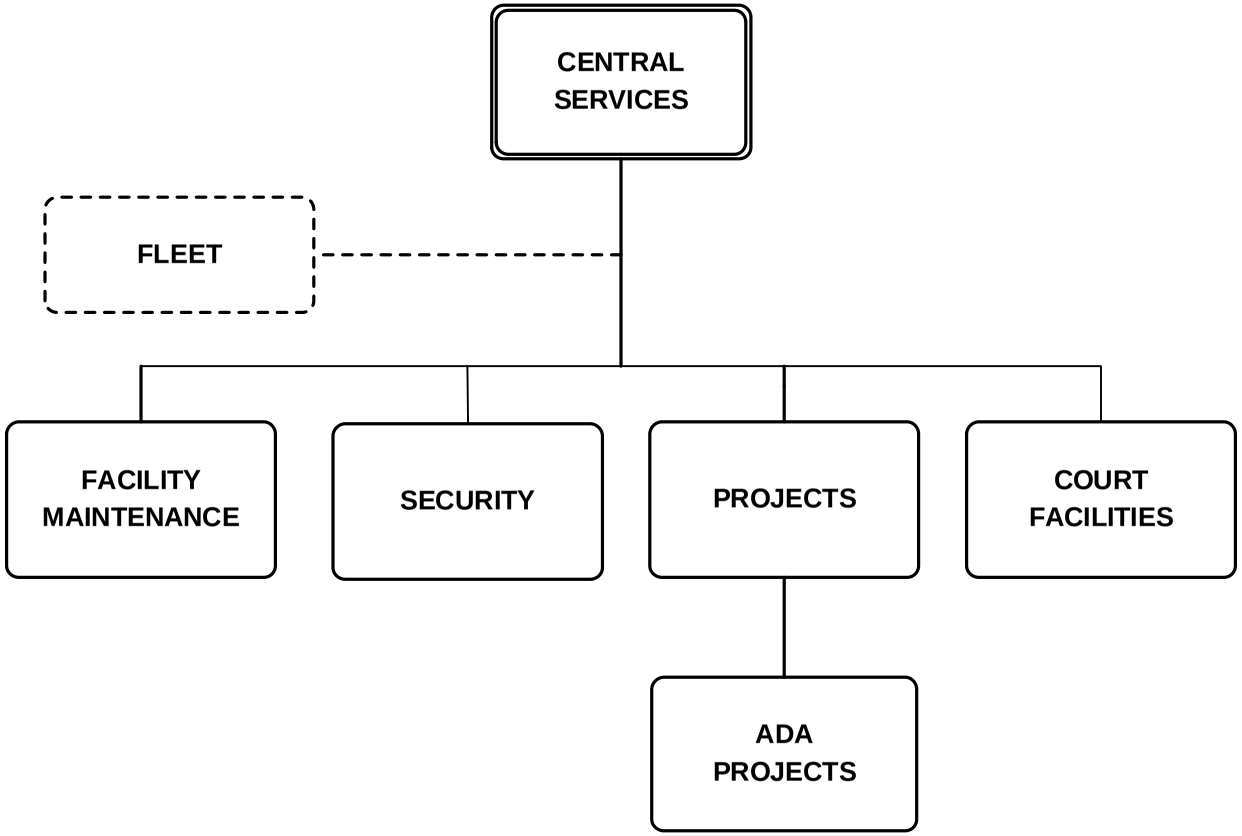
Department: Business Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
ADA Projects	9,925	10,000	10,000	10,000
Court Facilities	2,480,400	3,908,456	3,002,532	4,852,659
Facility Maintenance	4,075,833	4,122,526	4,268,542	4,995,523
Projects	610,660	2,606,000	2,413,130	3,655,319
Security	250,720	301,865	262,797	593,024
Total Expenditures	**$7,427,538**	**$10,948,847**	**$9,957,001**	**$14,106,525**
Expenditures by Category				
Personal Services	2,599,623	2,739,791	2,672,513	2,837,868
Operating Expenses	4,552,997	4,993,582	4,674,734	6,103,566
Capital Outlay	62,042	94,770	233,659	152,960
Subtotal Operating Expenditures	**$7,214,662**	**$7,828,143**	**$7,580,906**	**$9,094,394**
Capital Improvements	993,043	3,926,230	3,181,621	5,818,590
Grants and Aids	3,121	2,475	2,475	2,475
Subtotal Other Operating Expenses	**$996,164**	**$3,928,705**	**$3,184,096**	**$5,821,065**
Reimbursements	(783,288)	(808,001)	(808,001)	(808,934)
Total Operating Expenditures	**$7,427,538**	**$10,948,847**	**$9,957,001**	**$14,106,525**
Expenditures by Fund				
General	$7,427,538	$10,948,847	$9,957,001	$14,106,525

Number of Full Time Positions	41.00	41.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	41.00	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.

Department: Business Services

ADA Projects

8704201

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	9,925	10,000	10,000	10,000
Subtotal Operating Expenditures	**$9,925**	**$10,000**	**$10,000**	**$10,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$9,925**	**$10,000**	**$10,000**	**$10,000**
Expenditures by Fund				
General	$9,925	$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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Corrections of parking and access	1	1	1
2. Changes of entrances/interiors	5	5	4
3. Renovation for ADA-accessible restrooms free of barriers	1	1	0

Highlights

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, along with Elections polling sites reconfigured for ADA parking and entrance capabilities.

In addition to responding to and investigating multiple requests from citizens regarding handicap issues, Facilities staff coordinated the installation of two rapid flashing beacons (RFB) on Rich Avenue in DeLand for the street crosswalk at the TCK Administration Building. As part of the County Council Chambers remodel, a new digital transceiver was installed to assist the hearing impaired.

Central Services

Department: Business Services

Court Facilities

8704300

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	541,872	572,508	569,813	628,812
Operating Expenses	1,554,039	1,919,448	1,562,341	2,095,983
Subtotal Operating Expenditures	**$2,095,911**	**$2,491,956**	**$2,132,154**	**$2,724,795**
Capital Improvements	382,939	1,415,000	868,878	2,126,364
Grants and Aids	1,550	1,500	1,500	1,500
Subtotal Other Operating Expenses	**$384,489**	**$1,416,500**	**$870,378**	**$2,127,864**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,480,400**	**$3,908,456**	**$3,002,532**	**$4,852,659**
Expenditures by Fund				
General	$2,480,400	$3,908,456	$3,002,532	$4,852,659

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Square feet maintained/5 days per week	450,632	450,632	450,632

Highlights

Central Services staff provides maintenance and repair services for court facilities.

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

Department: Business Services

Facility Maintenance

FAC_MAINT

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	2,008,260	2,092,431	2,050,316	2,164,458
Operating Expenses	2,760,427	2,837,121	2,886,363	3,486,064
Capital Outlay	62,042	0	138,889	152,960
Subtotal Operating Expenditures	**$4,830,729**	**$4,929,552**	**$5,075,568**	**$5,803,482**
Capital Improvements	26,821	0	0	0
Grants and Aids	1,571	975	975	975
Subtotal Other Operating Expenses	**$28,392**	**$975**	**$975**	**$975**
Reimbursements	(783,288)	(808,001)	(808,001)	(808,934)
Total Operating Expenditures	**$4,075,833**	**$4,122,526**	**$4,268,542**	**$4,995,523**
Expenditures by Fund				
General	$4,075,833	$4,122,526	$4,268,542	$4,995,523

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

Key Objectives

1. Budget and schedule replacement of heating, ventilation and air conditioning (HVAC) 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of HVAC service calls	1,650	1,675	1,700
2. Number of interior/exterior painted calls	130	140	140
3. Number of electrical/plumbing calls	2,600	2,650	2,700
4. Number of carpentry/utility calls	3,425	3,450	3,475

Highlights

Central Services provides both on-call services and planned maintenance for over three 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 also oversees contracts to ensure performance standards are met. Other services include grounds maintenance, parking lots, HVAC, painting, electrical, plumbing, and carpet replacement to maintain efficient and effective facilities

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

The fiscal year 2016-17 budget includes one unfunded position.

Department: Business Services

Projects

8704200

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	27,377	0	5,617	88,093
Capital Outlay	0	94,770	94,770	0
Subtotal Operating Expenditures	**$27,377**	**$94,770**	**$100,387**	**$88,093**
Capital Improvements	583,283	2,511,230	2,312,743	3,567,226
Subtotal Other Operating Expenses	**$583,283**	**$2,511,230**	**$2,312,743**	**$3,567,226**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$610,660**	**$2,606,000**	**$2,413,130**	**$3,655,319**
Expenditures by Fund				
General	$610,660	$2,606,000	$2,413,130	$3,655,319

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of capital improvement projects	19	38	21
2. Number of non-capital projects	30	35	32

Highlights

The operating budget in this account includes funding for smaller projects that do not fall under the capital improvement threshold. The fiscal year 2016-17 operating budget includes door, window or HVAC replacement at various county facilities.

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

Department: Business Services

Security

8704100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	49,491	74,852	52,384	44,598
Operating Expenses	201,229	227,013	210,413	423,426
Subtotal Operating Expenditures	**$250,720**	**$301,865**	**$262,797**	**$468,024**
Capital Improvements	0	0	0	125,000
Subtotal Other Operating Expenses	**$0**	**$0**	**$0**	**$125,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$250,720**	**$301,865**	**$262,797**	**$593,024**
Expenditures by Fund				
General	$250,720	$301,865	$262,797	$593,024

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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 TCK 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.

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

The fiscal year 2016-17 budget includes two unfunded positions.

— This page intentionally blank —

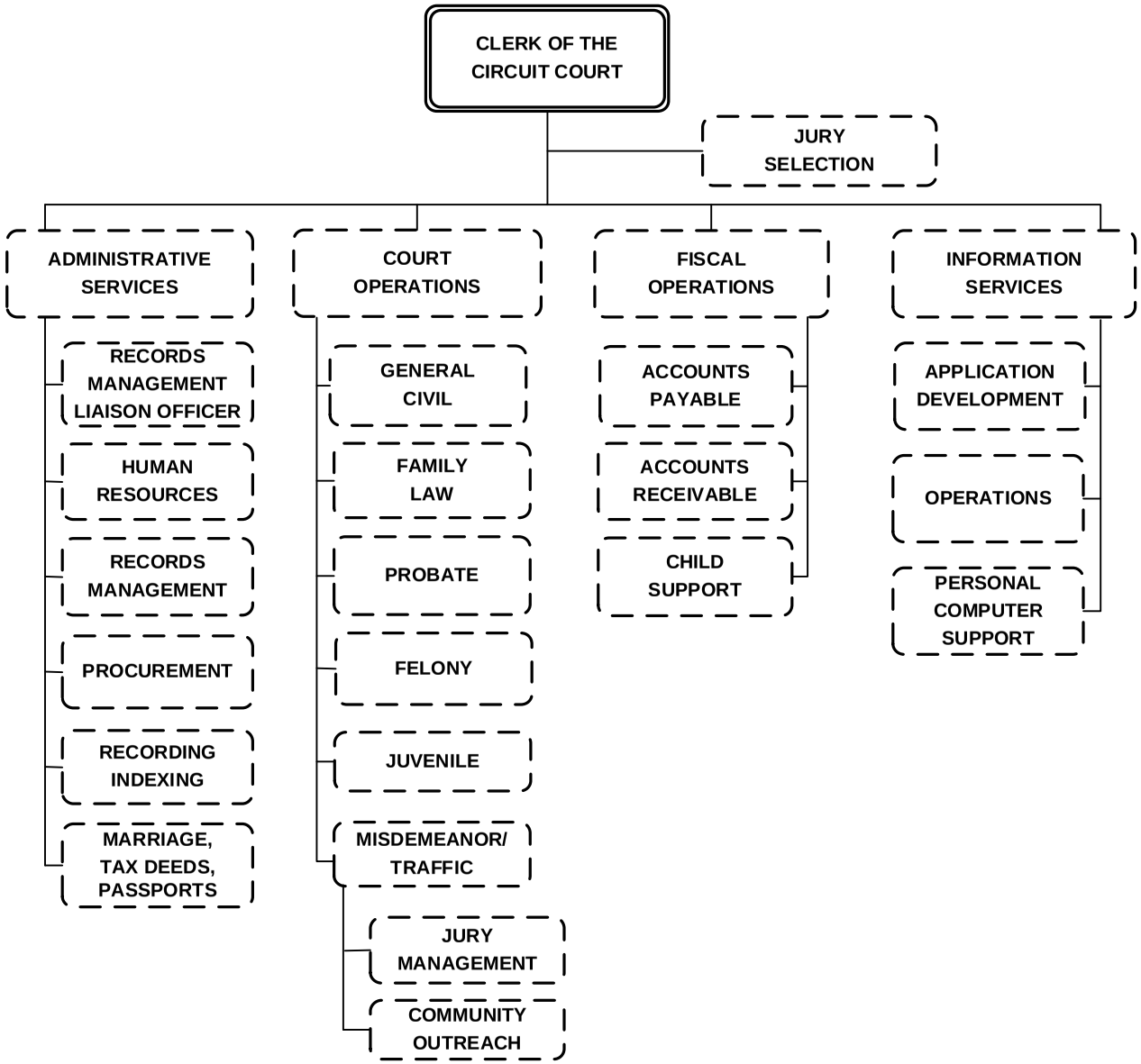
Clerk of the Circuit Court

Department: Clerk of the Circuit Court

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Clerk of Circuit Court	2,322,947	2,226,244	2,212,487	2,543,517
Total Expenditures	**$2,322,947**	**$2,226,244**	**$2,212,487**	**$2,543,517**
Expenditures by Category				
Personal Services	69,172	3,190	3,190	49,812
Operating Expenses	479,167	435,155	417,508	480,138
Subtotal Operating Expenditures	**$548,339**	**$438,345**	**$420,698**	**$529,950**
Capital Improvements	0	0	4,000	0
Grants and Aids	1,774,608	1,787,899	1,787,789	2,013,567
Subtotal Other Operating Expenses	**$1,774,608**	**$1,787,899**	**$1,791,789**	**$2,013,567**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,322,947**	**$2,226,244**	**$2,212,487**	**$2,543,517**
Expenditures by Fund				
General	$2,322,947	$2,226,244	$2,212,487	$2,543,517

Mission: To provide the highest level of service to the public and judiciary. To preserve the integrity of the official records of the County of Volusia. To enhance productivity and expand useful public access to information by utilizing sound technologies in a cost effective manner.

JUSTICE SYSTEM
CLERK OF THE CIRCUIT COURT



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

Volusia County
FLORIDA

Clerk of the Circuit Court

Department: Clerk of the Circuit Court

Clerk of Circuit Court

CLERK

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	69,172	3,190	3,190	49,812
Operating Expenses	479,167	435,155	417,508	480,138
Subtotal Operating Expenditures	**$548,339**	**$438,345**	**$420,698**	**$529,950**
Capital Improvements	0	0	4,000	0
Grants and Aids	1,774,608	1,787,899	1,787,789	2,013,567
Subtotal Other Operating Expenses	**$1,774,608**	**$1,787,899**	**$1,791,789**	**$2,013,567**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,322,947**	**$2,226,244**	**$2,212,487**	**$2,543,517**
Expenditures by Fund				
General	$2,322,947	$2,226,244	$2,212,487	$2,543,517

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 court records and evidence until retention period has been met at which time they are microfilmed and destroyed

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of Criminal Court cases per year	41,409	40,298	40,000
2. Number of Civil Court cases per year	89,454	89,684	89,500
3. Number of recorded instruments	239,177	239,000	239,000

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.

— This page intentionally blank —

Coastal

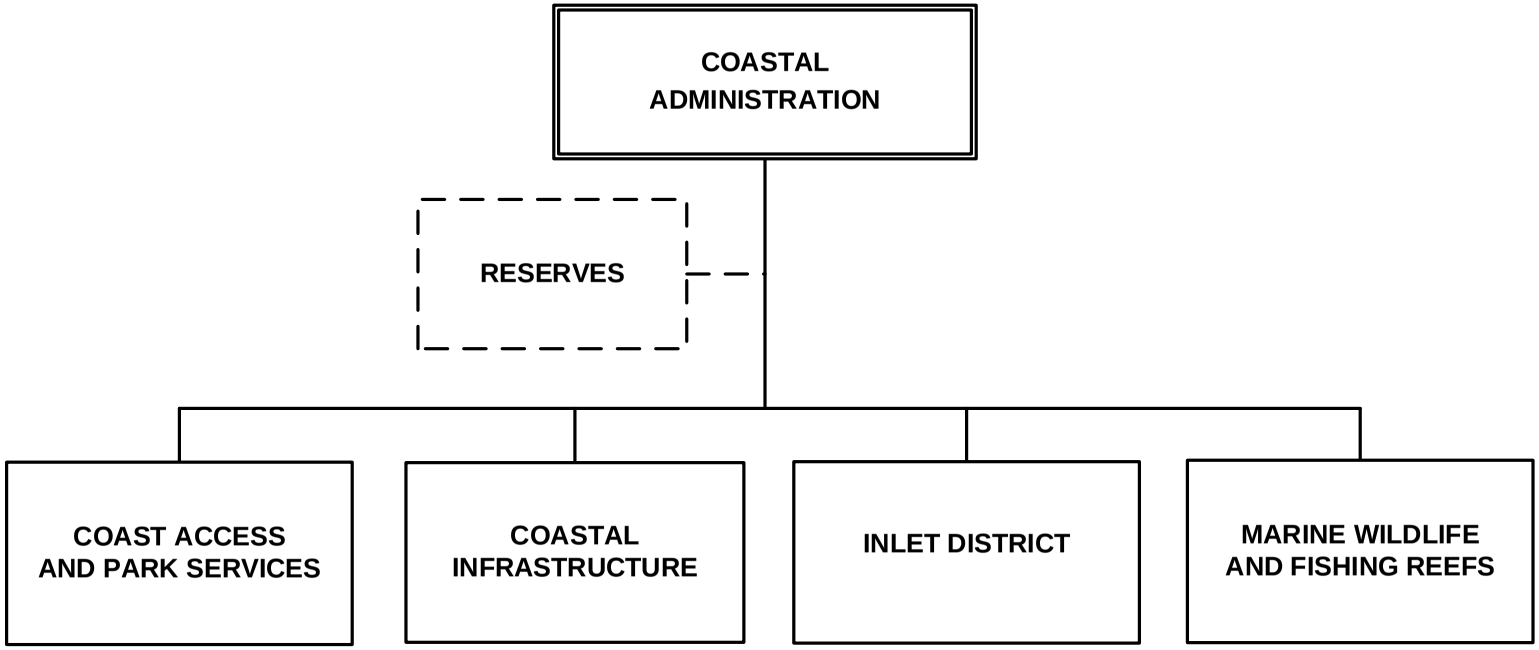
Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	616,372	3,308,606	597,946	2,242,329
Coastal Access and Inlet Parks	11,201,358	4,214,844	6,614,778	4,810,944
Coastal Infrastructure	2,392,423	1,749,013	1,972,859	6,920,130
Inlet District Partnership Programs	193,219	20,000	0	15,000
Marine Wildlife and Artificial Fishing Reefs	307,776	225,000	210,000	115,000
Total Expenditures	**$14,711,148**	**$9,517,463**	**$9,395,583**	**$14,103,403**
Expenditures by Category				
Personal Services	1,086,199	1,217,247	1,218,881	1,387,597
Operating Expenses	3,412,232	3,959,292	3,625,457	4,228,950
Capital Outlay	117,509	173,000	209,583	172,163
Subtotal Operating Expenditures	**$4,615,940**	**$5,349,539**	**$5,053,921**	**$5,788,710**
Capital Improvements	9,824,922	1,415,000	619,137	990,000
Grants and Aids	270,646	107,003	67,525	105,971
Interfund Transfers	0	0	3,655,000	5,658,997
Reserves	0	2,645,921	0	1,559,725
Subtotal Other Operating Expenses	**$10,095,568**	**$4,167,924**	**$4,341,662**	**$8,314,693**
Reimbursements	(360)	0	0	0
Total Operating Expenditures	**$14,711,148**	**$9,517,463**	**$9,395,583**	**$14,103,403**
Expenditures by Fund				
General	$10,704,559	$3,954,806	$4,142,723	$9,858,604
Ponce De Leon Inlet and Port District	$4,006,589	$5,562,657	$5,252,860	$4,244,799

Number of Full Time Positions	21.00	23.00
Number of Part Time Positions	2.00	0.00
Number of Full Time Equivalent Positions	21.50	23.00

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.

Department: Public Works

Administration

150_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	352,859	382,020	324,627	369,984
Operating Expenses	189,006	219,137	212,024	242,374
Subtotal Operating Expenditures	**$541,865**	**$601,157**	**$536,651**	**$612,358**
Grants and Aids	74,507	61,528	61,295	70,246
Reserves	0	2,645,921	0	1,559,725
Subtotal Other Operating Expenses	**$74,507**	**$2,707,449**	**$61,295**	**$1,629,971**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$616,372**	**$3,308,606**	**$597,946**	**$2,242,329**
Expenditures by Fund				
Ponce De Leon Inlet and Port District	$616,372	$3,308,606	$597,946	$2,242,329

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 maintenance and management of coastal parks, beach concessions, beach maintenance contracts, 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. The Division administration also coordinates projects, grants and coastal land leases with other federal, state and local public agencies.

The fiscal year 2016-17 budget includes $500K reserves for future capital, $406,476 for general reserves for non-emergency infrastructure disaster response, and emergency reserves at $269,608, which is 10% of current revenue.

Department: Public Works

Coastal Access and Inlet Parks

COASTAL_SVCS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	733,340	835,227	894,254	1,017,613
Operating Expenses	2,878,959	3,101,142	2,771,548	3,473,606
Capital Outlay	117,509	128,000	197,746	119,000
Subtotal Operating Expenditures	**$3,729,808**	**$4,064,369**	**$3,863,548**	**$4,610,219**
Capital Improvements	7,471,410	150,000	0	200,000
Grants and Aids	500	475	1,230	725
Interfund Transfers	0	0	2,750,000	0
Subtotal Other Operating Expenses	**$7,471,910**	**$150,475**	**$2,751,230**	**$200,725**
Reimbursements	(360)	0	0	0
Total Operating Expenditures	**$11,201,358**	**$4,214,844**	**$6,614,778**	**$4,810,944**
Expenditures by Fund				
General	$10,467,023	$3,417,713	$3,230,921	$3,792,471
Ponce De Leon Inlet and Port District	$734,335	$797,131	$3,383,857	$1,018,473

Number of Full Time Positions	17.00	19.00
Number of Part Time Positions	2.00	0.00
Number of Full Time Equivalent Positions	17.50	19.00

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of walkovers redesigned	1	2	5
2. Number of walkovers reconstructed	5	11	10

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, 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 can be found in Section - J and Capital Improvements can he found in Sections - I of this document.

The two part-time positions have changed to reflect an increase of two full-time positions in fiscal year 2016-17.

Department: Public Works

Coastal Infrastructure

COAST_INFRA

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	320,473	589,013	606,885	472,970
Capital Outlay	0	45,000	11,837	53,163
Subtotal Operating Expenditures	**$320,473**	**$634,013**	**$618,722**	**$526,133**
Capital Improvements	2,069,530	1,090,000	524,137	715,000
Grants and Aids	2,420	25,000	5,000	20,000
Interfund Transfers	0	0	825,000	5,658,997
Subtotal Other Operating Expenses	**$2,071,950**	**$1,115,000**	**$1,354,137**	**$6,393,997**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,392,423**	**$1,749,013**	**$1,972,859**	**$6,920,130**
Expenditures by Fund				
General	$237,536	$537,093	$911,802	$6,066,133
Ponce De Leon Inlet and Port District	$2,154,887	$1,211,920	$1,061,057	$853,997

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.

The increase in fiscal year 2016-17 operating expenditures is due to the interfund transfers of $5,100,000 from General Fund and $433,997 from the Port District for direct funding of the off-beach parking and development projects. In addition, an interfund transfer from the Port District for a grant match of $125,000 is included in fiscal year 2016-17 budget for the anticipated Beach and Inlet Management Plan Grant. Details of Capital Outlay can be found in Section - J and details of Capital Improvement can be found in Sections - I of this document.

Department: Public Works

Inlet District Partnership Programs

COASTAL_PART

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Grants and Aids	193,219	20,000	0	15,000
Subtotal Other Operating Expenses	**$193,219**	**$20,000**	**$0**	**$15,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$193,219**	**$20,000**	**$0**	**$15,000**
Expenditures by Fund				
Ponce De Leon Inlet and Port District	$193,219	$20,000	$0	$15,000

Key Objectives

1. To provide funding assistance to local municpalities with derelict vessel removal within the navigational waterways within the Port District

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of derelict vessels removed	2	0	1

Highlights

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

Department: Public Works

Marine Wildlife and Artificial Fishing Reefs

1506010

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	23,794	50,000	35,000	40,000
Subtotal Operating Expenditures	**$23,794**	**$50,000**	**$35,000**	**$40,000**
Capital Improvements	283,982	175,000	95,000	75,000
Interfund Transfers	0	0	80,000	0
Subtotal Other Operating Expenses	**$283,982**	**$175,000**	**$175,000**	**$75,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$307,776**	**$225,000**	**$210,000**	**$115,000**
Expenditures by Fund				
Ponce De Leon Inlet and Port District	$307,776	$225,000	$210,000	$115,000

Key Objectives

1. To maintain, improve, and promote the existing artificial reef program

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of near shore reef construction areas permitted	13	10	7

Highlights

In 2013 Council authorized an artificial reef expansion effort to include a near shore reefs initiative. Near shore reef 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.

— This page intentionally blank —

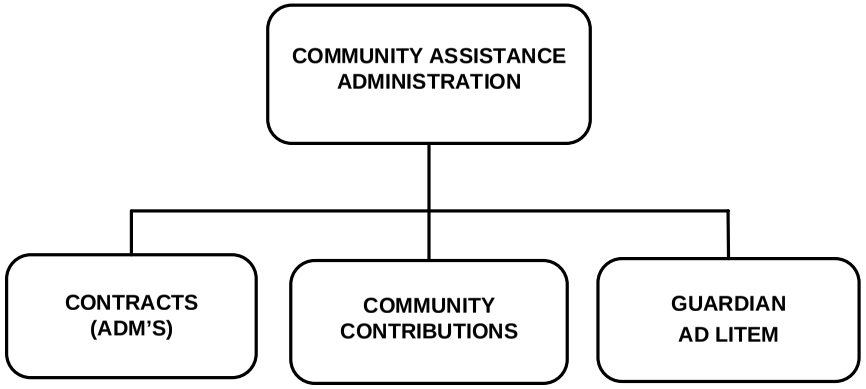
Community Assistance

Department: Community Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	53,900	58,987	60,635	63,718
Community Assistance Contracts	3,604,583	3,686,061	3,671,179	3,796,643
Community Contributions	2,255,259	2,295,757	2,295,837	2,364,630
Guardian Ad Litem	70,032	70,920	68,249	71,209
Total Expenditures	**$5,983,774**	**$6,111,725**	**$6,095,900**	**$6,296,200**
Expenditures by Category				
Personal Services	51,132	56,134	58,070	60,752
Operating Expenses	32,054	33,027	31,414	33,429
Subtotal Operating Expenditures	**$83,186**	**$89,161**	**$89,484**	**$94,181**
Grants and Aids	5,900,588	6,022,564	6,006,416	6,202,019
Subtotal Other Operating Expenses	**$5,900,588**	**$6,022,564**	**$6,006,416**	**$6,202,019**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$5,983,774**	**$6,111,725**	**$6,095,900**	**$6,296,200**
Expenditures by Fund				
General	$5,983,774	$6,111,725	$6,095,900	$6,296,200
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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	51,132	56,134	58,070	60,752
Operating Expenses	2,768	2,853	2,565	2,966
Subtotal Operating Expenditures	**$53,900**	**$58,987**	**$60,635**	**$63,718**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$53,900**	**$58,987**	**$60,635**	**$63,718**
Expenditures by Fund				
General	$53,900	$58,987	$60,635	$63,718

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of Children and Families Advisory Board meetings	10	8	8
2. Number of site and desk monitoring of programmatic and financial information	195	200	205

Highlights

Funds in this account are used to provide administrative services including support to 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 services 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 service for school age children including academic enrichment, contingency programs, and summer camp scholarships.

Community Assistance

Community Assistance Contracts

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure by Category				
Grants and Aids				
Payments to Private Agencies	0	3,686,061	0	3,796,643
Mental Health Association	7,253	0	0	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	3,234,500	0
Drug Assessment-Corrections	287,000	0	286,623	0
One Voice for Volusia	22,500	0	22,500	0
Windward Behavioral Care, Inc	222,680	0	0	0
Subtotal Grants and Aids	**$3,604,583**	**$3,686,061**	**$3,671,179**	**$3,796,643**
Total Operating Expenditures	$3,604,583	$3,686,061	$3,671,179	$3,796,643
Net Expenditures	**$3,604,583**	**$3,686,061**	**$3,671,179**	**$3,796,643**

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 Statue 394. This statue requires local match funding of 25% for state-funded mental health, alcohol, and drug treatment programs. To meet the requirements, the County contracts with provider agencies such as The House Next Door and Stewart Marchman/ACT Behavioral Health Services. Contract renewals are presented to County Council on an annual basis in the fall of each year.

Community Assistance

Community Contributions

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure by Category				
Grants and Aids				
Payments to Government Agency	0	2,295,757	0	2,364,630
Halifax Healthy Communities	8,560	0	8,731	0
Volusia Literacy Council	26,266	0	27,054	0
Volusia Sickle Cell Foundation	30,706	0	0	0
Easter Seal	71,077	0	71,786	0
Early Learning Coalition	179,635	0	179,635	0
Healthy Start Coalition	177,905	0	179,635	0
Volusia Council on Aging	143,708	0	143,708	0
Boys and Girls Club Volusia	359,270	0	359,270	0
Volusia/Flagler YMCA	195,783	0	179,635	0
Domestic Abuse Council	86,225	0	86,225	0
Summer Recreation Programs	345,136	0	399,405	0
United Cerebral Palsy of East Central Florida	96,284	0	96,284	0
The House Next Door	323,344	0	323,344	0
Richard V Moore Community Ctr	0	0	25,080	0
Halifax Urban Ministries	0	0	8,673	0
Traveler's Aid	6,000	0	6,180	0
Coalition for the Homeless	200,545	0	201,192	0
Florida United Methodist Children's Home	4,815	0	0	0
Subtotal Grants and Aids	**$2,255,259**	**$2,295,757**	**$2,295,837**	**$2,364,630**
Total Operating Expenditures	$2,255,259	$2,295,757	$2,295,837	$2,364,630
Net Expenditures	**$2,255,259**	**$2,295,757**	**$2,295,837**	**$2,364,630**

Highlights

The mission of the Children and Family Advisory Board (CFAB) is to promote healthy children and develop strong families, which contribute to their communities.

The board meets quarterly, consists of nine members, and is responsible for assessing and evaluating children and community needs. The CFAB develops strategies to meet these needs, establishes program outcomes and monitors program compliance.

The CFAB makes annual recommendations for various programs servicing children and families to County Council in the fall of each year.

Community Assistance

Department: Community Services

Guardian Ad Litem

6202900

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	29,286	30,174	28,849	30,463
Subtotal Operating Expenditures	**$29,286**	**$30,174**	**$28,849**	**$30,463**
Grants and Aids	40,746	40,746	39,400	40,746
Subtotal Other Operating Expenses	**$40,746**	**$40,746**	**$39,400**	**$40,746**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$70,032**	**$70,920**	**$68,249**	**$71,209**
Expenditures by Fund				
General	$70,032	$70,920	$68,249	$71,209

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

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percent representation of dependent children by volunteers	84	87	100
2. Number of certified community advocates	290	320	350
3. Percent of advocates retained annually	75	77	80

Highlights

The Guardian ad Litem Program is a statewide program governed and mandated by Florida State Statues. 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 the 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 Litems are appointed to 800 children.

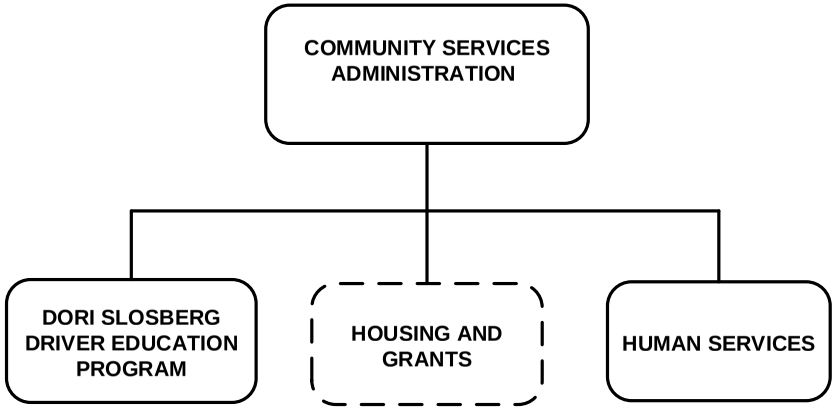
Department: Community Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Community Services	445,412	439,965	1,747,019	2,982,763
Dori Slosberg Driver Ed Program	326,249	782,038	250,000	703,985
ECHO Program	7,526,058	16,998,391	7,599,412	14,661,580
Human Services	3,105,428	3,456,822	3,377,664	3,601,703
Total Expenditures	**$11,403,147**	**$21,677,216**	**$12,974,095**	**$21,950,031**
Expenditures by Category				
Personal Services	985,628	1,149,777	1,207,106	1,265,492
Operating Expenses	2,519,858	2,722,010	2,637,998	2,793,974
Subtotal Operating Expenditures	**$3,505,486**	**$3,871,787**	**$3,845,104**	**$4,059,466**
Capital Improvements	2,900,219	0	210,700	0
Grants and Aids	2,489,182	11,568,755	5,001,828	10,733,387
Interfund Transfers	2,508,260	4,733,550	3,916,463	4,784,748
Reserves	0	1,503,124	0	2,372,430
Subtotal Other Operating Expenses	**$7,897,661**	**$17,805,429**	**$9,128,991**	**$17,890,565**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$11,403,147**	**$21,677,216**	**$12,974,095**	**$21,950,031**
Expenditures by Fund				
General	$3,877,089	$4,678,825	$4,374,683	$4,788,451
Hope Place	$0	$0	$1,000,000	$2,500,000
Volusia ECHO	$7,526,058	$16,998,391	$7,599,412	$14,661,580

Number of Full Time Positions	14.00	15.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	14.00	15.00

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.

Department: Community Services

Administration

COMM_SVC

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	320,864	358,645	393,088	391,132
Operating Expenses	79,194	81,320	79,526	91,631
Subtotal Operating Expenditures	**$400,058**	**$439,965**	**$472,614**	**$482,763**
Capital Improvements	0	0	210,700	0
Grants and Aids	45,354	0	1,063,705	2,500,000
Subtotal Other Operating Expenses	**$45,354**	**$0**	**$1,274,405**	**$2,500,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$445,412**	**$439,965**	**$1,747,019**	**$2,982,763**
Expenditures by Fund				
General	$445,412	$439,965	$747,019	$482,763
Hope Place	$0	$0	$1,000,000	$2,500,000

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. 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of meetings with private and state agencies	14	16	15
2. Number of community meetings and updates given	10	9	10
3. Number of other relevant community and agency meetings	12	12	15

Highlights

The Volusia County Community Services and Grants 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 provides by local resources and various grants.

This division includes funding for Hope Place, a transitional housing facility for families with children as well as youth under the age of 26. This grant agreement with Halifax Urban Ministries, as approved by County Council will provide funding for renovation of the existing facilities.

One position was moved from Parks, Recreation and Culture to provide administrative support for the ECHO program. The fiscal year 2016-17 budget includes one unfunded position.

Department: Community Services

Dori Slosberg Driver Ed Program

DORI

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Grants and Aids	326,249	782,038	250,000	703,985
Subtotal Other Operating Expenses	**$326,249**	**$782,038**	**$250,000**	**$703,985**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$326,249**	**$782,038**	**$250,000**	**$703,985**
Expenditures by Fund				
General	$326,249	$782,038	$250,000	$703,985

Highlights

Florida Statute 318.1215, the Dori Slosberg Driver Education Safety Act, has been amended to permit the County of Volusia to adopt a 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 are deposited into a driver and safety education account to be used for enhancement of driver and traffic safety education programs in public and nonpublic school's with in the County. These funds may not be used to offset existing funding sources or for administrative costs. Grant recipients shall be selected through procedures developed by the 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 2016-17 are $250,000; funding for the balance of this budget is provided by funds carried forward from prior fiscal years.

Department: Community Services

ECHO Program

ECHO_PROGRAM

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Capital Improvements	2,900,219	0	0	0
Grants and Aids	2,117,579	10,761,717	3,682,949	7,504,402
Interfund Transfers	2,508,260	4,733,550	3,916,463	4,784,748
Reserves	0	1,503,124	0	2,372,430
Subtotal Other Operating Expenses	**$7,526,058**	**$16,998,391**	**$7,599,412**	**$14,661,580**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$7,526,058**	**$16,998,391**	**$7,599,412**	**$14,661,580**
Expenditures by Fund				
Volusia ECHO	$7,526,058	$16,998,391	$7,599,412	$14,661,580

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

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, construction and improvements of ECHO facilities for public use. Since the inception of the program over $75 million has been awarded throughout Volusia County. The fiscal year 2016-17 budget includes $1 million for the county-wide trail network, $2.5 million grants and aids, and $1.9 million to boardwalk development. Reserves are set aside for trail connector in Edgewater and New Smyrna Beach from Park Avenue to Marine Discovery Center as directed by Council August 6, 2015.

Department: Community Services

Human Services

HUMSVCS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	664,764	791,132	814,018	874,360
Operating Expenses	2,440,664	2,640,690	2,558,472	2,702,343
Subtotal Operating Expenditures	**$3,105,428**	**$3,431,822**	**$3,372,490**	**$3,576,703**
Grants and Aids	0	25,000	5,174	25,000
Subtotal Other Operating Expenses	**$0**	**$25,000**	**$5,174**	**$25,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,105,428**	**$3,456,822**	**$3,377,664**	**$3,601,703**
Expenditures by Fund				
General	$3,105,428	$3,456,822	$3,377,664	$3,601,703

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Units of service for clients receiving emergency assistance	2,801	3,081	3,200
2. Number of on-site meetings held with supervisors	14	16	16
3. Number of clients screened for eligibility for HCRA	425	468	450

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 cremations.

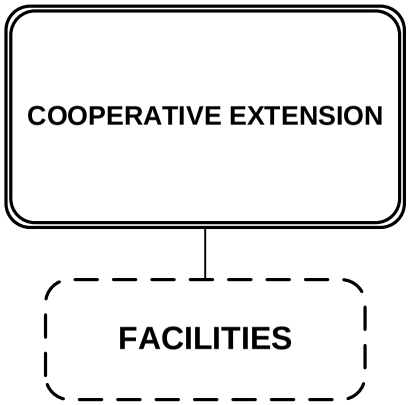
Cooperative Extension

Department: Community Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Cooperative Extension	870,632	895,547	735,431	832,496
Total Expenditures	**$870,632**	**$895,547**	**$735,431**	**$832,496**
Expenditures by Category				
Personal Services	585,379	599,400	569,215	591,543
Operating Expenses	237,819	296,147	166,216	196,383
Capital Outlay	15,023	0	0	10,512
Subtotal Operating Expenditures	**$838,221**	**$895,547**	**$735,431**	**$798,438**
Capital Improvements	32,411	0	0	34,058
Subtotal Other Operating Expenses	**$32,411**	**$0**	**$0**	**$34,058**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$870,632**	**$895,547**	**$735,431**	**$832,496**
Expenditures by Fund				
General	$870,632	$895,547	$735,431	$832,496
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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	585,379	599,400	569,215	591,543
Operating Expenses	237,819	296,147	166,216	196,383
Capital Outlay	15,023	0	0	10,512
Subtotal Operating Expenditures	**$838,221**	**$895,547**	**$735,431**	**$798,438**
Capital Improvements	32,411	0	0	34,058
Subtotal Other Operating Expenses	**$32,411**	**$0**	**$0**	**$34,058**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$870,632**	**$895,547**	**$735,431**	**$832,496**
Expenditures by Fund				
General	$870,632	$895,547	$735,431	$832,496

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

2. Conduct research based educational programs

3. Recruit and manage Extension educated volunteers to assist with numerous community educational programs

4. Manage and market commercial buildings and grounds used for educational nonprofit programs

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Education program attendances and client contacts	157,947	186,841	180,000
2. Number of diagnoses performed	1,124	1,422	1,200
3. Number of volunteer hours	17,612	28,905	28,000
4. Number of county extension functions	4,622	7,223	8,000

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 econmic stability for Volusia County's commercial agriculture enterprises.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

The fiscal year 2016-17 budget includes two unfunded positions.

— This page intentionally blank —

Corrections

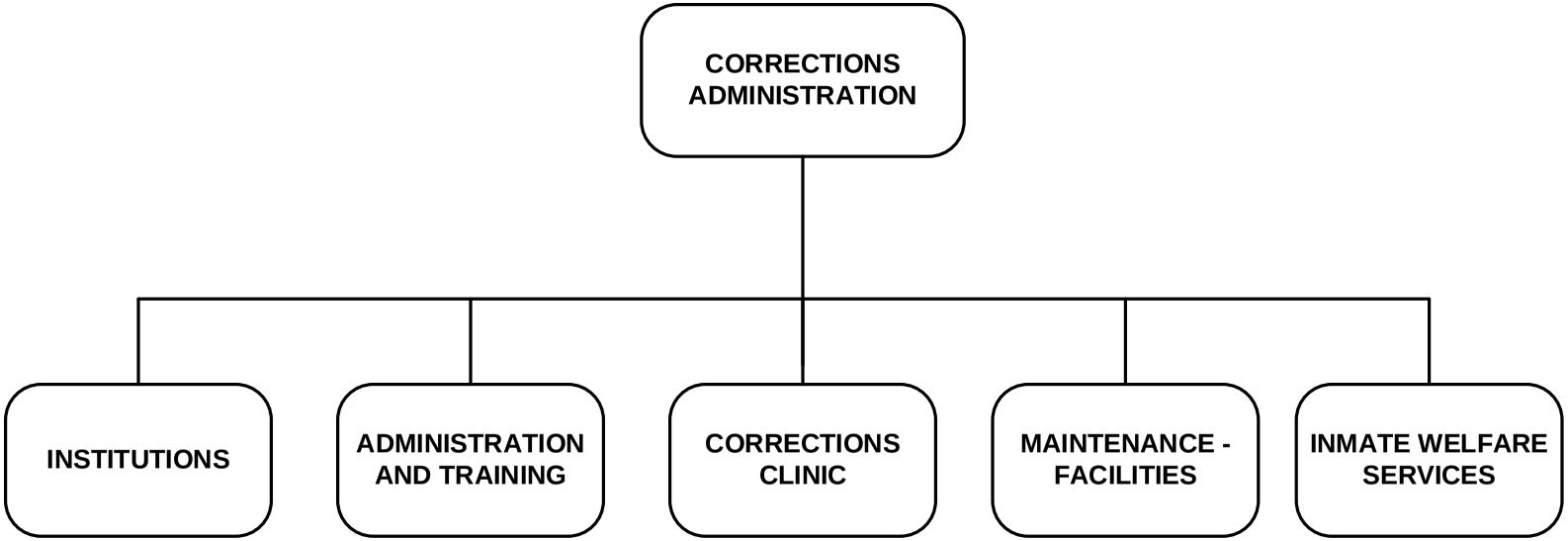
Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Corrections Admin and Training	2,700,712	2,975,173	2,933,300	3,015,967
Corrections Clinic	8,419,448	7,500,000	7,933,000	8,343,638
Corrections Institutions	26,036,196	29,101,872	30,418,024	29,209,894
Inmate Welfare Services	344,018	2,509,947	804,274	2,668,608
Maintenance-Facilities	1,097,094	1,144,038	1,172,893	1,265,869
Total Expenditures	**$38,597,468**	**$43,231,030**	**$43,261,491**	**$44,503,976**
Expenditures by Category				
Personal Services	24,274,738	25,329,899	25,329,190	25,936,748
Operating Expenses	13,998,717	13,356,989	13,676,304	14,416,842
Capital Outlay	138,458	177,000	176,910	186,600
Subtotal Operating Expenditures	**$38,411,913**	**$38,863,888**	**$39,182,404**	**$40,540,190**
Capital Improvements	185,555	2,795,000	4,079,087	2,385,000
Reserves	0	1,572,142	0	1,578,786
Subtotal Other Operating Expenses	**$185,555**	**$4,367,142**	**$4,079,087**	**$3,963,786**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$38,597,468**	**$43,231,030**	**$43,261,491**	**$44,503,976**
Expenditures by Fund				
General	$38,253,450	$40,721,083	$42,457,217	$41,835,368
Inmate Welfare Trust	$344,018	$2,509,947	$804,274	$2,668,608

Number of Full Time Positions	349.00	349.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	350.00	350.00

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

PUBLIC PROTECTION
CORRECTIONS DIVISION



Department: Public Protection

Corrections Admin and Training

CORR_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	2,569,769	2,827,828	2,783,919	2,870,254
Operating Expenses	130,943	147,345	149,381	145,713
Subtotal Operating Expenditures	**$2,700,712**	**$2,975,173**	**$2,933,300**	**$3,015,967**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,700,712**	**$2,975,173**	**$2,933,300**	**$3,015,967**
Expenditures by Fund				
General	$2,700,712	$2,975,173	$2,933,300	$3,015,967

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

3. Train counselors about community services for inmate reentry and case management

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of corrections officers hired	35	34	28
2. Annual number of on-shift training for corrections officers	18	18	18
3. Number of staff receiving community services training	16	18	18

Highlights

Corrections Administration section develops administrative policies and provides support to operations in budget oversight, purchasing, recruitment, staff development and training, inventory control, central store supplies and services, inmate accounting and mail room staffing functions. This activity has oversight responsibilities for four major service contracts: inmate medical, food services, 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 administrating physical abilities test (PAT) testing for all new hires for Corrections Officer Trainees and Certified Corrections Officers. 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 Services section coordinates inmate programs with over 15,000 inmates who were oriented, classified, and counseled. Counselors are assigned to assist with ADA (Americans with Disabilities Act) and PREA (Prison Rape Elimination Act) to ensure compliance. The Counselors provide case management services, in addition to Re-entry Programming in order to facilitate and support inmates with securing housing, finding employment, rebuilding relationships with family, and retaining substance abuse prevention assistance upon release which will empower the inmate to successfully integrate back into society.

The fiscal year 2016-17 budget includes six unfunded positions.

Department: Public Protection

Corrections Clinic

5204000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	8,419,448	7,500,000	7,933,000	8,343,638
Subtotal Operating Expenditures	**$8,419,448**	**$7,500,000**	**$7,933,000**	**$8,343,638**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$8,419,448**	**$7,500,000**	**$7,933,000**	**$8,343,638**
Expenditures by Fund				
General	$8,419,448	$7,500,000	$7,933,000	$8,343,638

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Annual number of intake screenings	24,160	24,950	24,000
2. Number of inmate physicals (in custody less than 10 days)	6,486	6,500	6,500
3. Number of medical visits	49,148	50,000	50,000
4. Annual number of mental health evaluations	18,781	20,000	20,000

Highlights

Armor Correctional Health Services became the inmate medical service provider beginning January 1, 2015. The requirement for Electronic Health Records (EHR) became a legal requirement during the initial term of the new contract. Armor went live with the EHR on July 17, 2015 and instituted an on-site ophthalmologist in January 2016. There are plans to expand in-house medical services to include physical therapy and methadone treatment. The implementation of these services will help to limit off site transports and reduce staff overtime cost. The proposed on-site services will not replace consultations for high risk and urgent needs of the inmates.

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. Based on previous years history with other vendors and one year of established history with the current vendor, the fiscal year 2016-17 budget includes funding to address inmate medical costs for unanticipated catastrophic hospitalizations, specialty medications, and specialty physician services that could occur with trauma patients that are transported to local hospitals or out of county hospitals depending on the level of care needed.

Corrections

Department: Public Protection

Corrections Institutions

CORR_INSTITUTIONS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	20,779,251	21,557,765	21,557,612	22,011,145
Operating Expenses	4,939,466	5,052,607	4,982,683	5,232,149
Capital Outlay	131,924	156,500	156,500	181,600
Subtotal Operating Expenditures	**$25,850,641**	**$26,766,872**	**$26,696,795**	**$27,424,894**
Capital Improvements	185,555	2,335,000	3,721,229	1,785,000
Subtotal Other Operating Expenses	**$185,555**	**$2,335,000**	**$3,721,229**	**$1,785,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$26,036,196**	**$29,101,872**	**$30,418,024**	**$29,209,894**
Expenditures by Fund				
General	$26,036,196	$29,101,872	$30,418,024	$29,209,894

Number of Full Time Positions	285.00	285.00
Number of Part Time Positions	2.00	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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Average daily inmate population	1,379	1,475	1,475
2. Average daily number of inmates on mental health watch	51	53	55

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 2016-17 is 1,475. 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.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

The fiscal year 2016-17 budget includes six unfunded positions.

Corrections

Department: Public Protection

Inmate Welfare Services

5203500

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	99,242	95,110	96,920	107,564
Operating Expenses	238,242	362,195	329,086	377,258
Capital Outlay	6,534	20,500	20,410	5,000
Subtotal Operating Expenditures	**$344,018**	**$477,805**	**$446,416**	**$489,822**
Capital Improvements	0	460,000	357,858	600,000
Reserves	0	1,572,142	0	1,578,786
Subtotal Other Operating Expenses	**$0**	**$2,032,142**	**$357,858**	**$2,178,786**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$344,018**	**$2,509,947**	**$804,274**	**$2,668,608**
Expenditures by Fund				
Inmate Welfare Trust	$344,018	$2,509,947	$804,274	$2,668,608

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of social visitors	38,882	39,350	40,000
2. Number of recreation periods	3,010	1,900	2,000

Highlights

The Inmate Welfare Fund (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 the IWF. In addition to the revenue generated from commissary sales, commissions received from a telephone service provider used by inmates calls are also deposited in the IWF.

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. These services include recreational activities that 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.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

Corrections

Department: Public Protection

Maintenance-Facilities

5206500

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	826,476	849,196	890,739	947,785
Operating Expenses	270,618	294,842	282,154	318,084
Subtotal Operating Expenditures	**$1,097,094**	**$1,144,038**	**$1,172,893**	**$1,265,869**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,097,094**	**$1,144,038**	**$1,172,893**	**$1,265,869**
Expenditures by Fund				
General	$1,097,094	$1,144,038	$1,172,893	$1,265,869

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of scheduled preventative maintenance checks	2,833	2,900	3,000
2. Percentage of scheduled preventative maintenance completed	94	93	95
3. Number of emergency service requests	9	8	8
4. Percent of emergency repairs completed within 24 hours of request	100	100	100

Highlights

The maintenance team provides on-site services to the Branch Jail and Correctional Facility with a highly trained technical staff 24-hours a day, seven days a week. 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. Results since implementation have demonstrated 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 2016-17 budget includes three unfunded positions.

— This page intentionally blank —

County Attorney

Department: County Attorney

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
County Attorney	1,934,402	2,356,916	2,194,630	2,422,435
Total Expenditures	**$1,934,402**	**$2,356,916**	**$2,194,630**	**$2,422,435**
Expenditures by Category				
Personal Services	3,122,313	3,366,170	3,193,411	3,442,694
Operating Expenses	271,260	479,575	490,048	519,080
Subtotal Operating Expenditures	**$3,393,573**	**$3,845,745**	**$3,683,459**	**$3,961,774**
Reimbursements	(1,459,171)	(1,488,829)	(1,488,829)	(1,539,339)
Total Operating Expenditures	**$1,934,402**	**$2,356,916**	**$2,194,630**	**$2,422,435**
Expenditures by Fund				
General	$1,934,402	$2,356,916	$2,194,630	$2,422,435
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.

— This page intentionally blank —

County Attorney

Department: County Attorney

County Attorney

0300100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	3,122,313	3,366,170	3,193,411	3,442,694
Operating Expenses	271,260	479,575	490,048	519,080
Subtotal Operating Expenditures	**$3,393,573**	**$3,845,745**	**$3,683,459**	**$3,961,774**
Reimbursements	(1,459,171)	(1,488,829)	(1,488,829)	(1,539,339)
Total Operating Expenditures	**$1,934,402**	**$2,356,916**	**$2,194,630**	**$2,422,435**
Expenditures by Fund				
General	$1,934,402	$2,356,916	$2,194,630	$2,422,435

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of new cases	674	700	750
2. Number of ordinances & resolutions adopted	225	250	300

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 Board, Animal Control Board, 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. 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 files claims where necessary. Attorneys represent the County in appeals in state and federal courts.

— This page intentionally blank —

County Council

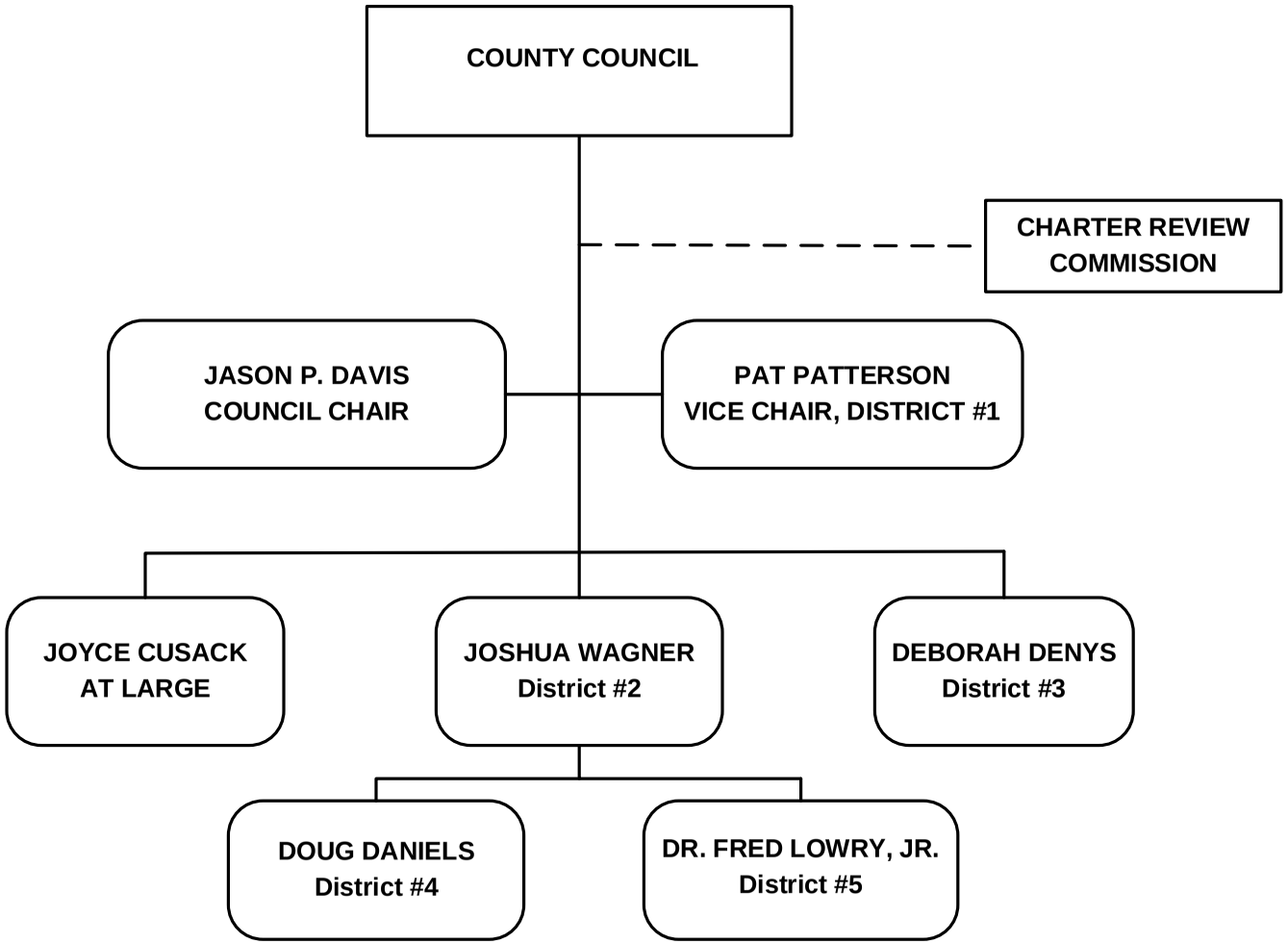
Department: County Council

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Charter Review	754	67,468	31,077	0
County Council	492,048	616,233	507,867	630,219
Total Expenditures	**$492,802**	**$683,701**	**$538,944**	**$630,219**
Expenditures by Category				
Personal Services	524,344	546,386	535,029	552,392
Operating Expenses	240,742	414,924	281,524	318,270
Capital Outlay	0	0	0	40,000
Subtotal Operating Expenditures	**$765,086**	**$961,310**	**$816,553**	**$910,662**
Reimbursements	(272,284)	(277,609)	(277,609)	(280,443)
Total Operating Expenditures	**$492,802**	**$683,701**	**$538,944**	**$630,219**
Expenditures by Fund				
General	$492,802	$683,701	$538,944	$630,219

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	0	0	1,252	0
Operating Expenses	754	67,468	29,825	0
Subtotal Operating Expenditures	**$754**	**$67,468**	**$31,077**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$754**	**$67,468**	**$31,077**	**$0**
Expenditures by Fund				
General	$754	$67,468	$31,077	$0

Highlights

The Volusia County Home Rule Charter provides for a Charter Review Commission to be appointed at least once every 10 years to review the charter and ordinances of the County. The 2015 Charter Review Commission had 15 members that began their service with an organizational meeting on September 3, 2015, and concluded their service with a final report to the County Council on May 9, 2016. The commission proposed three amendments that will be reviewed and discussed in three public hearings. At the conclusion of the final public hearing, the County Council will adopt a resolution placing the proposed amendments on the November 8, 2016 ballot.

County Council

Department: County Council

County Council

0101000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	524,344	546,386	533,777	552,392
Operating Expenses	239,988	347,456	251,699	318,270
Capital Outlay	0	0	0	40,000
Subtotal Operating Expenditures	**$764,332**	**$893,842**	**$785,476**	**$910,662**
Reimbursements	(272,284)	(277,609)	(277,609)	(280,443)
Total Operating Expenditures	**$492,048**	**$616,233**	**$507,867**	**$630,219**
Expenditures by Fund				
General	$492,048	$616,233	$507,867	$630,219

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.

As part of this year's 2016-2017 Annual Budget and to be presented annually, County Council has implemented the "Dynamic Master Plan". This report will explain how the County has aligned with the mission, goals, and objectives set by County Council, and will be used as part report card and part road map for the future. The "Dynamic Master Plan" has been framed into three categories, Thriving Communities, Economic and Financial Vitality, and Excellence in Government. Through the "Dynamic Master Plan" the County will show its vision of being a community rich with resources and opportunities today and for generations to come, and our mission of providing responsive and fiscally responsible services for the health, safety and quality of life of our citizens.

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

County Manager

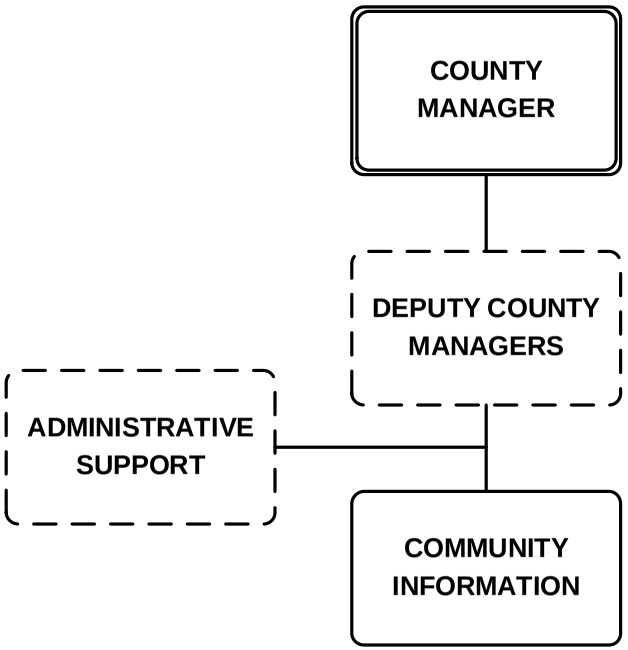
Department: County Manager

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Community Information	584,357	667,739	805,664	835,845
County Manager	771,092	908,651	933,179	932,444
Total Expenditures	**$1,355,449**	**$1,576,390**	**$1,738,843**	**$1,768,289**
Expenditures by Category				
Personal Services	1,906,622	1,989,871	2,118,380	2,164,395
Operating Expenses	217,560	260,181	292,378	312,624
Capital Outlay	0	75,000	76,747	66,995
Subtotal Operating Expenditures	**$2,124,182**	**$2,325,052**	**$2,487,505**	**$2,544,014**
Reimbursements	(768,733)	(748,662)	(748,662)	(775,725)
Total Operating Expenditures	**$1,355,449**	**$1,576,390**	**$1,738,843**	**$1,768,289**
Expenditures by Fund				
General	$1,355,449	$1,576,390	$1,738,843	$1,768,289

Number of Full Time Positions	24.00	24.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	25.25	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.

Department: County Manager

Community Information

0204000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	739,430	746,740	857,545	884,979
Operating Expenses	158,323	175,162	202,282	216,101
Capital Outlay	0	50,000	50,000	60,495
Subtotal Operating Expenditures	**$897,753**	**$971,902**	**$1,109,827**	**$1,161,575**
Reimbursements	(313,396)	(304,163)	(304,163)	(325,730)
Total Operating Expenditures	**$584,357**	**$667,739**	**$805,664**	**$835,845**
Expenditures by Fund				
General	$584,357	$667,739	$805,664	$835,845

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

2. Provide marketing support to Economic Development, Daytona Beach International Airport, Ocean Center and Votran Public Transportation

3. Oversee and implement successful emergency public information during community-wide threats or incidents

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of news releases disseminated to public/media	1,028	1,100	1,100
2. Number of publications/print projects	139	145	150
3. Number of internet users visiting www.volusia.org	6,976,657	7,200,000	7,476,657

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 can be found in Section - J of this document.

The fiscal year 2016-17 budget includes one part-time unfunded position.

County Manager

Department: County Manager

County Manager

0202000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,167,192	1,243,131	1,260,835	1,279,416
Operating Expenses	59,237	85,019	90,096	96,523
Capital Outlay	0	25,000	26,747	6,500
Subtotal Operating Expenditures	**$1,226,429**	**$1,353,150**	**$1,377,678**	**$1,382,439**
Reimbursements	(455,337)	(444,499)	(444,499)	(449,995)
Total Operating Expenditures	**$771,092**	**$908,651**	**$933,179**	**$932,444**
Expenditures by Fund				
General	$771,092	$908,651	$933,179	$932,444

Number of Full Time Positions	13.00	13.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	13.50	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 2016-17 budget includes one full-time and one part-time unfunded position.

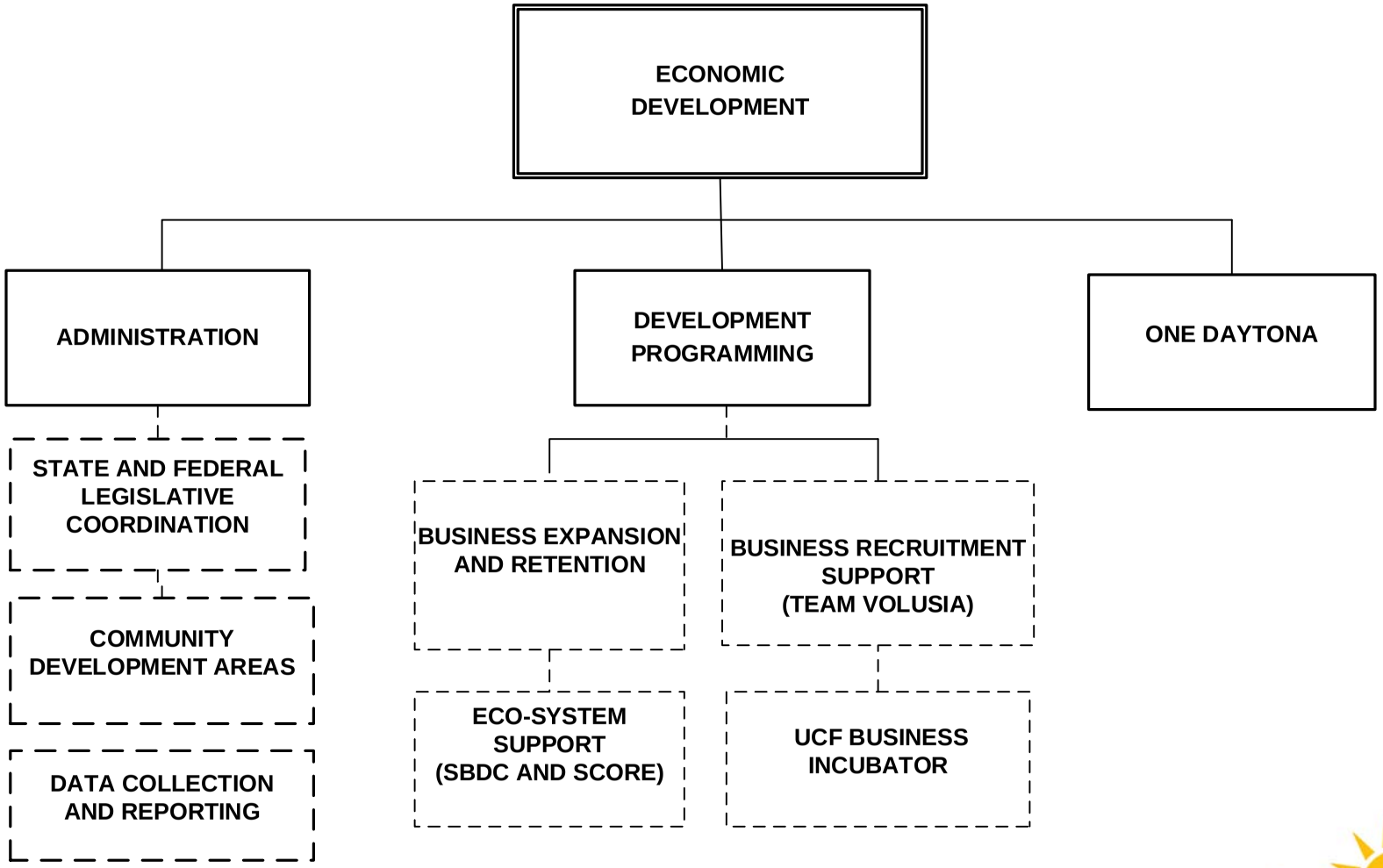
Economic Development

Department: Aviation and Economic Resources

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Economic Development Administration	917,198	1,065,865	1,059,923	1,192,426
Economic Development Programming	762,880	4,383,850	4,975,255	7,323,618
One Daytona	0	5,000,000	12,000,000	8,000,000
Total Expenditures	**$1,680,078**	**$10,449,715**	**$18,035,178**	**$16,516,044**
Expenditures by Category				
Personal Services	657,774	732,492	715,410	743,202
Operating Expenses	1,017,430	2,467,223	2,100,712	7,772,842
Capital Outlay	1,379	0	0	0
Subtotal Operating Expenditures	**$1,676,583**	**$3,199,715**	**$2,816,122**	**$8,516,044**
Capital Improvements	3,495	0	969,056	0
Grants and Aids	0	7,250,000	14,250,000	8,000,000
Subtotal Other Operating Expenses	**$3,495**	**$7,250,000**	**$15,219,056**	**$8,000,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,680,078**	**$10,449,715**	**$18,035,178**	**$16,516,044**
Expenditures by Fund				
Economic Development	$1,680,078	$10,449,715	$18,035,178	$16,516,044
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.

AVIATION AND ECONOMIC RESOURCES
ECONOMIC DEVELOPMENT



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

Volusia County
FLORIDA

Economic Development

Department: Aviation and Economic Resources

Economic Development Administration

EC_DEV_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	657,774	732,492	715,410	743,202
Operating Expenses	258,045	333,373	344,513	449,224
Capital Outlay	1,379	0	0	0
Subtotal Operating Expenditures	**$917,198**	**$1,065,865**	**$1,059,923**	**$1,192,426**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$917,198**	**$1,065,865**	**$1,059,923**	**$1,192,426**
Expenditures by Fund				
Economic Development	$917,198	$1,065,865	$1,059,923	$1,192,426

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

Key Objectives

1. Provide data and research for the business community

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of pages viewed on website	0	10,500	10,815

Highlights

The Administration Unit provides continued professional staffing. Staff supports the Volusia County Industrial Development Authority, the Business Incubator Advisory Board and serves as liaison to municipalities that monitor 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's goal of comprehensive countywide economic development. Additionally, in fiscal year 2015-16, the Unit launched FloridaBusiness.org to provide data on the County's economic climate and growth initiatives. In the first quarter of 2016, the website received nearly 4,000 page views.

Economic Development is also 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, to develop and present the County's priorities for legislative action, and to actively lobby according to council direction.

There are four unfunded positions in fiscal year 2016-17.

Economic Development

Department: Aviation and Economic Resources

Economic Development Programming

EC_DEV_PROG

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	759,385	2,133,850	1,756,199	7,323,618
Subtotal Operating Expenditures	**$759,385**	**$2,133,850**	**$1,756,199**	**$7,323,618**
Capital Improvements	3,495	0	969,056	0
Grants and Aids	0	2,250,000	2,250,000	0
Subtotal Other Operating Expenses	**$3,495**	**$2,250,000**	**$3,219,056**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$762,880**	**$4,383,850**	**$4,975,255**	**$7,323,618**
Expenditures by Fund				
Economic Development	$762,880	$4,383,850	$4,975,255	$7,323,618

Key Objectives

Supports expansion and retention of businesses throughout Volusia County

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of Qualified Tax Incentive agreements approved by Council	2	4	4

Highlights

Economic Development Programming provides funding for business expansion and 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 Economic Development Corporation, University of Central Florida's Business Incubation Program (UCF BIP)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 Volusia County Business Incubator is a joint venture with the UCF BIP. UCF manages the business incubator located at the International Terminal at the Daytona Beach International Airport (DAB). The business incubator is 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 DAB, adjacent to Beville Road. A signalized intersection has been developed on Beville Road to provide access to the interior of DAB property as part of a gateway to the City of Daytona Beach.

The fiscal year 2016-17 budget includes $3.8 million in carry-forward from prior year's allocation.

Economic Development

Department: Aviation and Economic Resources

One Daytona

1004700

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Grants and Aids	0	5,000,000	12,000,000	8,000,000
Subtotal Other Operating Expenses	**$0**	**$5,000,000**	**$12,000,000**	**$8,000,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$0**	**$5,000,000**	**$12,000,000**	**$8,000,000**
Expenditures by Fund				
Economic Development	$0	$5,000,000	$12,000,000	$8,000,000

Highlights

The One Daytona Community Development District (CDD) was established by the City of Daytona Beach on February 5, 2014. Council approved $20 million to assist in construction of public infrastructure improvements. In addition to the $5 million contribution from general fund, the County anticipates borrowing $15 million for this, contingent upon certain milestones having been achieved, per the agreement.

One Daytona is a multi-phase mixed use development projected to reach build out in 2045. Once completed, 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.

— This page intentionally blank —

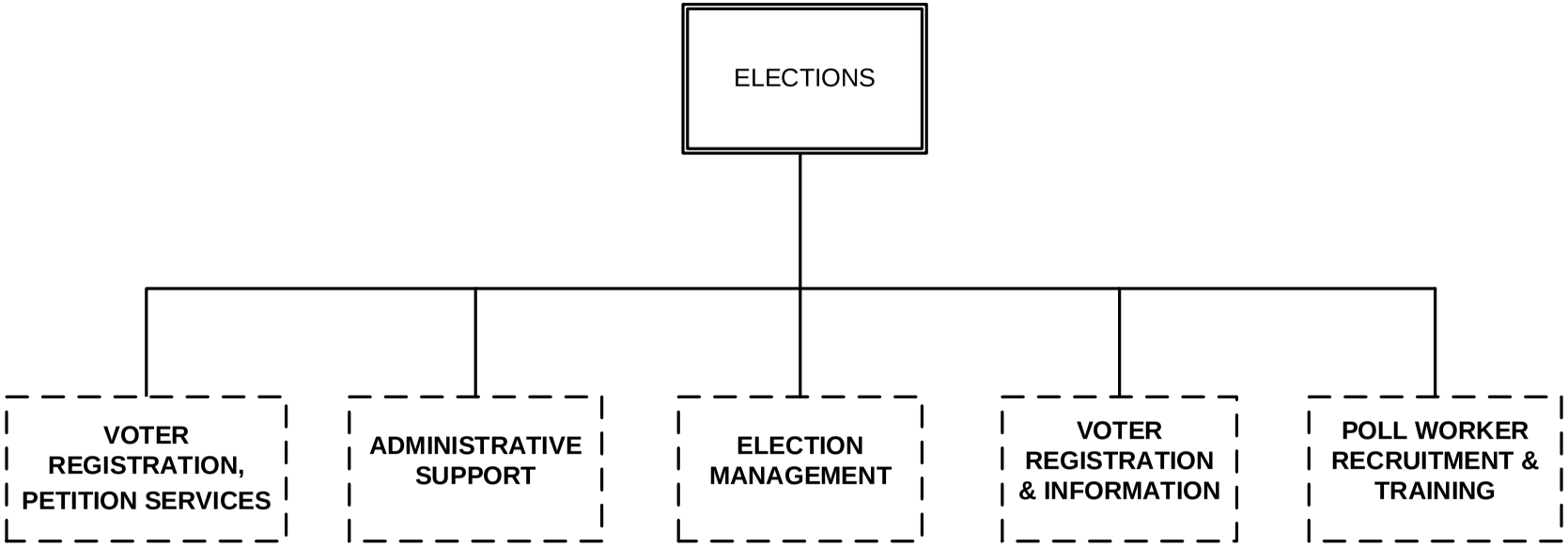
Elections

Department: Elections

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Elections	4,926,837	7,467,254	7,044,546	5,573,354
Total Expenditures	**$4,926,837**	**$7,467,254**	**$7,044,546**	**$5,573,354**
Expenditures by Category				
Personal Services	1,828,117	2,204,894	2,032,173	2,177,650
Operating Expenses	1,303,354	2,427,199	2,199,153	2,082,484
Capital Outlay	1,795,366	13,220	13,220	13,220
Subtotal Operating Expenditures	**$4,926,837**	**$4,645,313**	**$4,244,546**	**$4,273,354**
Interfund Transfers	0	2,821,941	2,800,000	1,300,000
Subtotal Other Operating Expenses	**$0**	**$2,821,941**	**$2,800,000**	**$1,300,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$4,926,837**	**$7,467,254**	**$7,044,546**	**$5,573,354**
Expenditures by Fund				
General	$4,926,837	$7,467,254	$7,044,546	$5,573,354
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 in a manner that is transparent and cost-effective.

ELECTIONS



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

Department: Elections

ELECTIONS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,828,117	2,204,894	2,032,173	2,177,650
Operating Expenses	1,303,354	2,427,199	2,199,153	2,082,484
Capital Outlay	1,795,366	13,220	13,220	13,220
Subtotal Operating Expenditures	**$4,926,837**	**$4,645,313**	**$4,244,546**	**$4,273,354**
Interfund Transfers	0	2,821,941	2,800,000	1,300,000
Subtotal Other Operating Expenses	**$0**	**$2,821,941**	**$2,800,000**	**$1,300,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$4,926,837**	**$7,467,254**	**$7,044,546**	**$5,573,354**
Expenditures by Fund				
General	$4,926,837	$7,467,254	$7,044,546	$5,573,354

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of registered voters	330,614	368,000	380,000
2. Number of changes to registered voter records	85,000	100,000	90,000
3. Number of election day, absentee, early voters	178,442	250,000	270,000
4. Number of training hours conducted	1,500	1,800	1,500

Highlights

The fiscal year 2016-17 budget is anticipated to be a maintenance budget, including List Maintenance (Florida Statutes, s.99.065) that is required by law, as well as new voting equipment preventative annual maintenance. Also included may be any additional expense of unfunded mandates and changes in election law. The interfund transfer in fiscal year 2015-16 of $2.8 million and $1.3 million in fiscal year 2016-17 are for the construction of a new elections warehouse.

— This page intentionally blank —

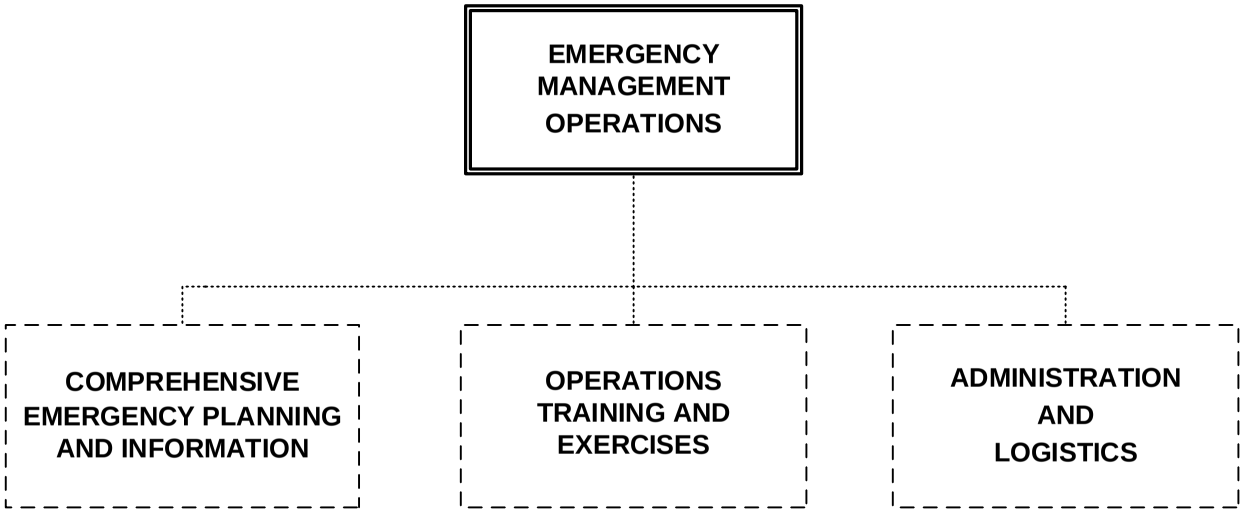
Emergency Management

Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Operations	702,964	746,899	770,445	719,953
Total Expenditures	**$702,964**	**$746,899**	**$770,445**	**$719,953**
Expenditures by Category				
Personal Services	523,445	542,938	582,139	511,071
Operating Expenses	179,519	203,961	188,306	208,882
Subtotal Operating Expenditures	**$702,964**	**$746,899**	**$770,445**	**$719,953**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$702,964**	**$746,899**	**$770,445**	**$719,953**
Expenditures by Fund				
General	$702,964	$746,899	$770,445	$719,953
Number of Full Time Positions		7.00		6.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		7.00		6.00

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.

Volusia County FLORIDA

Emergency Management

Department: Public Protection

Operations

5301000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	523,445	542,938	582,139	511,071
Operating Expenses	179,519	203,961	188,306	208,882
Subtotal Operating Expenditures	**$702,964**	**$746,899**	**$770,445**	**$719,953**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$702,964**	**$746,899**	**$770,445**	**$719,953**
Expenditures by Fund				
General	$702,964	$746,899	$770,445	$719,953

Number of Full Time Positions	7.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	7.00	6.00

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of CEMP and emergency support functions lead agency reviews	21	5	5
2. Number of Emergency Operations Center activations	5	5	4
3. Number of all hazard exercises	6	14	14
4. Number of preparedness presentations/outreach programs	152	115	115

Highlights

Under Chapter 252, Florida State Statutes, Volusia County Division of Emergency Management is responsible for the countywide organization and administration of the Volusia County Emergency Operations Center, the Comprehensive Emergency Management Plan (CEMP) and an all hazards approach to emergency management activities that support; prevention, response, recovery, preparedness, and mitigation. Volusia County Emergency Management maintains a training, planning, and exercise calendar in support of countywide disaster resilience, to include training opportunities at both the local, regional and state level, as well as conducting and assisting with tabletop and full scale exercises.

In fiscal year 2016-17 we will review the first five of the 20 Emergency Support Function (ESF) Annexes and Continuity of Operations Plan (COOP) as part of the five year CEMP review process. During the up-coming year, emergency management will be conducting quarterly partners meeting on a wide variety of public safety related topics, developing and facilitating over 12 exercises that will include mass causalities, pandemic, active shooter, tornado, hurricanes, hazardous materials, and cyber security, and conducting community outreach presentations.

During fiscal year 2015-16, one position was transferred to Public Protection Administration.

— This page intentionally blank —

Emergency Medical Administration

Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Emergency Medical Administration	3,888,333	4,817,209	4,797,070	5,173,736
Total Expenditures	**$3,888,333**	**$4,817,209**	**$4,797,070**	**$5,173,736**
Expenditures by Category				
Personal Services	153,648	160,338	148,731	166,876
Operating Expenses	118,457	132,581	124,049	132,375
Subtotal Operating Expenditures	**$272,105**	**$292,919**	**$272,780**	**$299,251**
Grants and Aids	0	0	0	4,185
Interfund Transfers	3,616,228	4,524,290	4,524,290	4,870,300
Subtotal Other Operating Expenses	**$3,616,228**	**$4,524,290**	**$4,524,290**	**$4,874,485**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,888,333**	**$4,817,209**	**$4,797,070**	**$5,173,736**
Expenditures by Fund				
General	$3,888,333	$4,817,209	$4,797,070	$5,173,736
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.

— This page intentionally blank —

Emergency Medical Administration

Department: Public Protection

Emergency Medical Administration

5601100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	153,648	160,338	148,731	166,876
Operating Expenses	118,457	132,581	124,049	132,375
Subtotal Operating Expenditures	**$272,105**	**$292,919**	**$272,780**	**$299,251**
Grants and Aids	0	0	0	4,185
Interfund Transfers	3,616,228	4,524,290	4,524,290	4,870,300
Subtotal Other Operating Expenses	**$3,616,228**	**$4,524,290**	**$4,524,290**	**$4,874,485**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,888,333**	**$4,817,209**	**$4,797,070**	**$5,173,736**
Expenditures by Fund				
General	$3,888,333	$4,817,209	$4,797,070	$5,173,736

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 electrocardiograms (ECG) 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

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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	1	2	2

Highlights

The Emergency Medical Administration (EMA) budget has no significant changes this fiscal year. The interfund transfer represents the general fund subsidy to emergency medical transport.

— This page intentionally blank —

Emergency Medical Services

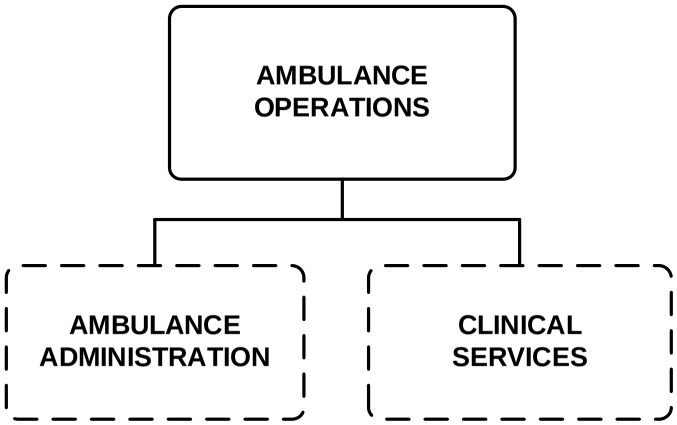
Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Emergency Medical Services (EMS)	17,346,162	23,260,336	20,197,455	23,668,428
Total Expenditures	**$17,346,162**	**$23,260,336**	**$20,197,455**	**$23,668,428**
Expenditures by Category				
Personal Services	12,710,124	14,095,536	13,766,920	14,334,546
Operating Expenses	4,239,671	5,165,724	4,850,714	5,394,303
Capital Outlay	264,449	1,525,323	1,460,018	679,360
Subtotal Operating Expenditures	**$17,214,244**	**$20,786,583**	**$20,077,652**	**$20,408,209**
Grants and Aids	3,425	350	350	53,250
Interfund Transfers	166,953	166,953	166,953	166,953
Reserves	0	2,353,950	0	3,087,516
Subtotal Other Operating Expenses	**$170,378**	**$2,521,253**	**$167,303**	**$3,307,719**
Reimbursements	(38,460)	(47,500)	(47,500)	(47,500)
Total Operating Expenditures	**$17,346,162**	**$23,260,336**	**$20,197,455**	**$23,668,428**
Expenditures by Fund				
Emergency Medical Services	$17,346,162	$23,260,336	$20,197,455	$23,668,428

Number of Full Time Positions	186.00	188.00
Number of Part Time Positions	11.00	11.00
Number of Full Time Equivalent Positions	191.00	193.00

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	12,710,124	14,095,536	13,766,920	14,334,546
Operating Expenses	4,239,671	5,165,724	4,850,714	5,394,303
Capital Outlay	264,449	1,525,323	1,460,018	679,360
Subtotal Operating Expenditures	**$17,214,244**	**$20,786,583**	**$20,077,652**	**$20,408,209**
Grants and Aids	3,425	350	350	53,250
Interfund Transfers	166,953	166,953	166,953	166,953
Reserves	0	2,353,950	0	3,087,516
Subtotal Other Operating Expenses	**$170,378**	**$2,521,253**	**$167,303**	**$3,307,719**
Reimbursements	(38,460)	(47,500)	(47,500)	(47,500)
Total Operating Expenditures	**$17,346,162**	**$23,260,336**	**$20,197,455**	**$23,668,428**
Expenditures by Fund				
Emergency Medical Services	$17,346,162	$23,260,336	$20,197,455	$23,668,428

Number of Full Time Positions	186.00	188.00
Number of Part Time Positions	11.00	11.00
Number of Full Time Equivalent Positions	191.00	193.00

Key Objectives

1. Demonstrate need for emergency medical services (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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of transports	50,994	52,225	54,642
2. Average response time - urban (seconds)	433	472	435
3. Average response time - rural (seconds)	744	767	660
4. Number of pre-cardiac cases that are delivered to the ER with return to circulation (ROSC)	214	258	215

Emergency Medical Services

Department: Public Protection

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 call volume in excess of 90,000 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 continue to explore all available opportunities to improve and balance those metrics.

The interfund transfer is for the replacement of 800 MHz radios. The reserves are set aside for the replacement of cardiac monitors, auto pulse machines, and stretchers. Details of Capital Outlay can be found in Section - J of this document.

The fiscal year 2016-17 budget includes the addition of one Emergency Medical Technician and one Paramedic that will form and additional ambulance crew to help address the increased call volume. The budget also includes one unfunded position.

Engineering & Construction

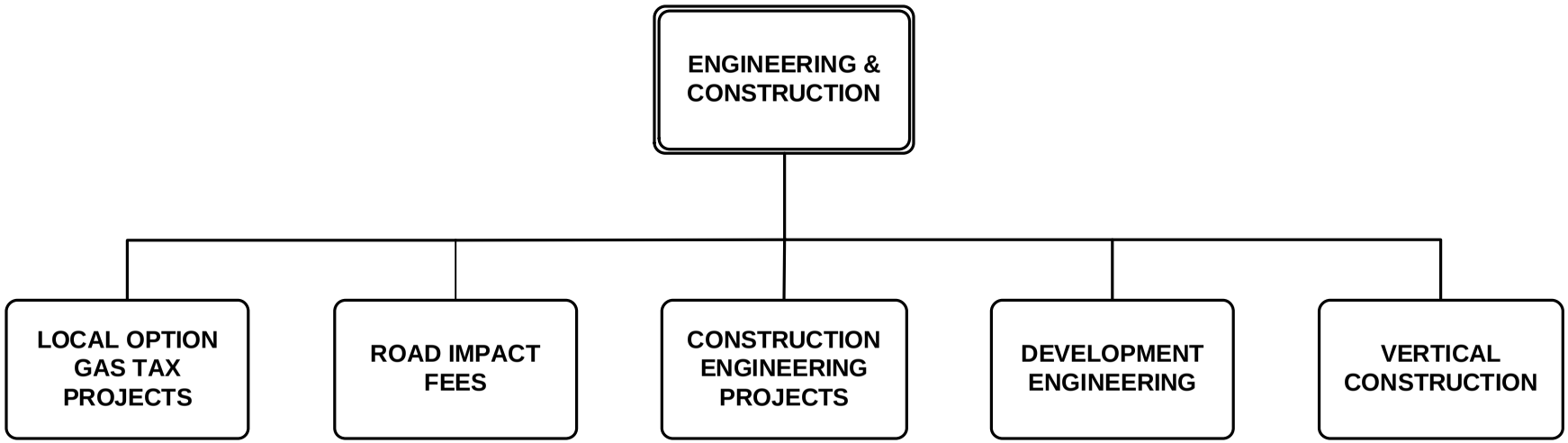
Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Construction Engineering Projects	2,294,754	7,387,922	9,135,295	7,317,604
Development Engineering	382,056	493,532	462,423	539,132
Engineering & Construction	671,226	2,520,780	620,648	1,308,345
Local Option Gax Tax Projects	4,354,719	22,362,692	12,546,713	18,050,336
Road Impact Fees	3,843,455	11,254,420	4,070,119	11,901,977
Vertical Construction	562,396	563,635	560,071	556,050
Total Expenditures	**$12,108,606**	**$44,582,981**	**$27,395,269**	**$39,673,444**
Expenditures by Category				
Personal Services	2,437,206	2,785,201	2,501,805	2,799,693
Operating Expenses	2,721,751	5,939,167	9,175,346	6,134,252
Capital Outlay	9,483	25,200	25,200	0
Subtotal Operating Expenditures	**$5,168,440**	**$8,749,568**	**$11,702,351**	**$8,933,945**
Capital Improvements	3,547,921	2,250,000	9,775,000	12,630,000
Interfund Transfers	4,918,372	5,784,922	7,494,095	5,766,817
Reserves	0	29,374,668	0	13,922,731
Subtotal Other Operating Expenses	**$8,466,293**	**$37,409,590**	**$17,269,095**	**$32,319,548**
Reimbursements	(1,526,127)	(1,576,177)	(1,576,177)	(1,580,049)
Total Operating Expenditures	**$12,108,606**	**$44,582,981**	**$27,395,269**	**$39,673,444**
Expenditures by Fund				
County Transportation Trust	$7,067,672	$30,333,472	$22,528,221	$24,808,681
General	$562,396	$563,635	$560,071	$556,050
Municipal Service District	$382,056	$493,532	$462,423	$539,132
Road Impact Fees-Zone 1 (Northeast)	$1,891,826	$1,608,577	$1,893,532	$2,598,275
Road Impact Fees-Zone 2 (Southeast)	$494,789	$542,700	$495,925	$341,254
Road Impact Fees-Zone 3 (Southwest)	$1,032,848	$671,002	$377,161	$336,110
Road Impact Fees-Zone 4 (Northwest)	$423,992	$8,432,141	$825,673	$8,626,338
Special Assessments	$253,027	$1,937,922	$252,263	$1,867,604

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, rights-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 of Florida 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	2,026,635	5,200,000	8,483,032	5,200,520
Subtotal Operating Expenditures	**$2,026,635**	**$5,200,000**	**$8,483,032**	**$5,200,520**
Capital Improvements	15,092	250,000	400,000	250,000
Interfund Transfers	253,027	252,263	252,263	252,302
Reserves	0	1,685,659	0	1,614,782
Subtotal Other Operating Expenses	**$268,119**	**$2,187,922**	**$652,263**	**$2,117,084**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,294,754**	**$7,387,922**	**$9,135,295**	**$7,317,604**
Expenditures by Fund				
County Transportation Trust	$2,041,727	$5,450,000	$8,883,032	$5,450,000
Special Assessments	$253,027	$1,937,922	$252,263	$1,867,604

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 and Traffic Engineering. The reserves have been set aside for scheduled debt service payments for special assessments.

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

Engineering & Construction

Department: Public Works

Development Engineering

DEVELOP_ENG

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	324,112	428,942	402,908	474,928
Operating Expenses	57,944	64,590	59,515	64,204
Subtotal Operating Expenditures	**$382,056**	**$493,532**	**$462,423**	**$539,132**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$382,056**	**$493,532**	**$462,423**	**$539,132**
Expenditures by Fund				
Municipal Service District	$382,056	$493,532	$462,423	$539,132

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 National Pollution Discharge Elimination system (NPDES) inspections and assist in annual report compilation

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of subdivision reviews	26	24	30
2. Number of site plans/stormwater reviews	19	12	20
3. Number of permit applications processed	674	664	700
4. Number of exemption/vested rights reviews	59	80	95
5. Number of NPDES inspections	110	115	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 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 rights-of-way complaints as well as variances, grading plan reviews, and Federal Emergency Management Agency (FEMA) Letters of Map Revisions (LOMR's).

Engineering & Construction

Department: Public Works

Engineering & Construction

CONST_ENG

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,917,507	2,151,024	1,893,796	2,118,972
Operating Expenses	197,458	240,000	201,652	439,222
Capital Outlay	9,483	25,200	25,200	0
Subtotal Operating Expenditures	**$2,124,448**	**$2,416,224**	**$2,120,648**	**$2,558,194**
Reserves	0	1,604,556	0	250,151
Subtotal Other Operating Expenses	**$0**	**$1,604,556**	**$0**	**$250,151**
Reimbursements	(1,453,222)	(1,500,000)	(1,500,000)	(1,500,000)
Total Operating Expenditures	**$671,226**	**$2,520,780**	**$620,648**	**$1,308,345**
Expenditures by Fund				
County Transportation Trust	$671,226	$2,520,780	$620,648	$1,308,345

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. Evaluate pavement management system using Micropaver software

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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	10
4. Percentage of County roads evaluated to perform comprehensive ratings using Micropaver	30	30	40

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 the roads are introduced into the Five Year Road Program through construction. The Division also assists other counties, divisions, and departments in developing and building their construction projects. Engineering and Construction is part of the review process for land development codes to help ensure compliance with state and local regulations. The Division also provides information to the public and private sector on various subjects, such as road rights-of-way, road maintenance, abandonments, special assessment districts, benchmarks, and control data.

The fiscal year 2016-17 budget has 18 unfunded positions.

Engineering & Construction

Department: Public Works

Local Option Gax Tax Projects

LOGT_PROJECTS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Capital Improvements	3,468,364	2,000,000	8,910,000	5,380,000
Interfund Transfers	886,355	2,401,873	3,636,713	2,592,185
Reserves	0	17,960,819	0	10,078,151
Subtotal Other Operating Expenses	**$4,354,719**	**$22,362,692**	**$12,546,713**	**$18,050,336**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$4,354,719**	**$22,362,692**	**$12,546,713**	**$18,050,336**
Expenditures by Fund				
County Transportation Trust	$4,354,719	$22,362,692	$12,546,713	$18,050,336

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. The reserves are set aside for the contributions to the impact fee debt services.

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

Engineering & Construction

Department: Public Works

Road Impact Fees

ROADIMPACTFEES

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Capital Improvements	64,465	0	465,000	7,000,000
Interfund Transfers	3,778,990	3,130,786	3,605,119	2,922,330
Reserves	0	8,123,634	0	1,979,647
Subtotal Other Operating Expenses	**$3,843,455**	**$11,254,420**	**$4,070,119**	**$11,901,977**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,843,455**	**$11,254,420**	**$4,070,119**	**$11,901,977**
Expenditures by Fund				
County Transportation Trust	$0	$0	$477,828	$0
Road Impact Fees-Zone 1 (Northeast)	$1,891,826	$1,608,577	$1,893,532	$2,598,275
Road Impact Fees-Zone 2 (Southeast)	$494,789	$542,700	$495,925	$341,254
Road Impact Fees-Zone 3 (Southwest)	$1,032,848	$671,002	$377,161	$336,110
Road Impact Fees-Zone 4 (Northwest)	$423,992	$8,432,141	$825,673	$8,626,338

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 2016-17:
Zone 1 - Debt Service - to partially fund Zone 1 share of the Bond Funded Road Program Debt Service.
Zone 2 - Debt Service - to fund Zone 2 share of the Bond Funded Road Program Debt Service.
Zone 3 - Debt Service - to fund Zone 3 share of the Bond Funded Road Program Debt Service.
Zone 4 - Debt Service - to partially fund Zone 4 share of the Bond Funded Road Program Debt Service.

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

Engineering & Construction

Department: Public Works

Vertical Construction

VERTICAL_CONSTR

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	195,587	205,235	205,101	205,793
Operating Expenses	439,714	434,577	431,147	430,306
Subtotal Operating Expenditures	**$635,301**	**$639,812**	**$636,248**	**$636,099**
Reimbursements	(72,905)	(76,177)	(76,177)	(80,049)
Total Operating Expenditures	**$562,396**	**$563,635**	**$560,071**	**$556,050**
Expenditures by Fund				
General	$562,396	$563,635	$560,071	$556,050

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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 owner's 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 2016-17 budget has one unfunded position.

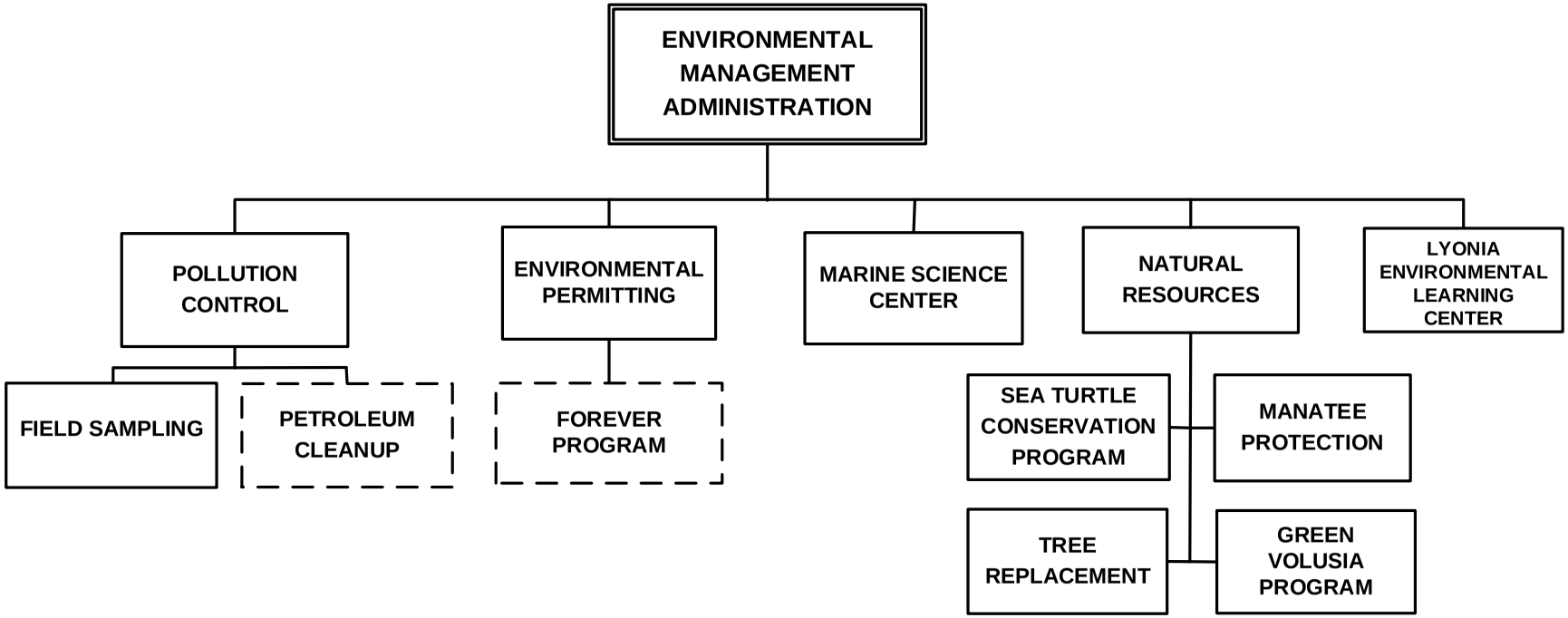
Environmental Management

Department: Growth and Resource Management

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	264,162	358,420	406,150	422,821
Environmental Management	625,485	653,761	532,156	581,692
Field Sampling	144,318	294,054	276,208	311,657
Green Volusia Program	10,000	10,000	10,000	10,000
Lyonia Environmental Learning Center	98,945	320,270	330,329	339,385
Manatee Protection	5,368	155,776	5,520	162,834
Marine Science Center	1,382,121	1,695,808	1,382,111	2,104,164
Natural Resources	208,030	237,063	265,854	335,928
Pollution Control	328,855	408,298	530,477	496,758
Sea Turtle Conservation Program	385,927	455,685	454,321	468,214
Tree Replacement	4,922	412,290	29,189	490,759
Total Expenditures	**$3,458,133**	**$5,001,425**	**$4,222,315**	**$5,724,212**
Expenditures by Category				
Personal Services	2,111,032	2,668,879	2,569,738	2,729,224
Operating Expenses	1,303,418	1,922,675	1,686,890	2,242,520
Capital Outlay	23,132	31,441	31,517	61,305
Subtotal Operating Expenditures	**$3,437,582**	**$4,622,995**	**$4,288,145**	**$5,033,049**
Capital Improvements	34,200	250,000	0	550,029
Grants and Aids	51,076	51,084	1,170	51,479
Interfund Transfers	5,275	3,000	3,000	3,000
Reserves	0	144,346	0	156,655
Subtotal Other Operating Expenses	**$90,551**	**$448,430**	**$4,170**	**$761,163**
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)
Total Operating Expenditures	**$3,458,133**	**$5,001,425**	**$4,222,315**	**$5,724,212**
Expenditures by Fund				
General	$2,934,719	$3,898,103	$3,773,365	$4,610,836
Manatee Conservation	$5,368	$155,776	$5,520	$162,834
Municipal Service District	$467,063	$947,546	$443,430	$950,542
Volusia Forever	$50,983	$0	$0	$0
Number of Full Time Positions		38.00		38.00
Number of Part Time Positions		26.00		26.00
Number of Full Time Equivalent Positions		42.97		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.

Volusia County
FLORIDA

Environmental Management

Department: Growth and Resource Management

Administration

2100100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	251,743	334,131	384,586	402,374
Operating Expenses	12,419	22,189	21,564	18,347
Capital Outlay	0	2,100	0	2,100
Subtotal Operating Expenditures	**$264,162**	**$358,420**	**$406,150**	**$422,821**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$264,162**	**$358,420**	**$406,150**	**$422,821**
Expenditures by Fund				
General	$264,162	$358,420	$406,150	$422,821

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. Provide supervision, clerical and administrative support for the Division

2. Monitor the Division budgets and expenditures

3. Provide financial administration of grants

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of Division employees supported (including grant positions)	40	42	42
2. Number of budget organizations monitored	22	18	19
3. Number of grants administered	5	5	6

Highlights

Administration provides clerical and administrative support to the Environmental Management Division.

Budget reflects the transfer in of one position from the Coastal Division and a transfer out of one position to the Natural Resources Activity in fiscal year 2016-17. Details of the Capital Outlay can be found in Section J of this document.

Environmental Management

Department: Growth and Resource Management

Permitting

ENVIRO

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	483,071	522,982	421,655	434,776
Operating Expenses	91,431	130,779	110,501	146,916
Subtotal Operating Expenditures	**$574,502**	**$653,761**	**$532,156**	**$581,692**
Grants and Aids	50,983	0	0	0
Subtotal Other Operating Expenses	**$50,983**	**$0**	**$0**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$625,485**	**$653,761**	**$532,156**	**$581,692**
Expenditures by Fund				
General	$112,361	$118,505	$117,915	$121,909
Municipal Service District	$462,141	$535,256	$414,241	$459,783
Volusia Forever	$50,983	$0	$0	$0

Number of Full Time Positions	8.00	7.00
Number of Full Time Equivalent Positions	8.00	7.00

Key Objectives

1. Review development projects for compliance with the environmental provisions of the County Land Development Code and Zoning Ordinance.

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of building permit, site plan, subdivision, planning, zoning, and other environmental reviews	2,679	2,762	2,846
2. Number of tree removal, wetland alteration, Class II and farm pond permits	478	574	669
3. Number of inspections for applications, complaints, and other requests	3,113	2,909	2,705
4. Number of phone calls, emails, and walk in requests	15,622	11,429	14,000

Environmental Management

Department: Growth and Resource Management

Highlights

Environmental Permitting is primarily responsible for administration and enforcement of the 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 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.

In the fiscal year 2016-17 budget one position transferred to Growth and Resource Administration and one position is unfunded.

Environmental Management

Department: Growth and Resource Management

Field Sampling

2102101

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	177,376	284,843	278,547	300,554
Operating Expenses	36,942	71,211	61,011	70,703
Capital Outlay	0	8,000	6,650	10,400
Subtotal Operating Expenditures	**$214,318**	**$364,054**	**$346,208**	**$381,657**
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)
Total Operating Expenditures	**$144,318**	**$294,054**	**$276,208**	**$311,657**
Expenditures by Fund				
General	$144,318	$294,054	$276,208	$311,657

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. 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Sample sets collected	455	500	500
2. QA of test results	4,737	4,900	5,150
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 Protection (FDEP) and St. Johns River Water Management District (SJRWMD), who contracts with the County for sampling in the Mosquito Lagoon.

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

Environmental Management

Department: Growth and Resource Management

Green Volusia Program

2102900

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	10,000	10,000	10,000	10,000
Subtotal Operating Expenditures	**$10,000**	**$10,000**	**$10,000**	**$10,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$10,000**	**$10,000**	**$10,000**	**$10,000**
Expenditures by Fund				
General	$10,000	$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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of initiatives	4	10	10
2. Number of outreach materials distributed	3,000	3,000	3,000
3. Number of public events	7	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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	98,945	243,882	241,900	252,280
Operating Expenses	0	76,388	84,522	85,605
Capital Outlay	0	0	3,907	1,500
Subtotal Operating Expenditures	**$98,945**	**$320,270**	**$330,329**	**$339,385**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$98,945**	**$320,270**	**$330,329**	**$339,385**
Expenditures by Fund				
General	$98,945	$320,270	$330,329	$339,385

Number of Full Time Positions	4.00	4.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	4.15	4.15

Key Objectives

1. Encourage discovery and exploration of Volusia County ecosystems
2. Provide quality environmental education programs for all demographics
3. Promote stewardship of our natural resources
4. Foster community involvement in the conservation of ecosystems in Volusia County

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of visitors to center & outreach	16,688	17,000	17,000
2. Number of public programs	262	270	270
3. Number of student programs	96	100	100
4. Number of on-site workshops attended	27	25	25

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

Environmental Management

Department: Growth and Resource Management

Manatee Protection

MANATEE_PROTECTION

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	0	7,346	1,350	1,700
Subtotal Operating Expenditures	**$0**	**$7,346**	**$1,350**	**$1,700**
Grants and Aids	93	1,084	1,170	1,479
Interfund Transfers	5,275	3,000	3,000	3,000
Reserves	0	144,346	0	156,655
Subtotal Other Operating Expenses	**$5,368**	**$148,430**	**$4,170**	**$161,134**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$5,368**	**$155,776**	**$5,520**	**$162,834**
Expenditures by Fund				
Manatee Conservation	$5,368	$155,776	$5,520	$162,834

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of manatee enforcement grants disbursed	2	2	2
2. Number of partnerships established	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.

Environmental Management

Department: Growth and Resource Management

Marine Science Center

2102730

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	528,191	674,217	610,520	653,546
Operating Expenses	806,241	756,491	756,491	867,189
Capital Outlay	13,489	15,100	15,100	33,400
Subtotal Operating Expenditures	**$1,347,921**	**$1,445,808**	**$1,382,111**	**$1,554,135**
Capital Improvements	34,200	250,000	0	550,029
Subtotal Other Operating Expenses	**$34,200**	**$250,000**	**$0**	**$550,029**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,382,121**	**$1,695,808**	**$1,382,111**	**$2,104,164**
Expenditures by Fund				
General	$1,382,121	$1,695,808	$1,382,111	$2,104,164

Number of Full Time Positions	9.00	9.00
Number of Part Time Positions	25.00	25.00
Number of Full Time Equivalent Positions	13.82	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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of sea turtles in rehabilitation	146	125	100
2. Number of birds in rehabilitation	1,232	1,200	1,200
3. Number of visitors	99,310	101,000	103,000
4. Number of attendees at events	3,250	3,200	3,200

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 2014-15 of 99,310, a 13% increase over prior year. 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.

Details of the Capital Outlay can be found in Section J and details of the Capital Improvement 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	162,580	170,052	199,319	237,828
Operating Expenses	44,112	67,011	66,535	98,100
Capital Outlay	1,338	0	0	0
Subtotal Operating Expenditures	**$208,030**	**$237,063**	**$265,854**	**$335,928**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$208,030**	**$237,063**	**$265,854**	**$335,928**
Expenditures by Fund				
General	$208,030	$237,063	$265,854	$335,928

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. Develop volunteer and education programs that enhance conservation efforts and promote stewardship of natural resources

2. Foster partners and projects to conserve and enhance fragile ecosystems in the county and to continue the implementation of Phase I and II of the MPP

3. Develop programs and projects to meet Natural Resource activity objectives

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of volunteers	179	373	373
2. Number of ongoing partnerships	64	79	79
3. Number of active or ongoing programs and projects	31	42	51

Highlights

The Natural Resources activity encompasses protected species and habitat management to ensure that County activities comply with all applicable state and federal laws. Environmental education, volunteer engagement, and outreach are an integral part of the activity. Program areas covered by this budget include: manatee protection, outdoor education, volunteer engagement, shoreline restoration, exotic vegetation removal, and native planting.

Natural Resources program areas 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.

One position was transferred from the Administration activity.

Environmental Management

Department: Growth and Resource Management

Pollution Control

2103200

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	288,124	302,622	298,415	308,206
Operating Expenses	35,771	105,676	232,062	188,552
Capital Outlay	4,960	0	0	0
Subtotal Operating Expenditures	**$328,855**	**$408,298**	**$530,477**	**$496,758**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$328,855**	**$408,298**	**$530,477**	**$496,758**
Expenditures by Fund				
General	$328,855	$408,298	$530,477	$496,758

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

2. Enforce the Pollution Control code and County ordinances regulating Small Quantity Generator (SQG) programs

3. Investigate and resolve citizen complaints regarding violations of environmental regulations

4. Investigate environmental incidents and assure appropriate remediation actions are performed

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of waste water, SQG and residual site inspections	681	1,400	1,200
2. Number of enforcement actions	375	700	600
3. Number of complaints investigated	200	250	250
4. Number of EERT calls	8	13	15

Highlights

The Pollution Control activity 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. Pollution Control also coordinates the St. Johns River cleanup.

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	121,002	136,150	134,796	139,660
Operating Expenses	261,580	313,294	313,665	314,649
Capital Outlay	3,345	6,241	5,860	13,905
Subtotal Operating Expenditures	**$385,927**	**$455,685**	**$454,321**	**$468,214**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$385,927**	**$455,685**	**$454,321**	**$468,214**
Expenditures by Fund				
General	$385,927	$455,685	$454,321	$468,214

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. Protect endangered species habitat on Volusia County beaches

2. Manage the United States Fish and Wildlife Service (USFWS) Incidental Take Permit (ITP) and associated Habitat Conservation Plan (HCP) for sea turtles

3. Coordinate conservation and enhancement of fragile coastal habitat

4. Review coastal construction activities for consistency with environmental regulations

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of nests laid on Volusia County managed beaches	666	450	450
2. Number of documented incidental takes of listed species by vehicles	1	1	1
3. Number of coastal area partnerships	400	350	350
4. Number of coastal construction activities reviewed	337	200	200

Highlights

The beach ITP was renewed in 2005 for 25 years. This permit renewal requires the adoption and implementation of a 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 35.6 miles of 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	4,922	362,290	29,189	440,759
Subtotal Operating Expenditures	**$4,922**	**$362,290**	**$29,189**	**$440,759**
Grants and Aids	0	50,000	0	50,000
Subtotal Other Operating Expenses	**$0**	**$50,000**	**$0**	**$50,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$4,922**	**$412,290**	**$29,189**	**$490,759**
Expenditures by Fund				
Municipal Service District	$4,922	$412,290	$29,189	$490,759

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of partnerships established for educational demonstration projects	4	2	2
2. Number of replanting projects	1	2	2

Highlights

In 2002, Council passed Ordinance 2002-13, Tree Preservation Ordinance, 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 other 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 2016-17 budget is based on a carry forward balance of $457,709.

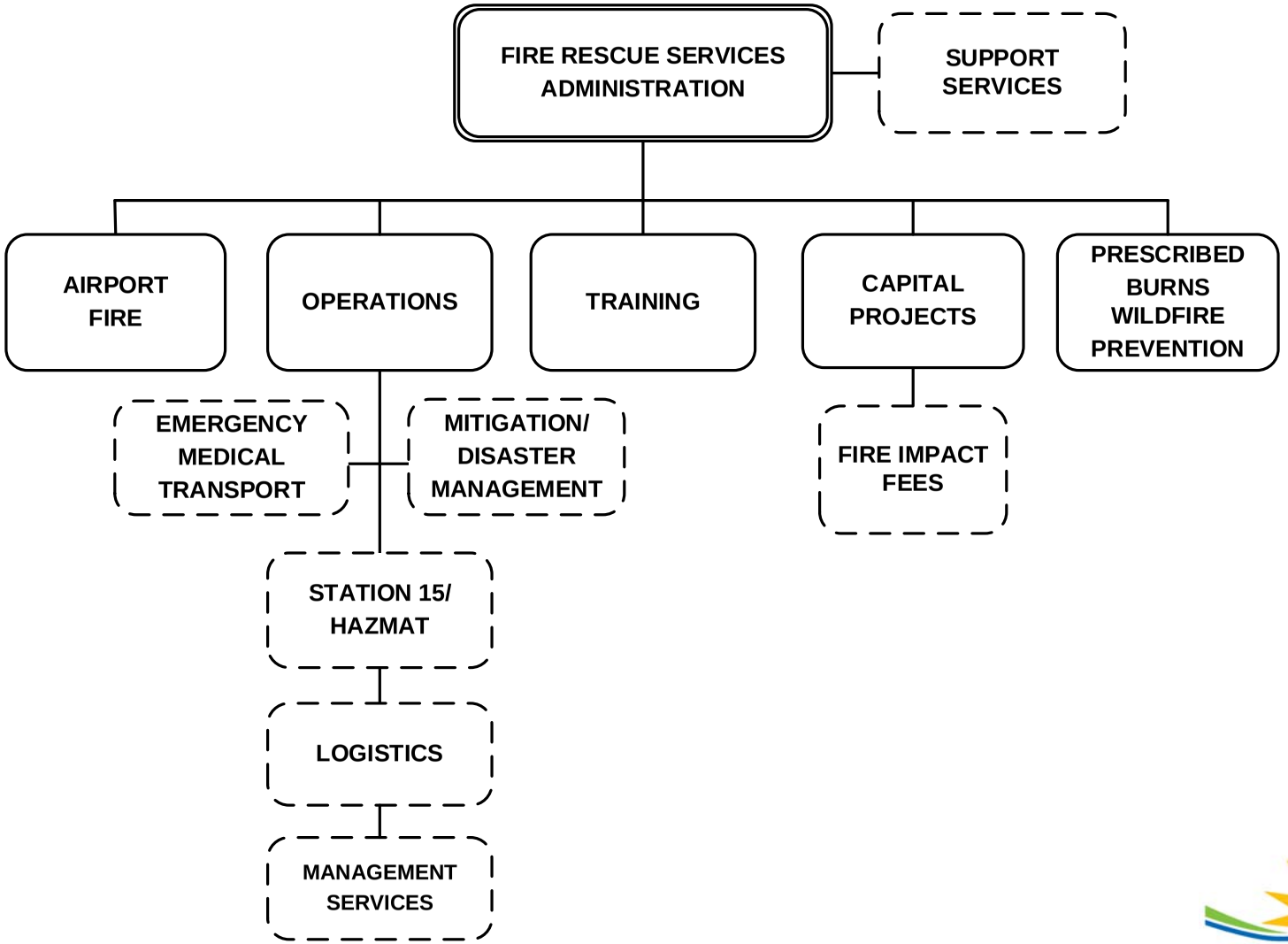
Fire Rescue Services

Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Airport Fire	886,341	1,009,334	977,828	971,359
Fire Administration	959,167	5,346,822	894,365	5,886,932
Fire Capital Projects	224,353	1,483,803	434,492	1,494,156
Operations	21,119,372	24,604,549	24,152,432	26,229,644
Prescribed Burns Wildfire Prevention	163,171	217,738	181,798	190,533
Training	656,159	773,361	812,523	867,860
Total Expenditures	**$24,008,563**	**$33,435,607**	**$27,453,438**	**$35,640,484**
Expenditures by Category				
Personal Services	16,874,638	18,158,151	18,005,273	18,850,633
Operating Expenses	6,359,846	7,230,009	7,173,238	8,102,220
Capital Outlay	106,189	1,534,775	1,383,250	1,575,640
Subtotal Operating Expenditures	**$23,340,673**	**$26,922,935**	**$26,561,761**	**$28,528,493**
Capital Improvements	32,915	1,220,000	241,295	1,267,400
Grants and Aids	464,051	522,730	478,730	552,418
Interfund Transfers	208,447	208,447	208,447	208,447
Reserves	0	4,598,290	0	5,123,522
Subtotal Other Operating Expenses	**$705,413**	**$6,549,467**	**$928,472**	**$7,151,787**
Reimbursements	(37,523)	(36,795)	(36,795)	(39,796)
Total Operating Expenditures	**$24,008,563**	**$33,435,607**	**$27,453,438**	**$35,640,484**
Expenditures by Fund				
Daytona Beach International Airport	$886,341	$1,009,334	$977,828	$971,359
Fire Impact Fees-Zone 1 (Northeast)	$0	$79,659	$0	$101,332
Fire Impact Fees-Zone 2 (Southeast)	$0	$46,009	$0	$62,661
Fire Impact Fees-Zone 3 (Southwest)	$0	$309,099	$92,600	$217,621
Fire Impact Fees-Zone 4 (Northwest)	$0	$178,589	$0	$195,095
Fire Rescue District	$21,940,656	$30,396,983	$24,995,939	$31,819,746
General	$1,181,566	$1,415,934	$1,387,071	$2,272,670
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



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

Fire Rescue Services

Department: Public Protection

Airport Fire

5404500

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	722,514	784,393	752,887	781,921
Operating Expenses	158,747	179,441	179,441	189,438
Capital Outlay	0	45,500	45,500	0
Subtotal Operating Expenditures	**$881,261**	**$1,009,334**	**$977,828**	**$971,359**
Capital Improvements	5,080	0	0	0
Subtotal Other Operating Expenses	**$5,080**	**$0**	**$0**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$886,341**	**$1,009,334**	**$977,828**	**$971,359**
Expenditures by Fund				
Daytona Beach International Airport	$886,341	$1,009,334	$977,828	$971,359

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)

2. Establish a quarterly all-hands training program utilizing all ARFF personnel as well as County resources and those from the City of Daytona Beach to blend 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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	652	800	832
3. Number of public relations events to educate the public on both Volusia County Fire Rescue Services and DBIA	62	50	50

Highlights

Volusia County Fire Rescue 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 continue to improve their response capabilities as well as their quality of performance. The team responds to an average of 100 aviation related calls per year, as well as large number of non-aviation related calls. The fiscal year 2016-17 budget serves to improve the education of each team member, in addition to the technology that supports the active firefighting team.

Fire Rescue Services

Department: Public Protection

Fire Administration

FIREADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	688,158	628,988	629,985	640,458
Operating Expenses	76,964	61,755	56,235	64,816
Subtotal Operating Expenditures	**$765,122**	**$690,743**	**$686,220**	**$705,274**
Grants and Aids	194,045	208,145	208,145	211,445
Reserves	0	4,447,934	0	4,970,213
Subtotal Other Operating Expenses	**$194,045**	**$4,656,079**	**$208,145**	**$5,181,658**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$959,167**	**$5,346,822**	**$894,365**	**$5,886,932**
Expenditures by Fund				
Fire Rescue District	$959,167	$5,346,822	$894,365	$5,886,932

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 $2.6 million or 10% of current 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.

The fiscal year 2016-17 budget includes 1 unfunded position.

Fire Rescue Services

Department: Public Protection

Fire Capital Projects

FIRE_CAPITAL_PROJ

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Capital Improvements	15,906	1,125,000	226,045	1,132,400
Interfund Transfers	208,447	208,447	208,447	208,447
Reserves	0	150,356	0	153,309
Subtotal Other Operating Expenses	**$224,353**	**$1,483,803**	**$434,492**	**$1,494,156**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$224,353**	**$1,483,803**	**$434,492**	**$1,494,156**
Expenditures by Fund				
Fire Impact Fees-Zone 1 (Northeast)	$0	$79,659	$0	$101,332
Fire Impact Fees-Zone 2 (Southeast)	$0	$46,009	$0	$62,661
Fire Impact Fees-Zone 3 (Southwest)	$0	$309,099	$92,600	$217,621
Fire Impact Fees-Zone 4 (Northwest)	$0	$178,589	$0	$195,095
Fire Rescue District	$224,353	$870,447	$341,892	$917,447

Highlights

This account includes the renovations and repairs to the fire stations. Additionally, this account includes the transfer for the purchase of the 800MHz radios, as well as reserves for the future capital set aside in the impact fee funds. Details of the fiscal year 2016-17 Capital Improvements are located in Section I - Capital Improvements.

Fire Rescue Services

Department: Public Protection

Operations

FIREOPS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	14,951,162	16,231,891	16,097,803	16,895,142
Operating Expenses	5,863,644	6,618,326	6,596,003	7,435,518
Capital Outlay	103,816	1,428,275	1,256,569	1,539,540
Subtotal Operating Expenditures	**$20,918,622**	**$24,278,492**	**$23,950,375**	**$25,870,200**
Capital Improvements	0	80,000	0	90,000
Grants and Aids	238,273	282,852	238,852	309,240
Subtotal Other Operating Expenses	**$238,273**	**$362,852**	**$238,852**	**$399,240**
Reimbursements	(37,523)	(36,795)	(36,795)	(39,796)
Total Operating Expenditures	**$21,119,372**	**$24,604,549**	**$24,152,432**	**$26,229,644**
Expenditures by Fund				
Fire Rescue District	$20,100,977	$23,406,353	$22,947,159	$24,147,507
General	$1,018,395	$1,198,196	$1,205,273	$2,082,137

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. Deliver high quality Fire Rescue emergency first response
2. Provide immediate and effective response capability to any hazardous materials event
3. Inform and educate the public regarding personal and property safety

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Average response time for emergency responses countywide (in minutes)	8	8	8
2. Number of responses to hazardous materials incidents	53	64	72
3. Number of community outreach projects conducted	229	216	275

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 practice continues with the adjustment of personnel, equipment, and the incorporation of new technology. As the economy begins to grow, Fire Rescue Operations Team must continue this practice to look for efficient methods and technologies to continually improve and plan for the future. Fiscal year 2016-17 focuses on the repair and replacement of critical equipment, continuation of maintenance at the fire stations for operational viability, and use of staffing and inventory control programs to become more cost effective. A records management software upgrade will allow access by field units for on scene operations enhancement. Fire Rescue will continue to 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.

The fiscal year 2016-17 budget includes three unfunded positions.

Fire Rescue Services

Department: Public Protection

Prescribed Burns Wildfire Prevention

5403020

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	111,734	159,302	125,927	110,262
Operating Expenses	19,704	26,703	24,138	30,438
Capital Outlay	0	0	0	18,100
Subtotal Operating Expenditures	**$131,438**	**$186,005**	**$150,065**	**$158,800**
Grants and Aids	31,733	31,733	31,733	31,733
Subtotal Other Operating Expenses	**$31,733**	**$31,733**	**$31,733**	**$31,733**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$163,171**	**$217,738**	**$181,798**	**$190,533**
Expenditures by Fund				
General	$163,171	$217,738	$181,798	$190,533

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 wild land fuels

3. Conduct public education programs relating to wild land fuel hazard reduction and wildfire preparedness

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Acres managed through prescribed burning and mechanical reduction	17,499	2,500	2,500
2. Number of man hours directed to control wildland fires	1,879	3,500	3,500
3. Public education programs in the wildland urban interface communities	26	25	30

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. Fire Services will continue to foster relationships with outside agencies (ie: St. John's Water Management District, Florida Forest Service, US Fish and Wlidlife 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. More projects will be identified 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; and 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.

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

Fire Rescue Services

Department: Public Protection

Training

FIRETRN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	401,070	353,577	398,671	422,850
Operating Expenses	240,787	343,784	317,421	382,010
Capital Outlay	2,373	61,000	81,181	18,000
Subtotal Operating Expenditures	**$644,230**	**$758,361**	**$797,273**	**$822,860**
Capital Improvements	11,929	15,000	15,250	45,000
Subtotal Other Operating Expenses	**$11,929**	**$15,000**	**$15,250**	**$45,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$656,159**	**$773,361**	**$812,523**	**$867,860**
Expenditures by Fund				
Fire Rescue District	$656,159	$773,361	$812,523	$867,860

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. Expand multi-discipline training by enhancing existing relationships with local educational institutions, Florida Forestry Services and County and municipal agencies

2. Develop a career development chart for every employee that documents training course work, contact hours, certifications, experience and knowledge to promote continous improvement consistent with service needs and organizational goals

3. 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

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
2. Number of training classes conducted	345	360	489
3. Number of employees with up-to-date development charts	0	175	184
4. Number of students attending training at Volusia County Fire Rescue Training Center	8,800	8,950	17,000

Highlights

The Training activity provides instruction for the current staff of Volusia County Fire Rescue in accordance with the national, state and local best practices and at the highest standard following all safety procedures outlined in current standards. 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 training drills and specialized team training including Volusia County Hazmat, Technical Rescue and Firewalker teams.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

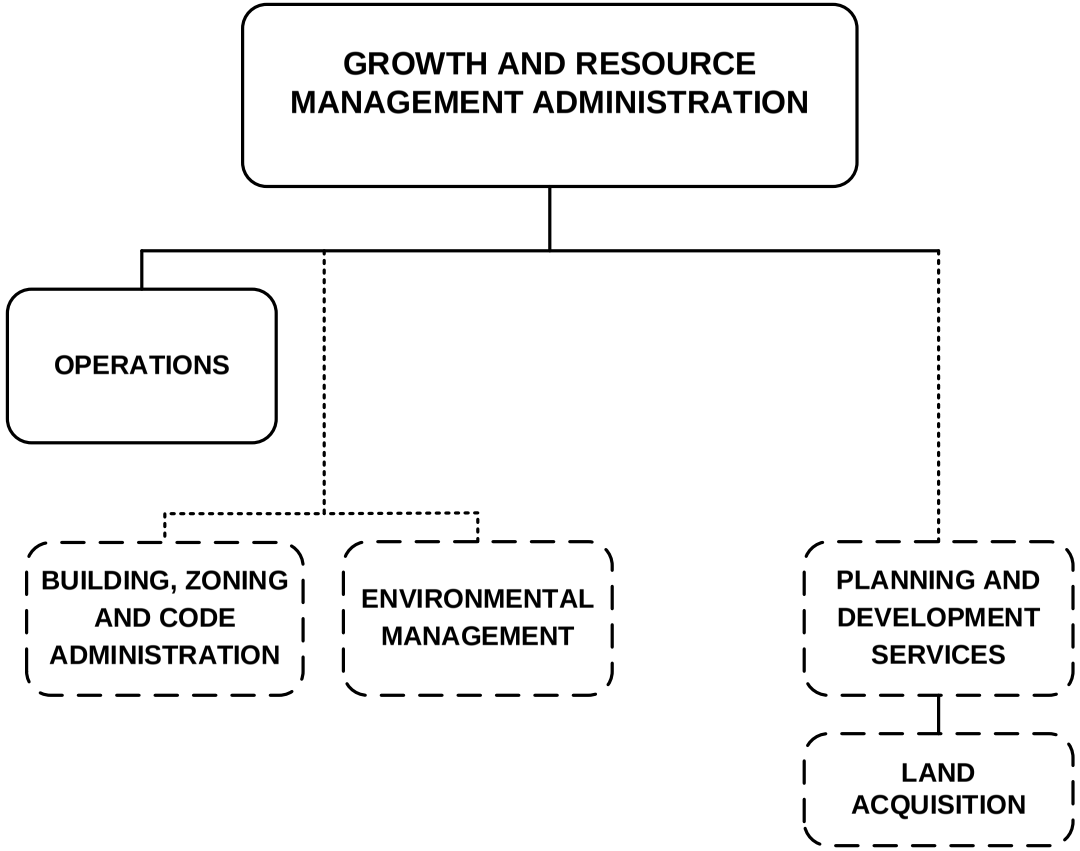
Growth and Resource Management

Department: Growth and Resource Management

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	270,764	319,883	330,644	416,753
Total Expenditures	**$270,764**	**$319,883**	**$330,644**	**$416,753**
Expenditures by Category				
Personal Services	534,713	617,281	619,079	645,006
Operating Expenses	48,170	23,643	22,258	58,667
Subtotal Operating Expenditures	**$582,883**	**$640,924**	**$641,337**	**$703,673**
Grants and Aids	4,449	0	10,348	10,348
Subtotal Other Operating Expenses	**$4,449**	**$0**	**$10,348**	**$10,348**
Reimbursements	(316,568)	(321,041)	(321,041)	(297,268)
Total Operating Expenditures	**$270,764**	**$319,883**	**$330,644**	**$416,753**
Expenditures by Fund				
General	$270,764	$319,883	$330,644	$416,753
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 facilitate sustainable, safely built communities and conserve natural resources by providing excellent customer service through proactive outreach, cooperative policies, and efficient processes.

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	534,713	617,281	619,079	645,006
Operating Expenses	48,170	23,643	22,258	58,667
Subtotal Operating Expenditures	**$582,883**	**$640,924**	**$641,337**	**$703,673**
Grants and Aids	4,449	0	10,348	10,348
Subtotal Other Operating Expenses	**$4,449**	**$0**	**$10,348**	**$10,348**
Reimbursements	(316,568)	(321,041)	(321,041)	(297,268)
Total Operating Expenditures	**$270,764**	**$319,883**	**$330,644**	**$416,753**
Expenditures by Fund				
General	$270,764	$319,883	$330,644	$416,753

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 the three Growth and Resource Management divisions: Building and Zoning, Environmental Management, and Planning and Development Services. Administration also supports the AMANDA software system and Connect Live web portal, which integrate a majority of the functions within the department, including those related to building, zoning, contractor licensing, code enforcement, environmental permitting, land development, current planning, and comprehensive planning. All department applications are now available for submittal on line, and the department will continue to work to streamline processes to make them more efficient, effective, and user-friendly for both customers and staff.

— This page intentionally blank —

Growth Management Commission

Department: Growth Management Commission

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Growth Management Commission	138,609	288,225	275,562	273,237
Total Expenditures	**$138,609**	**$288,225**	**$275,562**	**$273,237**
Expenditures by Category				
Personal Services	32,681	33,718	34,361	34,780
Operating Expenses	105,928	254,507	241,201	238,457
Subtotal Operating Expenditures	**$138,609**	**$288,225**	**$275,562**	**$273,237**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$138,609**	**$288,225**	**$275,562**	**$273,237**
Expenditures by Fund				
General	$138,609	$288,225	$275,562	$273,237
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.

— This page intentionally blank —

Growth Management Commission

Department: Growth Management Commission

Growth Management Commission

2300000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	32,681	33,718	34,361	34,780
Operating Expenses	105,928	254,507	241,201	238,457
Subtotal Operating Expenditures	**$138,609**	**$288,225**	**$275,562**	**$273,237**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$138,609**	**$288,225**	**$275,562**	**$273,237**
Expenditures by Fund				
General	$138,609	$288,225	$275,562	$273,237

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 any plan amendments thereto for each governmental entity in Volusia County.

2. Ensure intergovernmental coordination and cooperation on plans and plan amendments

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of applications reviewed	61	70	60
2. Number of cases with Request for Additional Information (RAI)	4	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 School Board and the St. Johns Water Management District.

The VGMC'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 ensure intergovernmental coordination and cooperation. The Commission utilizes contract legal and planning services, and also has one permanent staff member.

The number of new applicants received and reviewed by the VGMC remains consistent. It is anticipated that annexations requiring comprehensive plan amendments will continue to increase over the next several years, resulting in increased amendment applications for VGMC review. In addition, the complexity of certain comprehensive plan amendments results in increased time and effort during the review process to accurately and adequately evaluate the amendments.

— This page intentionally blank —

Health Services

Department: Community Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Health Services	2,488,503	2,487,910	2,487,910	2,487,910
Total Expenditures	**$2,488,503**	**$2,487,910**	**$2,487,910**	**$2,487,910**
Expenditures by Category				
Operating Expenses	653,155	630,364	2,017,564	1,255,277
Subtotal Operating Expenditures	**$653,155**	**$630,364**	**$2,017,564**	**$1,255,277**
Grants and Aids	1,835,348	1,857,546	470,346	1,232,633
Subtotal Other Operating Expenses	**$1,835,348**	**$1,857,546**	**$470,346**	**$1,232,633**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,488,503**	**$2,487,910**	**$2,487,910**	**$2,487,910**
Expenditures by Fund				
General	$2,488,503	$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.

— This page intentionally blank —

Health Services

Department: Community Services

Health Services

6507000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	653,155	630,364	2,017,564	1,255,277
Subtotal Operating Expenditures	**$653,155**	**$630,364**	**$2,017,564**	**$1,255,277**
Grants and Aids	1,835,348	1,857,546	470,346	1,232,633
Subtotal Other Operating Expenses	**$1,835,348**	**$1,857,546**	**$470,346**	**$1,232,633**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,488,503**	**$2,487,910**	**$2,487,910**	**$2,487,910**
Expenditures by Fund				
General	$2,488,503	$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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of communicable disease control services provided to all residents and visitors	72,848	81,349	82,486
2. Number of primary care services provided to all residents and visitors	780,614	823,628	832,498
3. Number of environmental health services provided	20,242	21,644	22,634

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.

Health Services has 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 manmade events over the past several years.

Continuing economic challenges have presented unique opportunities for both the Health Department and the local community. While the demand for services 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.

— This page intentionally blank —

Information Technology

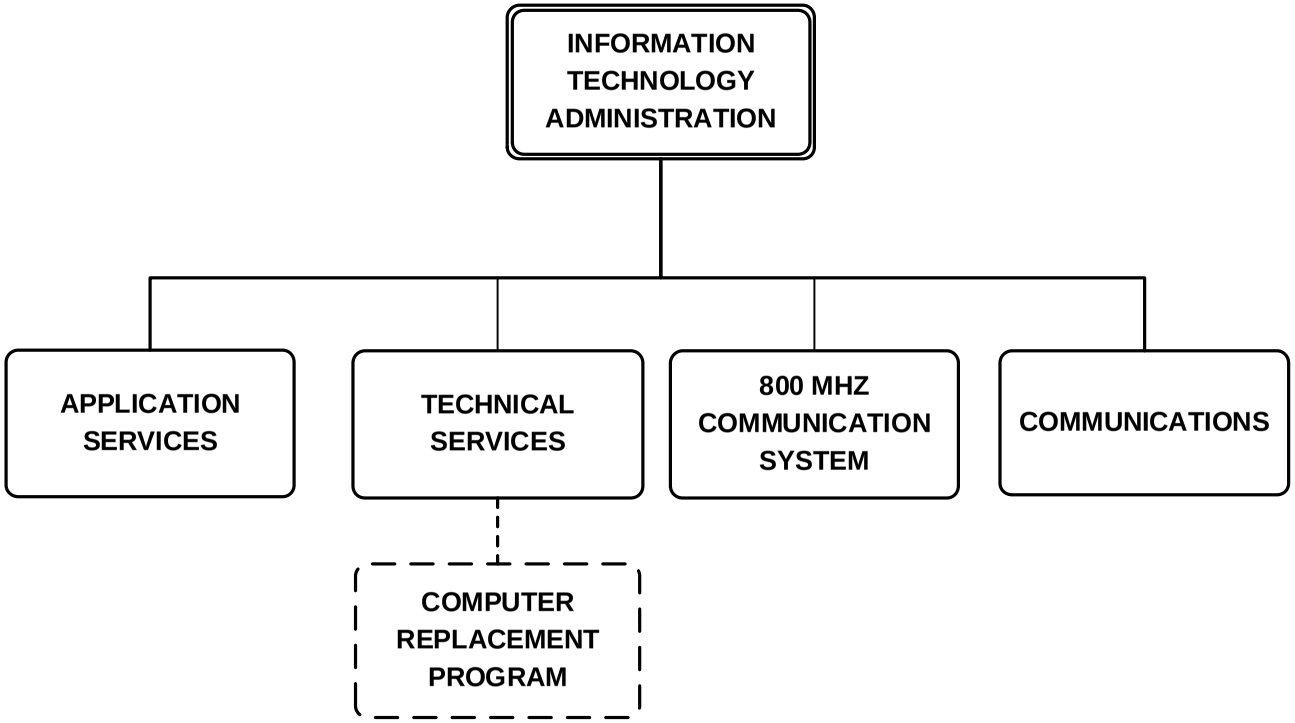
Department: Business Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
800 MHz Communication System	977,489	1,179,374	1,088,371	1,195,647
Administration	241,118	254,382	251,853	263,281
Application Services	1,344,775	1,458,450	1,290,040	1,704,946
Communications	1,675,071	2,057,500	1,765,349	2,018,686
Technical Services	2,276,218	2,524,538	2,445,118	2,871,785
Total Expenditures	**$6,514,671**	**$7,474,244**	**$6,840,731**	**$8,054,345**
Expenditures by Category				
Personal Services	4,861,525	5,371,077	4,924,529	5,555,057
Operating Expenses	3,602,239	4,023,208	3,829,223	4,227,760
Capital Outlay	443,391	447,735	469,754	713,712
Subtotal Operating Expenditures	**$8,907,155**	**$9,842,020**	**$9,223,506**	**$10,496,529**
Grants and Aids	0	15,000	1	1
Subtotal Other Operating Expenses	**$0**	**$15,000**	**$1**	**$1**
Reimbursements	(2,392,484)	(2,382,776)	(2,382,776)	(2,442,185)
Total Operating Expenditures	**$6,514,671**	**$7,474,244**	**$6,840,731**	**$8,054,345**
Expenditures by Fund				
General	$6,514,671	$7,474,244	$6,840,731	$8,054,345

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	247,466	258,468	258,322	267,084
Operating Expenses	730,023	905,906	808,029	903,942
Capital Outlay	0	0	22,019	24,620
Subtotal Operating Expenditures	**$977,489**	**$1,164,374**	**$1,088,370**	**$1,195,646**
Grants and Aids	0	15,000	1	1
Subtotal Other Operating Expenses	**$0**	**$15,000**	**$1**	**$1**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$977,489**	**$1,179,374**	**$1,088,371**	**$1,195,647**
Expenditures by Fund				
General	$977,489	$1,179,374	$1,088,371	$1,195,647

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 Microwave Dehydrators.

3. Enhance Radio System coverage in the DeBary area.

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percentage of scheduled hours network is operational	100	100	100
2. Percentage of microwave rectifiers replaced	0	45	100
4. Percentage enhancement complete	10	90	100

Highlights

The Radio Services section 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 2016-17, this activity will continue preparation and planning for the P25 radio system upgrade and working with the radio system consultant selected in fiscal year 2015-16. The Seminole County radio tower lease was renegotiated for $1 per year.

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

The fiscal year 2016-17 budget includes one unfunded position.

Information Technology

Department: Business Services

Administration

8200100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	348,655	364,844	364,085	376,022
Operating Expenses	5,821	8,291	6,521	7,416
Subtotal Operating Expenditures	**$354,476**	**$373,135**	**$370,606**	**$383,438**
Reimbursements	(113,358)	(118,753)	(118,753)	(120,157)
Total Operating Expenditures	**$241,118**	**$254,382**	**$251,853**	**$263,281**
Expenditures by Fund				
General	$241,118	$254,382	$251,853	$263,281

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percentage of five-year strategic plan development completed	5	75	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). Both on and off-site staff training is also included in this budget to develop and maintain customer satisfaction.

Information Technology

Department: Business Services

Application Services

8201100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,500,408	1,581,246	1,402,479	1,693,424
Operating Expenses	335,776	369,572	379,929	518,356
Capital Outlay	17,570	25,015	25,015	14,092
Subtotal Operating Expenditures	**$1,853,754**	**$1,975,833**	**$1,807,423**	**$2,225,872**
Reimbursements	(508,979)	(517,383)	(517,383)	(520,926)
Total Operating Expenditures	**$1,344,775**	**$1,458,450**	**$1,290,040**	**$1,704,946**
Expenditures by Fund				
General	$1,344,775	$1,458,450	$1,290,040	$1,704,946

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 and/or interactive solutions to provide internal and external customers access to information and opportunities for improved productivity

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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 2016-17, Application Services will focus on extending enterprise systems integration, facilitating applications, and continuing to work with Departments to further utilize technology to improve service and streamline operations. Significant planned projects include the TeleStaff system upgrade and the Property Appraiser CAMA system implementation.

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

The fiscal year 2016-17 budget includes three unfunded positions.

Information Technology

Department: Business Services

Communications

8201500

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	725,138	929,765	727,317	919,841
Operating Expenses	1,581,477	1,770,404	1,680,701	1,821,881
Capital Outlay	173,498	175,000	175,000	175,000
Subtotal Operating Expenditures	**$2,480,113**	**$2,875,169**	**$2,583,018**	**$2,916,722**
Reimbursements	(805,042)	(817,669)	(817,669)	(898,036)
Total Operating Expenditures	**$1,675,071**	**$2,057,500**	**$1,765,349**	**$2,018,686**
Expenditures by Fund				
General	$1,675,071	$2,057,500	$1,765,349	$2,018,686

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

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percentage of scheduled hours network is operational	100	100	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.

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

The fiscal year 2016-17 budget includes three unfunded positions.

Information Technology

Department: Business Services

Technical Services

8201200

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	2,039,858	2,236,754	2,172,326	2,298,686
Operating Expenses	949,142	969,035	954,043	976,165
Capital Outlay	252,323	247,720	247,720	500,000
Subtotal Operating Expenditures	**$3,241,323**	**$3,453,509**	**$3,374,089**	**$3,774,851**
Reimbursements	(965,105)	(928,971)	(928,971)	(903,066)
Total Operating Expenditures	**$2,276,218**	**$2,524,538**	**$2,445,118**	**$2,871,785**
Expenditures by Fund				
General	$2,276,218	$2,524,538	$2,445,118	$2,871,785

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percentage of servers migrated to or implemented in virtualized environment	80	86	90
2. Percentage of work orders resolved through telephone and email	56	57	59
3. Percentage of support desk calls resolved at Tier 1	76	76	77
4. Percentage of replication and failover technologies operational between DeLand and Daytona data centers	10	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 2016-17, Technical Services will focus 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 in the East Side Data Center and to optimize performance.

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

The fiscal year 2016-17 budget includes one unfunded position.

— This page intentionally blank —

Justice System

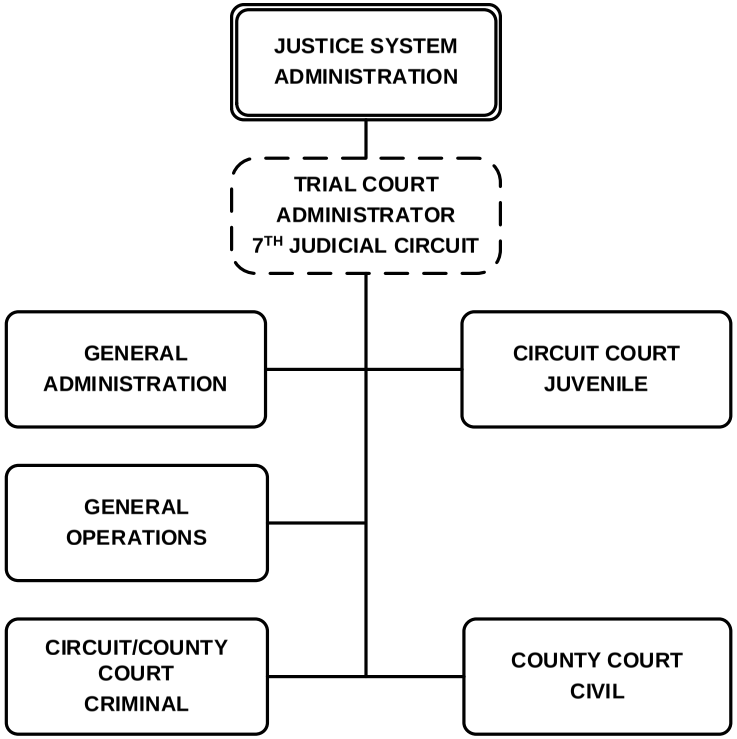
Department: Justice System

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Circuit Court Criminal	1,359,825	1,535,423	1,496,936	1,676,480
Circuit Court Juvenile	254,428	314,782	299,641	323,015
County Court Civil	10,525	10,525	10,525	10,525
Drug Court	342,605	365,621	369,127	388,696
Drug Laboratory	382,273	475,749	477,749	503,766
Information Systems	266,777	325,421	322,494	324,733
Justice System Administration	389,378	404,355	389,929	407,595
Total Expenditures	**$3,005,811**	**$3,431,876**	**$3,366,401**	**$3,634,810**
Expenditures by Category				
Personal Services	2,240,005	2,413,199	2,370,869	2,614,722
Operating Expenses	730,888	965,652	942,507	980,563
Capital Outlay	24,393	42,500	42,500	29,000
Subtotal Operating Expenditures	**$2,995,286**	**$3,421,351**	**$3,355,876**	**$3,624,285**
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	**$3,005,811**	**$3,431,876**	**$3,366,401**	**$3,634,810**
Expenditures by Fund				
General	$3,005,811	$3,431,876	$3,366,401	$3,634,810

Number of Full Time Positions	42.00	43.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	42.00	43.00

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.

Department: Justice System

Circuit Court Criminal

CIRC_CRIM

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,296,736	1,375,743	1,336,100	1,531,958
Operating Expenses	63,089	159,680	160,836	144,522
Subtotal Operating Expenditures	**$1,359,825**	**$1,535,423**	**$1,496,936**	**$1,676,480**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,359,825**	**$1,535,423**	**$1,496,936**	**$1,676,480**
Expenditures by Fund				
General	$1,359,825	$1,535,423	$1,496,936	$1,676,480

Number of Full Time Positions	23.00	24.00
Number of Full Time Equivalent Positions	23.00	24.00

Key Objectives

1. 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. 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. Provide 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Victim contacts by Pretrial Services	2,045	2,050	2,050
2. Defendants assigned to Pretrial Supervision	4,027	4,210	4,300
3. Appearance rate of Pretrial Referrals (percent)	99	96	95

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 pursues 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 recently collaborated with the Laura and John Arnold Foundation on the implementation of a risk assessment instrument.

The fiscal year 2016-17 budget includes the addition of a court services officer position to be used as the program manager for the Volusia County DUI court program.

Department: Justice System

Circuit Court Juvenile

CIRC_JUV

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	199,791	249,968	238,327	260,478
Operating Expenses	54,637	64,814	61,314	62,537
Subtotal Operating Expenditures	**$254,428**	**$314,782**	**$299,641**	**$323,015**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$254,428**	**$314,782**	**$299,641**	**$323,015**
Expenditures by Fund				
General	$254,428	$314,782	$299,641	$323,015

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. Divert less serious juvenile offenders from the traditional delinquency process by disposing of cases through a program of peer accountability

2. Dispose of Teen Court case referred and provide an opportunity for youth to acknowledge responsibility for their actions, and learn alternative behaviors

3. Provide valuable experiences and opportunity for youth act as jurors, clerks, prosecuting attorneys and defense attorneys

4. Encourages community involvement by using adult volunteers

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of case referrals	416	408	474
2. Number of program completions	378	310	355
3. Number of student volunteer hours	5,984	7,491	7,500
4. Number of volunteer hours	6,764	8,371	8,400

Highlights

Teen Court is based on the premise that youthful offenders who admit involvement in delinquent behaviors will more readily accept responsibility for their actions when 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 peole 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.

The fiscal year 2016-17 budget includes one unfunded position.

Department: Justice System

County Court Civil

COUNTY_CIVIL

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 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

This activity 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 or 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.

Department: Justice System

Drug Court

3256220

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	322,277	338,426	343,717	362,958
Operating Expenses	20,328	27,195	25,410	25,738
Subtotal Operating Expenditures	**$342,605**	**$365,621**	**$369,127**	**$388,696**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$342,605**	**$365,621**	**$369,127**	**$388,696**
Expenditures by Fund				
General	$342,605	$365,621	$369,127	$388,696

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. Integrate alcohol and other drug treatment services with justice system case processing

2. Provide access to alcohol and drug treatement and rehabilitation services and ensure abstinence using frequent testing

3. Monitor each drug court participant through program completion

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Drug Court participants admitted	99	100	100
2. Drug Court retention rates (percent)	95	70	70
3. Drug Court graduates	41	50	50

Highlights

The adult drug court program was created in 1997. Reducing substance abuse, lessening the fiscal impact on society, encouraging law abiding lifestyles, breaking the cycle of addiction, and restoring families are included in our missions. Many community stakeholders collaborate in a concerted effort to better address substance abuse by all participants.

Department: Justice System

Drug Laboratory

3157190

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	217,645	235,322	239,522	238,236
Operating Expenses	164,628	240,427	238,227	265,530
Subtotal Operating Expenditures	**$382,273**	**$475,749**	**$477,749**	**$503,766**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$382,273**	**$475,749**	**$477,749**	**$503,766**
Expenditures by Fund				
General	$382,273	$475,749	$477,749	$503,766

Number of Full Time Positions	4.00	4.00
Number of Full Time Equivalent Positions	4.00	4.00

Key Objectives

1. Provides accurate and timely screening results to the judiciary, court programs and community partners

2. Records each individual test result and testifies in court when required

3. Provide court ordered drug screening

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percent of positive tests	16	16	16
2. Number of individual tests	233,783	235,000	235,100
3. Number of specimens tested	33,526	33,650	33,700

Highlights

Court Administration operates two 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 strive to provide direct observation collections to provide the greatest level of specimen integrity. The staff also routinely produces and disseminates screening results within one business day of collection. The lab staff provides testimony to the court as needed.

Department: Justice System

Information Systems

3157130

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	203,556	213,740	213,203	221,092
Operating Expenses	38,828	69,181	66,791	74,641
Capital Outlay	24,393	42,500	42,500	29,000
Subtotal Operating Expenditures	**$266,777**	**$325,421**	**$322,494**	**$324,733**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$266,777**	**$325,421**	**$322,494**	**$324,733**
Expenditures by Fund				
General	$266,777	$325,421	$322,494	$324,733

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 or Technology Systems 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 an information technology system that meets any new requirements mandated by the State of Florida Supreme Court, by statute or by other government activities.

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

Department: Justice System

Justice System Administration

JUST_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	389,378	404,355	389,929	407,595
Subtotal Operating Expenditures	**$389,378**	**$404,355**	**$389,929**	**$407,595**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$389,378**	**$404,355**	**$389,929**	**$407,595**
Expenditures by Fund				
General	$389,378	$404,355	$389,929	$407,595

Number of Full Time Positions	0.00	0.00

Key Objectives

1. Provide administrative support to the Circuit and County judges of the Seventh Judicial Circuit

2. Adjudicate criminal, civil, family and juvenile, and probate cases filed within the Circuit Court

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of circuit court filings	21,935	22,395	22,850
2. Number of county court filings	75,265	78,950	80,850

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 judges' offices, courtrooms, and hearing rooms as mandated by Florida Statute Sec. 29.008. The statute mandates that counties fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities, and security of facilities for the circuit and county courts, public defenders offices, state attorneys offices, guardian ad litem offices, and the offices of the clerks of the circuit and county courts performing court-related functions.

— This page intentionally blank —

Library Services

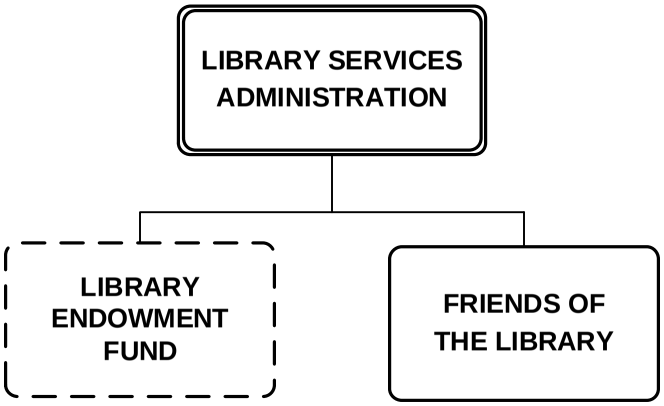
Department: Community Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Friends of the Library	43,025	63,000	106,056	118,000
Library Administration	16,183,566	21,882,006	17,454,836	22,093,046
Total Expenditures	**$16,226,591**	**$21,945,006**	**$17,560,892**	**$22,211,046**
Expenditures by Category				
Personal Services	9,103,718	9,885,584	9,774,328	10,142,247
Operating Expenses	6,492,604	6,543,620	6,534,609	6,675,397
Capital Outlay	74,068	268,020	275,628	300,229
Subtotal Operating Expenditures	**$15,670,390**	**$16,697,224**	**$16,584,565**	**$17,117,873**
Capital Improvements	185,171	430,000	600,000	275,000
Grants and Aids	75	0	0	0
Interfund Transfers	370,955	361,327	376,327	178,372
Reserves	0	4,456,455	0	4,639,801
Subtotal Other Operating Expenses	**$556,201**	**$5,247,782**	**$976,327**	**$5,093,173**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$16,226,591**	**$21,945,006**	**$17,560,892**	**$22,211,046**
Expenditures by Fund				
Library	$16,176,591	$21,218,391	$17,510,892	$21,528,371
Library Endowment	$50,000	$726,615	$50,000	$682,675

Number of Full Time Positions	180.00	179.00
Number of Part Time Positions	13.00	13.00
Number of Full Time Equivalent Positions	186.50	185.50

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	43,025	53,000	79,848	108,000
Capital Outlay	0	10,000	26,208	10,000
Subtotal Operating Expenditures	**$43,025**	**$63,000**	**$106,056**	**$118,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$43,025**	**$63,000**	**$106,056**	**$118,000**
Expenditures by Fund				
Library	$43,025	$63,000	$106,056	$118,000

Highlights

The County earns matching state funds of up to $0.25 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, equipment, and programs for library users.

Library Services

Department: Community Services

Library Administration

LIB_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	9,103,718	9,885,584	9,774,328	10,142,247
Operating Expenses	6,449,579	6,490,620	6,454,761	6,567,397
Capital Outlay	74,068	258,020	249,420	290,229
Subtotal Operating Expenditures	**$15,627,365**	**$16,634,224**	**$16,478,509**	**$16,999,873**
Capital Improvements	185,171	430,000	600,000	275,000
Grants and Aids	75	0	0	0
Interfund Transfers	370,955	361,327	376,327	178,372
Reserves	0	4,456,455	0	4,639,801
Subtotal Other Operating Expenses	**$556,201**	**$5,247,782**	**$976,327**	**$5,093,173**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$16,183,566**	**$21,882,006**	**$17,454,836**	**$22,093,046**
Expenditures by Fund				
Library	$16,133,566	$21,155,391	$17,404,836	$21,410,371
Library Endowment	$50,000	$726,615	$50,000	$682,675

Number of Full Time Positions	180.00	179.00
Number of Part Time Positions	13.00	13.00
Number of Full Time Equivalent Positions	186.50	185.50

Key Objectives

1. Maintain adequate level of service (LOS) with library materials
2. Continue implementation of technology plan geared toward community services
3. Provide access to computers and broadband Internet to close digital divide

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of collection items per capita (LOS=1.82 per capita)	3	3	3
2. Number of virtual visits to networked resources	4,112,256	4,116,368	4,128,717
3. Number of internet and computer use sessions	589,258	595,150	601,101

Highlights

The Library division is responsible for providing public library services for County residents. The Library Fund was established to account for revenues and expenditures relating to the operation of the library system, including six (6) regional branches, two (2) full service branch libraries, five (5) community branch libraries, and one (1) support/ training facility. Included in the budget is a comprehensive service enhancement plan. The popularity of the library system has resulted in transactions exceeding 12.5 million (12,828,866) in all library facilities during fiscal year 2014-15, according to available data.

Details of Capital Outlay can be found in Section - J and details if Capital Improvements can be found in Section - I of this document.

Fiscal year 2016-17 includes 14 full-time and 5 part-time unfunded positions.

Management and Budget

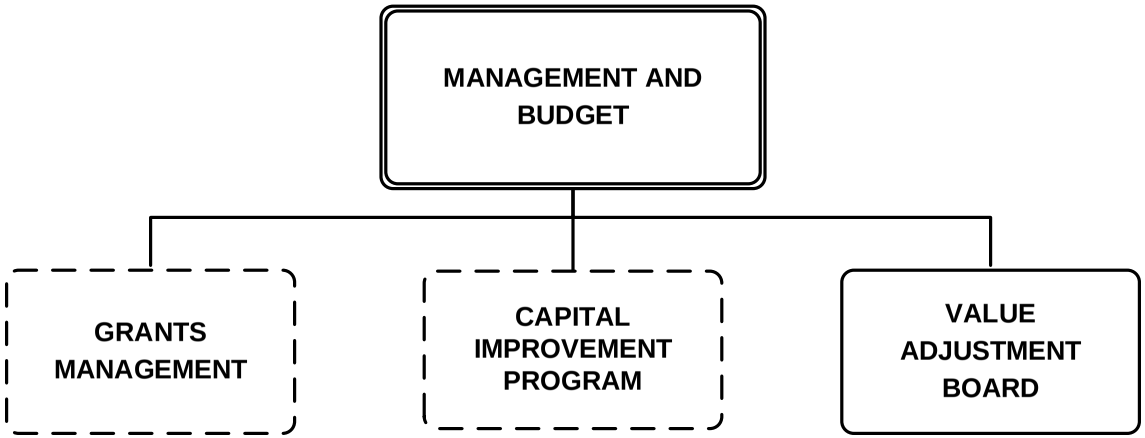
Department: Budget & Administrative Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Management and Budget	542,042	697,860	668,731	708,049
VAB/TRIM	207,876	296,871	260,757	278,583
Total Expenditures	**$749,918**	**$994,731**	**$929,488**	**$986,632**
Expenditures by Category				
Personal Services	839,551	993,856	964,121	1,018,928
Operating Expenses	180,569	278,557	240,972	264,039
Capital Outlay	2,395	0	2,077	0
Subtotal Operating Expenditures	**$1,022,515**	**$1,272,413**	**$1,207,170**	**$1,282,967**
Reimbursements	(272,597)	(277,682)	(277,682)	(296,335)
Total Operating Expenditures	**$749,918**	**$994,731**	**$929,488**	**$986,632**
Expenditures by Fund				
General	$749,918	$994,731	$929,488	$986,632

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 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	784,019	935,706	906,012	953,676
Operating Expenses	28,225	39,836	38,324	50,708
Capital Outlay	2,395	0	2,077	0
Subtotal Operating Expenditures	**$814,639**	**$975,542**	**$946,413**	**$1,004,384**
Reimbursements	(272,597)	(277,682)	(277,682)	(296,335)
Total Operating Expenditures	**$542,042**	**$697,860**	**$668,731**	**$708,049**
Expenditures by Fund				
General	$542,042	$697,860	$668,731	$708,049

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. 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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)	303	300	300
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 2016-17 has one unfunded position.

Department: Budget & Administrative Services

VAB/TRIM

8302283

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	55,532	58,150	58,109	65,252
Operating Expenses	152,344	238,721	202,648	213,331
Subtotal Operating Expenditures	**$207,876**	**$296,871**	**$260,757**	**$278,583**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$207,876**	**$296,871**	**$260,757**	**$278,583**
Expenditures by Fund				
General	$207,876	$296,871	$260,757	$278,583

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of VAB Petitions	637	764	917
2. Number of VAB Hearings	320	384	461

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 year taxes, current year 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 recusal (Section 196.151 and Section 194.171 F.S.).

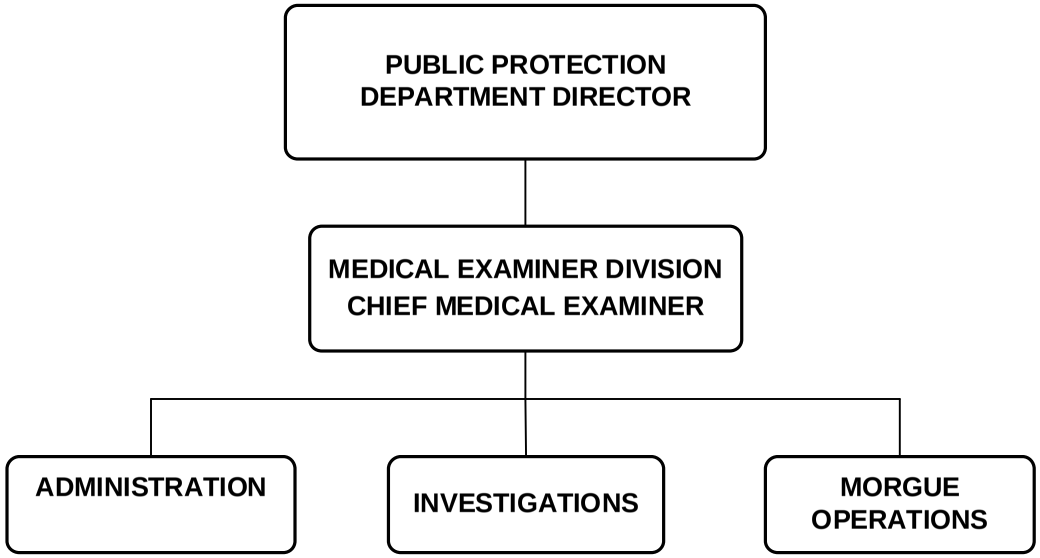
Medical Examiner

Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	894,431	1,052,201	965,799	1,030,820
Investigations	442,520	430,183	487,993	452,445
Morgue Operations	570,776	599,422	618,045	604,141
Total Expenditures	**$1,907,727**	**$2,081,806**	**$2,071,837**	**$2,087,406**
Expenditures by Category				
Personal Services	1,403,153	1,493,765	1,476,033	1,548,486
Operating Expenses	487,737	547,576	555,349	523,755
Capital Outlay	16,767	40,300	40,300	15,000
Subtotal Operating Expenditures	**$1,907,657**	**$2,081,641**	**$2,071,682**	**$2,087,241**
Grants and Aids	70	165	155	165
Subtotal Other Operating Expenses	**$70**	**$165**	**$155**	**$165**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,907,727**	**$2,081,806**	**$2,071,837**	**$2,087,406**
Expenditures by Fund				
General	$1,907,727	$2,081,806	$2,071,837	$2,087,406
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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	811,616	890,998	882,696	916,568
Operating Expenses	82,815	150,903	83,103	114,252
Capital Outlay	0	10,300	0	0
Subtotal Operating Expenditures	**$894,431**	**$1,052,201**	**$965,799**	**$1,030,820**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$894,431**	**$1,052,201**	**$965,799**	**$1,030,820**
Expenditures by Fund				
General	$894,431	$1,052,201	$965,799	$1,030,820

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percentage of medical examiner autopsy reports completed in 90 days or less	92	90	90
2. Percentage of homicide reports completed in 60 days or less	60	70	70
3. Number of autopsies performed by Chief Medical Examiner and two Associate Medical Examiners	696	700	710

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 so it is subject to unexpected fluctuations.

The fiscal year 2016-17 budget includes one unfunded position.

Medical Examiner

Department: Public Protection

Investigations

5501000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	381,073	383,085	372,747	400,108
Operating Expenses	52,777	47,098	115,246	52,337
Capital Outlay	8,670	0	0	0
Subtotal Operating Expenditures	**$442,520**	**$430,183**	**$487,993**	**$452,445**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$442,520**	**$430,183**	**$487,993**	**$452,445**
Expenditures by Fund				
General	$442,520	$430,183	$487,993	$452,445

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percentage of deaths accepted as medical examiner cases	63	60	60
2. Additional deaths investigated for cremation approval	6,861	6,900	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, 24 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.

As of fiscal year 2016-17, all investigative staff have achieved the credential of Registry Diplomate by the American Board of Medicolegal Death Investigators.

Medical Examiner

Department: Public Protection

Morgue Operations

5502000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	210,464	219,682	220,590	231,810
Operating Expenses	352,145	349,575	357,000	357,166
Capital Outlay	8,097	30,000	40,300	15,000
Subtotal Operating Expenditures	**$570,706**	**$599,257**	**$617,890**	**$603,976**
Grants and Aids	70	165	155	165
Subtotal Other Operating Expenses	**$70**	**$165**	**$155**	**$165**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$570,776**	**$599,422**	**$618,045**	**$604,141**
Expenditures by Fund				
General	$570,776	$599,422	$618,045	$604,141

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of dead bodies received and examined	1,022	1,025	1,050
2. Percentage of autopsy cases in which toxicology testing was completed	96	95	95

Highlights

The Morgue Operations activity supports the postmortem procedures and ensures the proper storage and release of human remains. The number of dead bodies received and examined continues to increase each year. 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.

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

— This page intentionally blank —

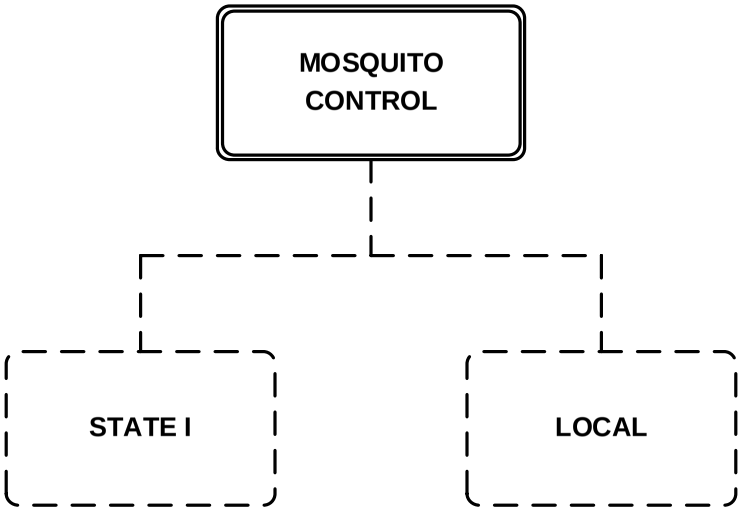
Mosquito Control

Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Mosquito Control	6,850,889	9,166,815	6,253,274	6,828,241
Total Expenditures	**$6,850,889**	**$9,166,815**	**$6,253,274**	**$6,828,241**
Expenditures by Category				
Personal Services	1,422,544	1,566,912	1,510,610	1,680,918
Operating Expenses	2,498,874	2,456,302	2,706,036	2,768,593
Capital Outlay	2,953,260	545,063	194,728	150,500
Subtotal Operating Expenditures	**$6,874,678**	**$4,568,277**	**$4,411,374**	**$4,600,011**
Grants and Aids	150,384	124,157	123,650	141,800
Interfund Transfers	18,250	2,018,250	2,018,250	18,250
Reserves	0	2,756,131	0	2,368,180
Subtotal Other Operating Expenses	**$168,634**	**$4,898,538**	**$2,141,900**	**$2,528,230**
Reimbursements	(192,423)	(300,000)	(300,000)	(300,000)
Total Operating Expenditures	**$6,850,889**	**$9,166,815**	**$6,253,274**	**$6,828,241**
Expenditures by Fund				
East Volusia Mosquito Control	$6,850,889	$9,166,815	$6,253,274	$6,528,241
Municipal Service District	$0	$0	$0	$300,000
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 anthropoids 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,422,544	1,566,912	1,510,610	1,680,918
Operating Expenses	2,498,874	2,456,302	2,706,036	2,768,593
Capital Outlay	2,953,260	545,063	194,728	150,500
Subtotal Operating Expenditures	**$6,874,678**	**$4,568,277**	**$4,411,374**	**$4,600,011**
Grants and Aids	150,384	124,157	123,650	141,800
Interfund Transfers	18,250	2,018,250	2,018,250	18,250
Reserves	0	2,756,131	0	2,368,180
Subtotal Other Operating Expenses	**$168,634**	**$4,898,538**	**$2,141,900**	**$2,528,230**
Reimbursements	(192,423)	(300,000)	(300,000)	(300,000)
Total Operating Expenditures	**$6,850,889**	**$9,166,815**	**$6,253,274**	**$6,828,241**
Expenditures by Fund				
East Volusia Mosquito Control	$6,850,889	$9,166,815	$6,253,274	$6,528,241
Municipal Service District	$0	$0	$0	$300,000

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percentage of operations showing adult mosquito reduction of 75% or greater following adulticiding	33	90	90
2. Percentage of days one helicopter is available for work	100	90	100
3. Number of immature mosquito sites with newly stocked minnows	35	100	100

Highlights

STATE (0001) and LOCAL (0003) funds provide an integrated pest management program to control mosquitoes and other arthropods of public health importance, which meets all state and federal laws, regulations and standards. State funding provided by the legislature is not expected to continue this year. Funding for Volusia County Mosquito Control (VCMC) is provided primarily through the Special Taxing District. The equipment rental charges to other entities including west side cities will continue in fiscal year 2016-17. The reserves have been set aside for replacement of equipment.

The fiscal year 2016-17 interfund transfer is reduced due to a one-time funding for the Public Works Services Center, occurring in fiscal year 2015-16. Details of Capital Outlay can be found in Section - J of this document. The fiscal year 2016-17 budget includes five unfunded positions.

— This page intentionally blank —

Department: Other Budgetary Accounts

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Non - Departmental	50,791,061	96,252,961	56,893,172	110,471,998
Total Expenditures	**$50,791,061**	**$96,252,961**	**$56,893,172**	**$110,471,998**
Expenditures by Category				
Operating Expenses	1,066,447	1,235,349	1,052,127	937,456
Subtotal Operating Expenditures	**$1,066,447**	**$1,235,349**	**$1,052,127**	**$937,456**
Grants and Aids	5,158,399	4,398,351	4,315,995	4,914,726
Interfund Transfers	44,566,215	46,794,035	51,525,050	61,556,259
Reserves	0	43,825,226	0	43,063,557
Subtotal Other Operating Expenses	**$49,724,614**	**$95,017,612**	**$55,841,045**	**$109,534,542**
Total Operating Expenditures	**$50,791,061**	**$96,252,961**	**$56,893,172**	**$110,471,998**
Reimbursements	0	0	0	0
Net Expenditures	**$50,791,061**	**$96,252,961**	**$56,893,172**	**$110,471,998**
Expenditures by Fund				
General	$16,965,005	$54,902,593	$20,134,013	$61,884,387
Municipal Service District	$5,287,406	$11,214,416	$5,406,837	$13,860,950
Resort Tax	$9,116,531	$10,021,055	$10,675,627	$11,237,678
Sales Tax Trust	$19,123,347	$19,814,627	$20,373,521	$23,138,374
Silver Sands/Bethune Beach MSD	$14,045	$14,413	$14,413	$15,078
Special Lighting Districts	$284,727	$285,857	$288,761	$335,531

Non-Departmental

General Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure by Category				
Operating Expenses				
Prior Period Expense	77,664	64,000	500	500
Commissions	5,930	6,400	24,300	25,000
Subtotal Operating Expenses	**$83,594**	**$70,400**	**$24,800**	**$25,500**
Grants and Aids				
TITF-Payments	5,158,399	4,398,351	4,315,995	4,914,726
Subtotal Grants and Aids	**$5,158,399**	**$4,398,351**	**$4,315,995**	**$4,914,726**
Interfund Transfers				
Transfers to Capital Projects Fund	944,671	1,099,134	1,035,723	5,559,134
Transfers to Debt Service Fund	0	0	0	4,366,787
Transfers to E Volusia Transit District	7,035,653	7,035,653	7,035,653	8,440,131
Transfers to Grants	180,444	0	0	0
Transfers to Other Funds	0	0	3,500,000	0
Transfers to Silver Sands/Bethune Beach MS	2,292	3,192	1,500	2,462
Trans to Ec Development	3,559,952	4,220,342	4,220,342	4,248,369
Subtotal Interfund Transfers	**$11,723,012**	**$12,358,321**	**$15,793,218**	**$22,616,883**
Reserves				
Contingency Reserves	0	223,114	0	223,114
Emergencies Reserves	0	19,661,054	0	20,401,031
Future Capital Reserves	0	5,824,074	0	3,721,102
Loan Repayment Reserves	0	6,282,787	0	3,897,539
Special Programs Reserves	0	1,194,176	0	1,194,176
Revenue Stabilization	0	1,890,316	0	1,890,316
Transition Reserves	0	3,000,000	0	3,000,000
Subtotal Reserves	**$0**	**$38,075,521**	**$0**	**$34,327,278**
Total Operating Expenditures	$16,965,005	$54,902,593	$20,134,013	$61,884,387
Net Expenditures	**$16,965,005**	**$54,902,593**	**$20,134,013**	**$61,884,387**

Highlights

Non-departmental expenditures in the General Fund include operating expenditures, payments to other governments for Community Development Areas (CRAs), transfers to other funds, and reserves. The increase from the prior year adopted budget is due to the transfer of one-time revenue available for pay-as-you-go funding for the Court/Central Services Warehouse project, $3.4 million, and 800 MHz backbone, $1.5 million. The budget includes a transfer to Fund 201 for courthouse-related debt service.

Contingency Reserves, Reserves for Special Programs, Revenue Stabilization, and Transition Reserves remain the same in fiscal year 2016-17, while Future Capital and Loan Repayment Reserves are reduced per planned projections. Emergency Reserves remain at 10% of current revenues.

Non-Departmental

Municipal Service District Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	222,711	258,065	258,065	271,600
Admin Svc Chg-Prop Appraiser	131,010	155,882	155,882	164,601
Contracted Services	7,451	16,000	8,000	8,000
Interest Expense	3,126	3,000	3,126	3,100
W Volusia Mosquito Control	191,151	300,000	250,000	0
Subtotal Operating Expenses	**$555,449**	**$732,947**	**$675,073**	**$447,301**
Interfund Transfers				
Transfers to Capital Projects Fund	11,060	11,060	11,060	11,060
Transfers to General Fund	20,897	20,704	20,704	0
Transfers to Transportation Trust Fund	4,700,000	4,700,000	4,700,000	4,700,000
Subtotal Interfund Transfers	**$4,731,957**	**$4,731,764**	**$4,731,764**	**$4,711,060**
Reserves				
Emergencies Reserves	0	2,063,774	0	2,500,243
Future Capital Reserves	0	1,013,362	0	2,059,929
Loan Repayment Reserves	0	500,000	0	1,969,848
Special Programs Reserves	0	372,569	0	372,569
Revenue Stabilization	0	1,800,000	0	1,800,000
Subtotal Reserves	**$0**	**$5,749,705**	**$0**	**$8,702,589**
Total Operating Expenditures	$5,287,406	$11,214,416	$5,406,837	$13,860,950
Net Expenditures	**$5,287,406**	**$11,214,416**	**$5,406,837**	**$13,860,950**

Highlights

Non-departmental expenditures in the Municipal Service District fund provide for administrative charges for tax collection and property appraisal, interfund transfers, and reserves. The budget includes a transfer of $4.7 million for road repairs and safety-related maintenance.

Special Programs Reserves and Reserves for Revenue Stabilization remain unchanged in fiscal year 2016-17. The Future Capital and Loan Repayment Reserves increased to provide for project spending and related debt service. Emergency Reserves are 5.9% of current revenues in accordance with Council reserve policy.

Non-Departmental

Resort Tax Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	128,632	131,732	49,080	147,736
Subtotal Operating Expenses	**$128,632**	**$131,732**	**$49,080**	**$147,736**
Interfund Transfers				
Transfers to Debt Service Fund	4,218,937	4,263,430	4,263,430	4,049,443
Transfers to Ocean Center	4,768,962	5,625,893	6,363,117	7,040,499
Subtotal Interfund Transfers	**$8,987,899**	**$9,889,323**	**$10,626,547**	**$11,089,942**
Total Operating Expenditures	$9,116,531	$10,021,055	$10,675,627	$11,237,678
Net Expenditures	**$9,116,531**	**$10,021,055**	**$10,675,627**	**$11,237,678**

Highlights

The 3% Tourist Development (Resort) Tax is authorized for collection administration and tourist-related principal, interest, and other debt service costs as authorized by 125.0104 F.S. The first two cents are authorized for the Tourist Development Revenue Bond, Series 2004 and Tourist Development Refunding Revenue Bonds, Series 2014A and 2014B. Interfund transfers are budgeted for funds 202 and 203. The third cent, authorized by 125.0104(3)(l) F.S., provides funding for principal, interest, and other costs for the Ocean Center expansion via the transfer to Ocean Center.

Non-Departmental

Sales Tax Trust Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure by Category				
Interfund Transfers				
Transfers to Debt Service Fund	8,610,689	9,110,984	8,507,521	4,600,492
Transfers to General Fund	5,010,694	5,042,298	6,204,655	12,400,084
Transfers to Municipal Service District Fund	5,021,985	5,661,345	5,661,345	6,137,798
Transfers to Ocean Center	479,979	0	0	0
Subtotal Interfund Transfers	**$19,123,347**	**$19,814,627**	**$20,373,521**	**$23,138,374**
Total Operating Expenditures	$19,123,347	$19,814,627	$20,373,521	$23,138,374
Net Expenditures	**$19,123,347**	**$19,814,627**	**$20,373,521**	**$23,138,374**

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.

Non-Departmental

Silver Sands/Bethune Beach MSD Fund

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	214	232	232	251
Admin Svc Chg-Prop Appraiser	122	134	134	145
Arterial Lighting	13,709	14,047	14,047	14,682
Subtotal Operating Expenses	**$14,045**	**$14,413**	**$14,413**	**$15,078**
Total Operating Expenditures	$14,045	$14,413	$14,413	$15,078
Net Expenditures	**$14,045**	**$14,413**	**$14,413**	**$15,078**

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	5,168	5,236	5,236	5,280
Admin Svc Chg-Prop Appraiser	0	0	0	7,386
Utilities	266,625	267,535	270,439	275,844
Indirect Cost	12,934	13,086	13,086	13,331
Subtotal Operating Expenses	**$284,727**	**$285,857**	**$288,761**	**$301,841**
Reserves				
Reserves	0	0	0	33,690
Subtotal Reserves	**$0**	**$0**	**$0**	**$33,690**
Total Operating Expenditures	$284,727	$285,857	$288,761	$335,531
Net Expenditures	**$284,727**	**$285,857**	**$288,761**	**$335,531**

Highlights

Special Lighting Districts are established to account for street lighting utility expenditures in 55 street lighting districts in both unincorporated and incorporated Volusia County. The fiscal year 2016-17 budget is predicated on estimated utilities expenditures, street light installations, and repairs in each lighting district.

— This page intentionally blank —

Ocean Center

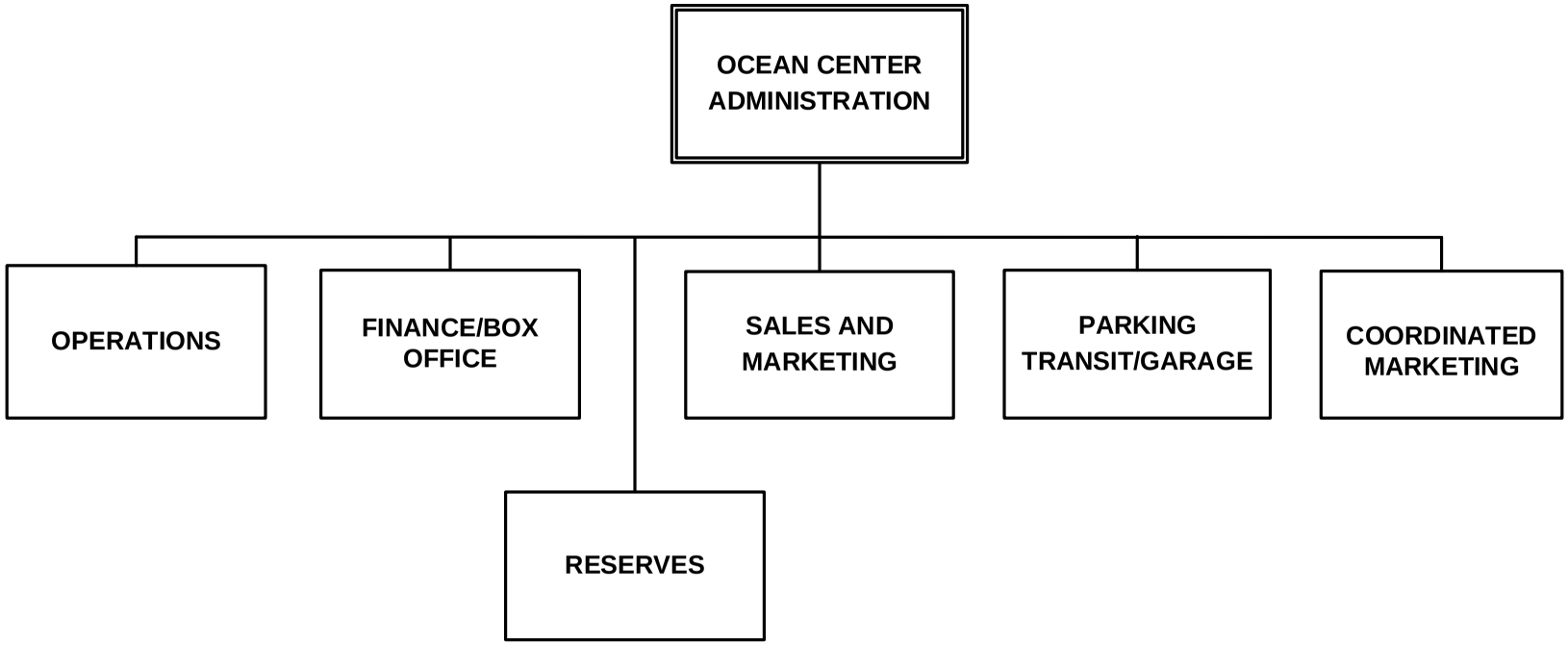
Department: Ocean Center

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Coordinated Marketing	148,057	400,000	397,967	400,000
Finance/Box Office	130,904	126,989	110,227	98,487
Ocean Center Administration	1,870,041	5,764,349	4,523,068	6,178,253
Operations	3,157,229	3,556,677	3,794,431	4,461,690
Parking/Operations	1,492,773	3,282,089	2,729,065	3,486,073
Sales and Marketing	967,848	1,385,559	1,369,297	1,468,111
Total Expenditures	**$7,766,852**	**$14,515,663**	**$12,924,055**	**$16,092,614**
Expenditures by Category				
Personal Services	2,222,536	2,751,148	2,608,634	2,976,238
Operating Expenses	4,318,908	4,965,266	5,160,836	4,823,712
Capital Outlay	48,224	175,846	179,125	175,146
Subtotal Operating Expenditures	**$6,589,668**	**$7,892,260**	**$7,948,595**	**$7,975,096**
Capital Improvements	5,364	614,056	485,048	1,688,535
Debt Service	171,197	840,470	840,470	849,218
Grants and Aids	790	5,725	5,400	5,725
Interfund Transfers	1,090,341	3,736,265	3,736,265	3,594,159
Reserves	0	1,518,610	0	2,065,798
Subtotal Other Operating Expenses	**$1,267,692**	**$6,715,126**	**$5,067,183**	**$8,203,435**
Reimbursements	(90,508)	(91,723)	(91,723)	(85,917)
Total Operating Expenditures	**$7,766,852**	**$14,515,663**	**$12,924,055**	**$16,092,614**
Expenditures by Fund				
Ocean Center	$6,280,247	$11,233,574	$10,194,990	$12,606,541
Parking Garage	$1,486,605	$3,282,089	$2,729,065	$3,486,073

Number of Full Time Positions	42.00	44.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	42.50	44.50

Mission: To generate economic impact for the community, improve the quality of life, operate efficiently, and provide a positive experience.

OCEAN CENTER



Department: Ocean Center

Coordinated Marketing

1301600

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	112,661	158,308	154,783	163,654
Operating Expenses	35,396	241,692	243,184	236,346
Subtotal Operating Expenditures	**$148,057**	**$400,000**	**$397,967**	**$400,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$148,057**	**$400,000**	**$397,967**	**$400,000**
Expenditures by Fund				
Ocean Center	$148,057	$400,000	$397,967	$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 Unit was established in fiscal year 2013-14 as a coordinated marketing effort between the Ocean Center and the Halifax Area Advertising Authority, which provides $400,000 in annual support.

The Ocean Center provides two staff members to implement the program, which promotes the Daytona Beach area as a tourism and convention destination.

Ocean Center

Department: Ocean Center

Finance/Box Office

1301500

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	78,754	82,348	60,027	56,592
Operating Expenses	52,150	44,641	50,200	41,895
Subtotal Operating Expenditures	**$130,904**	**$126,989**	**$110,227**	**$98,487**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$130,904**	**$126,989**	**$110,227**	**$98,487**
Expenditures by Fund				
Ocean Center	$130,904	$126,989	$110,227	$98,487

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 selection through the use of a computerized ticketing system and a full service Business Center to meet the needs of business travelers.

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Box office gross sales	445,160	450,000	490,000

Highlights

The Ocean Center Finance/Box Office Unit coordinates all event ticket sales activity and provides accurate, timely reporting to accounting personnel as part of the promoter settlement process. In addition, staff serves as the central collection point for bank deposits made to the County's depository bank for the Ocean Center. It also serves as a business center, which has various offerings such as supply sales, mail and courier services, among others, to accommodate clients hosting events at the Ocean Center.

Ocean Center

Department: Ocean Center

Ocean Center Administration

OC_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	418,689	482,288	476,236	543,706
Operating Expenses	451,519	426,581	426,906	442,421
Subtotal Operating Expenditures	**$870,208**	**$908,869**	**$903,142**	**$986,127**
Grants and Aids	0	5,000	5,250	5,000
Interfund Transfers	1,090,341	3,706,399	3,706,399	3,564,293
Reserves	0	1,235,804	0	1,708,750
Subtotal Other Operating Expenses	**$1,090,341**	**$4,947,203**	**$3,711,649**	**$5,278,043**
Reimbursements	(90,508)	(91,723)	(91,723)	(85,917)
Total Operating Expenditures	**$1,870,041**	**$5,764,349**	**$4,523,068**	**$6,178,253**
Expenditures by Fund				
Ocean Center	$1,870,041	$5,764,349	$4,523,068	$6,178,253

Number of Full Time Positions	5.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	6.00

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of events to increase economic impact	116	109	120
2. Number of catering functions booked	35	34	35
3. Number of community related events	15	13	12

Highlights

The Ocean Center Administration Unit is responsible for the overall planning, direction and control of the Ocean Center and Parking Garage. Staff works closely with tourism officials, other governmental entities and private industry interests in the promotion and strategic development of the Daytona Beach Tourism District as local and tourist destination. Reserves in this Unit are for future capital equipment and revenue stabilization to offset possible downturns in event bookings at the Ocean Center.

Transfers from the Ocean Center include $2.4 million for capital projects, $694,114 for debt service, and $473,000 to the Parking Garage Fund 475 for the completion of a toll system.

One computer operator position has been added in fiscal year 2016-17.

Ocean Center

Department: Ocean Center

Operations

1301000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,118,045	1,388,073	1,304,677	1,452,828
Operating Expenses	2,002,324	2,041,508	2,362,658	1,914,031
Capital Outlay	36,370	126,946	126,946	143,146
Subtotal Operating Expenditures	**$3,156,739**	**$3,556,527**	**$3,794,281**	**$3,510,005**
Capital Improvements	0	0	0	951,535
Grants and Aids	490	150	150	150
Subtotal Other Operating Expenses	**$490**	**$150**	**$150**	**$951,685**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,157,229**	**$3,556,677**	**$3,794,431**	**$4,461,690**
Expenditures by Fund				
Ocean Center	$3,157,229	$3,556,677	$3,794,431	$4,461,690

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of event days utilized	316	306	315
2. Number in attendance	238,735	218,400	225,000

Highlights

The Ocean Center Operations Unit is responsible for event support, facilities engineering, including maintenance and repair, as well as the annual care of the Ocean Center's exterior and grounds.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

Ocean Center

Department: Ocean Center

Parking/Operations

1302500

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	71,125	171,633	152,009	228,466
Operating Expenses	1,232,933	1,293,783	1,171,693	1,251,900
Capital Outlay	11,854	48,900	49,979	32,000
Subtotal Operating Expenditures	**$1,315,912**	**$1,514,316**	**$1,373,681**	**$1,512,366**
Capital Improvements	5,364	614,056	485,048	737,000
Debt Service	171,197	840,470	840,470	849,218
Grants and Aids	300	575	0	575
Interfund Transfers	0	29,866	29,866	29,866
Reserves	0	282,806	0	357,048
Subtotal Other Operating Expenses	**$176,861**	**$1,767,773**	**$1,355,384**	**$1,973,707**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,492,773**	**$3,282,089**	**$2,729,065**	**$3,486,073**
Expenditures by Fund				
Ocean Center	$6,168	$0	$0	$0
Parking Garage	$1,486,605	$3,282,089	$2,729,065	$3,486,073

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Hours of monitoring and patrolling garage	10,500	10,000	9,250
2. Number of cars and trucks parked	640,000	660,000	665,000

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 of $849,218 are included in the fiscal year 2016-17 budget. Reserves are utilized for renewal and replacement of garage equipment and for revenue stabilization.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

There are three unfunded positions in the fiscal year 2016-17 budget.

Ocean Center

Department: Ocean Center

Sales and Marketing

1301400

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	423,262	468,498	460,902	530,992
Operating Expenses	544,586	917,061	906,195	937,119
Capital Outlay	0	0	2,200	0
Subtotal Operating Expenditures	**$967,848**	**$1,385,559**	**$1,369,297**	**$1,468,111**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$967,848**	**$1,385,559**	**$1,369,297**	**$1,468,111**
Expenditures by Fund				
Ocean Center	$967,848	$1,385,559	$1,369,297	$1,468,111

Number of Full Time Positions	5.00	6.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	6.00

Key Objectives

1. Increase number of events each year

2. Increase the number of recurring event contracts

3. Continue marketing the Ocean Center to event planners

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of event days utilized	316	306	315
2. Number of events held	116	109	120
3. Number of convention and trade shows held	21	22	23

Highlights

The Ocean Center Sales and Marketing Unit is responsible for the promotion and branding of the Ocean Center, as well as the booking and execution of events. Such events are booked through the efforts of the Sales Division through various marketing and networking strategies. For the past three years, the Ocean Center has utilized booking software that allows this Unit to more efficiently track ongoing agreements with its existing business partners and those being developed with prospective clients. To further enhance the Ocean Center's sale and marketing efforts, a Staff Assistant II position has been funded in this unit.

Office of the CFO

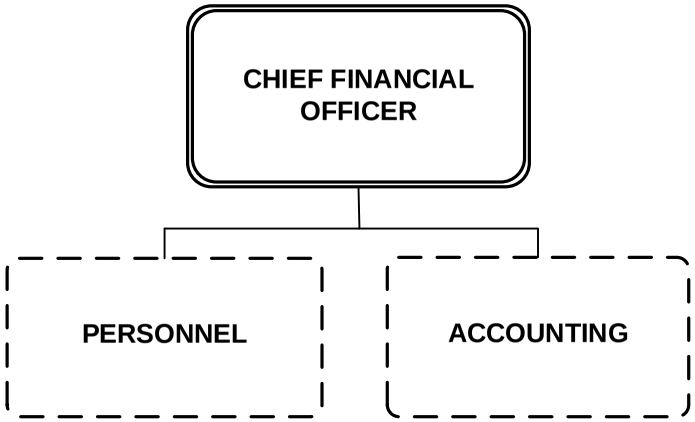
Department: Finance

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
CFO/Treasury	220,584	194,990	203,286	250,623
Total Expenditures	**$220,584**	**$194,990**	**$203,286**	**$250,623**
Expenditures by Category				
Personal Services	365,236	334,114	343,833	363,510
Operating Expenses	13,407	19,082	17,659	17,602
Subtotal Operating Expenditures	**$378,643**	**$353,196**	**$361,492**	**$381,112**
Reimbursements	(158,059)	(158,206)	(158,206)	(130,489)
Total Operating Expenditures	**$220,584**	**$194,990**	**$203,286**	**$250,623**
Expenditures by Fund				
General	$220,584	$194,990	$203,286	$250,623

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	365,236	334,114	343,833	363,510
Operating Expenses	13,407	19,082	17,659	17,602
Subtotal Operating Expenditures	**$378,643**	**$353,196**	**$361,492**	**$381,112**
Reimbursements	(158,059)	(158,206)	(158,206)	(130,489)
Total Operating Expenditures	**$220,584**	**$194,990**	**$203,286**	**$250,623**
Expenditures by Fund				
General	$220,584	$194,990	$203,286	$250,623

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 2016-17 budget includes two unfunded positions.

— This page intentionally blank —

Office of the Sheriff

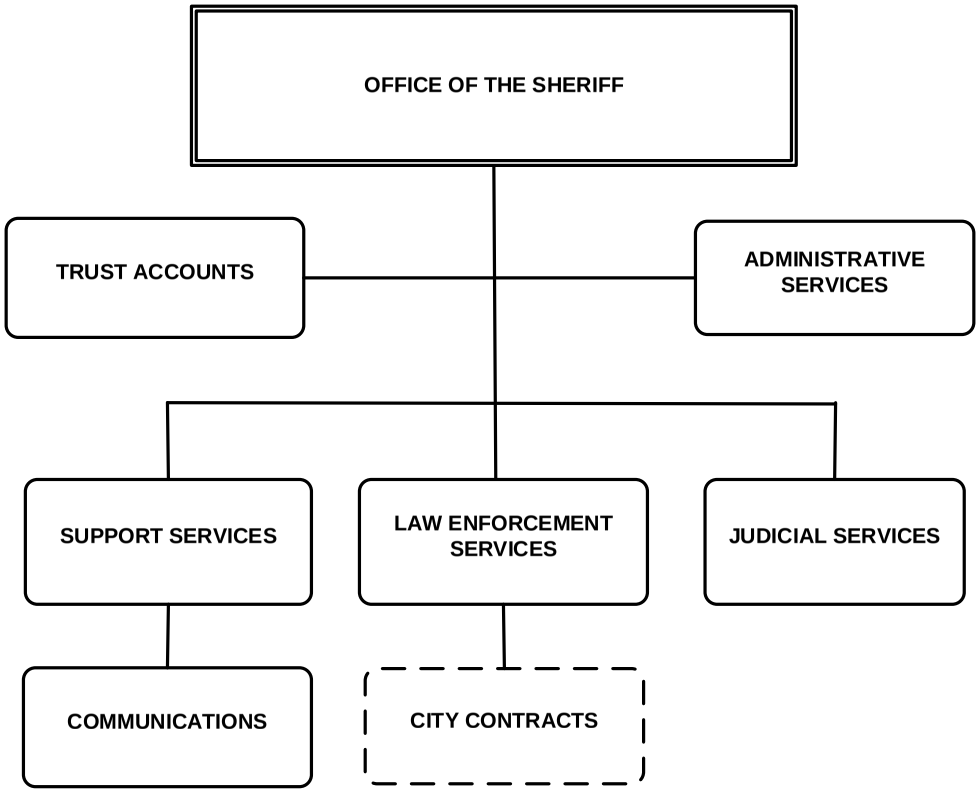
Department: Office of the Sheriff

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administrative Services	4,245,088	6,040,808	6,083,289	10,254,689
Communications	11,737,810	15,159,477	13,859,466	15,144,150
Judicial Services	11,358,115	12,219,210	12,254,723	12,423,213
Law Enforcement Services	37,849,160	40,319,377	42,712,599	42,297,763
Support Services	5,352,707	5,976,871	5,992,776	5,857,573
Trust Accounts	1,043,600	3,317,870	2,181,797	2,534,841
Total Expenditures	**$71,586,480**	**$83,033,613**	**$83,084,650**	**$88,512,229**
Expenditures by Category				
Personal Services	57,375,653	60,842,626	60,768,392	63,421,526
Operating Expenses	12,124,857	15,484,914	14,924,710	13,852,115
Capital Outlay	2,781,466	3,357,705	6,677,529	3,323,294
Subtotal Operating Expenditures	**$72,281,976**	**$79,685,245**	**$82,370,631**	**$80,596,935**
Interfund Transfers	1,716,566	3,195,538	3,195,538	7,374,454
Reserves	0	2,627,936	0	3,046,792
Subtotal Other Operating Expenses	**$1,716,566**	**$5,823,474**	**$3,195,538**	**$10,421,246**
Reimbursements	(2,412,062)	(2,475,106)	(2,481,519)	(2,505,952)
Total Operating Expenditures	**$71,586,480**	**$83,033,613**	**$83,084,650**	**$88,512,229**
Expenditures by Fund				
E-911 Emergency Telephone System	$1,983,595	$4,091,434	$3,130,368	$4,174,865
Federal Forfeiture Sharing Justice	$236,099	$204,040	$70,000	$79,118
Federal Forfeiture Sharing Treasury	$0	$14,760	$1,797	$86,538
General	$39,822,079	$43,015,271	$45,153,837	$49,385,884
Law Enforcement Trust	$807,501	$3,099,070	$2,110,000	$2,369,185
Municipal Service District	$28,737,206	$32,609,038	$32,618,648	$32,416,639

Number of Full Time Positions	791.00	797.00
Number of Part Time Positions	133.00	133.00
Number of Full Time Equivalent Positions	845.10	851.10

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.

Department: Office of the Sheriff

Administrative Services

SHERIFF_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	5,025,472	5,397,199	5,439,916	5,656,034
Operating Expenses	273,884	273,794	272,425	267,224
Capital Outlay	4,526	0	2,393	0
Subtotal Operating Expenditures	**$5,303,882**	**$5,670,993**	**$5,714,734**	**$5,923,258**
Interfund Transfers	544,629	2,044,629	2,044,629	6,037,091
Subtotal Other Operating Expenses	**$544,629**	**$2,044,629**	**$2,044,629**	**$6,037,091**
Reimbursements	(1,603,423)	(1,674,814)	(1,676,074)	(1,705,660)
Total Operating Expenditures	**$4,245,088**	**$6,040,808**	**$6,083,289**	**$10,254,689**
Expenditures by Fund				
General	$3,979,248	$4,274,968	$4,317,449	$9,496,387
Municipal Service District	$265,840	$1,765,840	$1,765,840	$758,302

Number of Full Time Positions	82.00	84.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	82.00	84.00

Key Objectives

1. Effectively disseminate information from the Volusia County Sheriff's Office (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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of news releases disseminated to public/media	290	290	290
2. Number of outside details assigned	243	350	300

Highlights

Administrative Services encompasses personnel, financial services, public information, internal affairs, and professional standards. Also included 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. Annual transfers for 800 MHz radio replacements are budgeted in Administrative Services in both the general fund and Municipal Services District (MSD) fund.

In fiscal year 2015-16, a $1.5 million transfer from the MSD fund was processed for the Sheriff's Evidence Facility/ Lab. In fiscal year 2016-17, a $5 million transfer from the general fund is scheduled. A transfer from the MSD Fund is also scheduled for estimated debt service on the loan proceeds to complete construction of the facility.

In fiscal year 2015-16 a position transferred from Library Services and a position transferred from Training (Support Services) within the Sheriff's Office.

Department: Office of the Sheriff

Communications

COMMUNICATIONS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	9,591,221	10,162,633	9,701,009	10,568,607
Operating Expenses	984,188	1,979,672	2,698,148	2,001,218
Capital Outlay	11,492	309,400	309,400	29,893
Subtotal Operating Expenditures	**$10,586,901**	**$12,451,705**	**$12,708,557**	**$12,599,718**
Interfund Transfers	1,150,909	1,150,909	1,150,909	1,337,363
Reserves	0	1,556,863	0	1,207,069
Subtotal Other Operating Expenses	**$1,150,909**	**$2,707,772**	**$1,150,909**	**$2,544,432**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$11,737,810**	**$15,159,477**	**$13,859,466**	**$15,144,150**
Expenditures by Fund				
E-911 Emergency Telephone System	$1,983,595	$4,091,434	$3,130,368	$4,174,865
General	$9,754,215	$11,068,043	$10,729,098	$10,969,285

Number of Full Time Positions	160.00	159.00
Number of Part Time Positions	11.00	11.00
Number of Full Time Equivalent Positions	161.98	160.98

Key Objectives

1. Provide uninterrupted 24-hour, 7-day a week emergency communication services in support of the Sheriff's Office, Beach Services, Emergency Medical Services (EMS), 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of calls for service processed	1,110,130	1,105,721	1,100,111
2. Number of audio requests received/processed	10,297	8,124	9,000
3. Number of 911 calls	364,389	400,828	373,865

Highlights

The primary responsibility of the Communications Section is to provide emergency dispatch services to all public safety (law enforcement, fire and Emergency Medical Services (EMS)) 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 cent per month telephone line service charge collected on monthly phone bills and a .50 cent per month charge on cellular phones. Details of Capital Outlay can be found in Section - J of this document.

In fiscal year 2015-16 a position transferred to Law Enforcement Services. There is one unfunded position in fiscal year 2016-17.

Department: Office of the Sheriff

Judicial Services

4001200

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	10,368,858	11,128,733	11,186,997	11,339,157
Operating Expenses	994,495	1,080,477	1,062,703	1,034,256
Capital Outlay	8,262	10,000	8,646	49,800
Subtotal Operating Expenditures	**$11,371,615**	**$12,219,210**	**$12,258,346**	**$12,423,213**
Reimbursements	(13,500)	0	(3,623)	0
Total Operating Expenditures	**$11,358,115**	**$12,219,210**	**$12,254,723**	**$12,423,213**
Expenditures by Fund				
General	$11,358,115	$12,219,210	$12,254,723	$12,423,213

Number of Full Time Positions	158.00	158.00
Number of Full Time Equivalent Positions	158.00	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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of prisoners handled/transported	17,536	18,508	17,600
2. Number of civil processes received	61,269	61,000	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.

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

Department: Office of the Sheriff

Law Enforcement Services

SHERIFF_LES

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	30,909,392	32,685,182	32,979,116	34,545,897
Operating Expenses	7,369,222	8,224,106	7,852,740	8,058,858
Capital Outlay	365,685	210,381	2,682,565	493,300
Subtotal Operating Expenditures	**$38,644,299**	**$41,119,669**	**$43,514,421**	**$43,098,055**
Reimbursements	(795,139)	(800,292)	(801,822)	(800,292)
Total Operating Expenditures	**$37,849,160**	**$40,319,377**	**$42,712,599**	**$42,297,763**
Expenditures by Fund				
General	$12,309,566	$12,952,942	$15,384,046	$13,891,667
Municipal Service District	$25,539,594	$27,366,435	$27,328,553	$28,406,096

Number of Full Time Positions	376.00	383.00
Number of Part Time Positions	122.00	122.00
Number of Full Time Equivalent Positions	428.12	435.12

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 Drug Abuse Resistance Education (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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of calls for service received based on calendar year	283,067	320,000	300,000
2. Number of index crimes per 100,000 residents annually	4,802	4,900	4,800
3. Number of classes provided by School Resource Officers	89	59	70
4. Number of civilian volunteers	211	216	220

Department: Office of the Sheriff

Highlights

The Special Services section, under Law Enforcement Services, encompasses a number of specialized law enforcement units that operate through Volusia County. Among the units 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. The Sheriff's Office also provides law enforcement services at the Daytona Beach International Airport (DBIA).

The Community Services section encompasses 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).

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

In fiscal year 2015-16 one position transferred from Training (Support Services) and one position from Communications. Five new positions are included in the fiscal year 2016-17 budget: one deputy due to increased workload in the Internet Crimes Against Children Unit, two deputies due to increased calls in District 2, and two deputies due to increased calls in District 6. One position is unfunded in fiscal year 2016-17.

Department: Office of the Sheriff

Support Services

SHERIFF_SUPP

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,480,710	1,468,879	1,461,354	1,311,831
Operating Expenses	1,582,165	1,830,068	1,856,897	1,795,441
Capital Outlay	2,289,832	2,677,924	2,674,525	2,750,301
Subtotal Operating Expenditures	**$5,352,707**	**$5,976,871**	**$5,992,776**	**$5,857,573**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$5,352,707**	**$5,976,871**	**$5,992,776**	**$5,857,573**
Expenditures by Fund				
General	$2,420,935	$2,500,108	$2,468,521	$2,605,332
Municipal Service District	$2,931,772	$3,476,763	$3,524,255	$3,252,241

Number of Full Time Positions	15.00	13.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	15.00	13.00

Key Objectives

1. Safely and efficiently manage evidence

2. Coordinate all mandatory and other in-house Sheriff's Office training sessions

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of evidence items handled	27,368	28,736	30,173
2. Number of training classes conducted	349	366	384

Highlights

Support Services oversees various functions such as management of evidence; information technology; communications and E911; management of vehicles, equipment, and facilities; training; and SWAT.

Training 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. Deputies are required to complete 25 weeks of intensive classroom and field training to ensure job proficiency prior to permanent assignment.

The equipment replacement function includes both vehicle and computer/technology equipment.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

In fiscal year 2015-16 one position moved to Administrative Services and one position moved to Law Enforcement Services.

Department: Office of the Sheriff

Trust Accounts

4002900

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	920,903	2,096,797	1,181,797	695,118
Capital Outlay	101,669	150,000	1,000,000	0
Subtotal Operating Expenditures	**$1,022,572**	**$2,246,797**	**$2,181,797**	**$695,118**
Interfund Transfers	21,028	0	0	0
Reserves	0	1,071,073	0	1,839,723
Subtotal Other Operating Expenses	**$21,028**	**$1,071,073**	**$0**	**$1,839,723**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,043,600**	**$3,317,870**	**$2,181,797**	**$2,534,841**
Expenditures by Fund				
Federal Forfeiture Sharing Justice	$236,099	$204,040	$70,000	$79,118
Federal Forfeiture Sharing Treasury	$0	$14,760	$1,797	$86,538
Law Enforcement Trust	$807,501	$3,099,070	$2,110,000	$2,369,185

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.

Included in the fiscal year 2015-16 estimate are funds for redundant storage hardware, backup tape libraries, and tablet computers for the body worn camera system (BWC) implementation in the Sheriff's Office.

— This page intentionally blank —

Parks, Recreation & Culture

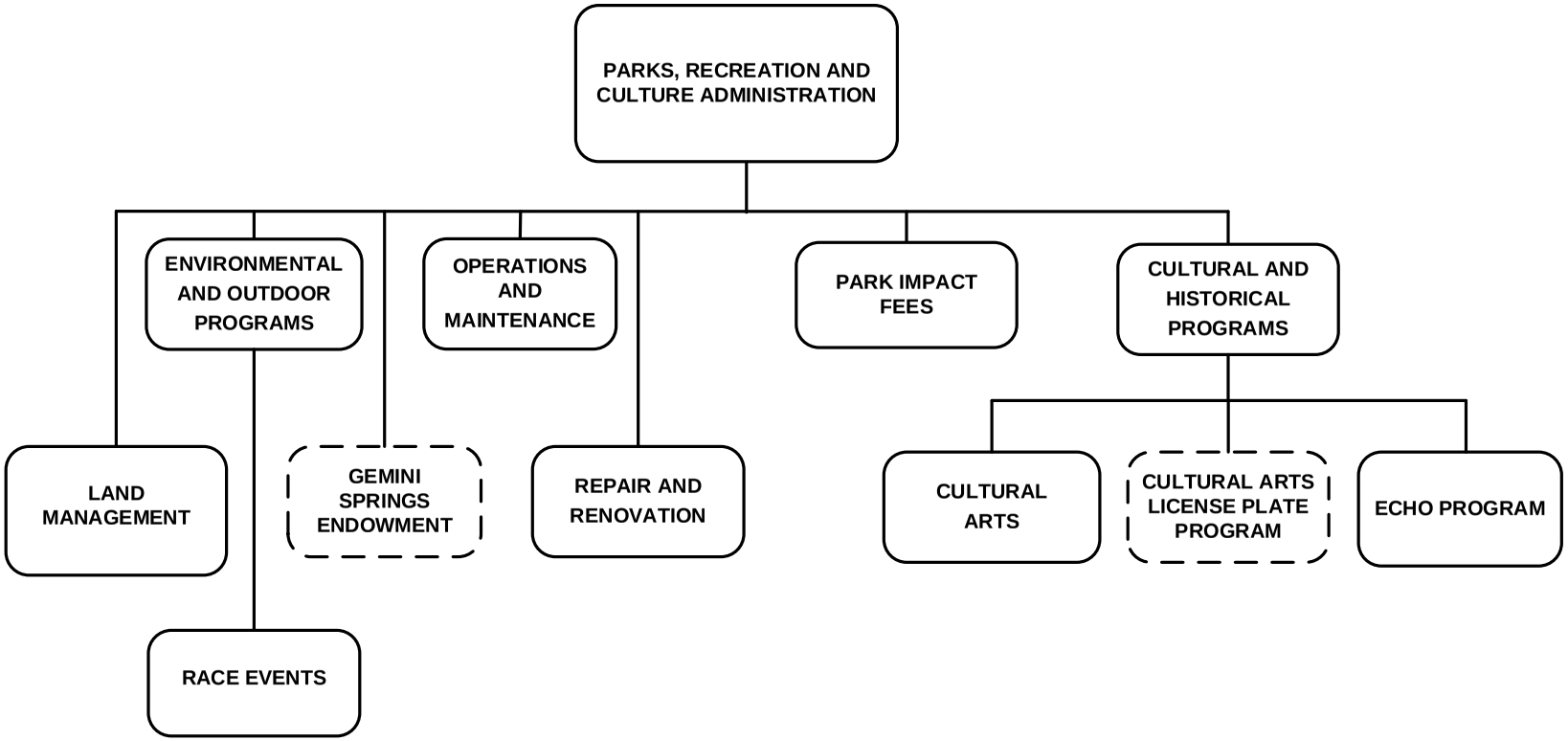
Department: Community Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Cultural & Historic Programs	384,153	376,104	336,014	317,098
Land Management	1,115,429	8,742,535	2,361,695	10,201,335
Parks Administration	292,803	357,746	295,214	366,768
Parks Cultural Arts	611,758	611,758	611,758	611,758
Parks Environmental & Outdoor Programs	2,012,666	2,314,349	2,118,395	2,551,410
Parks Impact Fees	10,132	2,281,423	600,000	1,793,842
Parks Operations & Maintenance	4,089,305	4,377,408	4,096,328	4,786,855
Parks Repair & Renovation	30,731	364,525	482,149	111,000
Race Events	73,690	255,000	441,392	355,950
Total Expenditures	**$8,620,667**	**$19,680,848**	**$11,342,945**	**$21,096,016**
Expenditures by Category				
Personal Services	4,598,187	4,854,298	4,464,166	4,909,853
Operating Expenses	4,544,549	5,680,694	4,914,209	6,267,609
Capital Outlay	113,112	80,732	573,433	210,135
Subtotal Operating Expenditures	**$9,255,848**	**$10,615,724**	**$9,951,808**	**$11,387,597**
Capital Improvements	79,401	393,525	1,108,289	377,313
Grants and Aids	616,685	1,094,642	672,142	1,114,766
Interfund Transfers	0	959,724	959,724	1,145,780
Reserves	0	7,966,251	0	8,507,795
Subtotal Other Operating Expenses	**$696,086**	**$10,414,142**	**$2,740,155**	**$11,145,654**
Reimbursements	(1,331,267)	(1,349,018)	(1,349,018)	(1,437,235)
Total Operating Expenditures	**$8,620,667**	**$19,680,848**	**$11,342,945**	**$21,096,016**
Expenditures by Fund				
Gemini Springs Endowment	$5,000	$82,061	$5,000	$77,538
General	$6,785,847	$7,669,198	$7,451,282	$8,097,058
Municipal Service District	$1,456,896	$1,457,533	$1,457,533	$1,550,469
Park Impact Fees-County	$10,132	$279,887	$0	$315,543
Park Impact Fees-Zone 1 (Northeast)	$0	$876,830	$210,000	$692,545
Park Impact Fees-Zone 2 (Southeast)	$0	$399,181	$390,000	$26,930
Park Impact Fees-Zone 3 (Southwest)	$0	$35,162	$0	$41,657
Park Impact Fees-Zone 4 (Northwest)	$0	$690,363	$0	$717,167
Volusia Forever	$362,792	$8,190,633	$1,829,130	$9,577,109

Number of Full Time Positions	79.00	78.00
Number of Part Time Positions	200.00	200.00
Number of Full Time Equivalent Positions	111.12	110.12

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.

Department: Community Services

Cultural & Historic Programs

6803000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	345,207	343,446	305,771	292,470
Operating Expenses	23,829	32,658	30,243	24,628
Subtotal Operating Expenditures	**$369,036**	**$376,104**	**$336,014**	**$317,098**
Capital Improvements	15,117	0	0	0
Subtotal Other Operating Expenses	**$15,117**	**$0**	**$0**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$384,153**	**$376,104**	**$336,014**	**$317,098**
Expenditures by Fund				
General	$384,153	$376,104	$336,014	$317,098

Number of Full Time Positions	5.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	5.00	4.00

Key Objectives

1. Coordinate and conduct quasi judicial historic preservation board meetings

2. Coordinate and conduct Cultural Council meetings

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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 and the Historic Preservation Board. The Historic Preservation Board is a quasi-judicial board that regulates the County Historical Preservation Ordinance. The Cultural Council of Volusia County reviews and recommends to County Council the Community Cultural Grant funding and other cultural arts policies.

The number of full time positions changed from five to four when an Administrative Coordinator position was moved into the Community Assistance division along with the ECHO program during fiscal year 2015-16.

Department: Community Services

Land Management

LAND_MANAGEMENT

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	701,620	520,250	514,165	525,876
Operating Expenses	338,408	1,141,300	331,775	1,153,943
Capital Outlay	41,649	15,000	489,244	0
Subtotal Operating Expenditures	**$1,081,677**	**$1,676,550**	**$1,335,184**	**$1,679,819**
Capital Improvements	33,752	17,000	17,000	0
Grants and Aids	0	481,494	49,787	503,008
Interfund Transfers	0	959,724	959,724	1,145,780
Reserves	0	5,607,767	0	6,872,728
Subtotal Other Operating Expenses	**$33,752**	**$7,065,985**	**$1,026,511**	**$8,521,516**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,115,429**	**$8,742,535**	**$2,361,695**	**$10,201,335**
Expenditures by Fund				
General	$752,637	$551,902	$532,565	$624,226
Volusia Forever	$362,792	$8,190,633	$1,829,130	$9,577,109

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. 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

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of management/operations plans prepared	0	4	5
2. Number of acres burned/chopped/sprayed	2,121	2,416	2,863

Highlights

The Land Management Program is responsible for managing all the County conversation lands, including Lake George Conservation Area, a joint partnership with the St. Johns River Water Management District. In addition, staff is responsible for the hunting lease program. Hunting is prohibited except for those conservation lands where the use is provided for by the management plan and prior approval has been granted by the division. The division recommends the type, duration, and area of hunting that may be allowed on conservation lands; permission is determined by the County Council. Reserves are mainly set aside for future maintenance of the Forever properties after the tax levy expires in fiscal year 2020-21.

Department: Community Services

Parks Administration

PARKS_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	333,365	348,855	347,931	360,778
Operating Expenses	58,352	34,597	50,050	37,866
Subtotal Operating Expenditures	**$391,717**	**$383,452**	**$397,981**	**$398,644**
Reserves	0	77,061	0	72,538
Subtotal Other Operating Expenses	**$0**	**$77,061**	**$0**	**$72,538**
Reimbursements	(98,914)	(102,767)	(102,767)	(104,414)
Total Operating Expenditures	**$292,803**	**$357,746**	**$295,214**	**$366,768**
Expenditures by Fund				
Gemini Springs Endowment	$5,000	$82,061	$5,000	$77,538
General	$287,803	$275,685	$290,214	$289,230

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 customer service and information about Volusia County Parks, Recreation and Culture Services via phone calls processed

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of facility usage permits issued	558,250	558,000	558,000
2. Number of events, activities promoted	95	100	100
3. Number of phone calls processed	4,000	4,000	4,000

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 regulation is provided to members of the public. A new facility usage software system for the electronic issuance and monitoring of park amenity permits via the internet was implemented during fiscal year 2015-16.

The fiscal year 2016-17 budget includes one unfunded position.

Department: Community Services

Parks Cultural Arts

6803010

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Grants and Aids	611,758	611,758	611,758	611,758
Subtotal Other Operating Expenses	**$611,758**	**$611,758**	**$611,758**	**$611,758**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$611,758**	**$611,758**	**$611,758**	**$611,758**
Expenditures by Fund				
General	$611,758	$611,758	$611,758	$611,758

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of local arts agencies	33	33	35
2. Number of organizations funded	33	33	35

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 organization and recommends distribution of funding to the County Council.

Parks Recreation & Culture

Department: Community Services

Parks Environmental & Outdoor Programs

6802000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,139,029	1,434,343	1,179,314	1,420,953
Operating Expenses	1,041,785	1,059,500	1,118,575	1,511,177
Capital Outlay	0	11,189	11,189	58,072
Subtotal Operating Expenditures	**$2,180,814**	**$2,505,032**	**$2,309,078**	**$2,990,202**
Capital Improvements	0	12,000	12,000	0
Grants and Aids	500	0	0	0
Subtotal Other Operating Expenses	**$500**	**$12,000**	**$12,000**	**$0**
Reimbursements	(168,648)	(202,683)	(202,683)	(438,792)
Total Operating Expenditures	**$2,012,666**	**$2,314,349**	**$2,118,395**	**$2,551,410**
Expenditures by Fund				
General	$1,739,644	$2,019,575	$1,823,621	$2,012,065
Municipal Service District	$273,022	$294,774	$294,774	$539,345

Number of Full Time Positions	14.00	14.00
Number of Part Time Positions	189.00	189.00
Number of Full Time Equivalent Positions	43.37	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, increase contracted programing

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of coordinated activities	23	25	28
2. Number of program participants	30,500	32,500	35,000

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. Volusia County's three ballfield complexes are also managed under this activity.

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

The fiscal year 2016-17 budget includes seven unfunded positions.

Department: Community Services

Parks Impact Fees

PARKIMPACTFEES

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Capital Improvements	10,132	0	600,000	231,313
Reserves	0	2,281,423	0	1,562,529
Subtotal Other Operating Expenses	**$10,132**	**$2,281,423**	**$600,000**	**$1,793,842**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$10,132**	**$2,281,423**	**$600,000**	**$1,793,842**
Expenditures by Fund				
Park Impact Fees-County	$10,132	$279,887	$0	$315,543
Park Impact Fees-Zone 1 (Northeast)	$0	$876,830	$210,000	$692,545
Park Impact Fees-Zone 2 (Southeast)	$0	$399,181	$390,000	$26,930
Park Impact Fees-Zone 3 (Southwest)	$0	$35,162	$0	$41,657
Park Impact Fees-Zone 4 (Northwest)	$0	$690,363	$0	$717,167

Highlights

Fund 135 Countywide. 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 Northeast Volusia County. 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 Southeast Volusia County. Parks include: Mary Mcleod Bethune Beach, Smyrna Dunes, Hiles Boat Ramp, River Breeze, Sunrise Park, New Smyrna Sugar Mill Ruins.

Fund 138 Zone 3 Southwest Volusia County. 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 Northwest Volusia County. 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. Bruten Park.

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

Department: Community Services

Parks Operations & Maintenance

PARKS_OPSMAINT

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	2,078,966	2,207,404	2,116,985	2,309,776
Operating Expenses	3,008,213	3,157,639	2,955,462	3,184,045
Capital Outlay	61,404	54,543	66,059	152,063
Subtotal Operating Expenditures	**$5,148,583**	**$5,419,586**	**$5,138,506**	**$5,645,884**
Capital Improvements	0	0	0	35,000
Grants and Aids	4,427	1,390	1,390	0
Subtotal Other Operating Expenses	**$4,427**	**$1,390**	**$1,390**	**$35,000**
Reimbursements	(1,063,705)	(1,043,568)	(1,043,568)	(894,029)
Total Operating Expenditures	**$4,089,305**	**$4,377,408**	**$4,096,328**	**$4,786,855**
Expenditures by Fund				
General	$2,905,703	$3,214,649	$2,933,569	$3,775,731
Municipal Service District	$1,183,602	$1,162,759	$1,162,759	$1,011,124

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of park attendees	561,207	561,600	565,600
2. Average number of response days	2	2	2
3. Number of green initiatives implemented	4	4	3

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 2016-17 budget reflects the opening of three new trail segments totaling over eight miles of additional trails that will be maintained, a new trail head and restroom facility at the Osteen Civic Center, improvements to Highbridge Park and boat launch, and Bicentennial Dog Park. Operations of the commuter rail station in Debary is also reflected in this budget.

Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

The fiscal year 2016-17 budget includes two unfunded positions.

Department: Community Services

Parks Repair & Renovation

6801020

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	272	0	0	0
Capital Outlay	10,059	0	2,860	0
Subtotal Operating Expenditures	**$10,331**	**$0**	**$2,860**	**$0**
Capital Improvements	20,400	364,525	479,289	111,000
Subtotal Other Operating Expenses	**$20,400**	**$364,525**	**$479,289**	**$111,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$30,731**	**$364,525**	**$482,149**	**$111,000**
Expenditures by Fund				
General	$30,459	$364,525	$482,149	$111,000
Municipal Service District	$272	$0	$0	$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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of restrooms renovated	1	3	1
2. Number of parks with new playground equipment	1	1	1
3. Number of playground safety surfaces replaced	2	2	3
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. Other improvements include: roof repairs, interior and exterior building repairs, playground replacements and repairs, safety upgrades to shooting range and shade structures.

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

Department: Community Services

Race Events

6802050

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	73,690	255,000	428,104	355,950
Capital Outlay	0	0	4,081	0
Subtotal Operating Expenditures	**$73,690**	**$255,000**	**$432,185**	**$355,950**
Grants and Aids	0	0	9,207	0
Subtotal Other Operating Expenses	**$0**	**$0**	**$9,207**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$73,690**	**$255,000**	**$441,392**	**$355,950**
Expenditures by Fund				
General	$73,690	$255,000	$441,392	$355,950

Key Objectives

1. Increase Daytona Beach Half Marathon registrants

2. Continually seek Daytona Beach Half Marathon sponsorships and donations

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of registrants	0	2,748	3,500
2. Total funds sponsored and donated	0	173,626	123,250

Highlights

The Volusia County race event provides an exciting and challenging half marathon for the residents of Volusia County and surrounding areas. The Volusia County Government will look closely at ways to continue to grow, improve and enhance the program each year. Volusia County Government will continue the high standard set by previous Race Events and provide a quality program for participants. Staff will work closely with other divisions and outside agencies to assure successful events.

— This page intentionally blank —

Personnel

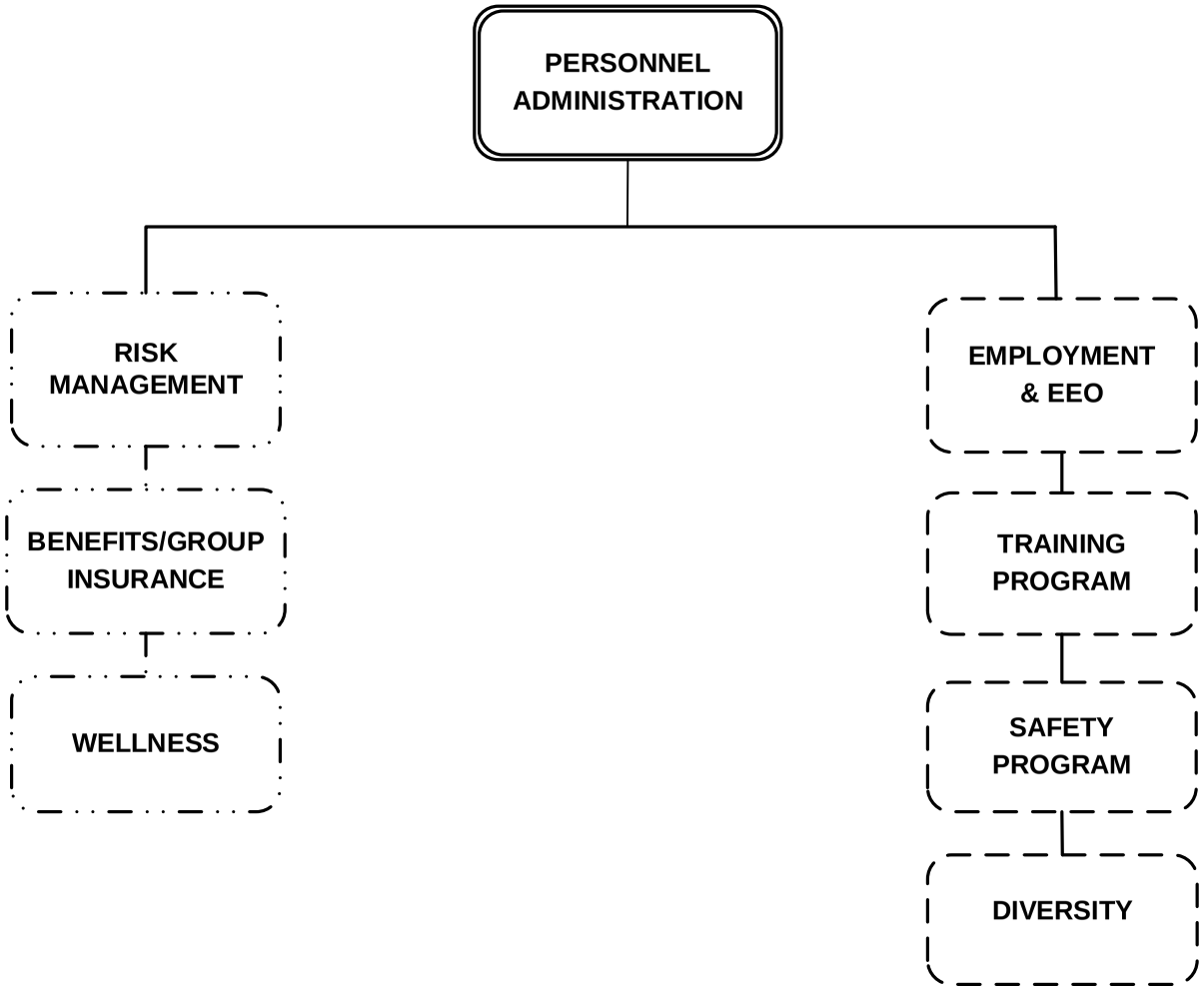
Department: Finance

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Personnel	1,040,936	1,408,706	1,383,621	1,475,555
Total Expenditures	**$1,040,936**	**$1,408,706**	**$1,383,621**	**$1,475,555**
Expenditures by Category				
Personal Services	1,200,940	1,510,924	1,521,799	1,597,733
Operating Expenses	349,314	416,148	380,198	446,633
Subtotal Operating Expenditures	**$1,550,254**	**$1,927,072**	**$1,901,997**	**$2,044,366**
Reimbursements	(509,318)	(518,366)	(518,376)	(568,811)
Total Operating Expenditures	**$1,040,936**	**$1,408,706**	**$1,383,621**	**$1,475,555**
Expenditures by Fund				
General	$1,040,936	$1,408,706	$1,383,621	$1,475,555

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 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 dashed 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,200,940	1,510,924	1,521,799	1,597,733
Operating Expenses	349,314	416,148	380,198	446,633
Subtotal Operating Expenditures	**$1,550,254**	**$1,927,072**	**$1,901,997**	**$2,044,366**
Reimbursements	(509,318)	(518,366)	(518,376)	(568,811)
Total Operating Expenditures	**$1,040,936**	**$1,408,706**	**$1,383,621**	**$1,475,555**
Expenditures by Fund				
General	$1,040,936	$1,408,706	$1,383,621	$1,475,555

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

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of applications processed	34,691	39,000	40,000
2. Number of tests administered	91	40	60
3. Number of training course attendees	2,146	2,200	2,200
4. Number of employee orientation attendees	506	500	500

Highlights

The Personnel Division has a dual role to provide departments with 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.

The Personnel Division continues to implement efficiency modifications resulting from the constant changes in State and Federal laws and regulations.

— This page intentionally blank —

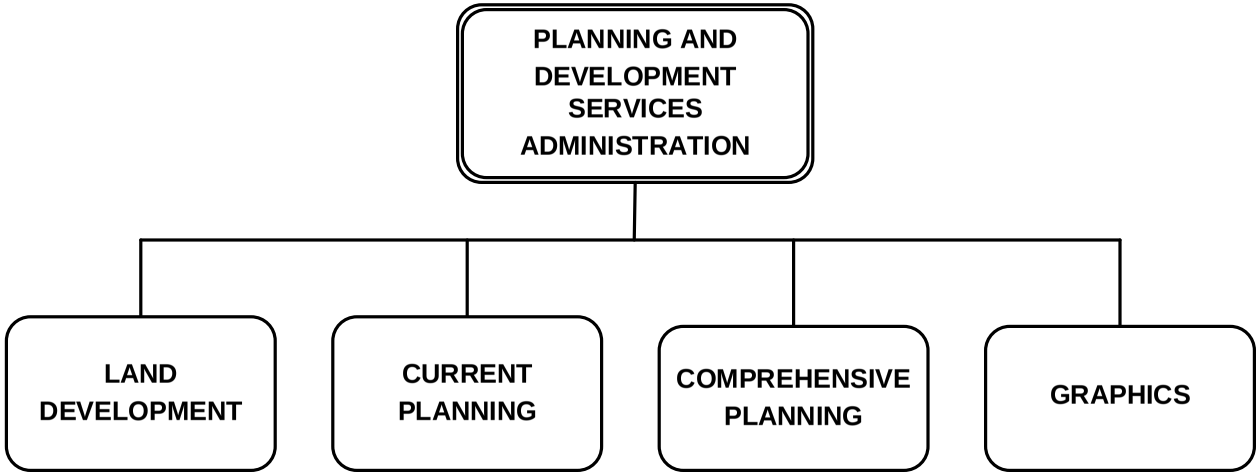
Planning and Development Services

Department: Growth and Resource Management

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	344,958	371,326	342,141	360,423
Comprehensive Planning	469,495	504,422	438,054	472,465
Current Planning	402,359	436,400	430,556	443,932
Graphics	462,597	477,041	442,641	391,396
Land Development	468,115	545,177	489,589	536,329
Total Expenditures	**$2,147,524**	**$2,334,366**	**$2,142,981**	**$2,204,545**
Expenditures by Category				
Personal Services	1,609,766	1,746,966	1,596,848	1,654,066
Operating Expenses	513,742	576,400	535,133	541,479
Capital Outlay	24,016	11,000	11,000	9,000
Subtotal Operating Expenditures	**$2,147,524**	**$2,334,366**	**$2,142,981**	**$2,204,545**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,147,524**	**$2,334,366**	**$2,142,981**	**$2,204,545**
Expenditures by Fund				
General	$131,046	$133,494	$127,725	$134,221
Municipal Service District	$2,016,478	$2,200,872	$2,015,256	$2,070,324
Number of Full Time Positions		25.00		22.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		26.00		23.00

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



Volusia County
FLORIDA

Planning and Development Services

Department: Growth and Resource Management

Administration

2600100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	289,542	311,416	284,751	305,988
Operating Expenses	55,416	59,910	57,390	54,435
Subtotal Operating Expenditures	**$344,958**	**$371,326**	**$342,141**	**$360,423**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$344,958**	**$371,326**	**$342,141**	**$360,423**
Expenditures by Fund				
Municipal Service District	$344,958	$371,326	$342,141	$360,423

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of planning applications processed	85	119	121
2. Number of intergovernmental coordination efforts	1,635	1,540	1,657
3. Number of revisions to zoning and land development code	4	3	4

Highlights

Planning and Development Services (PDS) administration is responsible for the supervision, direction, and operation of the Comprehensive Planning, Current Planning, Land Development, and Graphics activities.

Planning and Development Services

Department: Growth and Resource Management

Comprehensive Planning

2609000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	237,793	247,862	199,324	230,040
Operating Expenses	231,702	256,560	238,730	242,425
Subtotal Operating Expenditures	**$469,495**	**$504,422**	**$438,054**	**$472,465**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$469,495**	**$504,422**	**$438,054**	**$472,465**
Expenditures by Fund				
Municipal Service District	$469,495	$504,422	$438,054	$472,465

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

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of comprehensive plan amendments	4	8	10
2. Number of city/agency applications reviewed	212	250	300
3. Number of intergovernmental coordination efforts	3	12	12

Highlights

For fiscal year 2016-17, 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 currently one full time position and two part time positions unfunded.

Planning and Development Services

Department: Growth and Resource Management

Current Planning

2603000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	309,712	335,606	334,228	345,842
Operating Expenses	92,647	100,794	96,328	98,090
Subtotal Operating Expenditures	**$402,359**	**$436,400**	**$430,556**	**$443,932**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$402,359**	**$436,400**	**$430,556**	**$443,932**
Expenditures by Fund				
Municipal Service District	$402,359	$436,400	$430,556	$443,932

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 Regulation 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of zoning applications scheduled for PLDRC	59	70	65
2. Number of zoning code determinations and commercial building and sign permit reviews	1,423	1,290	1,357
3. Number of zoning code text amendments	0	2	2

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.

GRAPHICS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	361,823	385,676	352,676	302,494
Operating Expenses	76,758	80,365	78,965	79,902
Capital Outlay	24,016	11,000	11,000	9,000
Subtotal Operating Expenditures	**$462,597**	**$477,041**	**$442,641**	**$391,396**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$462,597**	**$477,041**	**$442,641**	**$391,396**
Expenditures by Fund				
Municipal Service District	$462,597	$477,041	$442,641	$391,396

Number of Full Time Positions	7.00	4.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	7.00	4.00

Key Objectives

1. Oversee maintenance of the County's addressing databases and provide monthly updates

2. Maintain 60+ GIS layers including the County's official zoning and future land use 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of updates for county addressing database provided within first week of each month	190	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	195	200	225
4. Number of mapping requests begun within 5 working days of receipt	190	200	225

Highlights

The Graphics activity oversees maintenance of the County's addressing databases and provides monthly updates. This 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 also created. The scanning function operates both the AMANDA and OnBase systems.

Three positions were transferred into the Building and Zoning division.

Planning and Development Services

Department: Growth and Resource Management

Land Development

LAND_DEV

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	410,896	466,406	425,869	469,702
Operating Expenses	57,219	78,771	63,720	66,627
Subtotal Operating Expenditures	**$468,115**	**$545,177**	**$489,589**	**$536,329**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$468,115**	**$545,177**	**$489,589**	**$536,329**
Expenditures by Fund				
General	$131,046	$133,494	$127,725	$134,221
Municipal Service District	$337,069	$411,683	$361,864	$402,108

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of site plan and subdivision applications	22	41	46
2. Number of code compliance determinations and review of other applications	598	663	590
3. Number of land development code text amendments	4	1	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.

The fiscal year 2016-17 budget includes one unfunded position.

— This page intentionally blank —

Procurement

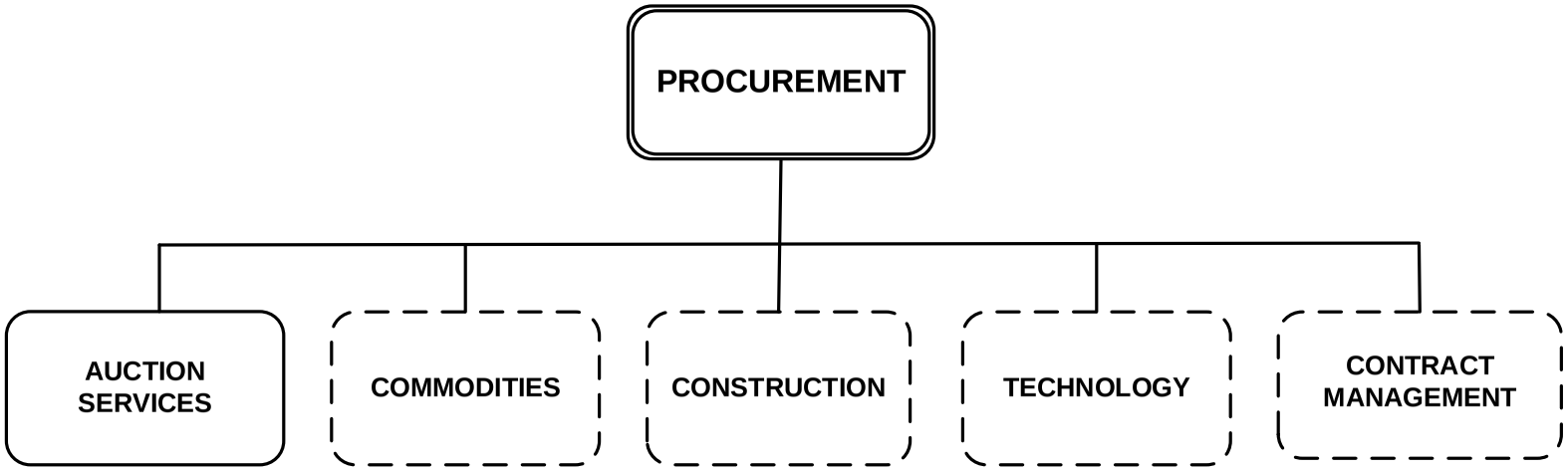
Department: Budget & Administrative Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Auction Services	190,933	200,000	193,015	200,026
Procurement	704,971	844,328	832,178	834,823
Total Expenditures	**$895,904**	**$1,044,328**	**$1,025,193**	**$1,034,849**
Expenditures by Category				
Personal Services	1,016,613	1,140,855	1,131,314	1,164,332
Operating Expenses	238,771	258,879	251,879	258,878
Capital Outlay	0	2,700	0	0
Subtotal Operating Expenditures	**$1,255,384**	**$1,402,434**	**$1,383,193**	**$1,423,210**
Reimbursements	(359,480)	(358,106)	(358,000)	(388,361)
Total Operating Expenditures	**$895,904**	**$1,044,328**	**$1,025,193**	**$1,034,849**
Expenditures by Fund				
General	$895,904	$1,044,328	$1,025,193	$1,034,849

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	0	0	15	26
Operating Expenses	190,933	200,000	193,000	200,000
Subtotal Operating Expenditures	**$190,933**	**$200,000**	**$193,015**	**$200,026**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$190,933**	**$200,000**	**$193,015**	**$200,026**
Expenditures by Fund				
General	$190,933	$200,000	$193,015	$200,026

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,016,613	1,140,855	1,131,299	1,164,306
Operating Expenses	47,838	58,879	58,879	58,878
Capital Outlay	0	2,700	0	0
Subtotal Operating Expenditures	**$1,064,451**	**$1,202,434**	**$1,190,178**	**$1,223,184**
Reimbursements	(359,480)	(358,106)	(358,000)	(388,361)
Total Operating Expenditures	**$704,971**	**$844,328**	**$832,178**	**$834,823**
Expenditures by Fund				
General	$704,971	$844,328	$832,178	$834,823

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of formal and informal solicitations	203	190	190
2. Number of master agreements	904	880	880
3. Number of training hours conducted	85	100	100
4. Number of vendor training programs and outreach events	8	10	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 tax payer dollars spent on the purchase of commodities, services, and construction.

Fiscal year 2016-17 operational expenditures include new technology to facilitate record keeping and customer service at staff and vendor meetings.

Property Appraisal

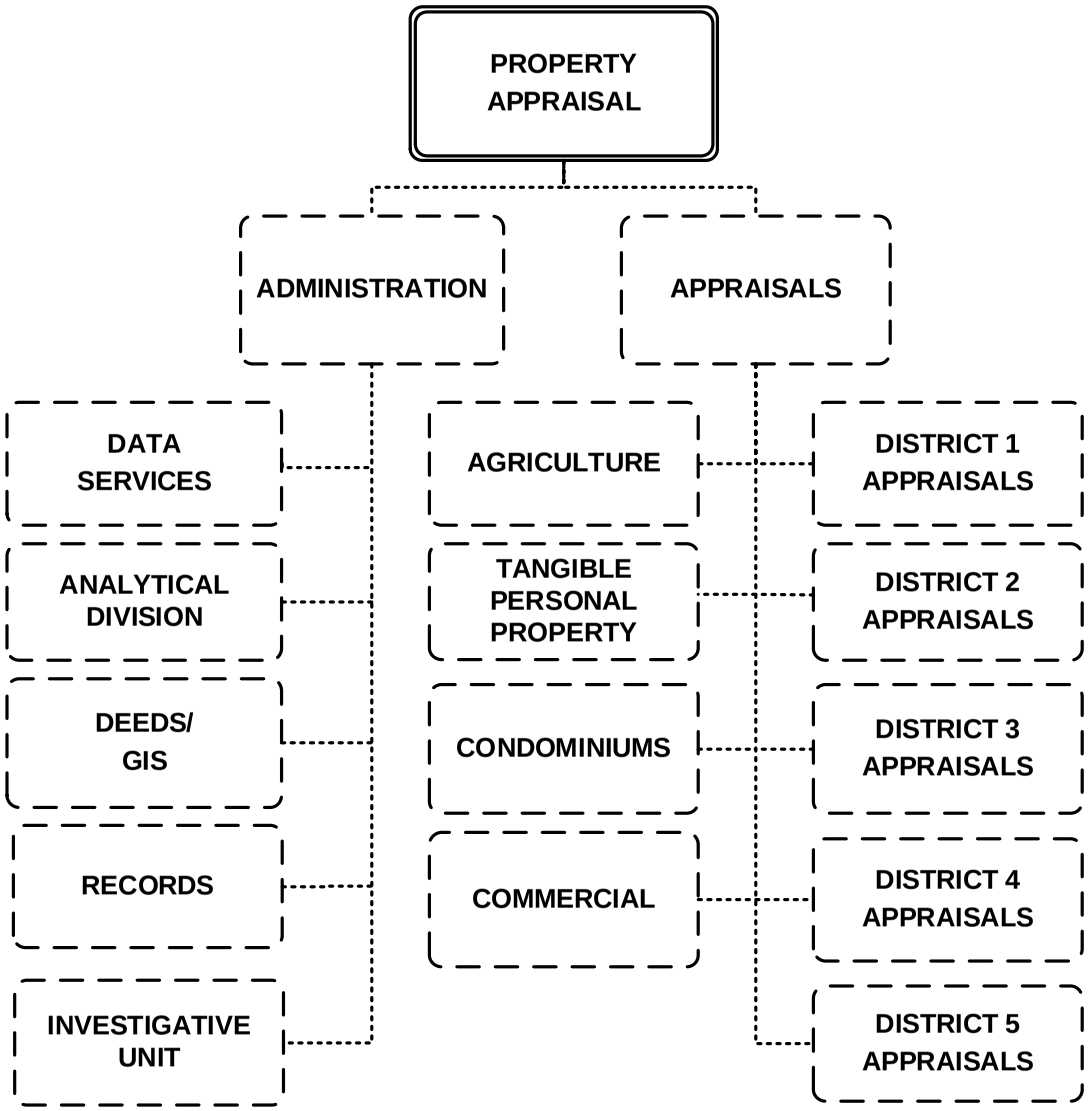
Department: Property Appraiser

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Property Appraisal	6,590,542	9,630,971	9,487,554	7,275,064
Total Expenditures	**$6,590,542**	**$9,630,971**	**$9,487,554**	**$7,275,064**
Expenditures by Category				
Personal Services	6,320,292	6,770,047	6,707,064	6,975,938
Operating Expenses	868,055	1,014,064	1,706,255	1,105,290
Capital Outlay	3,708	2,500,000	1,727,375	0
Subtotal Operating Expenditures	**$7,192,055**	**$10,284,111**	**$10,140,694**	**$8,081,228**
Reimbursements	(601,513)	(653,140)	(653,140)	(806,164)
Total Operating Expenditures	**$6,590,542**	**$9,630,971**	**$9,487,554**	**$7,275,064**
Expenditures by Fund				
General	$6,590,542	$9,630,971	$9,487,554	$7,275,064

Number of Full Time Positions	102.00	102.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	102.00	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.

Volusia County FLORIDA

Property Appraisal

Department: Property Appraiser

Property Appraisal

0600000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	6,320,292	6,770,047	6,707,064	6,975,938
Operating Expenses	868,055	1,014,064	1,706,255	1,105,290
Capital Outlay	3,708	2,500,000	1,727,375	0
Subtotal Operating Expenditures	**$7,192,055**	**$10,284,111**	**$10,140,694**	**$8,081,228**
Reimbursements	(601,513)	(653,140)	(653,140)	(806,164)
Total Operating Expenditures	**$6,590,542**	**$9,630,971**	**$9,487,554**	**$7,275,064**
Expenditures by Fund				
General	$6,590,542	$9,630,971	$9,487,554	$7,275,064

Number of Full Time Positions	102.00	102.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	102.00	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 following natural disasters, which is required for the receipt of disaster relief declarations and emergency funding. The Property Appraiser also 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 Property Appraiser began the installation of a Computer-Assisted Mass Appraisal system as a part of its Capital Outlay plan in fiscal year 2015-16.

There are seven unfunded positions for fiscal year 2016-17.

— This page intentionally blank —

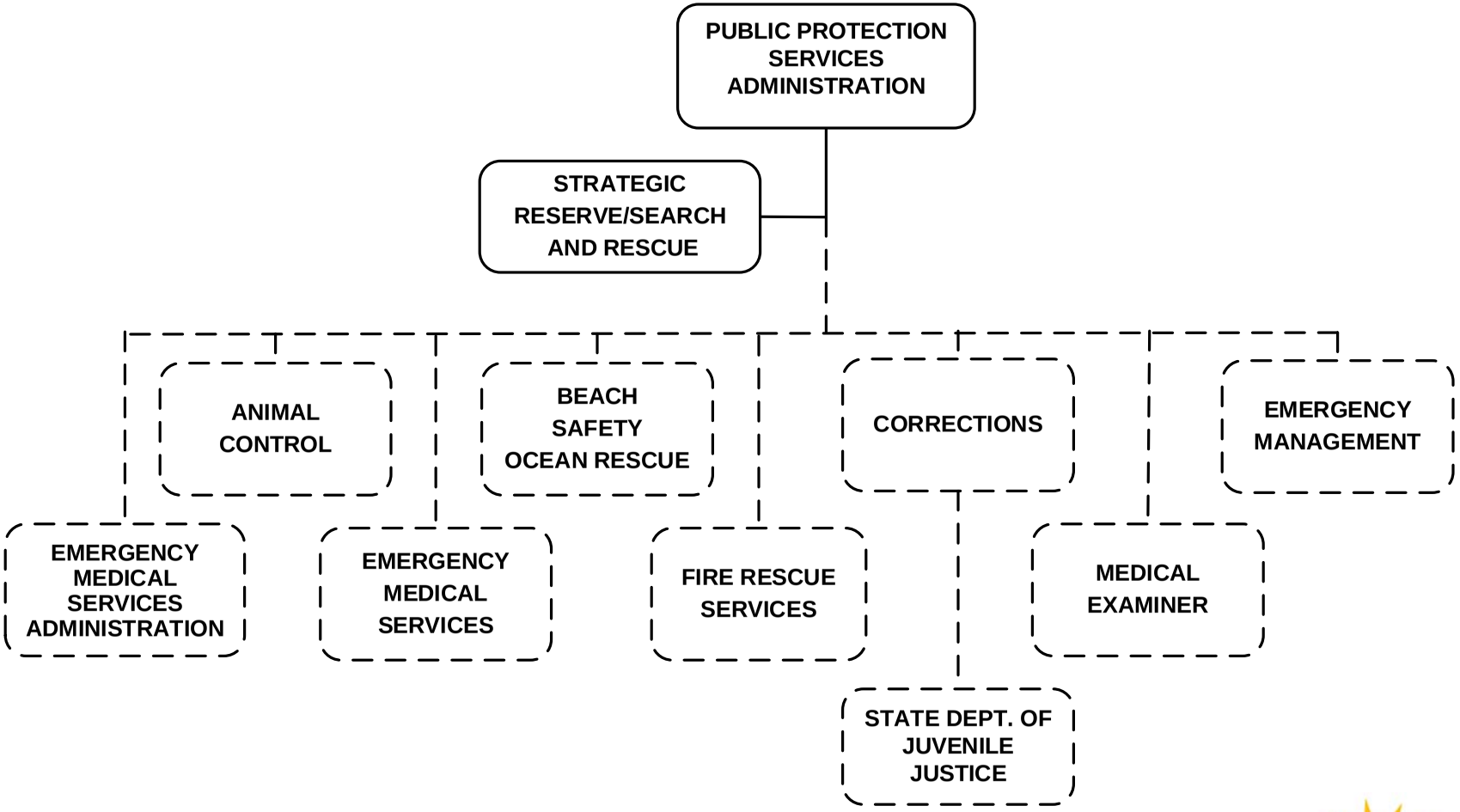
Public Protection Services

Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	612,946	660,870	727,382	759,574
Strategic Reserve/Search and Rescue	17,907	42,121	21,626	26,186
Total Expenditures	**$630,853**	**$702,991**	**$749,008**	**$785,760**
Expenditures by Category				
Personal Services	668,518	769,904	825,226	872,485
Operating Expenses	65,175	81,048	66,043	90,959
Capital Outlay	0	2,447	8,147	0
Subtotal Operating Expenditures	**$733,693**	**$853,399**	**$899,416**	**$963,444**
Grants and Aids	0	0	0	1,000
Subtotal Other Operating Expenses	**$0**	**$0**	**$0**	**$1,000**
Reimbursements	(102,840)	(150,408)	(150,408)	(178,684)
Total Operating Expenditures	**$630,853**	**$702,991**	**$749,008**	**$785,760**
Expenditures by Fund				
General	$630,853	$702,991	$749,008	$785,760
Number of Full Time Positions		6.00		7.00
Number of Part Time Positions		0.00		0.00
Number of Full Time Equivalent Positions		6.00		7.00

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.

Volusia County FLORIDA

Department: Public Protection

Administration

5000100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	667,599	760,152	823,990	870,002
Operating Expenses	48,187	48,679	45,653	67,256
Capital Outlay	0	2,447	8,147	0
Subtotal Operating Expenditures	**$715,786**	**$811,278**	**$877,790**	**$937,258**
Grants and Aids	0	0	0	1,000
Subtotal Other Operating Expenses	**$0**	**$0**	**$0**	**$1,000**
Reimbursements	(102,840)	(150,408)	(150,408)	(178,684)
Total Operating Expenditures	**$612,946**	**$660,870**	**$727,382**	**$759,574**
Expenditures by Fund				
General	$612,946	$660,870	$727,382	$759,574

Number of Full Time Positions	6.00	7.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	6.00	7.00

Highlights

The administrative office underwent a restructuring during fiscal year 2015-16 to assist in the management of the eight divisions overseen by Public Protection Administration. One position has been moved to Public Protection Administration from Emergency Management.

Department: Public Protection

Strategic Reserve/Search and Rescue

5001000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	919	9,752	1,236	2,483
Operating Expenses	16,988	32,369	20,390	23,703
Subtotal Operating Expenditures	**$17,907**	**$42,121**	**$21,626**	**$26,186**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$17,907**	**$42,121**	**$21,626**	**$26,186**
Expenditures by Fund				
General	$17,907	$42,121	$21,626	$26,186

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of team members	23	33	33
2. Number of specialized training courses offered	1	1	1
3. Number of recurring training hours per month	2	2	4
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 the incidents (hurricanes, tornadoes, floods, medical pandemic and points of distribution/dispensing within State, County or municipalities.)

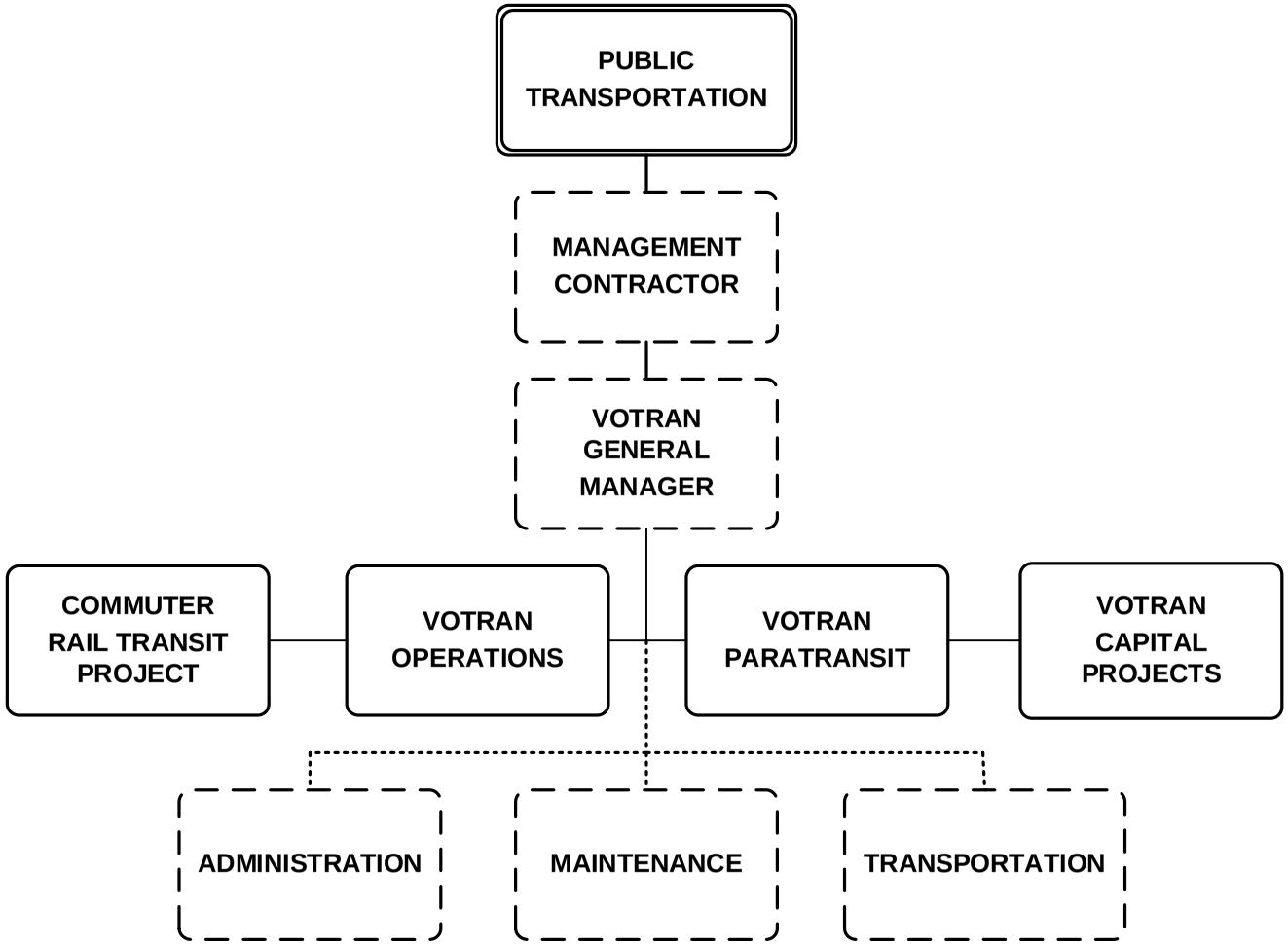
Public Transportation

Department: Community Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Commuter Rail Transit Project	1,021,812	0	0	0
VOTRAN Capital Projects	8,173,706	0	0	0
VOTRAN Operations	14,638,455	16,481,153	14,511,771	16,382,350
VOTRAN Paratransit	5,855,382	6,128,615	5,710,425	5,719,382
Total Expenditures	**$29,689,355**	**$22,609,768**	**$20,222,196**	**$22,101,732**
Expenditures by Category				
Personal Services	12,925,867	14,047,470	13,756,716	15,277,633
Operating Expenses	8,586,287	8,562,298	6,465,480	6,824,099
Capital Outlay	6,970,800	0	0	0
Subtotal Operating Expenditures	**$28,482,954**	**$22,609,768**	**$20,222,196**	**$22,101,732**
Capital Improvements	184,589	0	0	0
Interfund Transfers	1,021,812	0	0	0
Subtotal Other Operating Expenses	**$1,206,401**	**$0**	**$0**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$29,689,355**	**$22,609,768**	**$20,222,196**	**$22,101,732**
Expenditures by Fund				
General	$1,021,812	$0	$0	$0
Volusia Transportation Authority	$28,667,543	$22,609,768	$20,222,196	$22,101,732

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.

Volusia County
FLORIDA

Public Transportation

Department: Community Services

Commuter Rail Transit Project

6702010

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Interfund Transfers	1,021,812	0	0	0
Subtotal Other Operating Expenses	**$1,021,812**	**$0**	**$0**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,021,812**	**$0**	**$0**	**$0**
Expenditures by Fund				
General	$1,021,812	$0	$0	$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 but has been delayed. The final payment of $1.2 million for the State Infrastructure Bank (SIB) loan for Phase I was made in fiscal year 2014-15. On January 8, 2015, County Council approved the final SIB loan for Phase II. It will be budgeted in reserves, if the project moves forward.

Public Transportation

Department: Community Services

VOTRAN Capital Projects

VOTRAN_CAP_PROJ

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	1,018,317	0	0	0
Capital Outlay	6,970,800	0	0	0
Subtotal Operating Expenditures	**$7,989,117**	**$0**	**$0**	**$0**
Capital Improvements	184,589	0	0	0
Subtotal Other Operating Expenses	**$184,589**	**$0**	**$0**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$8,173,706**	**$0**	**$0**	**$0**
Expenditures by Fund				
Volusia Transportation Authority	$8,173,706	$0	$0	$0

Highlights

All funding for Votran's capital projects is provided by federal grants from the Federal Transit Administration (FTA). Local match for these grants is covered by State Toll Revenue Credits, therefore no local cash match is required Votran's capital budget. Grant awards to Votran are appropriated via budget resolutions approved by the County Council. Projects funded by FTA grants include vehicle purchases, fare collection equipment, communication equipment, technology equipment, passenger shelters and amenities, facilities and renovations, and related maintenance of all the assets. The FTA funding is limited each year and projects are programmed according to priorities, needs and public input.

Public Transportation

Department: Community Services

VOTRAN Operations

VOTRAN_OPS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	9,757,409	10,580,293	10,395,290	11,827,034
Operating Expenses	4,881,046	5,900,860	4,116,481	4,555,316
Subtotal Operating Expenditures	**$14,638,455**	**$16,481,153**	**$14,511,771**	**$16,382,350**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$14,638,455**	**$16,481,153**	**$14,511,771**	**$16,382,350**
Expenditures by Fund				
Volusia Transportation Authority	$14,638,455	$16,481,153	$14,511,771	$16,382,350

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percent of on-time performance	91	90	90
2. Number of complaints	120	120	120
3. Number of passengers	3,734,650	3,464,724	3,560,000

Highlights

The Volusia County Council created Volusia County's public transit system, called Votran, in 1975 which provides transportation to all urban areas of the county with a fleet of 76 revenue producing fixed route buses and 54 paratransit vehicles. The budget is funded by Volusia County General Fund, Federal Transit Administration (FTA) and Florida Department of Transportation (FDOT) grant funds. Revenues are produced by Votran through passenger fares, contract services and advertising. Fare increases in February 2014 and 2015 contributed to an increase in fare revenues.

The General Fund contribution for fiscal year 2016-17 is $8.4 million, which includes funding to address frequency on cross county routes 20, Deland and 60, East/West.

Public Transportation

Department: Community Services

VOTRAN Paratransit

VOTRAN_PARA

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	3,168,458	3,467,177	3,361,426	3,450,599
Operating Expenses	2,686,924	2,661,438	2,348,999	2,268,783
Subtotal Operating Expenditures	**$5,855,382**	**$6,128,615**	**$5,710,425**	**$5,719,382**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$5,855,382**	**$6,128,615**	**$5,710,425**	**$5,719,382**
Expenditures by Fund				
Volusia Transportation Authority	$5,855,382	$6,128,615	$5,710,425	$5,719,382

Key Objectives

1. Maintain on-time performance at 90%

2. Respond to complaints promptly

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Percent of on-time performance	92	90	90
2. Number of complaints	57	60	60

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

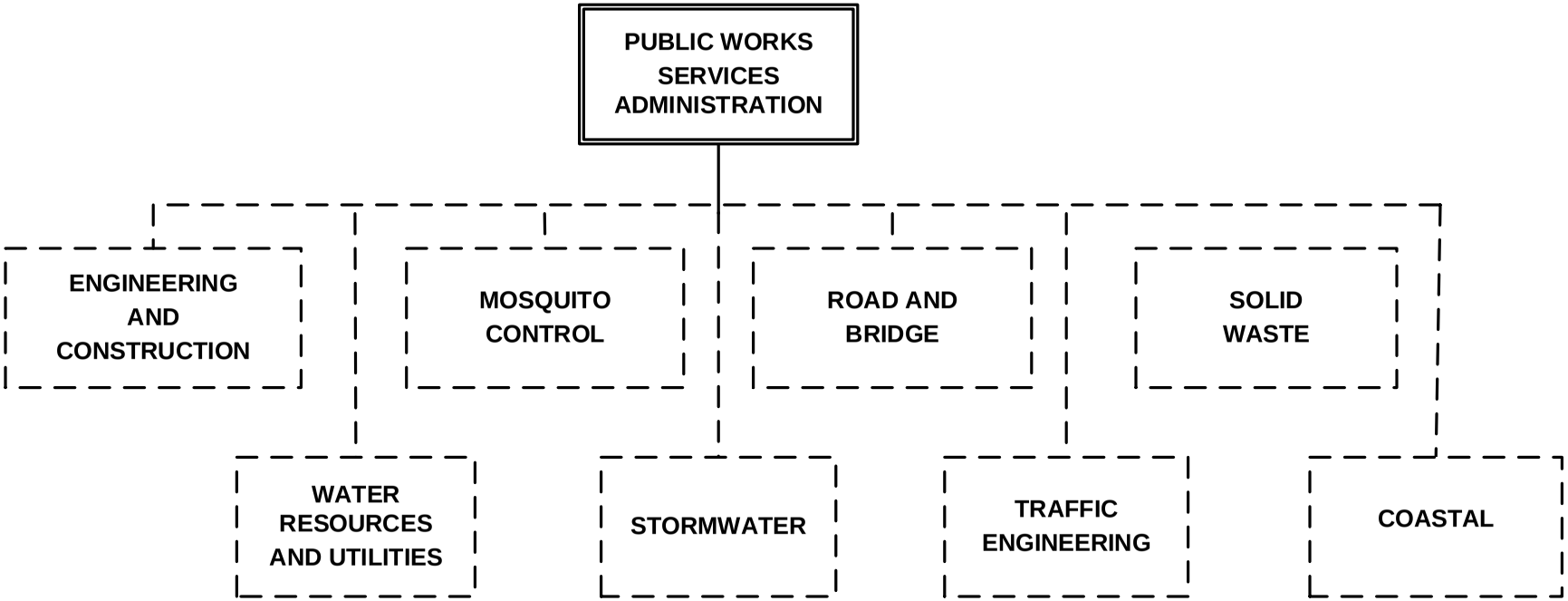
Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Public Works Services	784,295	20,609,845	15,797,176	4,558,319
Total Expenditures	**$784,295**	**$20,609,845**	**$15,797,176**	**$4,558,319**
Expenditures by Category				
Personal Services	529,026	692,168	584,755	601,782
Operating Expenses	1,073,792	1,046,468	1,049,977	1,070,708
Capital Outlay	0	6,758	0	6,758
Subtotal Operating Expenditures	**$1,602,818**	**$1,745,394**	**$1,634,732**	**$1,679,248**
Capital Improvements	4,271	0	0	0
Interfund Transfers	0	15,000,000	15,000,000	0
Reserves	0	4,702,007	0	3,746,741
Subtotal Other Operating Expenses	**$4,271**	**$19,702,007**	**$15,000,000**	**$3,746,741**
Reimbursements	(822,794)	(837,556)	(837,556)	(867,670)
Total Operating Expenditures	**$784,295**	**$20,609,845**	**$15,797,176**	**$4,558,319**
Expenditures by Fund				
County Transportation Trust	$784,295	$20,609,845	$15,797,176	$4,558,319

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	529,026	692,168	584,755	601,782
Operating Expenses	1,073,792	1,046,468	1,049,977	1,070,708
Capital Outlay	0	6,758	0	6,758
Subtotal Operating Expenditures	**$1,602,818**	**$1,745,394**	**$1,634,732**	**$1,679,248**
Capital Improvements	4,271	0	0	0
Interfund Transfers	0	15,000,000	15,000,000	0
Reserves	0	4,702,007	0	3,746,741
Subtotal Other Operating Expenses	**$4,271**	**$19,702,007**	**$15,000,000**	**$3,746,741**
Reimbursements	(822,794)	(837,556)	(837,556)	(867,670)
Total Operating Expenditures	**$784,295**	**$20,609,845**	**$15,797,176**	**$4,558,319**
Expenditures by Fund				
County Transportation Trust	$784,295	$20,609,845	$15,797,176	$4,558,319

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

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, 445 positions, and a budget of over $159 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, mosquitoes, 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 2016-17 interfund transfer has reduced due to a one-time funding for the Public Works Services Center. Details of the Capital Outlay can be found in Section J of this document.

— This page intentionally blank —

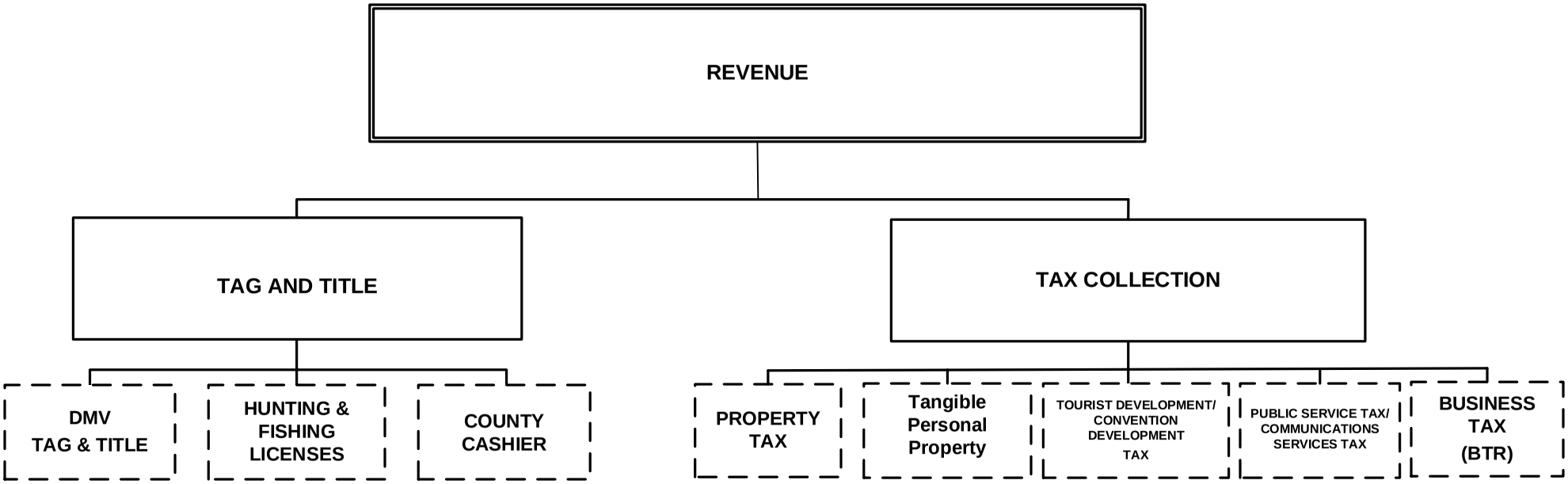
Revenue

Department: Business Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Revenue	3,128,528	3,481,319	3,188,979	3,781,858
Total Expenditures	**$3,128,528**	**$3,481,319**	**$3,188,979**	**$3,781,858**
Expenditures by Category				
Personal Services	3,163,709	3,630,423	3,287,137	3,605,258
Operating Expenses	1,566,016	1,618,055	1,636,123	1,707,740
Capital Outlay	28,926	0	32,078	134,200
Subtotal Operating Expenditures	**$4,758,651**	**$5,248,478**	**$4,955,338**	**$5,447,198**
Grants and Aids	764	0	800	800
Subtotal Other Operating Expenses	**$764**	**$0**	**$800**	**$800**
Reimbursements	(1,630,887)	(1,767,159)	(1,767,159)	(1,666,140)
Total Operating Expenditures	**$3,128,528**	**$3,481,319**	**$3,188,979**	**$3,781,858**
Expenditures by Fund				
General	$3,087,833	$3,440,624	$3,148,284	$3,733,433
Municipal Service District	$40,695	$40,695	$40,695	$48,425
Number of Full Time Positions		79.00		78.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		80.00		79.00

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.

Volusia County FLORIDA

Revenue

Department: Business Services

Revenue

8058200

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	3,163,709	3,630,423	3,287,137	3,605,258
Operating Expenses	1,566,016	1,618,055	1,636,123	1,707,740
Capital Outlay	28,926	0	32,078	134,200
Subtotal Operating Expenditures	**$4,758,651**	**$5,248,478**	**$4,955,338**	**$5,447,198**
Grants and Aids	764	0	800	800
Subtotal Other Operating Expenses	**$764**	**$0**	**$800**	**$800**
Reimbursements	(1,630,887)	(1,767,159)	(1,767,159)	(1,666,140)
Total Operating Expenditures	**$3,128,528**	**$3,481,319**	**$3,188,979**	**$3,781,858**
Expenditures by Fund				
General	$3,087,833	$3,440,624	$3,148,284	$3,733,433
Municipal Service District	$40,695	$40,695	$40,695	$48,425

Number of Full Time Positions	79.00	78.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	80.00	79.00

Highlights

The Revenue Division is responsible for the collection and distribution of more than $881 million in revenue countywide, including real estate taxes, tangible personal property taxes, centrally assessed taxes, tourist/ convention development taxes, utility taxes, business tax receipts, building permits and utility bill payments. As an agent for the Florida Department of Highway Safety and Motor Vehicles, the division is also responsible for issuing more than 700,000 titles and registrations for vehicles, mobile homes and vessels, totaling more than $46 million in collections.

As the County's centralized cashier, the Division processes more than 1.2 million transactions annually. In addition to tax collections, these transactions include 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.

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

In fiscal year 2015-16, an unfunded position was funded and transferred to Fund 002. The fiscal year 2016-17 budget includes 15 unfunded positions.

— This page intentionally blank —

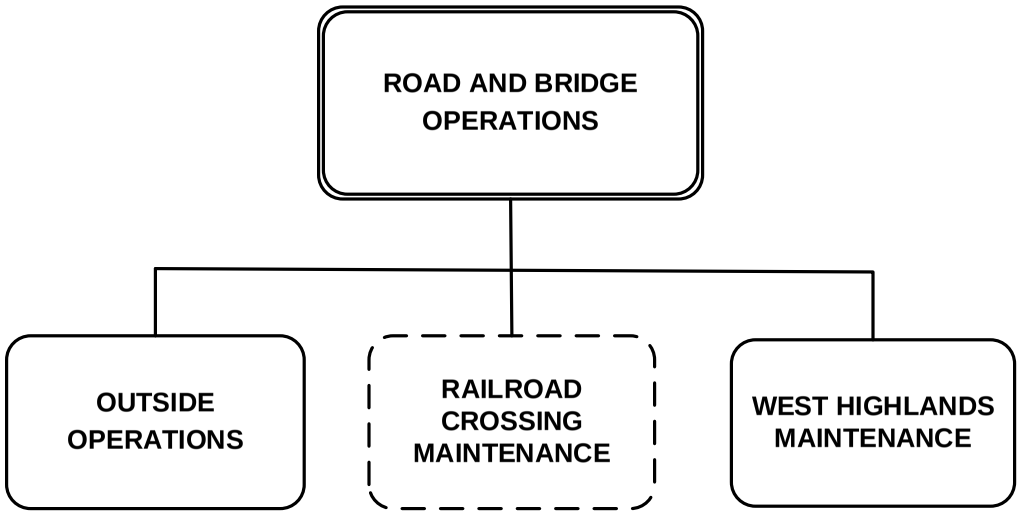
Road and Bridge

Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Outside Operations	175,552	181,900	181,900	216,900
Road & Bridge Operations	13,216,934	14,730,313	12,224,591	15,763,087
W Highlands/Highlands Park	190,025	308,481	179,850	301,421
Total Expenditures	**$13,582,511**	**$15,220,694**	**$12,586,341**	**$16,281,408**
Expenditures by Category				
Personal Services	5,248,954	5,795,963	5,451,276	5,781,262
Operating Expenses	8,395,033	7,144,665	7,169,665	7,518,883
Capital Outlay	748,173	870,400	865,400	899,000
Subtotal Operating Expenditures	**$14,392,160**	**$13,811,028**	**$13,486,341**	**$14,199,145**
Reserves	0	2,309,666	0	2,982,263
Subtotal Other Operating Expenses	**$0**	**$2,309,666**	**$0**	**$2,982,263**
Reimbursements	(809,649)	(900,000)	(900,000)	(900,000)
Total Operating Expenditures	**$13,582,511**	**$15,220,694**	**$12,586,341**	**$16,281,408**
Expenditures by Fund				
County Transportation Trust	$13,392,486	$14,912,213	$12,406,491	$15,979,987
Road District Maintenance	$190,025	$308,481	$179,850	$301,421
Number of Full Time Positions		128.00		129.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		131.60		132.60

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



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

Road and Bridge

Department: Public Works

Outside Operations

7506800

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	175,552	181,900	181,900	216,900
Subtotal Operating Expenditures	**$175,552**	**$181,900**	**$181,900**	**$216,900**
Reimbursements	0	0	0	0
Expenditures by Fund				
County Transportation Trust	$175,552	$181,900	$181,900	$216,900

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	5,248,954	5,795,963	5,451,276	5,781,262
Operating Expenses	8,029,456	6,782,915	6,807,915	7,124,880
Capital Outlay	748,173	870,400	865,400	899,000
Subtotal Operating Expenditures	**$14,026,583**	**$13,449,278**	**$13,124,591**	**$13,805,142**
Reserves	0	2,181,035	0	2,857,945
Subtotal Other Operating Expenses	**$0**	**$2,181,035**	**$0**	**$2,857,945**
Reimbursements	(809,649)	(900,000)	(900,000)	(900,000)
Total Operating Expenditures	**$13,216,934**	**$14,730,313**	**$12,224,591**	**$15,763,087**
Expenditures by Fund				
County Transportation Trust	$13,216,934	$14,730,313	$12,224,591	$15,763,087

Number of Full Time Positions	128.00	129.00
Number of Part Time Positions	11.00	11.00
Number of Full Time Equivalent Positions	131.60	132.60

Key Objectives

1. Ensure maintenance for the rights-of way are provided at the highest possible level of service

2. Maintain approximately 1000 miles of paved roads and 100 miles of dirt roads and associated rights-of-way

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Miles of right-of-way trees trimmed	107	110	112
2. Tons of asphalt repairs	864	1,100	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 rights-of-way mowing, median maintenance, tree removal and trimming, signs, striping, curbing and sidewalk maintenance. The increases in operating expenditures are due to bridge improvements on the Main Street Bridge, as well as other bridges. The reserves are for future maintenance of the County roads and bridges.

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

In fiscal year 2016-17, one full-time position will be transferred from Stormwater and 23 full-time positions will be unfunded.

Road and Bridge

Department: Public Works

W Highlands/Highlands Park

7507001

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	190,025	179,850	179,850	177,103
Subtotal Operating Expenditures	**$190,025**	**$179,850**	**$179,850**	**$177,103**
Reserves	0	128,631	0	124,318
Subtotal Other Operating Expenses	**$0**	**$128,631**	**$0**	**$124,318**
Reimbursements	0	0	0	0
Expenditures by Fund				
Road District Maintenance	$190,025	$308,481	$179,850	$301,421

Highlights

Provide rights-of-way maintenance, such as mowing, dirt road grading, signs, and tree trimming, for the West Highlands maintenance district during fiscal year 2016-17 per the special assessment agreement.

— This page intentionally blank —

Solid Waste

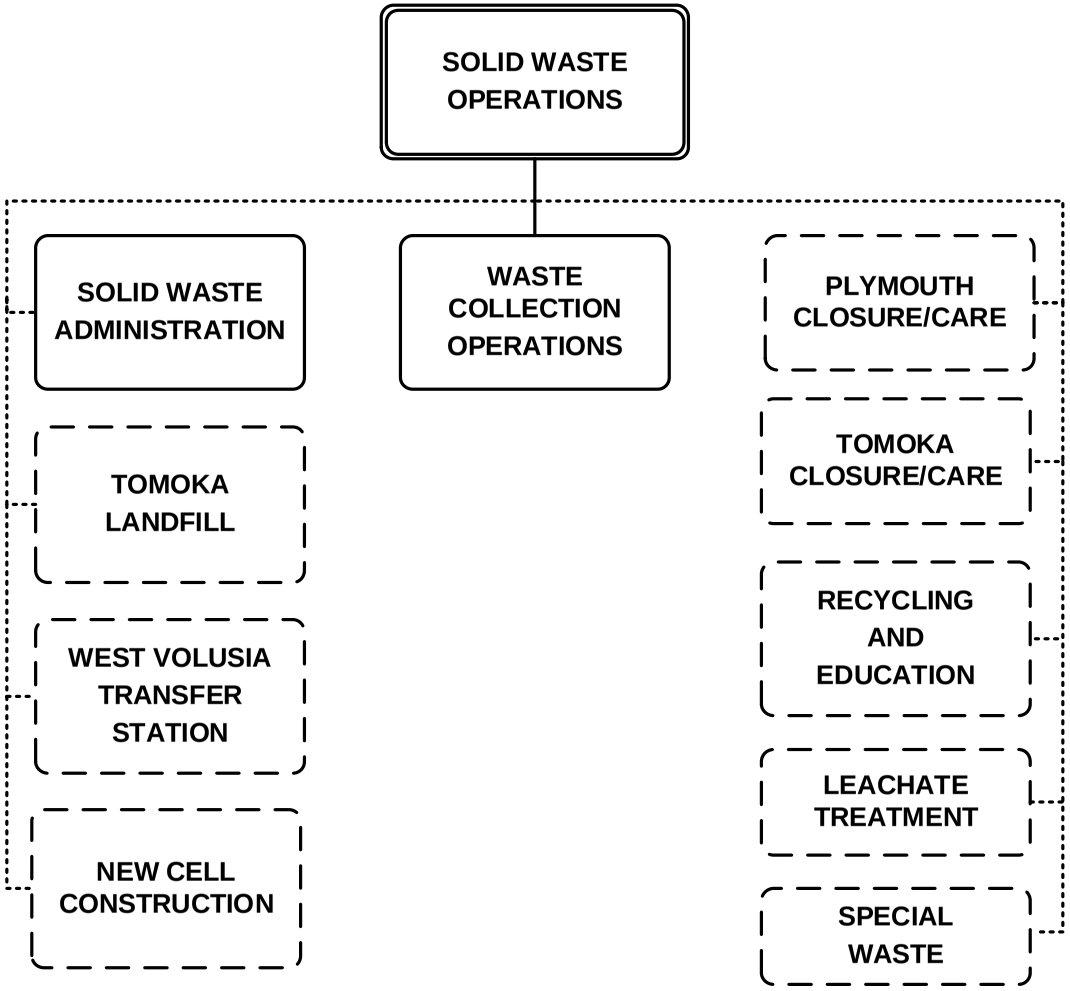
Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Collection	8,256,752	10,245,135	8,610,600	10,149,790
Solid Waste Administration	17,099,866	27,516,091	13,702,162	35,109,553
Total Expenditures	**$25,356,618**	**$37,761,226**	**$22,312,762**	**$45,259,343**
Expenditures by Category				
Personal Services	3,687,733	4,096,846	3,898,414	4,245,313
Operating Expenses	14,194,781	15,962,899	15,280,044	16,248,775
Capital Outlay	2,174,562	1,463,300	1,360,527	2,773,730
Subtotal Operating Expenditures	**$20,057,076**	**$21,523,045**	**$20,538,985**	**$23,267,818**
Capital Improvements	5,049,542	3,328,973	1,523,777	3,305,000
Grants and Aids	250,000	250,000	250,000	250,000
Reserves	0	12,659,208	0	18,436,525
Subtotal Other Operating Expenses	**$5,299,542**	**$16,238,181**	**$1,773,777**	**$21,991,525**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$25,356,618**	**$37,761,226**	**$22,312,762**	**$45,259,343**
Expenditures by Fund				
Solid Waste	$17,099,866	$27,516,091	$13,702,162	$35,109,553
Waste Collection	$8,256,752	$10,245,135	$8,610,600	$10,149,790

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.

Volusia County FLORIDA

Solid Waste

Department: Public Works

Collection

7600600

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	109,142	133,140	133,102	138,761
Operating Expenses	8,147,610	8,459,135	8,477,498	8,381,222
Subtotal Operating Expenditures	**$8,256,752**	**$8,592,275**	**$8,610,600**	**$8,519,983**
Reserves	0	1,652,860	0	1,629,807
Subtotal Other Operating Expenses	**$0**	**$1,652,860**	**$0**	**$1,629,807**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$8,256,752**	**$10,245,135**	**$8,610,600**	**$10,149,790**
Expenditures by Fund				
Waste Collection	$8,256,752	$10,245,135	$8,610,600	$10,149,790

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of unincorporated residential units per year	45,259	45,382	45,457
2. Tons of residential waste collected for recycling	4,590	4,620	4,700
3. Percent of complaints resolved in 24 hours	99	99	99
4. Number of residential education contacts	38,002	39,500	40,000

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. The reserves has been set aside for future residential solid waste and recycling collection for unincorporated household areas.

Solid Waste

Department: Public Works

Solid Waste Administration

SOLID_WASTE_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	3,578,591	3,963,706	3,765,312	4,106,552
Operating Expenses	6,047,171	7,503,764	6,802,546	7,867,553
Capital Outlay	2,174,562	1,463,300	1,360,527	2,773,730
Subtotal Operating Expenditures	**$11,800,324**	**$12,930,770**	**$11,928,385**	**$14,747,835**
Capital Improvements	5,049,542	3,328,973	1,523,777	3,305,000
Grants and Aids	250,000	250,000	250,000	250,000
Reserves	0	11,006,348	0	16,806,718
Subtotal Other Operating Expenses	**$5,299,542**	**$14,585,321**	**$1,773,777**	**$20,361,718**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$17,099,866**	**$27,516,091**	**$13,702,162**	**$35,109,553**
Expenditures by Fund				
Solid Waste	$17,099,866	$27,516,091	$13,702,162	$35,109,553

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 programs
4. Provide adequate disposal capacity for current and future waste volumes

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Tons of solid waste processed per year	482,989	492,699	502,500
2. Tons of transported waste per year	145,633	150,002	154,502
3. Percent recycled materials per year	57	50	52
4. Years of available permitted capacity	10	9	8

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 2016-17 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 2016-17 budget proposes expansion, permitting, and construction design for the 11 acre North Cell Area 4 Class I Landfill and the Southeast Class I cell design for future disposal capacity. The reserves has been set aside to meet closure care, maintenance requirements, and for capital improvement projects. Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Sections - I of this document.

The fiscal year 2016-17 budget has three unfunded positions.

State Department of Juvenile Justice

Department: Public Protection

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Pre-disposition Detention	742,393	2,259,485	2,259,485	2,288,858
Total Expenditures	**$742,393**	**$2,259,485**	**$2,259,485**	**$2,288,858**
Expenditures by Category				
Grants and Aids	742,393	2,259,485	2,259,485	2,288,858
Subtotal Other Operating Expenses	**$742,393**	**$2,259,485**	**$2,259,485**	**$2,288,858**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$742,393**	**$2,259,485**	**$2,259,485**	**$2,288,858**
Expenditures by Fund				
General	$742,393	$2,259,485	$2,259,485	$2,288,858

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.

— This page intentionally blank —

State Department of Juvenile Justice

Department: Public Protection

Pre-disposition Detention

5901000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Grants and Aids	742,393	2,259,485	2,259,485	2,288,858
Subtotal Other Operating Expenses	**$742,393**	**$2,259,485**	**$2,259,485**	**$2,288,858**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$742,393**	**$2,259,485**	**$2,259,485**	**$2,288,858**
Expenditures by Fund				
General	$742,393	$2,259,485	$2,259,485	$2,288,858

Highlights

Section 985.6865 of the Florida Statutes was enacted to resolve a dispute between the Department of Juvenile Justice and the counties regarding the calculation of detention cost sharing for juveniles.

By June 1, 2016, the state will calculate and provide to each county that is not a fiscally constrained county its annual percentage share by dividing the total number of detention days for juveniles residing in that county for the most recently completed 12-month period by the total number of detention days for juveniles in all counties that are not fiscally constrained counties during the same period. Beginning July 1, 2016, each such county shall pay to the department its annual percentage share of $42.5 million, which shall be paid in 12 equal payments due on the first day of each month.

Beginning in fiscal year 2017-18, juvenile detention costs shall be split 50/50 based on actual expenditures and the percentage of detention days used for that county's juveniles in the most recently completed 12-month period.

The costs incurred by fiscally-constrained counties will be the responsibility of the state.

— This page intentionally blank —

State Mandated Costs

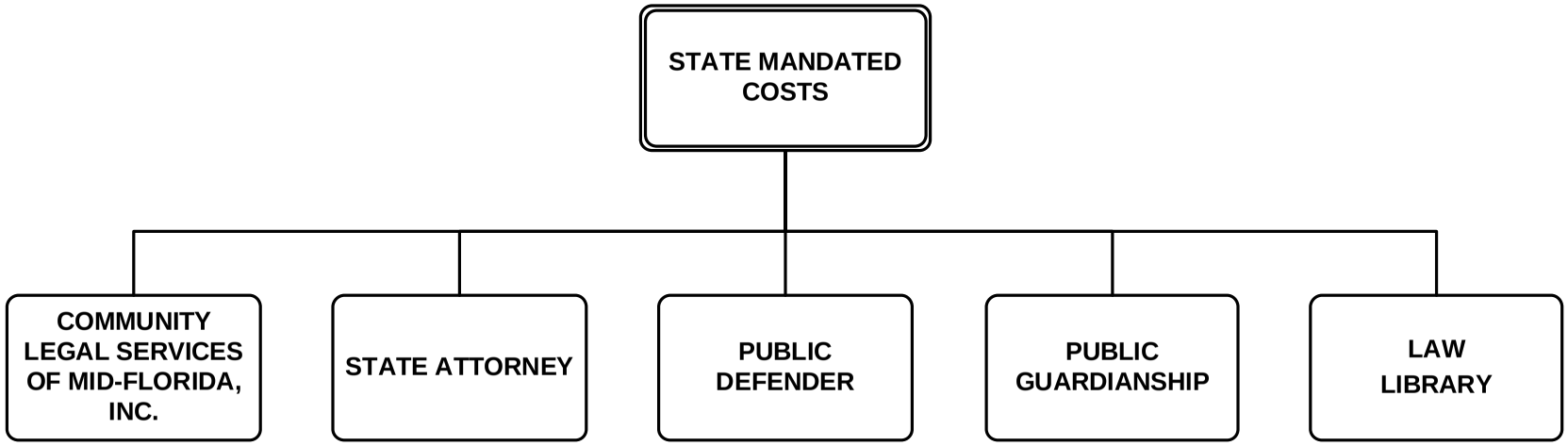
Department: State Mandated Costs

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Community Legal Services of Mid-Florida	896,000	896,000	896,000	896,000
Law Library	630,952	660,537	661,237	686,552
Public Defender	574,504	667,328	615,259	751,404
Public Guardianship	126,000	126,000	126,000	126,000
State Attorney	569,390	685,699	693,537	690,924
Total Expenditures	**$2,796,846**	**$3,035,564**	**$2,992,033**	**$3,150,880**
Expenditures by Category				
Personal Services	68,066	72,158	71,925	74,642
Operating Expenses	2,601,778	2,839,829	2,785,460	2,910,090
Capital Outlay	40,496	35,429	46,500	74,920
Subtotal Operating Expenditures	**$2,710,340**	**$2,947,416**	**$2,903,885**	**$3,059,652**
Grants and Aids	86,506	88,148	88,148	91,228
Subtotal Other Operating Expenses	**$86,506**	**$88,148**	**$88,148**	**$91,228**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,796,846**	**$3,035,564**	**$2,992,033**	**$3,150,880**
Expenditures by Fund				
General	$2,796,846	$3,035,564	$2,992,033	$3,150,880

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



Department: State Mandated Costs

Community Legal Services of Mid-Florida

3304100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 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 regardless of the location of the attorney or client. In 2015, CLSMF's Legal Helpline received over 31,000 calls and online applications and assisted more than 8,400 people over 1,100 of whom were Volusia County residents. 88% of helpline clients who returned surveys said they would use the helpline again if they had another legal problem.

Beginning in 2016, CLSMF has changed the staffing model for the helpline in an effort to increase efficiency and provide services to more clients. Until this year, helpline intakes were conducted by non-attorney intake specialists who screened applicants for financial and program eligibility for our services, then put callers on a list to be called back by the next available staff attorney. Often, we found the client was unable to be reached later, or calls were made back and forth multiple times before the client was ever actually able to speak with the attorney.

Under our new model, the helpline is now staffed with 12 dedicated full and part-time attorneys who are trained to screen clients for eligibility and conduct the intake. They are able to screen for additional legal issues and provide callers with legal advice and brief assistance during the initial interview, thereby improving the delivery of services to the client. We project that adoption of this model will allow us to increase our efficiency and nearly double the number of clients we are able to serve in the next two years.

CLSMF also runs a Volunteer Lawyers Project (VLP), which recruits volunteer attorneys to provide free legal assistance to low-income clients. In 2015, a total of 416 cases from Volusia County were referred to volunteer attorneys. In addition, the VLP offers legal advice clinics where Volusia County residents can receive free legal advice from private attorneys on various matters. Currently, CLSMF offers a weekly general legal advice clinic in Daytona Beach Walk-In Wednesdays, a twice-monthly legal advice clinic in DeLand, and a periodic legal advice clinic in Ormond Beach. In 2015, CLSMF attorneys and paralegals provided civil legal help to over 1,600 Volusia County residents, including 458 seniors, 209 veterans, and 198 victims of domestic violence.

CLSMF's Daytona Beach office houses nine attorneys and one paralegal who help low-income, elderly, or victimized Volusia County residents with a wide array of legal issues. Our family law attorneys help victims of domestic violence obtain injunctions for protection (also known as restraining orders) 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 the Landlord-Tenant law, defend unlawful eviction actions, and work to preserve affordable housing for low-income workers and their families. Our children's rights attorneys fight for the rights of disabled school children for appropriate accommodations in the public school system.

CLSMF's public benefits paralegal helps low-income families obtain or keep needed income through programs such as SNAP (food stamps), unemployment compensation, temporary cash assistance, Medicaid, Supplemental Security Income, Social Security Disability Insurance, and others. Our veterans attorney helps disabled veterans appeal the denial of veterans benefits, discharge upgrades, and other military benefits. In 2015, these advocates secured back awards in excess of $109,000 for Volusia County residents in cases involving Food Stamps, SSDI, SSI, Unemployment, and Veterans Benefits.

Department: State Mandated Costs

Law Library

3307140

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	630,952	660,537	661,237	686,552
Subtotal Operating Expenditures	**$630,952**	**$660,537**	**$661,237**	**$686,552**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$630,952**	**$660,537**	**$661,237**	**$686,552**
Expenditures by Fund				
General	$630,952	$660,537	$661,237	$686,552

Key Objectives

1. Meet the legal information needs of the community

2. Increase awareness of Law Library resources and services

3. Develop and provide programs and services for Library users

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Patron usage by calendar year	51,716	51,845	51,975
2. Annual website visits	49,599	49,723	49,847
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 government 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 research workstations in Deltona and Ormond Beach. The VCLL also 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	447,502	565,751	513,682	607,256
Capital Outlay	40,496	13,429	13,429	52,920
Subtotal Operating Expenditures	**$487,998**	**$579,180**	**$527,111**	**$660,176**
Grants and Aids	86,506	88,148	88,148	91,228
Subtotal Other Operating Expenses	**$86,506**	**$88,148**	**$88,148**	**$91,228**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$574,504**	**$667,328**	**$615,259**	**$751,404**
Expenditures by Fund				
General	$574,504	$667,328	$615,259	$751,404

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.

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

State Mandated Costs

Department: State Mandated Costs

Public Guardianship

3307040

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 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 provides necessary services to residents 18 or older who lack the capacity to make their own decisions, do not have a willing 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	68,066	72,158	71,925	74,642
Operating Expenses	501,324	591,541	588,541	594,282
Capital Outlay	0	22,000	33,071	22,000
Subtotal Operating Expenditures	**$569,390**	**$685,699**	**$693,537**	**$690,924**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$569,390**	**$685,699**	**$693,537**	**$690,924**
Expenditures by Fund				
General	$569,390	$685,699	$693,537	$690,924

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, 2004. Florida Statutes Section 29.008, 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.

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

— This page intentionally blank —

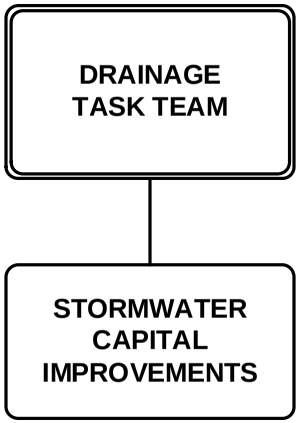
Stormwater

Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Drainage Task Team	2,207,382	8,569,326	5,175,188	5,234,189
Stormwater Capital Improvements	2,073,110	2,870,000	2,660,787	3,820,000
Total Expenditures	**$4,280,492**	**$11,439,326**	**$7,835,975**	**$9,054,189**
Expenditures by Category				
Personal Services	2,690,838	3,036,375	2,866,857	3,071,799
Operating Expenses	1,582,975	1,723,491	1,723,441	1,826,190
Capital Outlay	421,505	573,000	724,890	632,000
Subtotal Operating Expenditures	**$4,695,318**	**$5,332,866**	**$5,315,188**	**$5,529,989**
Capital Improvements	1,710,200	3,000,000	2,690,787	3,950,000
Interfund Transfers	400,000	2,000,000	2,000,000	0
Reserves	0	3,276,460	0	1,744,200
Subtotal Other Operating Expenses	**$2,110,200**	**$8,276,460**	**$4,690,787**	**$5,694,200**
Reimbursements	(2,525,026)	(2,170,000)	(2,170,000)	(2,170,000)
Total Operating Expenditures	**$4,280,492**	**$11,439,326**	**$7,835,975**	**$9,054,189**
Expenditures by Fund				
Stormwater Utility	$4,280,492	$11,439,326	$7,835,975	$9,054,189
Number of Full Time Positions		56.00		55.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		56.75		55.75

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	2,690,838	3,036,375	2,866,857	3,071,799
Operating Expenses	1,499,369	1,653,491	1,653,441	1,756,190
Capital Outlay	421,505	573,000	724,890	632,000
Subtotal Operating Expenditures	**$4,611,712**	**$5,262,866**	**$5,245,188**	**$5,459,989**
Capital Improvements	120,696	200,000	100,000	200,000
Interfund Transfers	0	2,000,000	2,000,000	0
Reserves	0	3,276,460	0	1,744,200
Subtotal Other Operating Expenses	**$120,696**	**$5,476,460**	**$2,100,000**	**$1,944,200**
Reimbursements	(2,525,026)	(2,170,000)	(2,170,000)	(2,170,000)
Total Operating Expenditures	**$2,207,382**	**$8,569,326**	**$5,175,188**	**$5,234,189**
Expenditures by Fund				
Stormwater Utility	$2,207,382	$8,569,326	$5,175,188	$5,234,189

Number of Full Time Positions	56.00	55.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	56.75	55.75

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. Replace deteriorated storm pipe and structures

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of catch basins inspected	7,600	8,000	8,500
2. Feet of roadside ditch systems cleaned	268,251	300,000	300,000
3. Acres of retention areas maintained	1,689	1,700	1,800
4. Feet of deteriorated pipe replaced	7,871	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 2016-17 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 Loads (TMDL) program. The County is involved in two current Basin Management Action Plan (BMAP) processes for the Halifax River, Tomoka River and St. John's River. The reserves has been set aside for future land procurement, drainage projects and/or equipment procurement. Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

The fiscal year 2016-17 has four unfunded positions and one full-time position transferred to the Road and Bridge Division.

Department: Public Works

Stormwater Capital Improvements

STORM_CAPITAL

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	83,606	70,000	70,000	70,000
Subtotal Operating Expenditures	**$83,606**	**$70,000**	**$70,000**	**$70,000**
Capital Improvements	1,589,504	2,800,000	2,590,787	3,750,000
Interfund Transfers	400,000	0	0	0
Subtotal Other Operating Expenses	**$1,989,504**	**$2,800,000**	**$2,590,787**	**$3,750,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,073,110**	**$2,870,000**	**$2,660,787**	**$3,820,000**
Expenditures by Fund				
Stormwater Utility	$2,073,110	$2,870,000	$2,660,787	$3,820,000

Highlights

Capital Improvement funds are allocated for the commencement and/or completion of capital projects. Detail of Capital Improvements can be found in Section - I of this document.

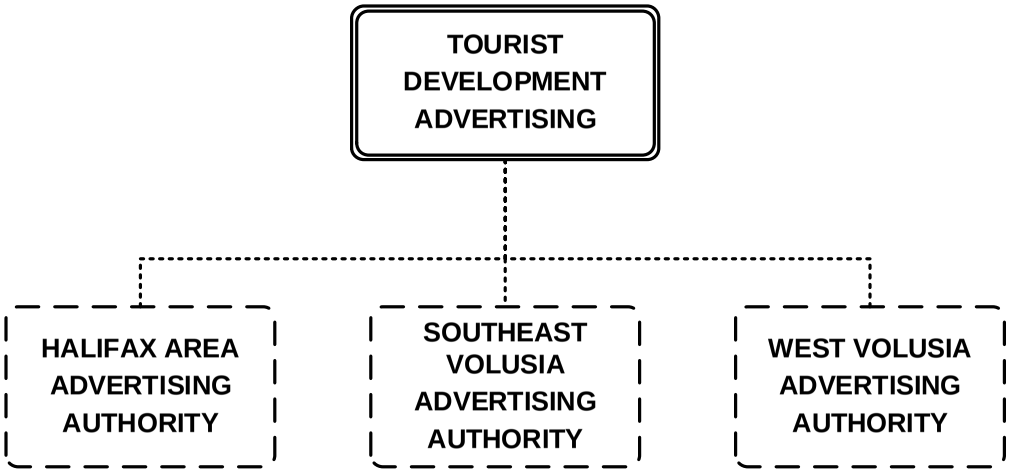
Tourist Development

Department: Tourist Development

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Tourist Development	9,652,357	10,000,445	10,426,786	10,966,151
Total Expenditures	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**
Expenditures by Category				
Operating Expenses	9,652,357	10,000,445	10,426,786	10,966,151
Subtotal Operating Expenditures	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**
Expenditures by Fund				
Convention Development Tax	$9,652,357	$10,000,445	$10,426,786	$10,966,151

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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	9,652,357	10,000,445	10,426,786	10,966,151
Subtotal Operating Expenditures	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$9,652,357**	**$10,000,445**	**$10,426,786**	**$10,966,151**
Expenditures by Fund				
Convention Development Tax	$9,652,357	$10,000,445	$10,426,786	$10,966,151

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 rentals in each of the three districts. The districts include the Halifax Area Advertising Authority (HAAA), Southeast Volusia Advertising Authority (SVAA), and West Volusia Advertising Authority (WVAA). The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

The fiscal year 2016-17 budget includes a 2% administrative cost for the disbursement of funds to the advertising authorities. HAAA will receive $8,286,939, SVAA will receive $1,955,188 and WVAA will receive $504,812.

— This page intentionally blank —

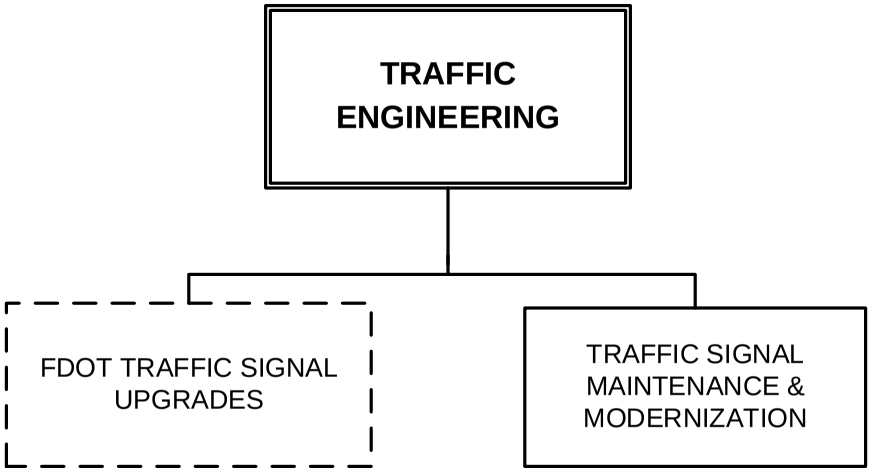
Traffic Engineering

Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Traffic Engineering	955,525	1,986,616	1,191,285	2,084,434
Traffic Signal Modernization	1,836,890	2,542,127	2,491,199	2,780,786
Total Expenditures	**$2,792,415**	**$4,528,743**	**$3,682,484**	**$4,865,220**
Expenditures by Category				
Personal Services	1,225,401	1,484,459	1,392,988	1,566,470
Operating Expenses	1,326,557	1,669,247	1,704,496	1,744,306
Capital Outlay	55,530	10,000	10,000	46,000
Subtotal Operating Expenditures	**$2,607,488**	**$3,163,706**	**$3,107,484**	**$3,356,776**
Capital Improvements	212,159	600,000	600,000	700,000
Reserves	0	790,037	0	833,444
Subtotal Other Operating Expenses	**$212,159**	**$1,390,037**	**$600,000**	**$1,533,444**
Reimbursements	(27,232)	(25,000)	(25,000)	(25,000)
Total Operating Expenditures	**$2,792,415**	**$4,528,743**	**$3,682,484**	**$4,865,220**
Expenditures by Fund				
County Transportation Trust	$2,792,415	$4,528,743	$3,682,484	$4,865,220
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



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

Traffic Engineering

Department: Public Works

Traffic Engineering

TRAFFIC_ENG

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	536,261	657,124	603,173	645,892
Operating Expenses	442,156	554,455	603,112	584,098
Capital Outlay	4,340	10,000	10,000	46,000
Subtotal Operating Expenditures	**$982,757**	**$1,221,579**	**$1,216,285**	**$1,275,990**
Reserves	0	790,037	0	833,444
Subtotal Other Operating Expenses	**$0**	**$790,037**	**$0**	**$833,444**
Reimbursements	(27,232)	(25,000)	(25,000)	(25,000)
Total Operating Expenditures	**$955,525**	**$1,986,616**	**$1,191,285**	**$2,084,434**
Expenditures by Fund				
County Transportation Trust	$955,525	$1,986,616	$1,191,285	$2,084,434

Number of Full Time Positions	11.00	10.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	11.00	10.00

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 County 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of traffic studies & volume/vehicle classification counts	514	740	740
2. Complete yearly AADT & LOS report	1	1	1
3. Number of days to complete traffic studies after receiving request	75	100	100
4. Number of development projects reviewed	800	1,584	1,000

Highlights

Traffic Engineering is responsible for transportation planning, and proper warranting, design, installation, operations, and maintenance of traffic control devices countywide. The Division analyzes all land use amendments with regard to transportation impacts within the Volusia County provisions of Chapter 2 Transportation Element of the Comprehensive Plan - 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 and final site plans, subdivision overall development plans, preliminary and final plans, transportation concurrency applications, and transportation impact analyses. The reserves are set aside for the County's road system. Details of the Capital Outlay can be found in Section - J of this document.

The fiscal year 2016-17 budget has two unfunded positions and one full-time position transferred to the Traffic Signal Modernization Division.

Traffic Engineering

Department: Public Works

Traffic Signal Modernization

7702502

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	689,140	827,335	789,815	920,578
Operating Expenses	884,401	1,114,792	1,101,384	1,160,208
Capital Outlay	51,190	0	0	0
Subtotal Operating Expenditures	**$1,624,731**	**$1,942,127**	**$1,891,199**	**$2,080,786**
Capital Improvements	212,159	600,000	600,000	700,000
Subtotal Other Operating Expenses	**$212,159**	**$600,000**	**$600,000**	**$700,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,836,890**	**$2,542,127**	**$2,491,199**	**$2,780,786**
Expenditures by Fund				
County Transportation Trust	$1,836,890	$2,542,127	$2,491,199	$2,780,786

Number of Full Time Positions	10.00	11.00
Number of Full Time Equivalent Positions	10.00	11.00

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of twice per year traffic signal preventative maintenance	684	674	684
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

The Traffic Signal Modernization provides routine and emergency maintenance to all local jurisdiction signals, school flashers, and flashers; except for the City of Daytona Beach. Currently, this entails 342 signals, 159 school flashers and 74 flashers countywide. Traffic Engineering is proposing to rebuild the existing strain pole signal at Clyde Morris Boulevard and City Center Boulevard/Willow Run Boulevard as a mast arm structure. Existing diagonal strain pole signals at Dirksen Drive & Interstate 4 East Bound Ramps and at Graves Avenue and Kentucky Avenue will be rebuilt as a box (4-pole design). Traffic Signal Modernization is also planning to modernize the overhead signals, controllers, and cabinets at Doyle Road and Saxon Boulevard and at Doyle Road and Courtland Boulevard.

In fiscal year 2016-17, one full-time position will be transferred from the Traffic Engineering Division.

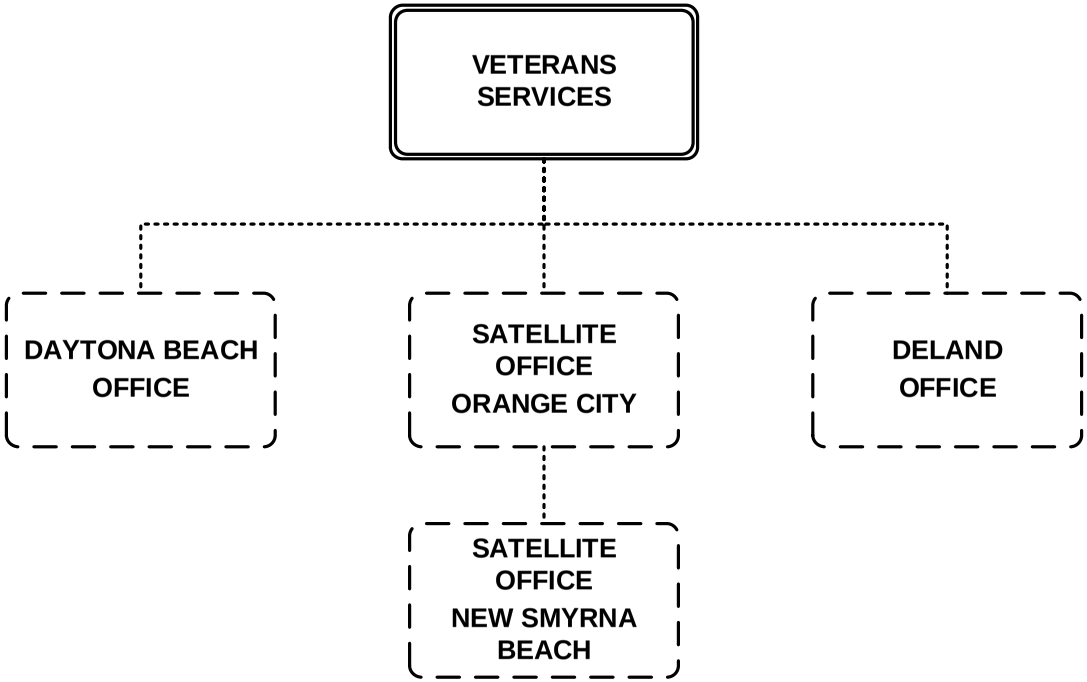
Veterans' Services

Department: Community Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Veterans' Services	611,091	666,430	658,232	696,420
Total Expenditures	**$611,091**	**$666,430**	**$658,232**	**$696,420**
Expenditures by Category				
Personal Services	525,355	559,000	550,802	592,650
Operating Expenses	85,736	107,430	107,430	103,770
Subtotal Operating Expenditures	**$611,091**	**$666,430**	**$658,232**	**$696,420**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$611,091**	**$666,430**	**$658,232**	**$696,420**
Expenditures by Fund				
General	$611,091	$666,430	$658,232	$696,420
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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	525,355	559,000	550,802	592,650
Operating Expenses	85,736	107,430	107,430	103,770
Subtotal Operating Expenditures	**$611,091**	**$666,430**	**$658,232**	**$696,420**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$611,091**	**$666,430**	**$658,232**	**$696,420**
Expenditures by Fund				
General	$611,091	$666,430	$658,232	$696,420

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of claims & benefits filed	6,977	7,200	7,200
2. Number of veterans/dependents served	7,188	8,000	8,000
3. Number of appeals on behalf of veterans and dependents	465	600	600
4. Number of client support cases for veterans & dependents	53,780	56,000	56,000

Highlights

The Florida Statue 292.11 allows for the county to employ a Veteran Service Officer and Staff. The Volusia County Veterans Services 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 for which they are entitled under Federal and State Laws and County regulations. Offices are located in Daytona Beach, Deland, New Smyrna Beach, and Orange City. Due to the frequent changes in laws and regulations, training and certification of the staff is essential. Continued certification and accreditation is necessary through the training provided by the Florida Department of Veteran Affairs (FDVA), the Department of Veteran Affairs (VA), and internally by the division.

— This page intentionally blank —

Water Resources and Utilities

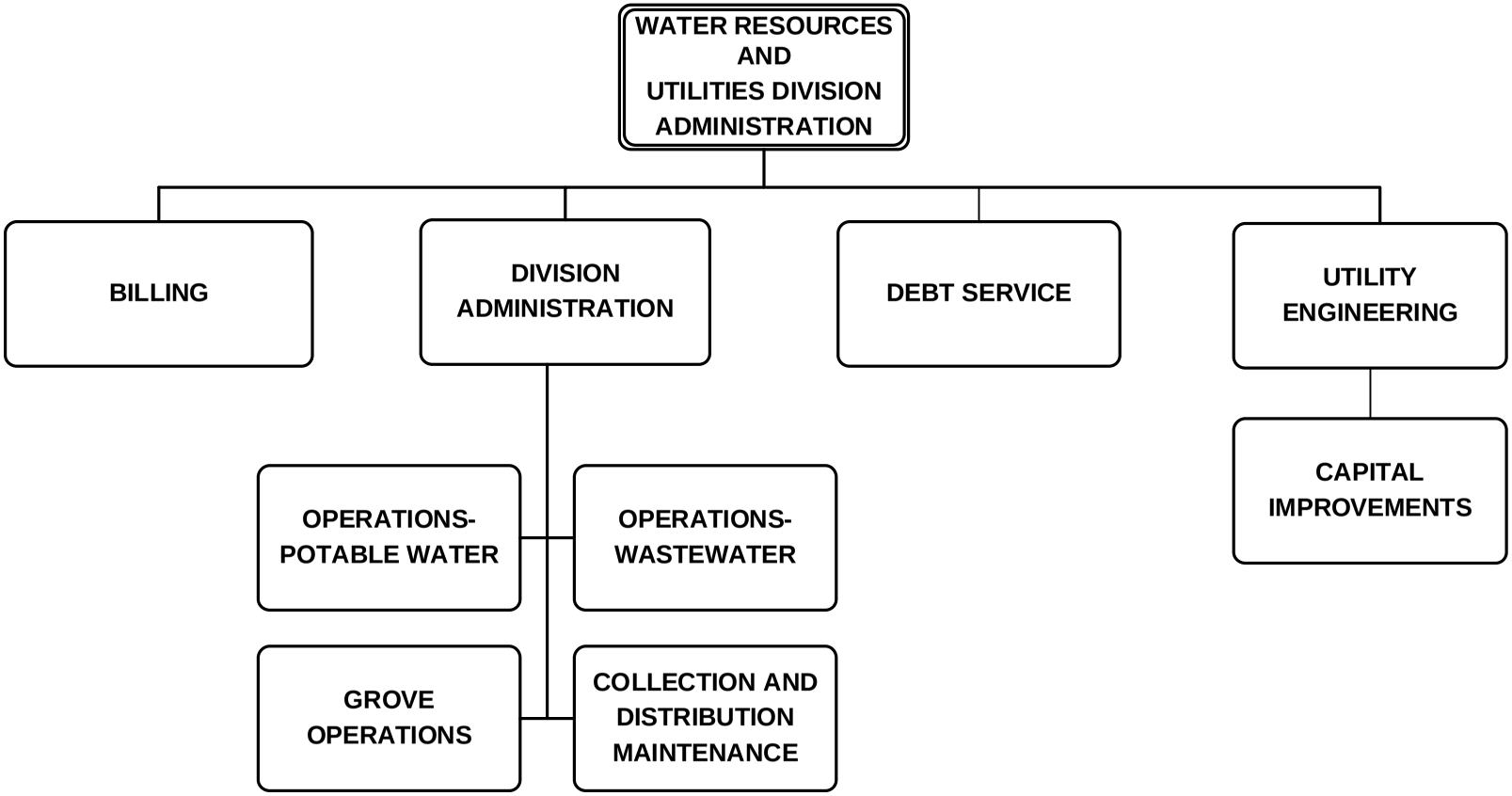
Department: Public Works

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Collection and Distribution Maintenance	1,481,871	1,353,846	1,363,671	1,396,992
Customer Service	341,666	311,417	299,086	288,014
Operations-Potable Water	1,725,331	1,712,178	1,828,204	1,851,590
Utility Engineering	329,606	356,418	355,592	365,098
Water Utilities Capital Improvements	7,518,170	7,622,484	16,861,682	6,427,912
Water Utilities Debt Service	352,903	2,317,859	2,317,859	2,308,308
Water Utilities Division Administration	2,066,846	3,069,528	2,309,088	2,908,073
Water Utilities Wastewater	2,612,246	2,818,680	2,758,986	2,868,986
Total Expenditures	**$16,428,639**	**$19,562,410**	**$28,094,168**	**$18,414,973**
Expenditures by Category				
Personal Services	3,243,823	3,650,670	3,522,219	3,835,173
Operating Expenses	7,043,470	5,819,872	5,987,408	6,042,210
Capital Outlay	138,061	360,000	360,000	325,000
Subtotal Operating Expenditures	**$10,425,354**	**$9,830,542**	**$9,869,627**	**$10,202,383**
Capital Improvements	5,650,382	5,150,000	15,881,682	3,500,000
Debt Service	352,903	2,317,859	2,317,859	2,308,308
Interfund Transfers	0	25,000	25,000	0
Reserves	0	2,239,009	0	2,404,282
Subtotal Other Operating Expenses	**$6,003,285**	**$9,731,868**	**$18,224,541**	**$8,212,590**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$16,428,639**	**$19,562,410**	**$28,094,168**	**$18,414,973**
Expenditures by Fund				
Water and Sewer Utilities	$16,428,639	$19,562,410	$28,094,168	$18,414,973

Number of Full Time Positions	61.00	61.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	61.00	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



Volusia County
FLORIDA

Water Resources and Utilities

Department: Public Works

Collection and Distribution Maintenance

7806010

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	611,806	675,346	685,171	714,492
Operating Expenses	870,065	678,500	678,500	682,500
Subtotal Operating Expenditures	**$1,481,871**	**$1,353,846**	**$1,363,671**	**$1,396,992**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,481,871**	**$1,353,846**	**$1,363,671**	**$1,396,992**
Expenditures by Fund				
Water and Sewer Utilities	$1,481,871	$1,353,846	$1,363,671	$1,396,992

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

Key Objectives

1. Convert all residential and commercial meters to automated meter read (AMR) technology
2. Provide timely and accurate utility locates as requested
3. Maintain fire hydrant repair/flow testing and valve turning programs
4. Perform monthly meter reads for potable and reclaimed water accounts

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of meter conversions	98	99	100
2. Number of utility locates performed	2,718	2,900	2,900
3. Number of valves turned and hydrants tested	2,656	2,670	2,695
4. Number of linear feet of sewer main cleaned	16,547	16,700	16,750

Highlights

The Sewer Collection, Water Distribution and Maintenance area is responsible for the reliable delivery of water service and the safe conveyance of wastewater service. Staff maintains approximately 248 miles of water mains, 1,484 fire hydrants, 191 miles of sewer mains, and 120 lift stations.

Water Resources and Utilities

Department: Public Works

Customer Service

7800800

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	99,431	131,842	98,523	133,078
Operating Expenses	242,235	154,575	175,563	154,936
Subtotal Operating Expenditures	**$341,666**	**$286,417**	**$274,086**	**$288,014**
Interfund Transfers	0	25,000	25,000	0
Subtotal Other Operating Expenses	**$0**	**$25,000**	**$25,000**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$341,666**	**$311,417**	**$299,086**	**$288,014**
Expenditures by Fund				
Water and Sewer Utilities	$341,666	$311,417	$299,086	$288,014

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 account Volusia County utility customers

2. Continue to increase number of automatic fund transfer accounts

3. Set up and close customer accounts as requested

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of bills mailed to active water and sewer accounts per month	15,053	15,200	15,300
2. Number of ACH and online payments	3,367	3,500	3,700
3. Number of new service accounts	2,504	2,550	2,575

Highlights

The primary function of the Customer Service area is management and billing for over 15,000 water customers and more than 10,000 wastewater accounts and the collection of approximately $14 million in annual revenue. More than 180,000 bills are generated on an annual basis.

In fiscal year 2015-16, a new customer-friendly portal was successfully implemented allowing customers improved access and historical water consumption information through web-based applications.

Water Resources and Utilities

Department: Public Works

Operations-Potable Water

7804000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	573,246	641,178	615,204	681,590
Operating Expenses	1,152,085	1,071,000	1,213,000	1,170,000
Subtotal Operating Expenditures	**$1,725,331**	**$1,712,178**	**$1,828,204**	**$1,851,590**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,725,331**	**$1,712,178**	**$1,828,204**	**$1,851,590**
Expenditures by Fund				
Water and Sewer Utilities	$1,725,331	$1,712,178	$1,828,204	$1,851,590

Number of Full Time Positions	9.00	10.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	9.00	10.00

Key Objectives

1. Provide a safe and reliable source of potable (drinking) water for customer needs

2. Operate water treatment facilities in efficient manner and in compliance with all federal and state standards

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Amount of potable water processed (million gallons per year)	4	4	4
2. Number of plants owned	9	9	9

Highlights

The Potable Water Operations area consists of state licensed treatment plant operators responsible for the operation of all water treatment facilities in accordance with federal and state safe drinking water standards.

In fiscal year 2016-17, the division will initiate technology improvements within its ground storage tanks at its Glen Abbey and Deltona North water plants for enhanced water quality.

In fiscal year 2015-16 a treatment plant operator transferred from the Wastewater area.

Water Resources and Utilities

Department: Public Works

Utility Engineering

7801000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	278,238	281,418	280,592	290,098
Operating Expenses	51,368	75,000	75,000	75,000
Subtotal Operating Expenditures	**$329,606**	**$356,418**	**$355,592**	**$365,098**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$329,606**	**$356,418**	**$355,592**	**$365,098**
Expenditures by Fund				
Water and Sewer Utilities	$329,606	$356,418	$355,592	$365,098

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. Develop a CIP program, provide project management, contract design, and construction
2. Update and manage the GIS data base
3. Maintain the County's Consumptive Use Permits and Florida Dept of Environmental Protection permits

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of capital projects	6	7	6
2. Number of GPS for all water and sewer assets	325	300	420
3. Number of permits maintained	15	11	12

Highlights

The primary function of the Utility Engineering area 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.

The fiscal year 2016-17 budget includes one unfunded position.

Water Resources and Utilities

Department: Public Works

Water Utilities Capital Improvements

WATER_UTIL_CAP_IMPR

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	1,771,085	620,000	620,000	675,000
Capital Outlay	96,703	360,000	360,000	325,000
Subtotal Operating Expenditures	**$1,867,788**	**$980,000**	**$980,000**	**$1,000,000**
Capital Improvements	5,650,382	5,150,000	15,881,682	3,500,000
Reserves	0	1,492,484	0	1,927,912
Subtotal Other Operating Expenses	**$5,650,382**	**$6,642,484**	**$15,881,682**	**$5,427,912**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$7,518,170**	**$7,622,484**	**$16,861,682**	**$6,427,912**
Expenditures by Fund				
Water and Sewer Utilities	$7,518,170	$7,622,484	$16,861,682	$6,427,912

Highlights

Water Utilities Capital Improvements area is where new and replacement equipment is budgeted such as generators, pumps, motors, and water monitoring equipment. New and replacement projects budgeted here include rehabilitation of treatment plants, and distribution and collection system infrastructure necessary for the reliable and safe delivery of water and wastewater services.

In fiscal year 2016-17, planned capital improvements include continuous programs for production well rehabilitation, water main replacements, sewer rehabilitation, meter replacement, and telemetry upgrades. Details of Capital Outlay can be found in Section - J and 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 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Debt Service	352,903	2,317,859	2,317,859	2,308,308
Subtotal Other Operating Expenses	**$352,903**	**$2,317,859**	**$2,317,859**	**$2,308,308**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$352,903**	**$2,317,859**	**$2,317,859**	**$2,308,308**
Expenditures by Fund				
Water and Sewer Utilities	$352,903	$2,317,859	$2,317,859	$2,308,308

Highlights

The issuance of long-term debt is a common financing method used by most utilities as a means to pay for major water and wastewater capital improvements. Long-term financing is appropriate for projects such as buildings, land acquisition, treatment plant upgrades and expansions where the assets useful life is greater than 20 years. 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 October 2019. Average debt service expenses are $820,000 per year.

$9,023,326 SE Wastewater Facilities State Revolving Fund (SRF) loan. Interest on this loan is 3.24% and final maturity is February 2020. Average debt service expenses are $564,300 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 June 2017. Average debt service expenses are $117,800 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 May 2020. Average debt service expenses are $198,900 per year.

$9,103,717 SW Regional Water Reclamation Facility Expansion State Revolving Fund (SRF) loan. Interest on this loan is 3.05% and final maturity is June 2030. Average debt service expenses are $605,300 per year.

Water Resources and Utilities

Department: Public Works

Water Utilities Division Administration

WATER_UTIL_ADMIN

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	623,200	758,706	730,243	803,629
Operating Expenses	1,402,288	1,564,297	1,578,845	1,628,074
Capital Outlay	41,358	0	0	0
Subtotal Operating Expenditures	**$2,066,846**	**$2,323,003**	**$2,309,088**	**$2,431,703**
Reserves	0	746,525	0	476,370
Subtotal Other Operating Expenses	**$0**	**$746,525**	**$0**	**$476,370**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,066,846**	**$3,069,528**	**$2,309,088**	**$2,908,073**
Expenditures by Fund				
Water and Sewer Utilities	$2,066,846	$3,069,528	$2,309,088	$2,908,073

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

Key Objectives

1. Total number of utility connections
2. Input Lucity work orders and maintain Lucity database
3. Number of inserts sent annually

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of utility connections	15,062	15,200	15,350
2. Number of work orders	7,557	7,700	8,000
3. Number of inserts mailed annually	45,200	60,500	62,000

Highlights

Utilities Administration is responsible for overall management and administrative support for the Water, Wastewater, Distribution/Collections, Engineering, and Customer Service areas. Primary managerial functions include strategic planning and program implementation; monitoring and reporting regulatory compliance; recruitment and development of personnel resources; financial analysis and budgetary control; and capital improvement planning. Other functions include purchasing and procurement; asset tracking and inventory control; clerical support and customer follow-up; and the promotion of water conservation and water quality awareness programs.

During fiscal year 2016-17, Utilities Administration will continue to partner with local utilities, regulatory agencies, and other County departments in providing technical assistance and developing regional solutions for addressing countywide water quality, water supply, and legislative issues.

Water Resources and Utilities

Department: Public Works

Water Utilities Wastewater

WATER_UTIL_WWATER

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	1,057,902	1,162,180	1,112,486	1,212,286
Operating Expenses	1,554,344	1,656,500	1,646,500	1,656,700
Subtotal Operating Expenditures	**$2,612,246**	**$2,818,680**	**$2,758,986**	**$2,868,986**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,612,246**	**$2,818,680**	**$2,758,986**	**$2,868,986**
Expenditures by Fund				
Water and Sewer Utilities	$2,612,246	$2,818,680	$2,758,986	$2,868,986

Number of Full Time Positions	21.00	20.00
Number of Part Time Positions	0.00	0.00
Number of Full Time Equivalent Positions	21.00	20.00

Key Objectives

1. Provide a safe treatment of wastewater for the protection of the community's natural resources

2. Operate in compliance with all federal and state clean water standards

3. Produce reclaimed water supply sufficient to meet customer demands

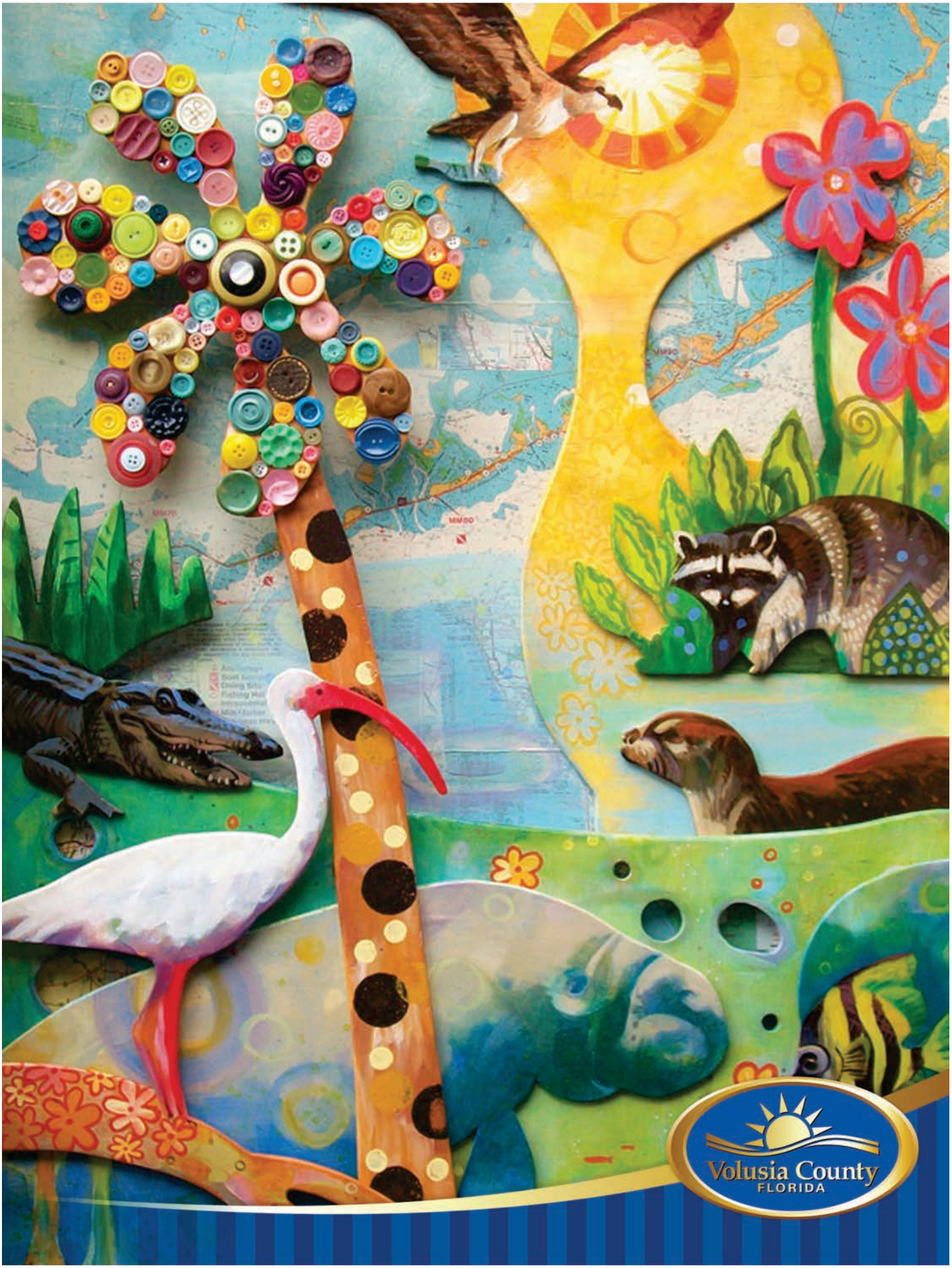
Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Wastewater processed (in millions of gallons)	2	2	2
2. Percent of plants with FDEP permit effluent compliance > 99%	100	100	100
3. Reclaimed water pumped (millions of gallons per year)	1	1	1

Highlights

Wastewater Operations consists of state licensed treatment plant operators responsible for the operation of all wastewater treatment facilities in accordance with federal and state clean water standards.

During fiscal year 2015-16, Water Resources and Utilities completed construction of a force main along the north peninsula connecting to the City of Ormond Beach wastewater treatment system and allowing for the decommissioning of four aging wastewater package plants. In addition, the organization initiated a $12.1 million wastewater treatment upgrade and expansion at its Southwest Regional Reclamation facility. This project, funded in cooperation with the St. Johns River Water Management District and the Florida Department of Environmental Protection, will help to improve water quality within Blue Springs through significant reductions in nutrients.

In fiscal year 2015-16 a treatment plant operator transferred to the Potable Water area. The fiscal year 2016-17 budget includes two unfunded positions.



Debt Service

G - Debt Service

Volusia County Debt Service..... G - 1
Debt Service Summary..... G - 2
Debt Service Pledged Revenue..... G - 4
Schedule of Debt Service Requirements..... G - 5
Summary of Outstanding Bond Debt..... G - 6
Summary Debt Service Budgets by Fund..... G - 9
Subordinate Lien Sales Tax Refunding Revenue Bonds Fund - 201..... G - 10
Tourist Development Tax Refunding Revenue Bonds Fund - 202..... G - 12
Tourist Development Tax Revenue Bonds Fund - 203..... G - 14
Capital Improvement Revenue Bonds Fund - 204..... G - 16
Capital Improvement Revenue Note Fund - 208..... G - 18
Williamson Boulevard Capital Improvement Revenue Note Fund - 209..... G - 20
Gas Tax Refunding Revenue Bonds Fund - 213..... G - 22
CDD Capital Improvement Revenue Note Fund - 214 (Anticipated) ..... G - 24
Capital Improvement Revenue Note, 2017 Fund - 215 (Anticipated)..... G - 26
Limited Tax General Obligation Refunding Bonds Fund - 262..... G - 28
Capital Improvement Revenue and Refunding Bonds Fund - 297..... G - 30
Proprietary Funds - Airport (451), Water and Sewer Utilities (457), Parking Garage (475) ..... G - 32

— This page intentionally blank —

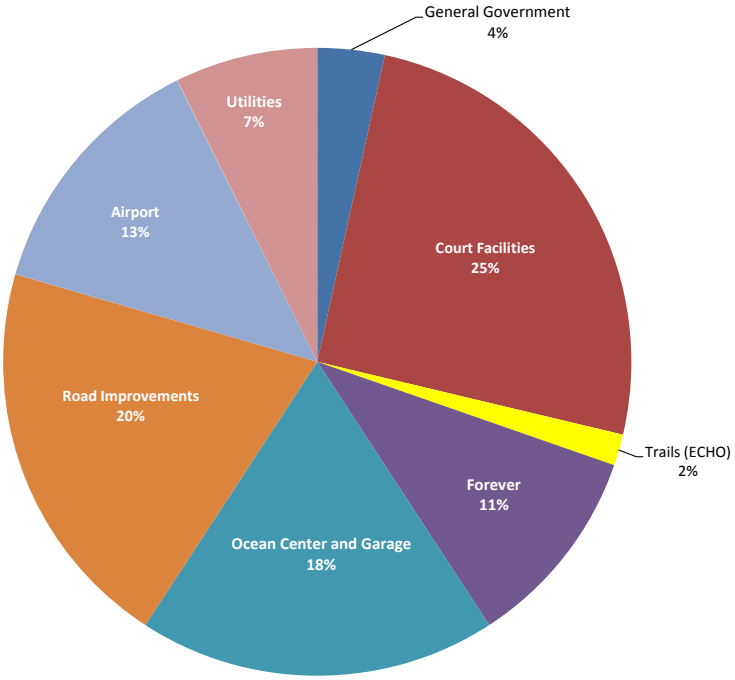
Volusia County
FLORIDA

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 or 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. In January 2016, Fitch Ratings began a routine surveillance of certain county debt that had been rated by their agency. The rating outlook is stable for all bonds.

The fiscal year 2016-17 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is $31,413,850 including $4,623,817 in revenue notes, $20,598,212 in non-self-supporting debt, $1,489,425 in State Revolving Loans, and $4,702,396 in self-supporting debt. The graph below shows debt by function for fiscal year 2016-17.



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 will occur in fiscal year 2015-16 and the anticipated interest-only payment of $603,463 is included in the budget**.** Also included is $492,462 to pay principal, interest, and other debt service expenses for partial financing of the Sheriff's evidence facility. The debt service needs allocated from the Municipal Service District Fund, with the anticipated financing of $7.0 million maturing in 2030. In addition, the budget includes an interest payment of $422,276 on a planned borrowing note to finance $12.0 million for renovation of the Daytona Beach International Airport. Interest-only payments projected for six years; principal payments begin in 2022 to coincide with the final maturity of the Airport System Revenue Refunding Bonds, Series 2000 and 2012. These new debt will mature in 2031.

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 2016-17 Debt Summary

Type of Financing	Original Amount	Final Maturity	Pledged Source	Purpose
Bond Issues				
Airport System Refunding Revenue Bonds, Series 2000	$30,795,000	October 1, 2021	Net revenues derived from operation of airport system and interest earnings.	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 certain airport terminal facilities at Daytona Beach International Airport.
Airport System Refunding Revenue Bond, Series 2012	$6,335,000	October 1, 2021	Net revenues derived from operation of airport system and interest earnings.	To refund the outstanding Airport System Refunding Revenue Bonds, Series 2003, which refunded a portion of Series 1993 bonds, which refunded a portion of Series 1991 bonds originally used to finance construction and improvements of certain terminal facilities at Daytona Beach International Airport.
Airport System Revenue Bond, Series 2017 (anticipated)	$12,000,000	Estimated 2031	Net revenues derived from operation of airport system and interest earnings.	To finance construction and improvements of certain terminal facilities at Daytona Beach International Airport.
Capital Improvement Revenue Bond, Series 2012	$4,780,000	October 1, 2021	Local Government Half-Cent Sales Tax and interest earnings.	To advance refund Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2003, which refund 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 Bond, 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 finance the costs of acquisition, construction, and reconstruction of roads and bridges and other transportation improvements within the County.
Limited Tax General Obligation Refunding Bond, Series 2014	$18,695,000	October 1, 2021	Volusia Forever Ad Valorem Millage	To advance refund Limited Tax General Obligation Bonds, Series 2005, issued 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 and interest earnings.	To advance refund a portion of the Sales Tax Improvement Refunding Revenue Bonds, Series 1998, which refunded Series 1996 bonds, issued for court improvements, beach parking, libraries, Sheriff training facility, an agriculture center, and other improvements.
Tourist Development Tax Revenue Bonds, Series 2004	$55,451,336	December 1, 2021	Tourist Development Tax and interest earnings.	To fund renovation and expansion of Ocean Center.
Tourist Development Tax Refunding Revenue Bond, Series 2014A and 2014B	$46,380,000	December 1, 2034	Tourist Development Tax and interest earnings.	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 Bond, Series 2012	$5,450,000	October 1, 2019	Net Revenues from operation of County's Water and Sewer System connection fees and interest earnings.	To refund outstanding Water and Sewer Refunding Revenue Bonds, Series 2003 and 1998. These bonds refunded series 1993 and 1989 bonds, respectively, and were originally used to finance the cost of acquisition, renovation, improvements and additions to the water and sewer system.

Fiscal Year 2016-17 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 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 Facility)	$8,030,000	April 1, 2024	Covenant to budget and appropriate non-ad valorem revenues	To refinance the County's outstanding Parking Facility Revenue Bonds, Series 2007 issued to finance the acquisition of the Ocean Center Parking Garage.
Capital Improvement Revenue Note, Series 2015 (Williamson Boulevard)	$9,000,000	October 1, 2025	Covenant to budget and appropriate non-ad valorem revenues	To fund William Boulevard extension construction.
Capital Improvement Note (anticipated)	$15,000,000	To be determined	Covenant to budget and appropriate non-ad valorem revenues	Interlocal grant to assist in the construction of public infrastructure in the One Daytona CDD.
Capital Improvement Revenue Note, Series 2017 (anticipated)	$7,000,000	To be determined	Covenant to Budget and Appropriate (CBA) - Non - Ad Valorem Revenues	Anticipated financing of a portion of Sheriff's Evidence Facility.
State Revolving Fund (SRF) Loan, Southeast Wastewater Facility	$9,023,326	February 15, 2020	Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.	To finance planning, design, and construction of the Southeast Wastewater Facility.
State Revolving Fund (SRF) Loan, Deltona North Water Reclamation Facility	$1,776,210	June 15, 2017	Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.	To finance water upgrade facilities in Deltona North, contruct reclaimed water reuse system.
State Revolving Fund (SRF) Loan, Southwest Regional Water Reclamation Facility Expansion	$2,993,386	May 15, 2020	Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.	To finance expansion of the Southwest Regional Water Reuse Facility; 1.2 million gallons per day (MGD).
State Revolving Fund (SRF) Loan, Southwest Regional Water Reclaimation Facility Expansion	$9,103,717	June 15, 2030	Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.	To finance additional expansion of the Southwest Regional Water Reuse Facility; 1.7 million gallons per day (MGD).

VOLUSIA COUNTY DEBT SERVICE
PLEDGED REVENUE

AIRPORT SYSTEM REFUNDING REVENUE BONDS, SERIES 2000, 2012	NET REVENUES FROM AIRPORT OPERATIONS
CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 2012	SUBORDINATE LIEN ON LOCAL GOVERNMENT HALF-CENT SALES TAX
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2010	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2013 PARKING GARAGE	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
GAS TAX REFUNDING REVENUE BOND, SERIES 2013	6-CENTS LOCAL OPTION GAS TAX
LIMITED TAX GENERAL OBLIGATION REFUNDING BOND, SERIES 2014	VOLUSIA FOREVER VOTED DEBT MILLAGE
STATE REVOLVING FUND (SRF) LOANS WATER & SEWER	NET WATER & SEWER CONNECTION FEES AND INVESTMENT EARNINGS
SUBORDINATE LIEN SALES TAX REFUNDING REVENUE BONDS, SERIES 2008	LOCAL GOVERNMENT HALF-CENT SALES TAX
TOURIST DEVELOPMENT TAX REVENUE BONDS, SERIES 2004 & 2014A & B	TOURIST DEVELOPMENT TAX
WATER & SEWER REFUNDING REVENUE BONDS, SERIES 2012	NET WATER & SEWER CONNECTION FEES AND INVESTMENT EARNINGS
WILLIAMSON BOULEVARD REVENUE NOTE, SERIES 2015	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2016 (ANTICIPATED)	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2017 (ANTICIPATED)	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
AIRPORT SYSTEM REVENUE BONDS, SERIES 2017 (ANTICIPATED)	NET REVENUES FROM AIRPORT OPERATIONS

Volusia County FLORIDA

VOLUSIA COUNTY, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS
Fiscal Year 2016-17

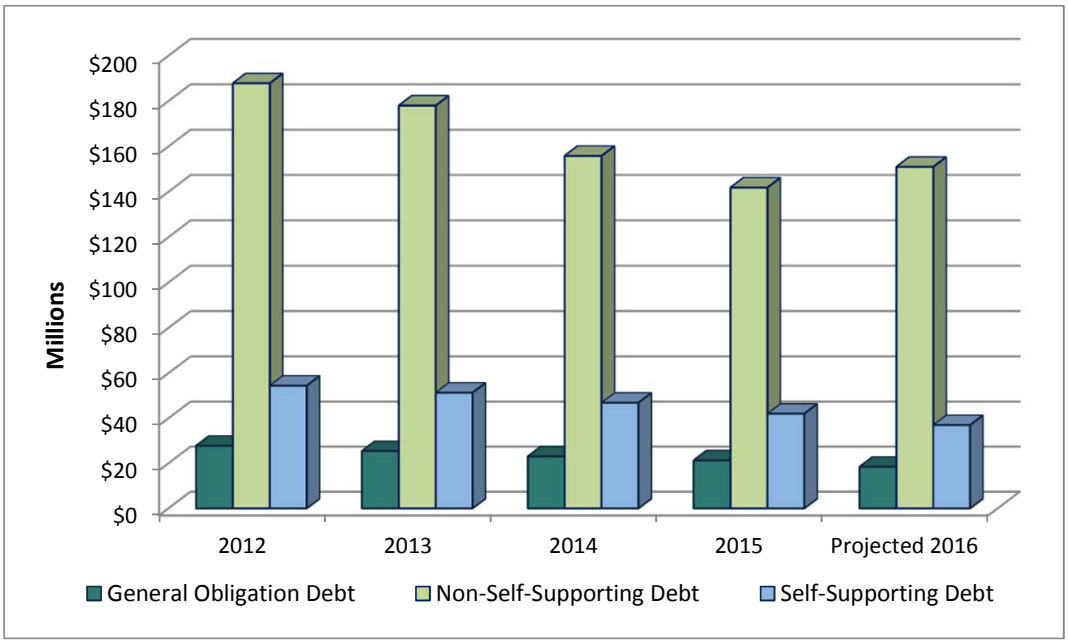
	FUND		Fiscal Year 2016-17 PRINCIPAL PAYMENT	Fiscal Year 2016-17 INTEREST PAYMENT	Fiscal Year 2016-17 OTHER FEES	Fiscal Year 2016-17 TOTALS
Governmental Fund Debt						
Revenue Note Loans						
2010 Capital Improvement Revenue Note						
Airport	451	*	$245,000	$3,700	$0	$248,700
Ocean Center Expansion	208		426,000	233,114	0	659,114
Capri Drive	208		85,000	6,629	0	91,629
West Highlands	208		149,000	11,673	0	160,673
Trails	208		428,000	77,192	0	505,192
Williamson Boulevard Revenue Note, Series 2015	209		835,000	177,616	750	1,013,366
CDD Capital Improvement Revenue Note - Anticipated	214		0	603,463	0	603,463
Capital Improvement Revenue Note - Anticipated	215		246,370	244,923	1,169	492,462
Total Revenue Note Loans			**$2,414,370**	**$1,358,310**	**$1,919**	**$3,774,599**
Non-Self Supporting Bonds						
2004 Tourist Development Tax Revenue Bonds	203		$1,404,850	$1,050,151	$751	2,455,752
2014A Tourist Development Refunding Revenue Bond	202		85,000	746,138	750	831,888
2014B Tourist Development Refunding Revenue Bond	202		115,000	871,621	750	987,371
2014 Limited Tax General Obligation Refunding Bond	262		2,985,000	297,792	750	3,283,542
2012 Capital Improvement Refunding Revenue Bond	204		530,000	54,252	2,750	587,002
2008 Sales Tax Refunding Revenue Bonds	201		7,185,000	754,964	300	7,940,264
2013 Gas Tax Refunding Revenue Bond	213		3,835,000	671,143	750	4,506,893
2009B Capital Improvement Revenue Bond	297		0	0	5,500	5,500
Total Non-Self Supporting Bonds			**$16,139,850**	**$4,446,061**	**$12,301**	**$20,598,212**
Proprietary Fund Debt						
Revenue Note Loan						
2013 Capital Improvement Revenue Note (Parking Garage)	475		**$710,000**	**$139,218**	**$0**	**$849,218**
State Revolving Loans (SRF)						
Southeast Wastewater Facility	457		511,380	52,965	0	564,345
Deltona North Water Reclamation Facility	457		115,294	2,592	0	117,886
Southwest Regional Water Reclamation Facility	457		177,575	21,340	0	198,915
Southwest Regional Water Reclamation Facility 2	457		399,217	206,062	3,000	608,279
Total State Revolving Loans (SRF)			**$1,203,466**	**$282,959**	**$3,000**	**$1,489,425**
Self-Supporting Bonded Debt						
2000 Airport System Refunding Revenue Bonds	451		$1,890,000	$814,450	$0	$2,704,450
2012 Airport System Refunding Revenue Bond	451		690,000	63,787	3,000	756,787
2017 Airport System Refunding Revenue Bond - Anticipated	451		0	422,276	0	422,276
2012 Water and Sewer Refunding Revenue Bond	457		780,000	38,883	0	818,883
Total Self-Supporting Bonded Debt			**$3,360,000**	**$1,339,396**	**$3,000**	**$4,702,396**
Total Debt Service			**$23,827,686**	**$7,565,944**	**$20,220**	**$31,413,850**

* 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

	2012	2013	2014	2015	Projected 2016
General Obligation Debt					
Limited Tax General Obligation					
Series 2005	27,750,000	25,430,000	23,025,000	2,600,000	-
Series 2014	-	-	-	18,695,000	18,435,000
Total Limited General Obligation	**27,750,000**	**25,430,000**	**23,025,000**	**21,295,000**	**18,435,000**
Non-Self-Supporting Debt					
Subordinate Lien Sales Tax					
Refunding Series 2003	-	-	-	-	-
Refunding Series 2008	38,815,000	34,915,000	30,900,000	26,710,000	20,855,000
Total Subordinate Lien Sales Tax	**38,815,000**	**34,915,000**	**30,900,000**	**26,710,000**	**20,855,000**
Tourist Development Tax					
Refunding Series 2002	4,765,000	2,425,000	-	-	-
Revenue Series 2004	64,615,000	64,615,000	10,381,336	8,809,669	7,324,689
Refunding Series 2014A	-	-	21,380,000	21,380,000	21,300,000
Refunding Series 2014B	-	-	25,000,000	25,000,000	24,890,000
Total Tourist Development Tax	**69,380,000**	**67,040,000**	**56,761,336**	**55,189,669**	**53,514,689**
Gas Tax					
Revenue Series 2004	47,015,000	5,840,000	2,965,000	-	-
Refunding Series 2013	-	41,505,000	41,030,000	40,425,000	36,740,000
Total Gas Tax	**47,015,000**	**47,345,000**	**43,995,000**	**40,425,000**	**36,740,000**
Capital Improvement					
Revenue Series 2009A	2,518,000	1,701,000	862,000	-	-
Refunding Series 2009B	4,267,000	3,458,000	2,628,000	1,775,000	899,000
Revenue Series 2012	4,780,000	4,780,000	4,295,000	-	-
Refunding Series 2012				3,800,000	3,300,000
Revenue Series 2015	-	-	-	-	9,000,000
Revenue Series 2016	-	-	-	-	15,000,000
Capital Improvement Notes, Series 2010					
West Highlands	1,015,000	883,000	747,000	606,000	461,000
Capri Drive	576,000	501,000	424,000	344,000	262,000
Ocean Center Expansion	9,513,000	9,135,000	8,746,000	8,345,000	7,932,000
Trails Program	4,360,000	3,980,000	3,588,000	3,185,000	2,770,000
Airport	1,153,000	936,000	712,000	482,000	245,000
Total Capital Improvement	**28,182,000**	**25,374,000**	**22,002,000**	**18,537,000**	**39,869,000**
State Infrastructure Loan					
Commuter Rail Phase 1	**4,457,376**	**3,324,236**	**2,174,100**	**1,006,712**	**-**
Total Non-Self-Supporting Debt	**187,849,376**	**177,998,236**	**155,832,436**	**141,868,381**	**150,978,689**

	2012	2013	2014	2015	Projected 2016
Self-Supporting Debt					
Airport					
Refunding Series 2000	19,925,000	18,485,000	16,940,000	15,290,000	13,525,000
Refunding Series 2012	6,335,000	6,335,000	5,685,000	5,015,000	4,335,000
Total Airport	**26,260,000**	**24,820,000**	**22,625,000**	**20,305,000**	**17,860,000**
Parking Garage					
Revenue Bonds Series 2007	8,820,000	8,300,000	-	-	-
Revenue Note Series 2013	-	-	7,680,000	7,015,000	6,330,000
Total Parking Garage	**8,820,000**	**8,300,000**	**7,680,000**	**7,015,000**	**6,330,000**
Water & Sewer					
Refunding Revenue Series 2012	5,450,000	5,450,000	4,710,000	3,960,000	3,195,000
SRF Loans					
Southeast Revolving Loan	3,757,110	3,304,118	2,837,190	2,355,894	1,859,787
Deltona North Revolving Loan	543,724	441,336	335,864	227,215	115,293
Southwest Revolving Loan	1,402,625	1,245,301	1,083,141	915,998	743,718
Southwest Regional Loan	8,230,140	7,803,418	7,618,166	7,242,401	6,855,088
Total Water and Sewer	**19,383,599**	**18,244,173**	**16,584,361**	**14,701,509**	**12,768,886**
Total Self-Supporting Debt	**54,463,599**	**51,364,173**	**46,889,361**	**42,021,509**	**36,958,886**
Total	**270,062,975**	**254,792,409**	**225,746,797**	**205,184,890**	**206,372,575**



— This page intentionally blank —

Summary Debt Service Budgets by Fund

	FY 2015-16 Budget	Operating Transfers	FY 2015-16 Net Budget	FY 2016-17 Budget	Operating Transfers	FY 2016-17 Net Budget
201 - Subordinate Lien Sales Tax Refunding I	7,477,238	0	7,477,238	8,080,264	0	8,080,264
202 - Tourist Development Tax Refunding Re	2,361,585	0	2,361,585	2,344,740	0	2,344,740
203 - Tourist Development Tax Revenue Bon	4,501,585	0	4,501,585	4,447,752	0	4,447,752
204 - Capital Improvement Revenue Bonds	593,865	0	593,865	587,002	0	587,002
208 - Capital Improvement Revenue Note	1,415,967	0	1,415,967	1,416,608	0	1,416,608
209 - Williamson Boulevard Capital Improven	1,032,000	0	1,032,000	1,013,366	0	1,013,366
213 - Gas Tax Refunding Revenue Bonds	4,508,409	0	4,508,409	4,506,893	0	4,506,893
214 - CDD Capital Improvement Revenue No	603,463	0	603,463	603,463	0	603,463
215 - Capital Improvement Note, 2017	0	0	0	492,462	0	492,462
261 - Limited Tax General Obligation Bonds	498,704	496,704	2,000	0	0	0
262 - Limited Tax General Obligation Refundi	3,777,175	0	3,777,175	3,384,671	0	3,384,671
295 - Public Transportation State Infrastructu	0	0	0	0	0	0
297 - Capital Improvement Revenue and Refi	924,144	0	924,144	5,500	0	5,500
TOTAL	**27,694,135**	**496,704**	**27,197,431**	**26,882,721**	**0**	**26,882,721**

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) in the amount of $3,406,171 and General Fund (001) in the amount of $4,366,787 from designated reserves for debt stabilization. Final payment on the bonds is October 1, 2018.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Non-Current Revenues		
Non-Revenues	7,477,238	8,080,264
Subtotal Non-Current Revenues	**$7,477,238**	**$8,080,264**
Total Revenues	**$7,477,238**	**$8,080,264**
Less Operating Transfers	0	0
Total Operating Revenues	**$7,477,238**	**$8,080,264**
Expenditures		
Debt Service	7,175,963	7,940,264
Reserves	301,275	140,000
Total Expenditures	**$7,477,238**	**$8,080,264**
Less Operating Transfers	0	0
Total Operating Expenditures	**$7,477,238**	**$8,080,264**
Net Revenues Less Expenditures	**$0**	**$0**

Subordinate Lien Sales Tax Refunding Revenue Bonds Fund - 201

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	41,475	0	34,032	0
Total Miscellaneous Revenues	**$41,475**	**$0**	**$34,032**	**$0**
Subtotal Current Revenues	**$41,475**	**$0**	**$34,032**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	480,626	452,625	307,306
Transfers from Other Funds	7,117,275	6,996,612	6,996,612	7,772,958
Total Non-Revenues	**$7,117,275**	**$7,477,238**	**$7,449,237**	**$8,080,264**
Subtotal Non-Current Revenues	**$7,117,275**	**$7,477,238**	**$7,449,237**	**$8,080,264**
Total Revenues	**$7,158,750**	**$7,477,238**	**$7,483,269**	**$8,080,264**
Expenditure Detail				
Debt Service				
Appropriated Reserves	0	301,275	0	140,000
Sub Lien Sales Tax Series 2008	7,208,751	7,175,963	7,175,963	7,940,264
Total Debt Service	**$7,208,751**	**$7,477,238**	**$7,175,963**	**$8,080,264**
Total Expenditures	**$7,208,751**	**$7,477,238**	**$7,175,963**	**$8,080,264**

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.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Non-Current Revenues		
Non-Revenues	2,361,585	2,344,740
Subtotal Non-Current Revenues	**$2,361,585**	**$2,344,740**
Total Revenues	**$2,361,585**	**$2,344,740**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,361,585**	**$2,344,740**
Expenditures		
Debt Service	1,816,104	1,819,259
Reserves	545,481	525,481
Total Expenditures	**$2,361,585**	**$2,344,740**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,361,585**	**$2,344,740**
Net Revenues Less Expenditures	**$0**	**$0**

Tourist Development Tax Refunding Revenue Bonds Fund - 202

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4,253	0	4,318	0
Total Miscellaneous Revenues	**$4,253**	**$0**	**$4,318**	**$0**
Subtotal Current Revenues	**$4,253**	**$0**	**$4,318**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	545,481	690,979	695,297
Transfers from Other Funds	1,772,018	1,816,104	1,816,104	1,649,443
Total Non-Revenues	**$1,772,018**	**$2,361,585**	**$2,507,083**	**$2,344,740**
Subtotal Non-Current Revenues	**$1,772,018**	**$2,361,585**	**$2,507,083**	**$2,344,740**
Total Revenues	**$1,776,271**	**$2,361,585**	**$2,511,401**	**$2,344,740**
Expenditure Detail				
Debt Service				
TDT Refunding Revenue Bonds, Series 2014A	750,438	829,784	829,784	831,888
TDT Refunding Revenue Bonds, Series 2014B	877,500	1,531,801	986,320	1,512,852
Total Debt Service	**$1,627,938**	**$2,361,585**	**$1,816,104**	**$2,344,740**
Total Expenditures	**$1,627,938**	**$2,361,585**	**$1,816,104**	**$2,344,740**

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.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Non-Current Revenues		
Non-Revenues	4,501,585	4,447,752
Subtotal Non-Current Revenues	**$4,501,585**	**$4,447,752**
Total Revenues	**$4,501,585**	**$4,447,752**
Less Operating Transfers	0	0
Total Operating Revenues	**$4,501,585**	**$4,447,752**
Expenditures		
Debt Service	2,455,751	2,455,752
Reserves	2,045,834	1,992,000
Total Expenditures	**$4,501,585**	**$4,447,752**
Less Operating Transfers	0	0
Total Operating Expenditures	**$4,501,585**	**$4,447,752**
Net Revenues Less Expenditures	**$0**	**$0**

Tourist Development Tax Revenue Bonds Fund - 203

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	10,406	0	10,344	0
Total Miscellaneous Revenues	**$10,406**	**$0**	**$10,344**	**$0**
Subtotal Current Revenues	**$10,406**	**$0**	**$10,344**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	2,054,259	2,045,833	2,047,752
Transfers from Other Funds	2,446,919	2,447,326	2,447,326	2,400,000
Total Non-Revenues	**$2,446,919**	**$4,501,585**	**$4,493,159**	**$4,447,752**
Subtotal Non-Current Revenues	**$2,446,919**	**$4,501,585**	**$4,493,159**	**$4,447,752**
Total Revenues	**$2,457,325**	**$4,501,585**	**$4,503,503**	**$4,447,752**
Expenditure Detail				
Debt Service				
Tourist Dev Tax Imp Bonds 2004	2,457,325	4,501,585	2,455,751	4,447,752
Total Debt Service	**$2,457,325**	**$4,501,585**	**$2,455,751**	**$4,447,752**
Total Expenditures	**$2,457,325**	**$4,501,585**	**$2,455,751**	**$4,447,752**

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.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Current Revenues		
Miscellaneous Revenues	1,800	0
Subtotal Current Revenues	**$1,800**	**$0**
Non-Current Revenues		
Non-Revenues	592,065	587,002
Subtotal Non-Current Revenues	**$592,065**	**$587,002**
Total Revenues	**$593,865**	**$587,002**
Less Operating Transfers	0	0
Total Operating Revenues	**$593,865**	**$587,002**
Expenditures		
Debt Service	590,265	587,002
Reserves	3,600	0
Total Expenditures	**$593,865**	**$587,002**
Less Operating Transfers	0	0
Total Operating Expenditures	**$593,865**	**$587,002**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Revenue Bonds Fund - 204

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,294	1,800	1,644	0
Total Miscellaneous Revenues	**$2,294**	**$1,800**	**$1,644**	**$0**
Subtotal Current Revenues	**$2,294**	**$1,800**	**$1,644**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,800	0	1,644
Transfers from Other Funds	571,996	590,265	590,265	585,358
Total Non-Revenues	**$571,996**	**$592,065**	**$590,265**	**$587,002**
Subtotal Non-Current Revenues	**$571,996**	**$592,065**	**$590,265**	**$587,002**
Total Revenues	**$574,290**	**$593,865**	**$591,909**	**$587,002**
Expenditure Detail				
Debt Service				
Sales Tax Rev 2012 Series	574,290	593,865	590,265	587,002
Total Debt Service	**$574,290**	**$593,865**	**$590,265**	**$587,002**
Total Expenditures	**$574,290**	**$593,865**	**$590,265**	**$587,002**

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) as 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 Airport, June 1, 2017; the latest is Ocean Center, December 1, 2030.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Non-Current Revenues		
Non-Revenues	1,415,967	1,416,608
Subtotal Non-Current Revenues	**$1,415,967**	**$1,416,608**
Total Revenues	**$1,415,967**	**$1,416,608**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,415,967**	**$1,416,608**
Expenditures		
Debt Service	1,415,967	1,416,608
Total Expenditures	**$1,415,967**	**$1,416,608**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,415,967**	**$1,416,608**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Revenue Note Fund - 208

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,417,373	1,415,967	1,415,967	1,416,608
Total Non-Revenues	**$1,417,373**	**$1,415,967**	**$1,415,967**	**$1,416,608**
Subtotal Non-Current Revenues	**$1,417,373**	**$1,415,967**	**$1,415,967**	**$1,416,608**
Total Revenues	**$1,417,373**	**$1,415,967**	**$1,415,967**	**$1,416,608**
Expenditure Detail				
Debt Service				
Capri Drive SAD Revenue Note 2010	91,597	91,151	91,151	91,629
Ocean Center Exp. Revenue Note 2010	659,074	658,783	658,783	659,114
Trails Program CIP Revenue Note 2010	505,272	504,921	504,921	505,192
W. Highlands SAD Revenue Note 2010	161,430	161,112	161,112	160,673
Total Debt Service	**$1,417,373**	**$1,415,967**	**$1,415,967**	**$1,416,608**
Total Expenditures	**$1,417,373**	**$1,415,967**	**$1,415,967**	**$1,416,608**

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, Series 2015. The total project cost is $15.8 million for the extension to Williamson Boulevard, located in the Port Orange area. Additional funding for the project is 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).

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Non-Current Revenues		
Non-Revenues	1,032,000	1,013,366
Subtotal Non-Current Revenues	**$1,032,000**	**$1,013,366**
Total Revenues	**$1,032,000**	**$1,013,366**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,032,000**	**$1,013,366**
Expenditures		
Debt Service	1,032,000	1,013,366
Total Expenditures	**$1,032,000**	**$1,013,366**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,032,000**	**$1,013,366**
Net Revenues Less Expenditures	**$0**	**$0**

Williamson Boulevard Capital Improvement Revenue Note Fund - 209

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	1,242
Transfers from Other Funds	0	1,032,000	1,013,000	1,012,124
Total Non-Revenues	**$0**	**$1,032,000**	**$1,013,000**	**$1,013,366**
Subtotal Non-Current Revenues	**$0**	**$1,032,000**	**$1,013,000**	**$1,013,366**
Total Revenues	**$0**	**$1,032,000**	**$1,013,000**	**$1,013,366**
Expenditure Detail				
Debt Service				
S. Williamson Extension Debt Service Fund	0	1,032,000	1,011,758	1,013,366
Total Debt Service	**$0**	**$1,032,000**	**$1,011,758**	**$1,013,366**
Total Expenditures	**$0**	**$1,032,000**	**$1,011,758**	**$1,013,366**

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.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Current Revenues		
Miscellaneous Revenues	3,500	0
Subtotal Current Revenues	**$3,500**	**$0**
Non-Current Revenues		
Non-Revenues	4,504,909	4,506,893
Subtotal Non-Current Revenues	**$4,504,909**	**$4,506,893**
Total Revenues	**$4,508,409**	**$4,506,893**
Less Operating Transfers	0	0
Total Operating Revenues	**$4,508,409**	**$4,506,893**
Expenditures		
Debt Service	4,508,409	4,506,893
Total Expenditures	**$4,508,409**	**$4,506,893**
Less Operating Transfers	0	0
Total Operating Expenditures	**$4,508,409**	**$4,506,893**
Net Revenues Less Expenditures	**$0**	**$0**

Gas Tax Refunding Revenue Bonds Fund - 213

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	16,845	3,500	12,252	0
Miscellaneous Revenue	1	0	0	0
Total Miscellaneous Revenues	**$16,846**	**$3,500**	**$12,252**	**$0**
Subtotal Current Revenues	**$16,846**	**$3,500**	**$12,252**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	4,250	0	4,502
Transfers from Other Funds	4,492,803	4,500,659	4,500,659	4,502,391
Total Non-Revenues	**$4,492,803**	**$4,504,909**	**$4,500,659**	**$4,506,893**
Subtotal Non-Current Revenues	**$4,492,803**	**$4,504,909**	**$4,500,659**	**$4,506,893**
Total Revenues	**$4,509,649**	**$4,508,409**	**$4,512,911**	**$4,506,893**
Expenditure Detail				
Debt Service				
Gas Tax Refunding Revenue Bond, Series 2013	4,509,649	4,508,409	4,508,409	4,506,893
Total Debt Service	**$4,509,649**	**$4,508,409**	**$4,508,409**	**$4,506,893**
Total Expenditures	**$4,509,649**	**$4,508,409**	**$4,508,409**	**$4,506,893**

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 fiscal year 2016-17 budget reflects initial estimated payments of interest-only debt service is estimated at $603,463. It is anticipated that the project will generate additional sales tax revenue to offset annual debt service costs.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Non-Current Revenues		
Non-Revenues	603,463	603,463
Subtotal Non-Current Revenues	**$603,463**	**$603,463**
Total Revenues	**$603,463**	**$603,463**
Less Operating Transfers	0	0
Total Operating Revenues	**$603,463**	**$603,463**
Expenditures		
Debt Service	603,463	603,463
Total Expenditures	**$603,463**	**$603,463**
Less Operating Transfers	0	0
Total Operating Expenditures	**$603,463**	**$603,463**
Net Revenues Less Expenditures	**$0**	**$0**

CDD Capital Improvement Revenue Note Fund - 214

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	603,463	0	603,463
Total Non-Revenues	**$0**	**$603,463**	**$0**	**$603,463**
Subtotal Non-Current Revenues	**$0**	**$603,463**	**$0**	**$603,463**
Total Revenues	**$0**	**$603,463**	**$0**	**$603,463**
Expenditure Detail				
Debt Service				
One Daytona CDD Debt Service Fund	0	603,463	0	603,463
Total Debt Service	**$0**	**$603,463**	**$0**	**$603,463**
Total Expenditures	**$0**	**$603,463**	**$0**	**$603,463**

Capital Improvement Note, 2017 Fund - 215

Summary: The Evidence Facility Debt Service fund provides funding for principal, interest, and other debt-related costs for the $7,000,000 Capital Improvement Revenue Note, Series 2016 that is planned during fiscal year 2016-17. The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility. Revenue for debt service requirements will be provided by transfer from the Municipal Service District Fund (120).

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Non-Current Revenues		
Non-Revenues		492,462
Subtotal Non-Current Revenues	**$0**	**$492,462**
Total Revenues	**$0**	**$492,462**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$492,462**
Expenditures		
Debt Service	0	492,462
Total Expenditures	**$0**	**$492,462**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$492,462**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Note, 2017 Fund - 215

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	492,462
Total Non-Revenues	**$0**	**$0**	**$0**	**$492,462**
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$492,462**
Total Revenues	**$0**	**$0**	**$0**	**$492,462**
Expenditure Detail				
Debt Service				
Capital Improvement Note, 2017	0	0	0	492,462
Total Debt Service	**$0**	**$0**	**$0**	**$492,462**
Total Expenditures	**$0**	**$0**	**$0**	**$492,462**

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 2016-17, 0.1070 mills will be levied to cover the debt service requirements. The remaining 0.0930 mills is budgeted in the Forever Fund (161). A one-time transfer from the Limited Tax General Obligation Fund (261) in fiscal year 2015-16 is allocated to reserves. Final payment on the bonds is October 1, 2021.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Current Revenues		
Taxes	3,280,471	2,981,302
Subtotal Current Revenues	**$3,280,471**	**$2,981,302**
Non-Current Revenues		
Non-Revenues	496,704	403,369
Subtotal Non-Current Revenues	**$496,704**	**$403,369**
Total Revenues	**$3,777,175**	**$3,384,671**
Less Operating Transfers	0	0
Total Operating Revenues	**$3,777,175**	**$3,384,671**
Expenditures		
Debt Service	3,279,952	3,283,542
Reserves	497,223	101,129
Total Expenditures	**$3,777,175**	**$3,384,671**
Less Operating Transfers	0	0
Total Operating Expenditures	**$3,777,175**	**$3,384,671**
Net Revenues Less Expenditures	**$0**	**$0**

Limited Tax General Obligation Refunding Bonds Fund - 262

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	638,017	3,280,471	3,274,064	2,981,302
Total Taxes	**$638,017**	**$3,280,471**	**$3,274,064**	**$2,981,302**
Miscellaneous Revenues				
Investment Income	1,383	0	6,407	0
Total Miscellaneous Revenues	**$1,383**	**$0**	**$6,407**	**$0**
Subtotal Current Revenues	**$639,400**	**$3,280,471**	**$3,280,471**	**$2,981,302**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	403,369
Transfers from Other Funds	0	496,704	402,850	0
Total Non-Revenues	**$0**	**$496,704**	**$402,850**	**$403,369**
Subtotal Non-Current Revenues	**$0**	**$496,704**	**$402,850**	**$403,369**
Total Revenues	**$639,400**	**$3,777,175**	**$3,683,321**	**$3,384,671**
Expenditure Detail				
Debt Service				
Ltd Tax GO Series 2014	639,401	3,777,175	3,279,952	3,384,671
Total Debt Service	**$639,401**	**$3,777,175**	**$3,279,952**	**$3,384,671**
Total Expenditures	**$639,401**	**$3,777,175**	**$3,279,952**	**$3,384,671**

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 and the fiscal year 2016-17 budget includes expenditures for final close-out.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Current Revenues		
Miscellaneous Revenues	3,500	0
Subtotal Current Revenues	**$3,500**	**$0**
Non-Current Revenues		
Non-Revenues	920,644	5,500
Subtotal Non-Current Revenues	**$920,644**	**$5,500**
Total Revenues	**$924,144**	**$5,500**
Less Operating Transfers	0	0
Total Operating Revenues	**$924,144**	**$5,500**
Expenditures		
Debt Service	924,144	5,500
Total Expenditures	**$924,144**	**$5,500**
Less Operating Transfers	0	0
Total Operating Expenditures	**$924,144**	**$5,500**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Revenue and Refunding Bonds Fund - 297

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4,265	3,500	3,500	0
Total Miscellaneous Revenues	**$4,265**	**$3,500**	**$3,500**	**$0**
Subtotal Current Revenues	**$4,265**	**$3,500**	**$3,500**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	921,417	920,644	920,644	5,500
Total Non-Revenues	**$921,417**	**$920,644**	**$920,644**	**$5,500**
Subtotal Non-Current Revenues	**$921,417**	**$920,644**	**$920,644**	**$5,500**
Total Revenues	**$925,682**	**$924,144**	**$924,144**	**$5,500**
Expenditure Detail				
Debt Service				
Capital Improv Series 2009A	1,500	0	0	0
Capital Improv Series 2009B	924,183	924,144	924,144	5,500
Total Debt Service	**$925,683**	**$924,144**	**$924,144**	**$5,500**
Total Expenditures	**$925,683**	**$924,144**	**$924,144**	**$5,500**

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. The fiscal year 2016-17 budget includes principal, interest, and other debt serivce costs for financing of $12.0 million for terminal facility improvements. 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 document.

Revenues	FY 2015-16 Budget	FY 2016-17 Budget
Daytona Beach International Airport Fund (451)		
Principal	2,817,000	2,825,000
Interest	1,033,591	1,304,213
Other Debt Costs	3,500	3,500
Reserve Requirements	2,142,651	2,085,932
Total Debt Expenditures	**$5,996,742**	**$6,218,645**
Water and Sewer Utilities Fund (457)		
Principal	1,946,623	1,983,466
Interest	370,236	321,842
Other Debt Costs	0	3,000
Total Debt Expenditures	**$2,316,859**	**$2,308,308**
Parking Garage Fund (475)		
Principal	685,000	710,000
Interest	155,470	139,218
Other Debt Costs	0	0
Total Debt Expenditures	**$840,470**	**$849,218**

Volusia County
FLORIDA

H - Internal Service Funds

Fiscal Year 2016-17 Internal Service Budget by Department..... H - 1
Computer Replacement Fund - 511 ..... H - 2
Activity: Computer Replacement..... H - 7
Equipment Maintenance Fund - 513..... H - 8
Activity: Administration..... H - 13
Activity: Fleet Maintenance..... H - 14
Activity: Fuel..... H - 15
Activity: Parts Inventory..... H - 16
Activity: Pool Cars..... H - 17
Activity: Vehicle Replacement Program..... H - 18
Insurance Management Fund - 521..... H - 20
Activity: Commercial Insurance..... H - 25
Activity: Insurance Administration..... H - 26
Activity: Liability..... H - 27
Activity: Loss Control Program..... H - 28
Activity: Physical Damage..... H - 29
Activity: Wellness Program..... H - 30
Activity: Workers Compensation..... H - 31
Group Insurance Fund - 530..... H - 32
Activity: Group Insurance..... H - 35

— This page intentionally blank —

Volusia County
FLORIDA

Summary Non-Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Business Services								
Central Services	3,259,866	9,305,645	4,566,762	14,873,621	32,005,894	51.00	0.00	51.00
Information Technology	0	213,096	1,185,194	3,288,513	4,686,803	0.00	0.00	0.00
Total	**$3,259,866**	**$9,518,741**	**$5,751,956**	**$18,162,134**	**$36,692,697**	**51.00**	**0.00**	**51.00**
Finance								
Personnel	866,908	57,046,301	107,620	18,998,094	77,018,923	12.00	2.00	13.00
Total	**$866,908**	**$57,046,301**	**$107,620**	**$18,998,094**	**$77,018,923**	**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 years 2015-16 and 2016-17 budgets each include a $100,000 transfer from the General Fund for audio visual purposes.

The fiscal year 2016-17 budget will replace approximately 673 desktop, laptop and tablet computers. Details of Capital Outlay can be found in Section - J of this document.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	27,000	27,000
Subtotal Current Revenues	**$27,000**	**$27,000**
Non-Current Revenues		
Internal Service Revenues	1,115,018	1,168,672
Non-Revenues	3,118,681	3,491,131
Subtotal Non-Current Revenues	**$4,233,699**	**$4,659,803**
Total Revenues	**$4,260,699**	**$4,686,803**
Less Operating Transfers	0	0
Total Operating Revenues	**$4,260,699**	**$4,686,803**
Expenditures		
Operating Expenses	65,700	213,096
Capital Outlay	484,300	1,185,194
Reserves	3,710,699	3,288,513
Total Expenditures	**$4,260,699**	**$4,686,803**
Less Operating Transfers	0	0
Total Operating Expenditures	**$4,260,699**	**$4,686,803**
Net Revenues Less Expenditures	**$0**	**$0**

Computer Replacement Fund - 511

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	27,344	22,000	22,000	22,000
Miscellaneous Revenue	(89)	0	0	0
Sale-Surplus Furn/Fixtr/Equipment	143	5,000	5,000	5,000
Total Miscellaneous Revenues	**$27,398**	**$27,000**	**$27,000**	**$27,000**
Subtotal Current Revenues	**$27,398**	**$27,000**	**$27,000**	**$27,000**
Non-Current Revenues				
Internal Service Revenues				
Information Systems Revenue	1,249,983	1,115,018	1,142,158	1,168,672
Total Internal Service Revenues	**$1,249,983**	**$1,115,018**	**$1,142,158**	**$1,168,672**
Non-Revenues				
Transfers from Other Funds	0	100,000	100,000	100,000
Appropriated Fund Balance	0	3,018,681	3,178,874	3,391,131
Total Non-Revenues	**$0**	**$3,118,681**	**$3,278,874**	**$3,491,131**
Subtotal Non-Current Revenues	**$1,249,983**	**$4,233,699**	**$4,421,032**	**$4,659,803**
Total Fund Revenues	**$1,277,381**	**$4,260,699**	**$4,448,032**	**$4,686,803**
Expenditure Detail				
Information Technology				
Audio Visual	0	100,000	0	200,000
Computer Replacement	1,051,031	4,160,699	1,056,901	4,486,803
Total Information Technology	**$1,051,031**	**$4,260,699**	**$1,056,901**	**$4,686,803**
Total Fund Expenditures	**$1,051,031**	**$4,260,699**	**$1,056,901**	**$4,686,803**

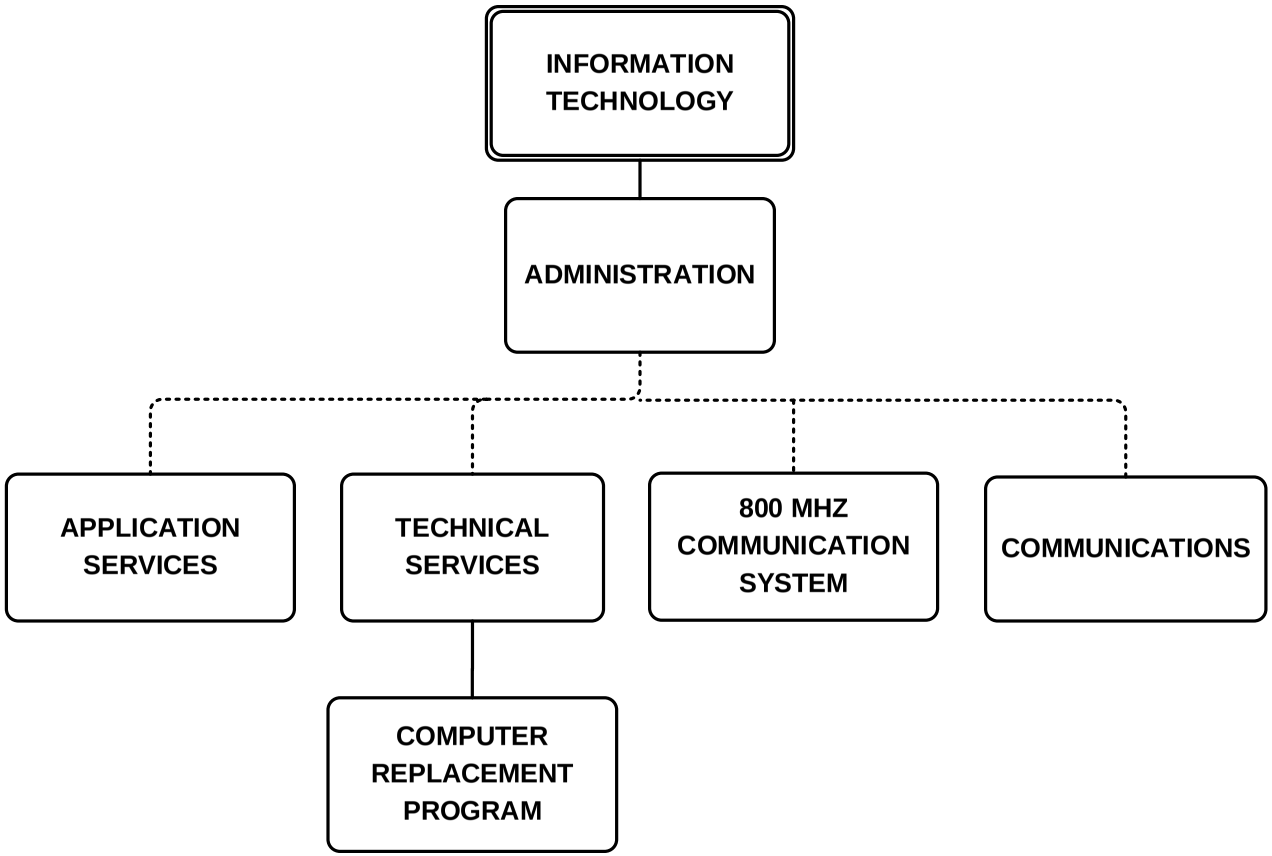
— This page intentionally blank —

Information Technology

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Computer Replacement	1,051,031	4,260,699	1,056,901	4,686,803
Total Expenditures	**$1,051,031**	**$4,260,699**	**$1,056,901**	**$4,686,803**
Expenditures by Category				
Operating Expenses	0	65,700	187,824	213,096
Capital Outlay	1,051,031	484,300	869,077	1,185,194
Subtotal Operating Expenditures	**$1,051,031**	**$550,000**	**$1,056,901**	**$1,398,290**
Reserves	0	3,710,699	0	3,288,513
Subtotal Other Operating Expenses	**$0**	**$3,710,699**	**$0**	**$3,288,513**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,051,031**	**$4,260,699**	**$1,056,901**	**$4,686,803**
Expenditures by Fund				
Computer Replacement	$1,051,031	$4,260,699	$1,056,901	$4,686,803

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.

Computer Replacement

COMP_REPL

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	0	65,700	187,824	213,096
Capital Outlay	1,051,031	484,300	869,077	1,185,194
Subtotal Operating Expenditures	**$1,051,031**	**$550,000**	**$1,056,901**	**$1,398,290**
Reserves	0	3,710,699	0	3,288,513
Subtotal Other Operating Expenses	**$0**	**$3,710,699**	**$0**	**$3,288,513**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,051,031**	**$4,260,699**	**$1,056,901**	**$4,686,803**
Expenditures by Fund				
Computer Replacement	$1,051,031	$4,260,699	$1,056,901	$4,686,803

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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	349

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 Office operating system and software.

During fiscal year 2016-17, approximately 673 desktops and laptops will be replaced. Revenue in this fund is primarily generated from a computer replacement charge that is assessed to each department based upon the number of workstations/laptops they have in the program.

Equipment Maintenance Fund - 513

Summary: Fleet Management is responsible for the maintenance of all County vehicles, heavy equipment and 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 2016-17 budget includes the scheduled replacement of 80 vehicles in the 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. 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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	7,885,612	9,522,009
Subtotal Current Revenues	**$7,885,612**	**$9,522,009**
Non-Current Revenues		
Internal Service Revenues	10,861,648	10,591,180
Non-Revenues	9,505,323	11,892,705
Subtotal Non-Current Revenues	**$20,366,971**	**$22,483,885**
Total Revenues	**$28,252,583**	**$32,005,894**
Less Operating Transfers	0	0
Total Operating Revenues	**$28,252,583**	**$32,005,894**
Expenditures		
Personal Services	3,247,688	3,259,866
Operating Expenses	9,505,995	9,305,645
Capital Outlay	4,690,306	4,566,762
Capital Improvements	0	58,392
Grants and Aids	20,425	22,925
Reserves	10,788,169	14,792,304
Total Expenditures	**$28,252,583**	**$32,005,894**
Less Operating Transfers	0	0
Total Operating Expenditures	**$28,252,583**	**$32,005,894**
Net Revenues Less Expenditures	**$0**	**$0**

Equipment Maintenance Fund - 513

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Insurance Proceeds-Loss Furn/Equipment	18,600	0	0	0
Investment Income	87,757	70,000	85,000	85,000
Miscellaneous Revenue	8,002	3,000	3,000	2,000
Outside Revenue	655,340	611,491	528,100	446,842
Reimb-Warranty Rev-Maintenance	10,593	6,000	6,000	5,000
Rental of Equipment	6,153,719	7,195,121	7,283,229	8,833,167
Sale-Surplus Furn/Fixtr/Equipment	808	0	189,266	150,000
Total Miscellaneous Revenues	**$6,934,819**	**$7,885,612**	**$8,094,595**	**$9,522,009**
Subtotal Current Revenues	**$6,934,819**	**$7,885,612**	**$8,094,595**	**$9,522,009**
Non-Current Revenues				
Internal Service Revenues				
Vehicle Maintenance	3,162,330	3,272,581	3,272,581	3,106,836
Vehicle-Pool Cars	60,936	65,000	65,000	65,000
Vehicle-Gas & Oil	4,479,498	5,315,640	4,829,612	5,396,995
Vehicle Maint Service Charge	2,096,597	2,208,427	2,208,427	2,022,349
Total Internal Service Revenues	**$9,799,361**	**$10,861,648**	**$10,375,620**	**$10,591,180**
Non-Revenues				
Contributions	5,279	0	0	0
Appropriated Fund Balance	0	9,505,323	11,134,696	11,892,705
Total Non-Revenues	**$5,279**	**$9,505,323**	**$11,134,696**	**$11,892,705**
Subtotal Non-Current Revenues	**$9,804,640**	**$20,366,971**	**$21,510,316**	**$22,483,885**
Total Fund Revenues	**$16,739,459**	**$28,252,583**	**$29,604,911**	**$32,005,894**
Expenditure Detail				
Central Services				
Administration	205,552	206,950	224,657	222,444
Fleet Maintenance	2,579,960	2,849,762	2,797,681	3,145,267
Fuel Cleanup	342	342	342	349
Fuel/Oil	4,905,545	5,913,513	5,081,224	5,739,553
Parts Inventory	4,065,367	3,836,868	3,946,947	3,934,832
Pool Cars	99,807	123,049	118,716	124,338
Vehicle Replacement Program	3,244,380	15,322,099	5,542,639	18,839,111
Total Central Services	**$15,100,953**	**$28,252,583**	**$17,712,206**	**$32,005,894**
Total Fund Expenditures	**$15,100,953**	**$28,252,583**	**$17,712,206**	**$32,005,894**

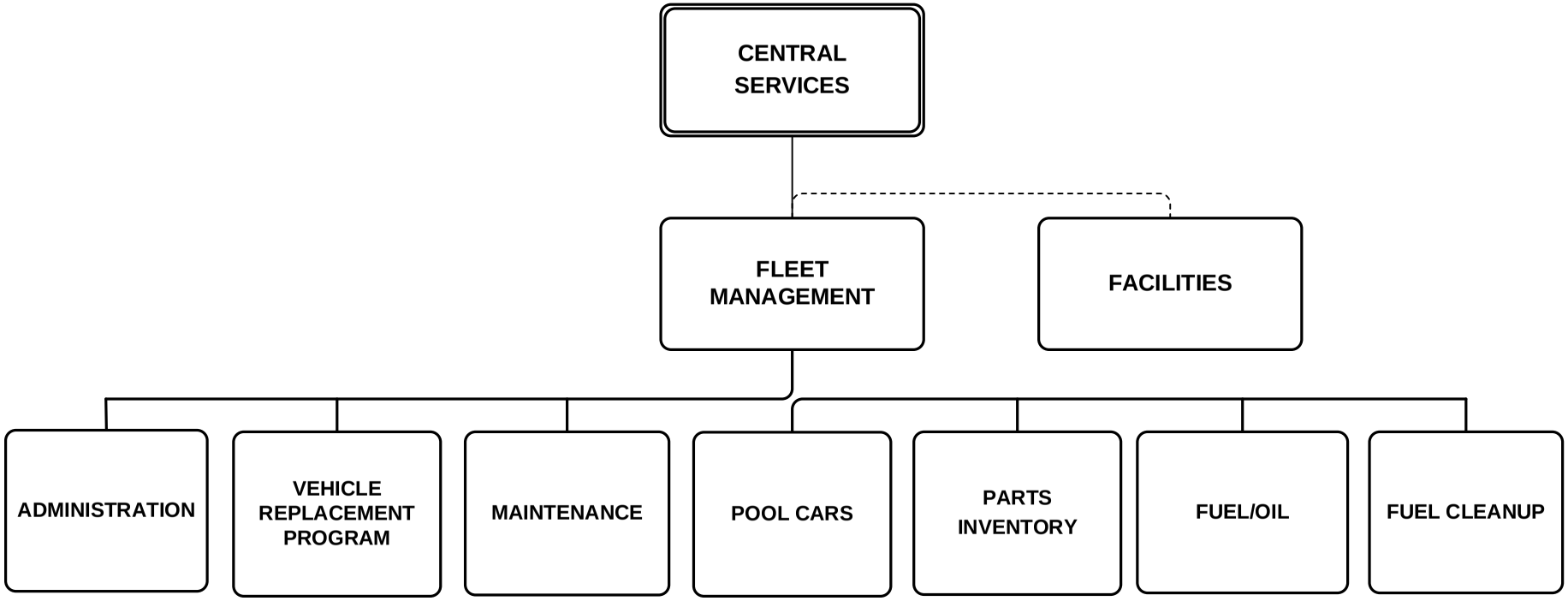
— This page intentionally blank —

Central Services

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Administration	205,552	206,950	224,657	222,444
Fleet Maintenance	2,579,960	2,849,762	2,797,681	3,145,267
Fuel	4,905,887	5,913,855	5,081,566	5,739,902
Parts Inventory	4,065,367	3,836,868	3,946,947	3,934,832
Pool Cars	99,807	123,049	118,716	124,338
Vehicle Replacement Program	3,244,380	15,322,099	5,542,639	18,839,111
Total Expenditures	**$15,100,953**	**$28,252,583**	**$17,712,206**	**$32,005,894**
Expenditures by Category				
Personal Services	3,042,746	3,247,688	3,106,713	3,259,866
Operating Expenses	8,837,189	9,505,995	8,755,433	9,305,645
Capital Outlay	3,182,187	4,690,306	5,827,135	4,566,762
Subtotal Operating Expenditures	**$15,062,122**	**$17,443,989**	**$17,689,281**	**$17,132,273**
Capital Improvements	16,091	0	0	58,392
Grants and Aids	22,740	20,425	22,925	22,925
Reserves	0	10,788,169	0	14,792,304
Subtotal Other Operating Expenses	**$38,831**	**$10,808,594**	**$22,925**	**$14,873,621**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$15,100,953**	**$28,252,583**	**$17,712,206**	**$32,005,894**
Expenditures by Fund				
Equipment Maintenance	$15,100,953	$28,252,583	$17,712,206	$32,005,894
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.

Administration

8700100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	81,092	98,996	98,067	102,216
Operating Expenses	86,004	87,954	104,090	97,728
Subtotal Operating Expenditures	**$167,096**	**$186,950**	**$202,157**	**$199,944**
Capital Improvements	16,091	0	0	0
Grants and Aids	22,365	20,000	22,500	22,500
Subtotal Other Operating Expenses	**$38,456**	**$20,000**	**$22,500**	**$22,500**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$205,552**	**$206,950**	**$224,657**	**$222,444**
Expenditures by Fund				
Equipment Maintenance	$205,552	$206,950	$224,657	$222,444

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. On-time accounts payable processing rate	99	99	99
2. Overall customer satisfaction rate	99	99	99

Highlights

During fiscal year 2015-16, Fleet Management placed 8th in the competition for the 100 Best Public Sector Fleets in North America. In 2015, Volusia County received Honorable Mention in the 100 Best Green Fleet Award competition. Fleet Management has ranked among the 100 Best Public Sector Fleets since 2005.

Division administration continues leadership development, succession training and are continuing to cross-train in all administrative functions.

Central Services has implemented the new Fleet Business and Sustainability Plan to streamline goals and incorporate Fleet's sustainability action measures into operations. This living document identifies seven major divisional initiative categories and sets improvement goals, with assigned staff members and deadline dates. Four industry best practice performance standards are in place and will be measured monthly to insure optimum organizational productivity.

Fleet Management will continue the Right-Sizing committee meetings. Members meet to discuss ways to determine fleet size, fleet composition, fleet sharing, and fleet utilization. Customer divisions are enthusiastic about achieving more savings for the County.

Fleet Maintenance

8701000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	2,245,557	2,371,771	2,275,083	2,403,936
Operating Expenses	307,947	317,991	313,413	393,931
Capital Outlay	26,456	160,000	209,185	347,400
Subtotal Operating Expenditures	**$2,579,960**	**$2,849,762**	**$2,797,681**	**$3,145,267**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,579,960**	**$2,849,762**	**$2,797,681**	**$3,145,267**
Expenditures by Fund				
Equipment Maintenance	$2,579,960	$2,849,762	$2,797,681	$3,145,267

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Billable mechanic hours	49,743	45,240	49,450
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

The Fleet Maintenance activity will continue to enhance customer service by decreasing vehicle breakdowns and increasing preventative maintenance. Fleet achieved a 58.1% repair rate with over 24,217 hours of scheduled repairs during the prior fiscal year. Fleet availability continues to be maintained at 97%.

Performing warranty work provides a source of a source of revenue and minimizes customer down time for warranty repairs. Fleet's goal is to capture all eligible warranty repairs and perform them in house.

Fuel

FUEL

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	144,654	168,422	150,915	171,498
Operating Expenses	4,753,660	5,669,168	4,859,276	5,265,258
Capital Outlay	7,198	75,840	70,950	244,329
Subtotal Operating Expenditures	**$4,905,512**	**$5,913,430**	**$5,081,141**	**$5,681,085**
Capital Improvements	0	0	0	58,392
Grants and Aids	375	425	425	425
Subtotal Other Operating Expenses	**$375**	**$425**	**$425**	**$58,817**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$4,905,887**	**$5,913,855**	**$5,081,566**	**$5,739,902**
Expenditures by Fund				
Equipment Maintenance	$4,905,887	$5,913,855	$5,081,566	$5,739,902

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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

Central Services will continue to purchasing fuel with a Fuel Consortium of 9 local agencies, and a neighboring county on a bulk fuel bid. Prior year fuel sales were over 2.1 million gallons.

The Fuel Program has implemented the following improvement initiatives: 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.

Parts Inventory

8701100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	389,349	419,223	404,202	395,522
Operating Expenses	3,654,663	3,396,145	3,521,245	3,517,810
Capital Outlay	21,355	21,500	21,500	21,500
Subtotal Operating Expenditures	**$4,065,367**	**$3,836,868**	**$3,946,947**	**$3,934,832**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$4,065,367**	**$3,836,868**	**$3,946,947**	**$3,934,832**
Expenditures by Fund				
Equipment Maintenance	$4,065,367	$3,836,868	$3,946,947	$3,934,832

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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, audits inventory and processes accounts payable transactions. Fleet Management maintains an administrative mark-up of 15%.

Pool Cars

8700900

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	68,403	68,704	68,549	71,102
Operating Expenses	31,404	29,345	25,167	28,236
Capital Outlay	0	25,000	25,000	25,000
Subtotal Operating Expenditures	**$99,807**	**$123,049**	**$118,716**	**$124,338**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$99,807**	**$123,049**	**$118,716**	**$124,338**
Expenditures by Fund				
Equipment Maintenance	$99,807	$123,049	$118,716	$124,338

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 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. Customers utilized pool car rentals over 615 times during the prior fiscal year.

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.

Vehicle Replacement Program

8703000

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	113,691	120,572	109,897	115,592
Operating Expenses	3,511	5,392	(67,758)	2,682
Capital Outlay	3,127,178	4,407,966	5,500,500	3,928,533
Subtotal Operating Expenditures	**$3,244,380**	**$4,533,930**	**$5,542,639**	**$4,046,807**
Reserves	0	10,788,169	0	14,792,304
Subtotal Other Operating Expenses	**$0**	**$10,788,169**	**$0**	**$14,792,304**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,244,380**	**$15,322,099**	**$5,542,639**	**$18,839,111**
Expenditures by Fund				
Equipment Maintenance	$3,244,380	$15,322,099	$5,542,639	$18,839,111

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 base 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 556 flex fuel and 40 hybrid vehicles 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 2016-17, 80 vehicles from ambulances to passenger vehicles are scheduled for replacement.

Volusia County Fleet Management (VCFM) continues to upgrade GPS units in all lease/rental vehicles. These units have the capability to track driver behavior and are utilized in conjunction with the county's safe driver initiative.

— This page intentionally blank —

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 full-time equivalents (FTE's) and for Property/Physical Damage are based on the property value. Commercial insurance policies are direct-billed to the responsible agency.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	186,000	186,000
Subtotal Current Revenues	**$186,000**	**$186,000**
Non-Current Revenues		
Internal Service Revenues	9,069,275	9,080,439
Non-Revenues	10,789,091	7,369,858
Subtotal Non-Current Revenues	**$19,858,366**	**$16,450,297**
Total Revenues	**$20,044,366**	**$16,636,297**
Less Operating Transfers	0	0
Total Operating Revenues	**$20,044,366**	**$16,636,297**
Expenditures		
Personal Services	838,705	802,510
Operating Expenses	11,096,338	10,623,247
Grants and Aids	160,000	160,000
Reserves	7,949,323	5,050,540
Total Expenditures	**$20,044,366**	**$16,636,297**
Less Operating Transfers	0	0
Total Operating Expenditures	**$20,044,366**	**$16,636,297**
Net Revenues Less Expenditures	**$0**	**$0**

Insurance Management Fund - 521

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Interest Income	986	0	0	0
Investment Income	171,913	181,000	181,000	181,000
Miscellaneous Revenue	776	5,000	15,614	5,000
Sale-Surplus Furn/Fixtr/Equipment	(50)	0	0	0
SChild Recrtn Prog-Contr	10,076	0	0	0
Total Miscellaneous Revenues	**$183,701**	**$186,000**	**$196,614**	**$186,000**
Subtotal Current Revenues	**$183,701**	**$186,000**	**$196,614**	**$186,000**
Non-Current Revenues				
Internal Service Revenues				
Recoveries-Claims	2,190,244	550,000	550,000	550,000
Contributions-Liability	1,757,605	2,641,533	2,641,533	2,130,949
Contributions-Commercial Ins	317,487	276,005	213,940	312,109
Contributions-Physical Damage	2,632,300	1,967,454	1,967,454	2,349,732
Contributions-Workers' Compens	3,177,758	3,634,283	3,634,283	3,737,649
Total Internal Service Revenues	**$10,075,394**	**$9,069,275**	**$9,007,210**	**$9,080,439**
Non-Revenues				
Appropriated Fund Balance	0	10,789,091	9,389,870	7,369,858
Total Non-Revenues	**$0**	**$10,789,091**	**$9,389,870**	**$7,369,858**
Subtotal Non-Current Revenues	**$10,075,394**	**$19,858,366**	**$18,397,080**	**$16,450,297**
Total Fund Revenues	**$10,259,095**	**$20,044,366**	**$18,593,694**	**$16,636,297**
Expenditure Detail				
Personnel				
Commercial Insurance	333,754	402,500	402,500	665,035
Insurance Administration	1,322,520	1,453,292	1,403,818	1,479,525
Liability	3,312,962	7,149,323	3,354,220	2,478,835
Loss Control Program	293,892	452,933	372,649	343,981
Physical Damage	2,392,366	4,850,000	2,665,310	6,100,540
Wellness Program	191,129	226,318	165,339	156,751
Workers' Compensation	3,651,351	5,510,000	2,860,000	5,411,630
Total Personnel	**$11,497,974**	**$20,044,366**	**$11,223,836**	**$16,636,297**
Total Fund Expenditures	**$11,497,974**	**$20,044,366**	**$11,223,836**	**$16,636,297**

— This page intentionally blank —

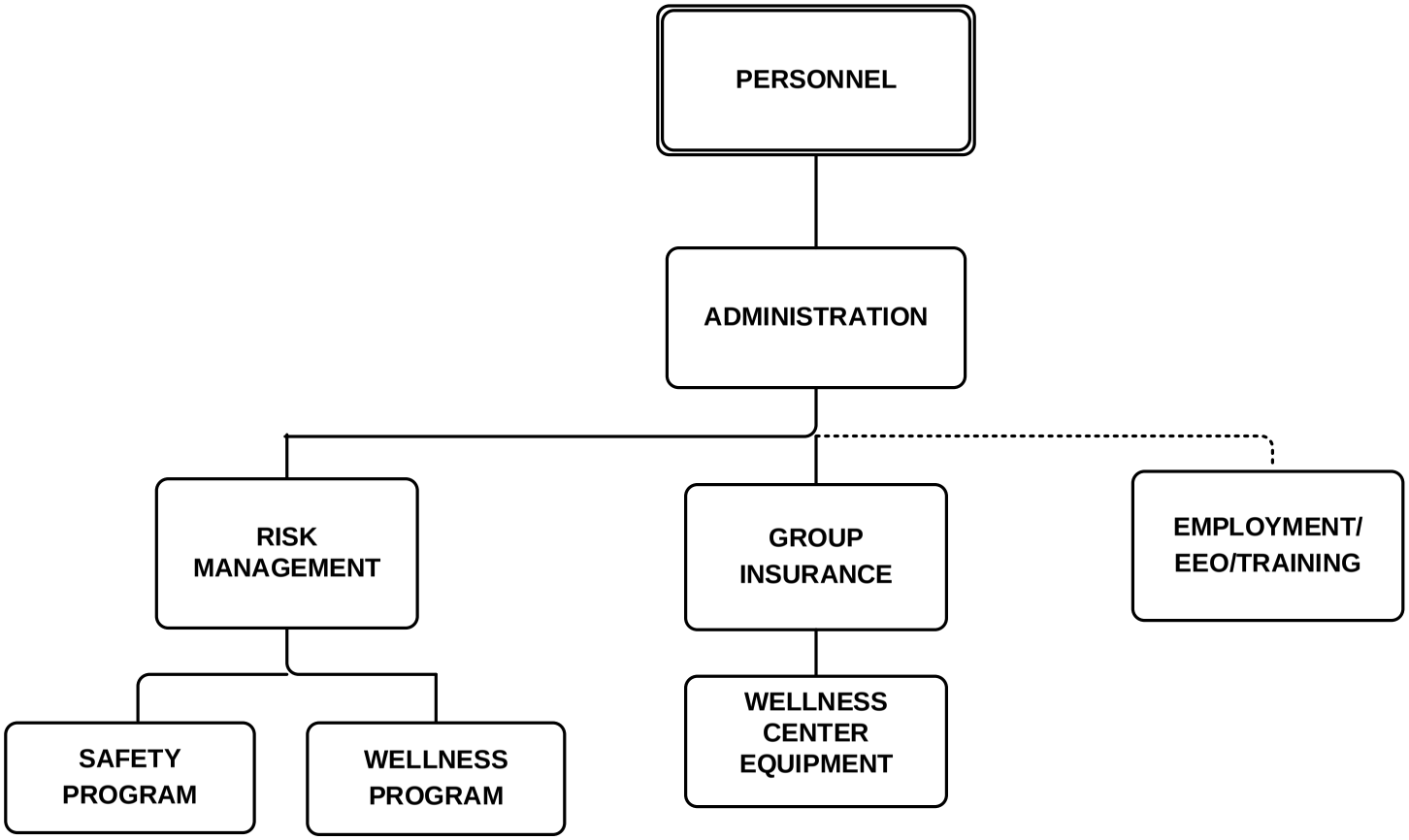
Personnel

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Program				
Commercial Insurance	333,754	402,500	402,500	665,035
Group Insurance	43,618,704	55,812,060	43,215,010	60,382,626
Insurance Administration	1,322,520	1,453,292	1,403,818	1,479,525
Liability	3,312,962	7,149,323	3,354,220	2,478,835
Loss Control Program	293,892	452,933	372,649	343,981
Physical Damage	2,392,366	4,850,000	2,665,310	6,100,540
Wellness Program	191,129	226,318	165,339	156,751
Workers' Compensation	3,651,351	5,510,000	2,860,000	5,411,630
Total Expenditures	**$55,116,678**	**$75,856,426**	**$54,438,846**	**$77,018,923**
Expenditures by Category				
Personal Services	766,955	899,759	810,197	866,908
Operating Expenses	54,209,974	55,636,780	53,423,254	57,046,301
Capital Outlay	37,928	73,620	45,395	107,620
Subtotal Operating Expenditures	**$55,014,857**	**$56,610,159**	**$54,278,846**	**$58,020,829**
Grants and Aids	101,821	160,000	160,000	160,000
Reserves	0	19,086,267	0	18,838,094
Subtotal Other Operating Expenses	**$101,821**	**$19,246,267**	**$160,000**	**$18,998,094**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$55,116,678**	**$75,856,426**	**$54,438,846**	**$77,018,923**
Expenditures by Fund				
Group Insurance	$43,618,704	$55,812,060	$43,215,010	$60,382,626
Insurance Management	$11,497,974	$20,044,366	$11,223,836	$16,636,297

Number of Full Time Positions	12.00	12.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	13.00	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



Division activities/programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget Section.

Commercial Insurance

8405500

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	333,754	402,500	402,500	665,035
Subtotal Operating Expenditures	**$333,754**	**$402,500**	**$402,500**	**$665,035**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$333,754**	**$402,500**	**$402,500**	**$665,035**
Expenditures by Fund				
Insurance Management	$333,754	$402,500	$402,500	$665,035

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 Parks, Recreation and Culture programs 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 departments.

Insurance Administration

8405100

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	468,056	499,194	499,195	532,168
Operating Expenses	854,464	954,098	904,623	947,357
Subtotal Operating Expenditures	**$1,322,520**	**$1,453,292**	**$1,403,818**	**$1,479,525**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$1,322,520**	**$1,453,292**	**$1,403,818**	**$1,479,525**
Expenditures by Fund				
Insurance Management	$1,322,520	$1,453,292	$1,403,818	$1,479,525

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 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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Total premium (dollars)	2,468,939	3,895,720	4,012,591
2. Number of policies	28	29	29

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.

The fiscal year 2016-17 budget includes one unfunded position.

Liability

8405400

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	3,312,962	2,700,000	3,354,220	2,478,835
Subtotal Operating Expenditures	**$3,312,962**	**$2,700,000**	**$3,354,220**	**$2,478,835**
Reserves	0	4,449,323	0	0
Subtotal Other Operating Expenses	**$0**	**$4,449,323**	**$0**	**$0**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,312,962**	**$7,149,323**	**$3,354,220**	**$2,478,835**
Expenditures by Fund				
Insurance Management	$3,312,962	$7,149,323	$3,354,220	$2,478,835

Key Objectives

1. Endeavor to foster 100% closure ratio of claims, thereby reducing reserves

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of claims closed	241	140	140

Highlights

The Liability Activity accounts for settlement costs and the County's excess liability policies. The balance of the prior year reserves are now located in Physical Damage activity.

Loss Control Program

8405600

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	91,678	183,185	156,516	185,238
Operating Expenses	202,214	269,748	208,133	158,743
Capital Outlay	0	0	8,000	0
Subtotal Operating Expenditures	**$293,892**	**$452,933**	**$372,649**	**$343,981**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$293,892**	**$452,933**	**$372,649**	**$343,981**
Expenditures by Fund				
Insurance Management	$293,892	$452,933	$372,649	$343,981

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 mandated fitness for duty physicals, medical surveillance physicals, pre-employment physicals, as efficiently and expeditiously as possible

2. Provide random drug screens and occupational blood screening

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of physicals	601	510	550
2. Number of drug screens	4,203	4,646	4,500
3. Number of vaccinations	782	800	800
4. Number of TB Tests	646	895	850

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.

Physical Damage

8405300

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	2,392,366	3,100,000	2,665,310	2,400,000
Subtotal Operating Expenditures	**$2,392,366**	**$3,100,000**	**$2,665,310**	**$2,400,000**
Reserves	0	1,750,000	0	3,700,540
Subtotal Other Operating Expenses	**$0**	**$1,750,000**	**$0**	**$3,700,540**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$2,392,366**	**$4,850,000**	**$2,665,310**	**$6,100,540**
Expenditures by Fund				
Insurance Management	$2,392,366	$4,850,000	$2,665,310	$6,100,540

Key Objectives

1. Maintain accurate listing of County property

2. Endeavor to foster 100% closure ratio of claims, thereby reducing reserves

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Total property value (dollars)	617,391,937	620,000,000	620,000,000
2. Number of claims closed	106	120	130

Highlights

Volusia County Insures facilities with a total value of over $61 million. 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. The reserves in this account are to cover the County's self-insured retention (SIR) and any major claims or settlement expenses above the actuarial projection.

Wellness Program

8403300

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	145,980	156,326	92,782	85,104
Operating Expenses	42,950	69,992	70,162	71,647
Capital Outlay	2,199	0	2,395	0
Subtotal Operating Expenditures	**$191,129**	**$226,318**	**$165,339**	**$156,751**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$191,129**	**$226,318**	**$165,339**	**$156,751**
Expenditures by Fund				
Insurance Management	$191,129	$226,318	$165,339	$156,751

Number of Full Time Positions	1.00	1.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	2.00	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

4. Ensure safe work sites by regular site visits, coordination of training, accident analysis and provision of safety education information

Performance Measures	FY 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. Number of employees participating in Wellness Center	233	150	100
3. Number of employees attending Wellness Fair	1,760	1,850	1,850
4. Number of inspections and fire safety reviews conducted annually	385	385	400

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.

The fiscal year 2016-17 budget includes two unfunded positions.

Workers' Compensation

8405200

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Operating Expenses	3,549,530	3,600,000	2,700,000	3,901,630
Subtotal Operating Expenditures	**$3,549,530**	**$3,600,000**	**$2,700,000**	**$3,901,630**
Grants and Aids	101,821	160,000	160,000	160,000
Reserves	0	1,750,000	0	1,350,000
Subtotal Other Operating Expenses	**$101,821**	**$1,910,000**	**$160,000**	**$1,510,000**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$3,651,351**	**$5,510,000**	**$2,860,000**	**$5,411,630**
Expenditures by Fund				
Insurance Management	$3,651,351	$5,510,000	$2,860,000	$5,411,630

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. State fines paid due to late filing/payments (dollars)	200	2,000	500
2. Number of claims closed	306	230	200

Highlights

The Workers's 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 claim 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.

The current health provider contracts end December 31, 2016. The process to consider health insurance options began the fall of 2014 with County Council approval in June, 2016 to award a five year contract with Cigna Health Insurance.

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	181,826	181,826
Subtotal Current Revenues	**$181,826**	**$181,826**
Non-Current Revenues		
Internal Service Revenues	44,067,038	45,362,315
Non-Revenues	11,563,196	14,838,485
Subtotal Non-Current Revenues	**$55,630,234**	**$60,200,800**
Total Revenues	**$55,812,060**	**$60,382,626**
Less Operating Transfers	0	0
Total Operating Revenues	**$55,812,060**	**$60,382,626**
Expenditures		
Personal Services	61,054	64,398
Operating Expenses	44,540,442	46,423,054
Capital Outlay	73,620	107,620
Reserves	11,136,944	13,787,554
Total Expenditures	**$55,812,060**	**$60,382,626**
Less Operating Transfers	0	0
Total Operating Expenditures	**$55,812,060**	**$60,382,626**
Net Revenues Less Expenditures	**$0**	**$0**

Group Insurance Fund - 530

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Interest Income	1,064	1,755	1,755	1,755
Investment Income	180,482	180,071	180,071	180,071
Miscellaneous Revenue	0	0	90,831	0
Total Miscellaneous Revenues	**$181,546**	**$181,826**	**$272,657**	**$181,826**
Subtotal Current Revenues	**$181,546**	**$181,826**	**$272,657**	**$181,826**
Non-Current Revenues				
Internal Service Revenues				
Recoveries-Claims	0	0	15,600	0
Health Ins-Vision Contribution	213,669	232,955	46,327	0
Health Insurance-Employer	28,959,857	32,472,546	32,472,546	35,222,558
Life Insurance-employee	686,284	606,449	606,449	660,000
Health Ins-Cobra/Retirees	2,959,027	3,001,640	3,316,551	2,646,923
Health Ins-Dependent Contr	5,797,741	7,753,448	6,563,091	6,832,834
Total Internal Service Revenues	**$38,616,578**	**$44,067,038**	**$43,020,564**	**$45,362,315**
Non-Revenues				
Appropriated Fund Balance	0	11,489,576	14,617,654	14,769,485
Flex Benefit Revenues	113,763	73,620	73,620	69,000
Total Non-Revenues	**$113,763**	**$11,563,196**	**$14,691,274**	**$14,838,485**
Subtotal Non-Current Revenues	**$38,730,341**	**$55,630,234**	**$57,711,838**	**$60,200,800**
Total Fund Revenues	**$38,911,887**	**$55,812,060**	**$57,984,495**	**$60,382,626**
Expenditure Detail				
Personnel				
Group Insurance	43,582,975	55,738,440	43,180,010	60,275,006
Wellness Center Equipment	35,729	73,620	35,000	107,620
Total Personnel	**$43,618,704**	**$55,812,060**	**$43,215,010**	**$60,382,626**
Total Fund Expenditures	**$43,618,704**	**$55,812,060**	**$43,215,010**	**$60,382,626**

— This page intentionally blank —

Group Insurance

GROUP_INS

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Expenditures by Category				
Personal Services	61,241	61,054	61,704	64,398
Operating Expenses	43,521,734	44,540,442	43,118,306	46,423,054
Capital Outlay	35,729	73,620	35,000	107,620
Subtotal Operating Expenditures	**$43,618,704**	**$44,675,116**	**$43,215,010**	**$46,595,072**
Reserves	0	11,136,944	0	13,787,554
Subtotal Other Operating Expenses	**$0**	**$11,136,944**	**$0**	**$13,787,554**
Reimbursements	0	0	0	0
Total Operating Expenditures	**$43,618,704**	**$55,812,060**	**$43,215,010**	**$60,382,626**
Expenditures by Fund				
Group Insurance	$43,618,704	$55,812,060	$43,215,010	$60,382,626

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 2014-15 Actual	FY 2015-16 Estimated	FY 2016-17 Budget
1. County contribution per FTE	9,548	10,548	11,028
2. Health claim costs	41,726,445	43,558,167	45,000,000
3. Number of employees who qualify for wellness incentive	2,189	2,200	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 to $10,548 to $11,028. During June, 2016, County Council approved a contract to provide Healthcare with Cigna Health Insurance.

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.

— This page intentionally blank —

Volusia County
FLORIDA

I - Capital Improvements

Capital Improvement Program (CIP) ..... I - 1

Capital Improvement Program Graph..... I - 3

Summary of Capital Improvements by Fund..... I - 4

Detail of Capital Improvements by Fund..... I - 6

Summary of Capital Budgets by Fund..... I - 15

800 MHz Capital Fund - 305..... I - 16

Capital Improvement Projects Fund - 308..... I - 18

Beach Capital Projects Fund - 313..... I - 20

Library Construction Fund - 317..... I - 24

Ocean Center Fund - 318..... I - 26

I.T. Capital Projects Fund - 322..... I - 28

Park Projects Fund - 326..... I - 30

Trail Projects Fund - 328..... I - 32

Bond Funded Road Program Fund - 334..... I - 34

Public Works Service Center Fund - 365..... I - 36

Elections Warehouse Fund - 367..... I - 38

Court Central Services Warehouse Fund - 368..... I - 40

SO Evidence Facility & Forensics Lab Fund - 369..... I - 42

Boardwalk Development Fund - 375..... I - 44

— This page intentionally blank —

Volusia County
FLORIDA

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 2016-17 Capital Improvement Budget

The fiscal year 2016-17 Capital Improvement Budget totals $70,261,632. Of this total, $40.8 million is allocated within the operating budget or 58.2% of the total CIP budget with the balance of $29.3 million allocated in non-operating funds. $8.6 million is being carried forward from prior year's allocations and new funding allocation is $61.6 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 13% of CIP projects, totaling $9.1 million and include:

- General Fund ($7.6 million in building maintenance, court facilities, corrections projects; $1.2 million for environmental and recreation projects)
- Library Fund ($275,000 in building maintenance)

Capital projects included within Special Revenue Funds comprise 29.6% of CIP projects, totaling $20.8 million with 64% being roadway projects. These funds include:

- County Transportation Trust ($6.3 million in roadway improvements)
- Fire Rescue District
- Road Impact Fees
- Fire Impact Fees
- Inmate Welfare Trust
- Ocean Center
- Park Impact Fees
- Ponce De Leon Inlet and Port District
- Stormwater Utility

Capital projects included within Enterprise Funds comprise 15.6% of CIP projects, totaling $10.9 million. These funds include Solid Waste, Daytona Beach International Airport, Water & Sewer Utilities, and Parking Garage Funds.

Capital projects included within Capital Projects Funds comprise 41.8% of CIP projects, totaling $29.3 million. Ongoing capital projects in Beach Capital Projects, with additional projects for Sheriff's Capital and the Court/Central Services Warehouse, Capital Outlay, Ocean Center, Park Projects and Trail Projects funds are continued in this budget and the Boardwalk Development Project.

<u>Operational Impact of Capital Improvements</u>

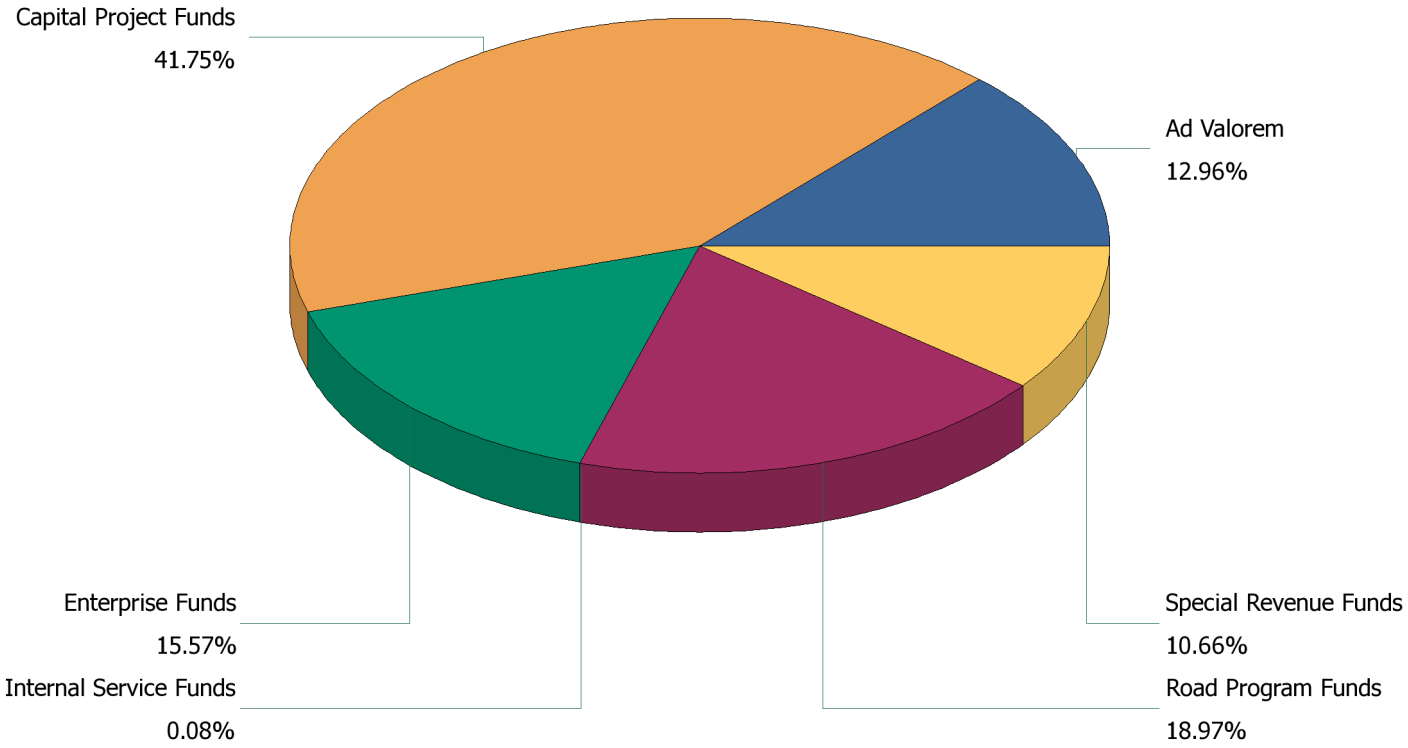
The capital improvement budget was developed not to increase costs, but instead, to maintain the integrity of our facilities. The majority of the projects included in the operating budget are for maintenance and renovations and do not add new infrastructure and require no additional dollars for maintenance 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 Court/Central Services Warehouse, 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 2016-17

$70,261,632



Capital Improvement Program by Fund Category Fiscal Year 2016-17	
FUND CATEGORY	**TOTAL REVENUE**
Ad Valorem	9,108,677
Enterprise Funds	10,938,489
Road Program Funds	13,330,000
Special Revenue Funds	7,490,248
Operating Budget	**$40,867,414**
Capital Project Funds	29,335,826
Internal Service Funds	58,392
Non-Operating Budget	**$29,394,218**
TOTAL	**$70,261,632**

Summary of Capital Improvements by Fund

FY 2016-17

	Fund	On-Going / Continuous	Carry Forward	Total Request
Countywide Funds				
001	General	5,605,984	3,227,693	8,833,677
104	Library	275,000		275,000
	Total Countywide Funds	**5,880,984**	**3,227,693**	**9,108,677**
Special Revenue Funds				
103	County Transportation Trust	6,330,000		6,330,000
114	Ponce De Leon Inlet and Port District	140,000	350,000	490,000
118	Ocean Center	951,535		951,535
123	Inmate Welfare Trust	565,000	35,000	600,000
134	Road Impact Fees-Zone 4 (Northwest)	7,000,000		7,000,000
136	Park Impact Fees-Zone 1 (Northeast)	35,000		35,000
139	Park Impact Fees-Zone 4 (Northwest)	196,313		196,313
140	Fire Rescue District	182,000	662,000	844,000
152	Fire Impact Fees-Zone 2 (Southeast)	53,000		53,000
153	Fire Impact Fees-Zone 3 (Southwest)		202,400	202,400
154	Fire Impact Fees-Zone 4 (Northwest)		168,000	168,000
159	Stormwater Utility	3,750,000	200,000	3,950,000
	Total Special Revenue Funds	**19,202,848**	**1,617,400**	**20,820,248**
Enterprise Funds				
450	Solid Waste	1,305,000	2,000,000	3,305,000
451	Daytona Beach International Airport	3,396,489		3,396,489
457	Water and Sewer Utilities	3,350,000	150,000	3,500,000
475	Parking Garage	601,000	136,000	737,000
	Total Enterprise Funds	**8,652,489**	**2,286,000**	**10,938,489**
	TOTAL OPERATING FUNDS	**33,736,321**	**7,131,093**	**40,867,414**

Summary of Capital Improvements by Fund

FY 2016-17

	Fund	On-Going / Continuous	Carry Forward	Total Request
Capital Projects Funds				
305	800 MHz Capital	2,909,660		2,909,660
313	Beach Capital Projects	3,001,637		3,001,637
318	Ocean Center	650,000		650,000
326	Park Projects	834,862	800,000	1,634,862
328	Trail Projects	1,754,989		1,754,989
334	Bond Funded Road Program		676,290	676,290
367	Elections Warehouse	1,426,565		1,426,565
368	Court/Central Services Warehouse	3,400,000		3,400,000
369	Sheriff Capital Projects	12,000,000		12,000,000
375	Boardwalk Development	1,881,823		1,881,823
	Total Capital Projects Funds	**27,859,536**	**1,476,290**	**29,335,826**
Internal Service Funds				
513	Equipment Maintenance	58,392		58,392
	Total Internal Service Funds	**58,392**		**58,392**
	TOTAL NON-OPERATING FUNDS	**27,917,928**	**1,476,290**	**29,394,218**
	TOTAL ALL FUNDS	**61,654,249**	**8,607,383**	**70,261,632**

Detail of Capital Improvements by Fund
FY 2016-17

Item Description	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 001 - General			
Central Services			
Carswell - Secure Front Lobby	30,000	0	30,000
City Island - Bathroom Refurbishment	0	25,000	25,000
City Island - Envelope Resealing	300,000	0	300,000
City Island - Plumbing Engineering	30,000	0	30,000
City Island - Storefront Replacement Engineering	0	80,000	80,000
County Courthouse - Access & Security	0	441,364	441,364
County Courthouse - Engineering Upgrades	0	50,000	50,000
Court Facilities - Carpet Replacement	350,000	0	350,000
Daytona Info Tech - Generator System Replacement	210,000	0	210,000
DeLand Courthouse - High Video Resolution & Cameras	50,000	0	50,000
Emergency Medical Services - Roof Replacement Post 2	40,000	0	40,000
Emergency Operations Center - UPS Battery Replacement	130,000	0	130,000
Extension Center - Epoxy Floors	27,000	0	27,000
Facilities - Loading Dock Repairs	40,000	0	40,000
Fleet - Sevice Bay Heater Replacements	60,000	0	60,000
Historic Courthouse Audio/Video	0	100,000	100,000
Historic Courthouse - Envelope Sealing (Phase 3)	0	250,000	250,000
Historic Courthouse - Envelope Sealing (Phase 4)	300,000	0	300,000
Justice Center - HVAC Replacement	50,000	0	50,000
Justice Center - HVAC Systems and Screen Wall	500,000	0	500,000
Justice Center - Modular Furniture Replacement	200,000	0	200,000
Justice Center - VAV Replacement	50,000	0	50,000
Marine Science Center - Electrical Upgrade	200,000	0	200,000
Marine Science Center - Electrical Upgrade Design	30,000	0	30,000
Marine Science Center - Roof Replacement	200,000	0	200,000
Medical Examiner - Roof Replacement & HVAC (Phase 1)	50,000	0	50,000
Old Elections - Demolition and Paving or Roof Replacement	100,000	0	100,000
Sheriff's Training Facility - HVAC Engineering	0	50,000	50,000
Sheriff's Training Facility - HVAC Replacement	200,000	0	200,000
State Attorney - Roof Replacement	50,000	0	50,000
TCK - 2nd Floor Window Resealing (Phase 1)	250,000	0	250,000
TCK Camera Upgrade	75,000	0	75,000
TCK - Condenser Water Piping Replacement	50,000	0	50,000
TCK - Demand Control Ventilation	62,500	0	62,500
TCK - Elevator Repairs (Controller Upgrade)	250,000	0	250,000
TCK - High Video Resolution and Cameras	0	50,000	50,000
TCK - Modular Furniture Replacement (Phase 1)	0	350,000	350,000
TCK - Modular Furniture Replacement (Phase 2)	350,000	0	350,000
Various Buildings - Carpet Replacement	50,000	0	50,000
Various Buildings - Painting	100,000	0	100,000
Various Buildings - Repairs	37,726	0	37,726
Total Central Services	**$4,422,226**	**$1,396,364**	**$5,818,590**
Coastal			
ADA Walkovers & Walkover Rehabilitations	500,000	0	500,000
Total Coastal	**$500,000**	**$0**	**$500,000**

Detail of Capital Improvements by Fund
FY 2016-17

Item Description	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 001 - General			
Cooperative Extension			
Mill and Pave Parking Lot and H/D Side Road	0	6,300	6,300
Mill and Pave Parking Lot and Side Road	27,758	0	27,758
Total Cooperative Extension	**$27,758**	**$6,300**	**$34,058**
Corrections			
Exterior Window Replacement	25,000	0	25,000
Kitchen Floor - Resurfacing	25,000	0	25,000
Roof Replacement	0	1,500,000	1,500,000
Roof Replacement Design	0	75,000	75,000
Variable Air Volume Control Valves Replacement	30,000	0	30,000
Water Pipes - Potable & Chilled Water Storage System	130,000	0	130,000
Total Corrections	**$210,000**	**$1,575,000**	**$1,785,000**
Environmental Management			
Design of Expansion - Marine Science Center	0	150,029	150,029
Engineering - Marine Science Center Expansion	300,000	0	300,000
Parking	0	100,000	100,000
Total Environmental Management	**$300,000**	**$250,029**	**$550,029**
Parks Recreation & Culture			
Bicentennial Park Tennis Courts	81,000	0	81,000
Interpretative Panels, Maps, Repair, Kiosk	35,000	0	35,000
Lake Monroe Park Electric	30,000	0	30,000
Total Parks Recreation & Culture	**$146,000**	**$0**	**$146,000**
Total Fund 001	**$5,605,984**	**$3,227,693**	**$8,833,677**
Fund: 103 - County Transportation Trust			
Engineering & Construction			
Bridge Repair - Construction	200,000	0	200,000
Bridge Repair - Engineering	50,000	0	50,000
Total Engineering & Construction	**$250,000**	**$0**	**$250,000**
LOGT 5 Road Projects			
Advanced Engineering & Permitting	500,000	0	500,000
Advanced ROW Acquisition	500,000	0	500,000
Countywide Safety Projects	1,000,000	0	1,000,000
Orange Camp Rd - MLK Blvd to I-4	700,000	0	700,000
Park Ave From Old Mission to Massey Ranch	2,680,000	0	2,680,000
Total LOGT 5 Road Projects	**$5,380,000**	**$0**	**$5,380,000**
Traffic Engineering			
Traffic Signals and Arm Upgrade	700,000	0	700,000
Total Traffic Engineering	**$700,000**	**$0**	**$700,000**
Total Fund 103	**$6,330,000**	**0**	**$6,330,000**

Detail of Capital Improvements by Fund
FY 2016-17

Item Description	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 104 - Library			
Library Services			
Daytona Beach Regional - Children's Floor Covering	40,000	0	40,000
Daytona Beach Regional - Paint Exterior	70,000	0	70,000
Design for refurbishments	25,000	0	25,000
HVAC and other Renovations	140,000	0	140,000
Total Library Services	**$275,000**	**$0**	**$275,000**
Total Fund 104	**$275,000**	**0**	**$275,000**
Fund: 114 - Ponce De Leon Inlet and Port District			
Coastal			
Halifax/Indian River Channel markers	65,000	0	65,000
Inlet Channel Dredging (USACE)	0	150,000	150,000
Reef Deployments	75,000	0	75,000
Repair of the Lighthouse Point Park Boardwalk	0	200,000	200,000
Total Coastal	**$140,000**	**$350,000**	**$490,000**
Total Fund 114	**$140,000**	**$350,000**	**$490,000**
Fund: 118 - Ocean Center			
Ocean Center			
Arena floor refurbishment	40,000	0	40,000
Arena Scoreboards	50,000	0	50,000
Elevator Maintenance	85,000	0	85,000
OC Bldg Upgrades	776,535	0	776,535
Total Ocean Center	**$951,535**	**$0**	**$951,535**
Total Fund 118	**$951,535**	**0**	**$951,535**
Fund: 123 - Inmate Welfare Trust			
Corrections			
Canopy Covering	140,000	0	140,000
Corrections Visitation Center	425,000	0	425,000
Educational TV Programming	0	35,000	35,000
Total Corrections	**$565,000**	**$35,000**	**$600,000**
Total Fund 123	**$565,000**	**$35,000**	**$600,000**
Fund: 134 - Road Impact Fees-Zone 4 (Northwest)			
Engineering & Construction			
Beresford Ave Extension	3,500,000	0	3,500,000
Orange Camp Rd - MLK Blvd to I-4	3,500,000	0	3,500,000
Total Engineering & Construction	**$7,000,000**	**$0**	**$7,000,000**
Total Fund 134	**$7,000,000**	**0**	**$7,000,000**

Detail of Capital Improvements by Fund
FY 2016-17

Item Description	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 136 - Park Impact Fees-Zone 1 (Northeast)			
Parks Recreation & Culture			
Bicenntennial Park Dog Park Expansion	35,000	0	35,000
Total Parks Recreation & Culture	**$35,000**	**$0**	**$35,000**
Total Fund 136	**$35,000**	**0**	**$35,000**
Fund: 139 - Park Impact Fees-Zone 4 (Northwest)			
Parks Recreation & Culture			
Shell Harbor Construction	196,313	0	196,313
Total Parks Recreation & Culture	**$196,313**	**$0**	**$196,313**
Total Fund 139	**$196,313**	**0**	**$196,313**
Fund: 140 - Fire Rescue District			
Fire Rescue Services			
Construction	0	630,000	630,000
Engineering Station 22 Renovation	47,000	0	47,000
Exhaust Removal System	50,000	0	50,000
Land for Station 47	0	32,000	32,000
Roof Replacement at Resource Center/Post 2	40,000	0	40,000
Security Lighting	35,000	0	35,000
Training Tower -Electrical Power Project	10,000	0	10,000
Total Fire Rescue Services	**$182,000**	**$662,000**	**$844,000**
Total Fund 140	**$182,000**	**$662,000**	**$844,000**
Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)			
Fire Rescue Services			
Engineering for Station 22 Renovation (Engineering)	53,000	0	53,000
Total Fire Rescue Services	**$53,000**	**$0**	**$53,000**
Total Fund 152	**$53,000**	**0**	**$53,000**
Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)			
Fire Rescue Services			
Construction - Station 36	0	202,400	202,400
Total Fire Rescue Services	**$0**	**$202,400**	**$202,400**
Total Fund 153	**0**	**$202,400**	**$202,400**
Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)			
Fire Rescue Services			
Land for Station 47	0	168,000	168,000
Total Fire Rescue Services	**$0**	**$168,000**	**$168,000**
Total Fund 154	**0**	**$168,000**	**$168,000**

Detail of Capital Improvements by Fund
FY 2016-17

Item Description	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 159 - Stormwater Utility			
Stormwater			
Gabordy Basin/Elizabeth Street CIP Engineering	50,000	0	50,000
Gemini Springs Construction	500,000	0	500,000
Gemini Springs Construction - Carry Forward	0	200,000	200,000
Land	200,000	0	200,000
Local Projects	600,000	0	600,000
NPDES Program Development & Reporting	30,000	0	30,000
N. Pen. CIP Construction	500,000	0	500,000
Retention Pond Construction	100,000	0	100,000
Rio Way Retention Pond	700,000	0	700,000
St. Johns River Basin Plan/Mgmt Const	250,000	0	250,000
TMDL Program Assessments Implementation	250,000	0	250,000
TMDL Program Assessments Implementation	50,000	0	50,000
Wilbur by the Sea Drainage	520,000	0	520,000
Total Stormwater	**$3,750,000**	**$200,000**	**$3,950,000**
Total Fund 159	**$3,750,000**	**$200,000**	**$3,950,000**
Fund: 450 - Solid Waste			
Solid Waste			
Citizen's Convenience Improvements - Canopies	120,000	0	120,000
Landfill Gas Expansion	50,000	0	50,000
Landfill Gas Expansion	500,000	0	500,000
North Cell Area 4 Expansion	450,000	0	450,000
SE Area Cell Design	185,000	0	185,000
Tomoka Farms Southwest Facility	0	2,000,000	2,000,000
Total Solid Waste	**$1,305,000**	**$2,000,000**	**$3,305,000**
Total Fund 450	**$1,305,000**	**$2,000,000**	**$3,305,000**
Fund: 451 - Daytona Beach International Airport			
Airport			
Airfield Sign Lenses	25,000	0	25,000
Airfield Vault Roof	25,000	0	25,000
Bathroom Project - 2nd Floor Atrium & 1st Floor Baggage	375,000	0	375,000
Concrete Headwall Repairs	50,000	0	50,000
Roof Replacement Phase 4 Overhang	264,000	0	264,000
Taxiway November Rehab	458,333	0	458,333
Terminal Air Handlers	199,156	0	199,156
Terminal Update	2,000,000	0	2,000,000
Total Airport	**$3,396,489**	**$0**	**$3,396,489**
Total Fund 451	**$3,396,489**	**0**	**$3,396,489**

Detail of Capital Improvements by Fund
FY 2016-17

Item Description	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 457 - Water and Sewer Utilities			
Water Resources and Utilities			
Collection System Rehab	100,000	0	100,000
Deep Creek Aquifer Performance Test	1,300,000	0	1,300,000
Glen Abbey Water Treatment Plant Improvements	350,000	0	350,000
Groves Effluent Disposal	50,000	0	50,000
Lift Station Rehabilitations	200,000	0	200,000
Normandy Blvd Extension	325,000	0	325,000
Northwest Telemetry Upgrades	140,000	0	140,000
Pipe Lining / Manhole Rehabilitations	50,000	0	50,000
Potable Water Interconnect	150,000	0	150,000
Southwest 2 Water Quality Improvement	0	150,000	150,000
Southwest Regional Biosolids Dewatering Facility	350,000	0	350,000
Various Water Main Replacements	150,000	0	150,000
Various Water Treatment Plant Upgrades	85,000	0	85,000
Well Rehabilitations	100,000	0	100,000
Total Water Resources and Utilities	**$3,350,000**	**$150,000**	**$3,500,000**
Total Fund 457	**$3,350,000**	**$150,000**	**$3,500,000**
Fund: 475 - Parking Garage			
Ocean Center			
Deck & Drainage Restoration Deck 2	0	46,000	46,000
Deck & Drainage Restoration Deck 3	0	90,000	90,000
Generator	45,000	0	45,000
Metal Roof Replacement	83,000	0	83,000
Parking Garage Toll Booth	473,000	0	473,000
Total Ocean Center	**$601,000**	**$136,000**	**$737,000**
Total Fund 475	**$601,000**	**$136,000**	**$737,000**
Total OPERATING FUNDS	**33,736,321**	**7,131,093**	**40,867,414**
Fund: 305 - 800 MHz Capital			
Capital Projects			
800 MHz Backbone Infrastructure	2,909,660	0	2,909,660
Total Capital Projects	**$2,909,660**	**$0**	**$2,909,660**
Total Fund 305	**$2,909,660**	**0**	**$2,909,660**

Detail of Capital Improvements by Fund
FY 2016-17

Item Description	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 313 - Beach Capital Projects			
Capital Projects			
1255 Oceanshore Blvd	528,616	0	528,616
726 N Atlantic Ave	935,096	0	935,096
Beach Infrastructure	385,000	0	385,000
Beach Infrastructure	50,000	0	50,000
Hiles Parking Development	302,925	0	302,925
Smyrna Dunes Boardwalk	400,000	0	400,000
Smyrna Dunes Boardwalk	400,000	0	400,000
Total Capital Projects	**$3,001,637**	**$0**	**$3,001,637**
Total Fund 313	**$3,001,637**	**0**	**$3,001,637**
Fund: 318 - Ocean Center			
Capital Projects			
Arena Floor Boxes	200,000	0	200,000
Main Marque Replacement	450,000	0	450,000
Total Capital Projects	**$650,000**	**$0**	**$650,000**
Total Fund 318	**$650,000**	**0**	**$650,000**
Fund: 326 - Park Projects			
Capital Projects			
FL Boating Improvement Program	654,862	0	654,862
Lemon Bluff - ECHO Carryforward	0	400,000	400,000
Osteen Community Center ADA Restrooms	180,000	0	180,000
Shell Harbor - ECHO Carryforward	0	400,000	400,000
Total Capital Projects	**$834,862**	**$800,000**	**$1,634,862**
Total Fund 326	**$834,862**	**$800,000**	**$1,634,862**
Fund: 328 - Trail Projects			
Capital Projects			
E.C.R.R.T. Segment 5	481,918	0	481,918
Spring-to-Spring Segment 7B	1,273,071	0	1,273,071
Total Capital Projects	**$1,754,989**	**$0**	**$1,754,989**
Total Fund 328	**$1,754,989**	**0**	**$1,754,989**
Fund: 334 - Bond Funded Road Program			
Engineering & Construction			
Orange Camp Rd - MLK Blvd to I-4	0	676,290	676,290
Total Engineering & Construction	**$0**	**$676,290**	**$676,290**
Total Fund 334	**0**	**$676,290**	**$676,290**

Detail of Capital Improvements by Fund
FY 2016-17

Item Description	Ongoing/ Continuous	Carry Forward	Total Request
Fund: 367 - Elections Warehouse			
Capital Projects			
Elections Warehouse	1,426,565	0	1,426,565
Total Capital Projects	**$1,426,565**	**$0**	**$1,426,565**
Total Fund 367	**$1,426,565**	**0**	**$1,426,565**
Fund: 368 - Court/Central Services Warehouse			
Capital Projects			
Court/Central Services Warehouse	3,400,000	0	3,400,000
Total Capital Projects	**$3,400,000**	**$0**	**$3,400,000**
Total Fund 368	**$3,400,000**	**0**	**$3,400,000**
Fund: 369 - Sheriff Capital Projects			
Capital Projects			
Evidence Facility	12,000,000	0	12,000,000
Total Capital Projects	**$12,000,000**	**$0**	**$12,000,000**
Total Fund 369	**$12,000,000**	**0**	**$12,000,000**
Fund: 375 - Boardwalk Development			
Capital Projects			
Boardwalk Development	1,881,823	0	1,881,823
Total Capital Projects	**$1,881,823**	**$0**	**$1,881,823**
Total Fund 375	**$1,881,823**	**0**	**$1,881,823**
Fund: 513 - Equipment Maintenance			
Central Services			
Pave road at Transfer Station fuel site	58,392	0	58,392
Total Central Services	**$58,392**	**$0**	**$58,392**
Total Fund 513	**$58,392**	**0**	**$58,392**
Total NON-OPERATING FUNDS	**27,917,928**	**1,476,290**	**29,394,218**
TOTAL ALL FUNDS	**61,654,249**	**8,607,383**	**70,261,632**

— This page intentionally blank —

Summary Capital Budgets by Fund

	FY 2015-16 Budget	Transfers	FY 2015-16 Net Budget	FY 2016-17 Budget	Transfers	FY 2016-17 Net Budget
305 - 800 MHz Capital	1,948,473	0	1,948,473	4,408,133	0	4,408,133
308 - Capital Improvement Projects	0	0	0	126,565	126,565	0
313 - Beach Capital Projects	2,170,356	0	2,170,356	7,507,783	0	7,507,783
317 - Library Construction	0	0	0	38,101	0	38,101
318 - Ocean Center	3,047,616	0	3,047,616	2,432,179	0	2,432,179
322 - I.T. Capital Projects	0	0	0	1,435,056	0	1,435,056
326 - Park Projects	477,959	0	477,959	1,634,862	0	1,634,862
328 - Trail Projects	2,039,260	0	2,039,260	2,270,414	0	2,270,414
334 - Bond Funded Road Program	0	0	0	676,290	0	676,290
361 - Forever Capital Projects	0	0	0	0	0	0
365 - Public Works Service Center	19,000,000	0	19,000,000	0	0	0
367 - Elections Warehouse	2,800,000	0	2,800,000	1,426,565	0	1,426,565
368 - Court/Central Services Warehouse	0	0	0	3,400,000	0	3,400,000
369 - Sheriff Capital Projects	1,500,000	0	1,500,000	12,000,000	0	12,000,000
371 - EMS Facility	0	0	0	0	0	0
373 - Medical Examiner's Facility	0	0	0	0	0	0
375 - Boardwalk Development	1,500,000	0	1,500,000	1,881,823	0	1,881,823
TOTAL	**34,483,664**	**0**	**34,483,664**	**39,237,771**	**126,565**	**39,111,206**

800 MHz Capital 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 deposited to this fund.

The fiscal year 2016-17 budget includes a transfer of $1,498,473 from all participating funds for radio replacement, and a transfer of $1,510,000 from General Fund for 800 MHz backbone infrastructure. The estimated revenue from the traffic fine surcharge is $386,589. In fiscal year 2017-18, 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.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Judgements, Fines and Forfeitures	0	386,589
Subtotal Current Revenues	**$0**	**$386,589**
Non-Current Revenues		
Non-Revenues	1,948,473	4,021,544
Subtotal Non-Current Revenues	**$1,948,473**	**$4,021,544**
Total Revenues	**$1,948,473**	**$4,408,133**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,948,473**	**$4,408,133**
Expenditures		
Capital Outlay	1,498,473	1,498,473
Capital Improvements	450,000	2,909,660
Total Expenditures	**$1,948,473**	**$4,408,133**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,948,473**	**$4,408,133**
Net Revenues Less Expenditures	**$0**	**$0**

800 MHz Capital Fund - 305

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	42,392	0	0	0
Investment Income	29,707	0	0	0
Total Miscellaneous Revenues	**$72,099**	**$0**	**$0**	**$0**
Judgements, Fines and Forfeitures				
800 MHz Comm Surchg-Trffc Fine	0	0	0	386,589
Total Judgements, Fines and Forfeitu	**$0**	**$0**	**$0**	**$386,589**
Subtotal Current Revenues	**$72,099**	**$0**	**$0**	**$386,589**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	4,066,000	1,013,071
Transfers from General Fund	1,223,460	1,277,923	1,214,512	2,337,923
Transfers from MSD	276,900	276,900	276,900	276,900
Transfers from Mosquito	18,250	18,250	18,250	18,250
Transfers from EMS	166,953	166,953	166,953	166,953
Transfers from Fire	208,447	208,447	208,447	208,447
Total Non-Revenues	**$1,894,010**	**$1,948,473**	**$5,951,062**	**$4,021,544**
Subtotal Non-Current Revenues	**$1,894,010**	**$1,948,473**	**$5,951,062**	**$4,021,544**
Total Fund Revenues	**$1,966,109**	**$1,948,473**	**$5,951,062**	**$4,408,133**
Expenditure Detail				
Capital Projects				
800 MHZ Back Bone Infrastructure	5,285	450,000	250,000	2,909,660
800 MHz Communication System	84,323	0	315,000	0
Radio Replacement	0	1,498,473	0	1,498,473
Total Capital Projects	**$89,608**	**$1,948,473**	**$565,000**	**$4,408,133**
Total Fund Expenditures	**$89,608**	**$1,948,473**	**$565,000**	**$4,408,133**

Capital Improvement Projects Fund - 308

Summary: This fund is for various County Council approved projects such as the consolidated Emergency Operations and Sheriff's Communication Center (EOC). These projects have been completed and the remaining funds will be transferred into the Elections Warehouse Fund (367) in fiscal year 2016-17.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues		126,565
Subtotal Non-Current Revenues	**$0**	**$126,565**
Total Revenues	**$0**	**$126,565**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$126,565**
Expenditures		
Interfund Transfers	0	126,565
Total Expenditures	**$0**	**$126,565**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$126,565**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Projects Fund - 308

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	4,806	0	0	0
Investment Income	3,615	0	0	0
Total Miscellaneous Revenues	**$8,421**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$8,421**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	126,565
Total Non-Revenues	**$0**	**$0**	**$0**	**$126,565**
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$126,565**
Total Fund Revenues	**$8,421**	**$0**	**$0**	**$126,565**
Expenditure Detail				
Capital Projects				
Emergency Operations Center	403,650	0	0	0
Transfers to Other Funds	0	0	0	126,565
Total Capital Projects	**$403,650**	**$0**	**$0**	**$126,565**
Total Fund Expenditures	**$403,650**	**$0**	**$0**	**$126,565**

Beach Capital Projects Fund - 313

Summary:

The purpose of this fund is to account for various beach-related capital projects. Such projects may include parking development and beach ramps 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 $870,861.

Volusia ECHO grants of $1,102,925 provide additional funding of $302,925 for the development of Hiles Boulevard off-beach parking and $800,000 for the Smyrna Dunes Park boardwalk.

Transfers are budgeted from Port District of $433,997 for beach capital, and General Fund of $5,100,000 for parking development.

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

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Charges for Services	760,800	870,861
Subtotal Current Revenues	**$760,800**	**$870,861**
Non-Current Revenues		
Non-Revenues	1,409,556	6,636,922
Subtotal Non-Current Revenues	**$1,409,556**	**$6,636,922**
Total Revenues	**$2,170,356**	**$7,507,783**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,170,356**	**$7,507,783**
Expenditures		
Capital Improvements	2,137,229	3,001,637
Interfund Transfers	33,127	0
Reserves	0	4,506,146
Total Expenditures	**$2,170,356**	**$7,507,783**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,170,356**	**$7,507,783**
Net Revenues Less Expenditures	**$0**	**$0**

Beach Capital Projects Fund - 313

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Beach Access Fees	0	760,800	845,496	870,861
Total Charges for Services	**$0**	**$760,800**	**$845,496**	**$870,861**
Miscellaneous Revenues				
GASB 31 Interest	48,424	0	0	0
Investment Income	32,200	0	0	0
Total Miscellaneous Revenues	**$80,624**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$80,624**	**$760,800**	**$845,496**	**$870,861**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	270,681	5,071,809	0
Transfers from Port District	0	0	3,200,000	433,997
Transfers from ECHO	0	1,138,875	435,950	1,102,925
Transfers from Trans Trust	0	0	285,608	0
Transfers from General Fund	0	0	325,000	5,100,000
Total Non-Revenues	**$0**	**$1,409,556**	**$9,318,367**	**$6,636,922**
Subtotal Non-Current Revenues	**$0**	**$1,409,556**	**$9,318,367**	**$6,636,922**
Total Fund Revenues	**$80,624**	**$2,170,356**	**$10,163,863**	**$7,507,783**
Expenditure Detail				
Capital Projects				
1255 Oceanshore Blvd	97,554	0	46,384	528,616
27th Ave Ramp	11,796	0	0	0
3167 S Atlantic Ave	0	0	160,300	1,858,335
3621 S Atlantic Ave	0	0	119,100	1,082,702
3rd Ave Ramp	17,343	0	0	0
650 S Atlantic Ave	0	0	316,379	1,166,251
726 N Atlantic Ave	0	0	64,904	935,096
834 N. Atlantic	35,530	0	951,350	0
Beach Dept Capital Improvements	32,955	33,127	33,127	0
Beach Infrastructure	119,007	823,354	307,435	435,000
Beach Ramps	0	0	0	398,858
Beach St Ramp	11,600	0	0	0
Beachway Ave Ramp	11,596	0	0	0
Bethune Point Park	29,420	0	0	0
Botefur Ave Ramp	2,929	0	0	0
Boylston Ave Ramp	7,863	0	0	0
Browning Ave Ramp	2,929	0	0	0
BSOR Infrastructure	24,980	175,000	175,000	0
Cardinal Dr Ramp	8,671	0	0	0
Crawford Rd Ramp	11,046	0	0	0

Beach Capital Projects Fund - 313

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Capital Projects				
Dunlawton Ave Ramp	20,595	0	17,904	0
Dunlawton Ops Facility	132,279	0	0	0
El Portal St Ramp	2,929	0	0	0
Emilia Ramp	2,929	0	0	0
Flagler Ave Lifeguard Station	75,767	0	596,502	0
Flagler Ave Ramp	20,868	0	0	0
Florida Shores Ramp	11,600	0	0	0
Granada Blvd Ramp	58,620	0	0	0
Hartford Ave Ramp	4,391	0	0	0
Harvard Dr Ramp	13,062	0	0	0
Harvey Ramp	2,929	0	0	0
Hiles Blvd Parking Lot	8,639	302,925	76,154	302,925
Int'l Speedway Blvd Ramp	34,343	0	16,350	0
Milsap Rd Ramp	13,062	0	0	0
Minerva Rd Ramp	11,600	0	0	0
North Turn Ramp	2,929	0	0	0
Plaza Blvd Ramp	4,391	0	0	0
Riverview Blvd Ramp	1,984	0	25,435	0
Rockefeller	4,391	0	0	0
Seabreeze Blvd Ramp	11,600	0	0	0
Seaview Ave Ramp	4,391	0	0	0
Silver Beach Ave Ramp	29,671	0	646	0
Smyrna Dunes Park	19,193	400,000	175,200	800,000
Sun Splash Park	3,050	0	460,450	0
Toronita	54,912	435,950	2,172,534	0
Toronita Ramp	2,929	0	0	0
University Blvd Ramp	11,600	0	0	0
Van Ave Ramp	11,600	0	0	0
Williams Ave Ramp	13,062	0	0	0
Zelda Blvd Ramp	4,391	0	0	0
Total Capital Projects	**$1,018,926**	**$2,170,356**	**$5,715,154**	**$7,507,783**
Total Fund Expenditures	**$1,018,926**	**$2,170,356**	**$5,715,154**	**$7,507,783**

— This page intentionally blank —

Library Construction Fund - 317

Summary: This fund is to be used for the renovations and upgrades of technology at various libraries.

The fiscal year 2016-17 budget contains an allocation of prior years' interest earnings.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues		38,101
Subtotal Non-Current Revenues	**$0**	**$38,101**
Total Revenues	**$0**	**$38,101**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$38,101**
Expenditures		
Capital Outlay	0	38,101
Total Expenditures	**$0**	**$38,101**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$38,101**
Net Revenues Less Expenditures	**$0**	**$0**

Library Construction Fund - 317

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	5,402	0	0	0
Investment Income	6,003	0	0	0
Total Miscellaneous Revenues	**$11,405**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$11,405**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	547,225	38,101
Total Non-Revenues	**$0**	**$0**	**$547,225**	**$38,101**
Subtotal Non-Current Revenues	**$0**	**$0**	**$547,225**	**$38,101**
Total Fund Revenues	**$11,405**	**$0**	**$547,225**	**$38,101**
Expenditure Detail				
Capital Projects				
Self-Check Stations	88,224	0	509,124	38,101
Total Capital Projects	**$88,224**	**$0**	**$509,124**	**$38,101**
Total Fund Expenditures	**$88,224**	**$0**	**$509,124**	**$38,101**

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 2016-17 budget includes an interfund transfer from the Ocean Center Fund (118) of $2,432,179 for the ongoing capital improvement plan to replace and update the buildings, fixtures, and systems including bleachers, carpet, elevators, HVAC, marquee, and roof.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	3,047,616	2,432,179
Subtotal Non-Current Revenues	**$3,047,616**	**$2,432,179**
Total Revenues	**$3,047,616**	**$2,432,179**
Less Operating Transfers	0	0
Total Operating Revenues	**$3,047,616**	**$2,432,179**
Expenditures		
Capital Improvements	3,047,616	650,000
Reserves	0	1,782,179
Total Expenditures	**$3,047,616**	**$2,432,179**
Less Operating Transfers	0	0
Total Operating Expenditures	**$3,047,616**	**$2,432,179**
Net Revenues Less Expenditures	**$0**	**$0**

Ocean Center Fund - 318

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	13,840	0	0	0
Investment Income	10,349	0	0	0
Total Miscellaneous Revenues	**$24,189**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$24,189**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	1,482,047	0
Transfers from Ocean Center	0	3,047,616	3,047,616	2,432,179
Total Non-Revenues	**$0**	**$3,047,616**	**$4,529,663**	**$2,432,179**
Subtotal Non-Current Revenues	**$0**	**$3,047,616**	**$4,529,663**	**$2,432,179**
Total Fund Revenues	**$24,189**	**$3,047,616**	**$4,529,663**	**$2,432,179**
Expenditure Detail				
Capital Projects				
Ocean Center - Arena Floor Boxes	0	0	0	200,000
Ocean Center CIP Projects	77,324	3,047,616	3,646,081	1,782,179
Ocean Center - Main Marquee Replacemer	0	0	0	450,000
Total Capital Projects	**$77,324**	**$3,047,616**	**$3,646,081**	**$2,432,179**
Total Fund Expenditures	**$77,324**	**$3,047,616**	**$3,646,081**	**$2,432,179**

I.T. Capital Projects Fund - 322

Summary: This fund provides for software upgrades of the County's CGI Advantage Enterprise Resource Planning (ERP) Solutions.

The CGI Advantage ERP Solutions provides Financial Management, Human Resources/Payroll Management, Procurement, Performance Budgeting, and Business Intelligence functions designed for state and local governments. The County is setting aside funds for the upgrade of the current CGI version 3.9 to 3.11, which is the latest major release and is required to stay at Tier 1 level support from CGI. The County will also be provided new software features that previously did not exist, and can be evaluated for implementation.

The fiscal year 2016-17 budget includes fund balance from prior year of $1,435,056 for the CGI upgrade.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues		1,435,056
Subtotal Non-Current Revenues	**$0**	**$1,435,056**
Total Revenues	**$0**	**$1,435,056**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$1,435,056**
Expenditures		
Operating Expenses	0	1,235,056
Capital Outlay	0	200,000
Total Expenditures	**$0**	**$1,435,056**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$1,435,056**
Net Revenues Less Expenditures	**$0**	**$0**

I.T. Capital Projects Fund - 322

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	17,272	0	0	0
Investment Income	17,116	0	0	0
Total Miscellaneous Revenues	**$34,388**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$34,388**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	1,748,215	1,435,056
Total Non-Revenues	**$0**	**$0**	**$1,748,215**	**$1,435,056**
Subtotal Non-Current Revenues	**$0**	**$0**	**$1,748,215**	**$1,435,056**
Total Fund Revenues	**$34,388**	**$0**	**$1,748,215**	**$1,435,056**
Expenditure Detail				
Capital Projects				
CJIS	33,500	0	0	30,000
EOC Data Center	42,432	0	0	0
Financial System	0	0	0	1,405,056
Network Infrastructure Upgrade	104,185	0	263,159	0
Total Capital Projects	**$180,117**	**$0**	**$263,159**	**$1,435,056**
Total Fund Expenditures	**$180,117**	**$0**	**$263,159**	**$1,435,056**

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) for construction or renovations which include sea walls, restrooms, and boat ramps.

The fiscal year 2016-17 budget includes two Volusia ECHO grant awards for restoration of seawall, paved parking, sidewalks, kayak launch, restrooms, and pavilions at Lemon Bluff and improved boat ramp, restroom, pavilion, kayak launch, floating dock, and paved parking for Shell Harbor.

Community Development Block Grants (CDBG) transfer carry forward in the amount of $180,000 is for Americans with Disabilities Act (ADA) restroom improvements at 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."

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	147,959	140,000
Subtotal Current Revenues	**$147,959**	**$140,000**
Non-Current Revenues		
Non-Revenues	330,000	1,494,862
Subtotal Non-Current Revenues	**$330,000**	**$1,494,862**
Total Revenues	**$477,959**	**$1,634,862**
Less Operating Transfers	0	0
Total Operating Revenues	**$477,959**	**$1,634,862**
Expenditures		
Capital Improvements	477,959	1,634,862
Total Expenditures	**$477,959**	**$1,634,862**
Less Operating Transfers	0	0
Total Operating Expenditures	**$477,959**	**$1,634,862**
Net Revenues Less Expenditures	**$0**	**$0**

Park Projects Fund - 326

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Fla Boating Improvements	156,628	147,959	147,959	140,000
Total Intergovernmental Revenues	**$156,628**	**$147,959**	**$147,959**	**$140,000**
Miscellaneous Revenues				
GASB 31 Interest	16,389	0	0	0
Investment Income	9,645	0	0	0
Total Miscellaneous Revenues	**$26,034**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$182,662**	**$147,959**	**$147,959**	**$140,000**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	330,000	150,000	180,000
Appropriated Fund Balance	0	0	251,066	514,862
Transfers from ECHO	0	0	0	800,000
Total Non-Revenues	**$0**	**$330,000**	**$401,066**	**$1,494,862**
Subtotal Non-Current Revenues	**$0**	**$330,000**	**$401,066**	**$1,494,862**
Total Fund Revenues	**$182,662**	**$477,959**	**$549,025**	**$1,634,862**
Expenditure Detail				
Capital Projects				
Debary Hall Roof Replacement	1,024	0	0	0
Divito Property	0	0	60,000	0
Fla Boating Improvemnt Program	10,278	147,959	271,525	654,862
Lemon Bluff	0	0	0	400,000
Osteen Community Center Ada Restrooms	8,725	180,000	180,000	180,000
Shell Harbor	0	0	67,500	400,000
Sugar Mill Ruins ADA Restrooms	127,257	150,000	150,000	0
Total Capital Projects	**$147,284**	**$477,959**	**$729,025**	**$1,634,862**
Total Fund Expenditures	**$147,284**	**$477,959**	**$729,025**	**$1,634,862**

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 2016-17 budget utilizes half of the transfer from ECHO for the principal, interest and debt-related costs of the Capital Improvement Revenue Note, Series 2010. The other half is appropriated for the Master Trails development and maintenance program. Appropriated fund balance is for prior years' interest proceeds allocated to trails/maintenance program.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	2,039,260	2,270,414
Subtotal Non-Current Revenues	**$2,039,260**	**$2,270,414**
Total Revenues	**$2,039,260**	**$2,270,414**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,039,260**	**$2,270,414**
Expenditures		
Capital Improvements	1,534,339	1,754,989
Interfund Transfers	504,921	515,425
Total Expenditures	**$2,039,260**	**$2,270,414**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,039,260**	**$2,270,414**
Net Revenues Less Expenditures	**$0**	**$0**

Trail Projects Fund - 328

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	61,408	0	0	0
Investment Income	49,079	0	0	0
Total Miscellaneous Revenues	**$110,487**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$110,487**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	1,270,414
Transfers from ECHO	0	2,039,260	1,926,495	1,000,000
Total Non-Revenues	**$0**	**$2,039,260**	**$1,926,495**	**$2,270,414**
Subtotal Non-Current Revenues	**$0**	**$2,039,260**	**$1,926,495**	**$2,270,414**
Total Fund Revenues	**$110,487**	**$2,039,260**	**$1,926,495**	**$2,270,414**
Expenditure Detail				
Capital Projects				
ECRRT Segment 5	0	0	0	481,918
Master Trails Program	2,041,975	1,534,339	1,421,574	10,233
Spring to Spring Segment 7B	0	0	0	1,273,071
Transfers to Other Funds	0	0	504,921	0
Total Capital Projects	**$2,041,975**	**$1,534,339**	**$1,926,495**	**$1,765,222**
Non-Departmental				
Transfers to Other Funds	505,272	504,921	0	505,192
Total Non-Departmental	**$505,272**	**$504,921**	**$0**	**$505,192**
Total Fund Expenditures	**$2,547,247**	**$2,039,260**	**$1,926,495**	**$2,270,414**

Bond Funded Road Program Fund - 334

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

The fiscal year 2016-17 budget utilizes some of these proceeds for the four-laning of Orange Camp Road - MLK Blvd to I-4. Appropriated fund balance is prior years' interest earnings.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues		676,290
Subtotal Non-Current Revenues	**$0**	**$676,290**
Total Revenues	**$0**	**$676,290**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$676,290**
Expenditures		
Capital Improvements	0	676,290
Total Expenditures	**$0**	**$676,290**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$676,290**
Net Revenues Less Expenditures	**$0**	**$0**

Bond Funded Road Program Fund - 334

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
GASB 31 Interest	127,712	0	0	0
Investment Income	107,504	0	0	0
Total Miscellaneous Revenues	**$235,216**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$235,216**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	1,653,823	676,290
Transfers from Trans Trust	0	0	964,737	0
Total Non-Revenues	**$0**	**$0**	**$2,618,560**	**$676,290**
Subtotal Non-Current Revenues	**$0**	**$0**	**$2,618,560**	**$676,290**
Total Fund Revenues	**$235,216**	**$0**	**$2,618,560**	**$676,290**
Expenditure Detail				
Engineering & Construction				
Howland Blvd - Courtland to SR415	165,120	0	444,990	0
LPGA Boulevard 4LN, Phase 2, Jimmy Ann	132,294	0	20,000	0
Orange Camp Rd - MLK Blvd I-4	33,900	0	500,000	676,290
Pioneer Trail at Turnbull Bay	388,096	0	181,833	0
Saxon Bl I-4 Enterprise Rd	31,797	0	0	0
Tenth St-Phase 2-Myrtle to US 1	5,153	0	507,000	0
Tymber Creek Rd-SR 40 to Airport Rd	190,136	0	0	0
Total Engineering & Construction	**$946,496**	**$0**	**$1,653,823**	**$676,290**
Total Fund Expenditures	**$946,496**	**$0**	**$1,653,823**	**$676,290**

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.

In fiscal year 2015-16, funds were transferred from the various areas to be housed in the service center to provide for design and construction. These areas included $15.0 million from the County Transportation Trust Fund, $2.0 million from the East Volusia Mosquito Control Fund, and $2.0 million from the Stormwater Utility Fund. 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."

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	19,000,000	0
Subtotal Non-Current Revenues	**$19,000,000**	**$0**
Total Revenues	**$19,000,000**	**$0**
Less Operating Transfers	0	0
Total Operating Revenues	**$19,000,000**	**$0**
Expenditures		
Capital Improvements	19,000,000	0
Total Expenditures	**$19,000,000**	**$0**
Less Operating Transfers	0	0
Total Operating Expenditures	**$19,000,000**	**$0**
Net Revenues Less Expenditures	**$0**	**$0**

Public Works Service Center Fund - 365

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Trans Trust	0	15,000,000	15,000,000	0
Transfers from Mosquito	0	2,000,000	2,000,000	0
Transfers from Stormwater	0	2,000,000	2,000,000	0
Total Non-Revenues	**$0**	**$19,000,000**	**$19,000,000**	**$0**
Subtotal Non-Current Revenues	**$0**	**$19,000,000**	**$19,000,000**	**$0**
Total Fund Revenues	**$0**	**$19,000,000**	**$19,000,000**	**$0**
Expenditure Detail				
Capital Projects				
Public Works Service Center	0	19,000,000	19,000,000	0
Total Capital Projects	**$0**	**$19,000,000**	**$19,000,000**	**$0**
Total Fund Expenditures	**$0**	**$19,000,000**	**$19,000,000**	**$0**

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 a flood prone site. 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 2016-17 budget includes an interfund transfer of $1.3 million from General Fund and $126,565 from closeout of Capital Improvements Fund (308). The total estimated project cost is $5.9 million. Construction is expected to take place in fiscal year 2018-19.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	2,800,000	1,426,565
Subtotal Non-Current Revenues	**$2,800,000**	**$1,426,565**
Total Revenues	**$2,800,000**	**$1,426,565**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,800,000**	**$1,426,565**
Expenditures		
Capital Improvements	2,800,000	1,426,565
Total Expenditures	**$2,800,000**	**$1,426,565**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,800,000**	**$1,426,565**
Net Revenues Less Expenditures	**$0**	**$0**

Elections Warehouse Fund - 367

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	0	126,565
Transfers from General Fund	0	2,800,000	2,800,000	1,300,000
Total Non-Revenues	**$0**	**$2,800,000**	**$2,800,000**	**$1,426,565**
Subtotal Non-Current Revenues	**$0**	**$2,800,000**	**$2,800,000**	**$1,426,565**
Total Fund Revenues	**$0**	**$2,800,000**	**$2,800,000**	**$1,426,565**
Expenditure Detail				
Capital Projects				
Elections Warehouse Expansion	0	2,800,000	0	1,426,565
Total Capital Projects	**$0**	**$2,800,000**	**$0**	**$1,426,565**
Total Fund Expenditures	**$0**	**$2,800,000**	**$0**	**$1,426,565**

Court/Central Services Warehouse Fund - 368

Summary: This fund provides for the development and construction of a warehouse for court records and central services.

Court storage for court records and Central Services Division is in three buildings dating back to 1950, 1960, and 1970. The buildings are on prime property at the intersection of Clyde Morris Boulevard and Bellevue Avenue in Daytona Beach. Building new storage facilities at a new location would allow repurposing of the current site to the highest and best use. New facilities could be integrated with other warehouse projects and provide integrated security, building automation, and climate control for the court records, and non-air conditioned space for Central Services.

The fiscal year 2016-17 budget includes a transfer from general fund of $3.4 million for construction of the warehouse.

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 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues		3,400,000
Subtotal Non-Current Revenues	**$0**	**$3,400,000**
Total Revenues	**$0**	**$3,400,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$3,400,000**
Expenditures		
Capital Improvements	0	3,400,000
Total Expenditures	**$0**	**$3,400,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$3,400,000**
Net Revenues Less Expenditures	**$0**	**$0**

Court/Central Services Warehouse Fund - 368

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from General Fund	0	0	0	3,400,000
Total Non-Revenues	**$0**	**$0**	**$0**	**$3,400,000**
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$3,400,000**
Total Fund Revenues	**$0**	**$0**	**$0**	**$3,400,000**
Expenditure Detail				
Capital Projects				
Court/Central Services Warehouse	0	0	0	3,400,000
Total Capital Projects	**$0**	**$0**	**$0**	**$3,400,000**
Total Fund Expenditures	**$0**	**$0**	**$0**	**$3,400,000**

Sheriff Capital Projects Fund - 369

Summary: The purpose of this fund is to account for projects in the Volusia County Sheriff's Office.

One project is the design and construction of a Sheriff's Evidence Facility to replace the current facility 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 of $1.5 million was an interfund transfer from the MSD Fund.

The fiscal year 2016-17 budget includes an interfund transfer from the General Fund of $5.0 million for the Evidence Facility. The total estimated project cost is $13.5 million, with $7.0 million budgeted to come from a loan that 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."

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	1,500,000	12,000,000
Subtotal Non-Current Revenues	**$1,500,000**	**$12,000,000**
Total Revenues	**$1,500,000**	**$12,000,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,500,000**	**$12,000,000**
Expenditures		
Capital Improvements	1,500,000	12,000,000
Total Expenditures	**$1,500,000**	**$12,000,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,500,000**	**$12,000,000**
Net Revenues Less Expenditures	**$0**	**$0**

Sheriff Capital Projects Fund - 369

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Loan Proceeds	0	0	0	7,000,000
Transfers from General Fund	0	0	0	5,000,000
Transfers from MSD	0	1,500,000	1,500,000	0
Total Non-Revenues	**$0**	**$1,500,000**	**$1,500,000**	**$12,000,000**
Subtotal Non-Current Revenues	**$0**	**$1,500,000**	**$1,500,000**	**$12,000,000**
Total Fund Revenues	**$0**	**$1,500,000**	**$1,500,000**	**$12,000,000**
Expenditure Detail				
Capital Projects				
Evidence Facility	0	1,500,000	1,500,000	12,000,000
Total Capital Projects	**$0**	**$1,500,000**	**$1,500,000**	**$12,000,000**
Total Fund Expenditures	**$0**	**$1,500,000**	**$1,500,000**	**$12,000,000**

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 up to $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 go to the boardwalk development program.

The fiscal year 2016-17 budget includes an interfund transfer estimated at $1,869,993 from the Volusia ECHO Fund for the boardwalk project.

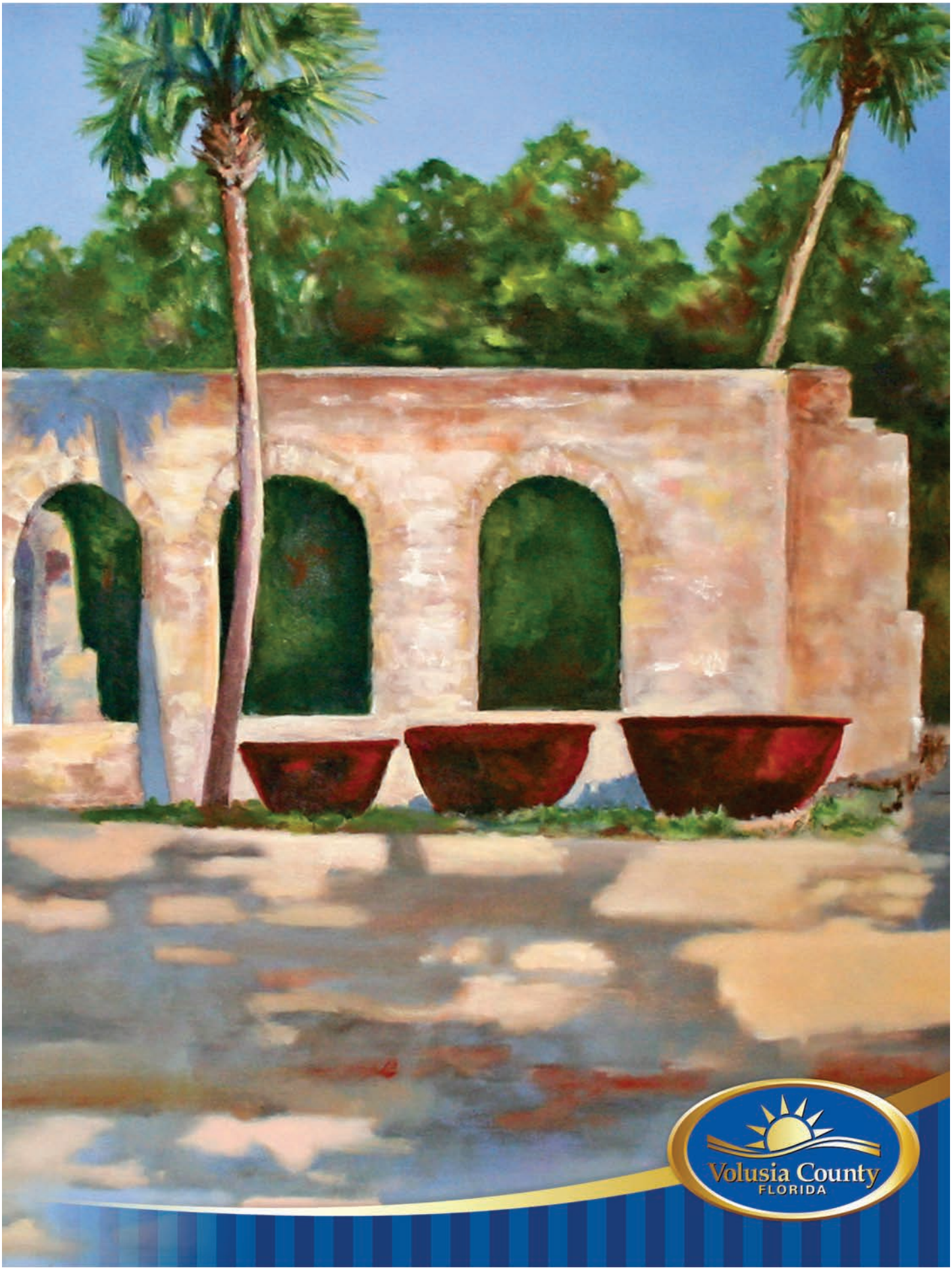
Capital projects are appropriated by Council and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been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

	FY 2015-16 Budget	FY 2016-17 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	1,500,000	1,881,823
Subtotal Non-Current Revenues	**$1,500,000**	**$1,881,823**
Total Revenues	**$1,500,000**	**$1,881,823**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,500,000**	**$1,881,823**
Expenditures		
Capital Improvements	1,500,000	1,881,823
Total Expenditures	**$1,500,000**	**$1,881,823**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,500,000**	**$1,881,823**
Net Revenues Less Expenditures	**$0**	**$0**

Boardwalk Development Fund - 375

	FY 2014-15 Actual	FY 2015-16 Budget	FY 2015-16 Estimated	FY 2016-17 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from ECHO	0	1,500,000	1,500,000	1,881,823
Total Non-Revenues	**$0**	**$1,500,000**	**$1,500,000**	**$1,881,823**
Subtotal Non-Current Revenues	**$0**	**$1,500,000**	**$1,500,000**	**$1,881,823**
Total Fund Revenues	**$0**	**$1,500,000**	**$1,500,000**	**$1,881,823**
Expenditure Detail				
Capital Projects				
Boardwalk Development	0	1,500,000	0	1,881,823
Total Capital Projects	**$0**	**$1,500,000**	**$0**	**$1,881,823**
Total Fund Expenditures	**$0**	**$1,500,000**	**$0**	**$1,881,823**

— This page intentionally blank —



Appendix

J - Appendix

CHARTS & GRAPHS

Chart of Taxable Values and Millages.....J - 1
Countywide Ad Valorem Tax Rates - 10 Year History.....J - 2
Municipal Service District Ad Valorem Tax Rates - 10 Year History.....J - 3
2016 Taxable Base.....J - 4
Classification of Property.....J - 5
Top Ten Values By Owner (FY16).....J - 6
2016 Volusia County Preliminary Tax Roll Summary.....J - 7
Countywide Revenues by Major Source.....J - 8
Countywide Expenditures by Category.....J - 9
Countywide Expenditures by Department.....J - 10
General Fund Revenues by Major Source.....J - 11
General Fund Expenditures by Category.....J - 12
General Fund Expenditures by Department.....J - 13
General Fund Personnel Authorizations.....J - 14
Municipal Service District Revenues by Major Source.....J - 15
Municipal Service District Expenditures by Category.....J - 16
Municipal Service District Expenditures by Department.....J - 17
Municipal Service District Personnel Authorizations.....J - 18
Fire Rescue District Fund Revenues by Major Source.....J - 19
Fire Rescue District Fund Expenditures by Category.....J - 20
Fire Rescue District Fund Personnel Authorizations.....J - 21
Fire Rescue District Fund Ad Valorem Tax Rates - 10 Year History.....J - 22

CAPITAL OUTLAY SCHEDULES

Summary of Capital Outlay by Fund.....J - 23
Detail of Capital Outlay by Fund.....J - 24

POSITION SCHEDULES

Countywide Personnel Authorizations - 10 Year History.....J - 36
Change in Authorized Positions.....J - 37
Summary of Positions by Fund.....J - 38

RESOLUTIONS

Budget Resolution - Millage.....J - 39
Budget Resolution - Final Budget.....J - 42

BUDGET TERMS

Glossary and Acronyms.....J - 46

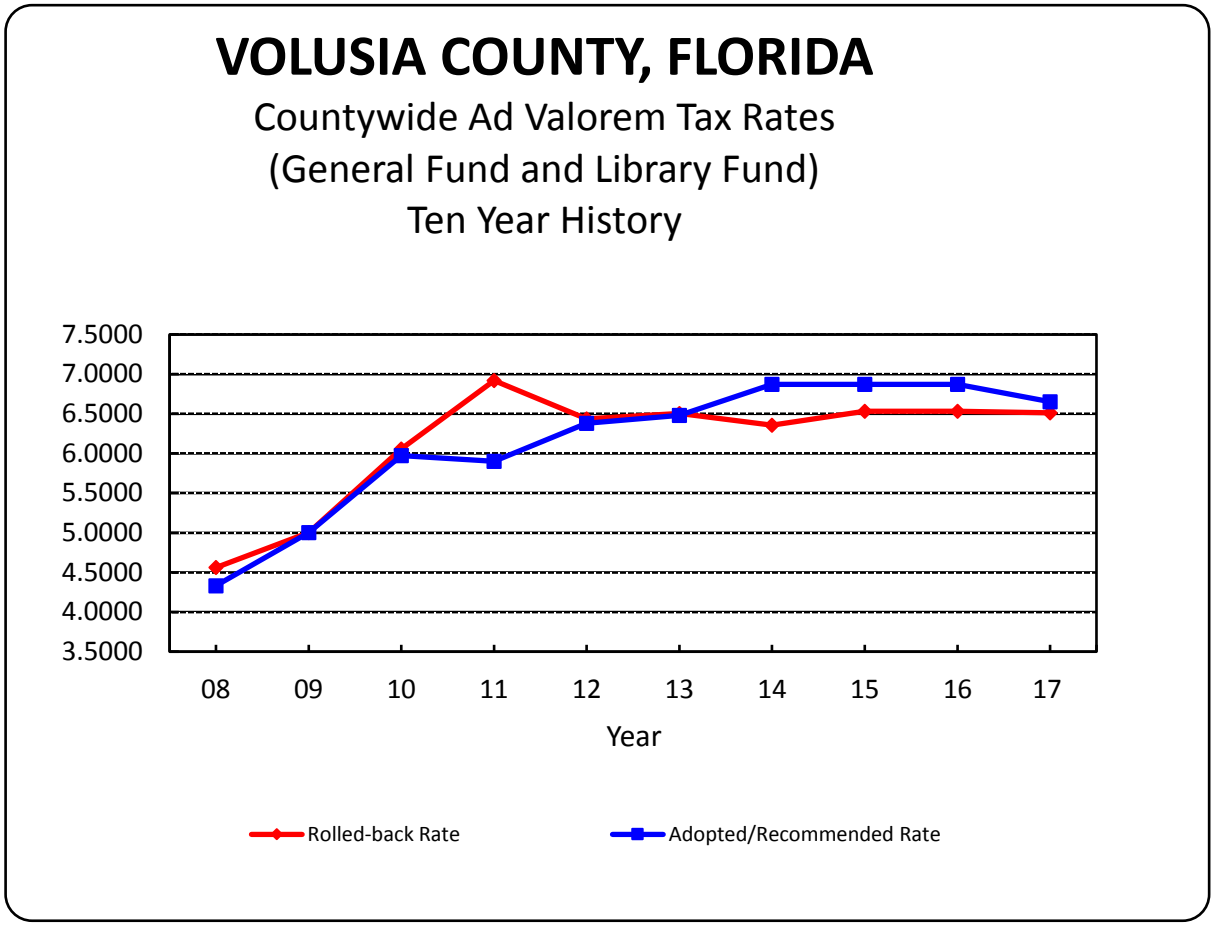
— This page intentionally blank —

Volusia County
FLORIDA

Volusia County
Chart of Taxable Values and Millages

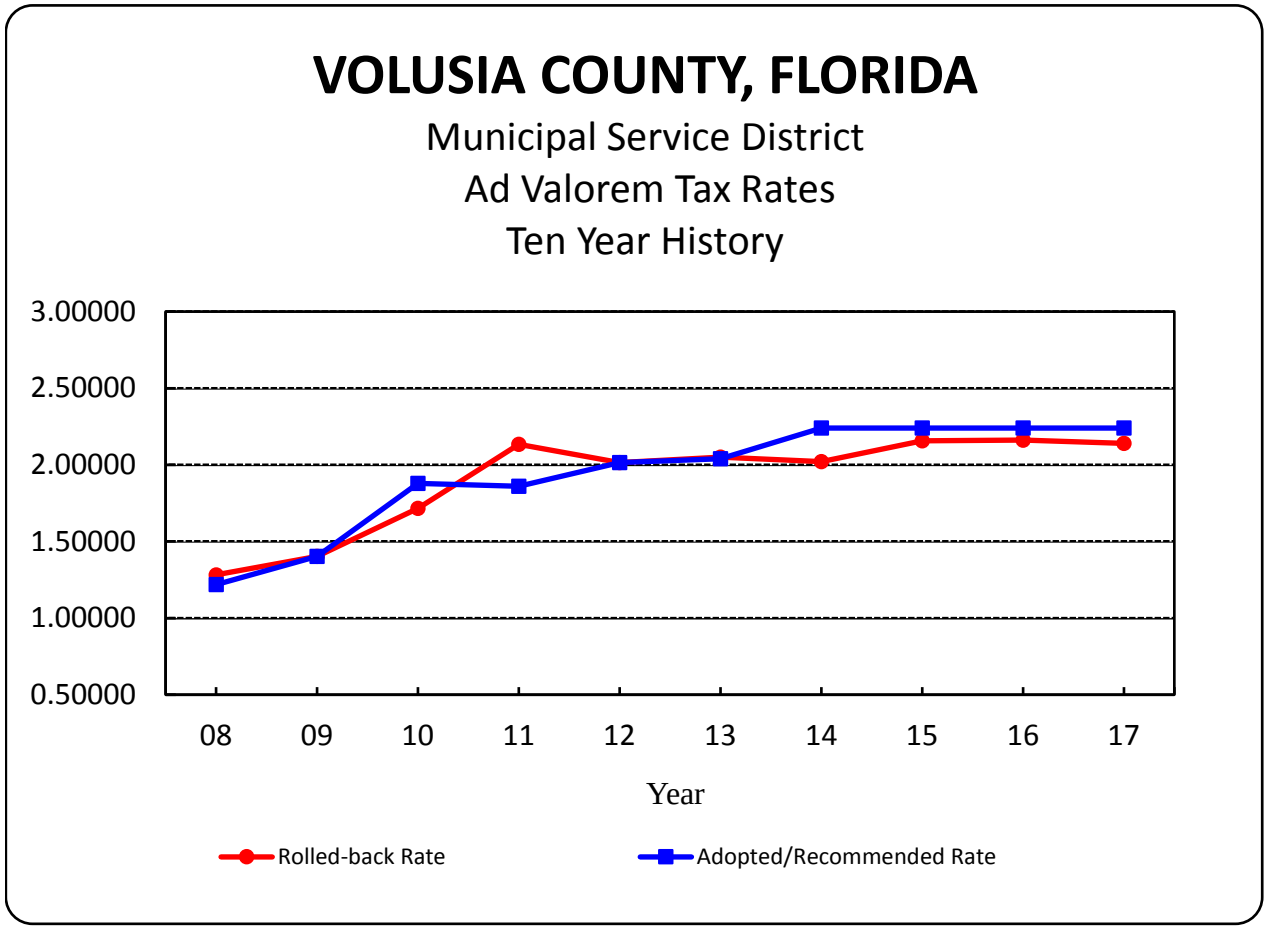
	Taxable Value 2015-16	Adopted 2015-16 Millage	Taxable Value 2016-17	Rolled-back Rate 2016-17	Majority Vote	Two-thirds Vote	Adopted 2016-17 Millage
Countywide Funds							
General*	$27,118,051,931	6.3189	29,023,554,480	5.9898	7.1024	7.8126	6.1000
Library*	$27,118,051,931	0.5520	29,023,554,480	0.5216	0.7831	0.8614	0.5520
Volusia Forever*	$27,118,075,792	0.0739	29,023,578,341	0.0700	N/A	N/A	0.0930
Volusia Forever - Voted Debt	$27,118,075,792	0.1261	29,023,578,341	N/A	N/A	N/A	0.1070
Volusia Echo*	$27,118,075,792	0.2000	29,023,578,341	0.1894	N/A	N/A	0.2000
Total Countywide Funds		**7.2709**					**7.0520**
Special Taxing Districts							
East Volusia Mosquito Control District*	$19,553,118,252	0.1880	20,989,899,555	0.1776	0.3317	0.3649	0.1880
Ponce De Leon Inlet and Port District*	$19,553,163,731	0.0929	20,989,945,051	0.0878	0.1189	0.1308	0.0929
Municipal Service District	$5,952,443,850	2.2399	6,270,821,180	2.1400	2.3657	2.6023	2.2399
Silver Sands-Bethune Beach MSD*	$777,749,742	0.0150	847,332,306	0.0140	0.0177	0.0195	0.0150
Fire Rescue District	$6,083,557,840	4.0815	6,410,226,143	3.8992	5.1436	5.6580	4.0815
*10 mill cap		7.4407					7.2409

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.



Countywide (General Fund and Library Fund) Ad Valorem Tax Rates		
Fiscal Year	**Rollback Rate**	**Budgeted Rate**
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
2016-17	**6.5114**	**6.6520**

Excludes voted millage



Municipal Service District Ad Valorem Tax Rates		
Fiscal Year	**Rollback Rate**	**Budgeted Rate**
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
2016-17	**2.1400**	**2.2399**

VOLUSIA COUNTY, FLORIDA
2016 TAXABLE BASE

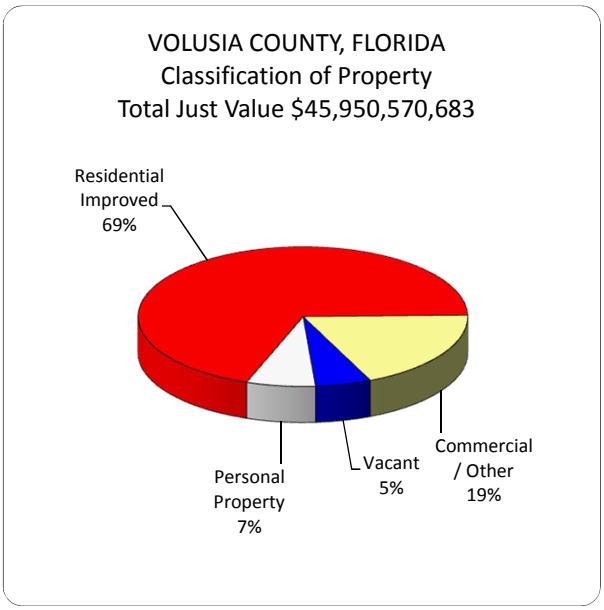
2015 Base				**$**	**27.086**	**Billion**
2016 Tax Base Adustment						
New Construction	0.359	Billion	1.24%	% of taxable value		
Net Reassessment (Real Estate)	1.398	Billion	4.83%	% of taxable value		
Centrally Assessed	0.007	Billion	-0.02%	% change from prior year		
Personal Property	0.120	Billion	-0.41%	% change from prior year		
Total Taxable Base Adjustment					1.884	Billion
2016 Base				**$**	**28.971**	**Billion**	**7.0%**

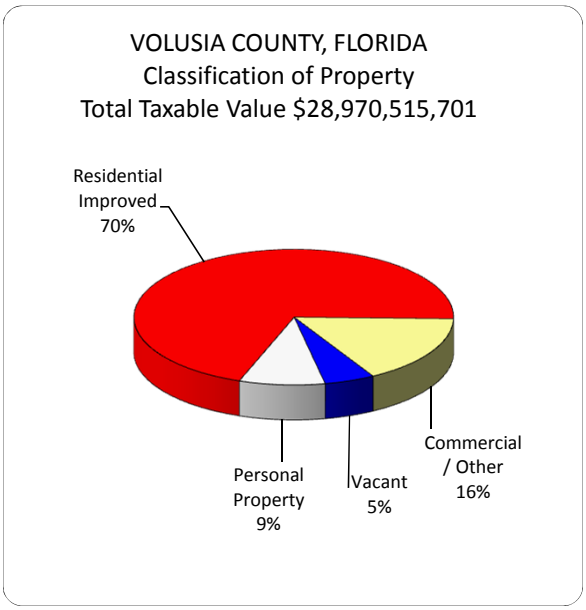
TAX EXEMPTIONS

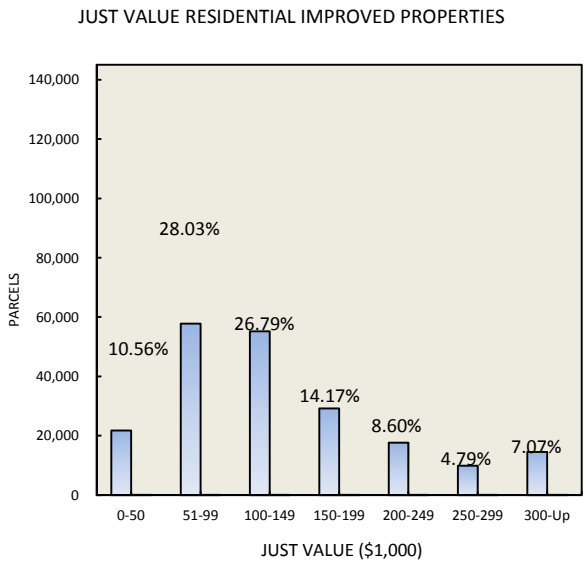
2016 Homestead and Senior Exemptions	6.056	Billion	
2015 Homestead and Senior Exemptions	5.913	Billion	
Reduction	**0.142**	**Billion**	**2.4%**

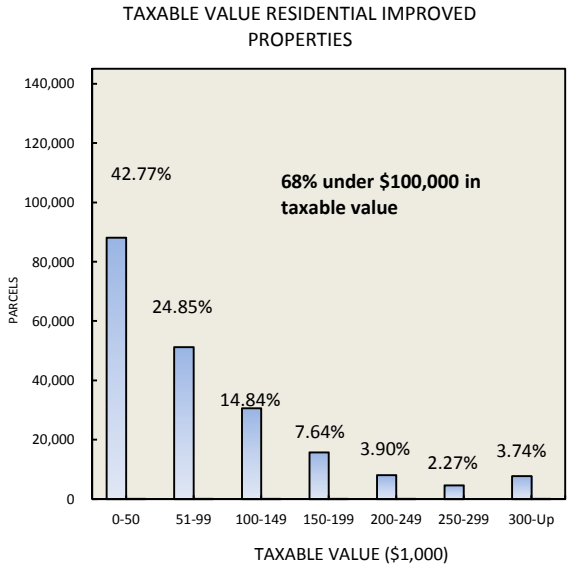
Homestead and Senior Exemptions represent 13.2% of the just value (market value).

Data based on DR-489, available
July 1 from Property Appraiser's Office.



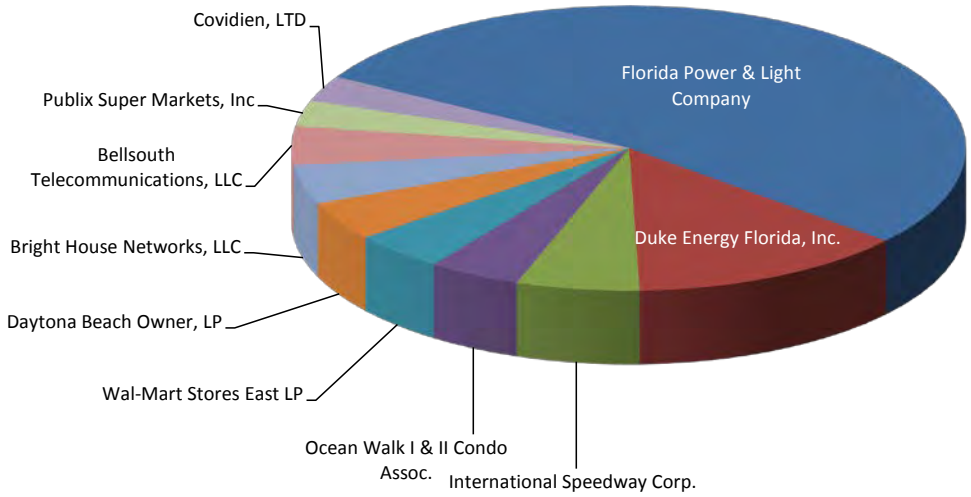






Data based on DR-403PC; DR489PC

VOLUSIA COUNTY, FLORIDA
Top Ten Taxable Values - By Owner
Fiscal Year 2016-17



Top Ten Taxable Values - By Owner Fiscal Year 2016-17		
Owner	**Taxable Value**	**% of Total Taxable Value**
Florida Power & Light Company	$ 1,032,641,314	3.6%
Duke Energy Florida, Inc.	259,633,021	0.9%
International Speedway Corp.	102,491,218	0.4%
Ocean Walk I & II Condo Assoc.	93,948,266	0.3%
Wal-Mart Stores East LP	90,929,692	0.3%
Daytona Beach Owner, LP	78,635,310	0.3%
Bright House Networks, LLC	79,572,316	0.3%
Bellsouth Telecommunications, LLC	84,627,029	0.3%
Publix Super Markets, Inc	54,043,911	0.2%
Covidien, LTD	52,262,266	0.2%
All Others	27,041,731,358	93.3%
Total Countywide Taxable Value	**$ 28,970,515,701**	100%

2016 Volusia County Preliminary Tax Roll - Summary

(Summary of County-wide Changes)

	2015	2016	Change	Net Change
Total Just Value	42,626,380,473	45,967,488,687	7.8%	6.9%
SOH & Non-homestead Differentials	$4,520,570,795	$5,645,733,405	24.9%	
Classifications - Agriculture & Conservation	$778,633,944	$729,690,284	-6.3%	
Total Assessed Value	$37,327,175,734	$39,592,064,998	6.1%	
Total Exemptions	$10,240,809,484	$10,568,510,518	3.2%	
Total Taxable Value: (Assessed Value less Exemptions)	$27,086,366,250	$29,023,554,480	7.2%	5.8%
Taxable Percentage of Just Value	63.54%	63.14%		

			Difference
Total Number of Parcels:	331,840	333,358	1,518
Real Property	286,099	287,050	951
Personal Property	44,250	44,763	513
Centrally Assessed	1,491	1,545	54

Gross Increase (Decrease) in Tax Roll	**2014-2015**	**2015-2016**
Just Value	$3,046,647,007	$3,341,108,214

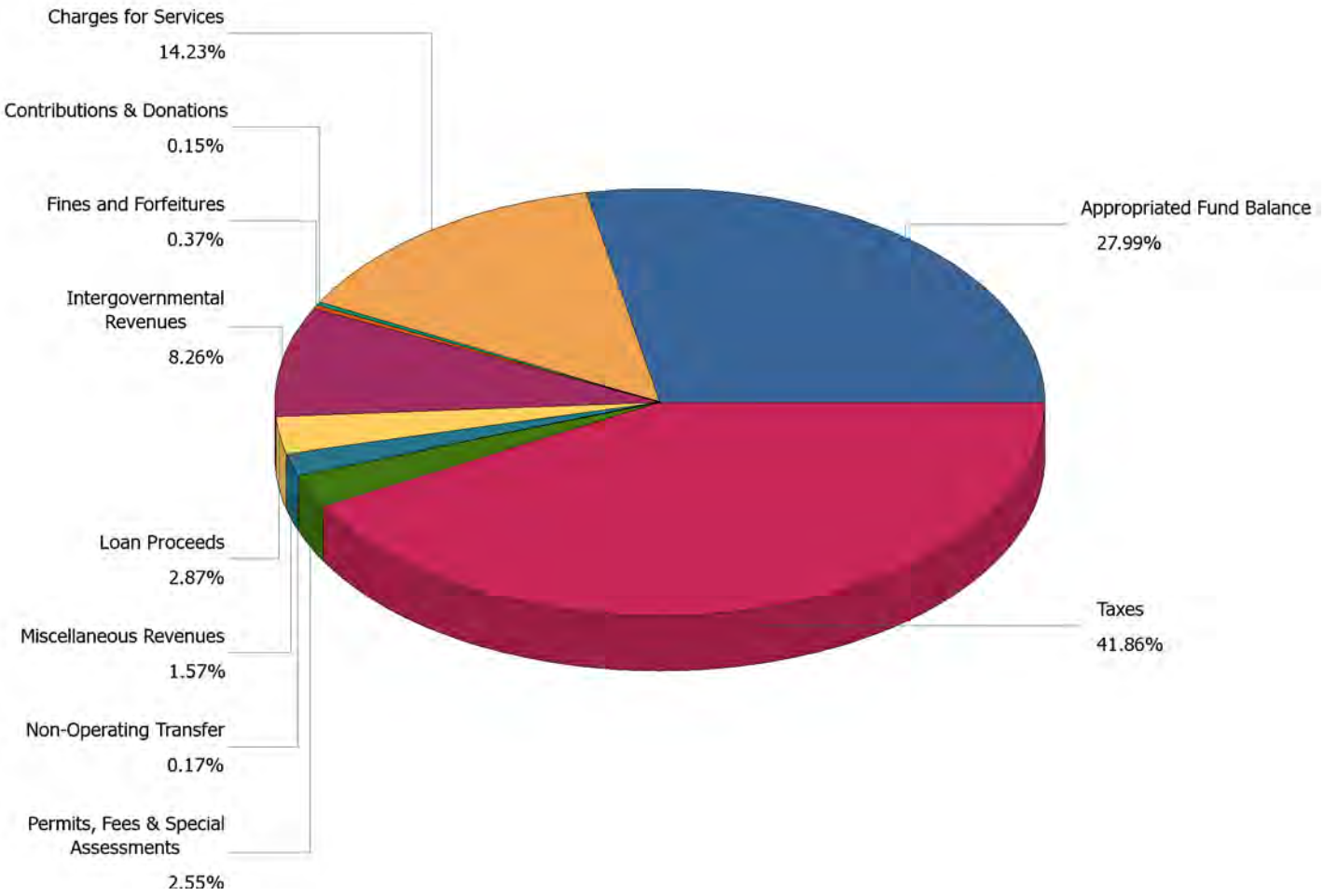
New Construction:	**2015**	**2016**
Just Value	$352,113,123	$405,555,222
Taxable Value	$307,353,488	$359,495,069

"Net" Increase (Decrease) in Tax Roll	**2014-2015**	**2015-2016**
(Total Tax Roll less New Construction)		
Just Value	$2,694,533,884	$2,935,552,992
Taxable Value	$1,158,400,578	$1,577,693,161

Annual Save our Homes "Value Cap"		
Allowable Percentage ---->	1.008%	1.007%

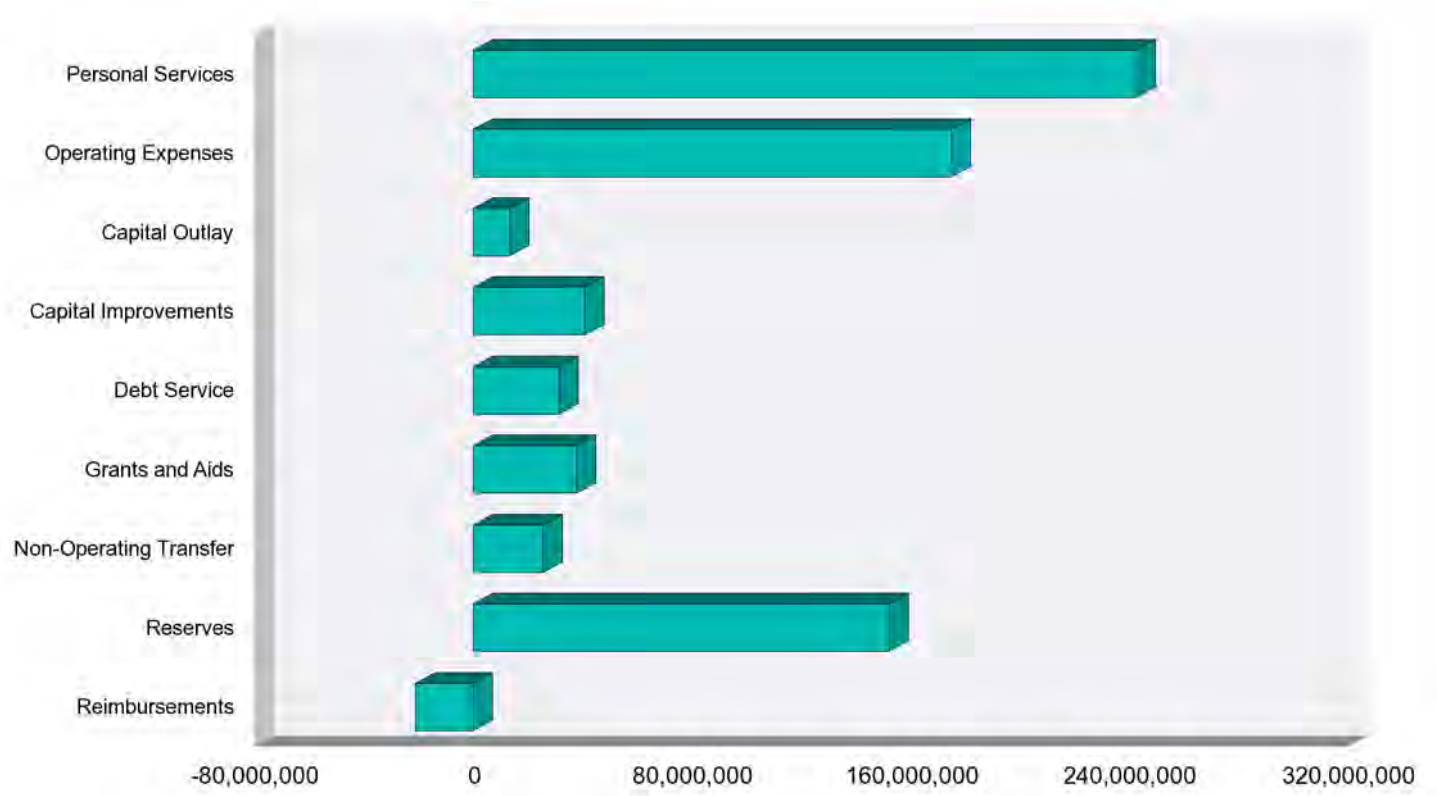
In summary, the 2016 Preliminary Tax Roll indicates an overall gross increase (including $405 million in new construction) of 7.8% in the Just Value of property in Volusia County. There is a net increase (excluding new construction) of 6.9% in the same Just Values. The Taxable Values (on which taxes are paid) have a gross increase of 7.2% (including new construction) and a net increase of 5.8%, excluding new construction.

VOLUSIA COUNTY, FLORIDA
Countywide Revenues By Major Source
Fiscal Year 2016-17
$697,416,153



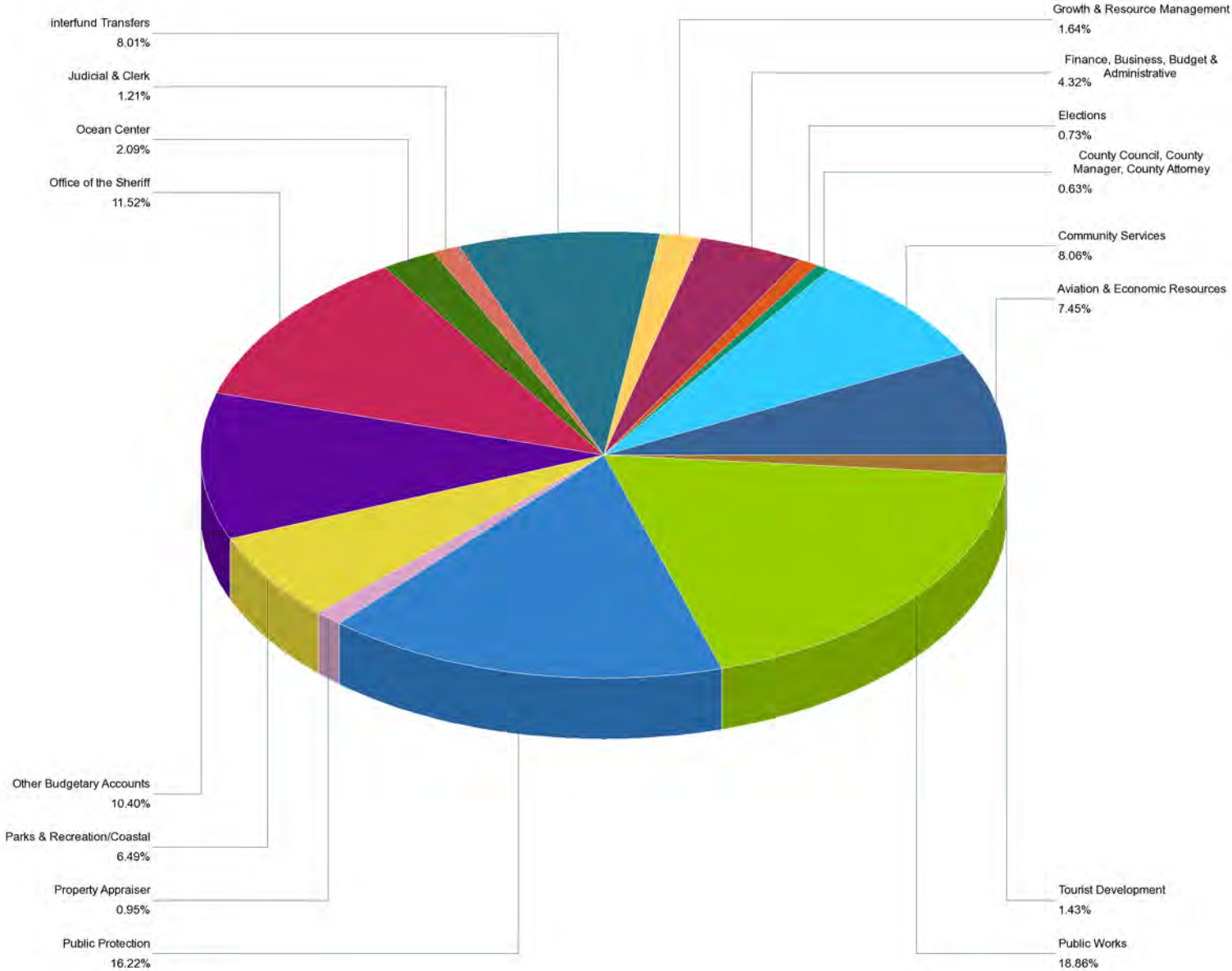
Countywide Revenues By Major Source Fiscal Year 2016-17	
Taxes	291,953,070
Intergovernmental Revenues	57,611,803
Charges for Services	99,219,800
Miscellaneous Revenues	10,919,231
Permits, Fees, Special Assessments	17,774,619
Judgements, Fines and Forfeitures	2,552,721
Contributions & Donations	1,047,167
Non-Operating Transfer	1,159,718
Loan Proceeds	20,000,000
Appropriated Fund Balance	195,178,024
TOTAL REVENUES	**$697,416,153**

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures By Category
Fiscal Year 2016-17
$697,416,153



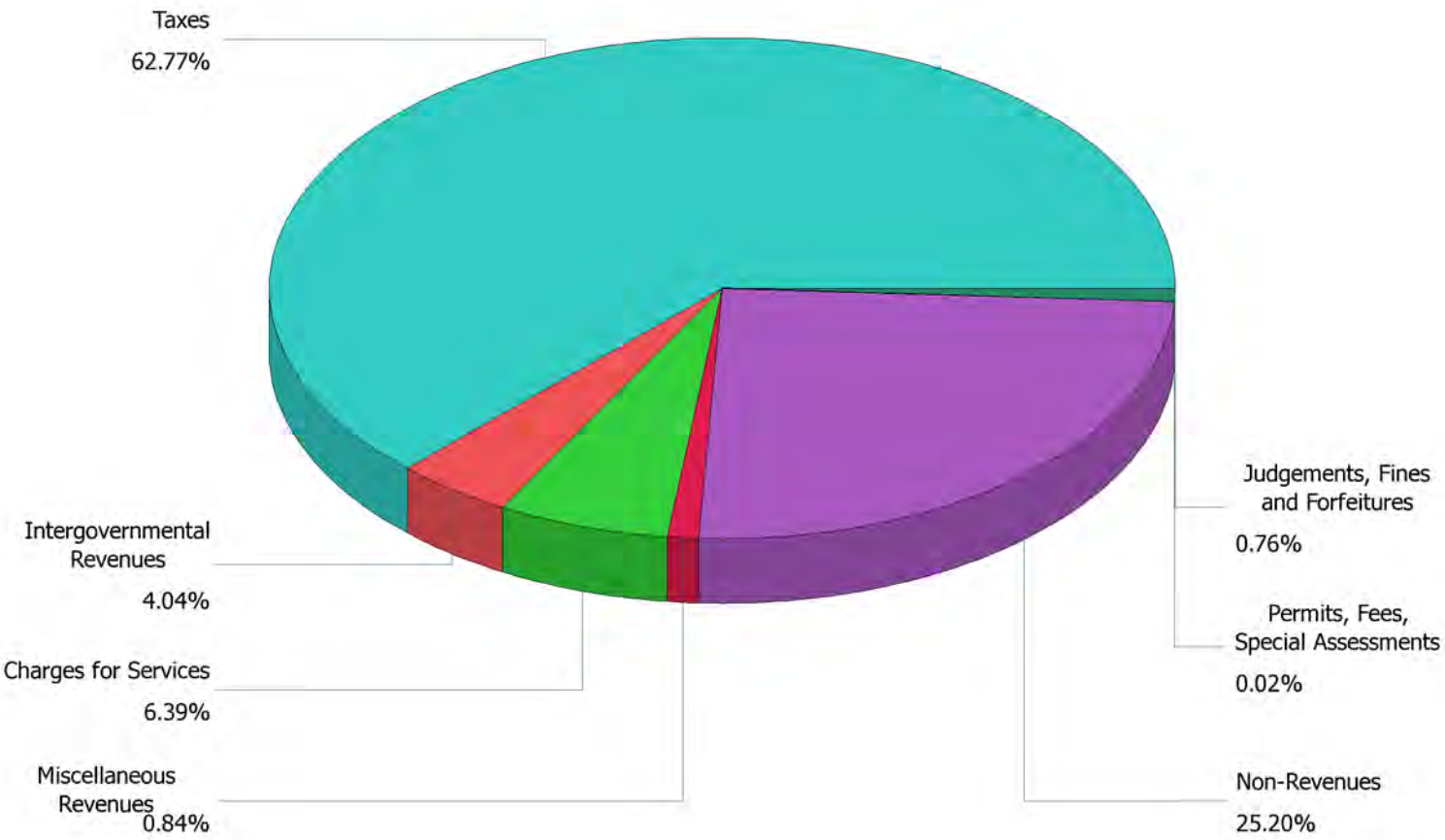
Countywide Expenditures By Category Fiscal Year 2016-17	
Personal Services	242,456,948
Operating Expenses	174,851,301
Capital Outlay	13,444,880
Subtotal Operating Expenses	**$430,753,129**
Capital Improvements	40,867,414
Debt Service	31,413,850
Grants and Aids	37,781,326
Non-Operating Transfer	25,684,397
Reserves	152,070,567
Total Expenditures	**$718,570,683**
Reimbursements	(21,154,530)
Net Expenditures	**$697,416,153**

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures by Department
FY 2016-17
$697,416,153



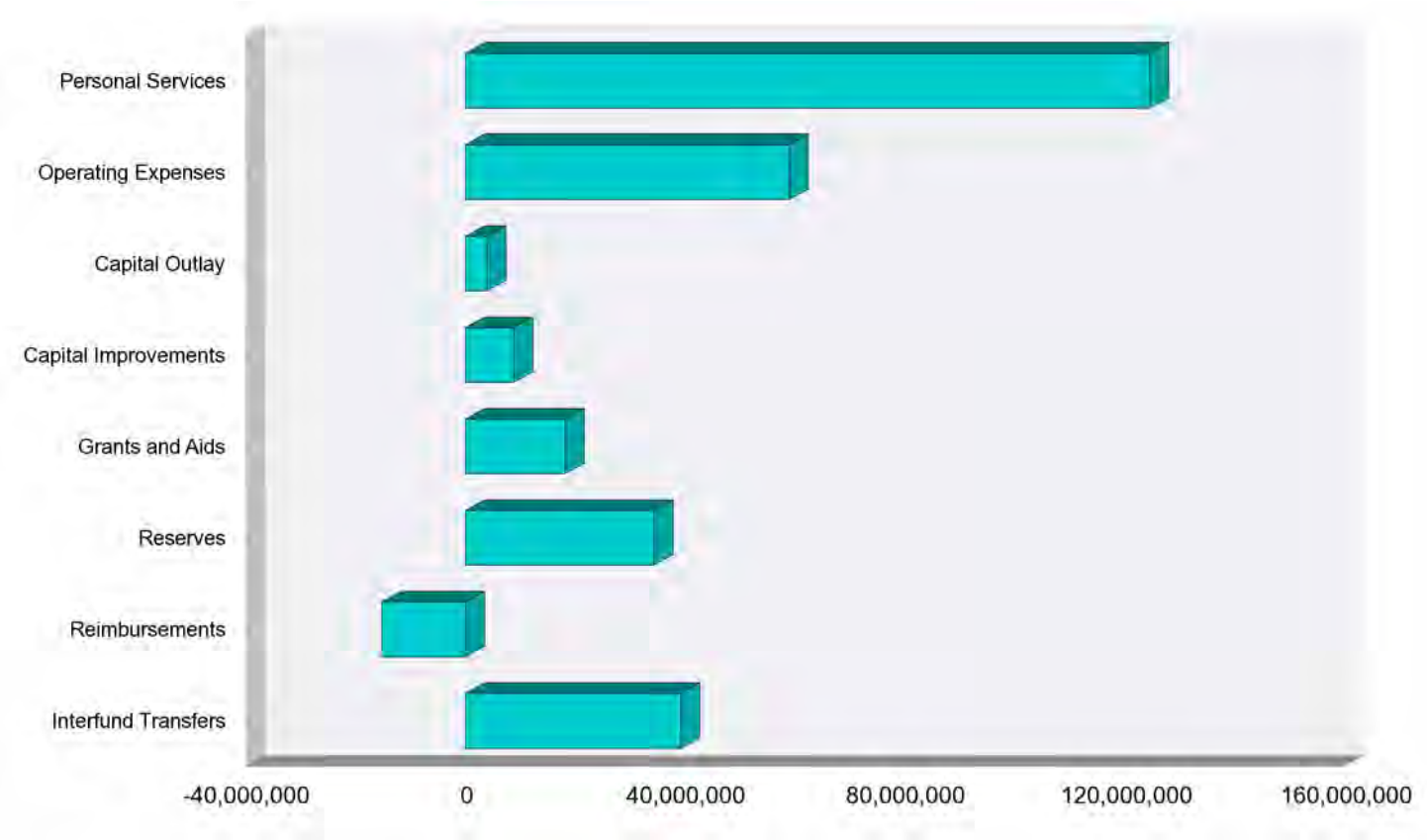
Countywide Expenditures By Department Fiscal Year 2016-17			
Aviation and Economic Resources	57,207,645	Office of the Sheriff	88,512,229
Community Services	61,914,255	Other Budgetary Accounts	141,486,932
County Council, County Manager, County Attorney	4,820,943	Parks & Recreation/Coastal	49,860,999
Elections	5,573,354	Property Appraiser	7,275,064
Finance, Business Services, and Budget and Administrative	33,170,620	Public Protection	124,611,133
Growth and Resource Management	12,602,009	Public Works	144,935,137
Judicial & Clerk	9,329,207	Tourist Development	10,966,151
Ocean Center	16,092,614	Interfund Transfers	(70,942,139)
TOTAL EXPENDITURES			**$697,416,153**

VOLUSIA COUNTY, FLORIDA
General Fund Revenues By Major Source
Fiscal Year 2016-17
$272,735,517



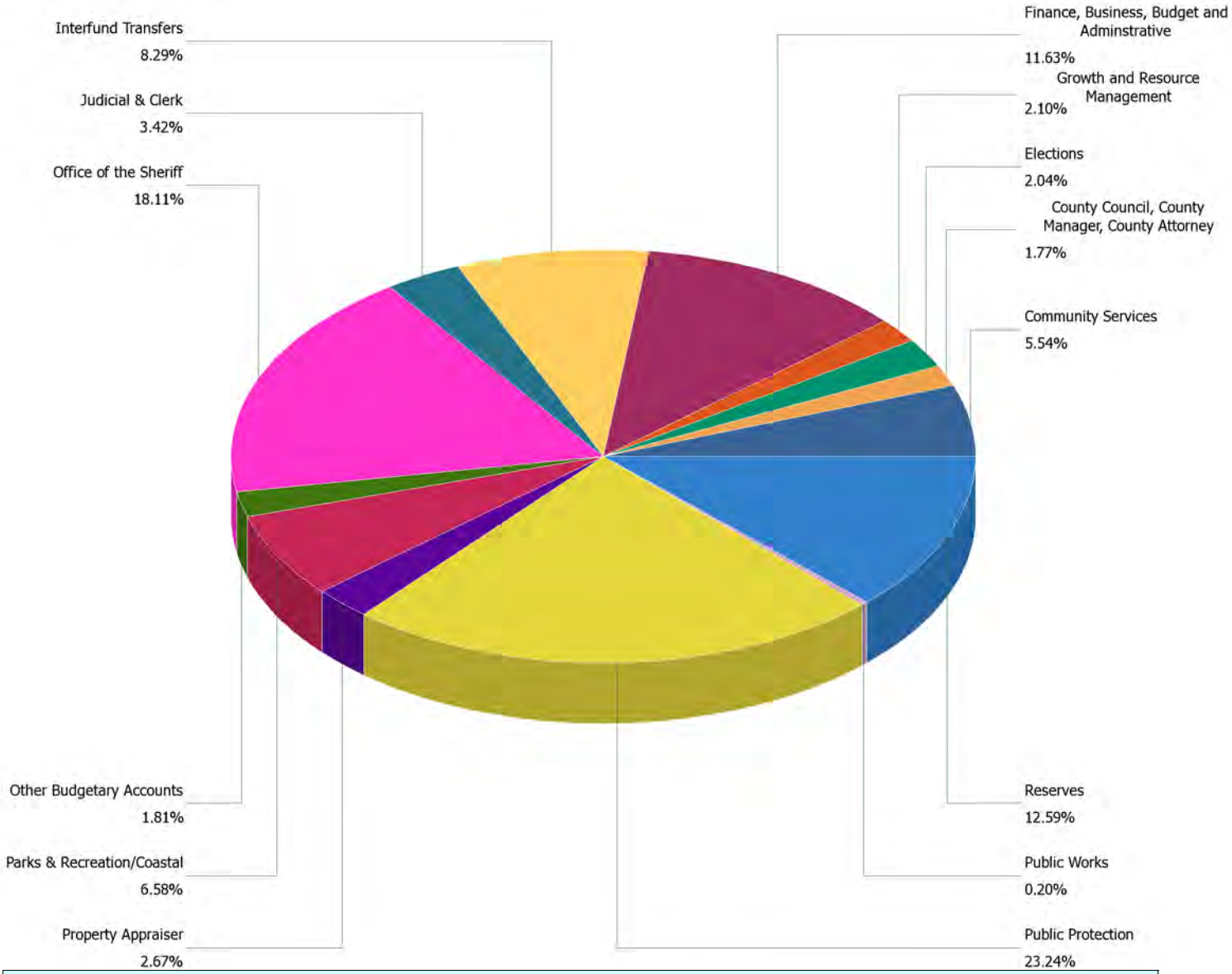
General Fund Revenues By Major Source Fiscal Year 2016-17	
Taxes	171,191,515
Intergovernmental Revenues	11,011,225
Charges for Services	17,418,625
Miscellaneous Revenues	2,286,374
Permits, Fees, Special Assessments	42,403
Judgements, Fines and Forfeitures	2,060,171
Transfers From Other Funds	15,044,465
Appropriated Fund Balance	53,679,739
Contributions & Donations	1,000
TOTAL REVENUES	**$272,735,517**

VOLUSIA COUNTY, FLORIDA
General Fund Expenditures By Category
Fiscal Year 2016-17
$272,735,517



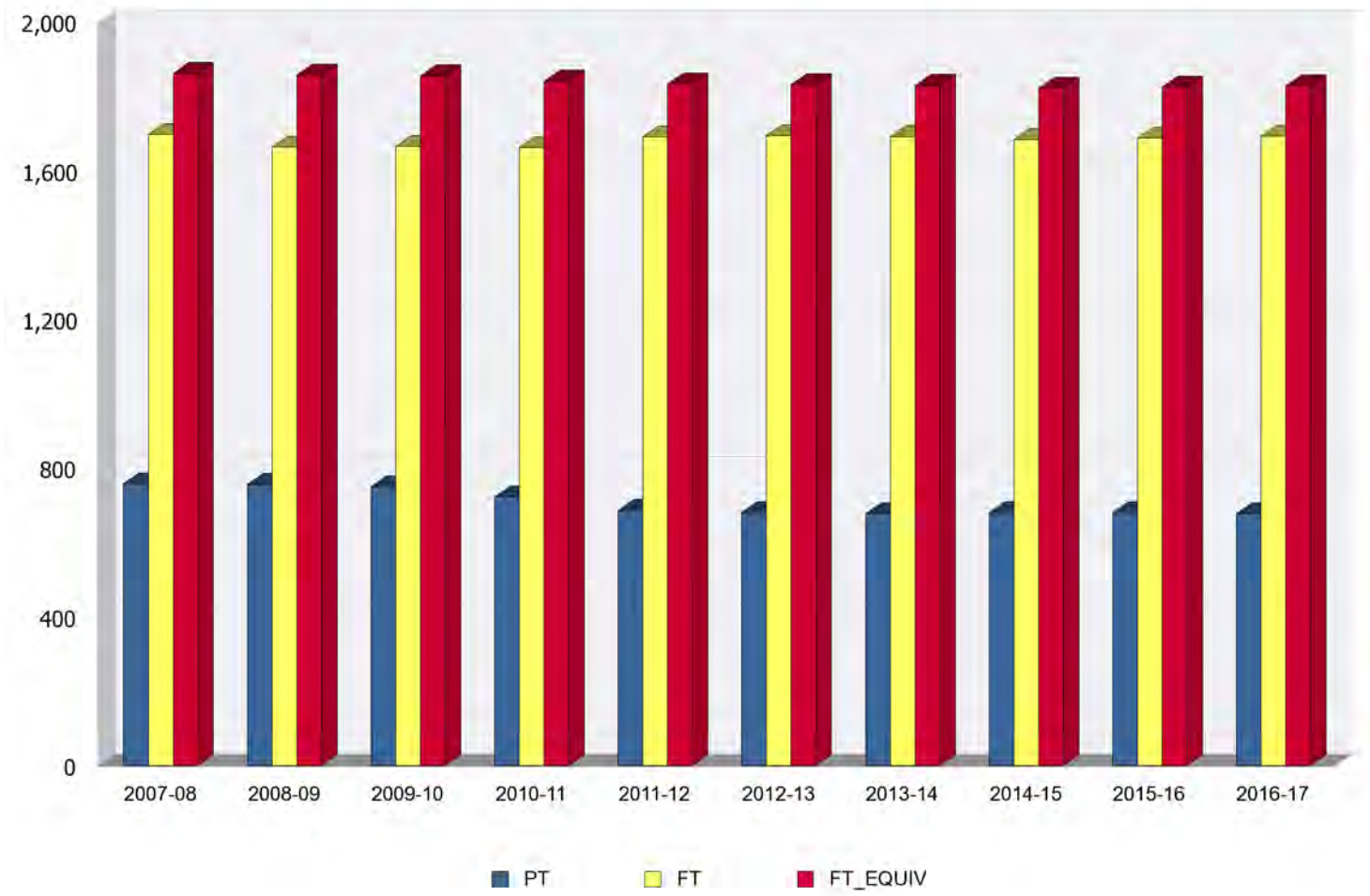
General Fund Expenditures By Category Fiscal Year 2016-17	
Personal Services	124,561,262
Operating Expenses	58,933,001
Capital Outlay	3,979,343
Subtotal Operating Expenses	**$187,473,606**
Capital Improvements	8,833,677
Grants and Aids	18,153,631
Transfers	39,165,972
Reserves - All Other	13,926,247
Reserves - Emergency	20,401,031
Total Expenditures	**$287,954,164**
Reimbursements	(15,218,647)
Net Expenditures	**$272,735,517**

VOLUSIA COUNTY, FLORIDA
General Fund Expenditures by Department
FY 2016-17
$272,735,517



General Fund Expenditures By Department Fiscal Year 2016-17			
Community Services	15,101,477	Parks & Recreation/Coastal	12,855,662
County Council, County Manager, County Attorney	4,820,943	Property Appraiser	7,275,064
Elections	4,273,354	Public Protection	58,523,072
Growth and Resource Management	5,734,136	Public Works	556,050
Judicial & Clerk	9,329,207	Other Budgetary Accounts	4,940,226
Office of the Sheriff	44,107,095	Reserves	34,327,278
Finance, Business Services, and Budget and Administrative	31,725,981	Interfund Transfers	39,165,972
TOTAL EXPENDITURES			**$272,735,517**

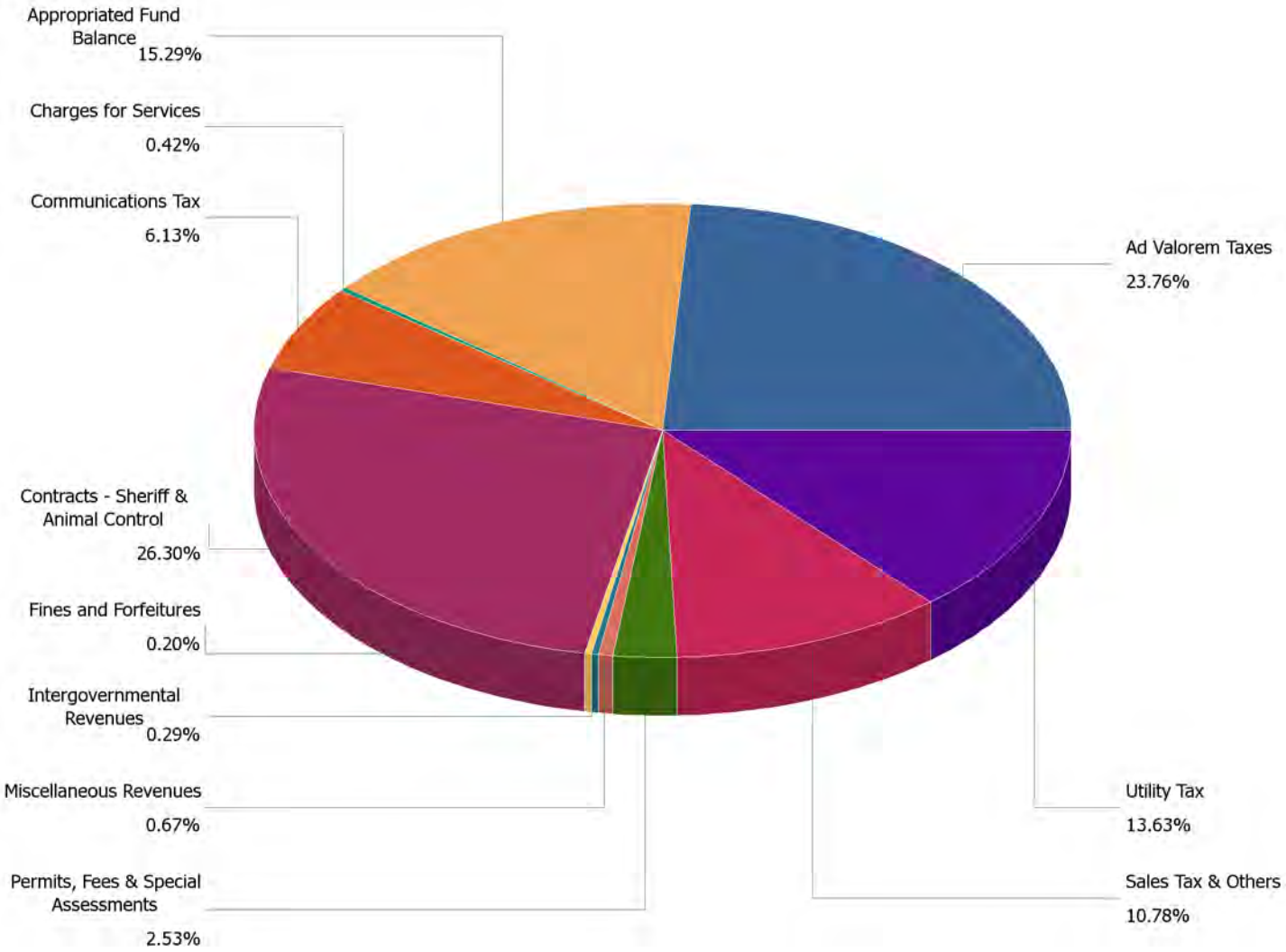
VOLUSIA COUNTY, FLORIDA
General Fund
Personnel Authorizations



General Fund Personnel Authorizations FY 2007-08 to FY 2016-17			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
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
2016-17	678	1,694	1,830

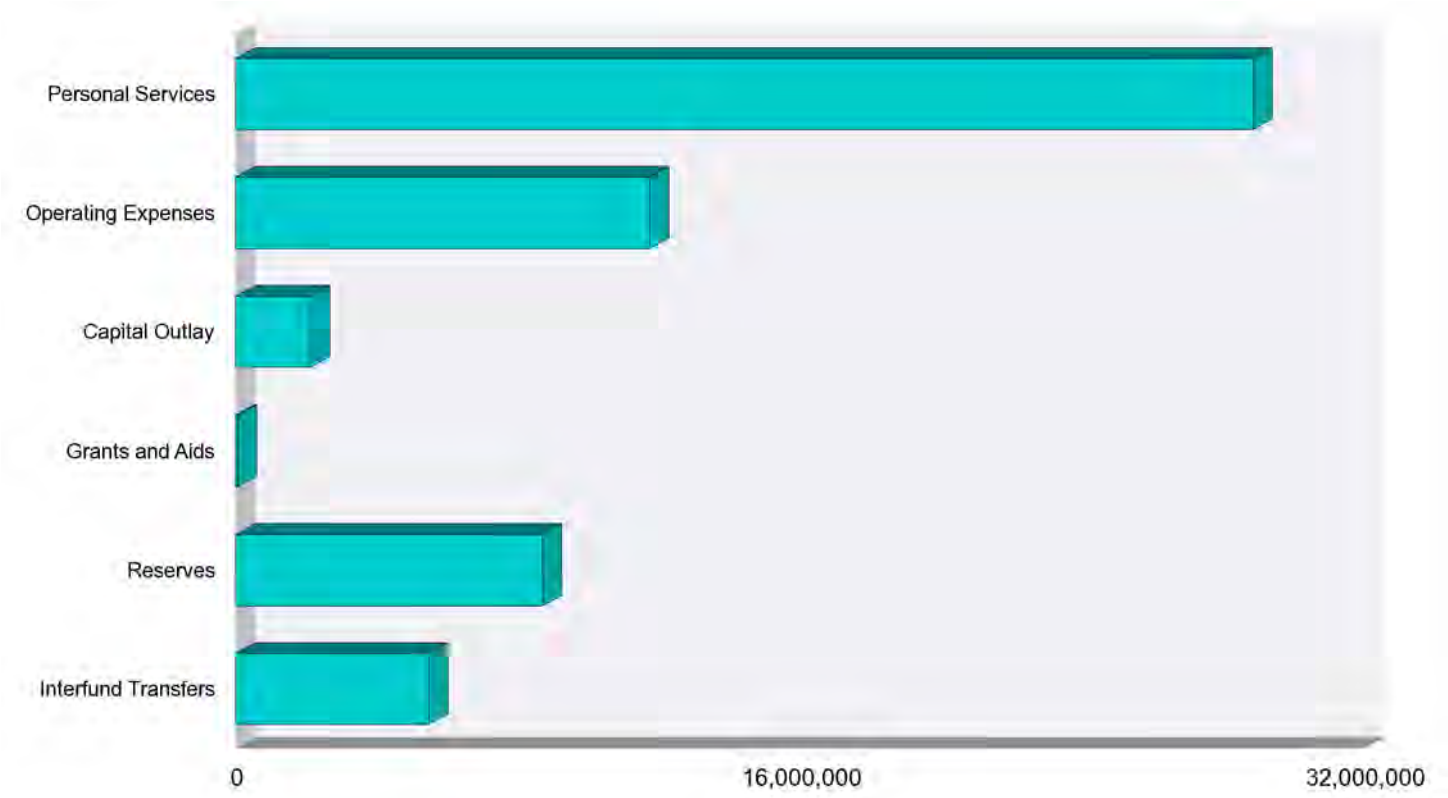
*** 136 positions unfunded or in attrition**

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Revenues By Major Source
Fiscal Year 2016-17
$56,932,580



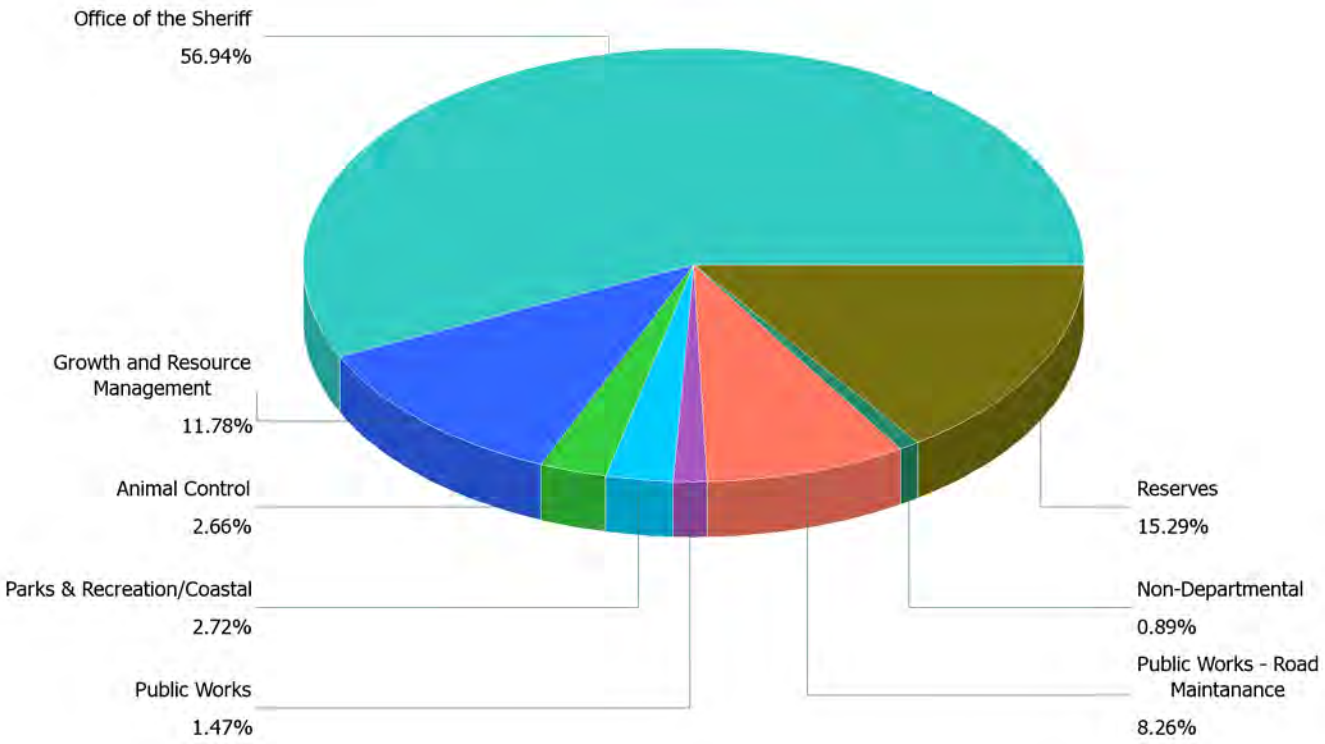
Municipal Service District Revenues By Major Source Fiscal Year 2016-17	
Ad Valorem Taxes	13,529,172
Business Taxes	145,000
Communications Tax	3,490,291
Sales Tax	6,137,798
Utility Tax	7,761,885
Permits, Fees & Special Assessments	1,440,597
Intergovernmental Revenues	162,598
Charges for Services	302,485
Contracts - Sheriff	14,971,162
Fines and Forfeitures	112,550
Miscellaneous Revenues	176,453
Appropriated Fund Balance	8,702,589
TOTAL REVENUES	**$56,932,580**

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Expenditures By Category
Fiscal Year 2016-17
$56,932,580



Municipal Service District Fund Expenditures By Category Fiscal Year 2016-17	
Personal Services	28,844,031
Operating Expenses	11,735,728
Capital Outlay	2,130,870
Subtotal Operating Expenses	**$42,710,629**
Capital Improvements	0
Grants and Aids	50,000
Transfer for Road Maintenance	4,700,000
Other Transfers	769,362
Reserves - Emergency	2,500,243
Reserves - All Other	6,202,346
TOTAL EXPENDITURES	**$56,932,580**

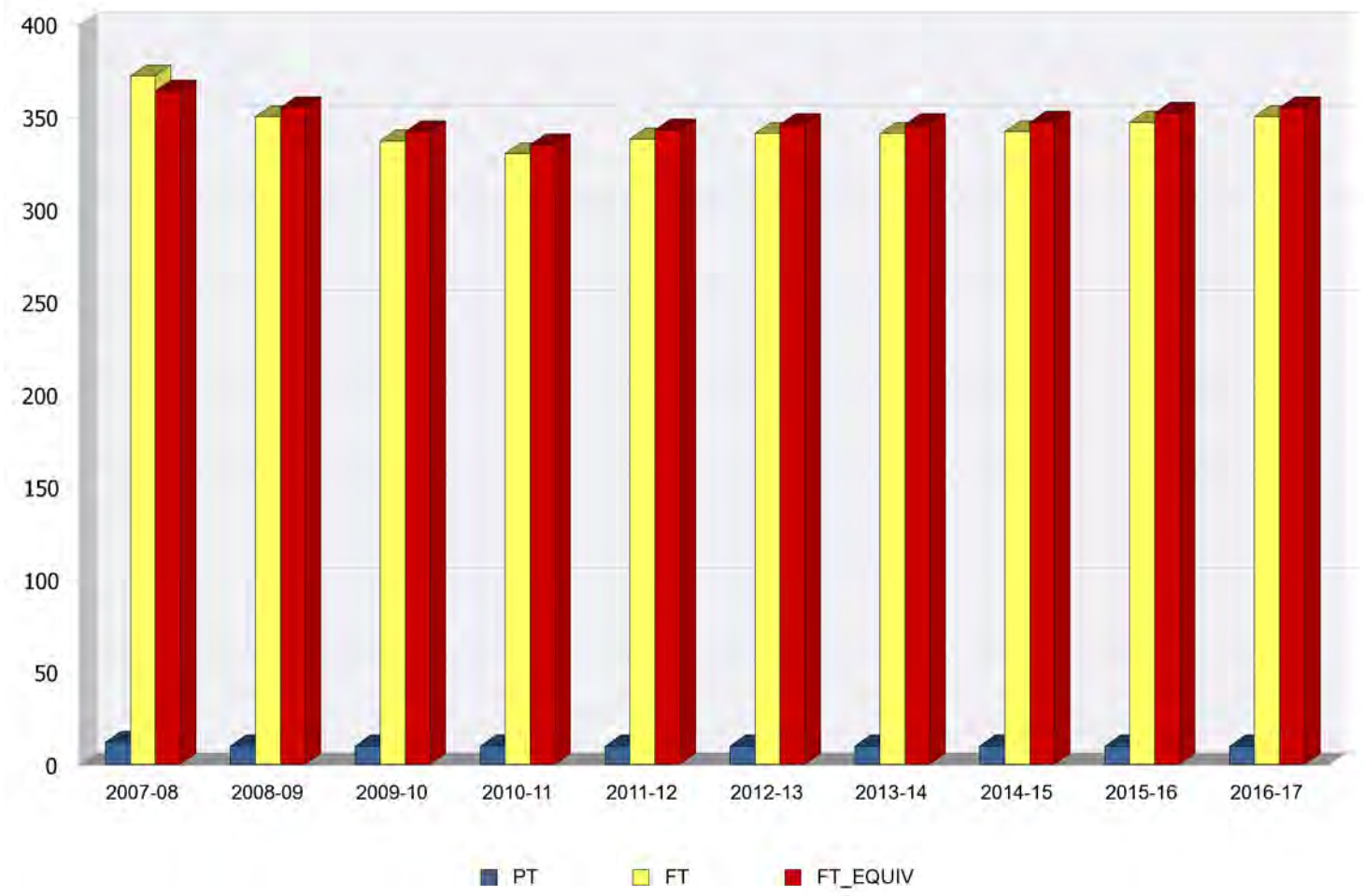
VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Expenditures by Department
FY 2016-17
$56,932,580



Municipal Service District Fund Expenditures By Department Fiscal Year 2016-17	
Office of the Sheriff	32,416,639
Growth and Resource Management	6,705,039
Animal Control	1,511,926
Parks & Recreation/Coastal	1,550,469
Public Works	839,132
Public Works - Road Maintanance	4,700,000
Non-Departmental	506,786
Reserves	8,702,589
TOTAL EXPENDITURES:	**$56,932,580**

Note: The Office of the Sheriff includes outside contracts that total $14,971,162

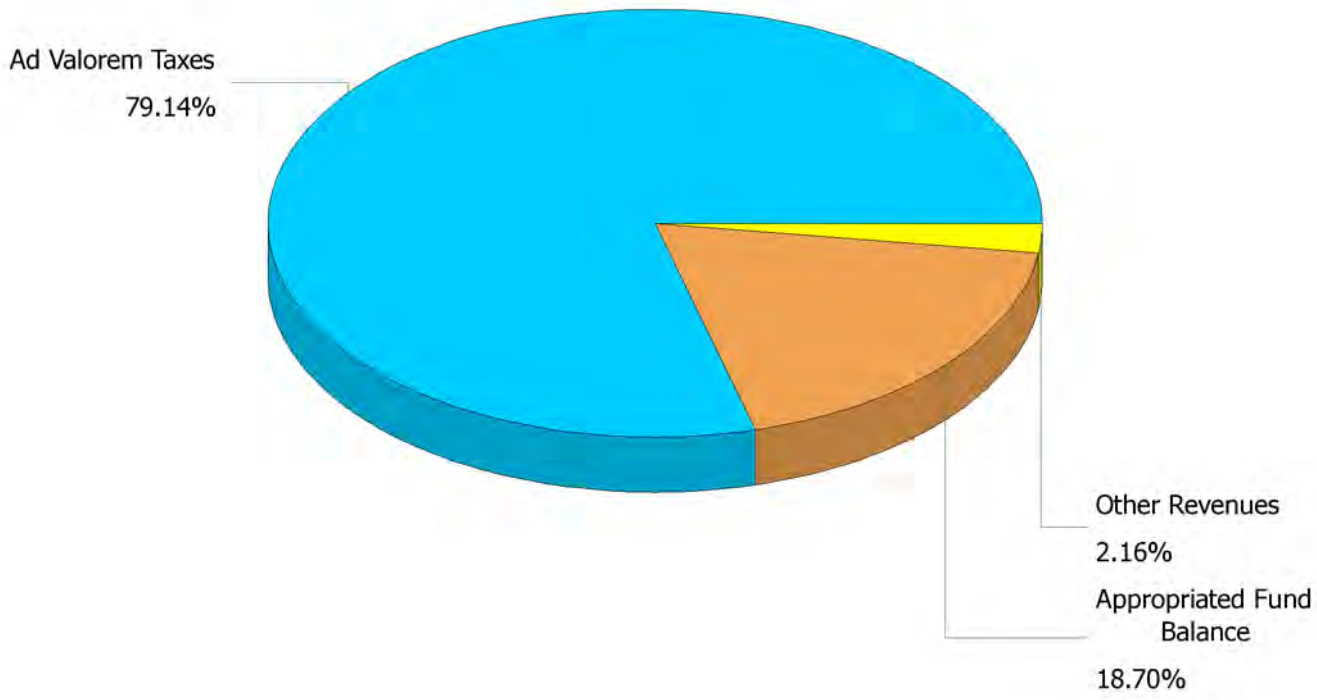
VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund
Personnel Authorizations



Municipal Service District Fund
Personnel Authorizations
FY 2007-08 to FY 2016-17

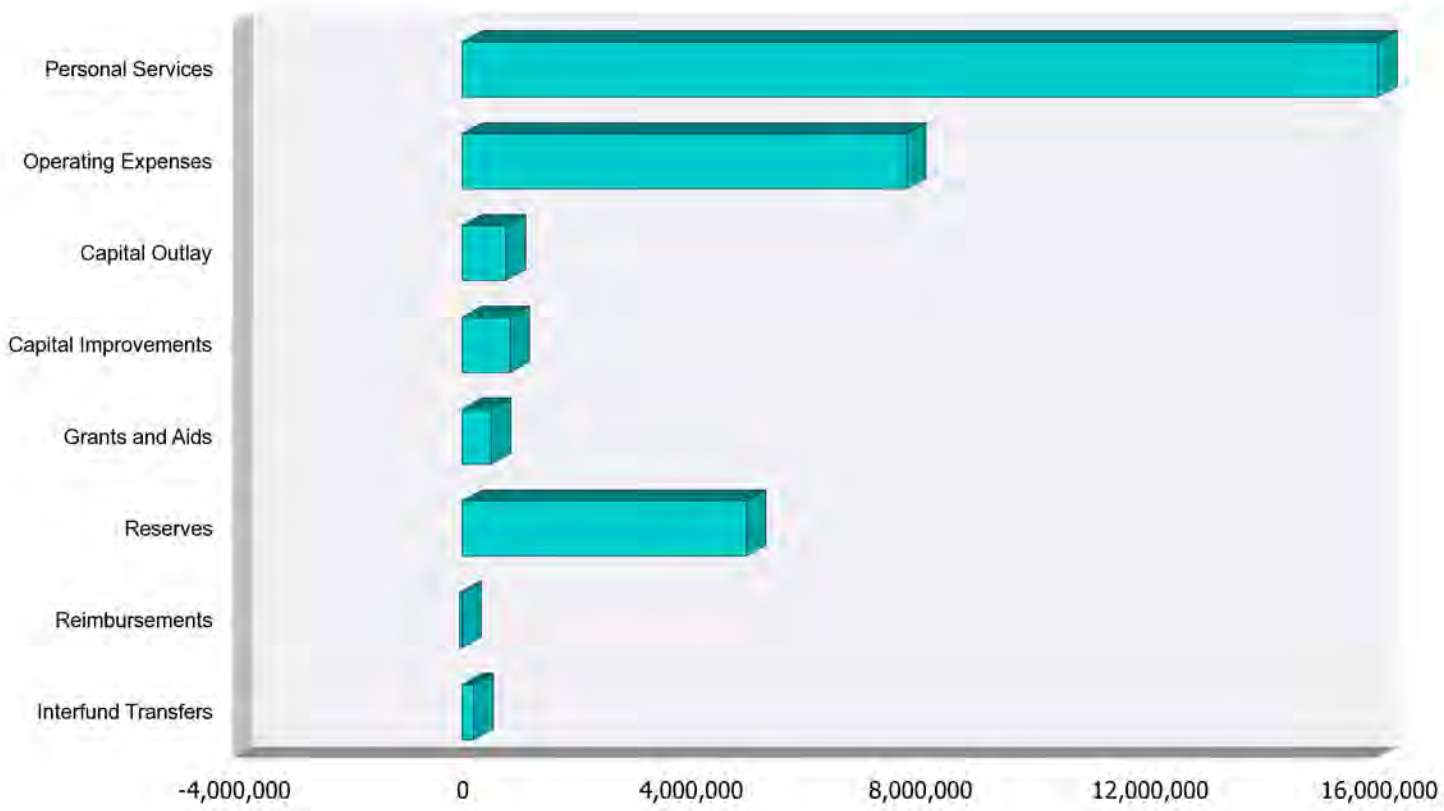
Year	Part-Time	Full-Time	Full-Time Equivalent
2007-08	12	372	364
2008-09	10	350	355
2009-10	10	337	342
2010-11	10	330	335
2011-12	10	338	343
2012-13	10	341	346
2013-14	10	341	346
2014-15	10	342	347
2015-16	10	347	352
2016-17	10	350	355

VOLUSIA COUNTY, FLORIDA
Fire Rescue District Fund Revenues By Major Source
Fiscal Year 2016-17
$31,819,746



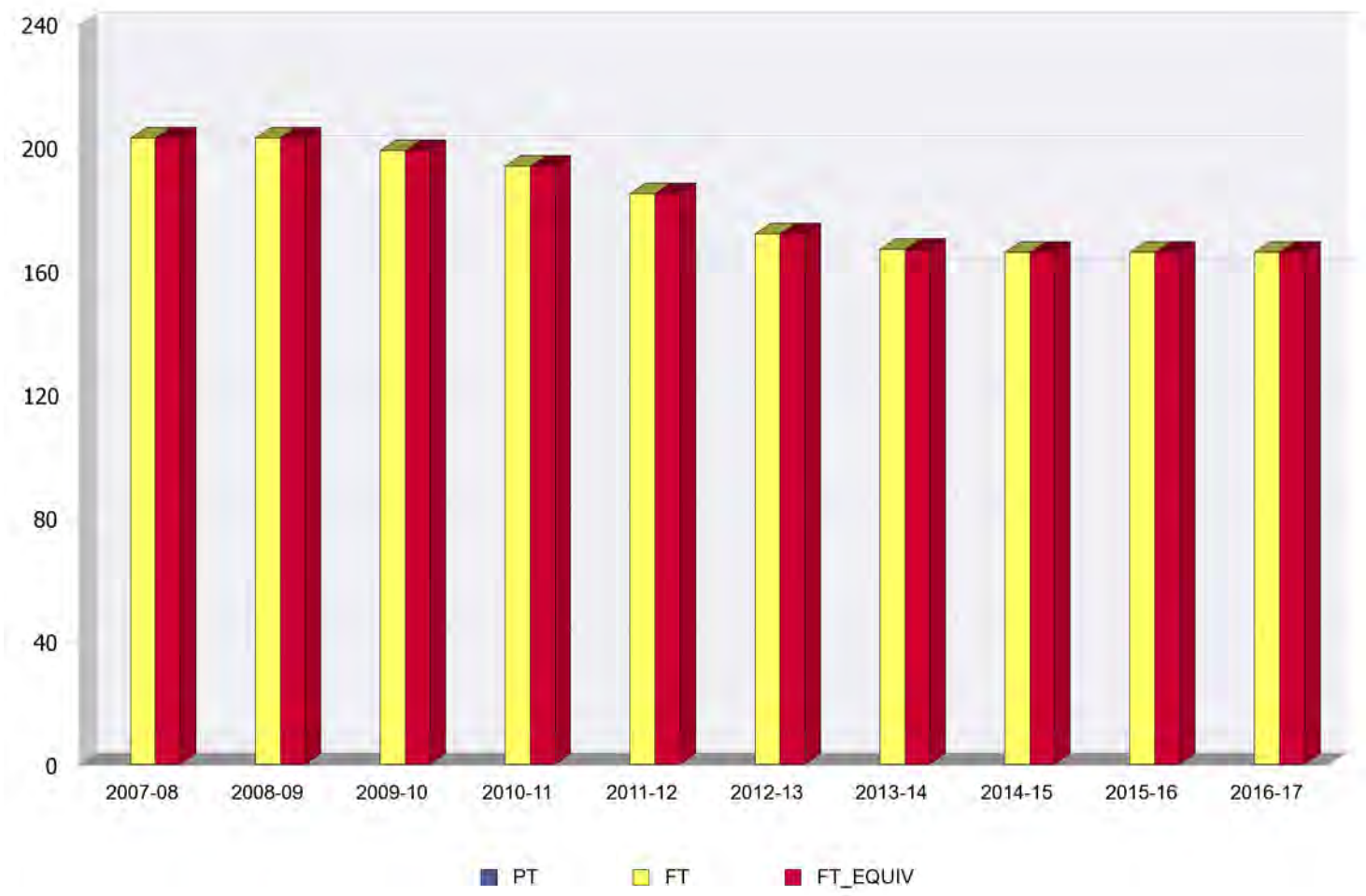
Fire Rescue District Fund Revenues By Major Source Fiscal Year 2016-17	
Ad Valorem Taxes	25,181,804
Other Revenues	688,630
Appropriated Fund Balance	5,949,312
TOTAL REVENUES	**$31,819,746**

VOLUSIA COUNTY, FLORIDA
Fire Rescue District Fund Expenditures By Category
Fiscal Year 2016-17
$31,819,746

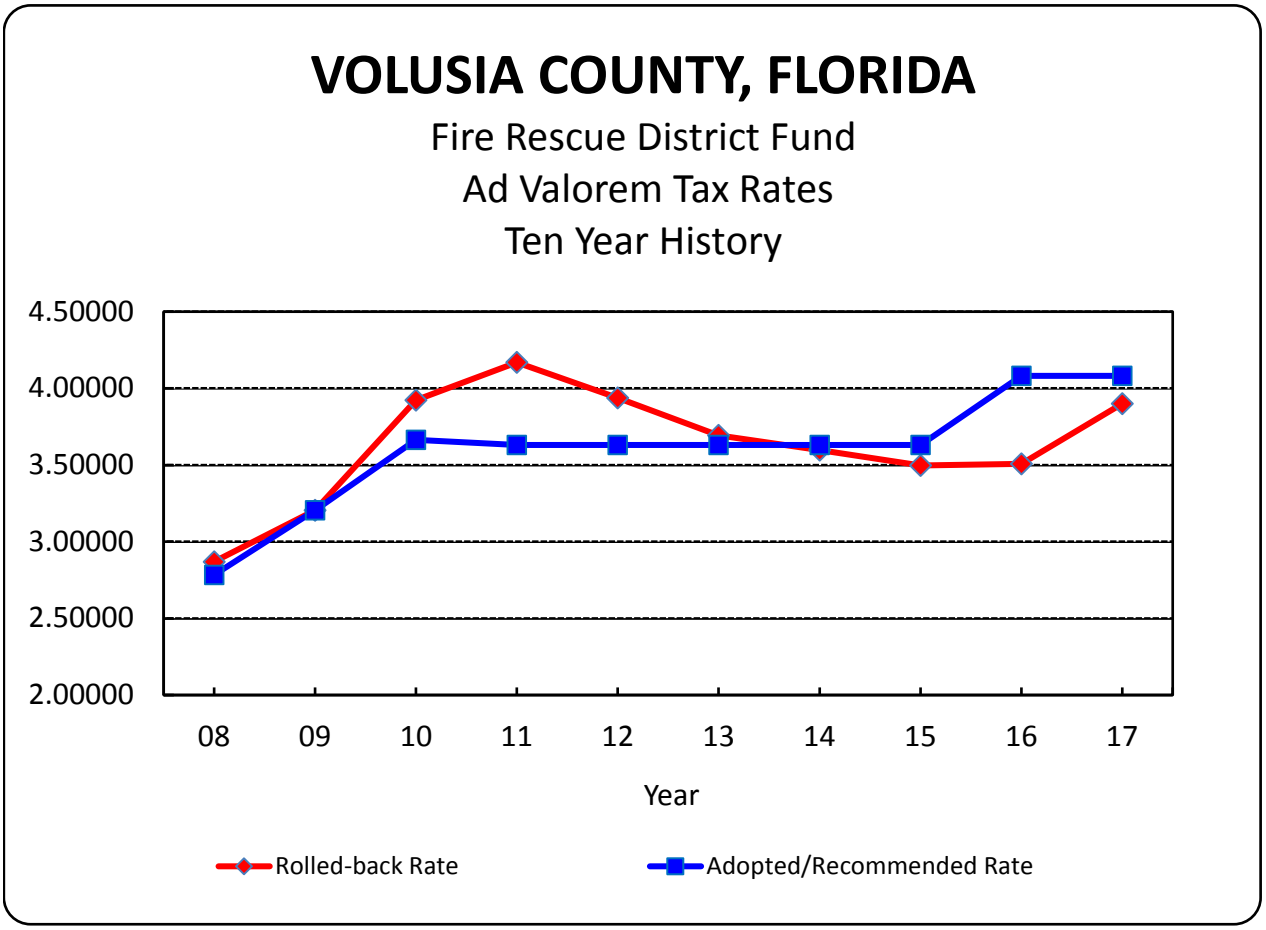


Fire Rescue District Fund Expenditures By Category Fiscal Year 2016-17	
Personal Services	16,785,334
Operating Expenses	7,770,413
Capital Outlay	768,950
Subtotal Operating Expenses	**$25,324,697**
Capital Improvements	844,000
Grants and Aids	512,185
Transfers	208,447
Reserves	4,970,213
Reimbursements	(39,796)
Net Expenditures	**$31,819,746**

VOLUSIA COUNTY, FLORIDA
Fire Rescue District Fund
Personnel Authorizations



Fire Rescue District Fund Personnel Authorizations FY 2007-08 to FY 2016-17			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
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
2016-17		166	166



Fire Rescue District Fund Ad Valorem Tax Rates		
Fiscal Year	**Rollback Rate**	**Recommended Rate**
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	3.5070	4.0815
2016-17	**3.8992**	**4.0815**

Summary of Capital Outlay by Fund

FY 2016-17

	Fund	On-Going / Continuous	Carry Forward	Total Request
Countywide Funds				
001	General	3,944,080	35,263	3,979,343
104	Library	300,229		300,229
	Total Countywide Funds	**4,244,309**	**35,263**	**4,279,572**
Special Revenue Funds				
002	Emergency Medical Services	679,360		679,360
103	County Transportation Trust	951,758		951,758
105	East Volusia Mosquito Control	150,500		150,500
114	Ponce De Leon Inlet and Port District	9,000		9,000
115	E-911 Emergency Telephone System	29,893		29,893
118	Ocean Center	143,146		143,146
120	Municipal Service District	2,130,870		2,130,870
123	Inmate Welfare Trust	5,000		5,000
140	Fire Rescue District	704,950	64,000	768,950
159	Stormwater Utility	632,000		632,000
	Total Special Revenue Funds	**5,436,477**	**64,000**	**5,500,477**
Enterprise Funds				
450	Solid Waste	2,773,730		2,773,730
451	Daytona Beach International Airport	534,101		534,101
457	Water and Sewer Utilities	325,000		325,000
475	Parking Garage	32,000		32,000
	Total Enterprise Funds	**3,664,831**		**3,664,831**
	TOTAL OPERATING FUNDS	**13,345,617**	**99,263**	**13,444,880**
Capital Projects Funds				
305	800 MHz Capital	1,498,473		1,498,473
317	Library Construction	38,101		38,101
322	I.T. Capital Projects	200,000		200,000
	Total Capital Projects Funds	**1,736,574**		**1,736,574**
Internal Service Funds				
511	Computer Replacement	1,085,194	100,000	1,185,194
513	Equipment Maintenance	4,566,762		4,566,762
530	Group Insurance	69,000	38,620	107,620
	Total Internal Service Funds	**5,720,956**	**138,620**	**5,859,576**
	TOTAL NON-OPERATING FUNDS	**7,457,530**	**138,620**	**7,596,150**
	TOTAL ALL FUNDS	**20,803,147**	**237,883**	**21,041,030**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
Accounting					
Scanner	1	6,000	6,000	0	6,000
Total Accounting			**$6,000**	**$0**	**$6,000**
Beach Safety Ocean Rescue					
All-Terrain Vehicles	3	6,900	20,700	0	20,700
Evidence System	1	8,000	8,000	0	8,000
Fingerprint Machine	1	11,000	11,000	0	11,000
Handheld Radios	7	3,100	21,700	0	21,700
Jet Ski Trailer	1	1,300	1,300	0	1,300
Message Board	1	15,500	15,500	0	15,500
Mobile Radios	7	4,100	28,700	0	28,700
Rapid ID System	1	2,200	2,200	0	2,200
Rescue Jet Ski	1	9,100	9,100	0	9,100
Security Cameras	6	1,700	10,200	0	10,200
Total Beach Safety Ocean Rescue			**$128,400**	**$0**	**$128,400**
Central Services					
Bulb Eater	1	5,100	5,100	0	5,100
Dumptruck/Flatbed Multiuse Truck	1	63,860	63,860	0	63,860
Dust Collection System - Warehouse	1	16,000	16,000	0	16,000
Energy Measurement Meter	1	5,500	5,500	0	5,500
Furniture - Conference Room	1	7,000	7,000	0	7,000
Mobile Generator	1	50,000	50,000	0	50,000
Monitors - Conference Room	2	1,500	3,000	0	3,000
Plotter/Printer for Engineering Plans	1	2,500	2,500	0	2,500
Total Central Services			**$152,960**	**$0**	**$152,960**
Coastal					
Canopies - Tom Renick Park	1	30,000	30,000	0	30,000
Dump Trailer	1	15,000	15,000	0	15,000
Ice Machine	1	5,000	5,000	0	5,000
Playground Equipment - Tom Renick Park	1	80,000	80,000	0	80,000
Ramp Counters	13	2,551	0	33,163	33,163
Total Coastal			**$130,000**	**$33,163**	**$163,163**
Cooperative Extension					
Ceiling Mounted Projector - Auditorium	1	1,890	1,890	0	1,890
Floor Scrubber Tank	1	1,540	1,540	0	1,540
Irrigation Pump and Tank	1	7,082	7,082	0	7,082
Total Cooperative Extension			**$10,512**	**$0**	**$10,512**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
Corrections					
60 Quart Floor Mixer	1	12,000	12,000	0	12,000
Boiler Replacement	1	15,000	15,000	0	15,000
Commercial Dryer	1	25,000	25,000	0	25,000
Commercial Refrigerator	1	3,500	3,500	0	3,500
Commercial Washer	1	42,500	42,500	0	42,500
Convection Double Oven	1	11,000	11,000	0	11,000
Dish Machine	1	29,000	29,000	0	29,000
Food Slicer	1	3,600	3,600	0	3,600
High Volume Shredder	1	5,000	5,000	0	5,000
Security Cameras	20	1,750	35,000	0	35,000
Total Corrections			**$181,600**	**$0**	**$181,600**
County Council					
Hardware Upgrades to Council Chambers for Web Streaming	1	33,800	33,800	0	33,800
Wireless Microphones - Training Rooms	5	1,240	6,200	0	6,200
Total County Council			**$40,000**	**$0**	**$40,000**
County Manager					
Camera Lens	2	1,600	3,200	0	3,200
Cameras - Beach Streaming	2	3,000	6,000	0	6,000
Document Scanner	1	6,500	6,500	0	6,500
Photography Camera	1	3,400	3,400	0	3,400
Recorder Player Deck	1	8,700	8,700	0	8,700
Studio Light Control Unit	1	1,400	1,400	0	1,400
TV Studio Camera	3	9,000	27,000	0	27,000
Video Camera	1	3,595	3,595	0	3,595
Video Editing Personal Computer	2	3,600	7,200	0	7,200
Total County Manager			**$66,995**	**$0**	**$66,995**
Elections					
Personal Computers	10	1,322	13,220	0	13,220
Total Elections			**$13,220**	**$0**	**$13,220**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
Environmental Management					
Animal Resistant Trash Can	1	1,500	1,500	0	1,500
Boat Motor	1	6,000	6,000	0	6,000
Digital Microscope Birds	1	2,000	2,000	0	2,000
Digital Microscope Turtles	1	6,500	6,500	0	6,500
Flex Endoscope	1	6,000	6,000	0	6,000
Flow Meter	1	3,000	3,000	0	3,000
Front Pad Heat Pump	1	4,000	4,000	0	4,000
Living Reef Chiller	1	1,500	1,500	0	1,500
Peristolic Pump	1	1,400	1,400	0	1,400
Printer	1	2,100	0	2,100	2,100
Stat Spin Centrifuge	1	2,400	2,400	0	2,400
Surgical Smoke Evacuator	1	1,500	1,500	0	1,500
Turtle Chillers	1	6,400	6,400	0	6,400
Turtle Quarantine Chiller	1	1,500	1,500	0	1,500
Turtle Quarantine Heater	1	1,600	1,600	0	1,600
Utility Task Vehicle	1	13,905	13,905	0	13,905
Total Environmental Management			**$59,205**	**$2,100**	**$61,305**
Fire Rescue Services					
Chlorine Kits	3	2,566	7,698	0	7,698
Confined Space Tri-pod Winch	1	2,300	2,300	0	2,300
HazCat Chemical Identification Kit	1	3,735	3,735	0	3,735
Hazmat Response Unit	1	750,000	750,000	0	750,000
Petrogen Torches	2	2,800	5,600	0	5,600
Portable Ground Ignition Device	1	5,500	5,500	0	5,500
Thermal Imaging Camera	1	6,257	6,257	0	6,257
Utility Task Vehicle	1	12,600	12,600	0	12,600
Vehicle Stabilization and Lifting Struts	2	6,500	13,000	0	13,000
Total Fire Rescue Services			**$806,690**	**$0**	**$806,690**
Information Technology					
Ethernet Packet Shaper	1	30,000	30,000	0	30,000
Grounding Tester	1	2,000	2,000	0	2,000
Microwave Dehydrator	6	2,020	12,120	0	12,120
Network Switch - Cisco	1	145,000	145,000	0	145,000
Radio Tower Light	1	10,500	10,500	0	10,500
Server and Storage	1	250,000	250,000	0	250,000
Server Replacement - VMware ESX	1	40,000	40,000	0	40,000
Storage Area Network	1	210,000	210,000	0	210,000
Time Clock - Kronos	4	3,523	14,092	0	14,092
Total Information Technology			**$713,712**	**$0**	**$713,712**
Justice System General Operations					
Storage Area Network	1	16,000	16,000	0	16,000
Uninterruptible Power Supply Units	2	1,500	3,000	0	3,000
VMWare Host Server	1	10,000	10,000	0	10,000
Total Justice System General Operations			**$29,000**	**$0**	**$29,000**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
Medical Examiner					
Mortuary Lift with Gantry System	1	15,000	15,000	0	15,000
Total Medical Examiner			**$15,000**	**$0**	**$15,000**
Office of the Sheriff					
21' Boston Whaler - Marine Patrol	1	72,756	72,756	0	72,756
300 HP Outboard Engine	1	17,000	17,000	0	17,000
Ballistic Blanket Shield	2	1,491	2,982	0	2,982
Ballistic Shield	2	2,000	4,000	0	4,000
Computer Aided Dispatch Server	1	5,280	5,280	0	5,280
Dry Suits	2	2,500	5,000	0	5,000
Dual Continuum 50" scene light	2	1,423	2,846	0	2,846
Evidence Vans	2	25,410	50,820	0	50,820
Grid Aiming System Bomb Disposal Unit	1	4,415	4,415	0	4,415
Handheld Monocular	1	1,999	1,999	0	1,999
Helicopter Ground Power Unit	1	6,500	6,500	0	6,500
IPADs	11	1,800	19,800	0	19,800
Judicial Services Civil Process Vehicles	2	29,301	58,602	0	58,602
Judicial Services Extradition Vehicles	3	37,550	112,650	0	112,650
Line Scan X-ray Machine	1	30,000	30,000	0	30,000
Livescan	2	16,120	32,240	0	32,240
Metal Storage Building	1	23,155	23,155	0	23,155
Mobile Data Computer Tablet	1	2,000	2,000	0	2,000
Mobile Radio	1	4,640	4,640	0	4,640
MX-10 Laser Control Panel	1	7,410	7,410	0	7,410
Navigational Radar Antenna	3	1,600	4,800	0	4,800
Network Firewall	3	5,000	15,000	0	15,000
Network Host Servers	3	9,900	29,700	0	29,700
Network Routers	2	3,000	6,000	0	6,000
Network Servers	2	8,000	16,000	0	16,000
Network Storage Device	1	12,000	12,000	0	12,000
Network Switches	6	2,000	12,000	0	12,000
Night Vision - PVS 15	4	3,799	15,196	0	15,196
Patrol Vehicle - New	1	36,135	36,135	0	36,135
Patrol Vehicles - Replacement	7	36,135	252,945	0	252,945
Personal Computers - Replacement	100	1,200	120,000	0	120,000
Portable Radio	1	4,158	4,158	0	4,158
Remote Firing System	1	7,233	7,233	0	7,233
Rolfin Polilight Flare Plus 2	1	1,460	1,460	0	1,460
Stalker Radars	5	3,395	16,975	0	16,975
Static License Plate Reader Cameras	8	10,000	80,000	0	80,000
Tablets - vehicles	12	1,500	18,000	0	18,000
Utility Vehicle	1	59,834	59,834	0	59,834
Total Office of the Sheriff			**$1,171,531**	**$0**	**$1,171,531**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 001 - General					
Parks Recreation & Culture					
Aluminum Trailers	2	8,900	17,800	0	17,800
Ballfields Rakes	3	12,941	38,823	0	38,823
Ballfields Roller	1	9,750	9,750	0	9,750
Ballfields Sod Cutter	1	4,999	4,999	0	4,999
Ballfields Verticutter	1	4,500	4,500	0	4,500
Brushhog	1	2,000	2,000	0	2,000
Gator 4 x 4	1	9,700	9,700	0	9,700
John Deere Tractor	1	41,000	41,000	0	41,000
Kabota Tractor	1	40,000	40,000	0	40,000
Sand Pro Infield Machine	1	12,000	12,000	0	12,000
Scag Mower	1	10,500	10,500	0	10,500
Scag Turf Tiger	1	9,863	9,863	0	9,863
Toro Blower	1	8,000	8,000	0	8,000
Walk Behind Edger	1	1,200	1,200	0	1,200
Total Parks Recreation & Culture			**$210,135**	**$0**	**$210,135**
Revenue					
Furniture Replacement/Upgrades - Daytona	1	50,000	50,000	0	50,000
High Speed Processor	1	75,000	75,000	0	75,000
Money Counter	1	3,200	3,200	0	3,200
Safe - Tag office	1	5,000	5,000	0	5,000
Standing Desk	1	1,000	1,000	0	1,000
Total Revenue			**$134,200**	**$0**	**$134,200**
State Mandated Costs					
Microsoft Tablets - Public Defender	34	1,255	42,670	0	42,670
Scanner - Public Defender	5	1,650	8,250	0	8,250
Scanner - State Attorney	1	22,000	22,000	0	22,000
Workstation for Cisco Firesight - Public Defender	1	2,000	2,000	0	2,000
Total State Mandated Costs			**$74,920**	**$0**	**$74,920**
Total Fund General			**$3,944,080**	**$35,263**	**$3,979,343**
Fund: 002 - Emergency Medical Services					
Emergency Medical Services					
Advanced Cardiac Life Support Training Mannequins	2	4,200	8,400	0	8,400
Cadaver Refrigerator	1	7,500	7,500	0	7,500
Cardiac Monitor/Defibrillator	14	32,000	448,000	0	448,000
ePCR Tablet Replacement	12	3,900	46,800	0	46,800
IV Infusion Pumps	25	3,500	87,500	0	87,500
Mobile Data Computer Replacements	12	2,450	29,400	0	29,400
Mobile Radios	8	6,470	51,760	0	51,760
Total Emergency Medical Services			**$679,360**	**$0**	**$679,360**
Total Fund Emergency Medical Services			**$679,360**	**0**	**$679,360**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 103 - County Transportation Trust					
Public Works Services					
800 MHz Radios	2	3,379	6,758	0	6,758
Total Public Works Services			**$6,758**	**$0**	**$6,758**
Road and Bridge					
Airless Sprayer	1	26,000	26,000	0	26,000
Asphalt Milling Head Skid Steer Attachment	1	21,000	21,000	0	21,000
Brush Chipper	1	65,000	65,000	0	65,000
Clam Truck	1	238,000	238,000	0	238,000
Front End Loader	1	256,000	256,000	0	256,000
Low Boy Trailer	1	80,000	80,000	0	80,000
Message Board	1	18,000	18,000	0	18,000
Road Widener Skid Steer Attachment	1	41,000	41,000	0	41,000
Scag Mower	2	12,000	24,000	0	24,000
Tractor	2	65,000	130,000	0	130,000
Total Road and Bridge			**$899,000**	**$0**	**$899,000**
Traffic Engineering					
Conference Room Furniture	1	8,000	8,000	0	8,000
Data Collector	1	4,000	4,000	0	4,000
Hand Radar	1	3,000	3,000	0	3,000
Radar Feedback Signs	2	5,000	10,000	0	10,000
Traffic Counters	2	10,500	21,000	0	21,000
Total Traffic Engineering			**$46,000**	**$0**	**$46,000**
Total Fund County Transportation Trust			**$951,758**	**0**	**$951,758**
Fund: 104 - Library					
Library Services					
3/4 Ton Pick-Up Truck	1	38,000	38,000	0	38,000
3/4 Ton Van	1	27,500	27,500	0	27,500
Audio/Visual Equipment	2	3,300	6,600	0	6,600
Book Drop	1	10,000	10,000	0	10,000
Lending Machines	1	30,000	30,000	0	30,000
Network Equipment	15	3,500	52,500	0	52,500
Network Printers	4	1,200	4,800	0	4,800
Production Printer	1	6,000	6,000	0	6,000
Radio Frequency Identification	1	30,000	30,000	0	30,000
Servers	4	10,000	40,000	0	40,000
Sound System Deltona Amphitheather	1	10,000	10,000	0	10,000
Sport Utility Vehicle	1	24,829	24,829	0	24,829
System Equipment Replacement (SAM)	1	10,000	10,000	0	10,000
Various Equipment	1	10,000	10,000	0	10,000
Total Library Services			**$300,229**	**$0**	**$300,229**
Total Fund Library			**$300,229**	**0**	**$300,229**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 105 - East Volusia Mosquito Control					
Mosquito Control					
3/4 ton 4x4 Pickup Truck	1	37,000	37,000	0	37,000
800 Mhz Radio Bank Charger	1	1,000	1,000	0	1,000
Climate Controlled Insectory	1	10,000	10,000	0	10,000
GTR 225 Avionics Radio	1	9,000	9,000	0	9,000
Helicopter Rear Mesh Seat	1	9,000	9,000	0	9,000
Isolair 3700 Spray System	1	40,000	40,000	0	40,000
XG-25 Desktop 800 MHz Radio Replacement	2	4,400	8,800	0	8,800
XG-25 Portable 800 MHz Radio Replacement	17	2,100	35,700	0	35,700
Total Mosquito Control			**$150,500**	**$0**	**$150,500**
Total Fund East Volusia Mosquito Control			**$150,500**	**0**	**$150,500**
Fund: 114 - Ponce De Leon Inlet and Port District					
Coastal					
Utility Task 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**
Fund: 115 - E-911 Emergency Telephone System					
Office of the Sheriff					
Dispatch Computers Non-Wireless-Replacement	1	2,652	2,652	0	2,652
Dispatch Computers Wireless-Replacement	1	7,426	7,426	0	7,426
Network Host Servers Wireless-Replacement	3	3,570	10,710	0	10,710
Replacement Computer Aided Dispatch Server Non-Wireless	1	5,280	5,280	0	5,280
Replacement Network Host Servers Non-Wireless	3	1,275	3,825	0	3,825
Total Office of the Sheriff			**$29,893**	**$0**	**$29,893**
Total Fund E-911 Emergency Telephone System			**$29,893**	**0**	**$29,893**
Fund: 118 - Ocean Center					
Ocean Center					
Cushman Cart	1	20,000	20,000	0	20,000
Janis Electronic Directory Sign	1	107,146	107,146	0	107,146
Johnson Controls Metasys Upgrade	1	16,000	16,000	0	16,000
Total Ocean Center			**$143,146**	**$0**	**$143,146**
Total Fund Ocean Center			**$143,146**	**0**	**$143,146**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 120 - Municipal Service District					
Office of the Sheriff					
Investigative Unmarked Vehicles	6	29,301	175,806	0	175,806
Mobile Data Computer Tablets-New	4	2,000	8,000	0	8,000
Mobile Data Computer Tablets-Replacement	86	1,700	146,200	0	146,200
Mobile Radios-New	4	4,640	18,560	0	18,560
Patrol SUV 4 x 4-K9 Replacement	3	44,500	133,500	0	133,500
Patrol SUV 4 x 4-Replacement	6	44,082	264,492	0	264,492
Patrol Vehicles-New	4	36,135	144,540	0	144,540
Patrol Vehicles-Replacement	34	35,710	1,214,140	0	1,214,140
Portable Radios-New	4	4,158	16,632	0	16,632
Total Office of the Sheriff			**$2,121,870**	**$0**	**$2,121,870**
Planning and Development Services					
Printer	1	9,000	9,000	0	9,000
Total Planning and Development Services			**$9,000**	**$0**	**$9,000**
Total Fund Municipal Service District			**$2,130,870**	**0**	**$2,130,870**
Fund: 123 - Inmate Welfare Trust					
Corrections					
Landscape Trailer	1	5,000	5,000	0	5,000
Total Corrections			**$5,000**	**$0**	**$5,000**
Total Fund Inmate Welfare Trust			**$5,000**	**0**	**$5,000**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 140 - Fire Rescue District					
Fire Rescue Services					
Appliances	3	1,500	4,500	0	4,500
Auto Defibrillators	13	3,000	39,000	0	39,000
Awning Cover	1	7,500	7,500	0	7,500
Breathing Air Compressor - Station 32	1	35,000	35,000	0	35,000
Breathing Air Compressor - Station 44	1	35,000	35,000	0	35,000
Camper Top	1	1,350	1,350	0	1,350
Complete Extrication Tool Set	1	37,500	37,500	0	37,500
EMS Tablet with PCR License	17	8,000	136,000	0	136,000
EMS Tablet with PCR License	8	8,000	0	64,000	64,000
Extractor	1	25,000	25,000	0	25,000
Extrication Tools	2	6,250	12,500	0	12,500
Fitness Equipment	1	18,000	18,000	0	18,000
Flag Poles	3	2,500	7,500	0	7,500
Headset Communication Package	1	3,400	3,400	0	3,400
Ice Machines	2	3,500	7,000	0	7,000
K-12 Saw	1	1,000	1,000	0	1,000
Master Stream	2	3,800	3,800	0	3,800
Mig Welder	1	1,100	1,100	0	1,100
Mobile 800 Mhz Radios	29	3,500	101,500	0	101,500
Portable Fire Pump	1	4,650	4,650	0	4,650
Positive Pressure Fans	2	1,500	3,000	0	3,000
SCBA Cylinders	21	1,300	27,300	0	27,300
SCBA Fill Station	2	13,000	26,000	0	26,000
Security Camera System - Logistics	1	3,000	3,000	0	3,000
Security System for Fire Rescue Administration	1	20,000	20,000	0	20,000
Shed for Station 18 & 22	2	10,000	20,000	0	20,000
Station Generator	1	50,000	50,000	0	50,000
Thermal Imaging Cameras	2	7,800	15,600	0	15,600
Transfer Switch	1	7,000	7,000	0	7,000
Utility Cart	1	15,000	15,000	0	15,000
Ventilation Fan	1	2,000	2,000	0	2,000
Ventilators	5	1,800	9,000	0	9,000
VHF Portable Radios	10	1,375	13,750	0	13,750
Wireless Headset Retrofit	6	2,000	12,000	0	12,000
Total Fire Rescue Services			**$704,950**	**$64,000**	**$768,950**
Total Fund Fire Rescue District			**$704,950**	**$64,000**	**$768,950**
Fund: 159 - Stormwater Utility					
Stormwater					
Flatbed Dump Truck	1	95,000	95,000	0	95,000
Tandem Dump Truck	1	157,000	157,000	0	157,000
Vacuum Truck	1	380,000	380,000	0	380,000
Total Stormwater			**$632,000**	**$0**	**$632,000**
Total Fund Stormwater Utility			**$632,000**	**0**	**$632,000**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 450 - Solid Waste					
Solid Waste					
966 H Loader	1	388,641	388,641	0	388,641
Bulldozer D8	1	439,638	439,638	0	439,638
Conference Table	1	1,271	1,271	0	1,271
Conference Tables	2	1,319	2,638	0	2,638
Display Case	1	1,500	1,500	0	1,500
Dump Truck	1	375,000	375,000	0	375,000
Excavator	1	275,000	275,000	0	275,000
Forklift	1	135,000	135,000	0	135,000
Loader - Landfill	1	425,000	425,000	0	425,000
Office Desk w/Credenza	5	1,340	6,700	0	6,700
Office Table Set	1	1,342	1,342	0	1,342
Pressure Washer	1	5,000	5,000	0	5,000
Roll Off Container Replacement - Special Waste	1	5,000	5,000	0	5,000
Roll Off Containers - Transfer Station	2	6,250	12,500	0	12,500
Roll Off Truck	1	228,000	228,000	0	228,000
Skid Trac Steer	1	95,000	95,000	0	95,000
Transfer Truck Tractor	1	155,000	155,000	0	155,000
Transfer Truck Trailer	2	104,500	209,000	0	209,000
Zero Turn Mower	1	12,500	12,500	0	12,500
Total Solid Waste			**$2,773,730**	**$0**	**$2,773,730**
Total Fund Solid Waste			**$2,773,730**	**0**	**$2,773,730**
Fund: 451 - Daytona Beach International Airport					
Airport					
Airstart	1	199,245	199,245	0	199,245
Barricade Trailer	1	4,000	4,000	0	4,000
Belt Loader	1	61,088	61,088	0	61,088
Electric Concrete Saw	1	1,500	1,500	0	1,500
Land and Hold Short Signage	1	7,135	7,135	0	7,135
LED Light Fixtures	1	20,000	20,000	0	20,000
Metal Detector	1	1,000	1,000	0	1,000
Overhead Door	1	20,000	20,000	0	20,000
Security System	1	90,000	90,000	0	90,000
Sign Shop Plotter	1	7,000	7,000	0	7,000
Tug	1	55,133	55,133	0	55,133
Vehicle Light Bars	5	3,100	15,500	0	15,500
Vehicle Radios	1	7,500	7,500	0	7,500
WiFi and PA System	1	45,000	45,000	0	45,000
Total Airport			**$534,101**	**$0**	**$534,101**
Total Fund Daytona Beach International Airport			**$534,101**	**0**	**$534,101**

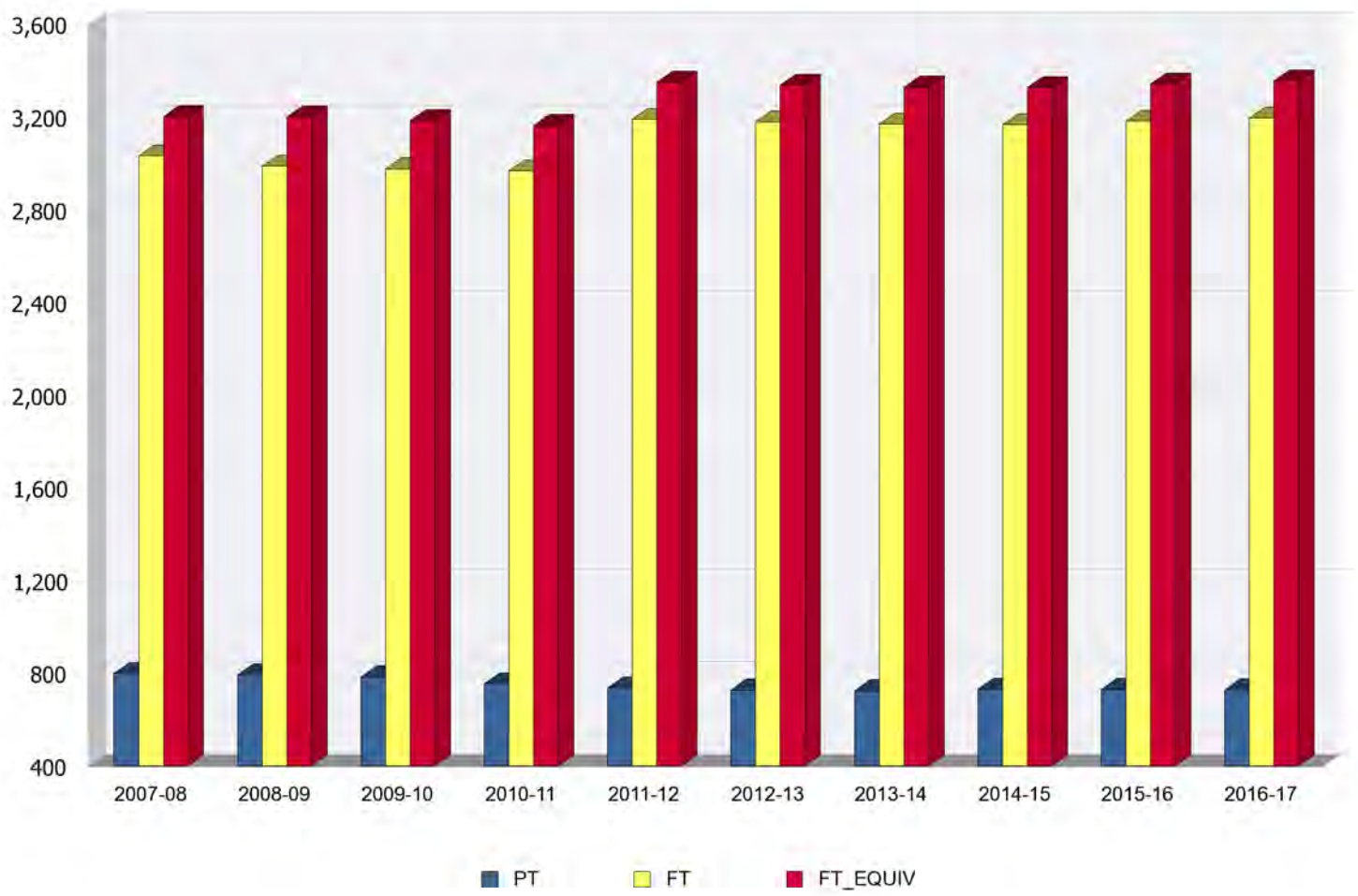
Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 457 - Water and Sewer Utilities					
Water Resources and Utilities					
Equipment-replacement of forklifts, jet vacs, etc.	1	250,000	250,000	0	250,000
Telemetry Control Unit Upgrades on Lift Stations	1	75,000	75,000	0	75,000
Total Water Resources and Utilities			**$325,000**	**$0**	**$325,000**
Total Fund Water and Sewer Utilities			**$325,000**	**0**	**$325,000**
Fund: 475 - Parking Garage					
Ocean Center					
Cash Counter	1	4,000	4,000	0	4,000
Garage Signage	1	11,000	11,000	0	11,000
Security Cameras	6	1,750	10,500	0	10,500
Segway	1	6,500	6,500	0	6,500
Total Ocean Center			**$32,000**	**$0**	**$32,000**
Total Fund Parking Garage			**$32,000**	**0**	**$32,000**
Total OPERATING FUNDS			**13,345,617**	**99,263**	**13,444,880**
Fund: 305 - 800 MHz Capital Fund					
Capital Projects					
800 MHz Radio Replacement Program	1	1,498,473	1,498,473	0	1,498,473
Total Capital Projects			**$1,498,473**	**$0**	**$1,498,473**
Total Fund 800 MHz Capital Fund			**$1,498,473**	**0**	**$1,498,473**
Fund: 317 - Library Construction					
Capital Projects					
Self Check Stations	1	38,101	38,101	0	38,101
Total Capital Projects			**$38,101**	**$0**	**$38,101**
Total Fund Library Construction			**$38,101**	**0**	**$38,101**
Fund: 511 - Computer Replacement					
Information Technology					
Audio Visual Equipment	1	100,000	100,000	0	100,000
Audio Visual Equipment - Carry Forward	1	100,000	0	100,000	100,000
Computer Replacement Program	1	985,194	985,194	0	985,194
Total Information Technology			**$1,085,194**	**$100,000**	**$1,185,194**
Total Fund Computer Replacement			**$1,085,194**	**$100,000**	**$1,185,194**

Detail of Capital Outlay by Fund
FY 2016-17

Item Description	Quantity	Unit Cost	Ongoing	Carry Forward	Total Request
Fund: 513 - Equipment Maintenance					
Central Services					
10,000 Gallon Fuel Storage Tank Installation	1	225,000	225,000	0	225,000
12 Passenger Van	1	25,000	25,000	0	25,000
Aluminum Welder	1	10,000	10,000	0	10,000
Bench Top Brake Lathe	1	6,000	6,000	0	6,000
Column Lifts	1	40,000	40,000	0	40,000
Diagnostic Equipment	1	3,100	3,100	0	3,100
Diagnostic Equipment	1	10,000	10,000	0	10,000
Fuel/Lube Truck	1	130,000	130,000	0	130,000
Generator	1	50,000	50,000	0	50,000
Large Screen Television - Training Room	1	1,500	1,500	0	1,500
Load Bank	1	18,000	18,000	0	18,000
Parts Washer	1	5,000	5,000	0	5,000
Portable Air Conditioner	3	3,700	11,100	0	11,100
Replacement Vehicles	1	3,928,533	3,928,533	0	3,928,533
Small Crane	1	25,000	25,000	0	25,000
Small Pickup Truck	1	21,500	21,500	0	21,500
Telescopic Jack	1	2,700	2,700	0	2,700
Towable Air Compressor	1	35,000	35,000	0	35,000
Transfer Switch - Holly Hill Fuel Site	1	4,061	4,061	0	4,061
Upgrade/Add ID Card Function	1	15,268	15,268	0	15,268
Total Central Services			**$4,566,762**	**$0**	**$4,566,762**
Total Fund Equipment Maintenance			**$4,566,762**	**0**	**$4,566,762**
Fund: 530 - Group Insurance					
Personnel					
Wellness Center Equipment	1	69,000	69,000	0	69,000
Wellness Center Equipment-Carry Forward	1	38,620	0	38,620	38,620
Total Personnel			**$69,000**	**$38,620**	**$107,620**
Total Fund Group Insurance			**$69,000**	**$38,620**	**$107,620**
Total NON-OPERATING FUNDS			**7,257,530**	**138,620**	**7,396,150**
TOTAL ALL FUNDS			**20,603,147**	**237,883**	**20,841,030**

VOLUSIA COUNTY, FLORIDA
Countywide Personnel Authorizations
Ten Year History



County of Volusia Personnel Authorizations FY 2007-08 to FY 2016-17			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
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
2016-17	728	3,196	3,355

Fiscal Year 2016-17 Countywide Changes in Authorized Positions

Fund Department	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes approved during fiscal year 2015-16:				
General Fund				
Beach Safety	0.00	-1.00	-0.9	Beach Safety Specialist
Beach Safety	1.00	0.00	1.00	Staff Assistant I
Total General Fund	**1.00**	-1.00	0.10	
Total changes during fiscal year 2015-16	**1.00**	**-1.00**	**0.10**	
Changes for fiscal year 2016-17 Budget:				
General Fund				
Circuit Court-Criminal	1.00		1.00	Court Services Officer II, DUI Court
Office of the Sheriff	1.00		1.00	Deputy II, Crimes Against Children
Coastal	0.00	-2.00	-0.50	Maintenance Worker II
Total General Fund	**2.00**	-2.00	1.50	
Emergency Medical Services				
Emergency Medical Services	1.00		1.00	EMT
Emergency Medical Services	1.00		1.00	Paramedic
Emergency Medical Services	1.00		1.00	Medical Billing Coding Clerk
Total Emergency Medical Services	**3.00**	0.00	3.00	
Ocean Center				
Ocean Center - Administration	1.00		1.00	Computer Operator
Ocean Center - Operations	1.00		1.00	Supervisor II
Total Ocean Center	**2.00**	0.00	2.00	
Ponce Inlet Port Authority				
Coastal	2.00	0.00	2.00	Maintenance Worker (transfer from general fund)
Total Ponce Inlet Port Authority	**2.00**	0.00	2.00	
Municipal Service District				
Office of the Sheriff	4.00		4.00	Deputy II for unincorporated
Total Municipal Service District	**4.00**	0.00	4.00	
Total change in authorized positions	**13.00**	**-2.00**	**12.50**	
Total	**14.00**	**-3.00**	**12.60**	

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund
Fiscal Year 2014-15 to FY 2016-17

		FY 2014-15 Budget			FY 2015-16 Budget			FY 2016-17 Budget		
	FUND	**Full-Time**	**Part-Time**	**F/T Equiv**	**Full-Time**	**Part-Time**	**F/T Equiv**	**Full-Time**	**Part-Time**	**F/T Equiv**
001	General	1,685.00	682.00	1,822.94	1,689.00	681.00	1,826.36	1,694.00	678.00	1,829.96
002	Emergency Medical Services	192.00	11.00	197.00	201.00	11.00	206.00	205.00	11.00	210.00
103	County Transportation Trust	199.00	11.00	202.60	200.00	11.00	203.60	201.00	11.00	204.60
104	Library	180.00	13.00	186.50	180.00	13.00	186.50	179.00	13.00	185.50
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	14.00	0.00	14.00	14.00	0.00	14.00	16.00	0.00	16.00
115	E-911 Emergency Telephone System	3.00	0.00	3.00	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	38.00	1.00	38.50
120	Municipal Service District	342.00	10.00	347.00	347.00	10.00	352.00	350.00	10.00	355.00
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	166.00	0.00	166.00	166.00	0.00	166.00	166.00	0.00	166.00
159	Stormwater Utility	57.00	1.00	57.75	56.00	1.00	56.75	55.00	1.00	55.75
161	Volusia Forever	4.00	0.00	4.00	3.00	0.00	3.00	2.00	0.00	2.00
440	Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450	Solid Waste	66.00	0.00	66.00	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	62.00	0.00	62.00	61.00	0.00	61.00	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	**3,103.00**	**730.00**	**3,263.04**	**3,119.00**	**729.00**	**3,278.46**	**3,133.00**	**726.00**	**3,291.06**
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	11.00	2.00	12.00	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**	**63.00**	**2.00**	**64.00**	**63.00**	**2.00**	**64.00**
	TOTAL ALL FUNDS	**3,167.00**	**732.00**	**3,328.04**	**3,182.00**	**731.00**	**3,342.46**	**3,196.00**	**728.00**	**3,355.06**
Attrition				**29.00**			**29.00**			**29.00**
Unfunded				**221.00**			**216.00**			**219.00**

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 2016-137 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 22, 2016.

WITNESS my hand and official seal at DeLand, Volusia County, Florida, this 23rd day of September, A.D. 2016.

JAMES T. DINNEEN
COUNTY MANAGER AND CLERK TO THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA

BY: _____
MARCY A. ZIMMERMAN, DEPUTY CLERK

RESOLUTION NO. 2016 -137

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 2016-17; 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, 2016, and ending September 30, 2017, as reported by the Property Appraiser, County of Volusia, Florida, under the 2016 Assessment Roll is $29,023,554,480; 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 22ND DAY OF SEPTEMBER, A.D., 2016 AS FOLLOWS:

SECTION I. ALL COUNTY PURPOSE LEVIES.

A. The Fiscal Year 2016-17 operating millage rate for the countywide taxing authority, Volusia County General Fund is 6.1000 mills; which is greater than the rolled-back rate of 5.9898 mills by 1.8%.

B. The Fiscal Year 2016-17 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 0.5216 mills by 5.8%.

C. The Fiscal Year 2016-17 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.0930 mills; which is greater than the rolled-back rate of 0.0700 mills by 32.9%.

D. The Fiscal Year 2016-17 operating millage rate for the countywide taxing authority, Volusia Forever Fund –Voted Debt is 0.1070 mills.

E. The Fiscal Year 2016-17 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1894 mills by 5.6%.

SECTION II. SPECIAL TAXING DISTRICTS.

F. The Fiscal Year 2016-17 operating millage rate for the taxing authority, Mosquito Control Fund is 0.1880, which is greater than the rolled-back rate of 0.1776 mills by 5.9% mills.

G. The Fiscal Year 2016-17 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 0.0878 mills by 5.8%.

H. The Fiscal Year 2016-17 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 2.1400 mills by 4.7%.

I. The Fiscal Year 2016-17 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 0.0140 by 7.1%.

J. The Fiscal Year 2016-17 operating millage rate for the taxing authority, Fire Rescue District Fund is 4.0815 mills; which is greater than the rolled-back rate of 3.8992 mills by 4.7%.

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 22nd day of September, A.D., 2016.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

BY: _____
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 2016-138 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 22, 2016.

WITNESS my hand and official seal at DeLand, Volusia County, Florida, this 23rd day of September, A.D. 2016.

JAMES T. DINNEEN
COUNTY MANAGER AND CLERK TO THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA

BY: _____
MARCY A. ZIMMERMAN, DEPUTY CLERK

RESOLUTION NO. 2016-138

A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2016-17 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the county council has on this September 22, 2016, held the public hearing for a final 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 Appendix A for the Budget for Fiscal Year 2016-17 which includes the amount of **$697,416,153** for the operating budget and **$152,949,391** 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 22ND DAY OF SEPTEMBER, 2016, AS FOLLOWS:

SECTION I: The Fiscal Year 2016-17 Final Budget, as set forth in Appendix A 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
COUNTY OF VOLUSIA, FLORIDA

JASON P. DAVIS
COUNTY CHAIR

ATTEST:

JAMES T. DINNEEN
COUNTY MANAGER

APPENDIX A - Schedule II

Fund No.	Fund Name	Tentative Budget FY 2016-17	Proposed Changes	FY 2016-17
Countywide Funds				
001	General	272,735,517	0	272,735,517
104	Library	21,528,371	0	21,528,371
160	Volusia ECHO	14,661,580	0	14,661,580
161	Volusia Forever	9,577,109	0	9,577,109
Total Countywide Funds		**318,502,577**	**0**	**318,502,577**
Special Revenue Funds				
002	Emergency Medical Services	25,064,642	0	25,064,642
103	County Transportation Trust	50,212,207	0	50,212,207
105	East Volusia Mosquito Control	6,528,241	0	6,528,241
106	Resort Tax	11,237,678	0	11,237,678
108	Sales Tax Trust	23,138,374	0	23,138,374
111	Convention Development Tax	10,966,151	0	10,966,151
114	Ponce De Leon Inlet and Port District	4,244,799	0	4,244,799
115	E-911 Emergency Telephone System	4,174,865	0	4,174,865
116	Special Lighting Districts	335,531	0	335,531
118	Ocean Center	12,606,541	0	12,606,541
119	Road District Maintenance	301,421	0	301,421
120	Municipal Service District	56,932,580	0	56,932,580
121	Special Assessments	1,867,604	0	1,867,604
122	Manatee Conservation	162,834	0	162,834
123	Inmate Welfare Trust	2,668,608	0	2,668,608
124	Library Endowment	682,675	0	682,675
125	Hope Place	2,500,000	0	2,500,000
130	Economic Development	16,116,044	400,000	16,516,044
131	Road Impact Fees-Zone 1 (Northeast)	2,598,275	0	2,598,275
132	Road Impact Fees-Zone 2 (Southeast)	341,254	0	341,254
133	Road Impact Fees-Zone 3 (Southwest)	336,110	0	336,110
134	Road Impact Fees-Zone 4 (Northwest)	8,626,338	0	8,626,338
135	Park Impact Fees-County	315,543	0	315,543
136	Park Impact Fees-Zone 1 (Northeast)	692,545	0	692,545
137	Park Impact Fees-Zone 2 (Southeast)	26,930	0	26,930
138	Park Impact Fees-Zone 3 (Southwest)	41,657	0	41,657
139	Park Impact Fees-Zone 4 (Northwest)	717,167	0	717,167
140	Fire Rescue District	31,819,746	0	31,819,746
151	Fire Impact Fees-Zone 1 (Northeast)	101,332	0	101,332
152	Fire Impact Fees-Zone 2 (Southeast)	62,661	0	62,661
153	Fire Impact Fees-Zone 3 (Southwest)	217,621	0	217,621
154	Fire Impact Fees-Zone 4 (Northwest)	195,095	0	195,095
157	Silver Sands/Bethune Beach MSD	15,078	0	15,078
158	Gemini Springs Endowment	77,538	0	77,538
159	Stormwater Utility	9,054,189	0	9,054,189
170	Law Enforcement Trust	2,369,185	0	2,369,185
171	Beach Enforcement Trust	985	0	985
172	Federal Forfeiture Sharing Justice	79,118	0	79,118
173	Federal Forfeiture Sharing Treasury	86,538	0	86,538
Total Special Revenue Funds		**287,515,700**	**400,000**	**287,915,700**

Fund No.	Fund Name	Tentative Budget FY 2016-17	Proposed Changes	Proposed Budget FY 2016-17
Debt Service Funds				
201	Subordinate Lien Sales Tax Refunding Reven	8,080,264	0	8,080,264
202	Tourist Development Tax Refunding Revenue	2,344,740	0	2,344,740
203	Tourist Development Tax Revenue Bonds	4,447,752	0	4,447,752
204	Capital Improvement Revenue Bonds	587,002	0	587,002
208	Capital Improvement Revenue Note	1,416,608	0	1,416,608
209	Williamson Boulevard Capital Improvement Re	1,013,366	0	1,013,366
213	Gas Tax Refunding Revenue Bonds	4,506,893	0	4,506,893
214	CDD Capital Improvement Revenue Note	603,463	0	603,463
215	Capital Improvement Note, 2017	492,462	0	492,462
262	Limited Tax General Obligation Refunding Bon	3,384,671	0	3,384,671
295	Public Transportation State Infrastructure Loan	0	0	0
297	Capital Improvement Revenue and Refunding	5,500	0	5,500
Total Debt Service Funds		**26,882,721**	**0**	**26,882,721**
Enterprise Funds				
440	Waste Collection	10,149,790	0	10,149,790
450	Solid Waste	35,109,553	0	35,109,553
451	Daytona Beach International Airport	45,795,173	0	45,795,173
456	Volusia Transportation Authority	22,101,732	0	22,101,732
457	Water and Sewer Utilities	18,414,973	0	18,414,973
475	Parking Garage	3,486,073	0	3,486,073
Total Enterprise Funds		**135,057,294**	**0**	**135,057,294**
Subtotal Operating Budget		**767,958,292**	**400,000**	**768,358,292**
Less Operating Transfers		70,942,139	0	70,942,139
TOTAL OPERATING BUDGET		697,016,153	400,000	697,416,153
Capital Projects Funds				
305	800 MHz Capital	4,408,133	0	4,408,133
308	Capital Improvement Projects	126,565	0	126,565
313	Beach Capital Projects	7,507,783	0	7,507,783
317	Library Construction	38,101	0	38,101
318	Ocean Center	2,432,179	0	2,432,179
322	I.T. Capital Projects	1,435,056	0	1,435,056
326	Park Projects	1,634,862	0	1,634,862
328	Trail Projects	2,270,414	0	2,270,414
334	Bond Funded Road Program	676,290	0	676,290
367	Elections Warehouse	1,426,565	0	1,426,565
368	Court/Central Services Warehouse	3,400,000	0	3,400,000
369	Sheriff Capital Projects	12,000,000	0	12,000,000
375	Boardwalk Development	1,881,823	0	1,881,823
Total Capital Projects Funds		**39,237,771**	**0**	**39,237,771**
Internal Service Funds				
511	Computer Replacement	4,686,803	0	4,686,803
513	Equipment Maintenance	32,005,894	0	32,005,894
521	Insurance Management	16,636,297	0	16,636,297
530	Group Insurance	60,382,626	0	60,382,626
Total Internal Service Funds		**113,711,620**	**0**	**113,711,620**
TOTAL NON-OPERATING BUDGET		152,949,391	0	152,949,391

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

Operating Expenditures – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel. Capital costs are excluded.

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