

COUNTY OF VOLUSIA, FLORIDA



ADOPTED BUDGET
FISCAL YEAR 2023-24

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ADOPTED BUDGET FISCAL YEAR 2023-24



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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 is greatly appreciated.

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

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Our gratitude for the creative and technical contributions in preparing the cover for this document goes to the Community Information Division.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Volusia County
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

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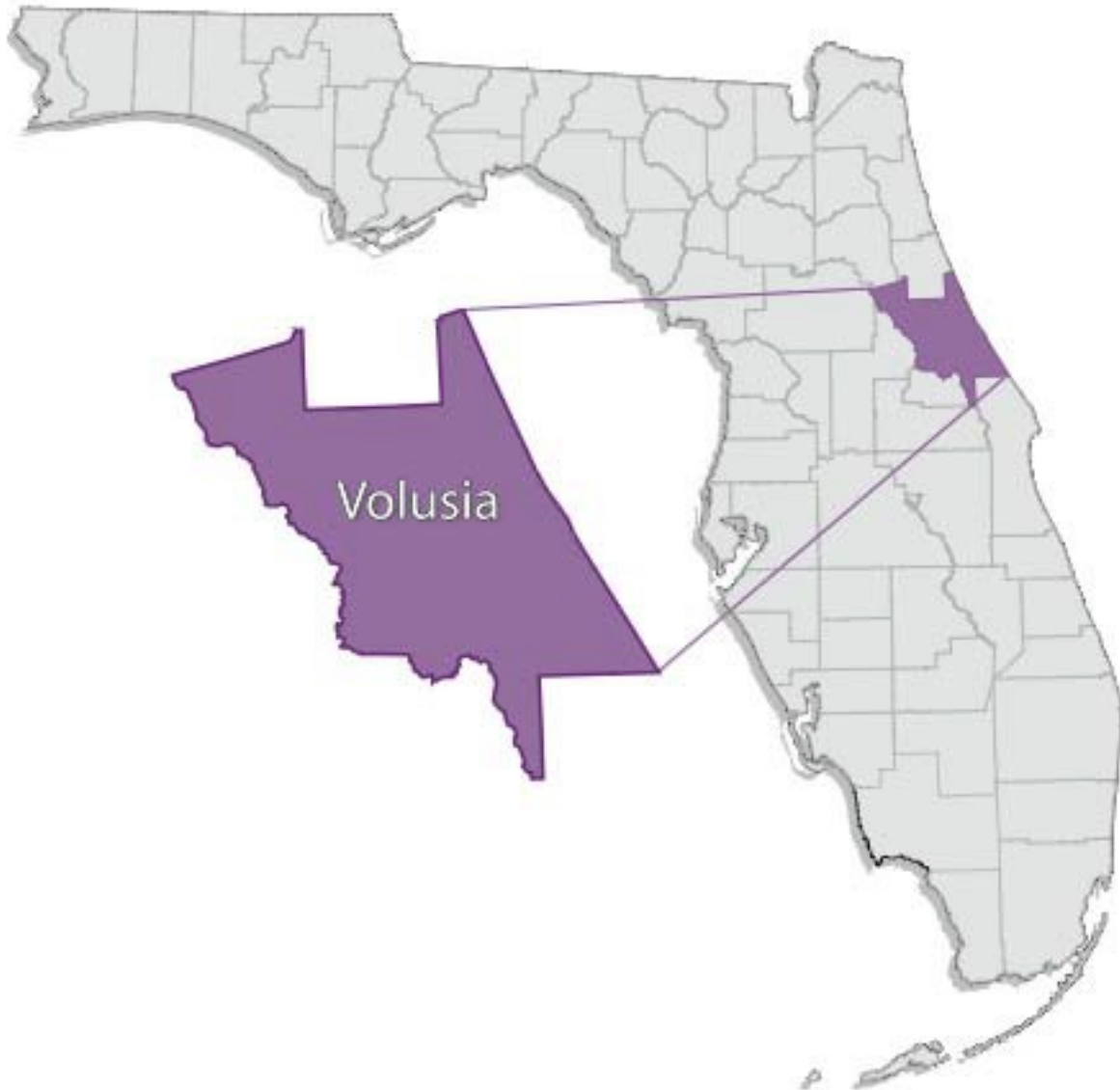
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VOLUSIA COUNTY, FLORIDA

AN INTRODUCTION



VOLUSIA COUNTY OVERVIEW

Volusia County Overview

From the 1500s to the mid-1800s the entire east coast of Florida, which includes the present area of Volusia County, was known as “Los Musquitos” — or Mosquito County. In 1844, Mosquito County was cut in half, and the northern half was renamed Orange County. In 1854, Volusia County was carved from Orange County by the Florida Legislature; it became the 30th of 67 counties in the state. Geographically, it is located in the eastern part 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.

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.

The county’s most recognizable city is Daytona Beach, known for its beaches, car racing, and motorcycle events. Volusia County has 48.5 miles of beach on its eastern side, with both driving and traffic-free zones. Daytona International Speedway is home to the world-famous Daytona 500 stock car race, an event to rival 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 is also headquarters of the Ladies Professional Golf Association (LPGA) and the U.S. Tennis Association. The county is the winter refuge of the endangered Florida manatee and nesting habitat for four species of threatened/endangered sea turtles.

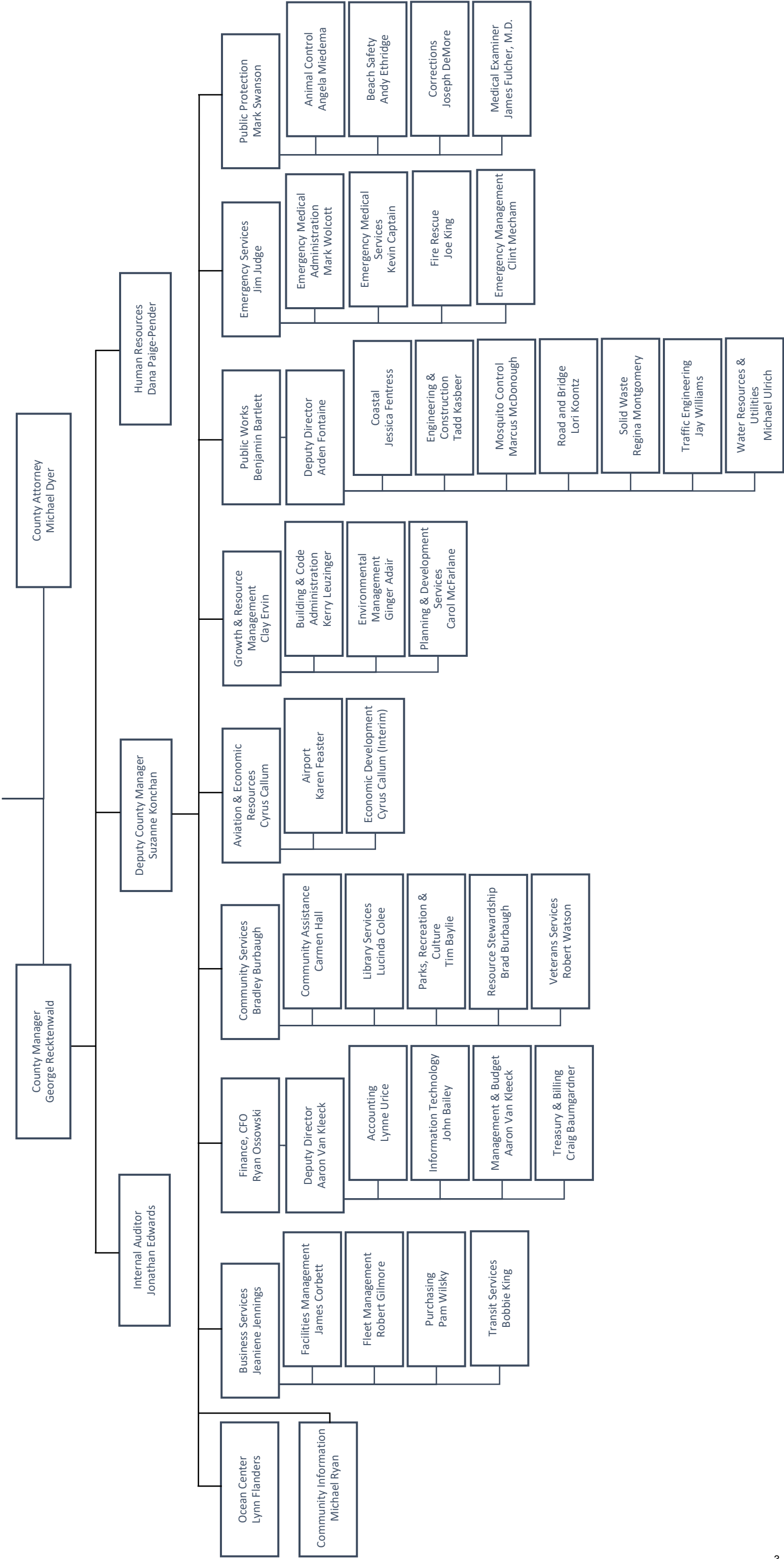
More than a half million residents call Volusia County home. As a bedroom community for Orlando, which is inland to the west, it has experienced an increased suburban development and sprawl, growing at a rate of 1% to 2% annually between 1990 and 2007. From 2007 through 2013, the county’s growth rate halted, and growth only returned to the historic 1% rate in 2014 and 2015. If existing conditions and trends continue, the population is projected to increase 1% annually through 2040. Apart from full-time residents, the county’s population swells with seasonal residents coupled with tourists from January through April, and again in the fall.

In June 1970, the electorate adopted a Home Rule Charter, which was implemented on January 1, 1971. The Home Rule Charter abolished the commission form of government and instituted a council/manager form of government. The Volusia County Council is responsible for the promulgation and adoption of policy, and the execution of such policy is the responsibility of the Council-appointed county manager. Under Volusia County’s Council/Manager form of government, voters elect a County Council consisting of seven members who serve four-year terms. Five are elected by district; the county chair and the at-large representative are elected countywide. The County Council makes broad policy decisions much like the board of directors of a major corporation. It also reviews and approves the annual budget and passes ordinances as necessary. The County Council appoints a county manager who is the county’s chief executive officer and oversees the county’s day-to-day operations.

Volusia County Government is akin to a large company; it consists of more than 40 different sectors and interfaces with 16 different municipalities located within the county. County services include public safety, social services, culture and recreation, planning, zoning, environmental management, mosquito control, public works, utilities, and solid waste. Many county services – such as the beaches, parks, and libraries – are open to all residents. A smaller number of services are provided to residents who live outside of cities in the unincorporated areas. Some municipalities contract for services from the county, most notably for law enforcement services from the Volusia County Sheriff’s Office. Some county functions cover service areas, such as Mosquito Control Districts. Other county services involve operations that cross boundaries, such as transportation planning and transit (e.g., SunRail, Votran).

Volusia County Organizational Chart

Volusia County Council



COUNTY COUNCIL MEMBERS/CONSTITUTIONAL OFFICERS/APPOINTED OFFICIALS

Council Chair

Jeff Brower
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Sheriff

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STRATEGIC PLANNING AND GOAL SETTING

Dynamic Master Planning

Volusia County Council engaged in workshops in March 2006, and again in September 2007 to evaluate its status and set a future direction. Following goal setting, county staff tied department programs, initiatives, and budgeting plans to accomplish the direction set by the Volusia County Council. In August 2013, the county manager provided a report to the County Council that detailed the progress made toward achieving the plan developed five years earlier. In April 2014, the County Council again discussed future goals. This report continues the effort to chart how county staff has carried out the direction set 10 years ago. In February 2015, the county manager initiated this review. Volusia County employs a dynamic approach to its future planning. The county has adopted the Dynamic Master Plan, which emphasizes core themes, but they are not time or person bound. Rather, the core themes guide both current and future activity, and are expressed in a way that can be easily understood. While their application does and will reflect nuances of different County Council perspectives, the principles are bedrocks – they consistently have been the bases for Volusia County Council activity. In addition, there is an emphasis on systems development to guide decisions and actions, instead of achievement of one or more milestones. A dynamic master plan is part road map and part report card. As a road map, the dynamic master plan is the direction set by the policy makers – the County Council. The county manager and staff are charged with aligning programs, budgets, and strategies to proceed along the pathway set. As a report card, the dynamic master plan informs the degree to which goals and objectives were accomplished. Organization need a measuring tool to assess their program and determine whether they have achieved the results they desired, or merely engaged in a lot of activity, but substantively little more. This report discusses the twin perspectives of dynamic master planning processes. The mission, goals, and objectives set by the County Council are then presented. An overview of Volusia County government and services comes next. The report card discussion follows. It is a retrospective look at how county government has worked to meet the specified mission, goals, and objectives during the past decade.

What a Dynamic Master Plan Does

For Volusia County officials, managers, and employees, a master plan:

- Aligns county employees, services, and programs with high-level goals.
- Informs policy, operations, and budget decisions.
- Provides an oversight and management framework for assessing progress in serving citizens and achieving results
- Creates a countywide framework to guide subsequent plans

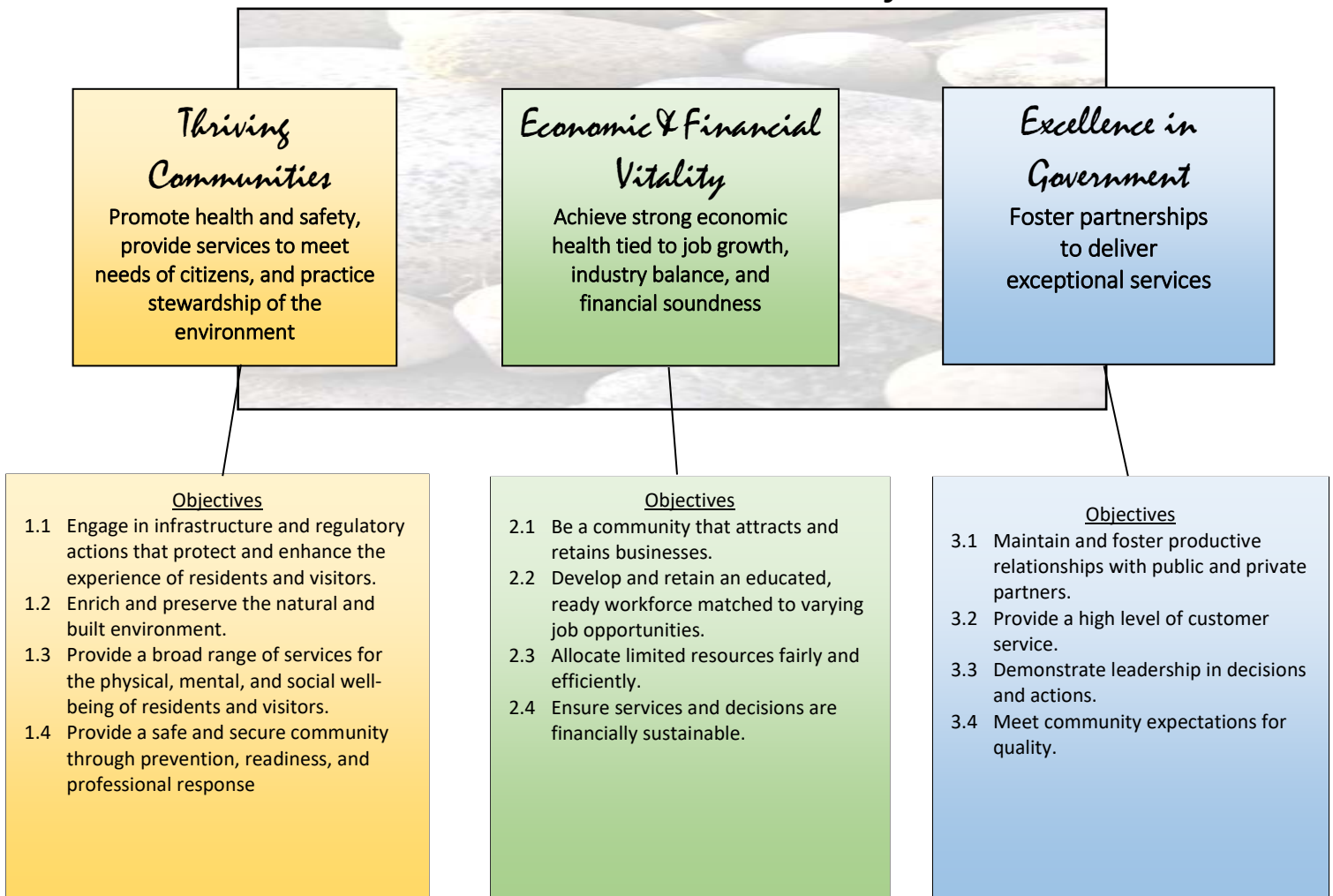
Pathway to the Future – The Vision and the Mission

The Dynamic Master Plan emphasizes core themes that are the basis for Volusia County Government activity. These bedrocks are not time- or person-bound. Rather, they are timeless expressions of what is desired for our community, why and/or how to do it, and the intended and achieved outcomes of activity.

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 Bedrocks – Goals & Objectives



Volusia County Responsibilities

Under the county charter, Volusia County is the local service provider for residents living in unincorporated areas of the county, as well as the services provider for many functions outside the scope of municipalities. The table below lists many of the services currently provided.

Services For all Volusia County Residents

Affordable Housing Programs	Mental Health & Substance Abuse Treatment Services
Airport (DBIA)	Mosquito Control (east side full service)
Beach Management	Parking Garage
Boat Ramps & Coastal Reef Management	Parks & Trails (including regional interfaces)
Civic Center (Ocean Center)	Pretrial Services (alternative to jail detention for adults)
Clerk of the Court (all court records)	Property Assessment & Relief
Economic Development	Public Health (including disease control/prevention)
Elections	Public Safety Radio System
Emergency 911 telephone system	Road, Bridge, Sidewalk maintenances & replacement
Emergency Management	Solid Waste Management (including landfill & recycling)
Environmental Education & Outreach	Sustainability Planning
Environmental Management Planning	Tax & Title Services (titling & registering vehicles, mobile homes, vessels)
Flood Mitigation	Tax Collection
Growth Management Planning	Traffic Engineering & Control
Homeland Security Initiatives	Transit System (Votran, SunRail)
Human Services for Children & Low Income Families	Transportation Planning
Jail (adult secure detention for crimes)	Veterans' Services
Judicial (criminal, civil & juvenile court operations)	
Land Management for Conservation	
Legal Records for Property	
Library Services	
Medical Examiner (death investigation)	

For unincorporated Volusia County residents (and by service area or contract with cities)

Animal Care & Control	Mosquito Control (west side contracts, MSD funds)
Building & Land Use Code Enforcement	Sheriff Services (including search & rescue)
Building Permits & Inspections	Surface Water & Stormwater Management
Environmental Permitting	Water Utility Services
Fire Pensions	Wastewater Treatment
Land Use & Zoning	

FINANCIAL FORECASTING

One tool that Volusia County utilizes in preparation for and throughout the annual budget process is the five-year financial forecast. The annual five-year forecast document includes all revenues and expenses for 46 different funds across the organization. The forecast displays the current fiscal year's budget and estimates while also proceeding to forecast the next four fiscal years. This multi-year forecasting approach helps the County Council and senior management to identify current and future financial conditions including revenue and expenditure trends that can have a short or long-term influence on County policy, service levels, and strategic goals and plans.

Volusia County, like many other local governments, uses strategic planning to help realize its short and long-term vision by setting goals and objectives in a systematic and incremental way. The five-year financial forecast is a tool that is necessary to annually align with those goals and plans as they are updated. Simply put, a financial forecast document allows for decision makers and stakeholders alike to take a look at what is going on today, where the organization wants to be tomorrow and which steps will be needed to arrive at that destination.

In Volusia County, the forecast document is an integral part of the annual budget process. It serves as an effective tool for improved and informed decision making in maintaining fiscal discipline and delivering essential services to all members of the community. One of the most important uses of the financial forecast is to help illustrate to all stakeholders the effect proposed millage rates and associated tax levies will have on the level of services provided to the community. Another important feature of the five-year financial forecast is that it is able to demonstrate the current iteration of the county's five-year capital program. As Volusia County utilizes a "pay-as-you-go" system of financing capital projects, the forecast allows stakeholders to visualize when individual capital projects are slated and how those projects impact the near-term and long-term financial health of the organization. These fund forecasts also allow for the establishment of a baseline for measuring the long-term effects of decisions, to test the economic effects of best-case and worst-case scenarios, and to establish a baseline projection of future cash flows and fund balances.

Listed below is a link to the Volusia County Five-Year Financial Forecast from FY 2022-23 through FY 2026-27. Included in this document are forecasts from 36 different funds from across the countywide organization. To view the most current budget information please see the succeeding sections of this budget document.

<https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/budget-information.stml>

CAPITAL PLANNING

Capital planning is an essential part of any government's strategic plan which assists governments and their stakeholders in ascertaining projects to be implemented, determining financing, and developing a project timeline. A well-organized and annually updated capital program ensures efficient execution of capital projects with associated scarce resources. 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 populations.

A Capital Improvement Plan (CIP) contains all the individual capital projects slated for local government. The plan provides a working blueprint for sustaining and improving the community's infrastructures. It coordinates strategic planning, financial capacity, and physical development. A CIP has two parts – a capital budget and a capital program. The capital budget is the upcoming year's spending plan for capital items. The capital program is a plan for capital expenditures that extends typically five years. The Volusia County capital program consists of the upcoming budget year plus four forecasted fiscal years.

A capital improvement program has many benefits that result from its systemic approach to planning and financing public agency projects. Some of the benefits include focusing attention on community goals and needs, encouraging a more efficient allocation of resources, and fostering a sound and stable financial program. In addition, capital planning policies and procedures can strengthen a governments borrowing position by demonstrating sound fiscal management and showing the local government's commitment to maximizing the benefit to the public within its resource constraints.

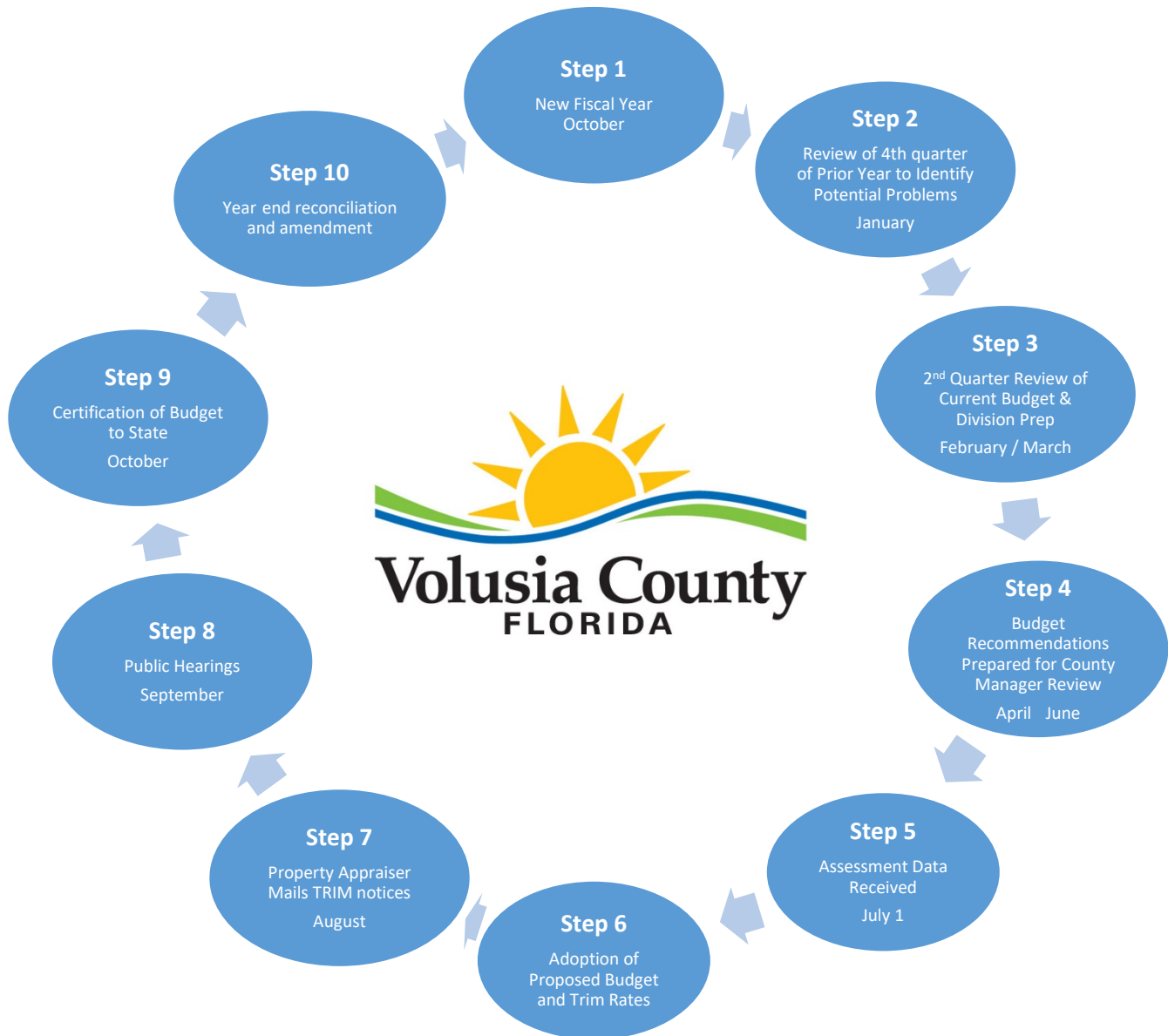
In Volusia County, the capital planning process commences annually with the preparation of the five-year financial forecasts. Each year the five-year financial forecasts are created for more than thirty funds to illustrate the current financial position of each fund. Included within the forecasts is the five-year capital budget and improvement plan.

There are a number of funding options available for financing a capital program which include: bond programs and other debt, direct pay-as-you-go methods, state and federal grants, impact and other user fees, and even public-private partnership alternatives. Through recent years, at the will of the County Council, the organization has moved away from debt financing towards a more pay-as-you-go style of capital program financing in order to maximize capital expenditures, while maintaining its financial flexibility. This financing approach allows the county to have additional financial capacity available should the need for debt arise.

Listed below is a link to the Volusia County Five-Year Capital Improvement Program from FY 2022-23 through FY 2026-27. Included in this document are capital improvement plans presented by department from across the organization.

<https://www.volusia.org/services/financial-and-administrative-services/management-and-budget/five-year.shtml>

BUDGET PREPARATION, ADOPTION AND AMENDMENT



Budget Amendments:

If the County Manager certifies 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 County Council. Interested persons will be given an opportunity to be heard on the proposed budget amendment resolution during its consideration by County Council.

FINANCIAL POLICIES

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 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 the 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 Management and Budget Division 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 or designee. 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 designee. Transfer of appropriations from reserves will require approval of the Chief Financial Officer. Transfers of any amount between funds will require County Council approval. The County Attorney will have the same transfer authority as a Department Director for its respective budget.
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.
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 are 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 57.238% of revenue distributions, and the municipalities' share 42.762%. There are fixed percentages for cities based on the lane miles of each municipality.

Both distributions are updated annually and must be filed with the State Department of Revenue by October 1 of each year. The current agreement allows for automatic annual adjustments for the municipalities' percentages as defined in the current agreement for five years beginning with fiscal year 2021-22. After August 31, 2026, the distribution proportion proceeds of the participating municipalities shall automatically adjust annually based on the ratio of lane miles of public roads maintained by all participating municipalities.

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.
8. Transfers from non-emergency reserve categories must be approved by the County Chief Financial Officer.

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.



County Manager

JEFFREY BROWER
COUNTY CHAIR

July 11, 2023

DANNY ROBINS
VICE CHAIR, DISTRICT 3

JAKE JOHANSSON
AT-LARGE

DON DEMPSEY
DISTRICT 1

MATT REINHART
DISTRICT 2

TROY KENT
DISTRICT 4

DAVID SANTIAGO
DISTRICT 5

GEORGE RECKTENWALD
COUNTY MANAGER

Honorable Members of the County Council and residents of Volusia County:

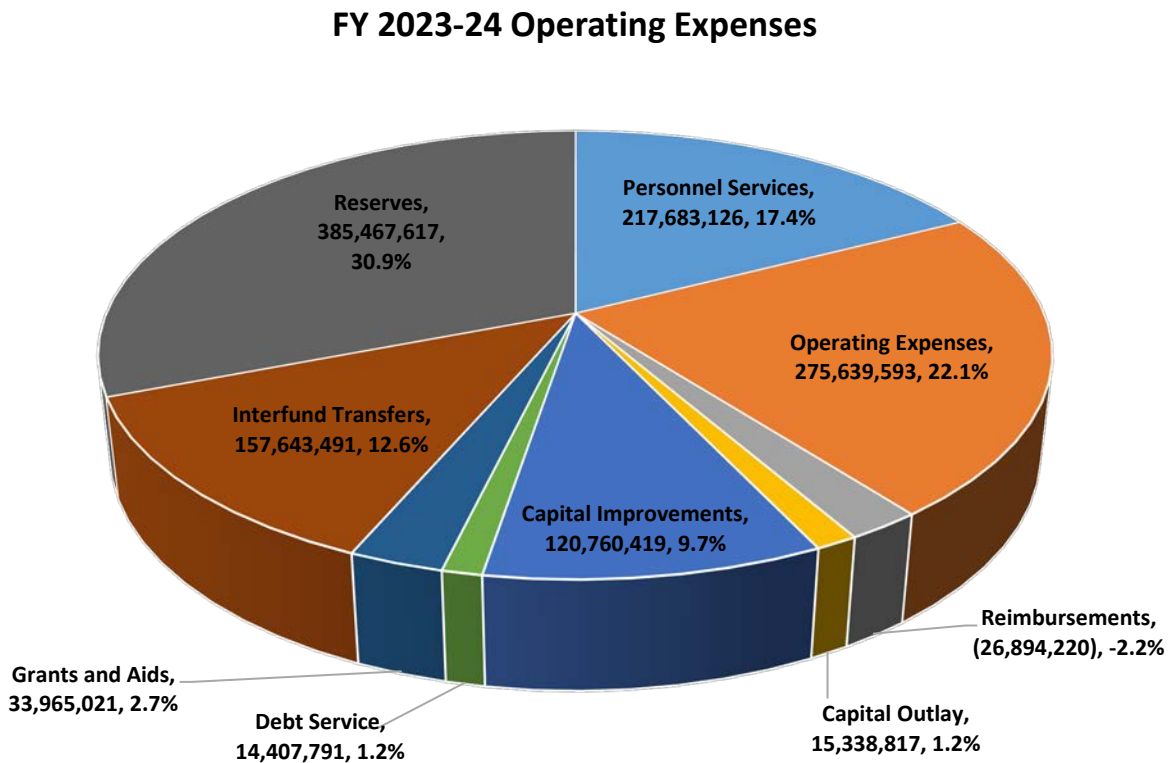
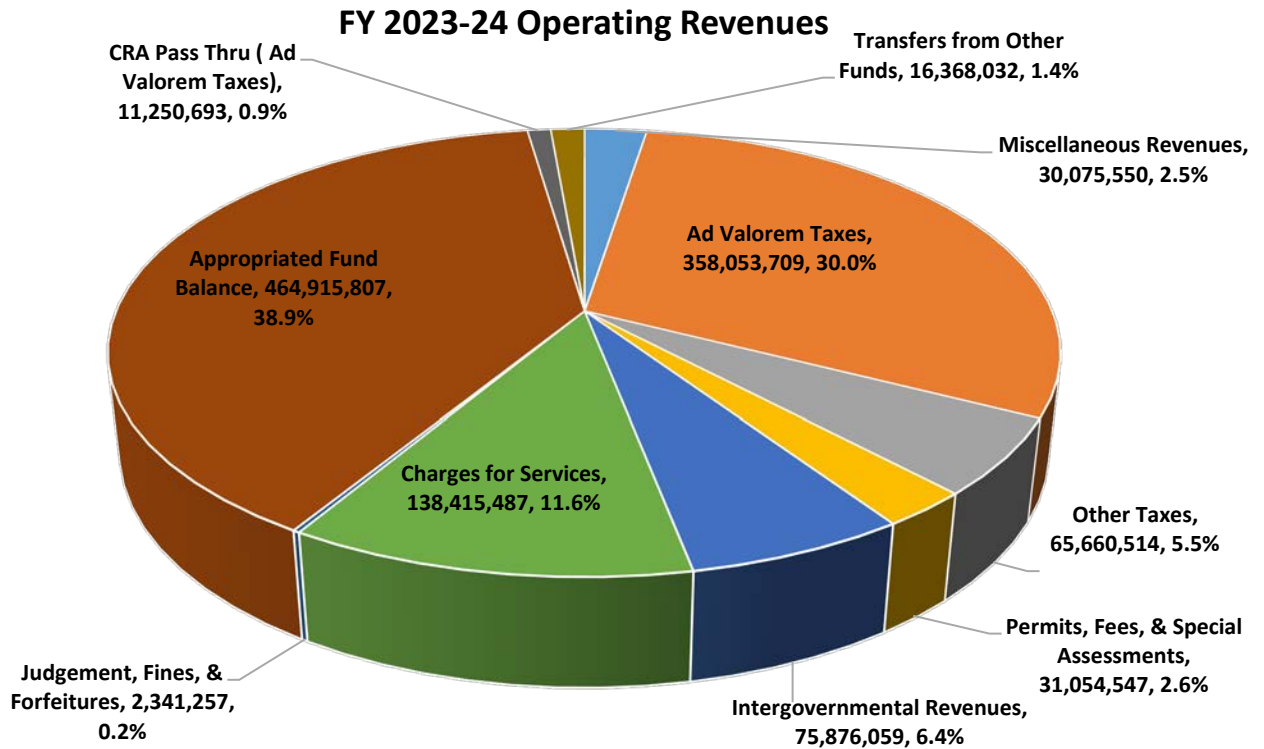
As your County Manager, I am pleased to submit my recommended budget for fiscal year 2023-24 reflecting our steadfast commitment to fiscal responsibility, strategic priorities, and the well-being of our vibrant community. This budget message provides a comprehensive overview of the operating budget amounting to \$1,194,011,655, which supports the day-to-day operations of our county departments, as well as the non-operating budget of \$203,773,659, dedicated to capital projects and other essential investments. The budget is the ultimate policy document which appropriates resources to the priorities of the organization. The budget process is basically a year-round exercise that takes into consideration financial forecasts, state and federal legislative impacts, property valuations, and an alignment of County Council's goals and priorities. My staff and I, in partnership with our constitutional offices, have put together a fiscally responsible budget that reflects our unwavering dedication to providing efficient services, fostering economic growth, and enhancing the quality of life for all who call Volusia County home.

County Council Goals

At the goals workshop on May 10, 2023, County Council set five goals designed to continue to move Volusia forward. While some goals seek to add or expand services, others seek to reduce expenditures. Some of these goals are not new to us, as we continuously look for ways to improve operations and provide vital services to the public. As you will see throughout this message and budget book, we will continue to prioritize our operations to provide balance between adding services and maintaining the current services provided while remaining fiscally responsible.

Goal 1	Create a more efficient and streamlined regulatory framework
Goal 2	Increase the efficiency and effectiveness of government operations, particularly public safety and economic development related functions
Goal 3	Develop and implement a plan for expanded recreation and sports tourism services
Goal 4	Continue and enhance fiscal stewardship
Goal 5	Foster and support a solution-oriented culture

Operating Revenues and Expenses by Category



County Government Budgeting

Florida Statutes require that county governments bring forward the unspent balance of all funds as a revenue source in the next year's budget and that the budget be balanced with equal revenues and expenditures. Most of the prior year unspent funds represent cash amounts set aside for emergencies and savings for pay-as-you-go capital projects. Because of these set asides included in the budget, county governments do not spend the entire budget amount that they must account for. This is because these prior year savings brought forward as a revenue that are intended to remain in savings throughout the year must also be included as expenditures (reserves) in the budget (for balancing). The County's primary purposes for budgeted reserves include funds available for emergencies and funds being saved up for capital projects.

In my recommended budget, appropriated fund balance, which is savings from prior years, is \$464,915,807 or 38.9% of the total operating revenue. On the expense side of the budget, the reserves budgeted across all operating funds total \$385,467,617 or 32.3% of the total operating budget. The difference of \$79,448,190 represents the planned use of the prior year savings (one-time money) in the budget, primarily for the funding of capital projects. Because of the required carry-forward of prior year savings — and related budgeting of reserves (ending savings), the County's total budget amount differs significantly from the amount expected to be actually spent that same time period. Additionally, as you will see on the following pages, not all the funding for the budget comes from property taxes. In fact, current ad valorem taxes and ad valorem taxes collected on behalf of the Community Redevelopment Agencies (CRAs) only account for \$369,304,402 or 30.9% of the total operating revenue budget.

Operating versus Non-Operating Budget

When reviewing a local government budget, there can be some confusion over operating budgets versus non-operating budgets and how the two coincide. The operating budget contains the on-going costs to provide services to the residents of the county, while the non-operating budget is typically for large capital improvement projects and internal services. It is important to note that most of the non-operating budget for Volusia County is funded via transfers from the operating budget so to combine the numbers as one budget number would result in an overstatement of total expenditures. Also, of importance to remember is that Volusia County's operating budget contains many funds that do not levy or use property taxes such as the Daytona Beach International Airport, the Ocean Center, Solid Waste, and Water and Sewer Utilities. For fiscal year 2023-24, the operating budget represents an increase of 12.8% over fiscal year 2022-23. Personnel costs, which includes wage adjustments, health insurance increases, state mandated retirement rate increases, and additional staffing represents an 8.7% increase. Across all funds, considering increased service demands and inflation, the increases in operating expenses were kept relatively low for fiscal year 2023-24 at a 6.2% increase and reserves increased by 10% with the largest reserve increases being in transportation funds as well as Volusia Forever and ECHO.

Staffing

Staffing is our number one asset and it is vital that we remain competitive in an ever-changing labor market. Therefore, my recommended budget for fiscal year 2023-24 includes a 5% wage adjustment for all County staff which I believe to be justifiable for several reasons. Firstly, it recognizes the valuable contributions made by these employees to the smooth functioning of essential public services. A fair and competitive wage is crucial in attracting and retaining skilled individuals who are essential for efficient

governance. Secondly, inflation and rising living costs necessitate periodic adjustments to ensure that employees can partially mitigate the impact of inflation on their purchasing power. Lastly, such an adjustment can enhance employee morale and job satisfaction, leading to increased productivity and a better quality of service for the community. Overall, a 5% wage adjustment is a reasonable measure to support and recognize the hard work and dedication of Volusia County employees. The fiscal year 2023-24 budget also includes the addition of 24 new positions throughout the organization, which will bring our full-time equivalent (FTE) count to 2,432.28, which represents a 1.0% or 15.75 FTE increase over fiscal year 2022-23's adopted position count. We also reduced positions with the elimination of the nurse triage program and the outsourcing of the Fleet division's part's department. When comparing our funded FTE count for fiscal year 2023-24 to our count from fiscal year 2008-09, which was before the economic downturn, we are still down 66.21 FTEs. Using the same data, we are down 3.1% in position count while our population has increased by 13.1% for the same period. What this shows is that we do not grow government just for the sake of growth, but rather at a calculated rate based on the needs of the community while searching for efficiencies in other areas to minimize expenses.

Taxing Authorities

In Volusia County, we have 16 cities and towns that levy their own property taxes for providing services to their residents, which are in addition to the taxes levied by the Volusia County School Board and Volusia County Government. There are also independent districts that levy ad valorem taxes in Volusia County which include three hospital districts (Halifax, West Volusia, and Southeast Volusia), the Florida Inland Navigation District, and the St. Johns River Water Management District. The boards of each taxing district vote annually on the millage rates to levy and those rates are applied to the taxable property value to determine the amount of property taxes owed. For fiscal year 2023-24, Volusia County Government is levying ten different millage rates, of which five of those rates are levied county-wide, including taxes levied for the two voter-approved programs of Volusia Forever and Volusia ECHO. In addition, after Amendment 10 (2018) was implemented, we now have a total of five constitutional officers that have their own separate budgets. Funding for these budgets is almost exclusively provided by Volusia County's ad valorem taxes for four of the five officers. With the cities, county, school board and constitutional officers all participating, there are many parties involved in the amount of taxes levied in Volusia County.

Taxable Value

Each year, property appraisers across the state assess all real property in their counties as of January 1. Every parcel of real property has a just value, an assessed value, and a taxable value. The just value approximates the property's market value. The assessed value is the just value minus the Save Our Homes assessment limitation, which limits the assessed value increase of homestead properties to 3% or Consumer Price Index (CPI), whichever is less. The taxable value is the assessed value minus exemptions such as homestead, senior, disability, veteran, or other exemption categories. The taxable values of all properties within a specific taxing district are combined to provide that taxing authority with the total taxable value to apply their millage rate against and levy property taxes.

For fiscal year 2023-24, our taxable value has increased in each of our ten taxing districts as follows:

Taxing District	Area	Increase	New Construction
General Fund, Public Safety Fund, Library, Volusia Forever, & Volusia ECHO	County-wide	13.0%	2.6%
Ponce De Leon Inlet & Port District & East Volusia Mosquito Control	East Volusia County	12.6%	2.4%
Municipal Service District & Fire Services	Unincorporated Volusia County	13.0%	1.9%
Silver Sands Bethune Beach MSD	Silver Sands Bethune Beach	10.8%	0.8%

Millage Rate & Ad Valorem Taxes

As part of the annual budget process, a statutorily prescribed rolled back millage rate is determined by taking the prior year property tax revenues and dividing that total by the adjusted current year taxable value (less new construction) (and including several adjustments related to CRAs). The rolled back rate is designed to limit a taxing authority to collecting the same amount of ad valorem proceeds as the prior year with exception of new construction growth. Relying on the rolled back rate as a measure of tax relief can be problematic when the economy softens, and taxable value increases begin to slow or decrease. The concern is not year one of levying the rolled back rate as this can be periodically done, after a few years of consistent taxable value growth, it is the cumulative effect should it be decided that rolled back rate is the new normal; or the rolled back rate is abandoned when the tax base decreases, and flat millage then becomes the tax policy because the rolled back rate increases as the tax base declines. Rolled back rate does not provide the marginal revenue increase needed to support maintaining the County's significant infrastructure investment, let alone capital facility expansion and related services for an expanding population base in this community. Below is a comparison of our recommended millage rates for fiscal year 2023-24:

Taxing Fund	FY 2022-23 Millage Rate	FY 2023-24 Recommended Millage Rate	% change
General Fund*	4.8499	3.3958	(30%)
Public Safety Fund*	N/A	1.4541	N/A
Library	0.4635	0.4209	(9.2%)
Ponce De Leon Inlet & Port District	0.0760	0.0692	(8.9%)
Municipal Service District	1.8795	1.6956	(9.8%)
Silver Sands Bethune Beach MSD	0.0129	0.0117	(9.3%)
East Volusia Mosquito Control	0.1781	0.1781	0.0%
Fire Services	3.8412	3.8412	0.0%
Volusia ECHO	0.2000	0.2000	0.0%
Volusia Forever	0.2000	0.2000	0.0%

*Public Safety Fund is new for Fiscal Year 2023-24. It was part of the General Fund in prior year. The combined General Fund and Public Safety Fund rates equal the same rate of 4.8499 from the General Fund in fiscal year 2022-23

Our operating budget spans across 68 funds, most of which are restrictive in nature. Out of 68 operating funds, only ten levy property taxes. Of the total operating budget of \$1,194,011,655, only 30.9% or \$369,304,402 comes from current property taxes with \$11,250,693 of those taxes being directly distributed to CRAs. This represents a 11.4% increase in property tax revenue for fiscal year 2023-24 and a 15.2% increase in payments made to the city-run CRAs.

Property Tax Comparisons

Property tax complaints are a common occurrence among constituents; however, property taxes play a crucial role in the funding of public services, infrastructure development, education, and maintaining local government operations. This is especially true in the State of Florida where there is no state income tax. During my time as County Manager, I have continued to work with Council to reduce the tax rate when possible. In the General Fund, we have been at the rolled back rate or a partial rolled back rate every year since fiscal year 2018-19, including a rolled back rate for the prior fiscal year (2022-23). Cumulatively, this has translated to \$218,765,505 in property taxes forgone in the General Fund alone compared to if the rate would have been the same as fiscal year's 2017-18 rate – including being at a recommended flat millage rate this year when combining the General Fund and Public Safety Fund.

The recommended budget includes the commencement of the Public Safety Fund, being used provide funding to the Volusia Sheriff's Office. This new levy line represents a separation of taxes that in prior years was levied only in the General Fund. In the prior year, funding for the Sheriff's office was a part of the General Fund's millage rate. With the recommended budget, the Sheriff's office budget is no longer being funded from the General Fund, instead being funded from this separate millage levy. This is not considered to be new tax, but instead is a split of the prior year's General Fund for increased transparency. This is further supported by the fact that this year's recommended budget for the General Fund and Public Safety Fund combined total together to equal the rate levied in the General Fund alone in the prior fiscal year.

The County controlled portion of the overall millage is now one of the lowest in the state and our spending per capita is in the bottom quarter of the counties in Florida. During the June 20, 2023 Council meeting my staff and I presented rankings compiled by the Florida Tax Watch group. The organization uses data downloaded directly from the Florida Department of Revenue and Florida's Office of Economic and Demographic Research website to create various county and municipal rankings. Any resident can validate these rankings by downloading the same data sets or the rankings can be viewed at floridataxwatch.org. It is important to note that when looking at millage rate rankings, the rate is only one piece of the puzzle. The other piece is the taxable value. For example, the county ranked as the lowest millage in the state is also ranked as the highest in per capita taxable value in the state. What this means is that this county with the lowest millage rate has some of the highest taxes per paid per resident in the state, because rate is just a single piece of the calculation of property taxes paid.

The table below contains some key rankings that show how Volusia County compares to the other 67 counties in the State of Florida, related to property taxes per capita:

Category	Volusia County Ranking
Per Capita Total County Expenditures	57 th out of 66**
Statewide Average	\$2,035.61
Volusia County	\$1,252.42
Per Capita Total County Revenues	55 th out of 66**
Statewide Average	\$2,223.20
Volusia County	\$1,390.25
Per Capita Total Property Tax Levies (Includes All Taxing Authorities in the County)	22 nd out of 67
Statewide Average	\$2,013.47
Volusia County	\$1,601.40
Per Capita County Government Property Tax Levies (What we levy)	38 th out of 67 (Average of \$601.81)
Per Capita School District Property Tax Levies (What our School Board levies)	30 th out of 67 (Average of \$535.91)
Per Capita Municipal Government Property Tax Levies (What our cities levy)	6 th out of 67 (Average of \$363.38)
Per Capita Independent Special District Property Tax Levies (What our independent districts levy)	18 th out of 67 (Average of \$100.30)

**Duval County is excluded from these rankings

Non-ad valorem Revenues

While property taxes represent 30.9% of the operating revenue, they are not the only source of revenue for Volusia County. Other operating revenue sources such as licenses and permits, other taxes, intergovernmental revenues, charges for services, fines and forfeitures, and other miscellaneous revenues account for 30.1% of the total operating revenue and had an increase of 8.9% over fiscal year 2022-23. Our largest increase in non-ad valorem revenues is derived from the increase in investment income thanks to favorable investment rates. For fiscal year 2023-24, the budgeted revenue for investment earnings is increased by 763% or \$15.6 million. Sales tax sharing distributed to Volusia County by the state is expected to increase 5.5% and state revenue sharing is expected to increase by 18.7%, these two increases account for a \$3.6 million increase in non-property tax revenue. Charges for services at the Volusia County landfill are expected to increase by 27% or \$5.7 million and parking for special events at the Ocean Center are expected to increase by 103.1% or \$1.5 million. There is also an additional \$4.4 million in revenue that is budgeted for municipal fire department medical transports which in the past, was just treated as a pass thru minus a 10% management fee. However, to better align with general accounting practices this revenue will now be recorded as our revenue, and we will have an expense recorded for paying the and municipalities for their transports.

Capital Program

On June 6, 2023, we presented to Council our five-year capital plan which included projects where funding has not been identified. In total, we have project needs that exceed \$981.6 million with no funding currently identified. The majority of projects from this list are transportation projects that include road widening, road extensions, and dirt road reduction.

In total, the operating budget includes \$120.8 million of funding for capital projects, of which \$30.3 million is project funding carried forward from fiscal year 2022-23. The \$120.8 million represents a 42.1% increase over fiscal year 2022-23, while the amount of carry-forward represents a (9%) decrease. While the decrease in carry-forward funding is a good sign that projects are getting completed, we still must deal with supply chain issues and some project bids coming in higher than anticipated. Carry-forward funding allows us to complete planned projects using prior year funding and it will allow more time for the supply chain issues to be corrected. We can also re-bid projects with modified scopes to achieve more reasonable bids. A complete list of capital can be reviewed in the following pages of this executive summary section.

Fund Balance and Reserves

Fund balance represents 38.9% of our total operating revenue and is mostly used to fund the reserve needs throughout our various operations. The total reserves across all funds has increased by 10% for fiscal year 2023-24 and represents 32.3% of our total operating budget. It is vital that a government remains flexible enough to be sustainable over a period of time (i.e. reserves to handle temporary changes in revenues, one-time capital needs, emergencies, or operations that can be adjusted for changing service priorities). While Florida Statutes mandate that a local government's budget is balanced annually (i.e. revenues equal to expenditures), there is no mandate to guarantee that a budget is financially sustainable. 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. **The County utilizes pay-as-you-go financing for the majority of its capital projects, and while saving up for these projects the savings are budgeted in reserves.** In addition, adequate fund balance translates into sustainable emergency 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.

Constitutional Officers

In total, the expenditures related to the five constitutional officers in this recommended budget are increasing by 16.1%. This increase does not tie to the total budgets or the increases of all five constitutional offices, but rather the expenses coming from our ad valorem taxes levied via commission charges or requested funding amounts. We put a lot of effort into working with our Constitutional Officers to make sure their needs are met, and they can continue to provide exceptional service to the residents and visitors of Volusia County. Per Council direction, I have extended an invitation to the Constitutional Officers, with the exception of the Clerk of Court, to come and present their individual budgets to the Council at the August 1, 2023 Council meeting.

Current Accomplishments

As your County Manager, ensuring effective communication and transparency in operations with County Council and the public is one of my main responsibilities, and it is a responsibility I take very seriously. Beginning in fiscal year 2021-22 and continuing in fiscal year 2022-23, we provided County Council with a more detailed look at the budgets and operations of county departments. In fiscal year 2022-23, at every council meeting from January 17, 2023 to May 16, 2023 we brought forward each department to present the details of their budgets and the vital services they provide. During the month of June 2023, we presented the five-year capital plan for all funds and five-year forecasts for our taxing funds. In addition, we have held multiple workshops requested by council to cover a variety of important topics through the last two years. Each of these presentations, workshops, and other great Volusia County information can be reviewed on our YouTube channel which is updated regularly at the following link:

<https://www.youtube.com/c/CountyofVolusiagovt>

The hard work and dedication of staff reaches far beyond presentations and workshops. Over the last year, we have completed many important projects and continued to provide vital services. A long-time need for a new Medical Examiner Facility is in the final stages as construction is estimated to be completed during the 1st quarter of fiscal year 2023-24. During fiscal year 2022-23, we worked to improved access to the beach, despite the hurricane damages, by completing ramp improvements at the Plaza and Dahlia beach ramps. Our efforts for beach renourishment and protections are still underway utilizing funding provided by the state for repairs. We also completed road widening projects on Tenth St in New Smyrna, Howland Blvd. in Deltona, and Orange Camp in Deland to improve the flow of traffic in those areas. The Jail Management System upgrade for the Corrections division was completed in fiscal year 2022-23 and we opened a new section of our Spring-to-Spring trail system from Rob Sullivan Park to Dirksen Dr. These are just some examples of the communication, transparency, and hard work over the last year.

Future Challenges

While I am proud what has been accomplished over the last year and the budget I am recommending, I remain cautious about the fiscal cliffs that lie ahead. While we were originally forecasted to assume responsibility of Sunrail in the beginning of fiscal year 2023-24, the date of assumed responsibility has been pushed back to the end of fiscal year 2023-24. The estimated impact of Sunrail is still an increase of \$9.9 million, including debt service, over the current maintenance cost of the Debary station. We will work to mitigate the cost impact, but some of the expenses will be out of our control at least until 2036. The subsidy provided from the General Fund to Votran operations is also estimated to increase over the next two fiscal years as federal pandemic funding directly received by Votran is fully expended. The transition back to full General Fund subsidy was previously estimated, but it is still a cost increase we are faced with. During fiscal year 2022-23, Council approved the addition of the Transit Services Division that has begun evaluations on how to provide the most efficient public transit services to the residents of Volusia County in the most cost-effective way. The impacts of Sunrail and Votran are funded in the forecast we presented, but they are funded based on anticipated growth. Still, there are some experts forecasting various degrees of an economic recession. This would have a negative effect on our ability to reduce property taxes in future years as revenues from other sources will sharply decline, but the services we provide will still be required and, in some cases, increase.

Closing

In closing, it is important that we work together to continue to build on what has been done and set us up for continued success through the challenges that lie ahead. I would like to thank all staff for their hard work and dedication to the success of Volusia County. From frontline workers to executive leadership, we have a team that is second to none. I would also like to thank council members for your consistent fiscal, policy leadership, and guidance.

Sincerely,

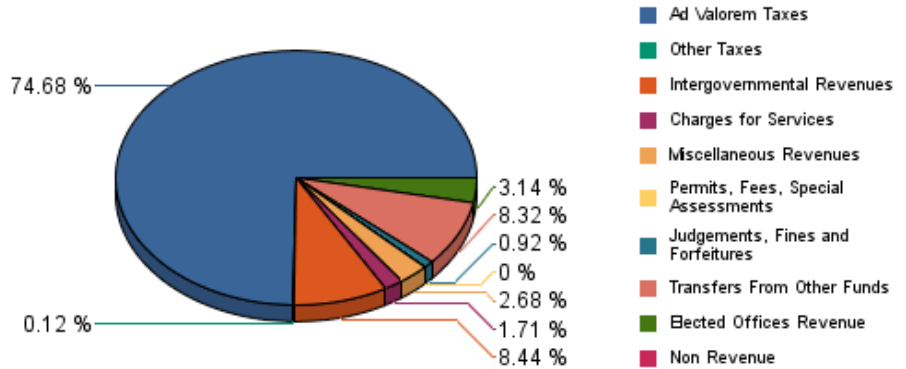
A handwritten signature in blue ink, appearing to read "G. Recktenwald", with a stylized flourish at the end.

George Recktenwald
County Manager

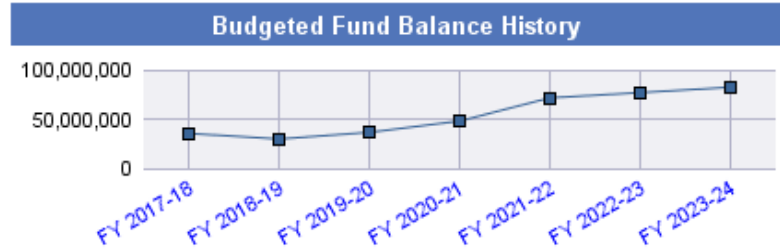
General Fund

Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	227,699,312	180,108,372
Other Taxes	808,901	280,000
Intergovernmental Revenues	17,583,358	20,342,755
Charges for Services	13,582,051	4,124,058
Miscellaneous Revenues	3,220,564	6,456,472
Permits, Fees, Special Assessments	28,464	12,000
Judgements, Fines and Forfeitures	2,445,604	2,213,382
Transfers From Other Funds	21,164,820	20,060,390
Elected Offices Revenue	8,474,614	7,573,074
Non Revenue	1,605,150	0
Subtotal Revenues	296,612,838	241,170,503
Fund Balance	77,657,693	83,102,827
Total Revenues	374,270,531	324,273,330

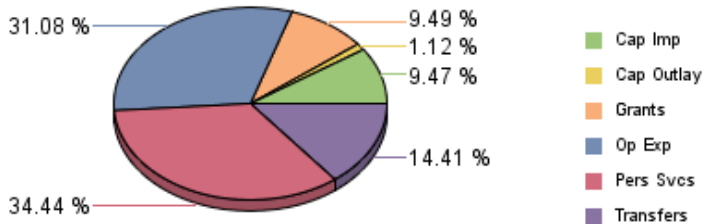


		Position History - FTE	
FY 2017-18	6.1000	FY 2017-18	1,840.16
FY 2018-19	5.6944	FY 2018-19	1,843.66
FY 2019-20	5.5900	FY 2019-20	1,845.16
FY 2020-21	5.4500	FY 2020-21	1,824.77
FY 2021-22	5.3812	FY 2021-22	1,037.08
FY 2022-23	4.8499	FY 2022-23	1,042.33
FY 2023-24	3.3958	FY 2023-24	1,052.83



Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	90,596,024	86,497,550
Operating Expenses	93,106,339	92,732,394
Reimbursements	(17,907,083)	(21,065,117)
Capital Outlay	3,014,147	2,798,391
Capital Improvements	25,317,090	24,106,372
Grants and Aids	24,523,404	23,797,093
Interfund Transfers	19,215,950	36,136,221
Elected Offices	74,135,968	7,327,769
Subtotal Expenditures	312,001,839	252,330,673
Reserves	62,268,692	71,942,657
Total Expenses	374,270,531	324,273,330



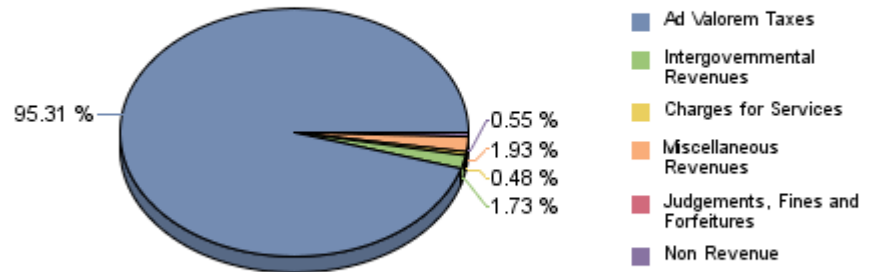
Reserve Summary		Major Capital Improvement >\$500,000	
Future Capital Reserves	44,821,429	Transfer to Beach Management Fund - General Fund Subsidy	11,601,662
Emergencies Reserves	23,284,155	Transfers to Votran Fund	10,218,499
Contingency Reserves	3,337,073	Transfers to Emergency Medical Services Fund	6,617,677
Wage and Benefit Adjustment	500,000	Transfer to Beach Management Fund - Resident Pass Buydown	3,928,897
		Transfer to Economic Development Fund	1,672,321
		Transfers to IT Capital Projects Fund	1,000,000
		Transfers to Debt Service Fund	974,165
		Trans To Grants	123,000
		Branch Jail - Air Handler	3,000,000
		Branch Jail - Chiller - CF	3,000,000
		SECM-Lighting Retrofit at Multiple Sites	1,066,817
		Branch Jail - Fire Suppression System	900,000
		DeLand Courthouse - Elevator Modernization - CF	900,000
		SECM-Emergency Ops. Center Energy Redundancy Ph1	869,175
		SECM-Lighting Retrofit at Multiple Sites (Courts)	800,112
		Branch Jail - Potable Water Pipes - CF	800,000
		DeLand Courthouse - Low Slope Roof Replacement Phase II	629,290

Library Fund

Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	21,757,985	22,308,157
Intergovernmental Revenues	799,685	404,718
Charges for Services	116,500	113,100
Miscellaneous Revenues	56,092	452,519
Judgements, Fines and Forfeitures	30,000	0
Non Revenue	96,790	127,790
Subtotal Revenues	22,857,052	23,406,284
Fund Balance	9,805,287	10,368,493
Total Revenues	32,662,339	33,774,777

Operating Revenues



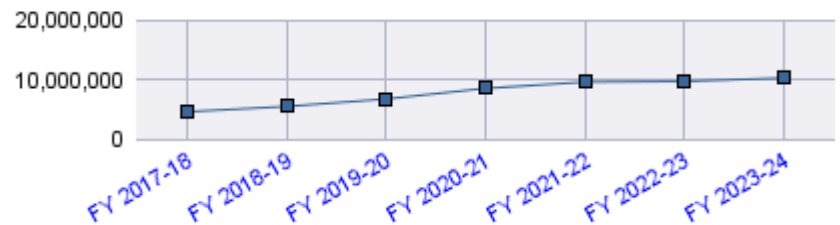
Millage Rate History

FY 2017-18	0.5520
FY 2018-19	0.5520
FY 2019-20	0.5520
FY 2020-21	0.5174
FY 2021-22	0.5174
FY 2022-23	0.4635
FY 2023-24	0.4209

Position History - FTE

FY 2017-18	184.50
FY 2018-19	184.50
FY 2019-20	183.50
FY 2020-21	182.50
FY 2021-22	180.50
FY 2022-23	179.50
FY 2023-24	178.50

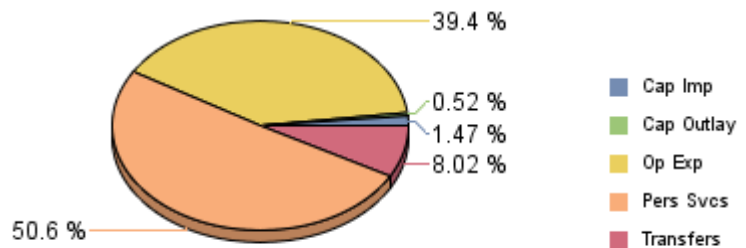
Budgeted Fund Balance History



Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	11,794,917	12,622,420
Operating Expenses	9,453,662	9,827,204
Capital Outlay	189,075	129,525
Capital Improvements	797,427	365,825
Interfund Transfers	2,000,000	2,000,000
Subtotal Expenditures	24,235,081	24,944,974
Reserves	8,427,258	8,829,803
Total Expenses	32,662,339	33,774,777

Operating Expenses



Reserve Summary

Future Capital Reserves	6,501,954
Emergencies Reserves	2,327,849

Transfers Out

Transfers to Library Construction Fund	2,000,000
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Major Capital Improvement >\$50,000

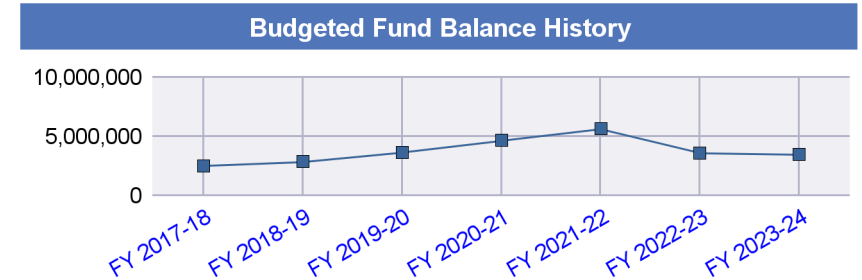
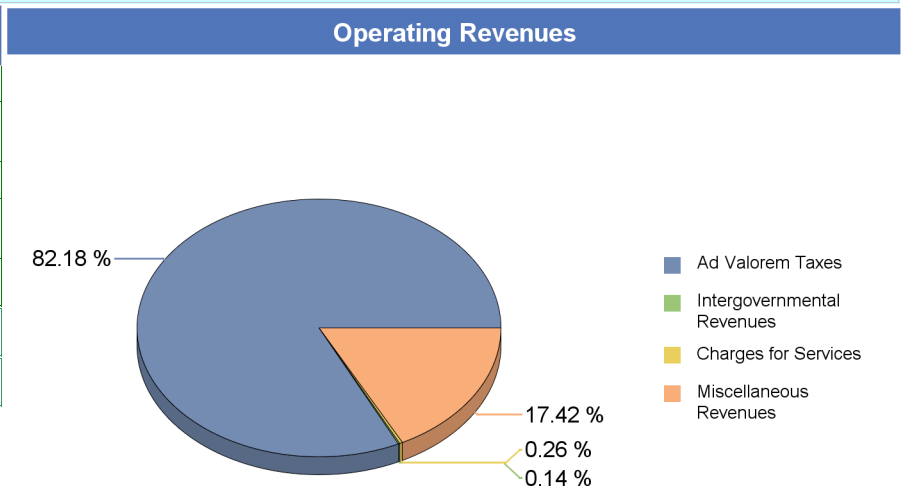
HVAC	100,000
Deltona Regional Library Security Camera Upgrade	85,825
Orange City Library Renovations	85,000

E Volusia Mosquito Control Fund

Fiscal Year 2023-24 Revenues

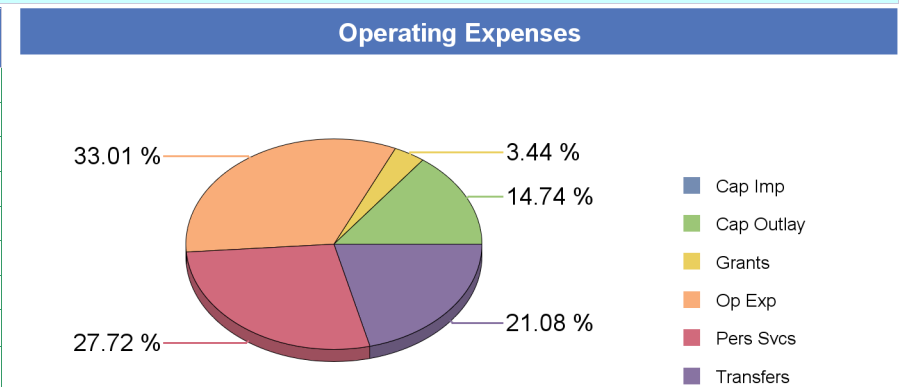
Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	5,878,033	6,611,626
Intergovernmental Revenues	11,000	11,000
Charges for Services	21,000	21,000
Miscellaneous Revenues	37,050	1,401,535
Subtotal Revenues	5,947,083	8,045,161
Fund Balance	3,580,413	3,451,793
Total Revenues	9,527,496	11,496,954

Millage Rate History		Position History - FTE	
FY 2017-18	0.1880	FY 2017-18	29.75
FY 2018-19	0.1880	FY 2018-19	28.75
FY 2019-20	0.1880	FY 2019-20	28.75
FY 2020-21	0.1781	FY 2020-21	28.00
FY 2021-22	0.1781	FY 2021-22	28.00
FY 2022-23	0.1781	FY 2022-23	28.00
FY 2023-24	0.1781	FY 2023-24	28.00



Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	2,115,315	2,300,670
Operating Expenses	2,962,754	3,039,836
Reimbursements	(300,000)	(300,000)
Capital Outlay	219,000	1,223,600
Capital Improvements	400,000	0
Grants and Aids	224,329	285,814
Interfund Transfers	1,650,000	1,750,000
Subtotal Expenditures	7,271,398	8,299,920
Reserves	2,256,098	3,197,034
Total Expenses	9,527,496	11,496,954



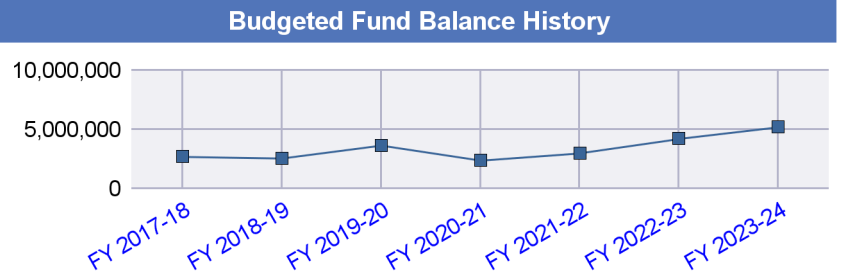
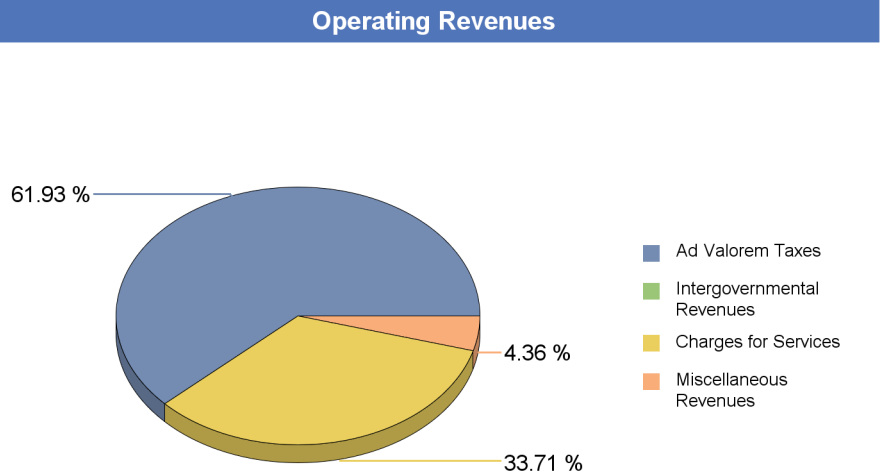
Reserve Summary		Transfers Out	
Future Capital Reserves	2,292,518	Transfers to Capital Impr Projects Fund	1,750,000
Emergencies Reserves	804,516		
Contingency Reserves	100,000		

Ponce De Leon Inlet and Port District Fund

Fiscal Year 2023-24 Revenues

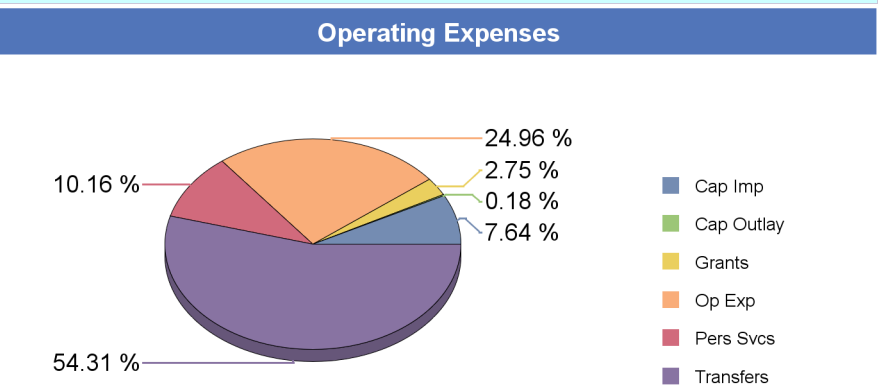
Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	2,511,196	2,572,261
Intergovernmental Revenues	200	0
Charges for Services	1,470,376	1,400,000
Miscellaneous Revenues	12,825	180,968
Subtotal Revenues	3,994,597	4,153,229
Fund Balance	4,197,906	5,189,395
Total Revenues	8,192,503	9,342,624

Millage Rate History		Position History - FTE	
FY 2017-18	0.0929	FY 2017-18	17.00
FY 2018-19	0.0929	FY 2018-19	17.00
FY 2019-20	0.0929	FY 2019-20	17.00
FY 2020-21	0.0880	FY 2020-21	17.00
FY 2021-22	0.0845	FY 2021-22	8.00
FY 2022-23	0.0760	FY 2022-23	9.00
FY 2023-24	0.0692	FY 2023-24	9.00



Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	546,898	598,741
Operating Expenses	1,474,101	1,470,486
Capital Outlay	25,400	10,900
Capital Improvements	250,000	450,000
Grants and Aids	157,372	161,826
Interfund Transfers	750,000	3,200,000
Subtotal Expenditures	3,203,771	5,891,953
Reserves	4,988,732	3,450,671
Total Expenses	8,192,503	9,342,624



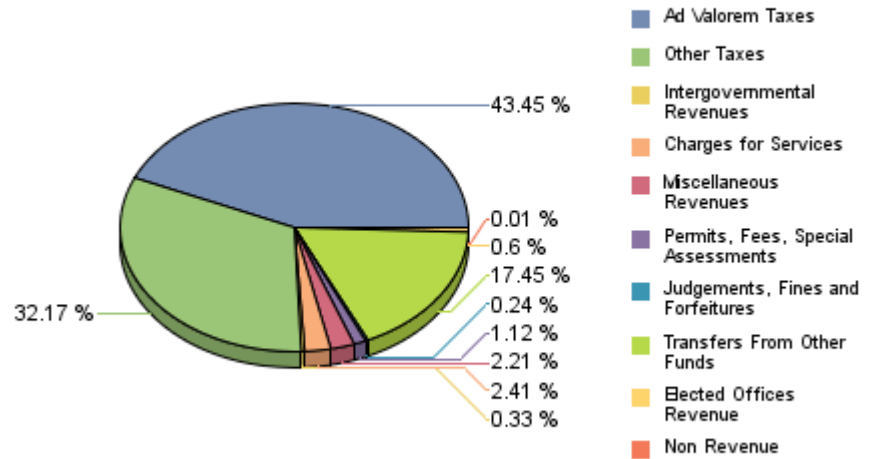
Reserve Summary		Transfers Out		Major Capital Improvement >\$50,000	
Future Capital Reserves	3,035,348	Transfer to Port Capital Fund	3,200,000	Reef Deployments	200,000
Emergencies Reserves	415,323			Smyrna Dunes Walkway 3 Reconnection	150,000
				Smyrna Dunes Park Restroom Expansion	100,000

Municipal Service District Fund

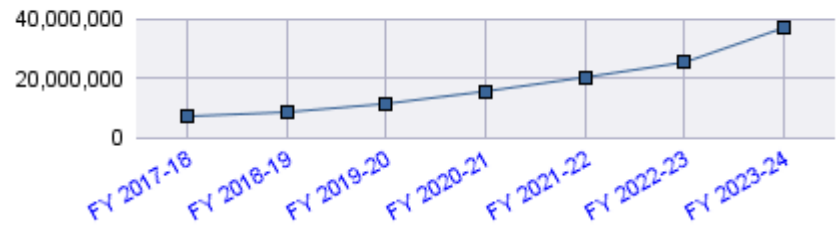
Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	17,856,203	18,142,773
Other Taxes	13,278,724	13,434,704
Intergovernmental Revenues	132,000	138,460
Charges for Services	901,536	1,006,702
Miscellaneous Revenues	206,800	924,489
Permits, Fees, Special Assessments	520,199	466,700
Judgements, Fines and Forfeitures	102,000	101,175
Transfers From Other Funds	8,389,998	7,286,002
Elected Offices Revenue	250,000	250,000
Non Revenue	3,000	4,765
Subtotal Revenues	41,640,460	41,755,770
Fund Balance	25,540,071	37,233,462
Total Revenues	67,180,531	78,989,232

Operating Revenues



Budgeted Fund Balance History



Millage Rate History

FY 2017-18	2.2399
FY 2018-19	2.2399
FY 2019-20	2.2399
FY 2020-21	2.1083
FY 2021-22	2.1083
FY 2022-23	1.8795
FY 2023-24	1.6956

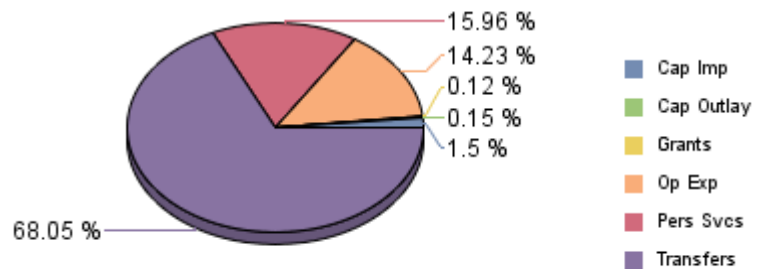
Position History - FTE

FY 2017-18	355.50
FY 2018-19	358.50
FY 2019-20	362.00
FY 2020-21	366.00
FY 2021-22	67.00
FY 2022-23	72.00
FY 2023-24	73.00

Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	6,057,034	6,471,326
Operating Expenses	6,318,647	5,818,815
Capital Outlay	113,300	60,337
Capital Improvements	420,000	607,000
Grants and Aids	39,730	47,218
Interfund Transfers	7,219,115	27,595,825
Elected Offices	19,542,399	0
Subtotal Expenditures	39,710,225	40,600,521
Reserves	27,470,306	38,388,711
Total Expenses	67,180,531	78,989,232

Operating Expenses



Reserve Summary

Reserves	28,030,325
Loan Repayment Reserves	6,911,886
Emergencies Reserves	3,446,500

Transfers Out

Transfer to Law Enforcement Fine & Forfeiture Fund	22,125,779
Transfers to Transportation Trust Fund	5,000,000
Transfers to 2017 Cap Impr Rev Note	470,046

Major Capital Improvement >\$50,000

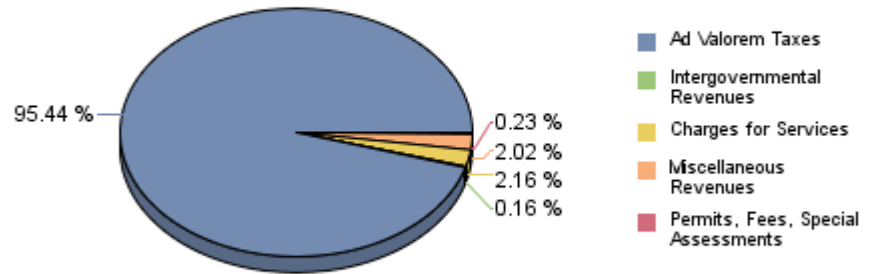
Pole Barn for Mobile Clinic - CF	320,000
Animal Control Roof-Construction	150,000
Animal Control Windows	72,000

Fire Rescue District Fund

Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	37,370,359	42,087,654
Intergovernmental Revenues	69,480	71,130
Charges for Services	882,015	951,623
Miscellaneous Revenues	50,582	890,349
Permits, Fees, Special Assessments	100,000	100,000
Subtotal Revenues	38,472,436	44,100,756
Fund Balance	22,523,769	24,512,722
Total Revenues	60,996,205	68,613,478

Operating Revenues



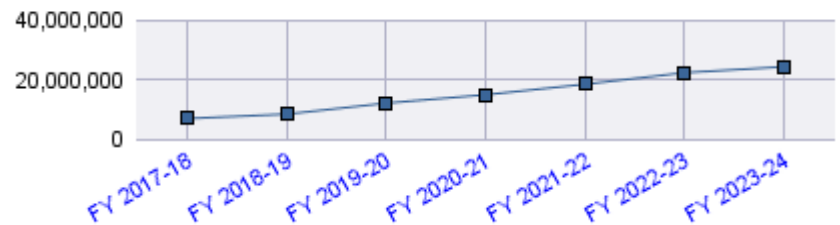
Millage Rate History

FY 2017-18	4.0815
FY 2018-19	4.0815
FY 2019-20	4.0815
FY 2020-21	3.8412
FY 2021-22	3.8412
FY 2022-23	3.8412
FY 2023-24	3.8412

Position History - FTE

FY 2017-18	166.00
FY 2018-19	166.00
FY 2019-20	175.00
FY 2020-21	175.00
FY 2021-22	184.50
FY 2022-23	206.00
FY 2023-24	211.50

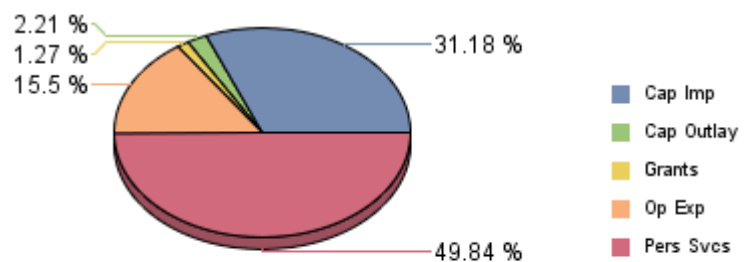
Budgeted Fund Balance History



Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	25,575,270	29,214,135
Operating Expenses	9,294,411	9,179,791
Reimbursements	(89,440)	(92,689)
Capital Outlay	2,434,200	1,297,185
Capital Improvements	2,095,946	18,276,218
Grants and Aids	696,158	745,578
Subtotal Expenditures	40,006,545	58,620,218
Reserves	20,989,660	9,993,260
Total Expenses	60,996,205	68,613,478

Operating Expenses



Reserve Summary

Emergencies Reserves	4,410,076
Future Capital Reserves	4,408,184
Contingency Reserves	500,000
Grants-Match Reserves	500,000
Transition Reserves	175,000

Major Capital Improvement >\$50,000

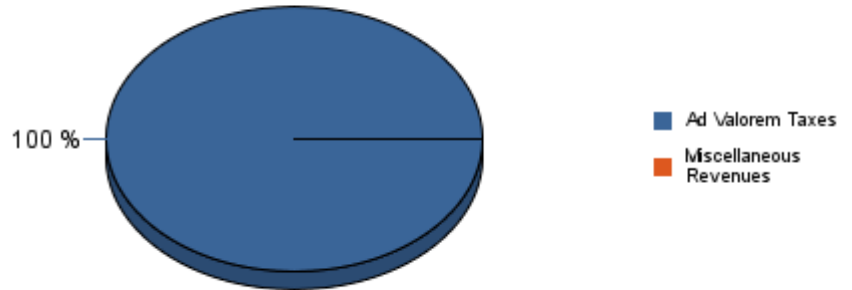
Fire Station 15/HAZMAT	15,000,000
Station 22 Renovation - CF	1,076,648
Station 34 Renovation - CF	872,127
Fire Station 13 Remodel	365,000
Restroom Facility at Training Center - CF	256,284
Fire Station 32 Remodel	250,000
Fire Station 41 Remodel	250,000
Station 22 Renovation	99,812
Exhaust Removal System	50,000

Silver Sands/Bethune Beach MSD Fund

Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	15,451	15,380
Miscellaneous Revenues	50	0
Subtotal Revenues	15,501	15,380
Fund Balance	4,900	19,034
Total Revenues	20,401	34,414

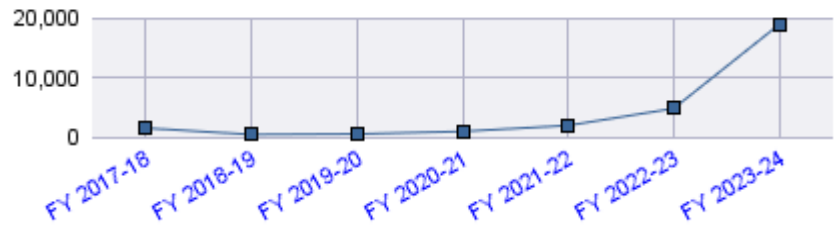
Operating Revenues



Millage Rate History

FY 2017-18	0.0150
FY 2018-19	0.0150
FY 2019-20	0.0150
FY 2020-21	0.0144
FY 2021-22	0.0144
FY 2022-23	0.0129
FY 2023-24	0.0117

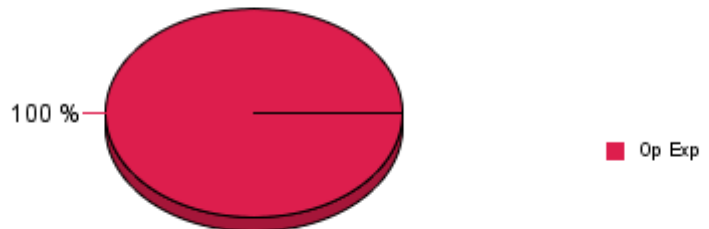
Budgeted Fund Balance History



Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Operating Expenses	20,401	16,019
Subtotal Expenditures	20,401	16,019
Reserves	0	18,395
Total Expenses	20,401	34,414

Operating Expenses



Reserve Summary

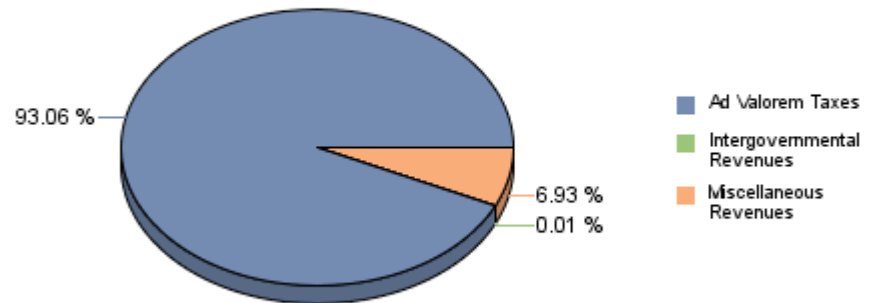
Future Capital Reserves	18,395
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Volusia ECHO Fund

Fiscal Year 2023-24 Revenues

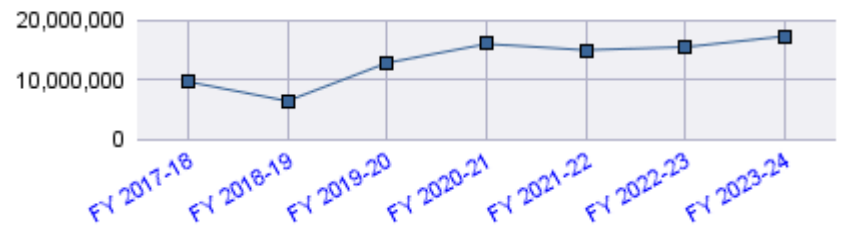
Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	9,371,332	10,581,244
Intergovernmental Revenues	985	1,014
Miscellaneous Revenues	93,679	787,594
Subtotal Revenues	9,465,996	11,369,852
Fund Balance	15,575,178	17,395,759
Total Revenues	25,041,174	28,765,611

Operating Revenues



Millage Rate History		Position History - FTE	
FY 2017-18	0.2000	FY 2017-18	
FY 2018-19	0.2000	FY 2018-19	
FY 2019-20	0.2000	FY 2019-20	
FY 2020-21	0.0000	FY 2020-21	
FY 2021-22	0.2000	FY 2021-22	3.00
FY 2022-23	0.2000	FY 2022-23	3.00
FY 2023-24	0.2000	FY 2023-24	3.00

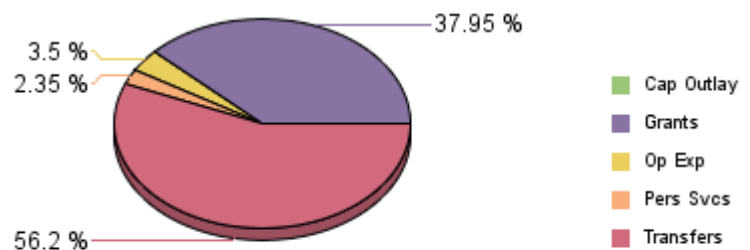
Budgeted Fund Balance History



Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	260,139	299,861
Operating Expenses	369,508	446,408
Capital Outlay	8,765	0
Grants and Aids	4,800,784	4,846,159
Interfund Transfers	1,500,000	7,177,120
Subtotal Expenditures	6,939,196	12,769,548
Reserves	18,101,978	15,996,063
Total Expenses	25,041,174	28,765,611

Operating Expenses



Reserve Summary

Future Capital Reserves 15,996,063

Transfers Out

Transfers to Capital Impr Projects Fund 5,677,120
Transfers to Trails Project Fund 1,500,000

Volusia Forever Land Acquisition Fund

Fiscal Year 2023-24 Revenues

Revenues	FY 2022-23 Budget	FY 2023-24 Budget
Ad Valorem Taxes	9,371,332	10,581,244
Miscellaneous Revenues	8,096	249,643
Subtotal Revenues	9,379,428	10,830,887
Fund Balance	3,417,345	7,886,889
Total Revenues	12,796,773	18,717,776

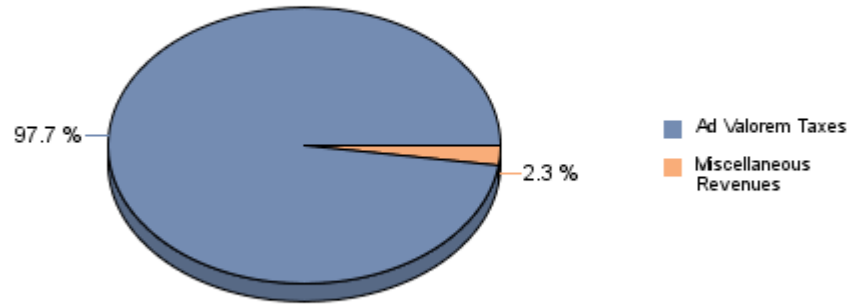
Millage Rate History

FY 2021-22	0.2000
FY 2022-23	0.2000
FY 2023-24	0.2000

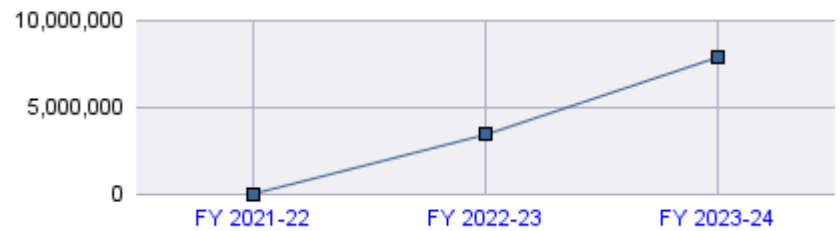
Position History - FTE

FY 2021-22	2.00
FY 2022-23	2.00
FY 2023-24	2.00

Operating Revenues



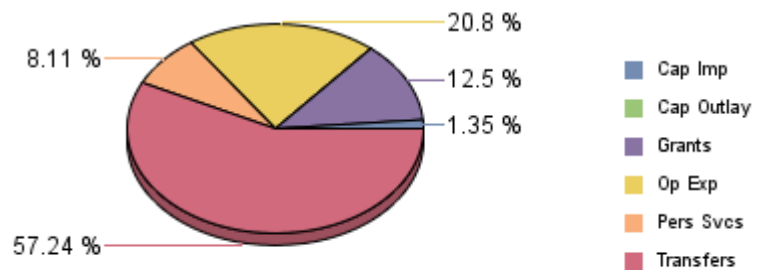
Budgeted Fund Balance History



Fiscal Year 2023-24 Expenditures

Expenditures	FY 2022-23 Budget	FY 2023-24 Budget
Personnel Services	174,172	224,613
Operating Expenses	518,923	576,128
Capital Outlay	9,000	0
Capital Improvements	0	37,500
Grants and Aids	300,784	346,159
Interfund Transfers	1,391,784	1,585,757
Subtotal Expenditures	2,394,663	2,770,157
Reserves	10,402,110	15,947,619
Total Expenses	12,796,773	18,717,776

Operating Expenses



Reserve Summary

Maint & Operations Reserves 15,947,619

Transfers Out

Transfers to Forever Land Management 1,585,757

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund

FUND	FY 2021-22 Budget			FY 2022-23 Budget			FY 2023-24 Budget		
	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv
001 - General Fund	957.00	511.00	1,037.08	963.00	510.00	1,042.33	971.00	511.00	1,052.83
002 - Emergency Medical Services	244.00	14.00	248.50	267.00	14.00	271.50	271.00	11.00	276.25
101 - Coronavirus Relief	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
103 - County Transportation Trust	177.00	7.00	179.45	177.00	7.00	179.45	180.00	7.00	182.45
104 - Library	176.00	9.00	180.50	175.00	9.00	179.50	175.00	7.00	178.50
105 - E Volusia Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
114 - Ponce De Leon Inlet and Port Distr	8.00	0.00	8.00	9.00	0.00	9.00	9.00	0.00	9.00
117 - Building Permits	26.00	0.00	26.00	25.00	0.00	25.00	28.00	0.00	28.00
118 - Ocean Center	41.00	0.00	41.00	41.00	0.00	41.00	41.00	0.00	41.00
120 - Municipal Service District	67.00	0.00	67.00	72.00	0.00	72.00	73.00	0.00	73.00
123 - Inmate Welfare Trust	13.00	0.00	13.00	14.00	0.00	14.00	7.00	0.00	7.00
130 - Economic Development	10.00	0.00	10.00	8.00	0.00	8.00	8.00	0.00	8.00
140 - Fire Rescue District	184.00	1.00	184.50	206.00	0.00	206.00	211.00	1.00	211.50
155 - Impact Fee Administration	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
159 - Stormwater Utility	54.00	1.00	54.75	54.00	1.00	54.75	54.00	1.00	54.75
160 - Volusia ECHO	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
162 - Volusia Forever Land Acquisition	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
163 - Land Management	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00
167 - Opioid Regional Settlement Fund	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
440 - Waste Collection	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450 - Solid Waste	68.00	0.00	68.00	74.00	0.00	74.00	74.00	0.00	74.00
451 - Daytona Beach International Airpor	55.00	0.00	55.00	57.00	0.00	57.00	57.00	0.00	57.00
456 - Transit Services	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	7.00
457 - Water and Sewer Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
475 - Parking Garage	5.00	0.00	5.00	5.00	0.00	5.00	6.00	0.00	6.00
Total - Operating Funds	2,192.00	543.00	2,284.78	2,256.00	541.00	2,347.53	2,282.00	538.00	2,376.28
513 - Equipment Maintenance	50.00	0.00	50.00	50.00	0.00	50.00	46.00	0.00	46.00
521 - Insurance Management	9.00	0.00	9.00	7.00	0.00	7.00	7.00	0.00	7.00
530 - Group Insurance	2.00	0.00	2.00	3.00	0.00	3.00	3.00	0.00	3.00
Total - Non-Operating Funds	61.00	0.00	61.00	60.00	0.00	60.00	56.00	0.00	56.00
Attrition			18.00			24.00			24.00
Unfunded			92.00			90.00			96.00

Summary of Capital Outlay by Fund

FY 2023-24

Fund		New Request	Carryforward	Total Request
<u>Countywide Funds</u>				
001	General Fund	2,359,091	439,300	2,798,391
104	Library	129,525	0	129,525
	Total Countywide Funds	\$2,488,616	\$439,300	\$2,927,916
<u>Special Revenue Funds</u>				
002	Emergency Medical Services	1,279,650	598,702	1,878,352
103	County Transportation Trust	1,407,010	24,000	1,431,010
105	E Volusia Mosquito Control	1,223,600	0	1,223,600
109	Tree Mitigation	2,408	0	2,408
114	Ponce De Leon Inlet and Port District	10,900	0	10,900
117	Building Permits	17,500	0	17,500
118	Ocean Center	107,050	0	107,050
120	Municipal Service District	60,337	0	60,337
123	Inmate Welfare Trust	22,000	0	22,000
140	Fire Rescue District	672,485	624,700	1,297,185
159	Stormwater Utility	770,000	0	770,000
163	Land Management	60,000	0	60,000
178	Beach Management Fund	313,479	0	313,479
	Total Special Revenue Funds	\$5,946,419	\$1,247,402	\$7,193,821
<u>Enterprise Funds</u>				
450	Solid Waste	4,380,078	0	4,380,078
451	Daytona Beach International Airport	634,000	0	634,000
457	Water and Sewer Utilities	196,002	0	196,002
475	Parking Garage	7,000	0	7,000
	Total Enterprise Funds	\$5,217,080		\$5,217,080
TOTAL OPERATING FUNDS		\$13,652,115	\$1,686,702	\$15,338,817

Summary of Capital Outlay by Fund

FY 2023-24

Fund		New Request	Carryforward	Total Request
<u>Capital Projects Funds</u>				
305	800 MHz Capital	210,760	60,000	270,760
313	Beach Capital Projects	0	252,061	252,061
	Total Capital Projects Funds	\$210,760	\$312,061	\$522,821
<u>Internal Service Funds</u>				
511	Computer Replacement	1,768,100	0	1,768,100
513	Equipment Maintenance	454,860	0	454,860
514	Fleet Replacement	8,417,482	0	8,417,482
	Total Internal Service Funds	\$10,640,442		\$10,640,442
TOTAL NON-OPERATING FUNDS		\$10,851,202	\$312,061	\$11,163,263
TOTAL ALL FUNDS		\$24,503,317	\$1,998,763	\$26,502,080

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund					
Corrections					
Body Cameras	58	1,100	63,800	0	63,800
Commercial Kitchen Equipment	1	50,000	50,000	0	50,000
Commercial Medical Equipment	1	25,000	25,000	0	25,000
Security Cameras	50	1,500	75,000	0	75,000
Tasers	10	1,600	16,000	0	16,000
VCF Water Heaters	3	20,000	60,000	0	60,000
Zebra Handheld Scanners	10	1,327	13,270	0	13,270
		100,527	303,070	0	303,070
Environmental Management					
Anchor Pole	1	5,000	5,000	0	5,000
		5,000	5,000	0	5,000
Fire Rescue Services					
Edraulics Spreader and Cutter	1	35,000	35,000	0	35,000
Strongarm Tool	1	14,550	14,550	0	14,550
		49,550	49,550	0	49,550
Information Technology					
DeLand Data Center UPS - CF	1	355,000	0	355,000	355,000
Network Switch	1	175,000	175,000	0	175,000
Phone System Upgrade	1	242,500	242,500	0	242,500
Replacement of UPS Units	1	75,000	75,000	0	75,000
Server Rack	1	10,000	10,000	0	10,000
Server Replacement	11	38,000	418,000	0	418,000
Storage Area Network	1	195,000	195,000	0	195,000
Tape Library - CF	1	80,000	0	80,000	80,000
Time Clock Replacement	5	4,000	20,000	0	20,000
Wireless Access Point Replacements	1	45,000	45,000	0	45,000
		1,219,500	1,180,500	435,000	1,615,500
Justice System General Operations					
Courtroom Audio/Visual Equipment Refresh	4	66,669	266,676	0	266,676
Network Switch	2	5,000	10,000	0	10,000
Replacement Desktops	40	1,200	48,000	0	48,000
Replacement Laptops	10	1,600	16,000	0	16,000
Server Rack	1	2,000	2,000	0	2,000
Server Rack Backup Power	4	2,000	8,000	0	8,000
		78,469	350,676	0	350,676

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund					
Medical Examiner					
Autopsy Saw	1	2,800	2,800	0	2,800
Printer for Fingerprint Scanner	1	2,200	2,200	0	2,200
		5,000	5,000	0	5,000
Parks Recreation & Culture					
Airport 10' Aluminum Trailer	1	4,500	4,500	0	4,500
Airport Barn Boat Trailer	1	5,000	5,000	0	5,000
Ballfields Rotary Mower	1	13,000	13,000	0	13,000
Chuck Lennon Park Scoreboards	1	15,000	15,000	0	15,000
Gator Vehicle - Ballfields	1	11,000	11,000	0	11,000
Lake Ashby Crown Trailer	1	10,000	10,000	0	10,000
Lake Ashby Mower	1	24,000	24,000	0	24,000
Lane Shark Mower	1	5,500	5,500	0	5,500
Strickland Trailer	1	7,000	7,000	0	7,000
		95,000	95,000	0	95,000
Public Protection Services					
Computer Voice Stress Analyzer	1	12,000	12,000	0	12,000
		12,000	12,000	0	12,000
State Mandated Costs					
Evidence Storage System with Equipment	1	100,000	100,000	0	100,000
Hard Drives	1	25,000	25,000	0	25,000
IT Hardware	1	22,000	22,000	0	22,000
Laptops	2	2,250	4,500	0	4,500
Scanner	1	1,500	1,500	0	1,500
Synology Memory Modules	2	4,000	8,000	0	8,000
		154,750	161,000	0	161,000
County Manager					
Cargo Van	1	60,000	60,000	0	60,000
		60,000	60,000	0	60,000
Facility Management					
Laptop for Special Projects Coordinator Position - CF	1	2,300	0	2,300	2,300
Replacement Plans Plotter	1	5,000	5,000	0	5,000
Security Equipment - Badge ID Printer	1	20,000	20,000	0	20,000
Service Truck #1	1	39,951	39,951	0	39,951
Service Truck #2	1	51,816	51,816	0	51,816
Tablets for Apprentice Trades Worker Program - CF	2	1,000	0	2,000	2,000
Adopted Budget	County of Volusia	120,067	116,767	4,300	121,067

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund					
Justice System Administration					
Executive Courtroom Chairs	2	1,250	2,500	0	2,500
		1,250	2,500	0	2,500
Emergency Medical Administration					
Office Furniture	1	14,028	14,028	0	14,028
Portable Radios	1	4,000	4,000	0	4,000
		18,028	18,028	0	18,028
TOTAL FUND 001 - General Fund			\$2,359,091	\$439,300	\$2,798,391
Fund: 002 - Emergency Medical Services					
Emergency Medical Services					
Ambulance - CF	1	305,000	0	305,000	305,000
Cardiac Monitor Mounts	12	2,000	24,000	0	24,000
Cardiac Monitors	12	32,000	384,000	0	384,000
Driving Simulator	1	125,000	125,000	0	125,000
Gallagher System	1	20,000	20,000	0	20,000
GETAC Tablets	27	3,100	83,700	0	83,700
GPS Vehicle Kits	5	4,390	21,950	0	21,950
MCI Trailer - CF	1	80,500	0	80,500	80,500
Oxygen Generator - CF	1	210,500	0	210,500	210,500
Powerload System	4	28,000	112,000	0	112,000
Security Camera System	1	14,000	14,000	0	14,000
Shower Trailer	1	120,000	120,000	0	120,000
Stair Chairs	40	5,000	200,000	0	200,000
Station Alert System	2	10,000	20,000	0	20,000
Traffic Signal Pre-Emption Devices	5	10,000	50,000	0	50,000
Ventilators	7	15,000	105,000	0	105,000
		984,490	1,279,650	596,000	1,875,650
Treasury & Billing					
Laptop - CF	1	2,702	0	2,702	2,702
		2,702	0	2,702	2,702
TOTAL FUND 002 - Emergency Medical Services			\$1,279,650	\$598,702	\$1,878,352

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 103 - County Transportation Trust					
Road and Bridge					
10' Bush Hog Mowing Deck	1	26,510	26,510	0	26,510
Boat Trailer	1	15,000	15,000	0	15,000
Flatbed	1	240,000	240,000	0	240,000
Grader	1	309,000	309,000	0	309,000
Message Board	1	20,000	20,000	0	20,000
Mixer - CF	1	5,000	0	5,000	5,000
Outboard Motor - CF	1	15,000	0	15,000	15,000
Scag Mower	1	17,000	17,000	0	17,000
Scag Mower #2	1	17,000	17,000	0	17,000
Slope Mower	1	378,000	378,000	0	378,000
Utility Boat	1	35,000	35,000	0	35,000
Welder - CF	1	4,000	0	4,000	4,000
		1,081,510	1,057,510	24,000	1,081,510
Traffic Engineering					
Dump Trucks	2	150,000	300,000	0	300,000
Laptops	4	1,000	4,000	0	4,000
Radars	9	4,500	40,500	0	40,500
Radar with Starnext	1	5,000	5,000	0	5,000
		160,500	349,500	0	349,500
TOTAL FUND 103 - County Transportation Trust			\$1,407,010	\$24,000	\$1,431,010
Fund: 104 - Library					
Library Services					
Early Literacy Computers	5	4,150	20,750	0	20,750
Library Furniture	2	1,500	3,000	0	3,000
Network Equipment	11	5,525	60,775	0	60,775
Security Camera Equipment	1	10,000	10,000	0	10,000
Servers	3	10,000	30,000	0	30,000
Various Equipment Purchased by Friends of the Library	1	5,000	5,000	0	5,000
		36,175	129,525	0	129,525
TOTAL FUND 104 - Library			\$129,525	\$0	\$129,525

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<u>Fund: 105 - E Volusia Mosquito Control</u>					
Mosquito Control					
10x10 Pop Up Canopy	1	1,300	1,300	0	1,300
10x20 Pop Up Canopy	1	2,300	2,300	0	2,300
1/2 Ton 4x4 Truck with Super Cab	3	45,000	135,000	0	135,000
DropVision with Fluorescent Scope	1	35,000	35,000	0	35,000
Mosquito Control Helicopter	1	1,050,000	1,050,000	0	1,050,000
		1,133,600	1,223,600	0	1,223,600
TOTAL FUND 105 - E Volusia Mosquito Control			\$1,223,600	\$0	\$1,223,600
<u>Fund: 109 - Tree Mitigation</u>					
Environmental Management					
Computer	1	2,408	2,408	0	2,408
		2,408	2,408	0	2,408
TOTAL FUND 109 - Tree Mitigation			\$2,408	\$0	\$2,408
<u>Fund: 114 - Ponce De Leon Inlet and Port District</u>					
Coastal					
Inlet Park Utility Vehicle	1	10,900	10,900	0	10,900
		10,900	10,900	0	10,900
TOTAL FUND 114 - Ponce De Leon Inlet and Port District			\$10,900	\$0	\$10,900
<u>Fund: 117 - Building Permits</u>					
Building and Code Administration					
Desktop Computer	1	2,500	2,500	0	2,500
Desktop Computers	2	2,500	5,000	0	5,000
Scanner	1	10,000	10,000	0	10,000
		15,000	17,500	0	17,500
TOTAL FUND 117 - Building Permits			\$17,500	\$0	\$17,500

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<u>Fund: 118 - Ocean Center</u>					
Ocean Center					
Dual Trash and Recycling Receptacles	1	50,000	50,000	0	50,000
Pressure Washer	1	3,500	3,500	0	3,500
Segway Replacement (3 units)	1	21,000	21,000	0	21,000
Wireless Microphones	1	32,550	32,550	0	32,550
		107,050	107,050	0	107,050
TOTAL FUND 118 - Ocean Center			\$107,050	\$0	\$107,050
<u>Fund: 120 - Municipal Service District</u>					
Animal Control					
Autoclave	1	7,000	7,000	0	7,000
Centrifuge Statspin VT	1	1,900	1,900	0	1,900
Fold-Up Gurney	1	2,000	2,000	0	2,000
Heated Surgery Table	1	6,000	6,000	0	6,000
Pulse Oximeter/Multiparameter Monitor - Clinic	1	5,000	5,000	0	5,000
Pulse Oximeter/Multiparameter Monitor - Mobile	1	5,000	5,000	0	5,000
Surgery Light	2	5,000	10,000	0	10,000
Syringe Pump	1	1,500	1,500	0	1,500
Washer/Dryer	1	17,405	17,405	0	17,405
		50,805	55,805	0	55,805
Planning and Development Services					
Historical Markers	2	2,266	4,532	0	4,532
		2,266	4,532	0	4,532
TOTAL FUND 120 - Municipal Service District			\$60,337	\$0	\$60,337
<u>Fund: 123 - Inmate Welfare Trust</u>					
Corrections					
Zero Turn Mowers	2	11,000	22,000	0	22,000
		11,000	22,000	0	22,000
			\$22,000	\$0	\$22,000

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 140 - Fire Rescue District					
Fire Rescue Services					
Antenna for FOC - CF	1	7,200	0	7,200	7,200
Appliances	1	8,112	8,112	0	8,112
Complete Extrication Toolset	3	43,951	131,853	0	131,853
Expedition/Tahoe SUV 4x4	1	60,000	60,000	0	60,000
Folding Basket Litter	3	3,700	11,100	0	11,100
Headset Communications Package	3	6,490	19,470	0	19,470
Opticom System	2	5,400	10,800	0	10,800
Power Cots	2	25,000	50,000	0	50,000
Power Loaders	2	30,000	60,000	0	60,000
Replacement RIT Packs	1	8,500	8,500	0	8,500
Rescue Struts	4	3,500	14,000	0	14,000
Smart Board - CF	1	8,000	0	8,000	8,000
Station Generator	1	60,000	60,000	0	60,000
Tender - 3,000 Gallon - CF	1	594,000	0	594,000	594,000
Thermal Imaging Camera	1	8,500	8,500	0	8,500
Training Center Lull/Forklift	1	225,000	225,000	0	225,000
UTV Replacement for Training - CF	1	15,500	0	15,500	15,500
Ventilation Fan	1	5,150	5,150	0	5,150
		1,118,003	672,485	624,700	1,297,185
TOTAL FUND 140 - Fire Rescue District			\$672,485	\$624,700	\$1,297,185
Fund: 159 - Stormwater Utility					
Stormwater					
3/4 Ton Pick-up Truck	1	50,000	50,000	0	50,000
Skid Sprayer 200 Gallons	1	10,000	10,000	0	10,000
Skid Steer with Bucket	1	100,000	100,000	0	100,000
Street Sweeper	1	370,000	370,000	0	370,000
Tri-Axle Tandem Dump Truck	1	240,000	240,000	0	240,000
		770,000	770,000	0	770,000
TOTAL FUND 159 - Stormwater Utility			\$770,000	\$0	\$770,000

**Detail of Capital Outlay by Fund
FY 2023-24**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 163 - Land Management					
Land Management					
Grader Implement	1	11,500	11,500	0	11,500
Mulching Mower	1	35,000	35,000	0	35,000
Pyroshot Hand Launcher	1	5,000	5,000	0	5,000
Remote Cameras and Gate	1	5,000	5,000	0	5,000
Trailer	1	3,500	3,500	0	3,500
		60,000	60,000	0	60,000
TOTAL FUND 163 - Land Management			\$60,000	\$0	\$60,000

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 178 - Beach Management Fund					
Beach Safety Ocean Rescue					
All Terrain Vehicles	6	9,450	56,700	0	56,700
Automated External Defibrillators	2	1,399	2,798	0	2,798
Axon Core Plus Bundle	1	17,898	17,898	0	17,898
Ballistic Vests	15	1,205	18,075	0	18,075
Beach Wheelchairs	2	2,575	5,150	0	5,150
Drone	2	8,075	16,150	0	16,150
License Plate Readers	2	22,000	44,000	0	44,000
Rapid ID	1	3,249	3,249	0	3,249
Refrigerator	1	2,499	2,499	0	2,499
Rescue Jet Ski	2	11,650	23,300	0	23,300
Rescue Sled	4	2,165	8,660	0	8,660
Storage Shed - Lighthouse Point Park	1	7,500	7,500	0	7,500
		89,665	205,979	0	205,979
Coastal					
Cascade Truck	1	20,000	20,000	0	20,000
Replacement Vehicle	1	33,000	33,000	0	33,000
		53,000	53,000	0	53,000
Environmental Management					
Analytical Balance	1	3,000	3,000	0	3,000
Anesthesia Machine - Birds	1	2,500	2,500	0	2,500
Anesthesia Machine - Turtless	1	2,500	2,500	0	2,500
Bronchofiber Video Scope	1	9,000	9,000	0	9,000
Chiller - Large System - Turtle B	1	2,700	2,700	0	2,700
Chiller - Small System - Fishes Quarantine 1	1	1,700	1,700	0	1,700
Computer	1	2,400	2,400	0	2,400
Endoscope Computer Processing System	1	8,000	8,000	0	8,000
Heater Controller - Large System - Turtle D2	1	1,400	1,400	0	1,400
Heater - Small System - Turtle Quarantine 2	1	1,700	1,700	0	1,700
Potentiometric Titrator	1	7,500	7,500	0	7,500
Projector	1	1,000	1,000	0	1,000
Sand Filter 2 - Main	1	2,000	2,000	0	2,000
Stat Spin Centrifuge - Birds	1	1,600	1,600	0	1,600
Video Processor/Light Source	1	7,500	7,500	0	7,500
		54,500	54,500	0	54,500
TOTAL FUND 178 - Beach Management Fund			\$313,479	\$0	\$313,479

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 450 - Solid Waste					
Solid Waste					
59 HO Turbo Diesel Cold Water Jetter	1	92,000	92,000	0	92,000
800 Gal Water Tank Trailer	1	20,000	20,000	0	20,000
966H Loader	1	530,000	530,000	0	530,000
Compactor 836 K	1	1,300,000	1,300,000	0	1,300,000
D6XE Dozer	1	659,118	659,118	0	659,118
Litter Fence	2	10,400	20,800	0	20,800
Mobile Security Camera	1	46,100	46,100	0	46,100
Network Video Recorder	1	7,000	7,000	0	7,000
Off Road Dump	1	579,000	579,000	0	579,000
Roll Off Container	2	15,500	31,000	0	31,000
Roll Off Containers 30 Yard	2	8,250	16,500	0	16,500
Roll Off Truck	1	260,000	260,000	0	260,000
Skid Trac Steer	1	100,000	100,000	0	100,000
Surface Emissions Gas Monitor with Handheld GPS	1	27,000	27,000	0	27,000
Transfer Truck Tractor	2	203,280	406,560	0	406,560
Transfer Truck Trailer	2	142,500	285,000	0	285,000
		4,000,148	4,380,078	0	4,380,078
TOTAL FUND 450 - Solid Waste			\$4,380,078	\$0	\$4,380,078

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 451 - Daytona Beach International Airport					
Airport					
75K Plane Skate	1	40,000	40,000	0	40,000
Airfield Vault UPS	1	25,000	25,000	0	25,000
ALIS Airside	1	80,000	80,000	0	80,000
Amadeus Storage System Ph2	1	120,000	120,000	0	120,000
Cannon L-72 400 Hz GPU Loadbank	1	8,500	8,500	0	8,500
East Employee Lot Awning	1	25,000	25,000	0	25,000
Foreign Object Debris (FOD) Boss	1	8,000	8,000	0	8,000
Genie GS 3246 Scissor Lift 38'	1	28,000	28,000	0	28,000
John Deere Mower Z994R	1	16,000	16,000	0	16,000
Light Cart Towers	4	17,500	70,000	0	70,000
Portable Trailer	1	15,000	15,000	0	15,000
Replace 2 Lighted X's	2	30,000	60,000	0	60,000
Speed Alert Signs for Midway/Bellevue	3	4,500	13,500	0	13,500
Trailer 6' x 18'	1	8,000	8,000	0	8,000
Trailer 8' x 20'	1	12,000	12,000	0	12,000
Ventrac 4520Y Compact Center Articulating Tractor AWD	1	35,000	35,000	0	35,000
		472,500	564,000	0	564,000
Fire Rescue Services					
Onboard ARFF Foam Proportional Testing Units	2	35,000	70,000	0	70,000
		35,000	70,000	0	70,000
TOTAL FUND 451 - Daytona Beach International Airport			\$634,000	\$0	\$634,000
Fund: 457 - Water and Sewer Utilities					
Water Resources and Utilities					
Ops and Treatment Plant Equipment	1	196,002	196,002	0	196,002
		196,002	196,002	0	196,002
TOTAL FUND 457 - Water and Sewer Utilities			\$196,002	\$0	\$196,002
Fund: 475 - Parking Garage					
Ocean Center					
Segway Replacement (1 Unit)	1	7,000	7,000	0	7,000
		7,000	7,000	0	7,000
TOTAL FUND 475 - Parking Garage			\$7,000	\$0	\$7,000
Total OPERATING FUNDS			\$13,652,115	\$1,686,702	\$15,338,817

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 305 - 800 MHz Capital					
Capital Projects					
800 MHz Radio Upgrades	287	480	137,760	0	137,760
Microwave Power Supply	1	3,000	3,000	0	3,000
Radio Control Point UPS	1	70,000	70,000	0	70,000
Radio Control Point UPS - CF	1	60,000	0	60,000	60,000
		133,480	210,760	60,000	270,760
TOTAL FUND 305 - 800 MHz Capital			\$210,760	\$60,000	\$270,760
Fund: 313 - Beach Capital Projects					
Capital Projects					
Upgrades to Beach Gates - CF	1	102,061	0	102,061	102,061
Way Finding Signs - CF	1	150,000	0	150,000	150,000
		252,061	0	252,061	252,061
TOTAL FUND 313 - Beach Capital Projects			\$0	\$252,061	\$252,061
Fund: 511 - Computer Replacement					
Information Technology					
PC Replacement Program	1,415	1,200	1,698,000	0	1,698,000
		1,200	1,698,000	0	1,698,000
County Manager					
4K HDR LED Commercial TV	2	2,600	5,200	0	5,200
Blackmagic G2 Camera with Fujinon	1	11,000	11,000	0	11,000
Camera with 24x Optical Zoom	4	7,000	28,000	0	28,000
Cardioid Gooseneck Microphone	14	350	4,900	0	4,900
Custon Production Van Interior	1	9,000	9,000	0	9,000
TCK Training Room Podium	1	5,000	5,000	0	5,000
vMix Backup Production Switcher	1	7,000	7,000	0	7,000
		41,950	70,100	0	70,100
TOTAL FUND 511 - Computer Replacement			\$1,768,100	\$0	\$1,768,100

Detail of Capital Outlay by Fund FY 2023-24

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 513 - Equipment Maintenance					
Fleet Management					
7 Passenger Vehicle	1	31,500	31,500	0	31,500
A/C Machine	1	8,000	8,000	0	8,000
Battery Tester	1	5,000	5,000	0	5,000
Column Lifts	2	55,000	110,000	0	110,000
Diagnostic Scanner	1	8,000	8,000	0	8,000
Diagnostic Tools	5	2,000	10,000	0	10,000
Dispenser	2	10,680	21,360	0	21,360
Ice Machine	1	5,000	5,000	0	5,000
Jack Stands	2	5,000	10,000	0	10,000
Portacool	2	4,000	8,000	0	8,000
Service Truck	1	85,000	85,000	0	85,000
Service Truck with Hydraulic Crane	1	150,000	150,000	0	150,000
Telescopic Jack	1	3,000	3,000	0	3,000
		372,180	454,860	0	454,860
TOTAL FUND 513 - Equipment Maintenance			\$454,860	\$0	\$454,860
Fund: 514 - Fleet Replacement					
Fleet Management					
Vehicle Replacement Program - 101 Vehicles/ Equipment - Base	1	8,417,482	8,417,482	0	8,417,482
		8,417,482	8,417,482	0	8,417,482
TOTAL FUND 514 - Fleet Replacement			\$8,417,482	\$0	\$8,417,482
Total NON-OPERATING FUNDS			\$10,851,202	\$312,061	\$11,163,263
TOTAL ALL FUNDS			\$24,503,317	\$1,998,763	\$26,502,080

Summary of Capital Improvements by Fund

FY 2023-24

Fund		New Request	Carryforward	Total Request
Countywide Funds				
001	General Fund	15,549,408	8,556,964	24,106,372
104	Library	365,825	0	365,825
	Total Countywide Funds	\$15,915,233	\$8,556,964	\$24,472,197
Special Revenue Funds				
002	Emergency Medical Services	1,861,543	0	1,861,543
103	County Transportation Trust	8,060,000	5,283,300	13,343,300
113	Road Proportionate Share	17,672,594	0	17,672,594
114	Ponce De Leon Inlet and Port District	450,000	0	450,000
118	Ocean Center	387,800	0	387,800
120	Municipal Service District	247,000	360,000	607,000
123	Inmate Welfare Trust	0	50,000	50,000
131	Road Impact Fees-Zone 1 (Northeast)	200,000	800,000	1,000,000
132	Road Impact Fees-Zone 2 (Southeast)	800,000	0	800,000
133	Road Impact Fees-Zone 3 (Southwest)	2,140,000	2,400,000	4,540,000
134	Road Impact Fees-Zone 4 (Northwest)	0	4,199,317	4,199,317
136	Park Impact Fees-Zone 1 (Northeast)	550,000	0	550,000
138	Park Impact Fees-Zone 3 (Southwest)	250,000	0	250,000
139	Park Impact Fees-Zone 4 (Northwest)	275,000	0	275,000
140	Fire Rescue District	15,915,000	2,361,218	18,276,218
150	Countywide Fire Impact Fee	0	335,000	335,000
159	Stormwater Utility	750,000	0	750,000
162	Volusia Forever Land Acquisition	37,500	0	37,500
163	Land Management	130,000	0	130,000
178	Beach Management Fund	1,060,000	1,050,000	2,110,000
	Total Special Revenue Funds	\$50,786,437	\$16,838,835	\$67,625,272
Enterprise Funds				
450	Solid Waste	4,065,000	625,000	4,690,000
451	Daytona Beach International Airport	225,000	425,000	650,000
452	Airport Passenger Facility Charge	750,000	0	750,000
457	Water and Sewer Utilities	19,961,950	0	19,961,950
475	Parking Garage	1,986,000	625,000	2,611,000
	Total Enterprise Funds	\$26,987,950	\$1,675,000	\$28,662,950
TOTAL OPERATING FUNDS		\$93,689,620	\$27,070,799	\$120,760,419

Summary of Capital Improvements by Fund

FY 2023-24

Fund		New Request	Carryforward	Total Request
Capital Projects Funds				
305	800 MHz Capital	910,000	0	910,000
313	Beach Capital Projects	1,232,974	2,885,489	4,118,463
314	Port Authority Capital Projects	3,200,000	0	3,200,000
318	Ocean Center	5,161,642	0	5,161,642
326	Park Projects	150,000	0	150,000
328	Trail Projects	5,143,000	350,000	5,493,000
360	ECHO Direct County Expenditures	5,677,120	0	5,677,120
378	Mosquito Control Capital	1,750,000	0	1,750,000
Total Capital Projects Funds		\$23,224,736	\$3,235,489	\$26,460,225
Internal Service Funds				
513	Equipment Maintenance	250,000	0	250,000
Total Internal Service Funds		\$250,000		\$250,000
TOTAL NON-OPERATING FUNDS		\$23,474,736	\$3,235,489	\$26,710,225
TOTAL ALL FUNDS		\$117,164,356	\$30,306,288	\$147,470,644

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 001 - General Fund</u>			
Environmental Management			
Laboratory Cabinets	3,000	0	3,000
	3,000	0	3,000
Clerk of the Circuit Court			
Wifi System and Hardware	350,000	0	350,000
	350,000	0	350,000
Office of the Sheriff			
Volusia Sheriff Office Latent Print Unit Bldg Envelope	75,000	0	75,000
Volusia Sheriff Office Operations Building Improvements PH2	275,000	0	275,000
	350,000	0	350,000
Corrections			
Branch Jail - Air Handler	3,000,000	0	3,000,000
Branch Jail - Air Handler Replacement Design - CF	0	300,000	300,000
Branch Jail - Chiller - CF	0	3,000,000	3,000,000
Branch Jail - Exterior Window Replacement Design	300,000	0	300,000
Branch Jail - Exterior Window Replacement Engineering	0	60,000	60,000
Branch Jail - Fire Suppression System	900,000	0	900,000
Branch Jail - Parking Lot Resurfacing - CF	0	400,000	400,000
Branch Jail - Potable Water Pipes - CF	0	800,000	800,000
	4,200,000	4,560,000	8,760,000
Emergency Management			
EOC Expansion - Engineering/Design	360,000	0	360,000
	360,000	0	360,000
Resource Stewardship			
Ag Center Fence Replacement	62,094	0	62,094
	62,094	0	62,094

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 001 - General Fund</u>			
Parks Recreation & Culture			
Bennett Park Fence Repair	10,000	0	10,000
Chuck Lennon Fence Repair	13,500	0	13,500
DeBary Hall AV Updates	8,500	0	8,500
DeBary Hall Caretaker and Tennant House Repairs	10,000	0	10,000
DeBary Hall HVAC Units	30,000	0	30,000
DeBary Hall Mansion Upstairs Bathroom Floor Replacement	8,000	0	8,000
Ed Stone Park Repave Parking & Boat Parking Area	150,000	0	150,000
Hester Park Resurface Tennis Court	90,000	0	90,000
Lake Ashby Caretaker Trailer Replacement	200,000	0	200,000
Lake Ashby Fishing Dock Repairs	425,000	0	425,000
Lake George Dock Repairs	150,000	0	150,000
Lake Monroe Caretaker Trailer Replacement	200,000	0	200,000
Parks Airport Office Repairs	225,000	0	225,000
Spruce Creek Park Repair Fishing Dock	200,000	0	200,000
Strickland Fence Repair	5,000	0	5,000
Strickland Rec. Building Painting	25,000	0	25,000
	1,750,000	0	1,750,000
Facility Management			
Agricultural Center - ADA Improvements & Security Upgrade	245,000	0	245,000
Carpet Repl. at Various County Facilities	250,000	0	250,000
City Island Courthouse-Generator/Elect. Upgrade Phase I - CF	0	100,000	100,000
DeLand Annex ADA Compliance - Entrance and Restroom	100,000	0	100,000
DeLand Annex ADA Compliance - Entrance and Restroom - CF	0	243,300	243,300
DeLand Annex ADA Compliance - Entrance and Restroom Phase II	50,000	0	50,000
Deland Courthouse Elevator #9 & #6 Modernization	350,000	0	350,000
DeLand Courthouse - Elevator Modernization - CF	0	900,000	900,000
Deland Courthouse Elevators #9 & #6 Modernization	50,000	0	50,000
DeLand Courthouse - Low Slope Roof Replacement Phase I - CF	0	370,710	370,710
DeLand Courthouse - Low Slope Roof Replacement Phase II	629,290	0	629,290
Deland Courthouse Service Elevator Expansion	350,000	0	350,000
DeLand Courthouse - Stormwater/Erosion Control - CF	0	100,000	100,000
DeLand Courthouse - Stormwater/Erosion Control - Eng - CF	0	60,000	60,000
Dunlawton Lifeguard Tower - CF	0	30,000	30,000
Emergency Repair Project Design	150,000	0	150,000
Emergency Service Request - Various Court Projects - Eng CF	0	75,000	75,000
Environmental Office (FMR State Attorney) Exterior Stairs	85,000	0	85,000
Environmental Office (FMR State Attorney) Exterior Stairs CF	0	90,000	90,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 001 - General Fund</u>			
Facility Management			
Flooring Replacement at Various Court Facilities	100,000	0	100,000
Foxman Justice Center Exterior Window Repl. Design	50,000	0	50,000
Foxman Justice Center - Generator/Electrical Upgrade - CF	0	15,000	15,000
Foxman Justice Center - Generator/Elect. Upgrade Phase I CF	0	300,000	300,000
Foxman Justice Center - Generator/Elect. Upgrade Phase II	20,000	0	20,000
Foxman Justice /Center - Lobby Updates/Restroom Reno - CF	0	300,000	300,000
Halifax Historical Museum Roof/HVAC - Phase II	60,000	0	60,000
Halifax Historic Museum Repair Design	75,000	0	75,000
Hester Daughtery Bldg. Improvements and Upgrades	150,000	0	150,000
Hester Daughtery Bldg.- ReEpoxy Floors	170,000	0	170,000
Hester Daughtery Bldg.- ReEpoxy Floors - CF	0	35,000	35,000
Historic Courthouse - Elevator Replacement	300,000	0	300,000
Historic Courthouse - Ext Wall Resealing	52,170	0	52,170
Historic Courthouse - Ext. Wall Resealing - CF	0	247,830	247,830
HVAC Repl. at Various County Facilities	270,000	0	270,000
Land Surveys and Appraisals	25,000	0	25,000
Marine Science Center - Bird Hospital Renovation - CF	0	25,000	25,000
Marine Science Center - Bird Hospital Renovation Phase II	45,000	0	45,000
MicroComputers Bldg. Infrastructure/Restroom Reno Phase II	85,000	0	85,000
MicroComputers Bldg. Infrastructure/Restroom Renovation - CF	0	315,000	315,000
Modular Furniture Replacement	250,000	0	250,000
New Smyrna Beach Annex Bldg. Env. - CF	0	250,000	250,000
New Smyrna Beach Annex Window Repl.	60,000	0	60,000
New Smyrna Beach Lifeguard Tower at 27th Ave - CF	0	300,000	300,000
Office Reconfigurations at Various Court Facilities	75,000	0	75,000
Roof Emergency Assessments & Repairs - Design	50,000	0	50,000
SECM-Building Envelope	75,038	0	75,038
SECM-Building Envelope (Courts)	50,025	0	50,025
SECM-Demand Chiller Flow Optimization at Multiple Sites	194,531	0	194,531
SECM-Demand Chiller Flow Optimization (Various Courts)	194,531	0	194,531
SECM-Demand Control Ventilation at Multiple Sites	42,737	0	42,737
SECM-Demand Control Ventilation at Multiple Sites (Courts)	42,737	0	42,737
SECM-DX Install (Direct Expansion Air Conditioning) DEVCC	23,727	0	23,727
SECM-Dynamic Variable Air Volume Optimization	29,875	0	29,875
SECM-Dynamic Variable Air Volume Optimization (Courts)	29,875	0	29,875
SECM-Emergency Ops. Center Energy Redundancy Ph1	869,175	0	869,175
SECM-High Efficiency Transformers	274,501	0	274,501
SECM-High Efficiency Transformers (Courts)	274,501	0	274,501

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 001 - General Fund</u>			
Facility Management			
SECM-Lighting Retrofit at Multiple Sites	1,066,817	0	1,066,817
SECM-Lighting Retrofit at Multiple Sites (Courts)	800,112	0	800,112
SECM-Occupancy Based HVAC Controls at Multiple Sites	3,796	0	3,796
SECM-Variable Frequency Drives	71,000	0	71,000
Thomas C. Kelly Bldg - ADA Restroom Improvements Phase I CF	0	125,000	125,000
Thomas C. Kelly Bldg - ADA Restroom Improvements Phase II	259,876	0	259,876
Thomas C. Kelly Bldg - ADA Restroom Improvements Phase II CF	0	115,124	115,124
Votran Transit Services Security Upgrades	75,000	0	75,000
	8,474,314	3,996,964	12,471,278
TOTAL FUND 001 - General Fund	\$15,549,408	\$8,556,964	\$24,106,372
<u>Fund: 002 - Emergency Medical Services</u>			
Emergency Medical Services			
Architectural Design for New EMS Headquarters	1,800,000	0	1,800,000
Flooring	61,543	0	61,543
	1,861,543	0	1,861,543
TOTAL FUND 002 - Emergency Medical Services	\$1,861,543	\$0	\$1,861,543

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 103 - County Transportation Trust</u>			
Engineering & Construction			
Doyle Road - Twisted Oak to Lush Ln. - CF	0	450,000	450,000
	0	450,000	450,000
Road and Bridge			
Bridge Repair Projects (Various Locations)	200,000	0	200,000
L.B Knox Bridge on High Bridge Road Deck Repair	2,000,000	0	2,000,000
Main Street Bridge Counterweight Metalizing	750,000	0	750,000
Main Street Bridge Mechanical System Components Phase II	175,000	0	175,000
	3,125,000	0	3,125,000
Traffic Engineering			
10th St. & NSB High School Construction	375,000	0	375,000
10th St. & NSB High School Design	45,000	0	45,000
173 - Saxon & Providence	725,000	0	725,000
338 - Taylor & Hensel	725,000	0	725,000
Taylor Rd. & Tomoka Farms - CF	0	425,000	425,000
	1,870,000	425,000	2,295,000
LOGT 5 Road Projects			
Advanced Permits & Engineering	700,000	0	700,000
Advanced Right of Way Acquisition	300,000	0	300,000
Countywide Safety Projects	1,000,000	0	1,000,000
Old Mission Rd. - Josephine St. to West Park Ave. - CF	0	3,008,300	3,008,300
Pioneer Trail Safety Impr - Tomoka Farm to Williamson	800,000	0	800,000
Pioneer Trail Safety Impr - Tomoka Farm to Williamson - CF	0	1,200,000	1,200,000
Pioneer Trail & Tomoka Farms Rd. Roundabout	265,000	0	265,000
Turnbull Bay Rd - Pioneer Tr to Sunset - CF	0	200,000	200,000
	3,065,000	4,408,300	7,473,300
TOTAL FUND 103 - County Transportation Trust	\$8,060,000	\$5,283,300	\$13,343,300

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 104 - Library</u>			
Library Services			
DeLand Regional Library Window Design	35,000	0	35,000
Deltona Regional Library Security Camera Upgrade	85,825	0	85,825
Dickerson Library Lighting	30,000	0	30,000
HVAC	100,000	0	100,000
Orange City Library Renovations	85,000	0	85,000
Ormond Beach Regional Library HVAC Roof Unit	30,000	0	30,000
	365,825	0	365,825
TOTAL FUND 104 - Library	\$365,825	\$0	\$365,825
<u>Fund: 113 - Road Proportionate Share</u>			
LOGT 5 Road Projects			
Construction	17,672,594	0	17,672,594
	17,672,594	0	17,672,594
TOTAL FUND 113 - Road Proportionate Share	\$17,672,594	\$0	\$17,672,594
<u>Fund: 114 - Ponce De Leon Inlet and Port District</u>			
Coastal			
Reef Deployments	200,000	0	200,000
Smyrna Dunes Park Restroom Expansion	100,000	0	100,000
Smyrna Dunes Walkway 3 Reconnection	150,000	0	150,000
	450,000	0	450,000
TOTAL FUND 114 - Ponce De Leon Inlet and Port District	\$450,000	\$0	\$450,000
<u>Fund: 118 - Ocean Center</u>			
Ocean Center			
Basketball Floor Replacement	175,000	0	175,000
Loading Dock Levelers	25,000	0	25,000
Metasys System Upgrade	127,800	0	127,800
Portable Risers	45,000	0	45,000
Stage Skirting	15,000	0	15,000
	387,800	0	387,800
TOTAL FUND 118 - Ocean Center	\$387,800	\$0	\$387,800

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 120 - Municipal Service District</u>			
Animal Control			
Animal Control Parking Lot Resurfacing - CF	0	40,000	40,000
Animal Control Roof	25,000	0	25,000
Animal Control Roof- Construction	150,000	0	150,000
Animal Control Windows	72,000	0	72,000
Pole Barn for Mobile Clinic - CF	0	320,000	320,000
	247,000	360,000	607,000
TOTAL FUND 120 - Municipal Service District	\$247,000	\$360,000	\$607,000
<u>Fund: 123 - Inmate Welfare Trust</u>			
Corrections			
Outdoor School - CF	0	50,000	50,000
	0	50,000	50,000
TOTAL FUND 123 - Inmate Welfare Trust	\$0	\$50,000	\$50,000
<u>Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</u>			
Engineering & Construction			
Dunn Ave Extension - Tomoka Farms Rd to LPGA Blvd - CF	0	800,000	800,000
Hand Ave Widening - Clyde Morris Blvd to Nova Rd	200,000	0	200,000
	200,000	800,000	1,000,000
TOTAL FUND 131 - Road Impact Fees-Zone 1 (Northeast)	\$200,000	\$800,000	\$1,000,000
<u>Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</u>			
Engineering & Construction			
Pioneer Tr. Safety Impr - Tomoka Farm to Williamson	800,000	0	800,000
	800,000	0	800,000
TOTAL FUND 132 - Road Impact Fees-Zone 2 (Southeast)	\$800,000	\$0	\$800,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</u>			
Engineering & Construction			
Rhode Island Extension - Veterans Mem Pkwy to Normandy Blvd	300,000	0	300,000
Veteran's Mem Pkwy Ext. - Graves - SR472 - Engineering	1,240,000	0	1,240,000
Veteran's Mem Pkwy Ext. - Graves - SR472 - Right of Way - CF	0	1,500,000	1,500,000
Veteran's Mem Pkwy Wide-Rhode Island-Graves - Eng. - CF	0	900,000	900,000
Veteran's Mem Pkwy Wide-Rhode Island-Graves - Right of Way	600,000	0	600,000
	2,140,000	2,400,000	4,540,000
TOTAL FUND 133 - Road Impact Fees-Zone 3 (Southwest)	\$2,140,000	\$2,400,000	\$4,540,000
<u>Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</u>			
Engineering & Construction			
Beresford Ave. - Blue Lake Ave. to MLK Jr. Beltway - CF	0	3,346,570	3,346,570
Orange Camp Rd. - MLK Blvd. to I-4 - CF	0	852,747	852,747
	0	4,199,317	4,199,317
TOTAL FUND 134 - Road Impact Fees-Zone 4 (Northwest)	\$0	\$4,199,317	\$4,199,317
<u>Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</u>			
Parks Recreation & Culture			
Bicentennial Park ADA Ramp	200,000	0	200,000
Highbridge Park	350,000	0	350,000
	550,000	0	550,000
TOTAL FUND 136 - Park Impact Fees-Zone 1 (Northeast)	\$550,000	\$0	\$550,000
<u>Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</u>			
Parks Recreation & Culture			
Lake Beresford Park Parking	250,000	0	250,000
	250,000	0	250,000
TOTAL FUND 138 - Park Impact Fees-Zone 3 (Southwest)	\$250,000	\$0	\$250,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</u>			
Parks Recreation & Culture			
Cypress Lake Parking Lot	130,000	0	130,000
Seville Parking Lot	145,000	0	145,000
	275,000	0	275,000
TOTAL FUND 139 - Park Impact Fees-Zone 4 (Northwest)	\$275,000	\$0	\$275,000
<u>Fund: 140 - Fire Rescue District</u>			
Fire Rescue Services			
Exhaust Removal System	50,000	0	50,000
Fire Services - Station 15/Hazmat - CF	0	15,000	15,000
Fire Station 13 Remodel	365,000	0	365,000
Fire Station 15/HAZMAT	15,000,000	0	15,000,000
Fire Station 32 Remodel	250,000	0	250,000
Fire Station 41 Remodel	250,000	0	250,000
Land for Station 47 - CF	0	32,000	32,000
Restroom Facility at Training Center - CF	0	256,284	256,284
Station 22 Engineering - CF	0	9,347	9,347
Station 22 Renovation	0	99,812	99,812
Station 22 Renovation - CF	0	1,076,648	1,076,648
Station 34 Renovation - CF	0	872,127	872,127
	15,915,000	2,361,218	18,276,218
TOTAL FUND 140 - Fire Rescue District	\$15,915,000	\$2,361,218	\$18,276,218
<u>Fund: 150 - Countywide Fire Impact Fee</u>			
Fire Rescue Services			
Land for Station 47 - CF	0	235,000	235,000
Restroom Facility at Training Center - CF	0	100,000	100,000
	0	335,000	335,000
TOTAL FUND 150 - Countywide Fire Impact Fee	\$0	\$335,000	\$335,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 159 - Stormwater Utility</u>			
Stormwater			
Land for Stormwater Projects	150,000	0	150,000
Local Projects	200,000	0	200,000
N. Peninsula Stormwater Improvements	300,000	0	300,000
Volusia Retention Pond	100,000	0	100,000
	750,000	0	750,000
TOTAL FUND 159 - Stormwater Utility	\$750,000	\$0	\$750,000
<u>Fund: 162 - Volusia Forever Land Acquisition</u>			
Land Acquisition			
Small Lots - Aurora Heights	2,500	0	2,500
Small Lots - Cape Atlantic Estates	10,000	0	10,000
Small Lots - Davis Park	2,500	0	2,500
Small Lots - Fountain City Subdivision	2,500	0	2,500
Small Lots - Hamilton Heights	2,500	0	2,500
Small Lots - Howe & Curriers	2,500	0	2,500
Small Lots - Pablo Sub	2,500	0	2,500
Small Lots - University Highlands	10,000	0	10,000
Small Lots - West Daytona Acres	2,500	0	2,500
	37,500	0	37,500
TOTAL FUND 162 - Volusia Forever Land Acquisition	\$37,500	\$0	\$37,500
<u>Fund: 163 - Land Management</u>			
Land Management			
Campsite Development and Installation	20,000	0	20,000
Pavilion Roof Replacement	15,000	0	15,000
Property Signs and Trailhead Upgrades	35,000	0	35,000
Screen Room Repair	15,000	0	15,000
Security Fence	45,000	0	45,000
	130,000	0	130,000
TOTAL FUND 163 - Land Management	\$130,000	\$0	\$130,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 178 - Beach Management Fund</u>			
Coastal			
Hillsboro St. Dune Walkover	300,000	0	300,000
Inlet Harbor Dune Walkover	50,000	0	50,000
Mary McLeod Bethune Pavilion Replacement	150,000	0	150,000
Mary McLeod Bethune West Side Restrooms	50,000	0	50,000
Spruce Creek FEC Train Trestle Dredging - CF	0	750,000	750,000
Sunsplash Resurface/Restripe	85,000	0	85,000
	635,000	750,000	1,385,000
Environmental Management			
Predator Control Screen	15,000	0	15,000
Shorebird Exhibit Roof	35,000	0	35,000
	50,000	0	50,000
Beach Safety Ocean Rescue			
Beach Headquarters 3rd Floor Conference Room Renovation	25,000	0	25,000
Frank Rendon Park - Control Tower	350,000	0	350,000
Sun Splash Park Control Tower - CF	0	300,000	300,000
	375,000	300,000	675,000
TOTAL FUND 178 - Beach Management Fund	\$1,060,000	\$1,050,000	\$2,110,000
<u>Fund: 450 - Solid Waste</u>			
Solid Waste			
Cover Structure for Landfill Fleet Building	150,000	0	150,000
Landfill Gas Control Quality Assurance Services	65,000	0	65,000
Landfill Gas Expansion Construction	175,000	0	175,000
Landfill Gas Expansion Construction - CF	0	625,000	625,000
Site Improvements	3,500,000	0	3,500,000
Stormwater/Cust Conv Cntr/Household Haz Waste	175,000	0	175,000
	4,065,000	625,000	4,690,000
TOTAL FUND 450 - Solid Waste	\$4,065,000	\$625,000	\$4,690,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 451 - Daytona Beach International Airport</u>			
Airport			
NextGen Building Window Replacement	75,000	0	75,000
NextGen Building Window Replacement - CF	0	175,000	175,000
Terminal EFIS Repairs and Paint	150,000	0	150,000
Terminal EFIS Repairs and Paint - CF	0	250,000	250,000
	225,000	425,000	650,000
TOTAL FUND 451 - Daytona Beach International Airport	\$225,000	\$425,000	\$650,000
<u>Fund: 452 - Airport Passenger Facility Charge</u>			
Airport			
PC Air for Passenger Boarding Bridges	675,000	0	675,000
PC Air for Passenger Boarding Bridges - Design	75,000	0	75,000
	750,000	0	750,000
TOTAL FUND 452 - Airport Passenger Facility Charge	\$750,000	\$0	\$750,000
<u>Fund: 457 - Water and Sewer Utilities</u>			
Water Resources and Utilities			
Collection Systems Rehab Program - Construction	386,950	0	386,950
Engineering	125,000	0	125,000
Glen Abbey WTP Quality Improvement Construction	1,000,000	0	1,000,000
Southeast Volusia US1 Utility Extension	2,500,000	0	2,500,000
Southwest Regional Water Reclamation Expansion	14,950,000	0	14,950,000
Wastewater Production Well Rehabilitation	200,000	0	200,000
Water Main Replacement/Upgrades	100,000	0	100,000
Water Plant Upgrades - including package plants	575,000	0	575,000
Water Production Well Rehabilitation	125,000	0	125,000
	19,961,950	0	19,961,950
TOTAL FUND 457 - Water and Sewer Utilities	\$19,961,950	\$0	\$19,961,950

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 475 - Parking Garage</u>			
Ocean Center			
Deck Rehabilitation Levels 3-5	250,000	0	250,000
Mechanical/Electrical/Plumbing (MEP) Upgrades	1,000,000	0	1,000,000
Parking Garage Exterior Building Repairs	625,000	0	625,000
Parking Garage Exterior Building Repairs - CF	0	625,000	625,000
Reseal and Restripe Parking Lots	30,000	0	30,000
Surface Lot Lighting Fixture	81,000	0	81,000
	1,986,000	625,000	2,611,000
TOTAL FUND 475 - Parking Garage	\$1,986,000	\$625,000	\$2,611,000
Total OPERATING FUNDS	\$93,689,620	\$27,070,799	\$120,760,419

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 305 - 800 MHz Capital</u>			
Capital Projects			
DeLeon Springs Radio Tower	910,000	0	910,000
	910,000	0	910,000
TOTAL FUND 305 - 800 MHz Capital	\$910,000	\$0	\$910,000

Fund: 313 - Beach Capital Projects

Capital Projects			
16th Avenue Beach Ramp - CF	0	473,869	473,869
16th Avenue Beach Ramp Design - CF	0	34,105	34,105
Browning Ave Ramp Construction - CF	0	237,500	237,500
Browning Ave Ramp Design - CF	0	1,690	1,690
Cardinal Dr. Ramp Construction - CF	0	100,000	100,000
Cardinal Dr. Ramp Design - CF	0	40,000	40,000
Dunlawton Avenue Ramp Design - CF	0	300,000	300,000
Harvey Ramp Design - CF	0	150,000	150,000
International Speedway Blvd Ramp	917,974	0	917,974
International Speedway Blvd Ramp Construction - CF	0	418,350	418,350
International Speedway Blvd Ramp Design - CF	0	59,975	59,975
Resurfacing and Restriping Parking Lots	50,000	0	50,000
Rockefeller Drive Ramp Construction	265,000	0	265,000
Silver Beach Ave Ramp Construction - CF	0	650,000	650,000
University Blvd Ramp Construction - CF	0	400,000	400,000
University Blvd Ramp Design - CF	0	20,000	20,000
	1,232,974	2,885,489	4,118,463
TOTAL FUND 313 - Beach Capital Projects	\$1,232,974	\$2,885,489	\$4,118,463

Fund: 314 - Port Authority Capital Projects

Coastal			
DMMA Management	2,500,000	0	2,500,000
Intra Coastal Dredging	500,000	0	500,000
Smyrna Dunes Park Restroom Expansion - Design	200,000	0	200,000
	3,200,000	0	3,200,000
TOTAL FUND 314 - Port Authority Capital Projects	\$3,200,000	\$0	\$3,200,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 318 - Ocean Center</u>			
Capital Projects			
Ballroom Airwall Replacement	458,700	0	458,700
Carpet Replacement	15,000	0	15,000
Demand Chiller Flow Optimization	183,441	0	183,441
Demand Control Ventilation	47,037	0	47,037
Dynamic Variable Air Volume Optimization	32,875	0	32,875
Exterior Building - Repairs & Painting	350,000	0	350,000
Exterior Door Replacement	50,000	0	50,000
High Efficiency Transformers	226,476	0	226,476
Interior Door Replacement	15,000	0	15,000
Lighting Retrofit	808,113	0	808,113
Mobile Electric Distribution Station Replacement	200,000	0	200,000
Overhead Roll-Up Door Replacement	100,000	0	100,000
Power Distribution Replacement	1,000,000	0	1,000,000
Restroom Remodel	1,000,000	0	1,000,000
Solar Panels	400,000	0	400,000
Upgrade Lighting Control System	100,000	0	100,000
Wi-Fi System Replacement	175,000	0	175,000
	5,161,642	0	5,161,642
TOTAL FUND 318 - Ocean Center	\$5,161,642	\$0	\$5,161,642

Fund: 326 - Park Projects

Capital Projects			
Shell Harbor Seawall Repair	150,000	0	150,000
	150,000	0	150,000
TOTAL FUND 326 - Park Projects	\$150,000	\$0	\$150,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 328 - Trail Projects</u>			
Capital Projects			
Chuck Lennon Park to Trail at DeLeon Springs	500,000	0	500,000
Debary Pathway	180,000	0	180,000
Garfield - Deltona Parking	500,000	0	500,000
Green Springs Pathway - Resurfacing	120,000	0	120,000
Guise Rd. - Parking	500,000	0	500,000
Hickory Bluff Cost to Coast - Trail Connection	350,000	0	350,000
Hickory Bluff - Osteen Restroom	150,000	0	150,000
Lake Beresford North to Minnesota - Parking	500,000	0	500,000
Lake Beresford North to Minnesota - ROW	1,500,000	0	1,500,000
Lake Beresford Pathway - Resurfacing	393,000	0	393,000
Spring Garden Rd. - DeLeon Springs Restroom	150,000	0	150,000
Spring Garden Rd. - Parking	300,000	0	300,000
SR 442 Trail Parking Area Edgewater - CF	0	350,000	350,000
	5,143,000	350,000	5,493,000
TOTAL FUND 328 - Trail Projects	\$5,143,000	\$350,000	\$5,493,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 360 - ECHO Direct County Expenditures</u>			
Coastal			
9th Avenue Beach Access Dune Walkover	350,000	0	350,000
	350,000	0	350,000
Environmental Management			
Living Reef Environmental Education Exhibit/Coral Lab	75,000	0	75,000
Marine Science Center Education Building	2,603,620	0	2,603,620
	2,678,620	0	2,678,620
Land Management			
Gemini Springs Extension Recreation and Education Plan	300,000	0	300,000
Improvements to Volusia County Fairgrounds	1,000,000	0	1,000,000
	1,300,000	0	1,300,000
Parks Recreation & Culture			
Debary Hall Mansion Restoration	88,500	0	88,500
Divito Property Seawall	375,000	0	375,000
Green Springs Park Playground & Safety Surface	150,000	0	150,000
San Jose Fishing Dock Repairs	90,000	0	90,000
Spruce Creek Camping Restrooms	45,000	0	45,000
Sugar Mill Gardens Restrooms	350,000	0	350,000
Walking Bridge Replacement Gemini Springs	250,000	0	250,000
	1,348,500	0	1,348,500
TOTAL FUND 360 - ECHO Direct County Expenditures	\$5,677,120	\$0	\$5,677,120
<u>Fund: 378 - Mosquito Control Capital</u>			
Capital Projects			
Engineering, Survey, and Design-Mosquito Control Facility	500,000	0	500,000
Facilities Replacement - Construction	1,250,000	0	1,250,000
	1,750,000	0	1,750,000
TOTAL FUND 378 - Mosquito Control Capital	\$1,750,000	\$0	\$1,750,000

Detail of Capital Improvements by Fund FY 2023-24

Item Description	Ongoing	Carry-forward	Total Request
<u>Fund: 513 - Equipment Maintenance</u>			
Fleet Management			
Bay Door Replacement	30,000	0	30,000
Repair and Paint Interior	100,000	0	100,000
Replace Heating System	20,000	0	20,000
Roof Structure Addition	100,000	0	100,000
	250,000	0	250,000
TOTAL FUND 513 - Equipment Maintenance	\$250,000	\$0	\$250,000
Total NON-OPERATING FUNDS	\$23,474,736	\$3,235,489	\$26,710,225
TOTAL ALL FUNDS	\$117,164,356	\$30,306,288	\$147,470,644

Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2023-24 Transfer Amount
<u>001 - General Fund Transfers</u>		
Emergency Medical Services Fund (002)	EMS Subsidy	6,617,677
Section 8 Fund (784)	Section 8 Grant Match	123,000
Beach Management Fund (178)	General Fund Beach Subsidy	11,601,662
Beach Management Fund (178)	Resident Annual Beach Pass Buy Down	3,928,897
Economic Development Fund (130)	Economic Development Subsidy	1,672,321
Votran (456)	Votran subsidy	10,218,499
Sunrail Debt Fund (295)	SIB Loan Repayment to FDOT for Sunrail Expansion	974,165
IT Capital Fund (322)	CGI International Upgrade	1,000,000
Total General Fund Transfers		36,136,221
<u>103 - County Transportation Trust Fund Transfers</u>		
Debt Service Fund (209)	Debt service for Capital Improvement Revenue Note, Series 2015	1,013,282
Total Transportation Trust Transfers		1,013,282
<u>104 - Library Fund Transfers</u>		
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	2,000,000
Total Library Transfers		2,000,000
<u>105 - Mosquito Control Fund</u>		
Mosquito Control Projects Fund (378)	Transfer to fund new Mosquito Control Facility	1,750,000
Total Mosquito Control Transfers		1,750,000
<u>106 - Resort Tax Fund Transfers</u>		
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014A	2,010,480
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014B	2,343,806
Ocean Center Fund (118)	Ocean Center Operations	12,654,556
Total Resort Tax Transfers		17,008,842
<u>108 - Sales Tax Fund Transfers</u>		
General Fund (001)	Sales tax revenue portion to the General Fund	18,983,336
Public Safety Fund (110)	Sales tax revenue portion to the Public Safety Fund	3,893,598
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	7,286,002
Total Sales Tax Transfers		30,162,936
<u>114 - Port Authority Fund Transfers</u>		
Port Capital Projects Fund (314)	Transfer for Boardwalk renovations at Lighthouse Point Park	3,200,000
Total Port Authority Transfers		3,200,000
<u>118 - Ocean Center Fund Transfers</u>		
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	688,147
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	4,315,000
Total Ocean Center Transfers		5,003,147
<u>120 - Municipal Service District Fund Transfers</u>		
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	470,046
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	5,000,000
Public Safety Fund (110)	Transfer for Sheriff Unincorporated Services	22,125,779
Total Municipal Service District Transfers		27,595,825
<u>131,132,133,134 - Road Impact Fee Fund Transfers</u>		
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (131)	1,892,351
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (132)	495,616
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (133)	1,757,181
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (134)	360,448
Total Road Impact Fee Transfers		4,505,596

Summary of Interfund Transfers

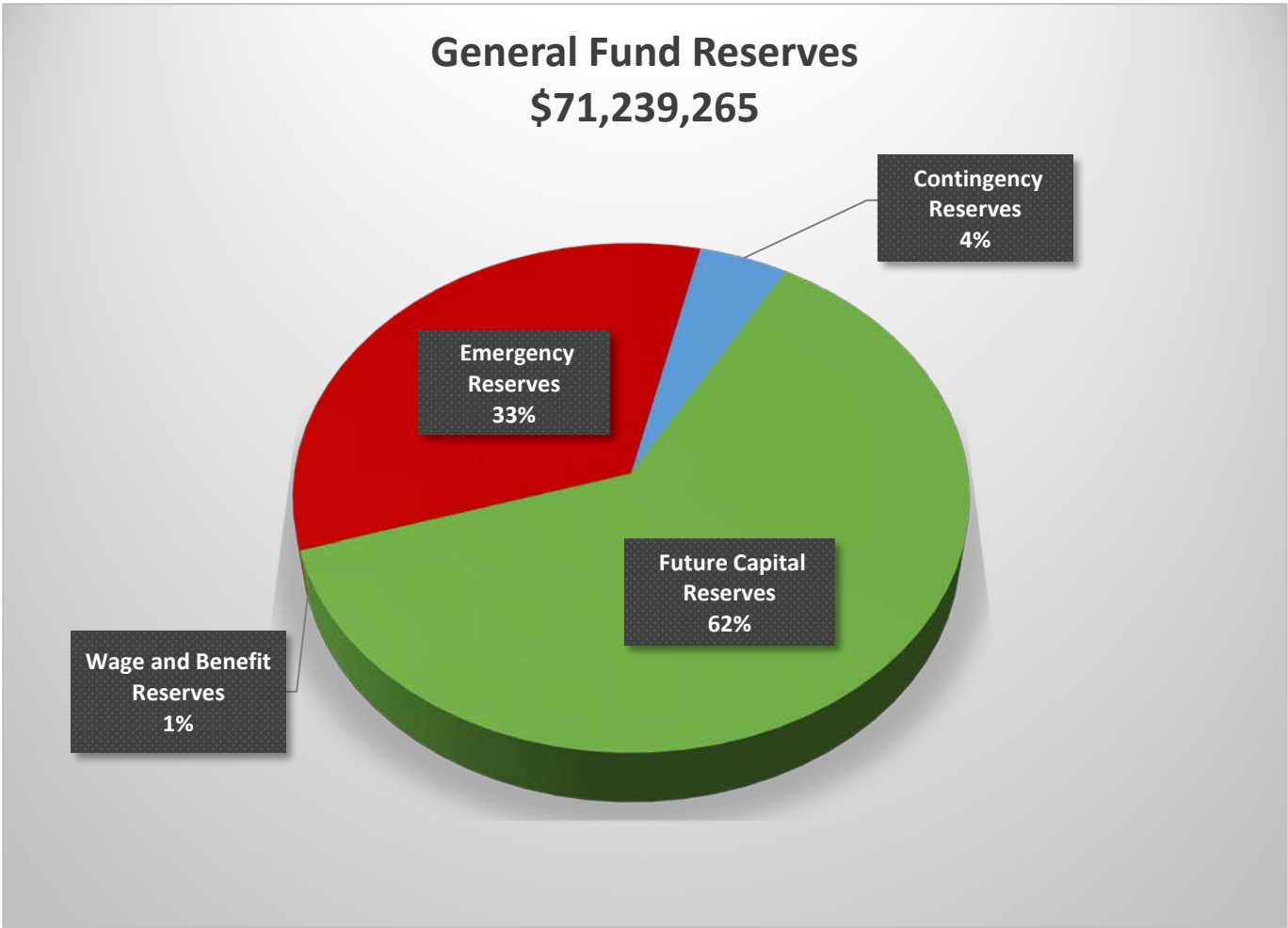
Receiving Fund	Purpose	FY 2023-24 Transfer Amount
<u>160 - ECHO Fund Transfers</u>		
Trails Projects Fund (328)	Annual set aside for trails maintenance and construction	1,500,000
ECHO Direct County Expenditures Fund (360)	9th Ave Beach Access Walkover	350,000
ECHO Direct County Expenditures Fund (360)	Living Reef environmental education exhibit and working coral lab	75,000
ECHO Direct County Expenditures Fund (360)	Marine Science Center Education Building	2,603,620
ECHO Direct County Expenditures Fund (360)	County-owned Volusia County Fairgrounds Improvements	1,000,000
ECHO Direct County Expenditures Fund (360)	Gemini Springs Extension Recreation and Education Plan	300,000
ECHO Direct County Expenditures Fund (360)	Spruce Creek Camping Restroom	45,000
ECHO Direct County Expenditures Fund (360)	Sugar Mill Gardens Restrooms	350,000
ECHO Direct County Expenditures Fund (360)	Green Springs Park Playground and Safety Surface	150,000
ECHO Direct County Expenditures Fund (360)	Divito Property Seawall	375,000
ECHO Direct County Expenditures Fund (360)	San Jose Fishing Dock Repairs	90,000
ECHO Direct County Expenditures Fund (360)	Walking Bridge Replacement - Gemini Springs	250,000
ECHO Direct County Expenditures Fund (360)	Debary Hall Mansion Restoration	88,500
Total ECHO Transfers		7,177,120
<u>162 - Land Acquisition Fund</u>		
Land Management Fund (163)	Transfer of 15% set aside for land management activities	1,585,757
Total Land Acquisition Fund Transfers		1,585,757
<u>370 - Sheriff Helicopter Fund Transfer</u>		
Public Safety Fund (110)	Transfer of funding set aside for Sheriff helicopter purchase	5,470,615
Total Sheriff Helicopter Fund Transfers		5,470,615
<u>450 - Solid Waste Fund Transfers</u>		
General Fund (001)	Annual transfer of 4% of tipping fees collected by Solid Waste	1,077,054
Total Solid Waste Fund Transfers		1,077,054

Summary of Interfund Transfers

Transfers between Operating Funds	118,650,660
Transfers from Operating Funds to Non-Operating Funds	19,565,120
Transfers from Non-Operating Funds to Operating Funds	5,470,615
Total Interfund Transfers	143,686,395

Reserve Summary by Fund

Reserve Category	Purpose	FY 2023-24
Fund: 001 - General Fund		
Contingency Reserves	Address unexpected one-time priority expenditures	3,337,073
Future Capital Reserves	Set aside for one-time capital needs	44,118,037
Wage and Benefit Reserves	Set aside to address wage compression as necessary	500,000
Emergency Reserves	Per Council reserve policy at 10%	23,284,155
Total Reserves Fund: 001 - General		71,239,265



Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Special Revenue Funds

Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	11,207,885
Revenue Stabilization	Set aside to offset volatility in ambulance fees	3,230,026
Total Reserves Fund: 002 - Emergency Medical Services		14,437,911

Fund: 103 - County Transportation Trust

Future Capital	Set aside for planned transportation related projects	19,961,441
Contingency Reserves	Address unexpected one-time Council priority expenditures	1,916,702
Revenue Stabilization	Set aside to offset volatility in various revenue streams	2,199,193
Total Reserves Fund: 103 - County Transportation Trust		24,077,336

Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	6,501,954
Emergency Reserves	Per Council reserve policy at 10%	2,327,849
Total Reserves Fund: 104 - Library		8,829,803

Fund: 105 - East Volusia Mosquito Control

Future Capital Reserves	Set aside for future capital improvement needs	2,292,518
Contingency Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy at 10%	804,516
Total Reserves Fund: 105 - East Volusia Mosquito Control		3,197,034

Fund: 106 - Resort Tax

Revenue Stabilization	Set aside for volatility in resort tax collections	1,922,597
Total Reserves Fund: 106 - Resort Tax		1,922,597

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Fund: 108 - Sales Tax

Transition Reserves	Set aside for the transition of Sunrail costs	5,118,611
Total Reserves Fund: 108 - Sales Tax		5,118,611

Fund: 109 - Tree Mitigation

Reserves	Set aside for future expenses related to tree replacement program	1,460,983
Total Reserves Fund: 109 - Tree Mitigation		1,460,983

Fund: 113 - Road Proportionate Share

Future Capital Reserves	Set aside for future capital road expenses	227,517
Total Reserves Fund: 113 - Road Proportionate Share		227,517

Fund: 114 - Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for future one-time capital improvement needs	3,035,348
Emergency Reserves	Per Council reserve policy at 10%	415,323
Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District		3,450,671

Fund: 115 - E-911 Emergency Telephone System

Reserves	Set aside for future system costs	708,073
Total Reserves Fund: 115 - E-911 Emergency Telephone System		708,073

Fund: 117 - Building Permits

Reserves	Set aside for future expenses	467,317
Total Reserves Fund: 117 - Building Permits		467,317

Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	12,258,460
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	1,629,707
Total Reserves Fund: 118 - Ocean Center		13,888,167

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Fund: 119 - Road District Maintenance

Future Capital Reserves	Set aside for future one-time capital road needs	411,010
Total Reserves Fund: 119 - Road District Maintenance		411,010

Fund: 120 - Municipal Service District

Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	6,911,886
Reserves	Set aside for one-time capital needs	24,993,396
Emergency Reserves	Per Council reserve policy at 10%	3,446,500
Total Reserves Fund: 120 - Municipal Service District		35,351,782

Fund: 121 - Special Assessments

Reserves	Set aside for future costs	934,840
Total Reserves Fund: 121 - Special Assessments		934,840

Fund: 122 - Manatee Conservation

Reserves	Set aside for law enforcement water patrol	558,575
Total Reserves Fund: 122 - Manatee Conservation		558,575

Fund: 123 - Inmate Welfare Trust

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	4,351,122
Total Reserves Fund: 123 - Inmate Welfare Trust		4,351,122

Fund: 124 - Library Endowment

Reserves	Set aside for library services	427,427
Total Reserves Fund: 124 - Library Endowment		427,427

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Fund: 125 - Homeless Initiatives

Future Capital Reserves	Set aside for homeless shelters as needed	227,698
Total Reserves Fund: 125 - Homeless Initiatives		227,698

Fund: 127 - Wetland Mitigation

Reserves	Set aside for wetland mitigation materials as needed	280,669
Total Reserves Fund: 127 - Wetland Mitigation		280,669

Fund: 130 - Economic Development

Reserves	Set aside for business development incentives awarded by Council	10,711,829
Total Reserves Fund: 130 - Economic Development		10,711,829

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

Future Capital Reserves	Set aside for future one-time capital project needs	11,170,058
Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)		11,170,058

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

Future Capital Reserves	Set aside for future one-time capital project needs	9,653,772
Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)		9,653,772

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

Future Capital Reserves	Set aside for future one-time capital project needs	10,578,108
Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)		10,578,108

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

Future Capital Reserves	Set aside for future one-time capital project needs	13,727,117
Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)		13,727,117

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Fund: 135 - Park Impact Fees - County

Future Capital Reserves	Set aside for future one-time capital needs	805,189
Total Reserves Fund: 135 - Park Impact Fees-County		805,189

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

Future Capital Reserves	Set aside for future one-time capital needs	190,308
Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)		190,308

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

Future Capital Reserves	Set aside for future one-time capital needs	64,180
Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)		64,180

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

Future Capital Reserves	Set aside for future one-time capital needs	77,941
Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)		77,941

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

Future Capital Reserves	Set aside for future one-time capital needs	80,828
Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)		80,828

Fund: 140 - Fire Rescue District

Contingency Reserves	Set aside for unexpected needs	500,000
Grant Match Reserve	Set aside for future grant match opportunities	500,000
Future Capital Reserves	Set aside for future fire station remodel and relocation and equipment replacement.	4,408,184
Transition Reserves	To cover payouts for employees who retire	175,000
Emergency Reserves	Per Council reserve policy at 10%	4,410,076
Total Reserves Fund: 140 - Fire Rescue District		9,993,260

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Fund: 150 - Countywide Fire Impact Fee

Future Capital Reserves	Set aside for future one-time fire station capital needs	1,673,827
Total Reserves Fund: 150 - Countywide Fire Impact Fee		1,673,827

Fund: 155 - Impact Fee Administration

Reserves	Set aside for impact fee administration costs	475,312
Total Reserves Fund: 155 - Impact Fee Administration		475,312

Fund: 157 - Silver Sands/Bethune Beach MSD

Future Capital Reserves	Set aside for future one-time fire capital needs	18,395
Total Reserves Fund: 157 - Silver Sands/Bethune Beach MSD		18,395

Fund: 158 - Gemini Springs Endowment

Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	57,258
Total Reserves Fund: 158 - Gemini Springs Endowment		57,258

Fund: 159 - Stormwater Utility

Future Capital Reserves	Set aside for future capital improvement projects	2,749,932
Total Reserves Fund: 159 - Stormwater Utility		2,749,932

Fund: 160 - Volusia ECHO

Future Capital Reserves	Set aside for future Council allocation for ECHO projects	15,996,063
Total Reserves Fund: 160 - Volusia ECHO		15,996,063

Fund: 162 - Land Acquisition

Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property	15,947,619
Total Reserves Fund: 162 - Land Acquisition		15,947,619

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Fund: 163 - Land Management

Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	13,445,026
Total Reserves Fund: 163 - Land Management		13,445,026

Fund: 164 - Barberville Mitigation Tract

Maintenance & Operations Reserves	Set aside for maintenance per the permits of St. Johns River Water Management District and the US Army of Engineers	639,079
Total Reserves Fund: 164 - Barberville Mitigation Tract		639,079

Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	525,005
Total Reserves Fund: 170 - Law Enforcement Trust		525,005

Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	405,524
Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice		405,524

Fund: 173 - Federal Forfeiture Sharing Treasury

Reserves	Set aside for future needs	36,457
Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury		36,457

Fund: 174 - Law Enforcement Education Trust

Reserves	Set aside for future needs	253,411
Total Reserves Fund: 174 - Law Enforcement Education Trust		253,411

Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	1,019,692
Total Reserves Fund: 175 - Crime Prevention Trust		1,019,692

Reserve Summary by Fund

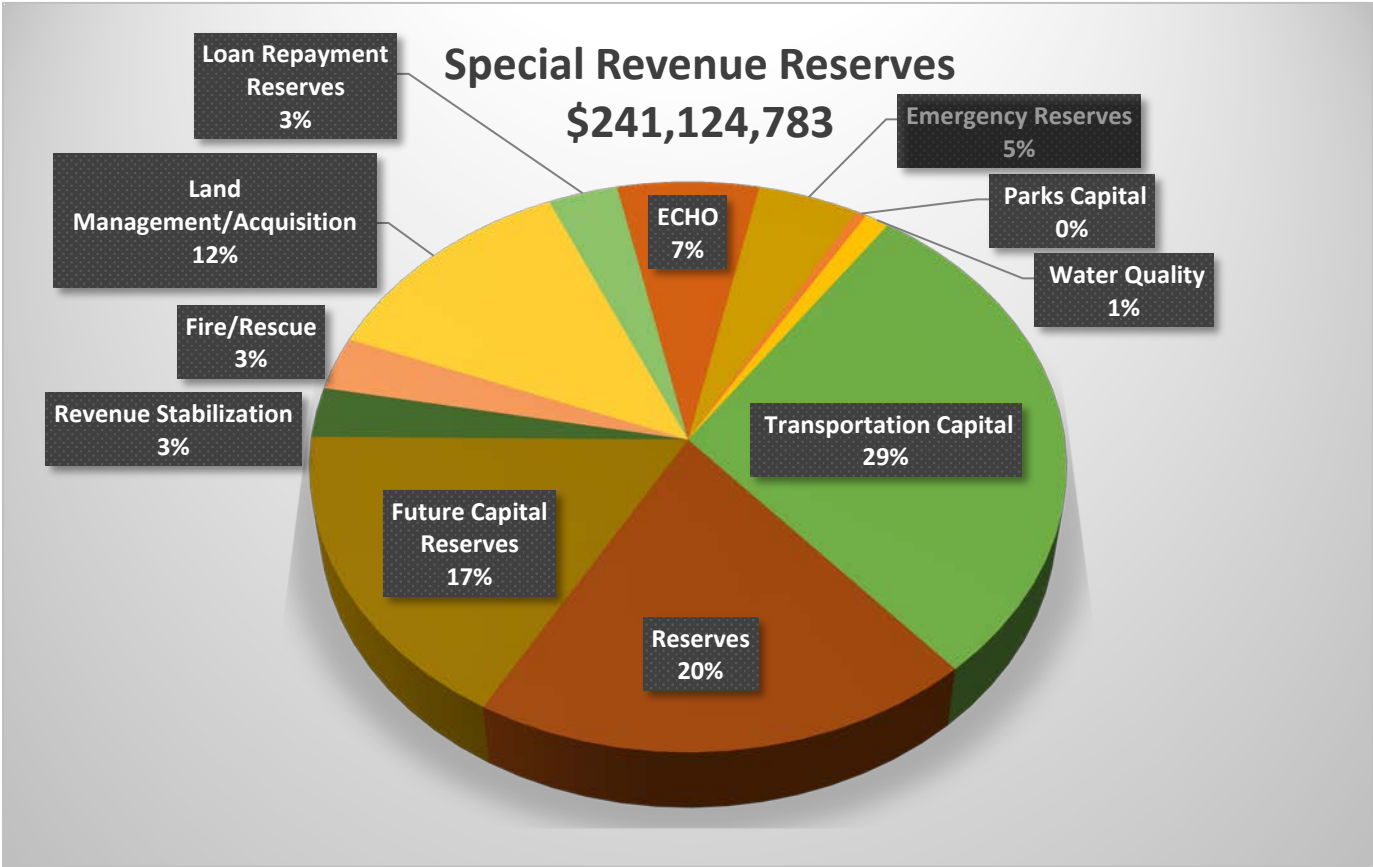
Reserve Category

Purpose

FY 2023-24

Fund: 177 - Dori Slosberg

Maintenance & Operations Reserves	Set aside for future needs	500,450
Total Reserves Fund: 177 - Dori Slosberg		500,450
Special Revenue Funds Total		241,124,783



Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Debt Service Funds

Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, Series 2014

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	3,054,374
Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014		3,054,374

Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	52,837
Total Reserves Fund: 213 - Gas Tax Refunding Revenue Bonds		52,837

Fund: 215 - Capital Improvement Note, Series 2017

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	326,086
Total Reserves Fund: 215 - Capital Improvement Note, 2017		326,086
Debt Service Funds Total		3,433,297

Capital Project Funds

Fund: 305 - 800 MHz Capital Project

Future Capital Reserves	Set aside for future phases of 800MHz capital project	688,783
Total Reserves Fund: 305 - 800 MHz Capital Project		688,783

Fund: 309 - Correctional Facilities Capital Projects

Future Capital Reserves	Set aside for future Corrections related capital projects	510,769
Total Reserves Fund: 309 - Correctional Facilities Capital Projects		510,769

Fund: 313 - Beach Capital Projects

Future Capital Reserves	Set aside for future beach related capital projects	1,537,666
Total Reserves Fund: 313 - Beach Capital Projects		1,537,666

Fund: 314 - Port Authority Capital Projects

Future Capital Reserves	Set aside for future port authority related capital projects	1,703,558
Total Reserves Fund: 314 - Port Authority Capital Projects		1,703,558

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Fund: 317 - Library Construction Projects

Future Capital Reserves	Set aside for future library construction and capital projects	6,025,298
Total Reserves Fund: 317 - Library Construction Projects		6,025,298

Fund: 318 - Ocean Center Capital Projects

Future Capital Reserves	Set aside for carpet replacement	2,588,629
Total Reserves Fund: 318 - Ocean Center Capital Projects		2,588,629

Fund: 322 - Information Technology Capital Projects

Future Capital Reserves	Set aside for financial system upgrade	1,218,293
Total Reserves Fund: 322 - Information Technology Capital Projects		1,218,293

Fund: 326 - Park Projects

Future Capital Reserves	Set aside for future parks waterway projects	1,206,323
Total Reserves Fund: 326 - Park Projects		1,206,323

Fund: 328 - Trail Projects

Future Capital Reserves	Set aside for future trail projects	3,192,520
Total Reserves Fund: 328 - Trail Projects		3,192,520

Fund: 334 - Bond Funded Road Program

Future Capital Reserves	Set aside for future road projects	1,952,641
Total Reserves Fund: 334 - Bond Funded Road Program		1,952,641

Fund: 365 - Public Works Facilities

Future Capital Reserves	Set aside for future public works facilities projects	7,898,345
Total Reserves Fund: 365 - Public Works Facilities		7,898,345

Fund: 373 - Medical Examiner's Facility

Future Capital Reserves	Set aside for medical examiner's facility costs	998,867
Total Reserves Fund: 373 - Medical Examiner's Facility		998,867

Fund: 378 - Mosquito Control Capital

Future Capital Reserves	Set aside for future mosquito control building	3,953,709
Total Reserves Fund: 378 - Mosquito Control Capital		3,953,709

	Capital Project Funds Total	33,475,401
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Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Enterprise Funds

Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	1,920,237
Total Reserves Fund: 440 - Waste Collection		1,920,237

Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	2,994,243
Landfill Closure Reserves	Set aside for future landfill closures	11,000,000
Total Reserves Fund: 450 - Solid Waste		13,994,243

Fund: 451 - Daytona Beach International Airport

Revenue Stabilization Reserve	Set aside to cover unexpected loss of airline related revenue	2,536,364
Grants-Match Reserves	Set aside for local contribution to grant match projects	17,125,071
Total Reserves Fund: 451 - Daytona Beach International Airport		19,661,435

Fund: 452 - Airport Passenger Facility Charge

Future Capital Reserves	Set aside for approved PFC capital projects	3,599,336
Total Reserves Fund: 452 - Airport Passenger Facility Charge		3,599,336

Fund: 453 - Airport Customer Facility Charge

Future Capital Reserves	Set aside for future rental car related capital projects	4,837,876
Total Reserves Fund: 453 - Airport Customer Facility Charge		4,837,876

Fund: 456 - Transit Services

Special Programs Reserves	Set aside for future fluctuation in fuel costs	250,000
Revenue Stabilization	Set aside to offset volatility of transit revenue streams	4,973,735
Total Reserves Fund: 456 - Transit Services		5,223,735

Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

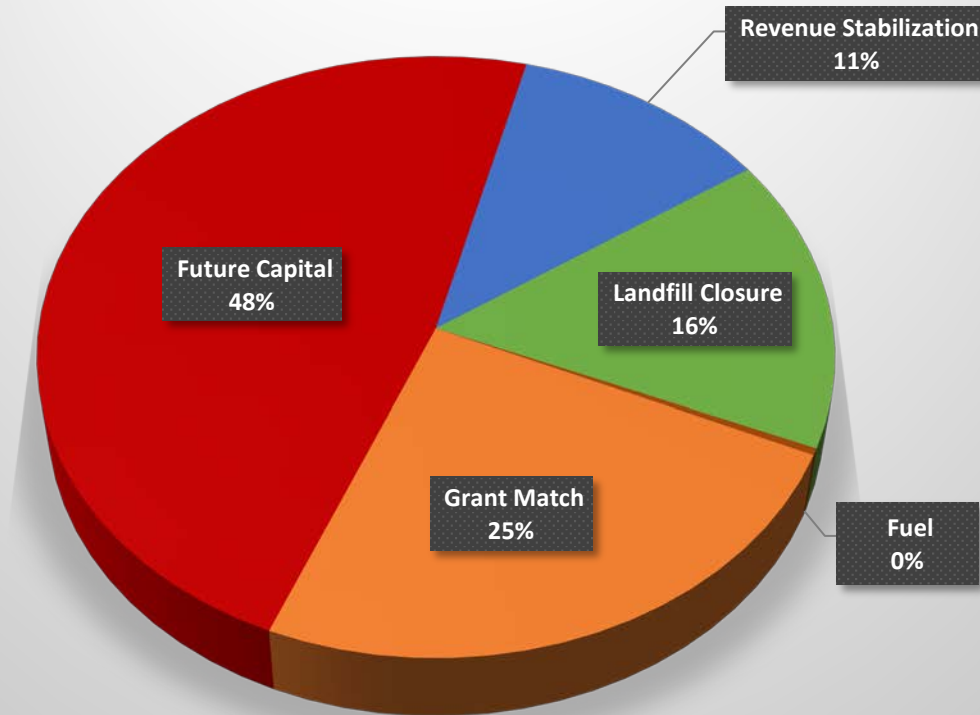
Fund: 457 - Water and Sewer Utilities

Future Capital Reserves	Set aside for future one-time water utility capital improvement needs	19,484,761
Total Reserves Fund: 457 - Water and Sewer Utilities		19,484,761

Fund: 475 - Parking Garage

Revenue Stabilization	Set aside to offset volatility of parking fee revenues	507,961
Future Capital Reserves	Set aside for future one-time capital needs	440,688
Total Reserves Fund: 475 - Parking Garage		948,649
Enterprise Funds Total		69,670,272

Enterprise Fund Reserves \$69,670,272



Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24

Internal Service Funds

Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program & audio/visual equipment replacement	3,050,498
Total Reserves Fund: 511 - Computer Replacement		3,050,498

Fund: 513 - Fleet Equipment Maintenance

Future Capital Reserves	For future capital equipment purchases or improvements to fleet maintenance facility	1,340,748
Total Reserves Fund: 513 - Equipment Maintenance		1,340,748

Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	16,807,799
Total Reserves Fund: 514 - Fleet Replacement		16,807,799

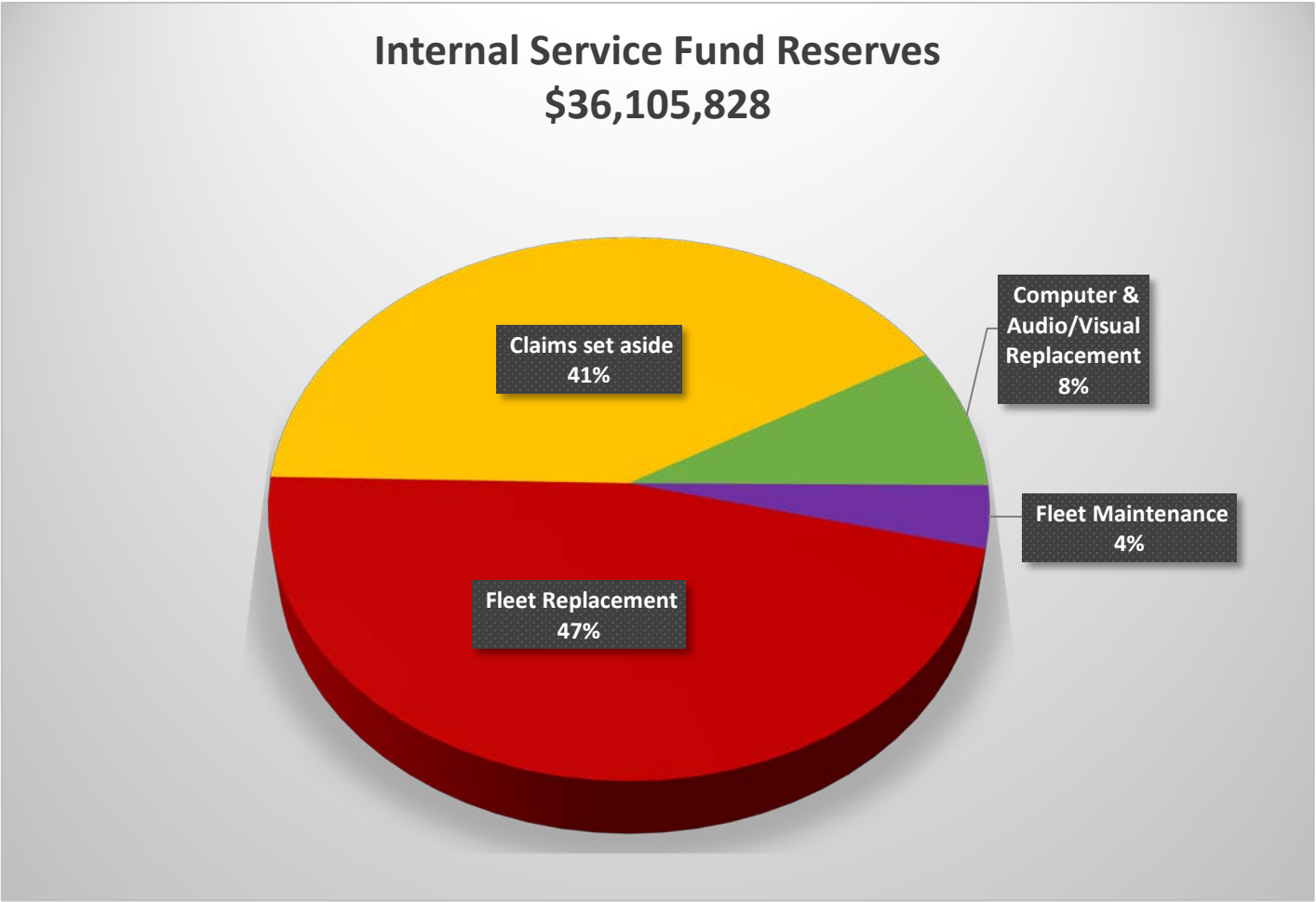
Fund: 521 - Insurance Management

Reserve for Catastrophic Claims	Set aside for property losses, policy changes and workers' compensation claims	3,516,314
Total Reserves Fund: 521 - Insurance Management		3,516,314

Fund: 530 - Group Insurance

IBNR Funding Reserves	Set aside for 60 days of claims	8,636,045
Catastrophic Claims	Set aside for potential risk of claim greater than \$500,000	2,754,424
Total Reserves Fund: 530 - Group Insurance		11,390,469
Internal Service Funds Total		36,105,828

Reserve Summary by Fund

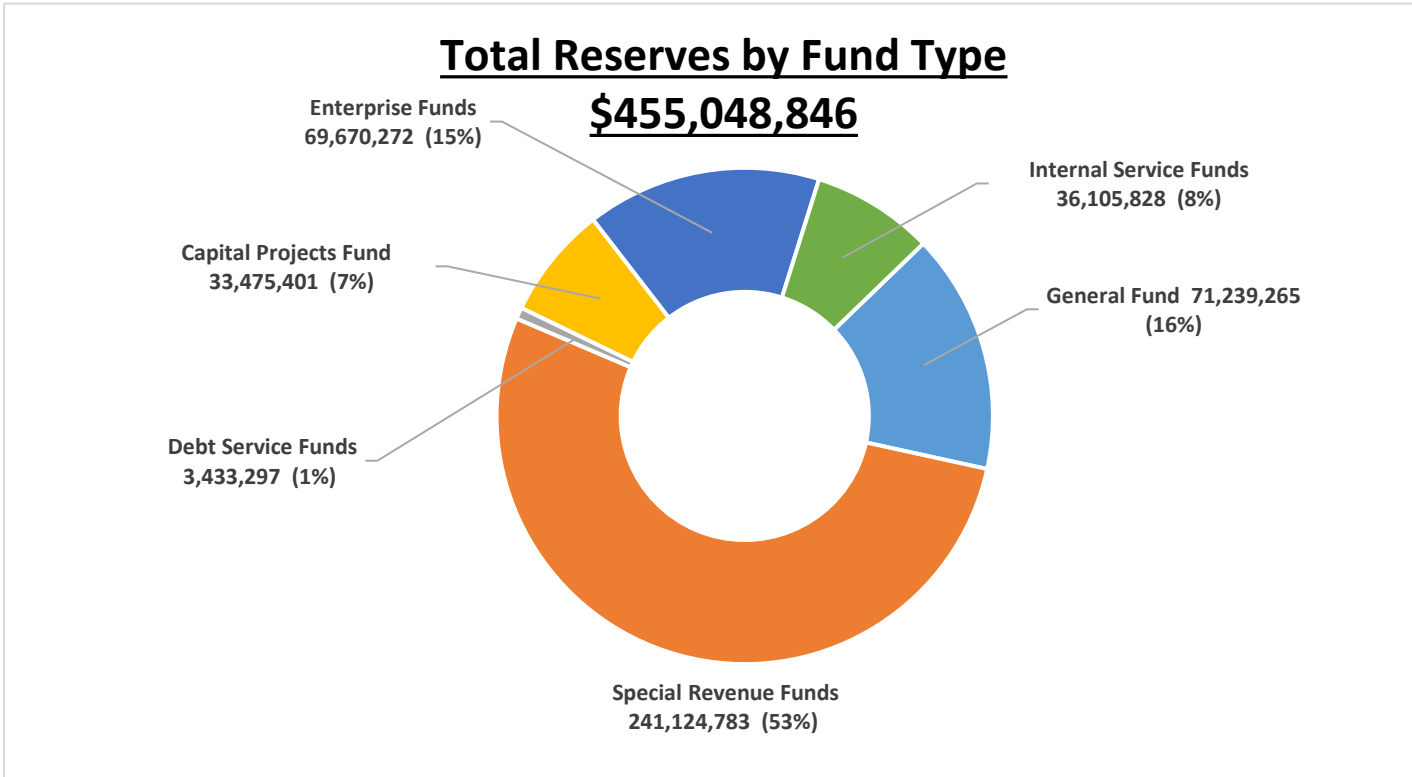
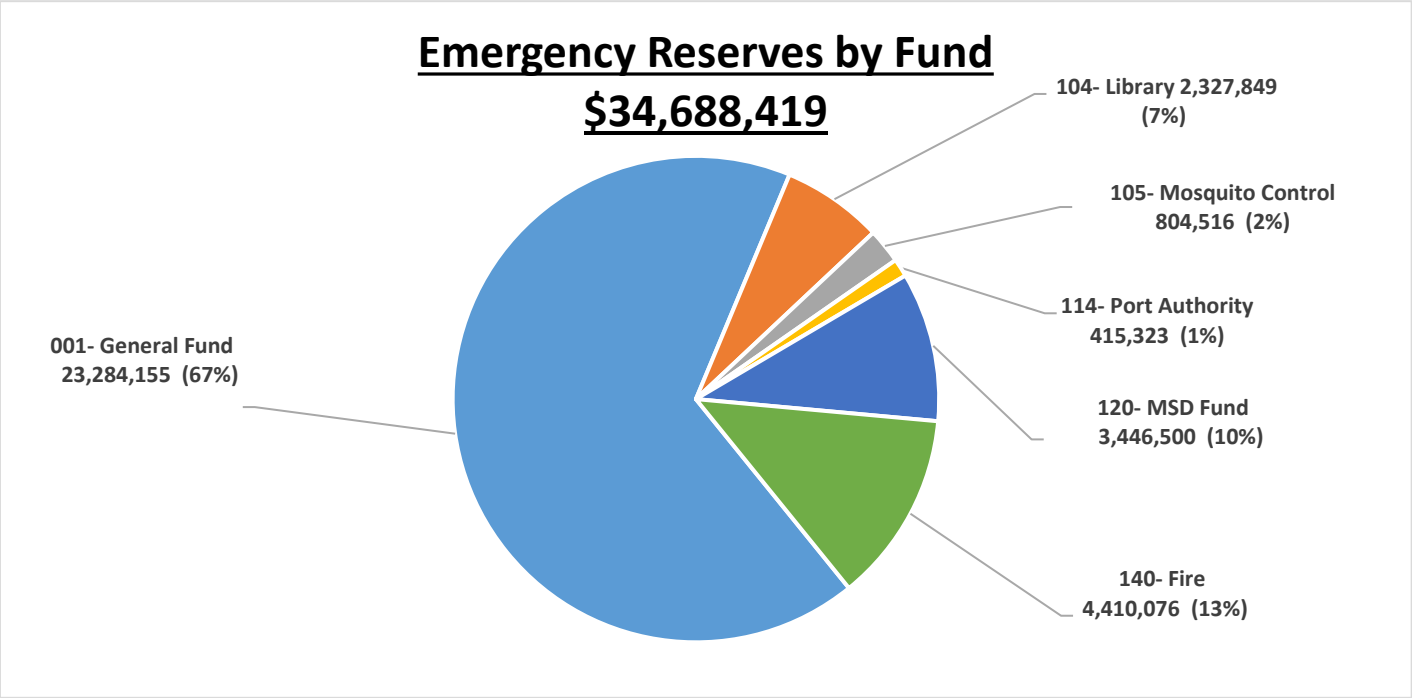


Reserve Summary by Fund

Reserve Category

Purpose

FY 2023-24



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.

Summary Operating Budgets by Fund

	FY 2022-23 Budget	Operating Transfers	FY 2022-23 Net Budget	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget
001 - General Fund	374,270,531	16,842,950	357,427,581	324,273,330	35,013,221	289,260,109
002 - Emergency Medical Services	45,909,055	0	45,909,055	55,664,865	0	55,664,865
101 - Coronavirus Relief	127,606	0	127,606	137,077	0	137,077
103 - County Transportation Trust	62,488,334	1,008,790	61,479,544	69,081,641	1,013,282	68,068,359
104 - Library	32,662,339	0	32,662,339	33,774,777	0	33,774,777
105 - E Volusia Mosquito Control	9,527,496	0	9,527,496	11,496,954	0	11,496,954
106 - Resort Tax	18,750,084	16,675,769	2,074,315	19,007,976	17,008,842	1,999,134
108 - Sales Tax Trust	28,676,952	28,676,952	0	35,284,266	30,162,936	5,121,330
109 - Tree Mitigation	1,776,656	0	1,776,656	1,657,168	0	1,657,168
110 - Public Safety Fund	19,147,569	0	19,147,569	130,842,303	0	130,842,303
111 - Convention Development Tax	18,729,488	0	18,729,488	17,849,224	0	17,849,224
113 - Road Proportionate Share	20,576,589	0	20,576,589	17,900,111	0	17,900,111
114 - Ponce De Leon Inlet and Port District	8,192,503	0	8,192,503	9,342,624	0	9,342,624
115 - E-911 Emergency Telephone System	5,918,300	0	5,918,300	4,143,335	0	4,143,335
116 - Special Lighting Districts	369,479	0	369,479	379,614	0	379,614
117 - Building Permits	3,414,259	0	3,414,259	3,855,283	0	3,855,283
118 - Ocean Center	25,528,530	692,105	24,836,425	29,320,077	688,147	28,631,930
119 - Road District Maintenance	479,298	0	479,298	610,084	0	610,084
120 - Municipal Service District	67,180,531	7,219,115	59,961,416	75,952,303	27,595,825	48,356,478
121 - Special Assessments	888,026	0	888,026	934,971	0	934,971
122 - Manatee Conservation	596,224	0	596,224	617,747	0	617,747
123 - Inmate Welfare Trust	5,079,308	0	5,079,308	5,665,677	0	5,665,677
124 - Library Endowment	430,948	0	430,948	427,490	0	427,490
125 - Homeless Initiatives	179,143	0	179,143	227,857	0	227,857
127 - Wetland Mitigation	177,706	0	177,706	332,169	0	332,169
130 - Economic Development	9,957,291	0	9,957,291	12,783,338	0	12,783,338
131 - Road Impact Fees-Zone 1 (Northeast)	6,014,847	1,897,587	4,117,260	14,063,948	1,892,351	12,171,597
132 - Road Impact Fees-Zone 2 (Southeast)	7,519,240	496,987	7,022,253	10,950,557	495,616	10,454,941
133 - Road Impact Fees-Zone 3 (Southwest)	10,975,860	1,762,043	9,213,817	16,877,199	1,757,181	15,120,018
134 - Road Impact Fees-Zone 4 (Northwest)	14,621,993	361,445	14,260,548	18,289,428	360,448	17,928,980
135 - Park Impact Fees-County	899,857	0	899,857	805,282	0	805,282
136 - Park Impact Fees-Zone 1 (Northeast)	716,273	0	716,273	740,405	0	740,405
Adopted Budget						

Summary Operating Budgets by Fund

	FY 2022-23 Budget	Operating Transfers	FY 2022-23 Net Budget	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget
137 - Park Impact Fees-Zone 2 (Southeast)	43,211	0	43,211	64,184	0	64,184
138 - Park Impact Fees-Zone 3 (Southwest)	285,034	0	285,034	327,977	0	327,977
139 - Park Impact Fees-Zone 4 (Northwest)	275,063	0	275,063	355,852	0	355,852
140 - Fire Rescue District	60,996,205	0	60,996,205	68,613,478	0	68,613,478
150 - Countywide Fire Impact Fee	0	0	0	2,009,020	0	2,009,020
151 - Fire Impact Fees-Zone 1 (Northeast)	411,535	0	411,535	0	0	0
152 - Fire Impact Fees-Zone 2 (Southeast)	136,476	0	136,476	0	0	0
153 - Fire Impact Fees-Zone 3 (Southwest)	320,096	0	320,096	0	0	0
154 - Fire Impact Fees-Zone 4 (Northwest)	601,647	0	601,647	0	0	0
155 - Impact Fee Administration	231,726	0	231,726	662,405	0	662,405
157 - Silver Sands/Bethune Beach MSD	20,401	0	20,401	34,414	0	34,414
158 - Gemini Springs Endowment	64,488	0	64,488	62,267	0	62,267
159 - Stormwater Utility	10,015,356	0	10,015,356	9,012,175	0	9,012,175
160 - Volusia ECHO	25,041,174	0	25,041,174	28,765,611	0	28,765,611
162 - Volusia Forever Land Acquisition	12,796,773	1,391,784	11,404,989	18,717,776	1,585,757	17,132,019
163 - Land Management	14,245,747	0	14,245,747	15,439,686	0	15,439,686
164 - Barberville Mitigation Tract	649,205	0	649,205	697,988	0	697,988
165 - Dune Restoration Fund	30,000	0	30,000	10,000	0	10,000
166 - Opioid Direct Settlement Fund	132,949	0	132,949	0	0	0
167 - Opioid Regional Settlement Fund	0	0	0	108,335	0	108,335
168 - Walgreens Opioid Direct Settlement Fund	132,949	0	132,949	0	0	0
170 - Law Enforcement Trust	1,034,906	0	1,034,906	742,135	0	742,135
171 - Beach Enforcement Trust	1,391	0	1,391	0	0	0
172 - Federal Forfeiture Sharing Justice	189,910	0	189,910	405,573	0	405,573
173 - Federal Forfeiture Sharing Treasury	34,780	0	34,780	36,462	0	36,462
174 - Law Enforcement Education Trust Fund	424,194	0	424,194	403,411	0	403,411
175 - Crime Prevention Trust	704,194	0	704,194	1,019,692	0	1,019,692
177 - Dori Slosberg	195,000	0	195,000	710,576	0	710,576
178 - Beach Management Fund	0	0	0	25,173,509	0	25,173,509
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	7,173,976	0	7,173,976	7,354,957	0	7,354,957
208 - Capital Improvement Revenue Note, 2010	692,105	0	692,105	688,147	0	688,147
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,008,790	0	1,008,790	1,013,282	0	1,013,282

Adopted Budget

County of Volusia

Summary Operating Budgets by Fund

	FY 2022-23 Budget	Operating Transfers	FY 2022-23 Net Budget	FY 2023-24 Budget	Operating Transfers	FY 2023-24 Net Budget
213 - Gas Tax Refunding Revenue Bonds, 2013	4,518,062	0	4,518,062	4,558,555	0	4,558,555
215 - Capital Improvement Note, 2017	773,078	0	773,078	790,747	0	790,747
295 - Public Transportation State Infrastructure Loan	118,125	0	118,125	974,165	0	974,165
440 - Waste Collection	13,392,489	0	13,392,489	14,575,544	0	14,575,544
450 - Solid Waste	44,933,961	848,000	44,085,961	44,334,641	1,077,054	43,257,587
451 - Daytona Beach International Airport	50,111,128	0	50,111,128	37,908,047	0	37,908,047
452 - Airport Passenger Facility Charge	3,972,089	0	3,972,089	4,349,736	0	4,349,736
453 - Airport Customer Facility Charge	3,225,942	0	3,225,942	4,838,308	0	4,838,308
456 - Transit Services	29,214,161	0	29,214,161	34,503,215	0	34,503,215
457 - Water and Sewer Utilities	43,438,085	0	43,438,085	54,083,104	0	54,083,104
475 - Parking Garage	3,337,355	29,866	3,307,489	6,028,261	0	6,028,261
TOTAL	1,136,706,071	77,903,393	1,058,802,678	1,312,662,315	118,650,660	1,194,011,655

Summary Non-Operating Budgets by Fund

	FY 2022-23 Budget	Transfers	FY 2022-23 Net Budget	FY 2023-24 Budget	Transfers	FY 2023-24 Net Budget
305 - 800 MHz Capital	1,543,768	0	1,543,768	2,276,842	0	2,276,842
309 - Correctional Facilities Capital Projects	0	0	0	511,962	0	511,962
313 - Beach Capital Projects	2,582,587	0	2,582,587	5,909,037	0	5,909,037
314 - Port Authority Capital Projects	750,000	0	750,000	4,903,558	0	4,903,558
317 - Library Construction	4,587,691	0	4,587,691	6,025,891	0	6,025,891
318 - Ocean Center	5,845,384	0	5,845,384	7,750,925	0	7,750,925
322 - I.T. Capital Projects	0	0	0	1,218,351	0	1,218,351
326 - Park Projects	879,372	0	879,372	1,356,493	0	1,356,493
328 - Trail Projects	6,229,675	0	6,229,675	8,686,446	0	8,686,446
334 - Bond Funded Road Program	0	0	0	1,952,977	0	1,952,977
360 - ECHO Direct County Expenditures	0	0	0	5,677,120	0	5,677,120
365 - Public Works Facilities	0	0	0	7,899,450	0	7,899,450
367 - Elections Warehouse	5,722,865	0	5,722,865	0	0	0
369 - Sheriff Capital Projects	6,878,104	0	6,878,104	0	0	0
370 - Sheriff Helicopter Replacement	2,250,000	0	2,250,000	5,470,615	0	5,470,615
373 - Medical Examiner's Facility	0	0	0	1,001,176	0	1,001,176
378 - Mosquito Control Capital	1,650,000	0	1,650,000	5,703,709	0	5,703,709
511 - Computer Replacement	5,030,265	0	5,030,265	4,848,118	0	4,848,118
513 - Equipment Maintenance	16,591,260	0	16,591,260	18,251,451	0	18,251,451
514 - Fleet Replacement	26,020,238	0	26,020,238	25,229,356	0	25,229,356
521 - Insurance Management	19,146,819	0	19,146,819	23,187,178	0	23,187,178
530 - Group Insurance	63,116,098	0	63,116,098	65,913,004	0	65,913,004
TOTAL	168,824,126	0	168,824,126	203,773,659	0	203,773,659

Estimated Fund Balances

	Fund Balance 09/30/22	Revenues FY 2022-23 Projected	Expenditures FY 2022-23 Projected	Fund Balance 09/30/23
Countywide Funds				
001 - General Fund	88,738,488	301,203,218	306,838,879	83,102,827
104 - Library	11,735,651	23,232,808	24,599,966	10,368,493
160 - Volusia ECHO	20,816,153	10,216,258	13,636,652	17,395,759
Total Countywide Funds	\$121,290,292	\$334,652,284	\$345,075,497	\$110,867,079
Special Revenue Funds				
002 - Emergency Medical Services	13,450,613	36,840,451	33,544,136	16,746,928
101 - Coronavirus Relief	0	3,118,405	3,118,405	0
103 - County Transportation Trust	37,643,875	33,852,340	36,452,065	35,044,150
105 - E Volusia Mosquito Control	4,129,641	6,099,373	6,777,221	3,451,793
106 - Resort Tax	0	17,682,794	16,750,084	932,710
108 - Sales Tax Trust	3,942,514	30,119,200	29,571,506	4,490,208
109 - Tree Mitigation	0	1,597,216	165,608	1,431,608
110 - Public Safety Fund	0	19,147,569	19,147,569	0
111 - Convention Development Tax	0	17,442,058	17,390,695	51,363
113 - Road Proportionate Share	18,557,809	4,150,336	4,808,034	17,900,111
114 - Ponce De Leon Inlet and Port District	4,970,953	4,002,055	3,783,613	5,189,395
115 - E-911 Emergency Telephone System	4,232,413	3,058,300	3,232,018	4,058,695
116 - Special Lighting Districts	16,470	337,800	342,847	11,423
117 - Building Permits	583,344	3,108,346	2,953,184	738,506
118 - Ocean Center	11,764,884	15,870,300	14,612,179	13,023,005
119 - Road District Maintenance	342,741	200,000	167,657	375,084
120 - Municipal Service District	34,318,245	41,629,189	38,713,972	37,233,462
121 - Special Assessments	878,257	26,350	0	904,607
122 - Manatee Conservation	564,667	27,969	5,443	587,193
123 - Inmate Welfare Trust	4,609,940	1,059,214	1,079,948	4,589,206
124 - Library Endowment	422,131	12,665	21,900	412,896
125 - Homeless Initiatives	1,116,457	32,058	957,599	190,916
127 - Wetland Mitigation	239,169	100,000	50,000	289,169
130 - Economic Development	10,839,844	2,967,394	3,087,249	10,719,989
131 - Road Impact Fees-Zone 1 (Northeast)	10,342,463	5,333,043	4,297,587	11,377,919
132 - Road Impact Fees-Zone 2 (Southeast)	7,686,915	1,773,992	496,987	8,963,920
133 - Road Impact Fees-Zone 3 (Southwest)	12,603,154	4,368,598	3,822,506	13,149,246
134 - Road Impact Fees-Zone 4 (Northwest)	16,805,370	2,825,069	3,253,730	16,376,709

Estimated Fund Balances

	Fund Balance 09/30/22	Revenues FY 2022-23 Projected	Expenditures FY 2022-23 Projected	Fund Balance 09/30/23
Special Revenue Funds				
135 - Park Impact Fees-County	599,559	298,642	400,000	498,201
136 - Park Impact Fees-Zone 1 (Northeast)	647,039	84,558	80,029	651,568
137 - Park Impact Fees-Zone 2 (Southeast)	25,122	19,286	0	44,408
138 - Park Impact Fees-Zone 3 (Southwest)	240,242	57,234	28,848	268,628
139 - Park Impact Fees-Zone 4 (Northwest)	158,442	97,406	0	255,848
140 - Fire Rescue District	22,713,679	39,204,576	37,405,533	24,512,722
150 - Countywide Fire Impact Fee	0	1,767,193	0	1,767,193
151 - Fire Impact Fees-Zone 1 (Northeast)	387,749	115,464	503,213	0
152 - Fire Impact Fees-Zone 2 (Southeast)	127,489	30,005	157,494	0
153 - Fire Impact Fees-Zone 3 (Southwest)	297,954	69,445	367,399	0
154 - Fire Impact Fees-Zone 4 (Northwest)	565,626	100,501	666,127	0
155 - Impact Fee Administration	0	435,585	228,366	207,219
157 - Silver Sands/Bethune Beach MSD	4,806	15,451	1,223	19,034
158 - Gemini Springs Endowment	63,186	1,896	5,000	60,082
159 - Stormwater Utility	5,119,656	4,747,581	5,643,784	4,223,453
162 - Volusia Forever Land Acquisition	5,117,874	9,877,488	7,108,473	7,886,889
163 - Land Management	12,981,679	2,159,755	2,006,496	13,134,938
164 - Barberville Mitigation Tract	709,055	47,500	105,567	650,988
165 - Dune Restoration Fund	0	6,000	6,000	0
170 - Law Enforcement Trust	910,160	48,975	217,000	742,135
171 - Beach Enforcement Trust	1,364	41	1,405	0
172 - Federal Forfeiture Sharing Justice	337,166	68,407	0	405,573
173 - Federal Forfeiture Sharing Treasury	36,462	0	0	36,462
174 - Law Enforcement Education Trust Fund	269,991	140,307	150,000	260,298
175 - Crime Prevention Trust	481,073	266,643	0	747,716
177 - Dori Slosberg	529,066	194,844	210,126	513,784
Total Special Revenue Funds	\$252,386,308	\$316,636,867	\$303,895,825	\$265,127,350

Estimated Fund Balances

	Fund Balance 09/30/22	Revenues FY 2022-23 Projected	Expenditures FY 2022-23 Projected	Fund Balance 09/30/23
Debt Service Funds				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,829,380	4,400,493	4,293,614	2,936,259
208 - Capital Improvement Revenue Note, 2010	0	692,105	692,105	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	1,008,790	1,008,790	0
213 - Gas Tax Refunding Revenue Bonds, 2013	0	4,542,667	4,518,062	24,605
215 - Capital Improvement Note, 2017	302,326	476,729	465,241	313,814
295 - Public Transportation State Infrastructure Loan	0	118,125	118,125	0
Total Debt Service Funds	\$3,131,706	\$11,238,909	\$11,095,937	\$3,274,678
Enterprise Funds				
440 - Waste Collection	1,571,926	11,938,922	11,852,577	1,658,271
450 - Solid Waste	22,554,230	27,568,943	34,955,943	15,167,230
451 - Daytona Beach International Airport	41,606,464	16,999,453	34,755,617	23,850,300
452 - Airport Passenger Facility Charge	1,559,186	1,380,634	0	2,939,820
453 - Airport Customer Facility Charge	3,053,680	827,942	499	3,881,123
456 - Transit Services	5,909,157	26,877,280	27,557,281	5,229,156
457 - Water and Sewer Utilities	38,122,038	28,039,987	34,717,905	31,444,120
475 - Parking Garage	818,749	3,665,805	3,007,874	1,476,680
Total Enterprise Funds	\$115,195,430	\$117,298,966	\$146,847,696	\$85,646,700

Estimated Fund Balances

	Fund Balance 09/30/22	Revenues FY 2022-23 Projected	Expenditures FY 2022-23 Projected	Fund Balance 09/30/23
Capital Projects Funds				
303 - Marine Science Center Capital	2,980,572	138,013	3,118,585	0
305 - 800 MHz Capital	15,876,164	798,179	15,248,211	1,426,132
309 - Correctional Facilities Capital Projects	8,013,335	240,391	8,018,773	234,953
313 - Beach Capital Projects	5,694,258	1,583,258	2,868,133	4,409,383
314 - Port Authority Capital Projects	3,762,835	750,000	2,809,277	1,703,558
317 - Library Construction	3,983,634	2,119,432	2,214,799	3,888,267
318 - Ocean Center	4,698,975	4,446,650	5,861,404	3,284,221
322 - I.T. Capital Projects	391,964	11,751	198,905	204,810
326 - Park Projects	1,062,873	134,205	0	1,197,078
328 - Trail Projects	6,217,996	1,686,523	933,009	6,971,510
334 - Bond Funded Road Program	2,045,329	67,682	238,026	1,874,985
360 - ECHO Direct County Expenditures	0	5,656,205	5,656,205	0
365 - Public Works Facilities	7,420,387	222,579	0	7,642,966
370 - Sheriff Helicopter Replacement	3,220,615	2,250,000	0	5,470,615
373 - Medical Examiner's Facility	16,266,585	465,161	16,266,587	465,159
374 - Sheriff Renovations Fund	800,000	0	800,000	0
378 - Mosquito Control Capital	2,453,709	1,650,000	150,000	3,953,709
Total Capital Projects Funds	\$84,889,231	\$22,220,029	\$64,381,914	\$42,727,346
Internal Service Funds				
511 - Computer Replacement	4,737,141	1,260,613	2,449,091	3,548,663
513 - Equipment Maintenance	1,041,309	17,218,874	16,934,702	1,325,481
514 - Fleet Replacement	26,703,191	6,930,693	16,333,206	17,300,678
521 - Insurance Management	4,318,854	17,189,064	17,583,558	3,924,360
530 - Group Insurance	9,465,452	53,626,385	51,958,206	11,133,631
Total Internal Service Funds	\$46,265,947	\$96,225,629	\$105,258,763	\$37,232,813

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CHANGES IN FUND BALANCE GREATER THAN 10%

Changes in Fund Balance greater than 10% is driven by changes in anticipated revenues or spending down of available funds to complete projects. The fiscal year 2023-24 budget has \$544,875,966 appropriated fund balance a 17.7% increase from prior fiscal year.

Fund Type	Fiscal Year 2022-23	Fiscal Year 2023-24	Difference	% change
General Fund	77,657,693	83,102,827	5,445,134	7.0%
Special Revenue Fund	222,344,593	292,891,602	70,547,009	31.7%
Debt Service Fund	3,131,706	3,274,678	142,972	4.6%
Capital Fund	24,347,329	42,727,346	18,380,017	75.5%
Enterprise Fund	94,204,849	85,646,700	(8,558,149)	-9.1%
Internal Service Fund	41,266,927	37,232,813	(4,034,114)	-9.8%
	462,953,097	544,875,966	81,922,869	17.7%

Fund	% Change	Explanation
Emergency Medical Services	22.3%	Accumulation of prior years' receipts for the new EMS facility and capital outlay replacement in future forecast years.
County Transportation Trust	17.4%	Accumulation of prior years' receipts for future road projects
Resort Tax	100.0%	Increase in fund balance due to an increase in investment income
Sales Tax Trust	100.0%	Increase in fund balance due to an increase in investment income
Tree Mitigation	100.0%	Increase in fund balance is due to an increase in development activity requiring mitigation
Convention Development Tax	100.0%	Increase in fund balance due to an increase in investment income
Road Proportionate Share	52.1%	Capital funding committed for future capital projects in areas where developer's impact is identified
Ponce De Leon Inlet and Port District	23.6%	Accumulation of prior years' receipts for Port District projects
E-911 Emergency Telephone System	29.1%	Fund balance is used for future capital needs
Special Lighting Districts	-63.9%	Fund balance reduced to cover increased electric charges
Building Permits	53.8%	Increase in fund balance is due to an increase in construction activity
Ocean Center	26.1%	Increase in fund balance is due to increase in the transfer from Tourist Development Tax
Road District Maintenance	34.3%	Additional funds collected to be used for future paving of dirt roads
Municipal Service District	45.8%	Additional funds are collected to offset future increases and requests from the Sheriff's Office for unincorporated operations
Wetland Mitigation	89.4%	Increase in fund balance is due to an increase in development activity requiring mitigation
Economic Development	46.6%	Accumulation of fund balance due to unspent business incentives in prior year
Road Impact Fees	64.0%	Accumulation of prior years' receipts for future road projects
Countywide Fire Impact Fee	34.0%	Carryforward of capital projects to future forecast years
Impact Fee Administration	100.0%	Increase in fund balance is due to an increase in impact fee applications
Silver Sands/Bethune Beach MSD	288.4%	Accumulation of funds to cover fluctuation in energy costs
Stormwater Utility	-21.8%	Fund balance is used for future capital needs
Volusia ECHO	11.7%	Reflects carryforward of balances from prior ECHO projects
Volusia Forever Land Acquisition	130.8%	Reflects carryforward of balances from prior Land Acquisition projects
Dune Restoration Fund	100.0%	Increase in fund balance is due to an increase in coastal construction activity

Adopted Budget

County Fund Balance

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CHANGES IN FUND BALANCE GREATER THAN 10%

Law Enforcement Trust	-28.3%	Use of funds for educational training
Beach Enforcement Trust	-100.0%	Fund has been closed out and absorbed with the Law Enforcement Trust
Federal Forfeiture Sharing Justice	113.6%	Accumulation of funds to defray costs of complex investigations
Crime Prevention Trust	59.3%	Accumulation of funds to fund crime prevention programs or activities
Dori Slosberg	100.0%	Accumulation of funds to fund driver's education programs
Solid Waste	-33.1%	Fund balance is used for future capital needs
Daytona Beach International Airport	-29.0%	Significant use of fund balance for terminal security system project in prior year
Transit Services	107.7%	Accumulation of additional fund balance from the General Fund subsidy transfer
Water and Sewer Utilities	34.3%	Carry forward of funds for future water and sewer utility related projects
Parking Garage	113.5%	Increase in fund balance is due to the increase in parking fees
Equipment Maintenance	2423.0%	Increase in fund balance due to effect of increased markup on fuel, parts, sublets in prior year. Prior year major expenditure for fuel tank never occurred
Fleet Replacement	-12.9%	Use of fund balance to purchase vehicles that were unable to be purchased in prior year due to shortages as well as high value emergency services vehicles
Insurance Management	12.7%	Increase in fund balance due to right-sizing of service charges to meet increased insurance costs. Less claims from prior years
Group Insurance	-20.4%	Higher health insurance claims required use of fund balance

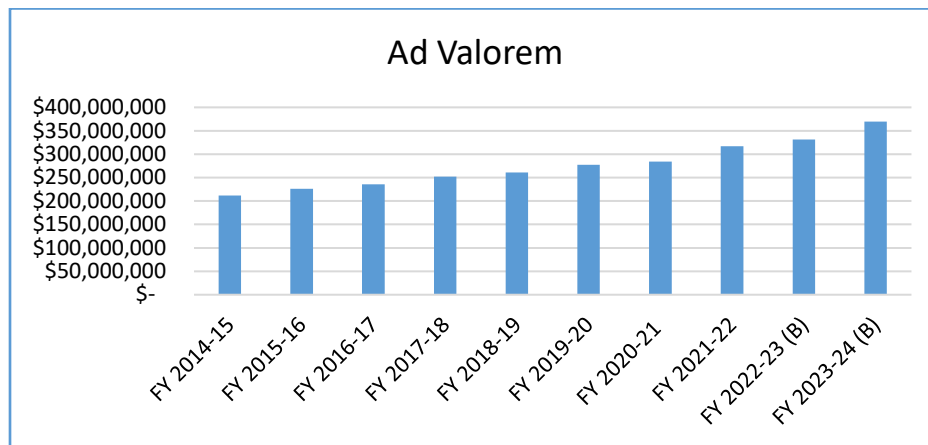
Volusia County Top Ten Operating Revenues

Operating Revenues are comprised of various receipts that are collected or anticipated for collection during the fiscal year based on operations of the County and disbursements from federal, state, and other governments. The following discussions and illustrations will provide detailed background and historical information with regards to the top ten operating revenues in Volusia County for the adopted fiscal year 2023-24 budget.



	FY 2022-23 Adopted Budget	FY 2023-24 Adopted Budget	% of Operating Revenues
Current Ad Valorem Taxes	331,196,203	369,304,402	30.93%
Resort Tax/Convention Dev. Tax	37,455,877	35,474,489	2.97%
Half-Cent Sales Tax	28,601,952	30,162,936	2.53%
Landfill Charges	21,200,000	26,926,344	2.26%
Gas Taxes	25,799,117	25,705,742	2.15%
Ambulance Fees/Service Charges	19,149,791	21,060,000	1.76%
State Revenue Sharing	10,981,601	13,032,012	1.09%
Solid Waste Collection Assessment	11,731,611	12,796,706	1.07%
Utility Tax	9,938,936	10,243,800	0.86%
Sewer Sales	9,050,000	9,618,500	0.81%

Ad Valorem Property Taxes (Various Taxing Funds)

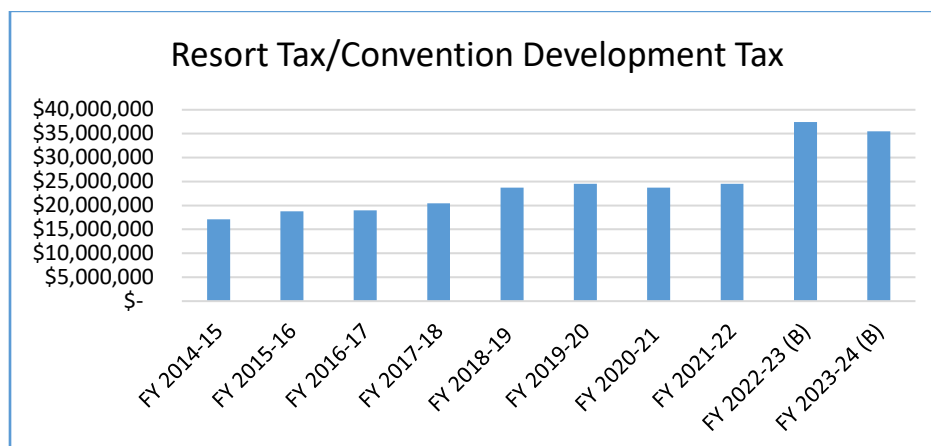


The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2023-24 is \$369,304,402 an increase of \$38.1 million from fiscal year 2022-23. Ad valorem taxes are 30.93% of the total operating budget revenues.

Volusia County has a total of ten property tax millage rates levied countywide and in special districts; as shown below. All citizens within the County pay the countywide rates; those living within the district boundaries also pay the rate for that district.

Countywide (Levied within the entire county)	County's Special Taxing Districts (Levied within specific geographic area in addition to other levies)
General Fund	Mosquito Control Fund
Library Fund	Ponce Inlet/Port Authority Fund
Volusia Forever Fund	Municipal Service District (MSD) Fund
ECHO Fund	Silver Sands/Bethune Beach MSD Fund
Public Safety Fund	Fire Rescue District Fund

Resort/Convention Development Taxes



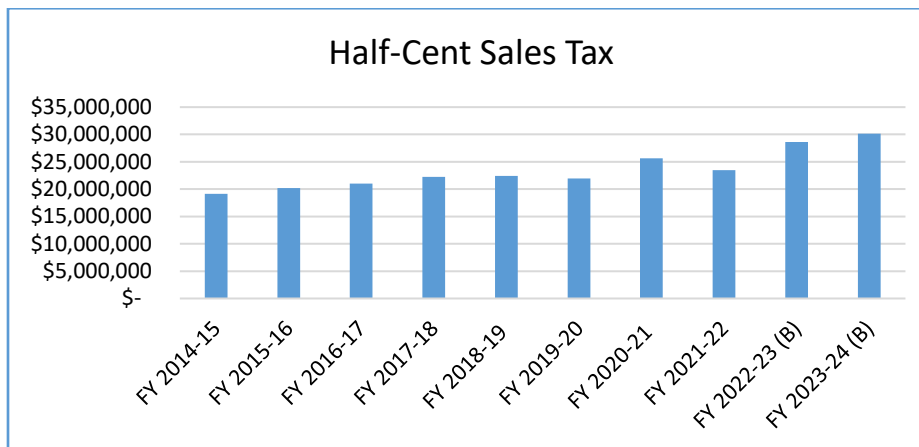
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from the Tourist Development/Resort Tax go to support the Ocean Center in Daytona Beach. Revenues from these funds are pledged to secure and liquidate revenue bonds for the acquisition, construction, extension,

enlargement, remodeling, repair, improvement, maintenance, operation or promotion of one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within Volusia County. The fiscal year 2023-24 budget is \$11,824,829 which is a 5.3% decrease from fiscal year 2022-23 budget and the *Resort Tax – Additional One Cent* fiscal year 2022-23 budget is \$5,912,415. These funds provide for debt service expenditures on the 2004 Tourist Development Tax Bond issue and the Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B for the construction and expansion of the Ocean Center in the amount of \$4,293,306. The remaining revenue is used for daily operations of the Ocean Center.

Volusia County, as a charter county, was authorized by state statute and local ordinance to self-administer and collect the tax. There is a 2% service charge for this activity on two of the three cents. These proceeds are offset to Treasury and Billing administration.

The Convention Development Tax revenue derives from the 3% Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts within Volusia County. The Tourist Development Advertising Authorities receive these revenues. The districts include the Halifax Area Advertising Authority (HAAA), Southeast Volusia Advertising Authority (SVAA), and West Volusia Advertising Authority (WVAA). The fiscal year 2023-24 budget is \$17,849,224 which is a 5% decrease from fiscal year 2022-23 budget. The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

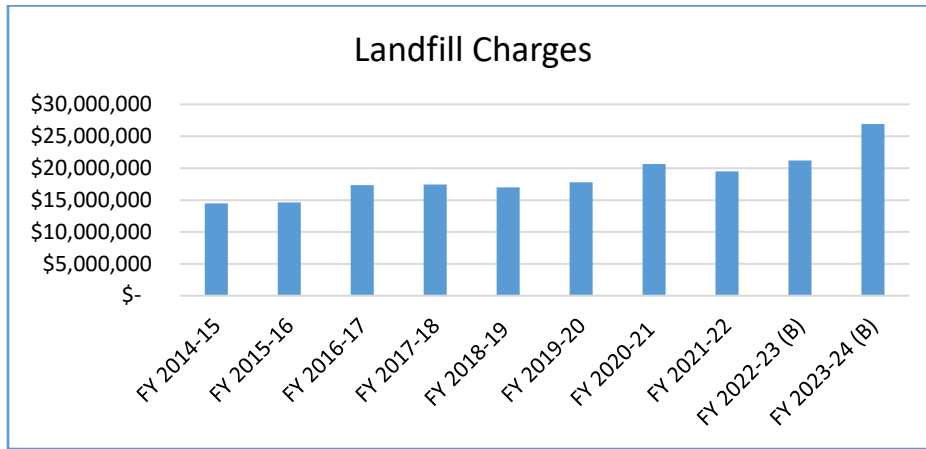
Local Government Half-Cent Sales Tax



The Local Government Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. The primary purpose for the Sales Tax Fund is to record the County's receipt of the Half-Cent Sales Tax that is received from the State of Florida monthly. Funds are authorized by F.S. 212.20(6) and 218.60.67 for countywide purposes, including debt service. The Half-Cent Sales Tax is allocated per statutory formula based on population. The current fiscal year 2023-24 budget is \$30,162,936 which is a 5.2% increase over the 2022-23 budget.

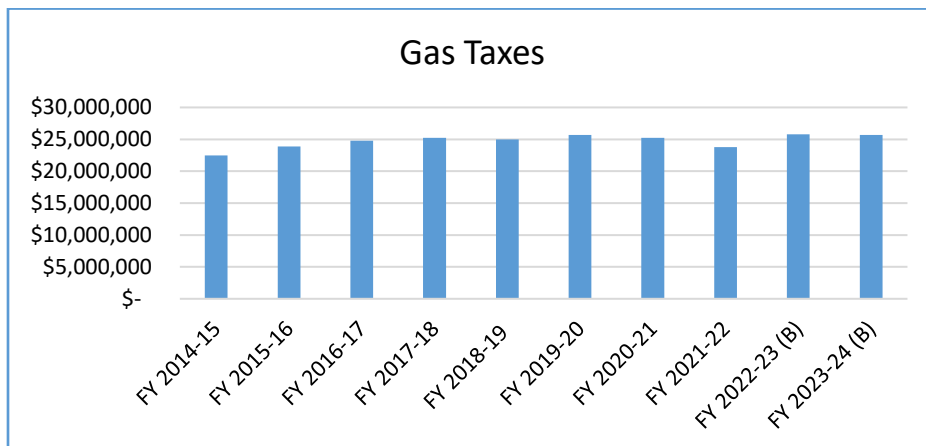
The Sales Tax Trust Fund allows for the allocation of the revenue between the General Fund and Municipal Service District Fund.

Landfill Charges



The County's 4th largest revenue is landfill charges as authorized by ordinance. The Solid Waste Fund's main source of operating revenue are landfill charges which are budgeted at \$26,926,344 in fiscal year 2023-24. These charges are derived from tipping fees based on tonnage of various types of waste such as Class I (household garbage), Class II (construction and demolition waste), yard trash, recycling debris, tires and asbestos. Revenues are utilized for operations and long-term closure costs.

Gas Tax Revenues



Volusia County receives a total of five separate gas taxes, including the 6-cent local option fuel tax, 5-cent second local option fuel tax, the 5th and 6th cent constitutional fuel tax, the 7th cent county fuel tax and the 9th cent fuel tax. All these revenues are accounted for in separate revenue codes and tracked for assurance that each revenue source is used in accordance with its authorized use. The fiscal year 2023-24 budget for gas taxes is \$25,705,742.

A brief overview of each tax collected is shown below:

1 to 6 Cents Local Option Fuel Tax- local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As a result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified public transportation operations and maintenance expenditures, roadway and right of ways along with drainage, street lighting, traffic signs, bridges and the debt service payment. The fiscal year 2023-24 budget is \$8,662,123. This revenue source

has been pledged for debt service payments to repay \$41,505,000 in revenue bonds issued on January 9, 2013.

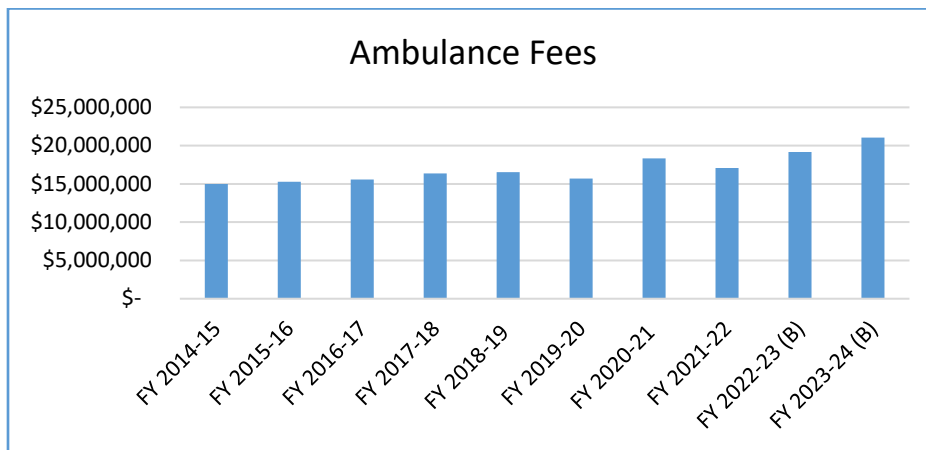
1 to 5 cents Local Option Fuel Tax- county governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. The fiscal year 2023-24 budget is \$6,265,720. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join for the issuance of these bonds. This tax is not eligible for the use of routine maintenance on roads.

Constitutional Fuel Tax 5th & 6th Cent- pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied. The first call on tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads. Routine maintenance is defined as: minor repairs and associated tasks necessary to maintain a safe and efficient transportation system and includes pavement patching, shoulder repair, cleaning and repair of drainage ditches, traffic signs, structures and other similar activities. The fiscal year 2023-24 budget is \$5,598,484.

County Fuel Tax- 7th Cent- the county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses; including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax. The fiscal year 2023-24 budget is \$2,467,408.

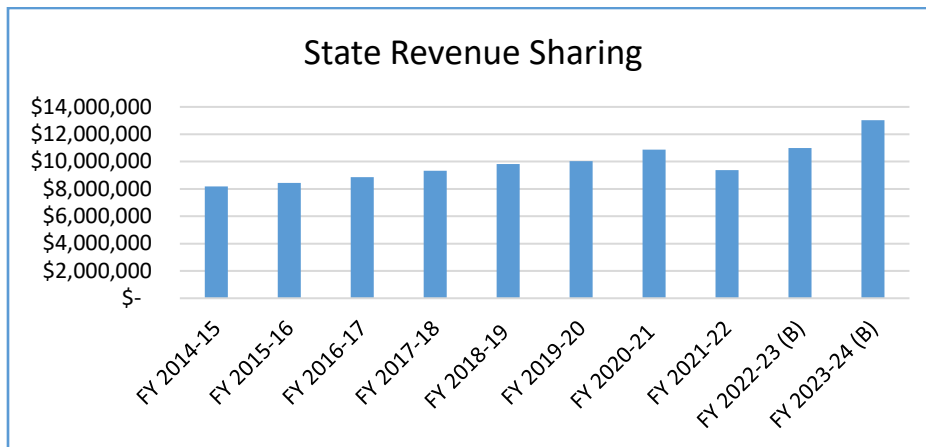
Ninth Cent Fuel Tax- the Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The proceeds are used to fund specified transportation expenditures. County and municipal governments may use the tax proceeds for transportation expenditures as defined in s.336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs: public transportation operations and maintenance, roadway and right-of-way maintenance, roadway and right-of-way drainage, street lighting installation, operation, maintenance and repair of traffic signs, traffic engineering, signalization, pavement markings, bridge maintenance and operation as well as debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks. The fiscal year 2023-24 budget is \$2,712,007.

Ambulance Fees



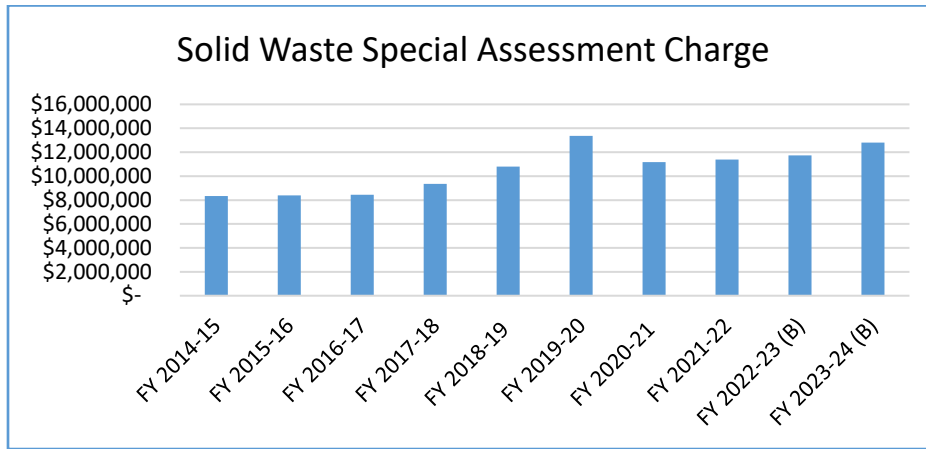
The Emergency Medical Services Fund was established in fiscal year 2011-12 when the county took over provision of ambulance services. The main operating revenue source in the Emergency Medical Services fund are the ambulance fees which are budgeted at \$21,060,000 fiscal year 2023-24. Ambulance fee revenue is a net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions. The fiscal year 2023-2024 is based on the total estimated transports of 54,000 and an average unit of \$390 per transport.

State Revenue Sharing



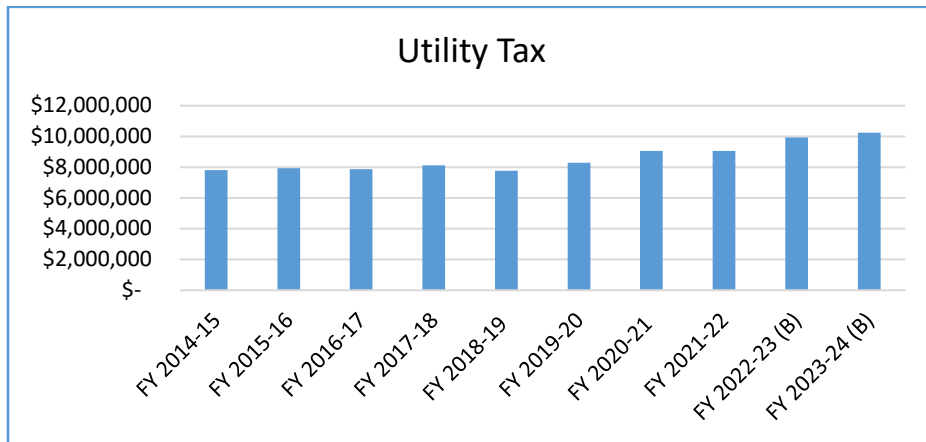
State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These revenues are distributed to the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions. The fiscal year 2023-24 budget is \$13,032,012 and gets distributed to the general fund in the amount of \$12,850,112 and \$181,900 to the County Transportation Trust Fund.

Solid Waste Collection-Special Assessment



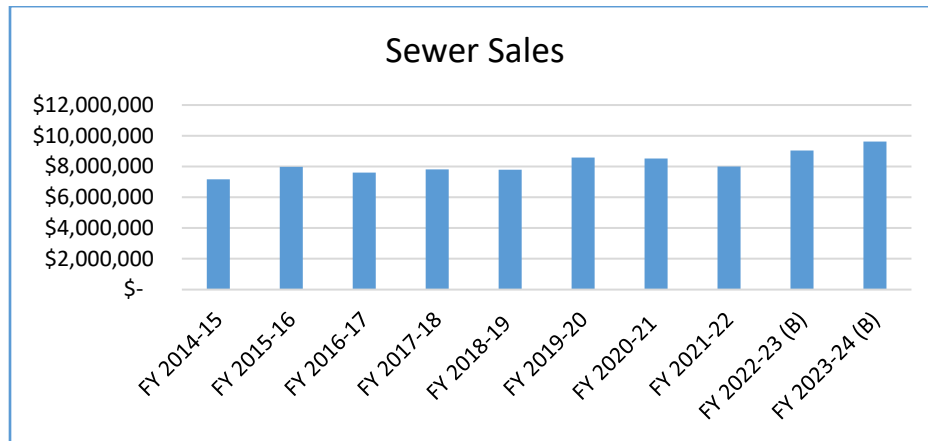
Volusia County established the Waste Collection fund to account for collection of trash and debris and recycling program services. A residential collection of non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill for residential garbage, yard waste and recycling pickup by FCC Environmental Services, LLC. The current rate is set at \$279 per residential collection, which goes into effect October 1, 2023, via Resolution 2023-83. The residential collection services contract assessment was adjusted to reflect the annual CPI adjustment allowed by the contract. The annual special assessment charge for future years shall not exceed \$310, unless due notice is provided in accordance with Section 197.3632, Florida Statutes or otherwise provided by law. The fiscal year 2023-24 budget is \$12,796,706.

Utility Tax



Utility tax as known as Public Service Tax per Florida Statute is permitted to levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall not be applied against any fuel adjustment charge, which shall be stated separately on each bill. Exemption from payment of the utility tax exists for any federal, state, county, municipality, school district, or other public body as defined in F.S. 1.01 or otherwise exempted by law. This revenue will be used to offset costs of providing municipal services to the residents of unincorporated Volusia County. Utility tax revenue is received monthly by the Tax Collector into the Municipal Services District Fund and used to cover the cost of municipal services provided to the residents of unincorporated Volusia County. The fiscal year 2023-24 budget is \$10,243,800 which is a 3% increase from the 2022-23 budget.

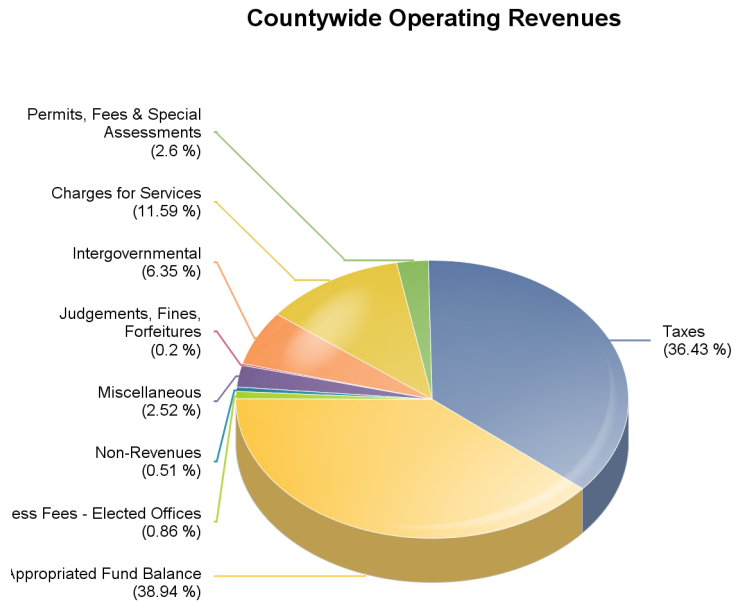
Sewer Sales



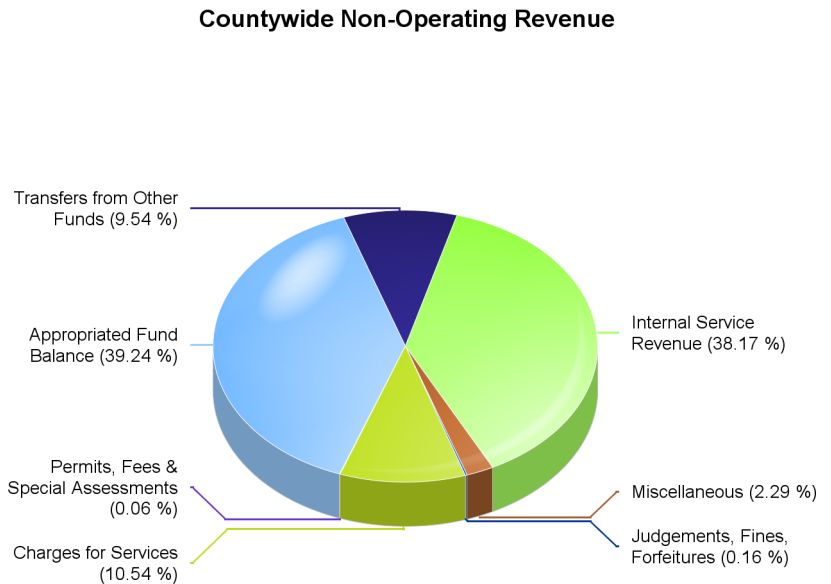
The Water Resources and Utilities (WRU) Division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees. The organization owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. The division also maintains two smaller wastewater facilities on behalf of other agencies. Sewer service is charged to all customers connected to a sanitary sewer system, based on consumption. The fiscal year 2023-24 budget is \$9,618,500 which is an 6% increase from the 2022-23 budget.

VOLUSIA COUNTY, FLORIDA
Countywide Revenues by Source
Fiscal Year 2023-24

Countywide Operating Revenues by Source	
Fiscal Year 2023-24	
Taxes	434,964,916
Permits, Fees & Special Assessments	31,054,547
Charges for Services	138,415,487
Intergovernmental	75,876,059
Judgements, Fines, Forfeitures	2,341,257
Miscellaneous	30,075,550
Non-Revenues	6,114,970
Excess Fees - Elected Offices	10,253,062
Appropriated Fund Balance	464,915,807
Total Countywide Operating Revenues	\$1,194,011,655



Countywide Non-Operating Revenues By Category	
Fiscal Year 2023-24	
Permits, Fees & Special Assessments	120,000
Charges for Services	21,481,226
Judgements, Fines, Forfeitures	317,059
Miscellaneous	4,674,563
Internal Service Revenue	77,778,532
Transfers from Other Funds	19,442,120
Appropriated Fund Balance	79,960,159
Total Countywide Non-Operating Revenues	\$203,773,659



Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Taxes							
Business Tax Receipt	110,000	147,915	0	0	0	0	257,915
Bus Tax Haz Waste Surcharge	170,000	0	0	0	0	0	170,000
Convention Development Tax	0	17,737,245	0	0	0	0	17,737,245
Current Ad Valorem Taxes	179,658,372	189,646,030	0	0	0	0	369,304,402
Delinquent Ad Valorem Taxes	450,000	185,000	0	0	0	0	635,000
Flea Market Business Tax Receipts	0	3,030	0	0	0	0	3,030
Franchise Fees	0	842,000	0	0	0	0	842,000
IML Business Tax Receipts	0	3,030	0	0	0	0	3,030
Local Option Fuel Tax 5 F.S. 336.025(1)(b)	0	6,265,720	0	0	0	0	6,265,720
Local Option Fuel Tax 6 F.S. 336.025(1)(a)	0	8,662,123	0	0	0	0	8,662,123
Ninth Cent Fuel Tax F.S. 336.021	0	2,712,007	0	0	0	0	2,712,007
Resort Tax	0	11,824,829	0	0	0	0	11,824,829
Resort Tax - Addl One Cent	0	5,912,415	0	0	0	0	5,912,415
SW Non-Exclusive Franchise Fee	0	0	0	0	391,400	0	391,400
Utility Tax	0	10,243,800	0	0	0	0	10,243,800
Total Taxes	\$180,388,372	\$254,185,144	\$0	\$0	\$391,400	\$0	\$434,964,916

Permits, Fees & Special Assessments

Beach & Dune Permit Fees, CoV Ord Sec 72-1053	0	19,220	0	0	0	0	19,220
Boat Slip Fee - Volusia Plan for F.S. 379.2431 (2)(t)	0	11,000	0	0	0	0	11,000
Building Permits	0	3,100,000	0	0	0	0	3,100,000
Commercial Solicitation Permit	0	10,500	0	0	0	0	10,500
Contractor License Examination Fees	1,400	0	0	0	0	0	1,400
Contractor License Misc (Reciprocity, Replacement, Etc.)	600	0	0	0	0	0	600

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Permits, Fees & Special Assessments							
Culture/Rec Impact Fees Residential	0	516,018	0	0	0	0	516,018
Dune Restoration in Lieu CoV Ord Sec 72-1056(a)(6)	0	10,000	0	0	0	0	10,000
Farm Pond Permit CoV Ord Sec 72-293(15)a. 12.	0	1,200	0	0	0	0	1,200
F.S. 328.72(15) Vessel Registration Fees	0	0	0	120,000	0	0	120,000
Garbage Haul Permit	0	0	0	0	17,200	0	17,200
Outdoor Ent Permit Sec 10-62(b)/ IML Host License Sec 26-54	0	3,000	0	0	0	0	3,000
Public Safety Impact Fees - Commercial	0	7,000	0	0	0	0	7,000
Public Safety Impact Fees - Residential	0	190,000	0	0	0	0	190,000
Road Impact Fees - Commercial	0	1,287,775	0	0	0	0	1,287,775
Road Impact Fees - Residential	0	7,362,557	0	0	0	0	7,362,557
Road Maintenance Spec Assmnt Charges	0	235,000	0	0	0	0	235,000
Sign Permits CoV Ord Sec 72-298(14)	0	11,000	0	0	0	0	11,000
Sludge Permit Fees	10,000	0	0	0	0	0	10,000
Solid Waste Collection Spec Assmnt Charges	0	0	0	0	12,796,706	0	12,796,706
Stormwater Spec Assmnt Charges	0	4,558,297	0	0	86,383	0	4,644,680
Streetlighting Spec Assmnt Charges	0	368,191	0	0	0	0	368,191
Utility Use Permit Fees, CoV Ord Sec 72-691(d) (1)	0	451,500	0	0	0	0	451,500
Total Permits, Fees & Special Assessments	\$12,000	\$18,142,258	\$0	\$120,000	\$12,900,289	\$0	\$31,174,547

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Intergovernmental Revenues							
Beverage Licenses	274,163	7,210	0	0	0	0	281,373
Confiscated Tags - FS 324.0221(3)	600	0	0	0	0	0	600
FCC E-Rate	0	68,218	0	0	0	0	68,218
Federal Airport Aid	0	0	0	0	25,000	0	25,000
Federal Transit Administration-Operating	0	0	0	0	11,717,000	0	11,717,000
Firefighters Supplemental Comp	0	71,130	0	0	0	0	71,130
Half-Cent Sales Tax	0	30,162,936	0	0	0	0	30,162,936
Hospital Authority Medicaid Contributions	6,545,575	0	0	0	0	0	6,545,575
Insurance Agents	148,344	0	0	0	0	0	148,344
Licenses-Mobile Homes	0	131,250	0	0	0	0	131,250
Local Government User Refund F.S. 206.41(4) (d)	0	450,000	0	0	0	0	450,000
Other Transportation	0	10,000	0	0	0	0	10,000
Payment In Lieu Of Taxes	250,000	1,014	0	0	257,177	0	508,191
Racing-Extra Distribution	272,950	0	0	0	0	0	272,950
State Aid To Library	0	336,500	0	0	0	0	336,500
State Mass Transit	0	0	0	0	3,900,000	0	3,900,000
State Mosquito Control I	0	11,000	0	0	0	0	11,000
State Revenue Sharing	12,850,112	181,900	0	0	0	0	13,032,012
State Sales & Use Commission	1,011	0	0	0	0	0	1,011
State Shared Constitutional Fuel Tax F.S. 206.47	0	5,598,484	0	0	0	0	5,598,484
State Shared County Fuel Tax F.S. 206.41(1)	0	2,467,408	0	0	0	0	2,467,408
US Treasury - Coronavirus Relief Fund	0	137,077	0	0	0	0	137,077
Total Intergovernmental Revenues	\$20,342,755	\$39,634,127	\$0	\$0	\$15,899,177	\$0	\$75,876,059

Charges for Services

Airfield	0	0	0	0	573,022	0	573,022
Ambulance Fees/Svc Chgs	0	21,060,000	0	0	0	0	21,060,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Animal Control \$5 FS 828.27(4)(b)	0	504	0	0	0	0	504
Animal Control Fees	0	9,975	0	0	0	0	9,975
Animal Control Fees - Oak Hill	0	8,640	0	0	0	0	8,640
Animal Ctrl-Svc Chgs	0	162,000	0	0	0	0	162,000
Beach Access Fees	0	6,550,463	0	1,303,067	0	0	7,853,530
Booking Fees	160,000	0	0	0	0	0	160,000
Camping Fees	96,500	0	0	0	0	0	96,500
CDL Class and Fees	0	0	0	0	0	81,200	81,200
Charges For Labor	0	85,700	0	0	0	0	85,700
Charges For Services	2,000	535,623	0	0	450	0	538,073
City/Fire Ambulance Fees/Svc Chgs	0	4,370,691	0	0	0	0	4,370,691
Class II Permit Fees, CoV Ord Sec 72-1101 and 72-1103	0	4,600	0	0	0	0	4,600
Cobra - Tax Collector	0	0	0	0	0	7,833	7,833
Cobra - VSO	0	0	0	0	0	15,060	15,060
Code Enforcement Lot Maintenance Fees and Related	0	20,000	0	0	0	0	20,000
Commercial Insurance - VSO	0	0	0	0	0	196,382	196,382
Computer Replacement Service Charge - Property Appraiser	0	0	0	0	0	43,632	43,632
Computer Replacement Service Charge - SOE	0	0	0	0	0	9,518	9,518
Computer Replacement Service Charge - Tax Collector	0	0	0	0	0	12,922	12,922
Concession-Stands	0	950,000	0	0	0	0	950,000
Concurrency Management Review, CoV Ord Sec 72-1016	0	5,460	0	0	0	0	5,460
Const. Officer Fees- Sheriff-City Contracts & Airport	0	18,809,732	0	0	0	0	18,809,732
Const. Officer Fees- Sheriff-Outside Detail	0	677,000	0	0	0	0	677,000
Const. Officer Fees- Sheriff-School Board Contract	0	504,900	0	0	0	0	504,900

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Court Facility Fees 87.5% FS 318.18(13)(a)	1,066,099	0	0	0	0	0	1,066,099
Customer Facility Charge	0	0	0	0	857,000	0	857,000
Daily Subsistence - Inmates	405,006	0	0	0	0	0	405,006
Domestic Violence Surcharge FS 938.08	109,595	0	0	0	0	0	109,595
Dori Slosberg Drivers Ed FS 318.1215	0	196,792	0	0	0	0	196,792
Drug Lab Fee	122,106	0	0	0	0	0	122,106
Emerg Preparedness Plan Review	18,000	0	0	0	0	0	18,000
Employee Dependent Contribution - VSO	0	0	0	0	0	2,517,824	2,517,824
Employer Premium - Property Appraiser	0	0	0	0	0	1,318,964	1,318,964
Employer Premium - SOE	0	0	0	0	0	363,852	363,852
Employer Premium - Tax Collector	0	0	0	0	0	1,392,872	1,392,872
Employer Premium - VSO	0	0	0	0	0	9,897,063	9,897,063
EMS Event and Standby	0	125,060	0	0	0	0	125,060
Event Sponsorship	0	22,000	0	0	0	0	22,000
Excess Fees Clerk Circuit Ct	600,000	0	0	0	0	0	600,000
Facility Entrance	0	483,000	0	0	0	0	483,000
Filing Fee FS 34.045(1) (c)	6,509	0	0	0	0	0	6,509
Fire Contingency Transportation Svcs	0	370,000	0	0	0	0	370,000
Fire Line Availability Fee	0	0	0	0	90,000	0	90,000
Fire Training Charges	0	71,000	0	0	0	0	71,000
Fleet Replacement Service Charge - Property Appraiser	0	0	0	0	0	40,000	40,000
Fleet Replacement Service Charge - SOE	0	0	0	0	0	30,000	30,000
Fleet Replacement Service Charge - Tax Collector	0	0	0	0	0	25,000	25,000
F.S. 468.631 / 553.721 10% Building Education	0	8,000	0	0	0	0	8,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Gopher Tortoise Review Fees, CoV Ord Sec 72-1140(c)	0	123,180	0	0	0	0	123,180
Hangar Area	0	0	0	0	1,056,664	0	1,056,664
Housing Of Prisoners	22,000	0	0	0	0	0	22,000
Impact Fee Administrative Charges	0	455,186	0	0	0	0	455,186
Inspection Fees	0	0	0	0	15,000	0	15,000
Itinerant Merchant Admin Svcs	0	37,300	0	0	0	0	37,300
Landfill Charges	0	0	0	0	26,926,344	0	26,926,344
Land Management Fees	0	165,000	0	0	0	0	165,000
League Registration Fees	1,800	0	0	0	0	0	1,800
LEC Fees: Lyonia Envirmntl Ctr	18,500	0	0	0	0	0	18,500
LE Crime Prevention - FS 775.083(2)	0	271,976	0	0	0	0	271,976
LE Education Trust - FS 938.15; FS 318.18(11) (c)	0	143,113	0	0	0	0	143,113
Liability - Property Appraiser	0	0	0	0	0	1,993	1,993
Liability - SOE	0	0	0	0	0	5,393	5,393
Liability - Tax Collector	0	0	0	0	0	8,185	8,185
Liability - VSO	0	0	0	0	0	1,986,290	1,986,290
Library Service Charges	0	9,000	0	0	0	0	9,000
Library Service-Lost Books	0	20,000	0	0	0	0	20,000
Library Service-Lost Cards	0	100	0	0	0	0	100
Maintenance Agreements	0	1,097,576	0	0	0	0	1,097,576
Management Fee	0	471,740	0	0	0	0	471,740
Mass Transit Fares	0	0	0	0	2,400,000	0	2,400,000
Medical Examiner's Fees	302,920	0	0	0	0	0	302,920
Meter Disconnection Fee	0	0	0	0	115,000	0	115,000
Meter Installation	0	0	0	0	150,000	0	150,000
MSC Gift Shop/ Novelties	0	375,000	0	0	0	0	375,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
MSC School Field Trips	0	30,000	0	0	0	0	30,000
MSC Special Events	0	28,757	0	0	0	0	28,757
Ocean Center Revenues	0	26,663	0	0	0	0	26,663
Off-Beach Parking Revenue	0	1,000,000	0	0	0	0	1,000,000
Other Charges For Services (Demolition Liens)	0	45,000	0	0	0	0	45,000
Other Mass Transit- Advertising	0	0	0	0	675,000	0	675,000
Other Mass Transit- Concessions	0	0	0	0	310,000	0	310,000
Other Mass Transit-I D Cards	0	0	0	0	500	0	500
Park Fees	175,500	1,415,260	0	0	0	0	1,590,760
Parking Daily Receipts	0	0	0	0	1,275,000	0	1,275,000
Parking Monthly Receipts	0	0	0	0	157,269	0	157,269
Parking Special Events	0	0	0	0	3,047,660	0	3,047,660
Parking Validation Receipts	0	0	0	0	37,834	0	37,834
Passenger Facility Charge	0	0	0	0	1,317,000	0	1,317,000
Payroll Admin Fees	1,200	0	0	0	0	0	1,200
PEMT MCO Program	0	4,686,792	0	0	0	0	4,686,792
PEMT Program	0	125,888	0	0	0	0	125,888
Physical Damage - Property Appraiser	0	0	0	0	0	21,133	21,133
Physical Damage - Tax Collector	0	0	0	0	0	29,862	29,862
Physical Damage - VSO	0	0	0	0	0	541,193	541,193
Planning Fees (Comp Plan Amendments)	0	18,270	0	0	0	0	18,270
Plat Abandonment Review	0	3,000	0	0	0	0	3,000
Power Ski Registration Fees	0	5,500	0	0	0	0	5,500
Prisoner Reporting- Incentv Pay	70,000	0	0	0	0	0	70,000
Program Income	0	0	0	0	4,500	0	4,500

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Prostitution Drug Court Programs - FS 796.07 (6)	1,000	0	0	0	0	0	1,000
Reclaimed Water	0	0	0	0	1,456,000	0	1,456,000
Recreation Fees	205,120	0	0	0	0	0	205,120
Registration Fees	0	114,350	0	0	0	0	114,350
Research Services	4,390	0	0	0	0	0	4,390
Retirees Premium & Subsidy - VSO	0	0	0	0	0	105,458	105,458
Sales-Maps, Code Bks, Publicat	441	84,050	0	0	0	0	84,491
Sewer C.I.A.C. Fees	0	0	0	0	350,000	0	350,000
Sewer Connection Fees	0	0	0	0	375,000	0	375,000
Sewer Sales	0	0	0	0	9,618,500	0	9,618,500
Site Plan/Subdivision Review/Inspection, CoV Ord Sec 72-504	0	232,523	0	0	0	0	232,523
Special Events	0	15,500	0	0	500,000	0	515,500
Sp Rec Fac-Arena	0	551,250	0	0	0	0	551,250
Sp Rec Fac- Concessions	1,458	8,400	0	0	0	0	9,858
Sp Rec Fac-Conference Center	0	682,500	0	0	0	0	682,500
Sp Rec Fac-Equipment	7,905	225,452	0	0	0	0	233,357
Sp Rec Fac- Lot Event	3,000	63,000	0	0	0	0	66,000
Sp Rec Fac- Reimbursable-Staff	0	203,490	0	0	0	0	203,490
Stormwater Mgmt Permit, CoV Sec 72-778 (3)b.	0	10,500	0	0	0	0	10,500
Summer Recreation Program	473,000	0	0	0	0	0	473,000
Terminal-Airlines	0	0	0	0	1,370,475	0	1,370,475
Terminal-Concession	0	0	0	0	4,219,495	0	4,219,495
Training Service Charge	0	800	0	0	0	0	800
Transportation Svcs- Debary	0	47,000	0	0	0	0	47,000
Transportation Svcs- Other	0	190,000	0	0	0	0	190,000
Treasury & Billing Fees and Commissions	36,500	0	0	0	0	0	36,500

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Tree Permit, Removal and Inspection Fees, CoV Ord 72-836(b)	0	100,000	0	0	0	0	100,000
Tree Replacement Fee, CoV Ord Sec 72-842(j)	0	225,560	0	0	0	0	225,560
Vab Filing Fees	11,000	0	0	0	0	0	11,000
VAB Reimbursement - School Board	50,000	0	0	0	0	0	50,000
Volusia County Law Library 12.5% FS 318.18(13)(a)	152,509	0	0	0	0	0	152,509
Water C.I.A.C. Fees	0	0	0	0	160,000	0	160,000
Water Connection Fees	0	0	0	0	175,000	0	175,000
Water Sales	0	0	0	0	8,446,000	0	8,446,000
Wetland Alteration Permit, CoV Ord Sec 72-884	0	65,000	0	0	0	0	65,000
Worker's Compensation - Property Appraiser	0	0	0	0	0	24,551	24,551
Worker's Compensation - SOE	0	0	0	0	0	26,534	26,534
Worker's Compensation - Tax Collector	0	0	0	0	0	2,107	2,107
Worker's Compensation - VSO	0	0	0	0	0	1,473,338	1,473,338
Zoning Fees (Variances, Exceptions, Rezoning, PUD)	0	207,900	0	0	0	0	207,900
Total Charges for Services	\$4,124,058	\$68,612,716	\$0	\$1,303,067	\$65,678,713	\$20,178,159	\$159,896,713

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Judgements, Fines and Forfeitures							
800 MHz Comm Surchg-Trffc Fine FS 318.21(9)	0	0	0	317,059	0	0	317,059
Beach Fines	0	26,700	0	0	0	0	26,700
Code Enforcement Fines	0	82,500	0	0	0	0	82,500
Court Innovation 25% FS 939.185(1)(a)	152,199	0	0	0	0	0	152,199
Court Technology FS 28.24(12)(e)	1,403,539	0	0	0	0	0	1,403,539
Fines-Assmts-Drug Abuse Trtmnt - FS 938.13 FS 938.21	55,648	0	0	0	0	0	55,648
Legal Aid 25% FS 939.185(1)(a)	153,533	0	0	0	0	0	153,533
Restitution - FS 960.293 (2)(b)	0	3,675	0	0	0	0	3,675
Teen Court FS 938.19 (2)	142,467	0	0	0	0	0	142,467
Teen Court / JAC / Alt 25% FS 939.185(1)(a)	153,487	0	0	0	0	0	153,487
Volusia County Law Library 25% FS 939.185 (1)(a)	152,509	0	0	0	0	0	152,509
Wetland Alteration Permit Late Fees	0	15,000	0	0	0	0	15,000
Total Judgements, Fines and Forfeitures	\$2,213,382	\$127,875	\$0	\$317,059	\$0	\$0	\$2,658,316
Miscellaneous Revenues							
Animal Control License	0	15,750	0	0	0	0	15,750
Apron Rent	0	0	0	0	148,840	0	148,840
Bad Debt Recovery	0	1,200,000	0	0	0	0	1,200,000
Badge Fees	500	0	0	0	0	0	500
Bank Fee Refunds	38,400	0	0	0	0	0	38,400
BLS Cards / CPR Cards	0	1,100	0	0	0	0	1,100
Child Recrtn Prog-Contr	4,900	0	0	0	0	0	4,900
Commission-Coke Contract	30,900	0	0	0	0	0	30,900
Commissions	0	899,045	0	0	180	0	899,225
Contractor License	200,000	0	0	0	0	0	200,000
Corrections Phone Commissions	880,000	0	0	0	0	0	880,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Donations-Library NON FOL	0	5,000	0	0	0	0	5,000
Inmate Mowing Program	0	50,000	0	0	0	0	50,000
Ins Proceeds-Loss Furn/ Equip	0	5,000	0	0	30,000	0	35,000
Investment Income	0	255,889	0	0	0	0	255,889
Land Rentals	0	99,000	0	0	2,900,456	0	2,999,456
Late Charges	0	0	0	0	274,735	0	274,735
Medical Records	0	100	0	0	0	0	100
Miscellaneous Revenue	480	12,615	0	0	20,200	0	33,295
Other Contributions & Donation	30,000	0	0	0	0	0	30,000
Other Reimbursements	10,000	25	0	0	53,100	0	63,125
Outside Revenue	0	0	0	0	325,000	0	325,000
Pool Activity to Be Allocated	4,301,123	8,925,712	99,653	2,434,960	4,075,648	2,206,657	22,043,753
Public Records Request	1,225	1,350	0	0	0	0	2,575
Rebates	150,000	2,000	0	0	0	0	152,000
Refund Of Prior Year Expendtrs	0	100	0	0	0	0	100
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	22,000	22,000
Rent	196,774	393,726	0	0	1,540,754	0	2,131,254
Rent - Facilities	0	0	0	0	122,165	0	122,165
Sale-Land	85,000	0	0	0	0	0	85,000
Sales-Fuels Materials Supplies	0	0	0	0	15,000	0	15,000
Sales-Surplus Matls & Scrap	0	10,000	0	0	30,000	8,446	48,446
Sale-Surplus Furn/Fixtr/ Equip	422,170	1,432,200	0	0	350,000	2,500	2,206,870
Settlement	0	108,335	0	0	0	0	108,335
Smart Communications (Tablets)	45,000	0	0	0	0	0	45,000
Utilities-Rent Related	0	122,400	0	0	0	0	122,400
Vehicle/Equipment Revenue	0	4,000	0	0	0	0	4,000
Video Visitation Commissions	60,000	0	0	0	0	0	60,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
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Miscellaneous Revenues

Wetland Mitigation Fees, CoV Ord Sec 72-887(c)	0	90,000	0	0	0	0	90,000
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Total Miscellaneous Revenues	\$6,456,472	\$13,633,347	\$99,653	\$2,434,960	\$9,886,078	\$2,239,603	\$34,750,113
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Excess Fees - Elected Offices

Transfer In to County from Property Appraiser - Excess Fees	200,000	0	0	0	0	0	200,000
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Transfer In to County from SOE - Excess Fees	700,000	0	0	0	0	0	700,000
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Transfer In to County from Tax Collector - Excess Fees	6,673,074	0	0	0	0	0	6,673,074
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Transfer In to County from VCSO - Excess Fees	0	2,679,988	0	0	0	0	2,679,988
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Total Excess Fees - Elected Offices	\$7,573,074	\$2,679,988	\$0	\$0	\$0	\$0	\$10,253,062
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Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
COBRA Payments- COUNTY	0	0	0	0	0	36,744	36,744
Contributions- Commercial Ins- COUNTY	0	0	0	0	0	288,145	288,145
Contributions-Liability- COUNTY	0	0	0	0	0	3,340,158	3,340,158
Contributions-Physical Damage-COUNTY	0	0	0	0	0	7,197,760	7,197,760
Contributions-Workers' Comp-COUNTY	0	0	0	0	0	3,319,047	3,319,047
Gas & Oil	0	0	0	0	0	6,522,471	6,522,471
Health Insurance	0	0	0	0	0	26,299,130	26,299,130
Health Insurance-Dep Contr	0	0	0	0	0	7,165,677	7,165,677
Information Systems Revenue	0	0	0	0	0	1,061,112	1,061,112
Pharmacy Rebates	0	0	0	0	0	3,096,759	3,096,759
Pool Cars	0	0	0	0	0	122,570	122,570
Recoveries-Claims	0	0	0	0	0	125,000	125,000
Retiree Premiums- COUNTY	0	0	0	0	0	2,132,088	2,132,088
Retirees Premium & Subsidy - Property Appraiser	0	0	0	0	0	5,878	5,878
Retirees Premium & Subsidy - SOE	0	0	0	0	0	9,482	9,482
Retirees Premium & Subsidy - Tax Collector	0	0	0	0	0	4,654	4,654
Vehicle Maint - Labor	0	0	0	0	0	4,289,950	4,289,950
Vehicle Maint - Parts	0	0	0	0	0	4,031,716	4,031,716
Vehicle Maint - Sublets	0	0	0	0	0	1,655,622	1,655,622
Vehicle Replacement Program Contributions	0	0	0	0	0	6,887,819	6,887,819
Vehicle Replacement Program (VRP) Maintenance Service Charge	0	0	0	0	0	186,750	186,750
Total Internal Service Revenues	\$0	\$0	\$0	\$0	\$0	\$77,778,532	\$77,778,532

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Non-Revenues							
Animal Welfare Donations	0	4,765	0	0	0	0	4,765
Contributions	0	400,000	0	0	0	0	400,000
Corrections Welfare Trust	0	800	0	0	0	0	800
Donations	0	11,000	0	0	0	0	11,000
Library Contributions	0	127,790	0	0	0	0	127,790
Msc Donations	0	100,000	0	0	0	0	100,000
Transfer from Closed Capital Fund	0	5,470,615	0	0	0	0	5,470,615
Transfer from County Transportation Trust	0	0	1,013,282	0	0	0	1,013,282
Transfer from ECHO	0	0	0	7,177,120	0	0	7,177,120
Transfer from Mosquito Control	0	0	0	1,750,000	0	0	1,750,000
Transfer from MSD	0	27,125,779	470,046	0	0	0	27,595,825
Transfer from Ocean Center	0	0	688,147	4,315,000	0	0	5,003,147
Transfer from Port Authority	0	0	0	3,200,000	0	0	3,200,000
Transfer from Resort Tax	0	12,654,556	4,354,286	0	0	0	17,008,842
Transfer from Road Impact Fees Zone 1	0	0	1,892,351	0	0	0	1,892,351
Transfer from Road Impact Fees Zone 2	0	0	495,616	0	0	0	495,616
Transfer from Road Impact Fees Zone 3	0	0	1,757,181	0	0	0	1,757,181
Transfer from Road Impact Fees Zone 4	0	0	360,448	0	0	0	360,448
Transfer from Sales Tax	18,983,336	11,179,600	0	0	0	0	30,162,936
Transfer from Solid Waste	1,077,054	0	0	0	0	0	1,077,054
Transfer from Volusia Forever Acquisition	0	1,585,757	0	0	0	0	1,585,757
Transfer General Fund	0	23,820,557	974,165	1,000,000	10,218,499	0	36,013,221
Transfers From Other Funds	0	0	0	2,000,000	0	0	2,000,000
Total Non-Revenues	\$20,060,390	\$82,481,219	\$12,005,522	\$19,442,120	\$10,218,499	\$0	\$144,207,750

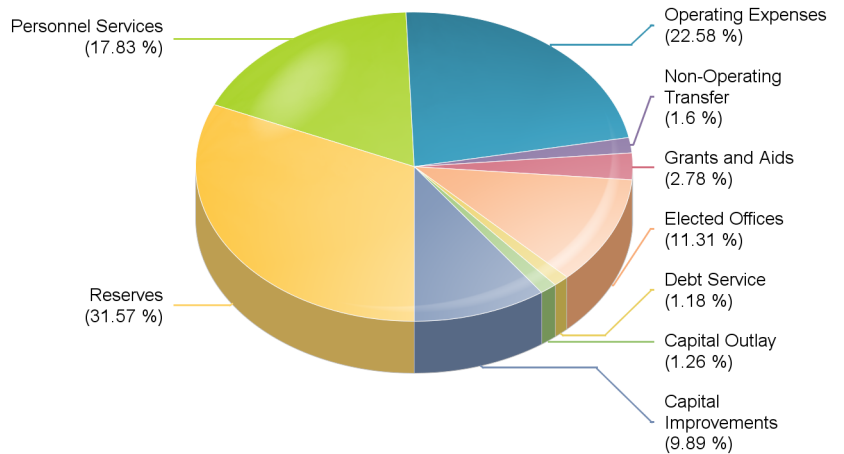
Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Appropriated Fund Balance							
Appropriated Fund Balance	83,102,827	292,891,602	3,274,678	42,727,346	85,646,700	37,232,813	544,875,966
Total Appropriated Fund Balance	\$83,102,827	\$292,891,602	\$3,274,678	\$42,727,346	\$85,646,700	\$37,232,813	\$544,875,966
Total Budget	324,273,330	772,388,276	15,379,853	66,344,552	200,620,856	137,429,107	1,516,435,974
Less Transfers	(20,060,390)	(76,366,249)	(12,005,522)	0	(10,218,499)	0	(118,650,660)
Total Net Budget	304,212,940	696,022,027	3,374,331	66,344,552	190,402,357	137,429,107	1,397,785,314

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures By Category
Fiscal Year 2023-24

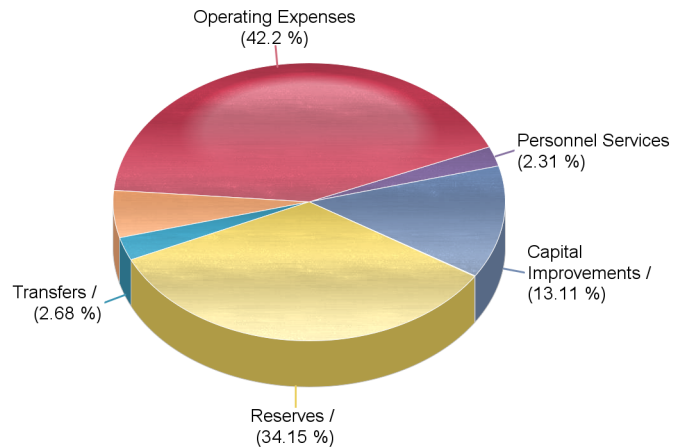
Countywide Operating Expenditures By Category Fiscal Year 2023-24	
Personnel Services	217,683,126
Operating Expenses	275,639,593
Capital Outlay	15,338,817
Subtotal Operating Expenses	\$508,661,536
Capital Improvements	120,760,419
Debt Service	14,407,791
Elected Offices	138,078,371
Grants and Aids	33,965,021
Non-Operating Transfer	19,565,120
Reserves	385,467,617
Reimbursements	(26,894,220)
Total Countywide Operating Expenditures	1,194,011,655

Operating Expenditures by Category



Countywide Non-Operating Expenditures By Category Fiscal Year 2023-24	
Personnel Services	4,709,042
Operating Expenses	85,997,085
Capital Outlay	11,163,263
Subtotal Non-Operating Expenses	101,869,390
Capital Improvements	26,710,225
Grants and Aids	142,200
Reserves	69,581,229
Transfers	5,470,615
Total Countywide Non-Operating Expenditures	\$203,773,659

Non-Operating Expenditures by Category



Expenditures by Fund and Category

Countywide Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
001 - General Fund	86,497,550	71,667,277	2,798,391	24,106,372	0	24,500,485	36,136,221	71,239,265	7,327,769	324,273,330
104 - Library	12,622,420	9,827,204	129,525	365,825	0	0	2,000,000	8,829,803	0	33,774,777
160 - Volusia ECHO	299,861	446,408	0	0	0	4,846,159	7,177,120	15,996,063	0	28,765,611
162 - Volusia Forever Land Acquisition	224,613	576,128	0	37,500	0	346,159	1,585,757	15,947,619	0	18,717,776
163 - Land Management	868,455	936,155	60,000	130,000	0	50	0	13,445,026	0	15,439,686
164 - Barberville Mitigation Tract	0	58,909	0	0	0	0	0	639,079	0	697,988
Total: Countywide Funds	100,512,899	83,512,081	2,987,916	24,639,697	0	29,692,853	46,899,098	126,096,855	7,327,769	421,669,168

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
002 - Emergency Medical Services	25,149,499	12,337,310	1,878,352	1,861,543	0	250	0	14,437,911	0	55,664,865
101 - Coronavirus Relief	137,077	0	0	0	0	0	0	0	0	137,077
103 - County Transportation Trust	13,400,875	15,815,838	1,431,010	13,343,300	0	0	1,013,282	24,077,336	0	69,081,641
105 - E Volusia Mosquito Control	2,300,670	2,739,836	1,223,600	0	0	285,814	1,750,000	3,197,034	0	11,496,954
106 - Resort Tax	0	76,537	0	0	0	0	17,008,842	1,922,597	0	19,007,976
108 - Sales Tax Trust	0	2,719	0	0	0	0	30,162,936	5,118,611	0	35,284,266
109 - Tree Mitigation	0	142,277	2,408	0	0	51,500	0	1,460,983	0	1,657,168
110 - Public Safety Fund	0	1,285,059	0	0	0	2,608,539	0	0	126,948,705	130,842,303
111 - Convention Development Tax	0	17,849,224	0	0	0	0	0	0	0	17,849,224
113 - Road Proportionate Share	0	0	0	17,672,594	0	0	0	227,517	0	17,900,111
114 - Ponce De Leon Inlet and Port District	598,741	1,470,486	10,900	450,000	0	161,826	3,200,000	3,450,671	0	9,342,624
115 - E-911 Emergency Telephone System	0	365	0	0	0	0	0	708,073	3,434,897	4,143,335
116 - Special Lighting Districts	0	379,614	0	0	0	0	0	0	0	379,614
117 - Building Permits	2,427,932	942,534	17,500	0	0	0	0	467,317	0	3,855,283
118 - Ocean Center	3,702,733	6,222,680	107,050	387,800	0	8,500	5,003,147	13,888,167	0	29,320,077
119 - Road District Maintenance	0	199,074	0	0	0	0	0	411,010	0	610,084
120 - Municipal Service District	6,471,326	5,818,815	60,337	607,000	0	47,218	27,595,825	35,351,782	0	75,952,303
121 - Special Assessments	0	131	0	0	0	0	0	934,840	0	934,971
122 - Manatee Conservation	0	12,834	0	0	0	46,338	0	558,575	0	617,747

Adopted Budget

County of Volusia

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Expenditures by Fund and Category

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
123 - Inmate Welfare Trust	530,558	711,997	22,000	50,000	0	0	0	4,351,122	0	5,665,677
124 - Library Endowment	0	63	0	0	0	0	0	427,427	0	427,490
125 - Homeless Initiatives	0	159	0	0	0	0	0	227,698	0	227,857
127 - Wetland Mitigation	0	51,500	0	0	0	0	0	280,669	0	332,169
130 - Economic Development	946,562	1,124,947	0	0	0	0	0	10,711,829	0	12,783,338
131 - Road Impact Fees-Zone 1 (Northeast)	0	1,539	0	1,000,000	0	0	1,892,351	11,170,058	0	14,063,948
132 - Road Impact Fees-Zone 2 (Southeast)	0	1,169	0	800,000	0	0	495,616	9,653,772	0	10,950,557
133 - Road Impact Fees-Zone 3 (Southwest)	0	1,910	0	4,540,000	0	0	1,757,181	10,578,108	0	16,877,199
134 - Road Impact Fees-Zone 4 (Northwest)	0	2,546	0	4,199,317	0	0	360,448	13,727,117	0	18,289,428
135 - Park Impact Fees-County	0	93	0	0	0	0	0	805,189	0	805,282
136 - Park Impact Fees-Zone 1 (Northeast)	0	97	0	550,000	0	0	0	190,308	0	740,405
137 - Park Impact Fees-Zone 2 (Southeast)	0	04	0	0	0	0	0	64,180	0	64,184
138 - Park Impact Fees-Zone 3 (Southwest)	0	36	0	250,000	0	0	0	77,941	0	327,977
139 - Park Impact Fees-Zone 4 (Northwest)	0	24	0	275,000	0	0	0	80,828	0	355,852
140 - Fire Rescue District	29,214,135	9,087,102	1,297,185	18,276,218	0	745,578	0	9,993,260	0	68,613,478
150 - Countywide Fire Impact Fee	0	193	0	335,000	0	0	0	1,673,827	0	2,009,020
155 - Impact Fee Administration	142,435	44,658	0	0	0	0	0	475,312	0	662,405
157 - Silver Sands/Bethune Beach MSD	0	16,019	0	0	0	0	0	18,395	0	34,414
158 - Gemini Springs Endowment	0	5,009	0	0	0	0	0	57,258	0	62,267
159 - Stormwater Utility	3,755,204	987,039	770,000	750,000	0	0	0	2,749,932	0	9,012,175
165 - Dune Restoration Fund	0	10,000	0	0	0	0	0	0	0	10,000
167 - Opioid Regional Settlement Fund	108,335	0	0	0	0	0	0	0	0	108,335
170 - Law Enforcement Trust	0	130	0	0	0	0	0	525,005	217,000	742,135
172 - Federal Forfeiture Sharing Justice	0	49	0	0	0	0	0	405,524	0	405,573
173 - Federal Forfeiture Sharing Treasury	0	05	0	0	0	0	0	36,457	0	36,462

Expenditures by Fund and Category

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
174 - Law Enforcement Education Trust Fund	0	0	0	0	0	0	0	253,411	150,000	403,411
175 - Crime Prevention Trust	0	0	0	0	0	0	0	1,019,692	0	1,019,692
177 - Dori Slosberg	0	336	0	0	0	209,790	0	500,450	0	710,576
178 - Beach Management Fund	10,650,088	11,993,427	313,479	2,110,000	0	106,515	0	0	0	25,173,509
Total: Special Revenue Funds	99,536,170	89,335,384	7,133,821	67,457,772	0	4,271,868	90,239,628	186,267,193	130,750,602	674,992,438

Debt Service Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	0	277	0	0	4,300,306	0	0	3,054,374	0	7,354,957
208 - Capital Improvement Revenue Note, 2010	0	0	0	0	688,147	0	0	0	0	688,147
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	0	0	0	1,013,282	0	0	0	0	1,013,282
213 - Gas Tax Refunding Revenue Bonds, 2013	0	122	0	0	4,505,596	0	0	52,837	0	4,558,555
215 - Capital Improvement Note, 2017	0	30	0	0	464,631	0	0	326,086	0	790,747
295 - Public Transportation State Infrastructure Loan	0	0	0	0	974,165	0	0	0	0	974,165
Total: Debt Service Funds	0	429	0	0	11,946,127	0	0	3,433,297	0	15,379,853

Expenditures by Fund and Category

Enterprise Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
440 - Waste Collection	188,338	12,466,969	0	0	0	0	0	1,920,237	0	14,575,544
450 - Solid Waste	5,776,507	14,416,759	4,380,078	4,690,000	0	0	1,077,054	13,994,243	0	44,334,641
451 - Daytona Beach International Airport	5,487,385	10,505,628	634,000	650,000	969,599	0	0	19,661,435	0	37,908,047
452 - Airport Passenger Facility Charge	0	400	0	750,000	0	0	0	3,599,336	0	4,349,736
453 - Airport Customer Facility Charge	0	432	0	0	0	0	0	4,837,876	0	4,838,308
456 - Transit Services	658,814	28,620,666	0	0	0	0	0	5,223,735	0	34,503,215
457 - Water and Sewer Utilities	5,378,555	8,460,950	196,002	19,961,950	600,886	0	0	19,484,761	0	54,083,104
475 - Parking Garage	144,458	1,425,675	7,000	2,611,000	891,179	300	0	948,649	0	6,028,261
Total: Enterprise Funds	17,634,057	75,897,479	5,217,080	28,662,950	2,461,664	300	1,077,054	69,670,272	0	200,620,856
Total: Operating Budget	217,683,126	248,745,373	15,338,817	120,760,419	14,407,791	33,965,021	138,215,780	385,467,617	138,078,371	1,312,662,315
Less Operating Transfers:	0	0	0	0	0	0	118,650,660	0	0	118,650,660
Net Operating Budget:	217,683,126	248,745,373	15,338,817	120,760,419	14,407,791	33,965,021	19,565,120	385,467,617	138,078,371	1,194,011,655

Expenditures by Fund and Category

Capital Projects Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
305 - 800 MHz Capital	0	352,299	270,760	910,000	0	55,000	0	688,783	0	2,276,842
309 - Correctional Facilities Capital Projects	0	1,193	0	0	0	0	0	510,769	0	511,962
313 - Beach Capital Projects	0	847	252,061	4,118,463	0	0	0	1,537,666	0	5,909,037
314 - Port Authority Capital Projects	0	0	0	3,200,000	0	0	0	1,703,558	0	4,903,558
317 - Library Construction	0	593	0	0	0	0	0	6,025,298	0	6,025,891
318 - Ocean Center	0	654	0	5,161,642	0	0	0	2,588,629	0	7,750,925
322 - I.T. Capital Projects	0	58	0	0	0	0	0	1,218,293	0	1,218,351
326 - Park Projects	0	170	0	150,000	0	0	0	1,206,323	0	1,356,493
328 - Trail Projects	0	926	0	5,493,000	0	0	0	3,192,520	0	8,686,446
334 - Bond Funded Road Program	0	336	0	0	0	0	0	1,952,641	0	1,952,977
360 - ECHO Direct County Expenditures	0	0	0	5,677,120	0	0	0	0	0	5,677,120
365 - Public Works Facilities	0	1,105	0	0	0	0	0	7,898,345	0	7,899,450
370 - Sheriff Helicopter Replacement	0	0	0	0	0	0	5,470,615	0	0	5,470,615
373 - Medical Examiner's Facility	0	2,309	0	0	0	0	0	998,867	0	1,001,176
378 - Mosquito Control Capital	0	0	0	1,750,000	0	0	0	3,953,709	0	5,703,709
Total: Capital Projects Funds	0	360,490	522,821	26,460,225	0	55,000	5,470,615	33,475,401	0	66,344,552

Internal Service Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
511 - Computer Replacement	0	29,520	1,768,100	0	0	0	0	3,050,498	0	4,848,118
513 - Equipment Maintenance	3,690,470	12,503,173	454,860	250,000	0	12,200	0	1,340,748	0	18,251,451
514 - Fleet Replacement	0	4,075	8,417,482	0	0	0	0	16,807,799	0	25,229,356
521 - Insurance Management	780,224	18,815,640	0	0	0	75,000	0	3,516,314	0	23,187,178
530 - Group Insurance	238,348	54,284,187	0	0	0	0	0	11,390,469	0	65,913,004
Total: Internal Service Funds	4,709,042	85,636,595	10,640,442	250,000	0	87,200	0	36,105,828	0	137,429,107

Total: Non-Operating Budget	4,709,042	85,997,085	11,163,263	26,710,225	0	142,200	5,470,615	69,581,229	0	203,773,659
Less Non-Operating Transfers	0	0	0	0	0	0	0	0	0	0
Net Non-Operating Budget	4,709,042	85,997,085	11,163,263	26,710,225	0	142,200	5,470,615	69,581,229	0	203,773,659

Fund: 001 - General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Ad Valorem taxes are the major revenue source of this fund, at 74.5% of operating revenues. The recommended millage rate of 3.3958 represents a rate reduction of 1.4541. The rate reduction is due to the new Public Safety taxing fund which will fund the county-wide law enforcement services. When the two rates are added together, they equal a flat millage rate with fiscal year 2022-23. The fiscal year 2023-24 General Fund millage rate will generate \$179.6 million in ad valorem tax revenue. Other revenues in the General Fund include sales tax, state revenue sharing, and other charges for services.

The General Fund is the main source of funding Volusia County's constitutional offices including the Property Appraiser, Tax Collector, Supervisor of Elections, and Clerk of Court. The General Fund also provides funding for other external operations such as Community Redevelopment Agencies (CRA) and other community programs. 25.5% of the total General Fund's budget is attributed to the Constitutional offices and other external operations, these operations account for 34.1% of the recurring General Fund budget.

Public Protection and Emergency Services, which includes Corrections Branch Jail, Medical Examiner, Emergency Management, Fire Services, and funding support for Emergency Medical Services, represents 31.2% of the total and 23.3% of the recurring General Fund budget.

Reserves, which are funded by prior year fund balance and not current operating revenues, represent 22.2% of the total General Fund budget. Reserves are broken into three categories: reserves for future capital, reserves for contingencies, and emergency reserves. Emergency reserves are set at 10% of the current year operating revenues per County Council policy.

The remaining 21.1% of the General Fund budget provides subsidies for Votran, Beach Management, and Economic Development as well as funding for the internal County Operations of Business Services, Facilities, Finance, Information Technology, Human Resources, Leadership, Parks, Recreation & Culture, Community Services, Growth & Resource Management, and Public Works.

Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	209,954,461	222,437,343	227,699,312	227,249,312	180,108,372
Other Taxes	468,795	868,372	808,901	275,132	280,000
Permits, Fees, Special Assessments	19,274	27,481	28,464	21,440	12,000
Intergovernmental Revenues	16,711,679	18,479,431	17,583,358	18,877,835	20,342,755
Charges for Services	17,160,348	16,370,837	13,582,051	12,726,151	4,124,058
Judgements, Fines and Forfeitures	2,450,789	2,179,082	2,445,604	2,201,981	2,213,382
Miscellaneous Revenues	2,570,975	(649,424)	3,220,564	8,048,780	6,456,472
Appropriated Fund Balance	0	0	77,657,693	88,738,488	83,102,827
Elected Offices Revenue	6,370,241	12,508,948	8,474,614	9,423,074	7,573,074
Non-Revenues	18,346,158	21,081,680	22,769,970	22,379,513	20,060,390
Total Revenues: 001 - General Fund	274,052,720	293,303,750	374,270,531	389,941,706	324,273,330

Budget by Fund - Category

Fund: 001 - General Fund

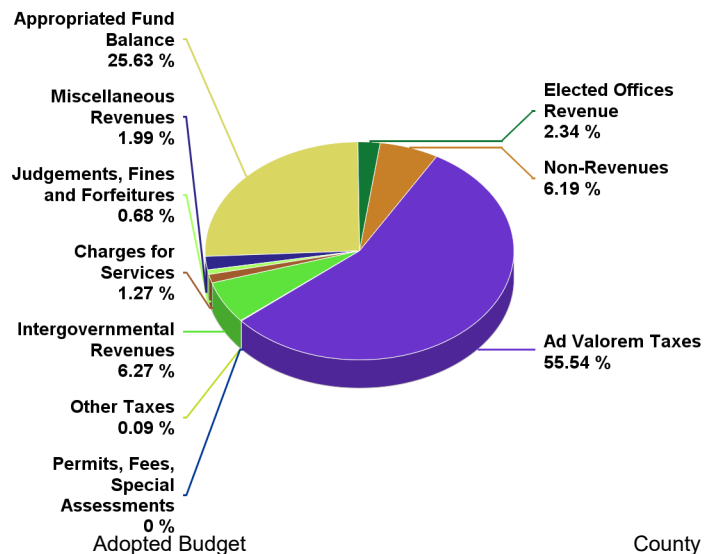
Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	70,853,793	55,867,863	90,596,024	84,950,663	86,497,550
Operating Expenses	79,040,655	85,460,194	93,106,339	96,149,540	92,732,394
Capital Outlay	1,890,336	1,369,069	3,014,147	2,410,358	2,798,391
Capital Improvements	6,566,984	5,925,510	25,317,090	21,527,821	24,106,372
Reimbursements	(14,144,192)	(12,419,009)	(17,907,083)	(16,995,766)	(21,065,117)
Grants and Aids	20,592,278	23,193,428	24,523,404	24,609,946	24,500,485
Interfund Transfers	75,124,702	56,194,119	19,215,950	20,050,349	36,136,221
Reserves	0	0	62,268,692	0	71,239,265
Elected Offices	47,211,327	69,272,817	74,135,968	74,135,968	7,327,769
Total Expenditures: 001 - General Fund	287,135,883	284,863,992	374,270,531	306,838,879	324,273,330

Budget by Fund - Category

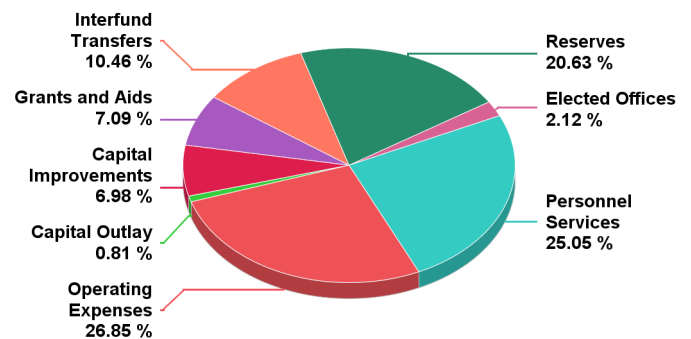
Fund: 001 - General Fund

Department	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Business Services	14,715,892	14,897,957	27,787,993	25,483,026	26,137,058
Clerk of the Circuit Court	2,701,546	2,710,275	2,923,181	2,931,900	3,728,051
Community Services	28,339,519	28,261,868	31,569,931	31,190,749	33,279,354
County Attorney	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699
County Council	606,912	647,950	1,445,125	1,368,366	1,534,344
County Manager	1,946,685	2,114,464	2,344,054	1,798,439	2,266,774
Emergency Services	11,374,190	11,650,270	12,183,483	12,596,307	14,045,716
Finance	11,309,333	12,937,026	16,153,237	14,176,175	15,221,264
Growth and Resource Management	4,516,045	5,210,134	5,407,310	5,650,757	3,255,230
Growth Management Commission	108,529	102,191	186,309	121,915	172,417
Human Resources	1,390,964	1,374,731	1,808,958	1,308,018	1,606,772
Internal Auditing	248,196	232,103	320,326	291,478	327,305
Justice System	3,824,312	4,159,937	5,144,914	4,882,733	5,393,961
Office of the Sheriff	58,824,514	65,902,715	69,706,760	69,655,929	816,549
Other Budgetary Accounts	70,038,689	54,340,796	78,466,861	19,626,930	103,070,857
Property Appraiser	9,489,970	9,953,042	11,226,041	11,229,079	12,284,145
Public Protection	45,738,199	36,600,964	71,910,736	70,336,949	71,536,583
Public Works	7,328,153	8,841,114	10,682,520	9,742,838	340,125
State Mandated Costs	5,088,330	5,074,272	5,779,541	5,729,172	6,164,779
Sunrail	66,183	1,234,616	72,046	69,203	2,299,382
Supervisor of Elections	5,602,362	6,583,510	5,537,979	5,585,620	7,635,461
Tax Collector	1,987,349	9,912,829	11,237,945	11,232,143	10,772,504
Total Department:	287,135,883	284,863,992	374,270,531	306,838,879	324,273,330

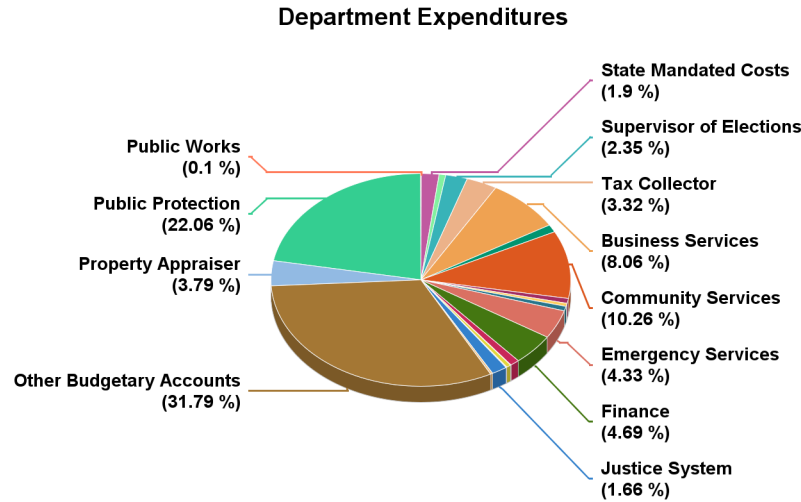
Fund Revenues



Fund Expenditures



Fund: 001 - General Fund



FY2023-24 Recommended General Fund Revenue:

Ad Valorem Taxes	179,658,372
Department Revenue	15,780,954
Other Revenue	45,731,177
Fund Balance	83,102,827

\$241,170,503
on-going
revenue to
support
balance of

Total Recommended General Fund Budget **324,273,330**

Carry-forward From Prior Year:

Capital Improvement & Capital Outlay purchases	10,861,014	
Subtotal	10,861,014	3.3%

Reserves:

Reserves for Wage Compression Adjustments	500,000	
Reserves for Contingencies	3,337,073	
Reserves for Future Capital	44,118,037	
Emergency Reserves	23,284,155	
Subtotal	71,239,265	22.0%

"Pay-as-you-go" Major Capital:

ERP System Upgrade	1,000,000	
Corrections Chiller Replacement	3,000,000	
Subtotal	4,000,000	1.2%

Non-reoccurring Expenditures **86,100,279** **26.5%**

Balance of Expenditures **238,173,051** **73.5%**

Sustainable use of fund balance 5,000,000 1.5%

Recurring Expenditures **243,173,051** **75.0%**

External Expenses & Support:

		% of Rec. Budget	% of Recurring
Tax Collector	10,772,504		
Property Appraiser	12,284,145		
Supervisor of Elections	6,820,711		
Clerk of Court	3,728,051		
Office of the Sheriff	816,549		
Court & DJJ Costs	17,558,328		
CRA Payments/Commissions	7,436,048		
Medicaid	8,280,297		
Drug Abuse and Mental Health	3,913,340		
Children & Families Advisory Board	2,468,881		
Department of Health	2,796,342		
Cultural Arts	611,758		
Volusia Growth Management Commission	172,417		
Public Emergency Medical Transport Program	2,401,556		
Sunrail Debt Service	974,165		
Sunrail Maintenance	2,299,382		
Subtotal	83,334,474	25.7%	34.3%

Public Safety:

Public Protection Administration	652,787		
Emergency Services Administration	379,232		
Corrections	60,237,731		
Emergency Management	1,382,790		
Fire Services	2,189,821		
Emergency Medical Administration	1,074,640		
Medical Examiner Contract & Operations	3,086,065		
Emergency Medical Services	6,617,677		
Subtotal	75,620,743	23.3%	31.1%

Subsidies:

Votran	10,218,499		
Beach Management	14,480,559		
Economic Development	1,672,321		
Subtotal	26,371,379	8.1%	10.8%

Operational Support:

Business Services	1,595,277		
Facilities	14,624,694		
Finance	3,151,031		
Information Technology	11,635,233		
Leadership	6,513,122		
Human Resources	1,606,772		
Subtotal	39,126,129	12.1%	16.1%

Other County Operations:

Community Services	5,444,938		
Parks, Recreation & Culture	9,680,033		
Growth & Resource Management	3,255,230		
Public Works	340,125		
Subtotal	18,720,326	5.8%	7.7%

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Fund: 002 - Emergency Medical Services

The EMS fund was established during fiscal year 2010-11 when the County Council voted to assume countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC and established this fund beginning October 1, 2011, to account for the costs of emergency transport services in Volusia County. Current operations are funded by revenues from ambulance billing, Public Emergency Medical Transportation (PEMT) reimbursement program revenue, special event charges, and General Fund contribution.

For fiscal year 2023-24, the revenues in the EMS fund are estimated to increase by 17.2% or \$6.7 million. Ambulance fees are the main source of the increase as they are estimated to increase by 25.1% or \$6.4 million, due to an increase in the estimated transports for fiscal year 2023-24 and the change in the way the payments for transports to other entities. The PEMT (MCO) program revenue, which is federal funding passed through the state of Florida to participating Managed Care Organizations, estimated to remain the same at \$4.7 million. The General Fund subsidy to the EMS fund will remain the same at \$6.6 million.

The expense increase in the EMS fund, excluding reserves, for fiscal year 2023-24 is 47% or \$5.6 million. Personnel is increasing by 6.7% or \$1.6 million as the operation is adding nine positions (5 EMTs, 3 Paramedics, and 1 Ambulance Supply Technician) to address staffing relief and growth and demand. Other operating increases include ambulance services \$4.7 million, which is a reimbursement to other entities for transport services, previously deducted from revenue. The remaining increase can be attributed to vehicle replacement 28.3% increase - \$678,000; fuel 11.1% - \$120,220; equipment maintenance 21.6% - \$82,654 and tools 64.4% - \$81,500.

The total reserves of \$14.4 million, include \$11.2 million for future capital, so that sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, ventilators, and a specialty care transport vehicle. Additionally, \$3.2 million is set aside as a revenue stabilization reserve which represents 10% of all operating revenues outside of the General Fund transfer.

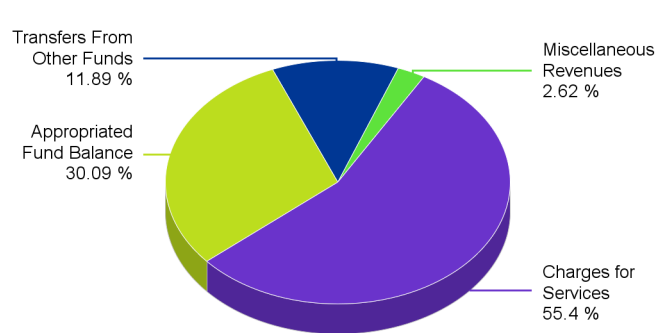
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	20,537,174	26,228,663	24,352,471	28,796,311	30,840,171
Miscellaneous Revenues	1,493,850	958,674	1,244,000	1,426,463	1,460,089
Transfers From Other Funds	8,530,359	7,169,252	6,617,677	6,617,677	6,617,677
Appropriated Fund Balance	0	0	13,694,907	13,450,613	16,746,928
Total Revenue Fund: 002 - Emergency Medical Services	30,561,383	34,356,589	45,909,055	50,291,064	55,664,865

Fund Expenditures

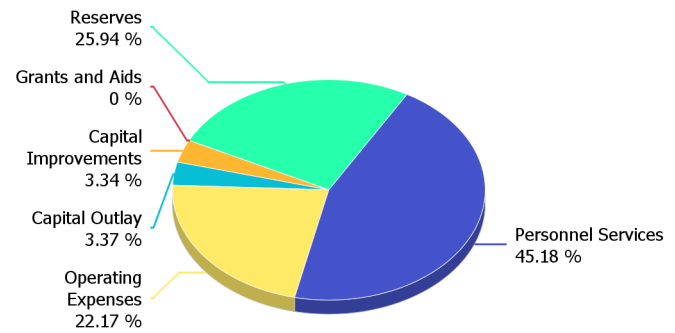
Personnel Services	18,969,460	19,951,818	23,296,032	21,279,690	25,149,499
Operating Expenses	6,252,491	10,426,963	6,780,254	10,943,504	12,339,060
Capital Outlay	2,167,618	1,550,258	1,717,805	1,086,282	1,878,352
Capital Improvements	0	0	0	0	1,861,543
Reimbursements	(833)	(1,458)	(2,266)	(1,700)	(1,750)
Grants and Aids	0	100	250	100	250
Interfund Transfers	119,007	0	0	236,260	0
Reserves	0	0	14,116,980	0	14,437,911
Total Expenditures: Fund 002 - Emergency Medical Services	27,507,743	31,927,681	45,909,055	33,544,136	55,664,865

Fund: 002 - Emergency Medical Services

Fund Revenues



Fund Expenditures



Fund: 101 - Coronavirus Relief

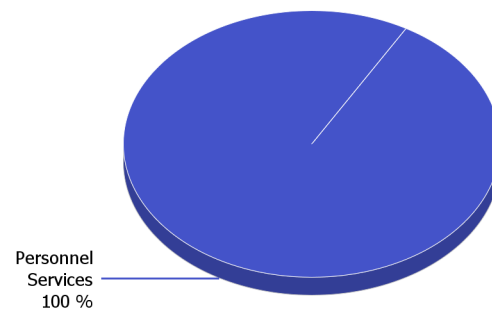
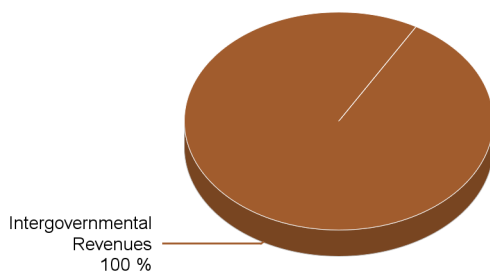
On March 11, 2021, President Biden signed into law the \$1.9 trillion relief bill commonly referred to as The American Rescue Plan Act of 2021 (ARPA). In total, Volusia County received \$107,468,931 of ARPA funding, 50% of this funding was received on May 19, 2021 and the remaining 50% was received on May 19, 2022. The use of these funds are restricted to the following categories: 1) respond to COVID-19 or its negative impacts 2) premium pay 3) revenue loss 4) water, sewer, and broadband infrastructure. The budget currently in this fund represents the personnel services costs related to the management of this fund. Expenses in this fund have been appropriated via budget resolutions approved by Council.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Intergovernmental Revenues	12,616,936	29,599,346	127,606	3,118,405	137,077
Miscellaneous Revenues	5,148	587,174	0	0	0
Total Revenue Fund: 101 - Coronavirus Relief	12,622,084	30,186,520	127,606	3,118,405	137,077

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	12,448,922	25,789,742	127,606	118,405	137,077
Operating Expenses	137,737	247,082	0	0	0
Capital Outlay	30,277	0	0	0	0
Capital Improvements	0	197,542	0	0	0
Grants and Aids	0	705,716	0	0	0
Interfund Transfers	0	2,268,028	0	3,000,000	0
Elected Offices	0	391,236	0	0	0
Total Expenditures: Fund 101 - Coronavirus Relief	12,616,936	29,599,346	127,606	3,118,405	137,077

Fund Revenues

Fund Expenditures



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Fund: 002 - Emergency Medical Services

The EMS fund was established during fiscal year 2010-11 when the County Council voted to assume countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC and established this fund beginning October 1, 2011, to account for the costs of emergency transport services in Volusia County. Current operations are funded by revenues from ambulance billing, Public Emergency Medical Transportation (PEMT) reimbursement program revenue, special event charges, and General Fund contribution.

For fiscal year 2023-24, the revenues in the EMS fund are estimated to increase by 17.2% or \$6.7 million. Ambulance fees are the main source of the increase as they are estimated to increase by 25.1% or \$6.4 million, due to an increase in the estimated transports for fiscal year 2023-24 and the change in the way the payments for transports to other entities. The PEMT (MCO) program revenue, which is federal funding passed through the state of Florida to participating Managed Care Organizations, estimated to remain the same at \$4.7 million. The General Fund subsidy to the EMS fund will remain the same at \$6.6 million.

The expense increase in the EMS fund, excluding reserves, for fiscal year 2023-24 is 47% or \$5.6 million. Personnel is increasing by 6.7% or \$1.6 million as the operation is adding nine positions (5 EMTs, 3 Paramedics, and 1 Ambulance Supply Technician) to address staffing relief and growth and demand. Other operating increases include ambulance services \$4.7 million, which is a reimbursement to other entities for transport services, previously deducted from revenue. The remaining increase can be attributed to vehicle replacement 28.3% increase - \$678,000; fuel 11.1% - \$120,220; equipment maintenance 21.6% - \$82,654 and tools 64.4% - \$81,500.

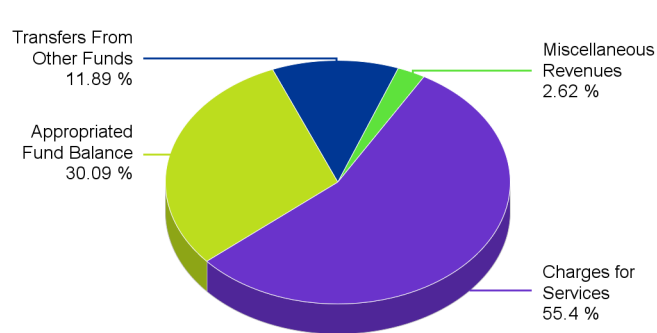
The total reserves of \$14.4 million, include \$11.2 million for future capital, so that sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, ventilators, and a specialty care transport vehicle. Additionally, \$3.2 million is set aside as a revenue stabilization reserve which represents 10% of all operating revenues outside of the General Fund transfer.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	20,537,174	26,228,663	24,352,471	28,796,311	30,840,171
Miscellaneous Revenues	1,493,850	958,674	1,244,000	1,426,463	1,460,089
Transfers From Other Funds	8,530,359	7,169,252	6,617,677	6,617,677	6,617,677
Appropriated Fund Balance	0	0	13,694,907	13,450,613	16,746,928
Total Revenue Fund: 002 - Emergency Medical Services	30,561,383	34,356,589	45,909,055	50,291,064	55,664,865

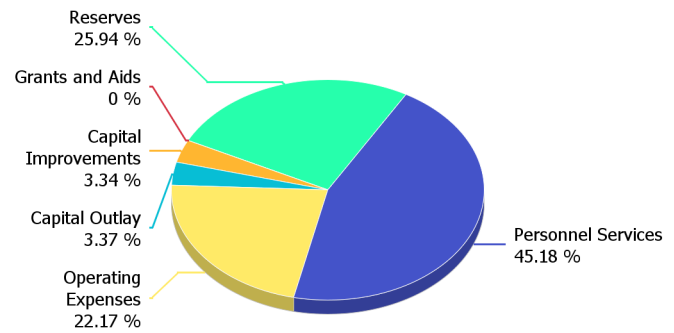
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	18,969,460	19,951,818	23,296,032	21,279,690	25,149,499
Operating Expenses	6,252,491	10,426,963	6,780,254	10,943,504	12,339,060
Capital Outlay	2,167,618	1,550,258	1,717,805	1,086,282	1,878,352
Capital Improvements	0	0	0	0	1,861,543
Reimbursements	(833)	(1,458)	(2,266)	(1,700)	(1,750)
Grants and Aids	0	100	250	100	250
Interfund Transfers	119,007	0	0	236,260	0
Reserves	0	0	14,116,980	0	14,437,911
Total Expenditures: Fund 002 - Emergency Medical Services	27,507,743	31,927,681	45,909,055	33,544,136	55,664,865

Fund: 002 - Emergency Medical Services

Fund Revenues



Fund Expenditures



Fund: 101 - Coronavirus Relief

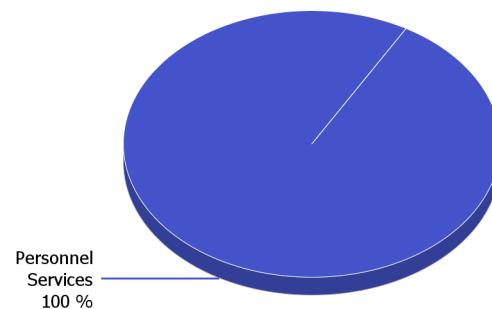
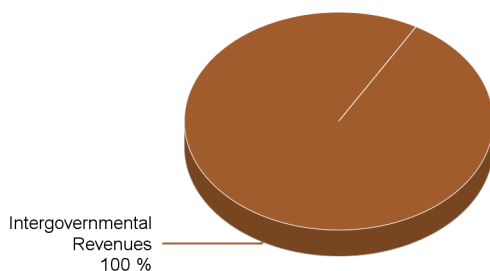
On March 11, 2021, President Biden signed into law the \$1.9 trillion relief bill commonly referred to as The American Rescue Plan Act of 2021 (ARPA). In total, Volusia County received \$107,468,931 of ARPA funding, 50% of this funding was received on May 19, 2021 and the remaining 50% was received on May 19, 2022. The use of these funds are restricted to the following categories: 1) respond to COVID-19 or its negative impacts 2) premium pay 3) revenue loss 4) water, sewer, and broadband infrastructure. The budget currently in this fund represents the personnel services costs related to the management of this fund. Expenses in this fund have been appropriated via budget resolutions approved by Council.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Intergovernmental Revenues	12,616,936	29,599,346	127,606	3,118,405	137,077
Miscellaneous Revenues	5,148	587,174	0	0	0
Total Revenue Fund: 101 - Coronavirus Relief	12,622,084	30,186,520	127,606	3,118,405	137,077

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	12,448,922	25,789,742	127,606	118,405	137,077
Operating Expenses	137,737	247,082	0	0	0
Capital Outlay	30,277	0	0	0	0
Capital Improvements	0	197,542	0	0	0
Grants and Aids	0	705,716	0	0	0
Interfund Transfers	0	2,268,028	0	3,000,000	0
Elected Offices	0	391,236	0	0	0
Total Expenditures: Fund 101 - Coronavirus Relief	12,616,936	29,599,346	127,606	3,118,405	137,077

Fund Revenues

Fund Expenditures



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Fund: 103 - County Transportation Trust

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; the 7th cent county gas tax; the 9th cent gas tax, and a transfer of a portion of utility tax collected in the Municipal Service District Fund (MSD) based on deferred maintenance needs of local transportation infrastructure in unincorporated Volusia County. Over 60% of roadways are in municipal service areas. For fiscal year 2023-24, \$5.0 million in utility taxes will be 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 2023-24 operating budget of \$69.1 million includes \$13.4 million in personnel services which is an 8% increase from fiscal year 2022-23 due to an annual wage adjustment of 5% which is factored into fiscal year 2023-24 and group insurance and worker's compensation plans have increased as well. Operating expenditures include providing for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signal modernization which increased 3% from fiscal year 2022-23. 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 which increased \$3 million from fiscal year 2022-23.

Reserve balances of \$24 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, the road maintenance program and offsetting volatility in revenue streams such as gas taxes.

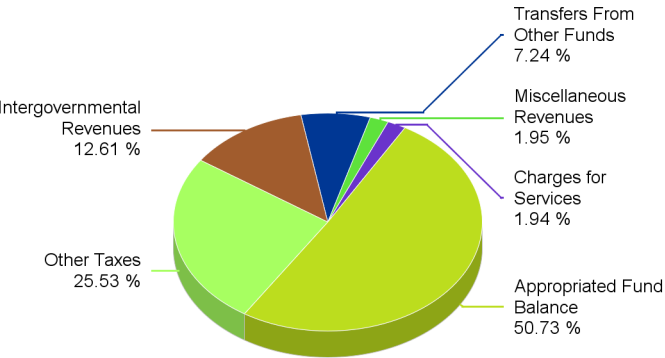
A total of \$1,013,282 in gas tax collections will be transferred to the Debt Service Funds to partially fund principal and interest payments for the Williamson Boulevard extension note.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Other Taxes	17,519,828	17,072,613	17,813,306	17,465,197	17,639,850
Intergovernmental Revenues	8,488,215	8,374,811	8,627,711	8,615,708	8,707,792
Charges for Services	824,342	1,119,214	855,212	1,473,735	1,341,576
Miscellaneous Revenues	909,785	(1,038,879)	347,719	1,297,700	1,348,273
Transfers From Other Funds	4,366,053	4,000,000	5,000,000	5,000,000	5,000,000
Appropriated Fund Balance	0	0	29,844,386	37,643,875	35,044,150
Total Revenue Fund: 103 - County Transportation Trust	32,108,223	29,527,760	62,488,334	71,496,215	69,081,641

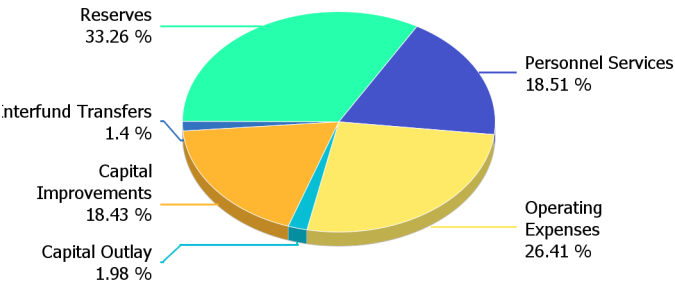
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	10,181,967	10,267,246	12,448,988	11,638,044	13,400,875
Operating Expenses	14,363,542	15,051,250	18,767,857	17,279,277	19,120,801
Capital Outlay	793,160	598,718	1,471,388	2,515,275	1,431,010
Capital Improvements	12,941,329	15,425,699	10,264,783	6,164,781	13,343,300
Reimbursements	(2,702,097)	(2,623,127)	(3,392,293)	(3,342,293)	(3,304,963)
Interfund Transfers	548,484	2,589,897	1,008,790	2,196,981	1,013,282
Reserves	0	0	21,918,821	0	24,077,336
Total Expenditures: Fund 103 - County Transportation Trust	36,126,385	41,309,683	62,488,334	36,452,065	69,081,641

Fund: 103 - County Transportation Trust

Fund Revenues



Fund Expenditures



Fund: 104 - Library

Established in Volusia County Code, Article IV, 2-113(d)(3), Volusia County's public library system includes six regional libraries, two full service branch libraries, six community branch libraries, and one support/training facility. The budget includes a countywide rollback millage rate of 0.4209 for the tax revenues and expenditures relating to the operation of the library system.

Revenue received from ad valorem is approximately 95% of all operating revenues. Volusia County earns state aid grant funds based on a match of up to \$0.25 of each local dollar expended centrally for the operation and maintenance of the library, budgeted at \$336,500 for fiscal year 2023-24. The library also receives revenue from the Federal Communications Commission (FCC) for the E-rate program to help obtain affordable broadband, budgeted at \$68,218, for fiscal year 2023-24. Revenue also comes from charges for services, donations, and Friends of the Library contributions, budgeted at \$693,409.

Fiscal year 2023-24 includes a \$2 million interfund transfer to the Library Capital Fund (Fund 317) for the expansion and renovation of the Port Orange Library.

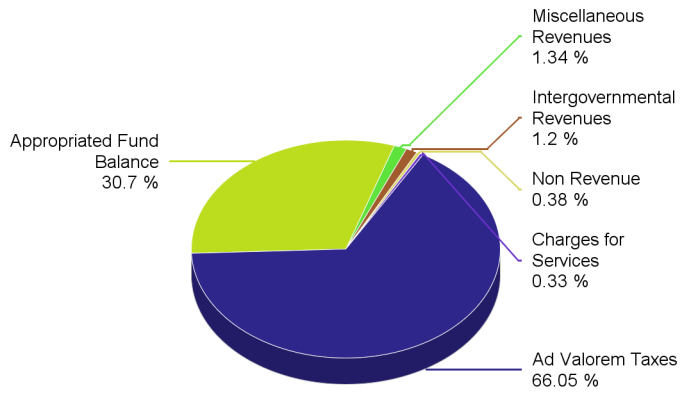
Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at \$2,327,849. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at \$6,501,954.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	19,935,827	21,373,394	21,757,985	21,757,985	22,308,157
Intergovernmental Revenues	356,016	792,892	799,685	797,726	404,718
Charges for Services	99,296	124,907	116,500	113,100	113,100
Judgements, Fines and Forfeitures	29,097	10,447	30,000	3,000	0
Miscellaneous Revenues	97,172	(379,662)	56,092	410,307	452,519
Non Revenue	66,255	81,355	96,790	128,790	127,790
Transfers From Other Funds	0	25,000	0	21,900	0
Appropriated Fund Balance	0	0	9,805,287	11,735,651	10,368,493
Elected Offices Revenue	27,082	362,182	0	0	0
Total Revenue Fund: 104 - Library	20,610,745	22,390,516	32,662,339	34,968,459	33,774,777

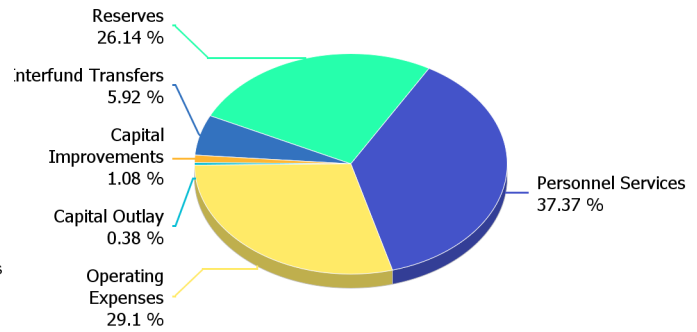
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	9,898,550	10,125,340	11,794,917	11,220,828	12,622,420
Operating Expenses	8,477,025	8,871,533	9,453,662	9,777,540	9,827,204
Capital Outlay	97,368	49,661	189,075	281,410	129,525
Capital Improvements	307,319	316,860	797,427	1,166,818	365,825
Interfund Transfers	1,000,875	2,062,758	2,000,000	2,153,370	2,000,000
Reserves	0	0	8,427,258	0	8,829,803
Total Expenditures: Fund 104 - Library	19,781,137	21,426,152	32,662,339	24,599,966	33,774,777

Fund: 104 - Library

Fund Revenues



Fund Expenditures



Fund: 105 - E Volusia Mosquito Control

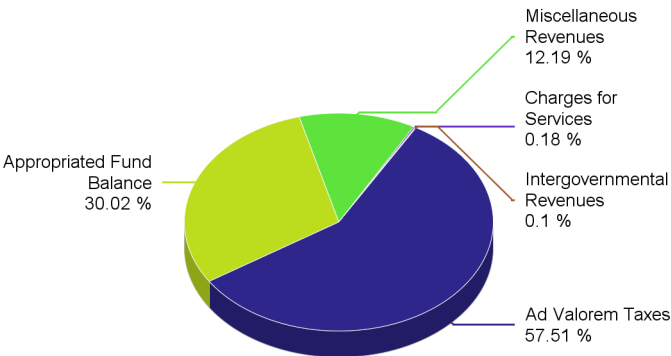
Volusia County Mosquito Control (VCMC) operates under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, East Volusia Mosquito Control District is responsible for mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC utilizes integrated pest management strategies including monitoring larval and adult mosquito populations, mitigating sites where mosquitoes are produced, controlling immature mosquitoes before they develop into biting adults, spraying for adult mosquitoes, and educating citizens. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. For fiscal year 2023-24, the recommended millage rate of 0.1781 remains flat with the adopted rate in fiscal year 2022-23. 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 realized 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 proposed eliminating these funds to Districts with budgets of three million dollars and greater.

An interfund transfer in the amount of \$1,750,000 is budgeted in fiscal year 2023-24 to transfer to fund 378 - Mosquito Control Capital as funding is built for the replacement of existing mosquito control facilities. Of the \$3,197,034 held in reserves, \$2,292,518 is for future capital, \$100,000 is held in a reserve for contingency for fluctuation in commodity prices, and \$804,516 in emergency reserves, which represents 10% of recurring revenues, per County Council policy.

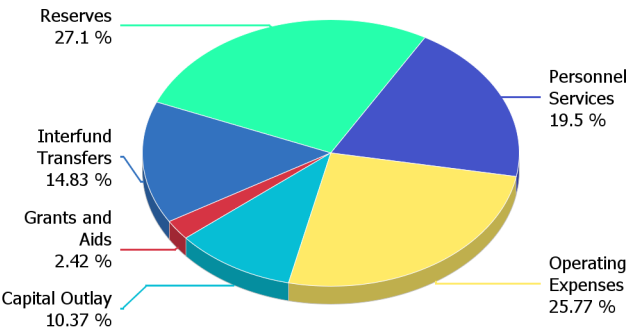
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	4,876,565	5,179,816	5,878,033	5,878,033	6,611,626
Intergovernmental Revenues	12,311	7,172	11,000	11,000	11,000
Charges for Services	19,697	22,388	21,000	59,630	21,000
Miscellaneous Revenues	52,304	(133,799)	37,050	150,710	1,401,535
Transfers From Other Funds	0	88,000	0	0	0
Appropriated Fund Balance	0	0	3,580,413	4,129,641	3,451,793
Elected Offices Revenue	6,685	94,203	0	0	0
Total Revenue Fund: 105 - E Volusia Mosquito Control	4,967,562	5,257,780	9,527,496	10,229,014	11,496,954
Fund Expenditures					
Personnel Services	1,758,846	1,687,186	2,115,315	1,929,770	2,300,670
Operating Expenses	2,438,101	2,741,389	2,962,754	2,965,023	3,039,836
Capital Outlay	92,061	122,862	219,000	256,713	1,223,600
Capital Improvements	299,341	0	400,000	0	0
Reimbursements	(144,728)	(153,203)	(300,000)	(300,000)	(300,000)
Grants and Aids	192,367	203,731	224,329	251,779	285,814
Interfund Transfers	0	2,500,000	1,650,000	1,673,936	1,750,000
Reserves	0	0	2,256,098	0	3,197,034
Total Expenditures: Fund 105 - E Volusia Mosquito Control	4,635,988	7,101,965	9,527,496	6,777,221	11,496,954

Fund: 105 - E Volusia Mosquito Control

Fund Revenues



Fund Expenditures



Fund: 106 - Resort Tax

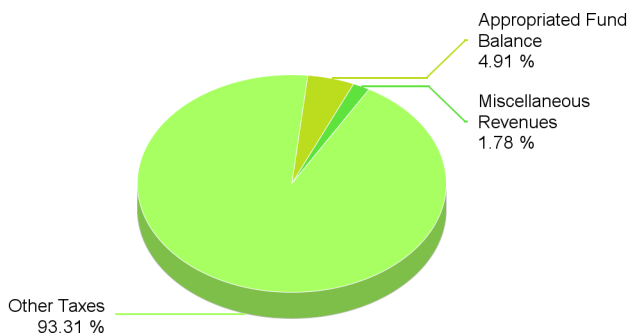
The Tourist Development/Resort Tax was enacted in 1978 by Ordinance 1978-02, levying a two percent tax on short term accommodation rentals of six months or less to fund the expansion and related maintenance costs of the Ocean Center. From this revenue, an administrative fee of two percent is budgeted for cost of collection. 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 to fund debt service for the bonds issued to finance the expansion costs at \$4.3 million, with the remaining revenue allocated to Ocean Center operations.

In fiscal year 2023-24, a reserve of \$1.9 million is being held in the Resort Tax Fund due to the potential volatility of tourism revenue.

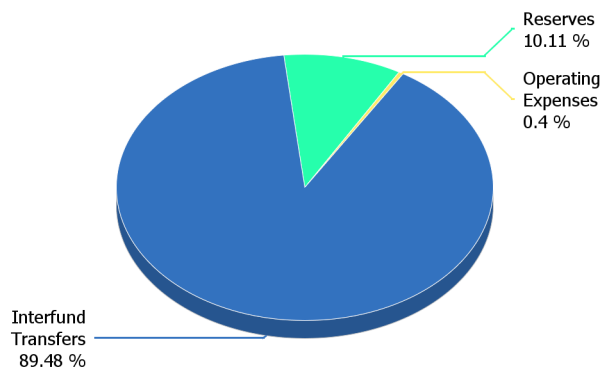
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Other Taxes	14,223,101	17,124,721	18,727,939	17,389,455	17,737,244
Miscellaneous Revenues	11,636	(132,019)	22,145	293,339	338,022
Appropriated Fund Balance	0	0	0	0	932,710
Total Revenue Fund: 106 - Resort Tax	14,234,737	16,992,702	18,750,084	17,682,794	19,007,976

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	189,667	228,330	74,315	74,315	76,537
Interfund Transfers	14,045,072	16,764,371	16,675,769	16,675,769	17,008,842
Reserves	0	0	2,000,000	0	1,922,597
Total Expenditures: Fund 106 - Resort Tax	14,234,739	16,992,701	18,750,084	16,750,084	19,007,976

Fund Revenues



Fund Expenditures



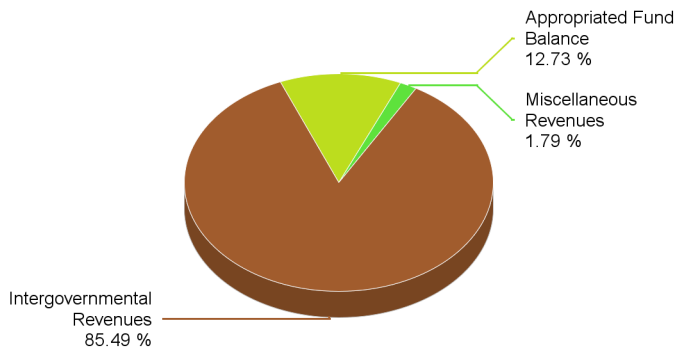
Fund: 108 - Sales Tax Trust

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 F.S. 202.18, F.S. 218.61. Half-Cent Sales Tax revenue is received into the Sales Tax Trust Fund from the Department of Revenue on a monthly basis. The revenue is allocated between the General Fund (001) - \$19.5 million, the Municipal Service District Fund (120) - \$7.3 million and the Public Safety Fund (110) - \$3.4 million. The allocation is based on unincorporated and incorporated county population, for the General Fund and MSD. For the Public Safety Fund, the allocation is based on the CRA payments and the tax collector commissions that are required to be paid out of this fund.

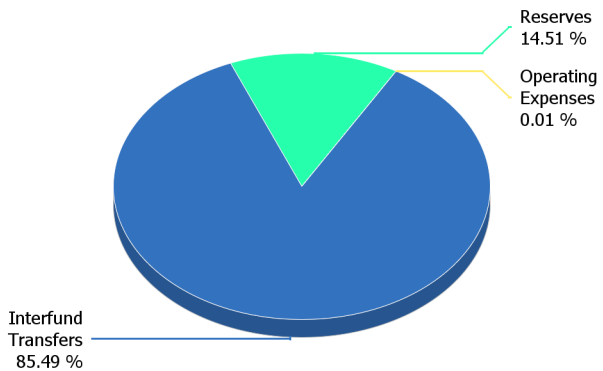
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Intergovernmental Revenues	25,646,637	28,292,545	28,601,952	29,571,506	30,162,936
Miscellaneous Revenues	76,287	(413,570)	75,000	547,694	631,122
Appropriated Fund Balance	0	0	0	3,942,514	4,490,208
Total Revenue Fund: 108 - Sales Tax Trust	25,722,924	27,878,975	28,676,952	34,061,714	35,284,266

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	2,719
Interfund Transfers	25,722,923	23,936,460	28,676,952	29,571,506	30,162,936
Reserves	0	0	0	0	5,118,611
Total Expenditures: Fund 108 - Sales Tax Trust	25,722,923	23,936,460	28,676,952	29,571,506	35,284,266

Fund Revenues



Fund Expenditures



Fund: 109 - Tree Mitigation

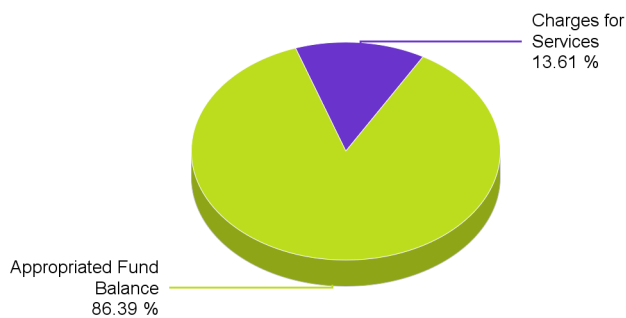
This fund was established in accordance with Ord. No. 02-13, I, 7-18-02; Ord. No. 2008-25, III, 12-4-08 Sec. 72-846. The funds in said account shall be expended, utilized and disbursed for the planting of trees, and to cover any other ancillary costs including but not limited to, landscaping, sprinkler systems and other items or materials necessary and proper for the preservation, maintenance, relocation or restoration of tree ecosystems on any public land within Volusia County. These monies may also be utilized to engage support elements such as landscape architects and additional personnel, if deemed necessary in the opinion of the county manager, following established county procedures.

Revenue for the Tree Mitigation Fund is generated from development projects where protected trees are removed and the applicant chooses to pay into the fund in lieu of providing the required replacement trees on site. Fees are collected at the time of building permit or development plan completion.

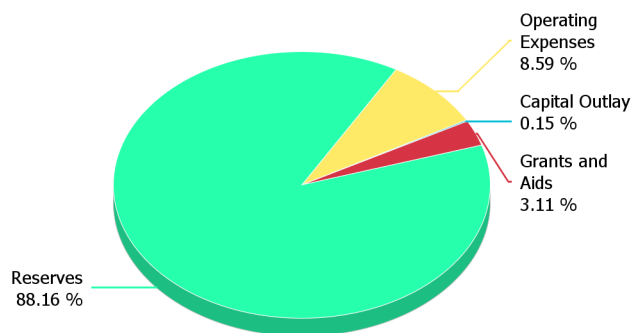
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	0	0	405,000	225,560	225,560
Transfers From Other Funds	0	0	1,371,656	1,371,656	0
Appropriated Fund Balance	0	0	0	0	1,431,608
Total Revenue Fund: 109 - Tree Mitigation	0	0	1,776,656	1,597,216	1,657,168

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	1,134,033	115,608	142,277
Capital Outlay	0	0	0	0	2,408
Grants and Aids	0	0	50,000	50,000	51,500
Reserves	0	0	592,623	0	1,460,983
Total Expenditures: Fund 109 - Tree Mitigation	0	0	1,776,656	165,608	1,657,168

Fund Revenues



Fund Expenditures



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Fund: 110 - Public Safety Fund

In fiscal year 2022-23, fund 110 was used to account for the contracts between the Volusia Sheriff Office and the cities of Deltona, Debary, Pierson, and Oak Hill as well as the Daytona Beach International Airport security contract. For fiscal year 2023-24, County Council reestablished a County Fine and Forfeiture Fund as described in Section 129.02(3), Florida Statutes. By reestablishing this fund, the County was able to prepare a budget that divided the current General Fund property tax levy into two segments, a General Fund property tax, and the Fine and Forfeiture Fund property tax. Pursuant to guidance in Florida Attorney General Opinion AGO 76-183, the Fine and Forfeiture Fund property tax is being used to fund the operations of the Volusia Sheriff's Office. Fund 110 (Public Safety Fund) will now be used to track all funding provided to the Sheriff's Office in addition to levying a millage for county-wide sheriff operations.

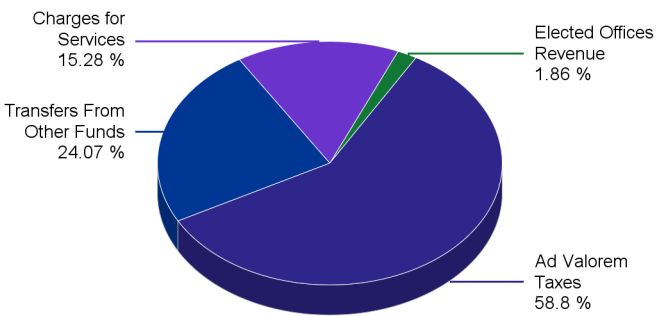
Ad valorem taxes in the Public Safety Fund account for \$76,930,691 of the total revenue with a millage rate of 1.4541. The contracts with the cities of Deltona, Debary, Pierson, and Oak Hill as well as the security contract with the Daytona Beach International Airport account for \$18,809,732 of the total revenue. A transfer of ad valorem taxes from the MSD fund [120] for the patrol of the unincorporated areas of Volusia County account for \$22,125,779 of the total revenue. The transfer from the Sales Tax fund [108] in the amount of \$3,893,598 is to offset the Tax Collector commissions [\$1,285,059] and CRA payments [\$2,608,539] that are made from the Public Safety Fund now that it is a taxing fund. The Sheriff also has a contract with the Volusia County School board that accounts for \$504,900 and is estimating approximately \$677,000 in revenue earned from outside detail/special events. To keep the tax rate lower, the County is estimating a return of excess budget to this fund in the amount of \$2,429,988. Finally, there is a one-time transfer in the amount of \$5,470,615 from the Sheriff Helicopter Replacement fund [370] which is being used to balance the fiscal year 2023-24 budget. The allocation in the helicopter replacement fund is no longer needed as the Sheriff will be including future helicopter replacement costs in his annual budget request. The balance of revenues after the Tax Collector commissions and CRA payments are made [\$126,948,705] is sent to the Sheriff to fund law enforcement operations.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	0	0	0	0	76,930,691
Charges for Services	0	0	19,147,569	19,147,569	19,991,632
Transfers From Other Funds	0	0	0	0	31,489,992
Elected Offices Revenue	0	0	0	0	2,429,988
Total Revenue Fund: 110 - Public Safety Fund	0	0	19,147,569	19,147,569	130,842,303

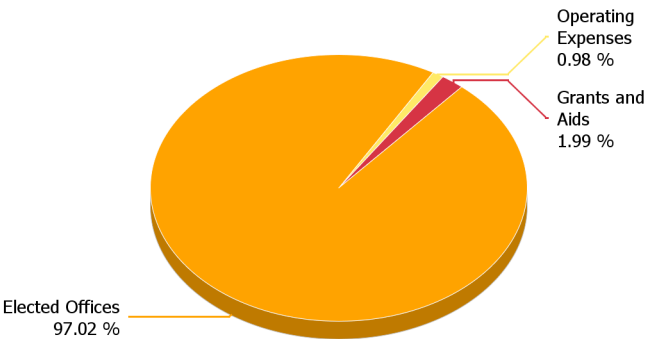
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	1,285,059
Grants and Aids	0	0	0	0	2,608,539
Elected Offices	0	0	19,147,569	19,147,569	126,948,705
Total Expenditures: Fund 110 - Public Safety Fund	0	0	19,147,569	19,147,569	130,842,303

Fund: 110 - Public Safety Fund

Fund Revenues



Fund Expenditures



Fund: 111 - Convention Development Tax

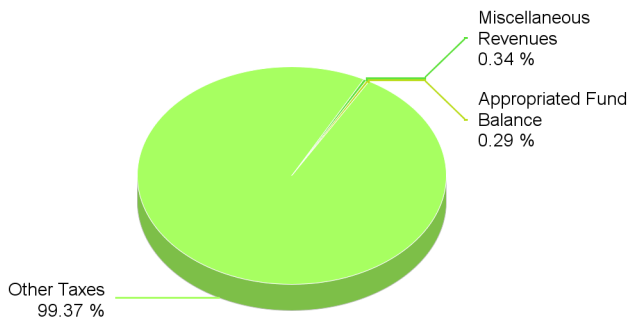
The Tourist Development Advertising Authorities receive Convention Development Tax revenues derived from the three percent Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts. The districts include the Halifax Area Advertising Authority (HAAA), Southeast 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 2023-24 budget includes an administrative fee that is collected by Treasury & Billing Division based on the direct and indirect cost of collection. The net total of taxes to be remitted to HAAA is estimated at \$13,077,109. The net total of taxes to be remitted to SVAA is estimated at \$3,389,225. The net total of taxes to be remitted to WVAA is estimated at \$1,062,200.

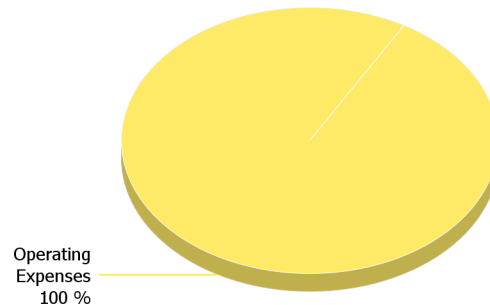
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Other Taxes	14,223,107	17,124,721	18,727,938	17,389,455	17,737,245
Miscellaneous Revenues	2,160	(20,838)	1,550	52,603	60,616
Appropriated Fund Balance	0	0	0	0	51,363
Total Revenue Fund: 111 - Convention Development Tax	14,225,267	17,103,882	18,729,488	17,442,058	17,849,224

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224
Total Expenditures: Fund 111 - Convention Development Tax	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224

Fund Revenues



Fund Expenditures



Fund: 113 - Road Proportionate Share

The Road Proportionate Share Fund was created by Council action on April 17, 2018. The fund was established to increase transparency and track proportionate share contributions. Proportionate share projects are agreements between municipalities and large-scale developers to expedite improvements to infrastructure needs that have been identified as substandard.

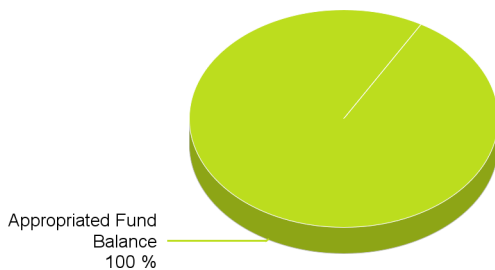
The fiscal year 2023-24 budget includes 11 projects utilizing proportionate share funding, Beville to Clyde Morris, Williamson Blvd. to Strickland Range to Hand Ave., LPGA Widening Project - N. Tomoka Farms to Timber Creek, LPGA Boulevard at Clyde Morris, Dirksen-17/92-Debary Sunrail, Taylor Branch Road - Dunlawton to Clyde Morris, Pioneer Trail & Sugar Mill Intersection, and future projects in Zones 1-4 for a total amount of \$17.6 million.

The timing of construction of this transportation improvement is solely at the county's discretion, and once payment is made, the developer has agreed to waive the right to request return of the developer funds in the future.

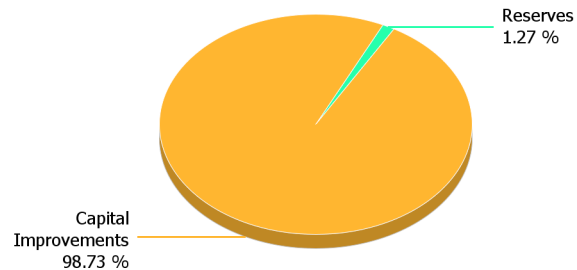
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	5,257,608	10,903,159	8,807,398	3,922,818	0
Miscellaneous Revenues	0	0	0	227,518	0
Transfers From Other Funds	0	17,347	0	0	0
Appropriated Fund Balance	0	0	11,769,191	18,557,809	17,900,111
Total Revenue Fund: 113 - Road Proportionate Share	5,257,608	10,920,506	20,576,589	22,708,145	17,900,111

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	111	0	0	0	0
Capital Improvements	983,845	333,350	7,582,197	4,808,034	17,672,594
Grants and Aids	250,000	0	0	0	0
Reserves	0	0	12,994,392	0	227,517
Total Expenditures: Fund 113 - Road Proportionate Share	1,233,956	333,350	20,576,589	4,808,034	17,900,111

Fund Revenues



Fund Expenditures



Fund: 114 - Ponce De Leon Inlet and Port District

The Ponce de Leon Inlet and Port District is a county special taxing district authorized by Volusia County Ordinance, Chapter 110 Article VIII. The district primarily functions as the non-Federal Local Sponsor for management, operations and maintenance of the Ponce de Leon Inlet channel by the U.S. Army Corps of Engineers. Inlet district activities include inlet and beach management, operation and maintenance of Smyrna Dunes and Lighthouse Point inlet parks, artificial reef construction and coastal waterway access. Public waterway access and inlet park operations support new and improved infrastructure such as public fishing piers, parking and boat and kayak launch facilities. Inlet & beach management activities include implementing the inlet sediment budget in partnership with the State of Florida, monitoring beach and dune erosion trends, coordination of inlet and Intra-coastal Waterway dredging and beach nourishment bypassing, monitoring inlet channel shoaling and jetty structural conditions and identification of beach compatible sand resources to support of emergency beach erosion control.

The Port District millage rate is recommended at 0.0692, which is the rollback rate for fiscal year 2023-24. The fiscal year 2022-23 millage rate was 0.0760. The County Code authorizes the 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.

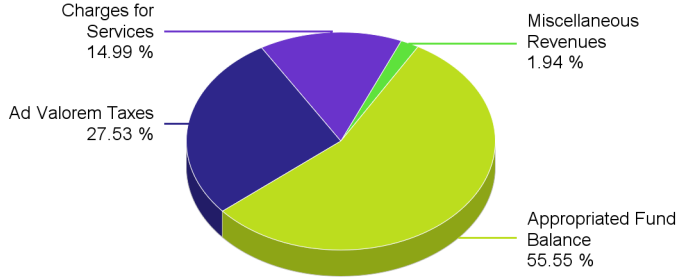
For fiscal year 2023-24 the Ponce de Leon Inlet and Port District has an operating budget of \$9.3 million. The major increase in this fund is due to the interfund transfer to 314 Fund for Port Authority Capital Projects at \$3.2 million for fiscal year 2023-24. Of the \$3,450,671 held in reserves, \$3,035,348 is for future capital improvements and \$415,323 in emergency reserves, which represents 10% of recurring revenues per County Council policy.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	2,409,034	2,457,374	2,511,196	2,511,196	2,572,261
Intergovernmental Revenues	0	0	200	0	0
Charges for Services	1,363,503	1,358,004	1,470,376	1,333,813	1,400,000
Miscellaneous Revenues	18,468	(110,576)	12,825	157,046	180,968
Transfers From Other Funds	0	113,755	0	0	0
Appropriated Fund Balance	0	0	4,197,906	4,970,953	5,189,395
Elected Offices Revenue	3,303	49,275	0	0	0
Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District	3,794,308	3,867,832	8,192,503	8,973,008	9,342,624

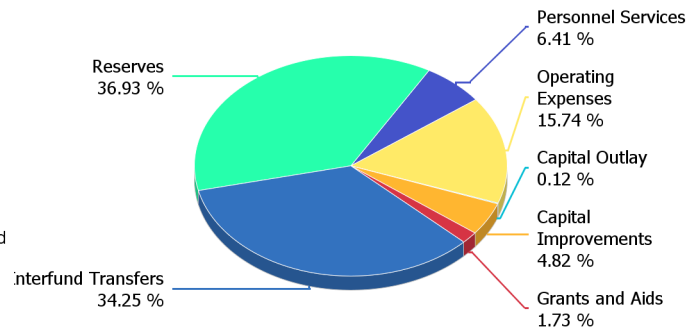
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	1,126,933	415,615	546,898	501,968	598,741
Operating Expenses	894,987	1,038,541	1,474,101	1,784,979	1,470,486
Capital Outlay	9,357	17,276	25,400	16,085	10,900
Capital Improvements	147,172	59,333	250,000	551,412	450,000
Grants and Aids	97,638	98,542	157,372	172,697	161,826
Interfund Transfers	640,619	1,223,500	750,000	756,472	3,200,000
Reserves	0	0	4,988,732	0	3,450,671
Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District	2,916,706	2,852,808	8,192,503	3,783,613	9,342,624

Fund: 114 - Ponce De Leon Inlet and Port District

Fund Revenues



Fund Expenditures



Fund: 115 - E-911 Emergency Telephone System

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 and 96% of the funds collected in the non-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.

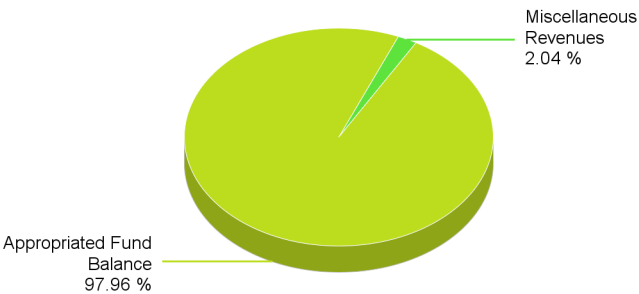
The fiscal year 2023-24 budget includes transfer of \$3,434,897 to the Office of the Sheriff for reimbursement of associated operational and personnel costs associated with the E911 system. A reserve balance of \$708,075 is set aside for future operational and capital needs.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Intergovernmental Revenues	2,827,783	2,949,453	2,772,823	2,875,928	0
Miscellaneous Revenues	7,314	(49,467)	2,000	182,372	84,640
Appropriated Fund Balance	0	0	3,143,477	4,232,413	4,058,695
Elected Offices Revenue	1,202,005	999,448	0	0	0
Total Revenue Fund: 115 - E-911 Emergency Telephone System	4,037,102	3,899,435	5,918,300	7,290,713	4,143,335

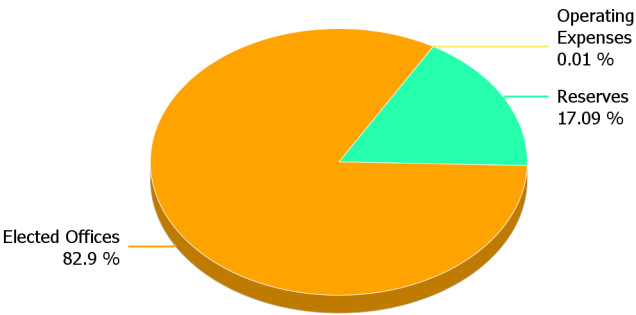
Fund Expenditures					
Personnel Services	43,987	0	0	0	0
Operating Expenses	461,041	0	0	0	365
Interfund Transfers	150,000	0	0	0	0
Reserves	0	0	2,686,282	0	708,073
Elected Offices	2,100,384	3,200,632	3,232,018	3,232,018	3,434,897
Total Expenditures: Fund 115 - E-911 Emergency Telephone System	2,755,412	3,200,632	5,918,300	3,232,018	4,143,335

Fund: 115 - E-911 Emergency Telephone System

Fund Revenues



Fund Expenditures



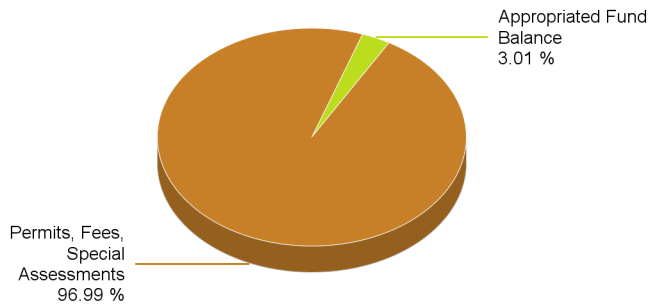
Fund: 116 - Special Lighting Districts

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 54 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 its specified district and is calculated based on the estimated cost of providing street lighting within that district. The fiscal year 2023-24 budget is predicated on assessment rates of either a rate based on cost per front foot or a per parcel rate per year, depending on adopted ordinance in that district.

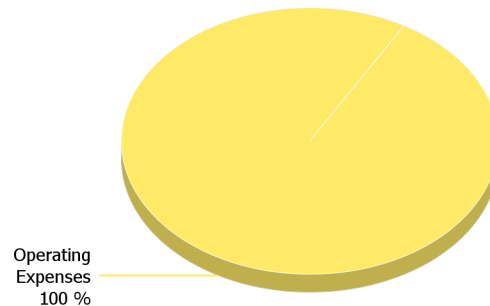
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	291,031	290,815	337,800	337,800	368,191
Appropriated Fund Balance	0	0	31,679	16,470	11,423
Total Revenue Fund: 116 - Special Lighting Districts	291,031	290,815	369,479	354,270	379,614

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	279,845	338,674	342,847	342,847	379,614
Reserves	0	0	26,632	0	0
Total Expenditures: Fund 116 - Special Lighting Districts	279,845	338,674	369,479	342,847	379,614

Fund Revenues



Fund Expenditures



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Fund: 117 - Building Permits

Florida Statute 553.80(7) states that the governing bodies of local governments may provide a schedule of reasonable fees, as authorized by section 125.56(2) or section 166.222 and this section, for enforcing this part. These fees, and any fines or investment earnings related to the fees, shall be used solely for carrying out the local government's responsibilities in enforcing the Florida Building Code. The statute goes on to provide specific items that may and may not be funded with permit fees.

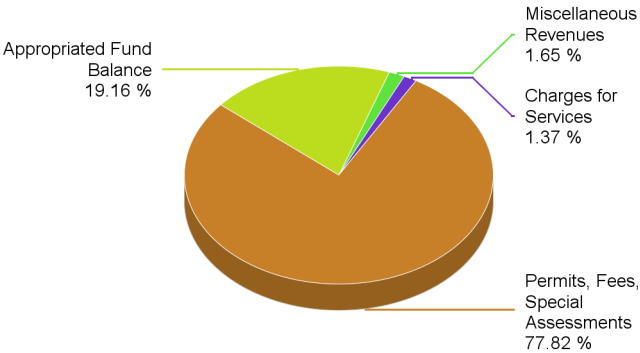
The major funding source for the Building Fund is from permits, fees, and special assessments totaling \$3 million. Permits, Fees, and Special Assessments are a collection of fees for building, electrical, mechanical, and plumbing permits. This revenue is used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas. The Building Fund is also supported by revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures. This revenue is used to offset costs of services provided by county vendors to demolish condemned structures.

The Building Fund has \$3.9 million in fund expenditures for fiscal year 2023-24 which includes personnel services, various operating expenditures, and capital outlay. The building fund also added three new positions for fiscal year 2023-24.

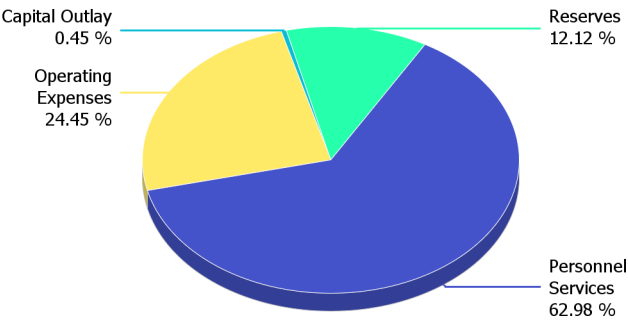
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	0	3,427,559	2,500,000	3,000,000	3,000,000
Charges for Services	0	65,438	52,500	53,000	53,000
Miscellaneous Revenues	0	(23,842)	5,000	55,346	63,777
Transfers From Other Funds	0	0	376,707	0	0
Appropriated Fund Balance	0	0	480,052	583,344	738,506
Total Revenue Fund: 117 - Building Permits	0	3,469,155	3,414,259	3,691,690	3,855,283
Fund Expenditures					
Personnel Services	0	1,982,381	2,084,570	1,963,187	2,427,932
Operating Expenses	0	793,067	849,637	968,038	942,534
Capital Outlay	0	0	0	0	17,500
Interfund Transfers	0	0	0	21,959	0
Reserves	0	0	480,052	0	467,317
Total Expenditures: Fund 117 - Building Permits	0	2,775,449	3,414,259	2,953,184	3,855,283

Fund: 117 - Building Permits

Fund Revenues



Fund Expenditures



Fund: 118 - Ocean Center

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 2023-24, the transfer in from resort tax totals \$12,654,556. The Ocean Center is also supported by event revenue totaling over \$2.7 million in fiscal year 2023-24.

The Ocean Center has \$10.6 million in fund expenditures for fiscal year 2023-24 which includes personnel services, various operating expenditure, capital improvements and capital outlay. There is an increase in operating expenses in fiscal year 2023-24 due to the aging of the building requiring more maintenance and repairs.

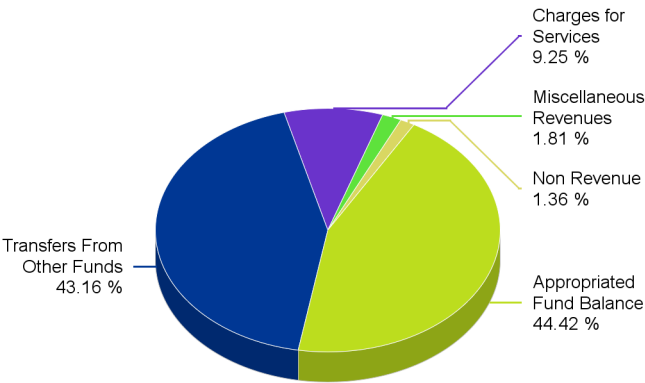
Interfund transfers include \$688,147 to fund debt service (208) for the Ocean Center Expansion and \$4,315,000 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of \$1,629,707 or 10% of current revenues has been included, as well as reserves for on-going maintenance and capital needs in the amount of \$12,258,460.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	1,262,392	2,365,190	1,954,796	2,618,182	2,710,755
Miscellaneous Revenues	404,302	515,734	516,178	520,945	531,761
Non Revenue	142,191	330,501	400,000	400,000	400,000
Transfers From Other Funds	10,029,935	12,217,907	12,331,173	12,331,173	12,654,556
Appropriated Fund Balance	0	0	10,326,383	11,764,884	13,023,005
Total Revenue Fund: 118 - Ocean Center	11,838,820	15,429,332	25,528,530	27,635,184	29,320,077

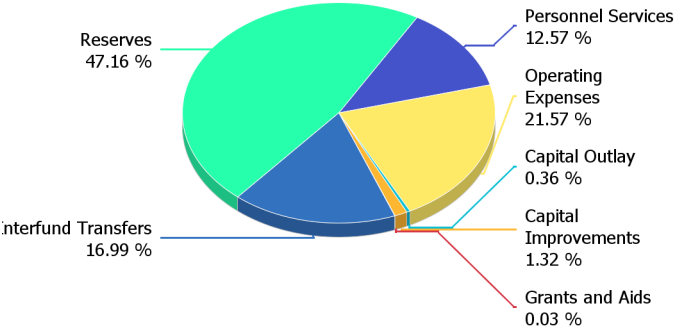
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	2,378,661	2,526,942	3,086,662	3,160,182	3,702,733
Operating Expenses	3,867,652	4,775,251	5,495,475	6,243,138	6,352,381
Capital Outlay	59,265	107,587	121,600	191,274	107,050
Capital Improvements	0	8,951	35,000	35,116	387,800
Reimbursements	(135,867)	(97,172)	(65,051)	(65,051)	(129,701)
Grants and Aids	8,930	6,285	8,465	8,500	8,500
Interfund Transfers	1,697,638	3,260,256	5,007,105	5,039,020	5,003,147
Reserves	0	0	11,839,274	0	13,888,167
Total Expenditures: Fund 118 - Ocean Center	7,876,279	10,588,100	25,528,530	14,612,179	29,320,077

Fund: 118 - Ocean Center

Fund Revenues



Fund Expenditures



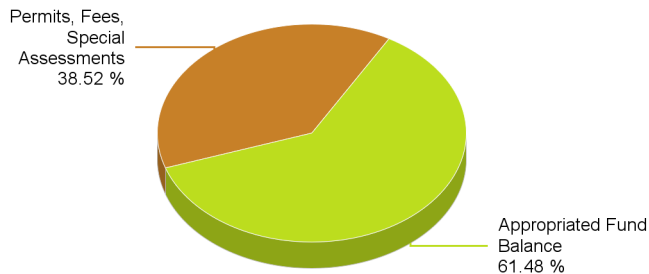
Fund: 119 - Road District Maintenance

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 has remained at \$56.70 per 25-foot lot since its inception. The Road and Bridge Division manages the maintenance program to effect repairs as warranted. The road maintenance assessment is subject to adjustments based on actual costs plus an administrative fee.

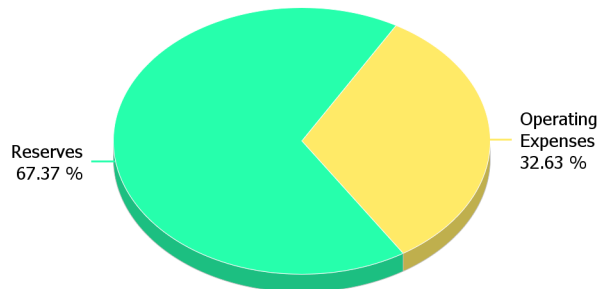
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	238,775	231,572	200,000	200,000	235,000
Appropriated Fund Balance	0	0	279,298	342,741	375,084
Total Revenue Fund: 119 - Road District Maintenance	238,775	231,572	479,298	542,741	610,084

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	181,779	157,658	195,754	167,657	199,074
Reserves	0	0	283,544	0	411,010
Total Expenditures: Fund 119 - Road District Maintenance	181,779	157,658	479,298	167,657	610,084

Fund Revenues



Fund Expenditures



Fund: 121 - Special Assessments

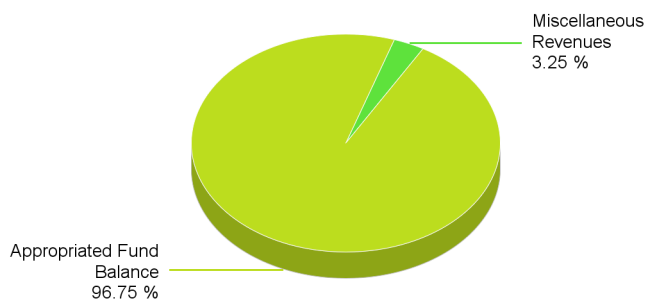
Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners who desire certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment 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. The debt service for both special assessments was paid off on June 1, 2019. The remaining balance in this fund is being evaluated to be applied to an appropriate purpose.

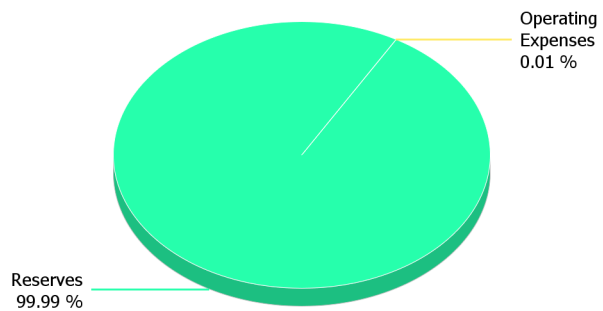
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	5,071	(24,437)	0	26,350	30,364
Appropriated Fund Balance	0	0	888,026	878,257	904,607
Total Revenue Fund: 121 - Special Assessments	5,071	(24,437)	888,026	904,607	934,971

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	4,681	272	0	0	131
Reserves	0	0	888,026	0	934,840
Total Expenditures: Fund 121 - Special Assessments	4,681	272	888,026	0	934,971

Fund Revenues



Fund Expenditures



Budget by Fund - Category

Fund: 120 - Municipal Service District

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all the unincorporated areas of the county. The budget for fiscal year 2023-24 includes a millage of 1.6956 mills, which is the rolled back rate. Ad Valorem revenues represent 43.4% of total operating revenues. The fund is supported by other revenues such as utilities tax, development-related fees, and a transfer from the Half-Cent Sales Tax Fund (108). At the end of fiscal year 2022-23, Council approved to cease the collection of the communications tax for the unincorporated citizens effective January 2024.

The MSD Fund includes expenditures for Animal Control; Engineering and Construction; Environmental Management; Growth and Resource Management; Parks; and Sheriff Operations for the unincorporated area. Interfund transfers out include \$470,046 for debt service of the Sheriff Evidence Facility/Lab and \$22,125,779 to the Sheriff for their operational budget request, \$5,000,000 for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103).

Reserves of \$35,351,782 are set aside to offset volatility in various revenue streams such as utility tax, sales tax, and other non-ad valorem revenues, and to provide for unexpected expenditures. In addition, the possibility of utilizing a portion of the reserve balance for increased road maintenance and/or unincorporated dirt road reduction is being explored. Emergency reserves are currently allocated at \$3,446,500 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve of \$6,911,886 is set aside for the debt service payments for Sheriff Warehouse.

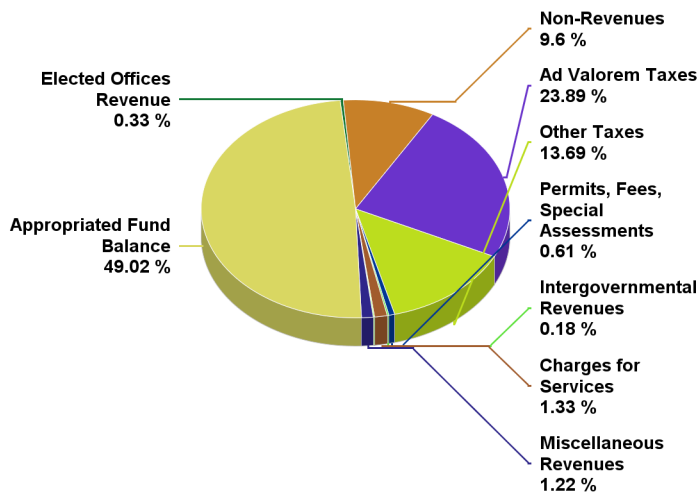
Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	16,550,749	17,742,632	17,856,203	17,856,203	18,142,773
Other Taxes	12,273,991	12,938,993	13,278,724	13,074,790	10,397,775
Permits, Fees, Special Assessments	3,088,439	353,943	520,199	445,150	466,700
Intergovernmental Revenues	134,350	126,094	132,000	132,000	138,460
Charges for Services	16,881,936	18,483,536	901,536	1,004,158	1,006,702
Judgements, Fines and Forfeitures	66,517	124,187	102,000	88,500	101,175
Miscellaneous Revenues	103,421	(289,707)	206,800	807,477	924,489
Appropriated Fund Balance	0	0	25,540,071	34,318,245	37,233,462
Elected Offices Revenue	8,965,898	11,777,074	250,000	0	250,000
Non-Revenues	6,772,870	4,194,047	8,392,998	8,220,911	7,290,767
Total Revenues: 120 - Municipal Service District	64,838,171	65,450,798	67,180,531	75,947,434	75,952,303
Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	12,807,154	5,358,719	6,057,034	5,769,775	6,471,326
Operating Expenses	7,537,106	5,012,419	6,318,647	5,959,662	5,818,815
Capital Outlay	624,573	58,645	113,300	466,026	60,337
Capital Improvements	0	50,958	420,000	24,705	607,000
Reimbursements	(480)	0	0	0	0
Grants and Aids	18,389	36,434	39,730	44,127	47,218
Interfund Transfers	5,748,465	4,465,715	7,219,115	6,907,278	27,595,825
Reserves	0	0	27,470,306	0	35,351,782
Elected Offices	29,872,236	45,560,935	19,542,399	19,542,399	0
Total Expenditures: 120 - Municipal Service District	56,607,443	60,543,826	67,180,531	38,713,972	75,952,303

Budget by Fund - Category

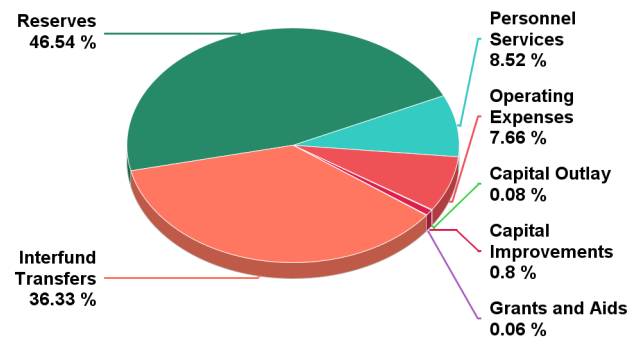
Fund: 120 - Municipal Service District

Department	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Community Services	1,421,818	1,568,981	1,592,866	1,596,032	1,543,739
Finance	55,709	144,966	0	0	0
Growth and Resource Management	7,147,233	5,291,257	6,529,032	6,151,696	6,263,338
Office of the Sheriff	39,345,234	45,610,198	19,589,199	19,590,550	22,174,451
Other Budgetary Accounts	6,310,649	5,111,812	35,426,430	7,643,918	41,578,974
Public Protection	1,658,233	2,026,247	2,984,542	2,715,824	3,292,269
Public Works	668,567	790,364	1,058,462	1,015,952	1,099,532
Total Department:	56,607,443	60,543,826	67,180,531	38,713,972	75,952,303

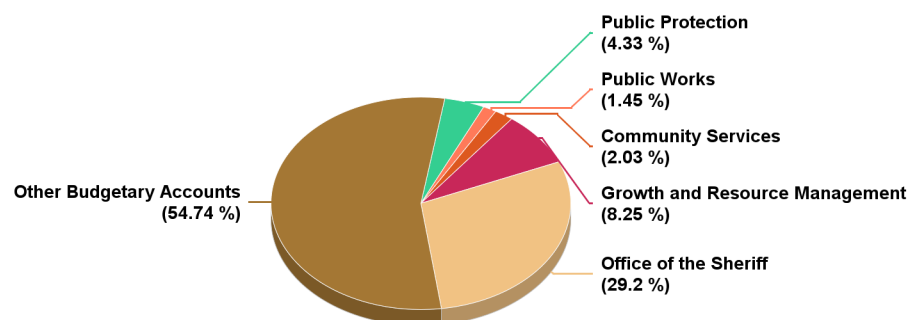
Fund Revenues



Fund Expenditures



Department Expenditures



Fund: 122 - Manatee Conservation

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.

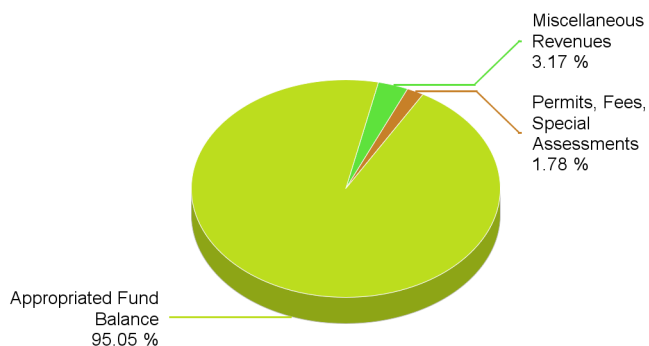
The Manatee Conservation Fund (MCF) provides additional funding for increased on-the-water enforcement and manatee conservation through the collection of mitigation fees. The MCF was formed through the creation of the Manatee Protection Plan (MPP) for Volusia County at the request of the state. This 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; this concluded in fiscal year 2011-12. All mitigation fees collected over the first \$500,000 are to be held in escrow, with only the interest earned on the fund allowed to be used for enforcement and conservation programs.

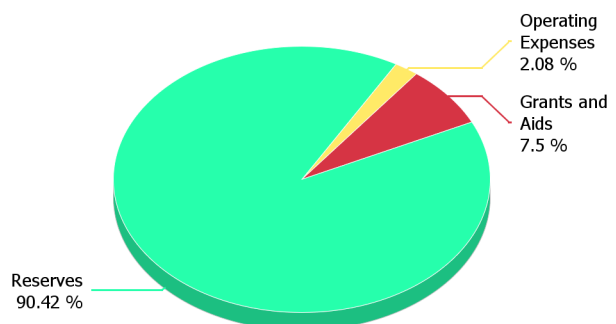
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	18,250	19,000	20,000	11,000	11,000
Miscellaneous Revenues	2,723	(15,603)	2,256	16,969	19,554
Appropriated Fund Balance	0	0	573,968	564,667	587,193
Total Revenue Fund: 122 - Manatee Conservation	20,973	3,397	596,224	592,636	617,747

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	4,000	4,000	12,834
Grants and Aids	910	13,207	10,957	1,443	46,338
Reserves	0	0	581,267	0	558,575
Total Expenditures: Fund 122 - Manatee Conservation	910	13,207	596,224	5,443	617,747

Fund Revenues



Fund Expenditures



Fund: 123 - Inmate Welfare Trust

The Inmate Welfare Trust fund, was established in compliance with statutory authority (Chapter 951.23(9), F.S.). Resources in the fund are to provide and maintain services that benefit the inmates at the County Jail and Correctional Facility. Revenue in this fund comes from commissary sales. During fiscal year 2021-22 the revenue received from commissions for the use of phones, video visitation, and tablets, was moved into the General Fund as Corrections revenue.

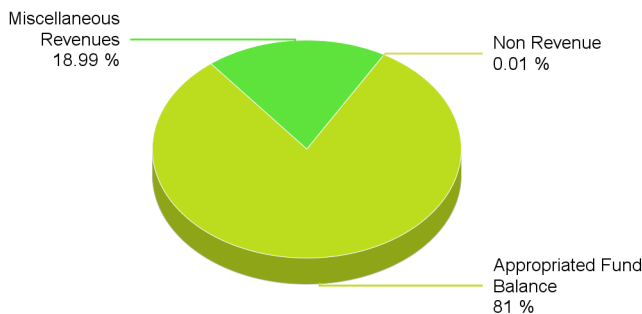
Proceeds from this fund are to improve visitation facilities, provide inmates with recreational activities, law library material, ministry services, transportation services, legal access to indigent inmates, and the opportunity for trade development.

Reserves are set aside for the purchase of future capital and improvements and inmate workforce development.

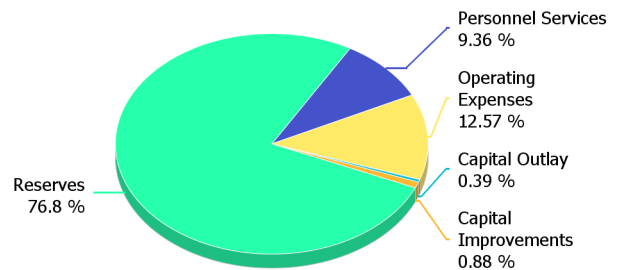
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	1,666,943	1,315,334	616,666	1,058,414	1,075,671
Non Revenue	941	1,071	800	800	800
Appropriated Fund Balance	0	0	4,461,842	4,609,940	4,589,206
Total Revenue Fund: 123 - Inmate Welfare Trust	1,667,884	1,316,405	5,079,308	5,669,154	5,665,677

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	657,283	983,190	1,037,054	538,056	530,558
Operating Expenses	447,369	524,061	710,619	507,481	711,997
Capital Outlay	8,058	116,801	22,000	22,000	22,000
Capital Improvements	0	267,221	50,000	0	50,000
Interfund Transfers	0	0	0	12,411	0
Reserves	0	0	3,259,635	0	4,351,122
Total Expenditures: Fund 123 - Inmate Welfare Trust	1,112,710	1,891,273	5,079,308	1,079,948	5,665,677

Fund Revenues



Fund Expenditures



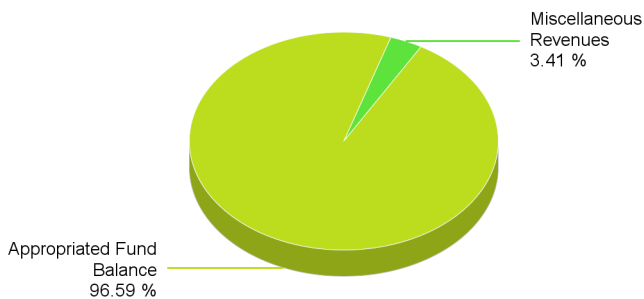
Fund: 124 - Library Endowment

The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments, gifts or other specially earmarked funds presented to the library for the furtherance of library services should remain under its exclusive control and not diverted to other purposes. Nor should the receipt of gift funds be used as a reason for decreasing local tax support or holding it to a level less than necessary to meet standards. Such gifts shall be deposited into this fund and used for future services in the various libraries. This fund has a reserve amount of \$427,427. Any appropriations for Library Services out of this fund will be brought to Council for approval via budget resolution.

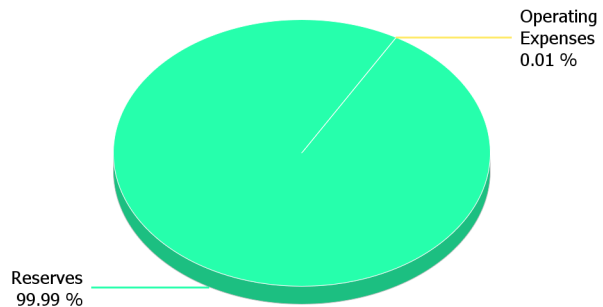
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	2,216	(11,924)	1,859	12,665	14,594
Appropriated Fund Balance	0	0	429,089	422,131	412,896
Total Revenue Fund: 124 - Library Endowment	2,216	(11,924)	430,948	434,796	427,490

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	63
Interfund Transfers	0	25,000	0	21,900	0
Reserves	0	0	430,948	0	427,427
Total Expenditures: Fund 124 - Library Endowment	0	25,000	430,948	21,900	427,490

Fund Revenues



Fund Expenditures



Fund: 125 - Homeless Initiatives

The Homeless Initiative Fund was established in fiscal year 2016-17 to account for all homeless shelter agreements with the County of Volusia. Contributions towards these projects may include both capital construction/renovation costs as well as a portion of operating.

In fiscal year 2015-16, the County Council approved funding in the amount of \$3.5 million for the renovation of Hurst Elementary (Hope Place) facility located in Daytona Beach. This facility is utilized to provide temporary and transitional housing for homeless unaccompanied youths under the age of 26 years, and families with children and youth. In fiscal year 2016-17, \$327,000 additional dollars were set aside for Hope Place capital and \$400,000 towards one year operating costs, for a total project cost of \$4,227,000. The remaining \$200,000, which is the second disbursement of operating, was paid to Halifax Urban Ministries (HUM) in fiscal year 2018-19.

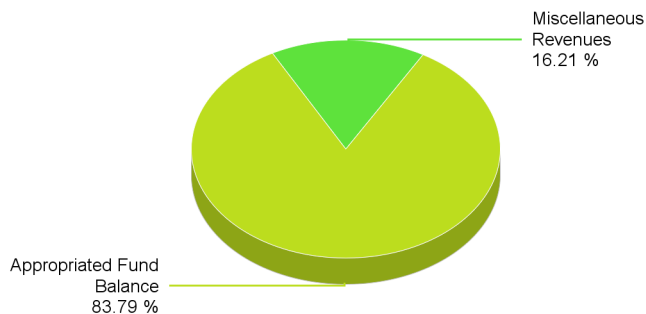
In fiscal year 2016-17, the DeLand Homeless Shelter was approved funding of \$1,130,000 for capital expenses and \$125,000 towards one year of operating, for a total project cost of \$1,255,000. In fiscal year 2018-19, \$438,130 was disbursed to the City of Deland for the Deland Homeless Shelter and in fiscal year 2019-20, \$798,240 was disbursed with the remaining funds being spent in this fiscal year to close out the project.

The Daytona Homeless Shelter funding was \$2.5 million for capital expenses and has been fully paid. In fiscal year 2017-18, \$2.0 million was appropriated for disbursement in yearly increments until fiscal year 2023-24 for a total project cost of \$4.5 million.

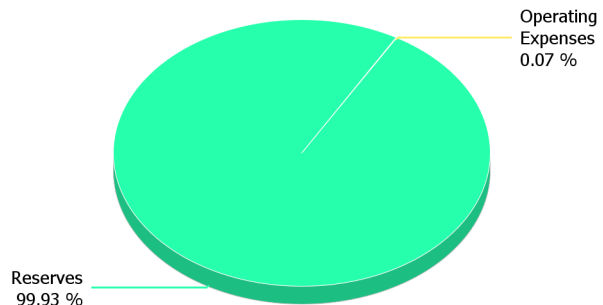
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	9,204	(38,516)	0	32,058	36,941
Appropriated Fund Balance	0	0	179,143	1,116,457	190,916
Total Revenue Fund: 125 - Homeless Initiatives	9,204	(38,516)	179,143	1,148,515	227,857

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	159
Grants and Aids	659,608	385,572	0	957,599	0
Reserves	0	0	179,143	0	227,698
Total Expenditures: Fund 125 - Homeless Initiatives	659,608	385,572	179,143	957,599	227,857

Fund Revenues



Fund Expenditures



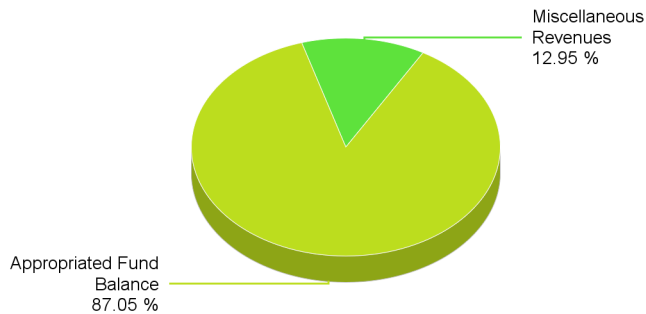
Fund: 127 - Wetland Mitigation

Volusia County Code of Ordinances, Chapter 72, Division 11, adopted in 1989, establishes standards for wetland alteration permits. Development activity that has an adverse effect upon wetlands requires mitigation. The ordinance allows developers to pay into a fund in lieu of on-site or off-site mitigation. This fund was created to be in compliance with the Volusia County Code of Ordinances to segregate monies collected to meet the ordinance requirements to "purchase, create, restore, manage and replace natural habitat within the county." The operating budget in this fund is set aside to purchase plant material, tools, equipment, and contracted services associated with the restoration and development of wetland areas around Volusia County.

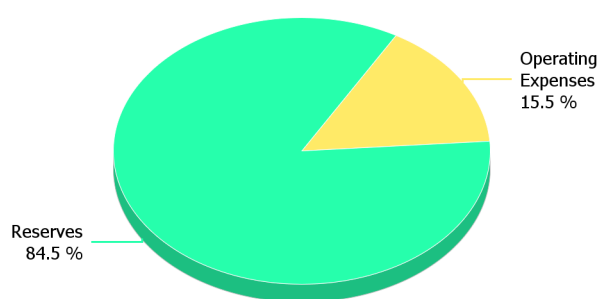
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	35,782	86,463	25,000	100,000	43,000
Appropriated Fund Balance	0	0	152,706	239,169	289,169
Total Revenue Fund: 127 - Wetland Mitigation	35,782	86,463	177,706	339,169	332,169

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	50,000	50,000	51,500
Reserves	0	0	127,706	0	280,669
Total Expenditures: Fund 127 - Wetland Mitigation	0	0	177,706	50,000	332,169

Fund Revenues



Fund Expenditures



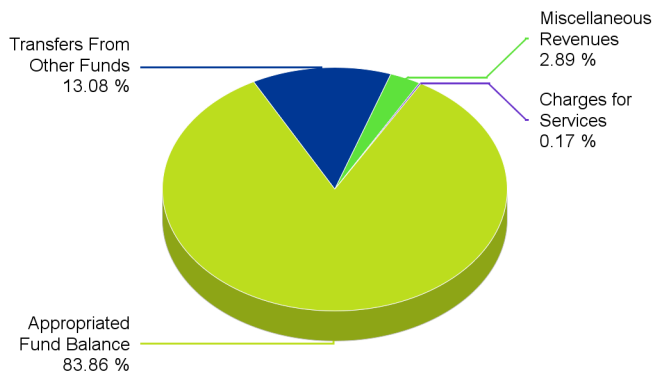
Fund: 130 - Economic Development

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. 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 to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2022-23 the County Council approved the Economic Development Fund to provide a minimum revenue guarantee (MRG) of up to \$1,000,000 to Avelo Airlines as an incentive to the airline to begin service to and from the Daytona Beach International Airport (DBIA). In fiscal year 2023-24 there is \$10,711,829 budgeted in reserves that can be made available for business development incentives per approval by the County Council.

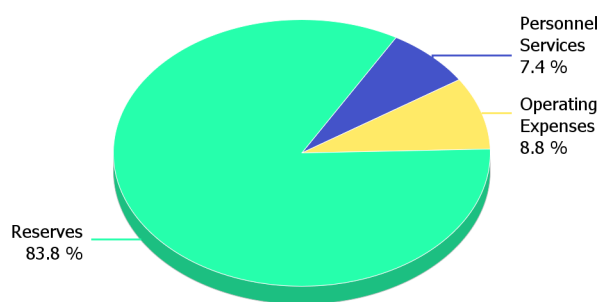
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	1,500	21,250	6,250	22,000	22,000
Miscellaneous Revenues	49,396	(314,680)	33,634	338,246	369,028
Transfers From Other Funds	4,330,372	2,757,148	2,607,148	2,607,148	1,672,321
Appropriated Fund Balance	0	0	7,310,259	10,839,844	10,719,989
Total Revenue Fund: 130 - Economic Development	4,381,268	2,463,718	9,957,291	13,807,238	12,783,338

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	613,912	696,584	873,080	833,185	946,562
Operating Expenses	798,138	1,130,061	9,084,211	2,247,425	1,124,947
Interfund Transfers	1,000,000	0	0	6,639	0
Reserves	0	0	0	0	10,711,829
Total Expenditures: Fund 130 - Economic Development	2,412,050	1,826,645	9,957,291	3,087,249	12,783,338

Fund Revenues



Fund Expenditures



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

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.

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

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.

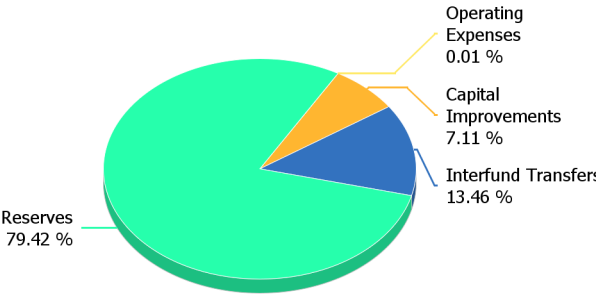
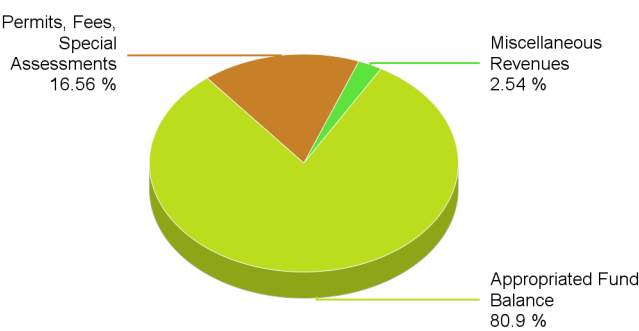
For fiscal year 2023-24, \$1,892,351 is budgeted for debt service of bond funded road projects and \$11,170,058 in reserve for future capital projects and debt service in zone 1.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	4,544,283	7,498,401	2,328,667	5,022,921	2,328,667
Miscellaneous Revenues	16,004	(188,057)	9,152	310,122	357,362
Appropriated Fund Balance	0	0	3,677,028	10,342,463	11,377,919
Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)	4,560,287	7,310,344	6,014,847	15,675,506	14,063,948
Fund Expenditures					
Operating Expenses	0	0	0	0	1,539
Capital Improvements	0	0	0	2,400,000	1,000,000
Interfund Transfers	1,882,875	1,893,969	1,897,587	1,897,587	1,892,351
Reserves	0	0	4,117,260	0	11,170,058
Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)	1,882,875	1,893,969	6,014,847	4,297,587	14,063,948

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

Fund Revenues

Fund Expenditures



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

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.

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

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 2023-24, \$495,616 is budgeted for debt service of bond funded road projects and \$9,653,772 in reserves for future capital projects and debt service in zone 2.

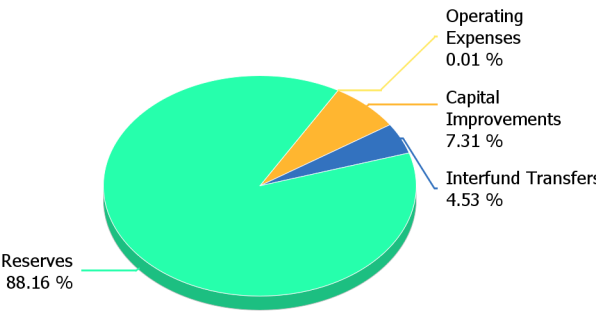
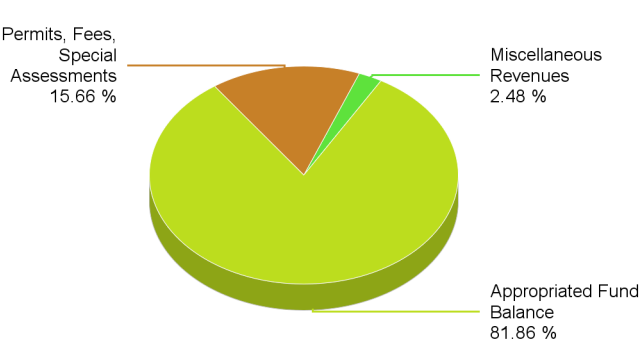
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	2,789,924	3,821,530	1,715,260	1,538,488	1,715,260
Miscellaneous Revenues	19,487	(156,658)	15,523	235,504	271,377
Appropriated Fund Balance	0	0	5,788,457	7,686,915	8,963,920
Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)	2,809,411	3,664,873	7,519,240	9,460,907	10,950,557

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	1,169
Capital Improvements	1,553,905	55,428	0	0	800,000
Interfund Transfers	496,001	496,040	496,987	496,987	495,616
Reserves	0	0	7,022,253	0	9,653,772
Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)	2,049,906	551,467	7,519,240	496,987	10,950,557

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

Fund Revenues

Fund Expenditures



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

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.

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees collected will be 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

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 2023-24, \$1,757,181 is budgeted for debt service of bond funded road projects and \$10,578,108 in reserves for future capital projects and debt service in zone 3.

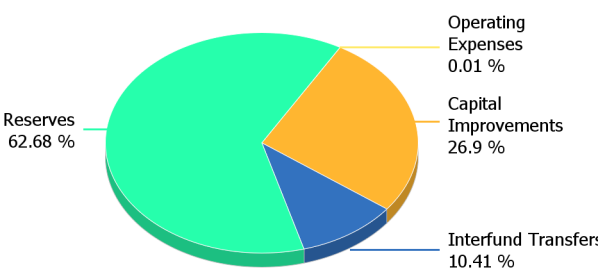
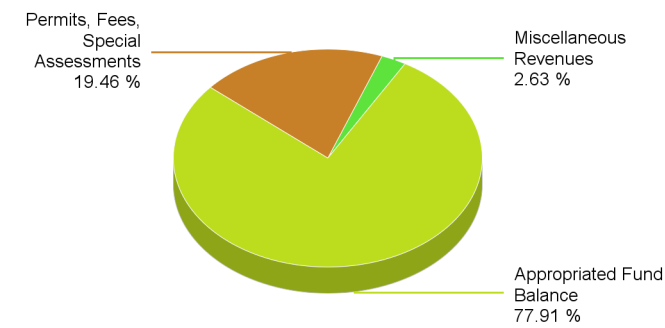
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	5,231,131	5,341,113	3,284,680	3,983,926	3,284,685
Miscellaneous Revenues	37,593	(279,313)	23,663	384,672	443,268
Appropriated Fund Balance	0	0	7,667,517	12,603,154	13,149,246
Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)	5,268,724	5,061,801	10,975,860	16,971,752	16,877,199

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	1,910
Capital Improvements	0	24,074	2,400,000	2,060,463	4,540,000
Interfund Transfers	1,758,725	1,758,684	1,762,043	1,762,043	1,757,181
Reserves	0	0	6,813,817	0	10,578,108
Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)	1,758,725	1,782,757	10,975,860	3,822,506	16,877,199

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

Fund Revenues

Fund Expenditures



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

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.

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, county council approved the repeal and replacement of the thoroughfare road impact fee schedule, effective March 4, 2019. Based on the thoroughfare road impact fee schedule, from March 4, 2019, to March 3, 2020, the fees were collected at 75% of the rate set forth in the schedule. On March 4, 2021, and every year thereafter, thoroughfare road impact fees will increase based on the percentage of the previous year annual Florida Department of Transportation Producer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%.

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.

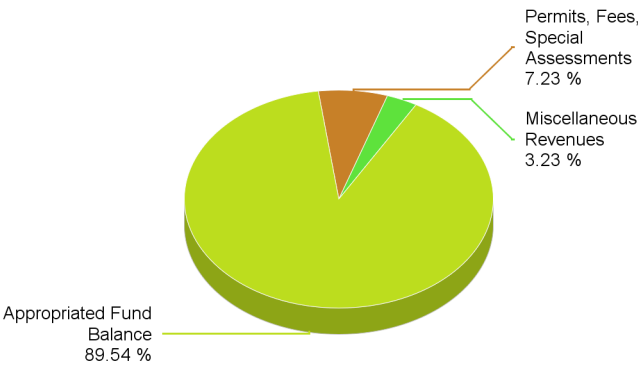
For fiscal year 2023-24, \$360,448 is budgeted for debt service of bond funded road projects and \$13,727,117 in reserves for future capital projects and debt service in zone 4.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	3,260,792	4,859,584	1,321,720	2,312,195	1,321,720
Miscellaneous Revenues	2,539,312	(417,308)	45,517	512,874	590,999
Appropriated Fund Balance	0	0	13,254,756	16,805,370	16,376,709
Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)	5,800,104	4,442,275	14,621,993	19,630,439	18,289,428

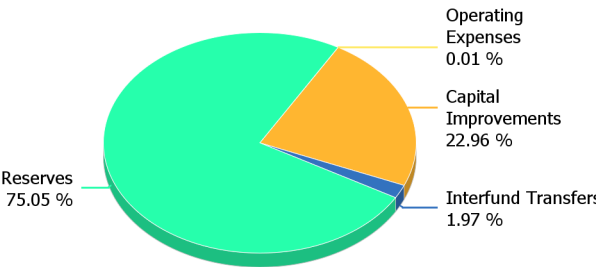
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	2,546
Capital Improvements	732,404	3,166,585	6,564,663	2,892,285	4,199,317
Interfund Transfers	360,728	360,756	361,445	361,445	360,448
Reserves	0	0	7,695,885	0	13,727,117
Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)	1,093,132	3,527,341	14,621,993	3,253,730	18,289,428

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

Fund Revenues



Fund Expenditures



Fund: 135 - Park Impact Fees-County

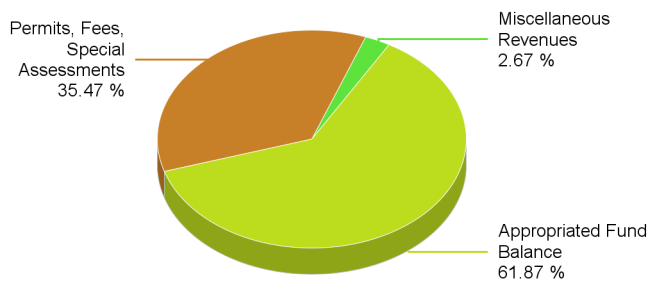
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient 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 at least every six years.

The reserves in this fund are set aside for future park implementation and development in the unincorporated areas of Volusia County which consist of the following communities: Alamana, Allandale, Barberville, Benson Junction, Bethune Beach, Boden, Cassadaga, Cow Creek, Creighton, Emporia, Enterprise, Farnton, Glenwood, Kalamazoo, Lemon Bluff, Maytown, Ormond-by-the-Sea, Osteen, Pennichaw, Senyah, Seville, Valdez, Volusia and Wilbur-By-The-Sea.

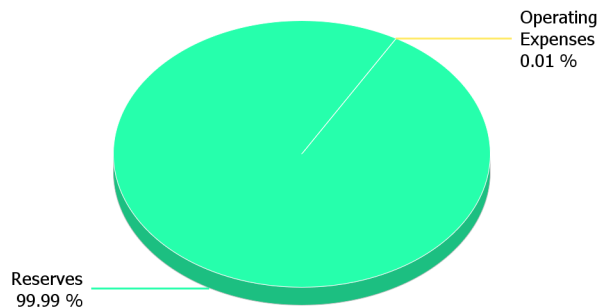
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	402,788	221,650	257,550	280,000	285,600
Miscellaneous Revenues	1,897	(13,368)	899	18,642	21,481
Non Revenue	26,800	0	0	0	0
Appropriated Fund Balance	0	0	641,408	599,559	498,201
Total Revenue Fund: 135 - Park Impact Fees-County	431,485	208,282	899,857	898,201	805,282

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	328	11,441	0	0	93
Capital Improvements	249,320	0	0	400,000	0
Reserves	0	0	899,857	0	805,189
Total Expenditures: Fund 135 - Park Impact Fees-County	249,648	11,441	899,857	400,000	805,282

Fund Revenues



Fund Expenditures



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

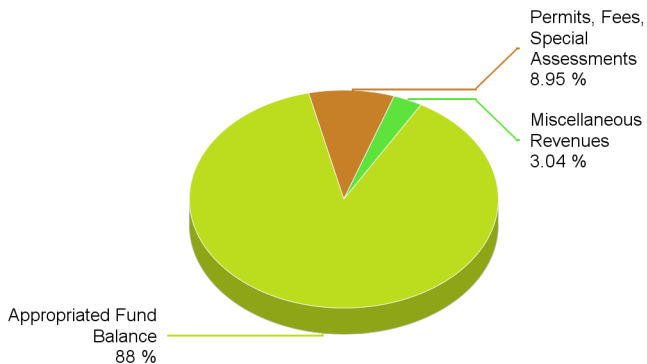
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient 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 at least every six years.

The reserves in this fund are set aside for future park implementation and development in the northeast zone of Volusia County which consist of the following cities: Port Orange, South Daytona, Daytona Beach, Daytona Beach Shores, Holly Hill and Ormond Beach.

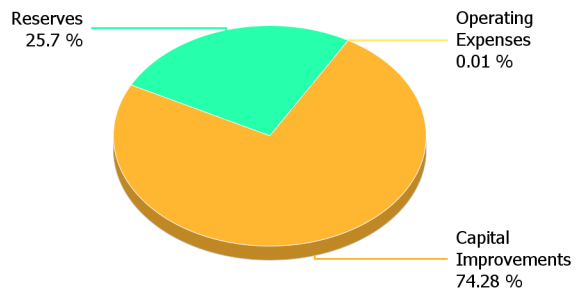
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	40,348	53,953	55,550	65,000	66,300
Miscellaneous Revenues	2,833	(17,032)	2,320	19,558	22,537
Appropriated Fund Balance	0	0	658,403	647,039	651,568
Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)	43,181	36,921	716,273	731,597	740,405

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	97
Capital Improvements	0	3,146	0	80,000	550,000
Grants and Aids	0	35	0	29	0
Reserves	0	0	716,273	0	190,308
Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)	0	3,181	716,273	80,029	740,405

Fund Revenues



Fund Expenditures



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

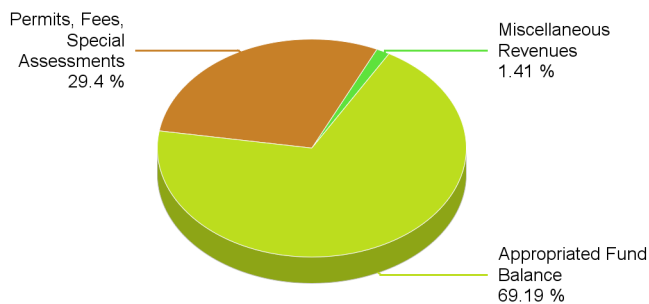
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, sufficient 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 at least every six years.

The reserves in this fund are set aside for future park implementation and development in the southeast zone of Volusia County which consist of the following cities: Ponce Inlet, New Smyrna Beach, Edgewater and Oak Hill.

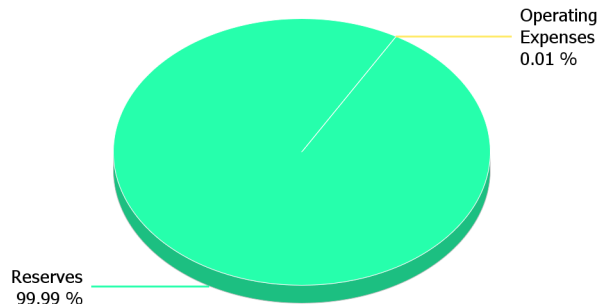
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	7,777	7,053	12,120	18,500	18,870
Miscellaneous Revenues	146	(849)	109	786	906
Appropriated Fund Balance	0	0	30,982	25,122	44,408
Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)	7,923	6,204	43,211	44,408	64,184

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	15,897	0	0	4
Reserves	0	0	43,211	0	64,180
Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)	0	15,897	43,211	0	64,184

Fund Revenues



Fund Expenditures



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

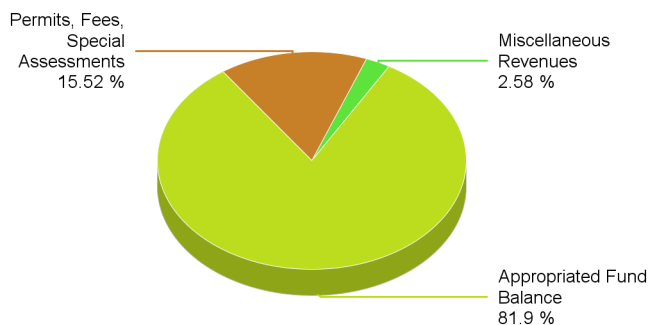
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, 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 at least every six years.

The reserves in this fund are set aside for future park implementation and development in the southwest zone of Volusia County which consist of the following cities: Lake Helen, Orange City, Deltona and DeBary.

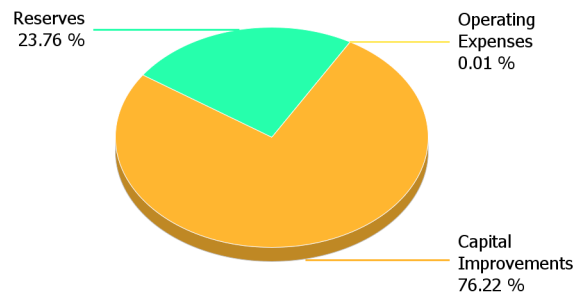
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	27,459	31,351	50,500	49,900	50,898
Miscellaneous Revenues	967	(6,089)	759	7,334	8,451
Appropriated Fund Balance	0	0	233,775	240,242	268,628
Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)	28,426	25,262	285,034	297,476	327,977

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	28,848	36
Capital Improvements	0	0	0	0	250,000
Reserves	0	0	285,034	0	77,941
Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)	0	0	285,034	28,848	327,977

Fund Revenues



Fund Expenditures



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

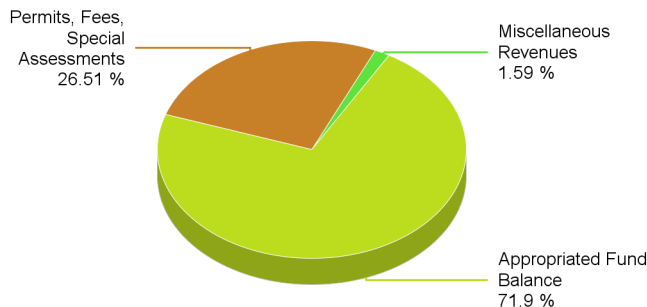
The Parks Impact Fee was established by ordinance 2022-36 and is incorporated in Chapter 70, Article IV of the Volusia County Code. The impact fee revenues are collected in the unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Over time, 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 at least every six years.

The reserves in this fund are set aside for future park implementation and development in the northwest zone of Volusia County which consist of the following cities: Deland and Pierson.

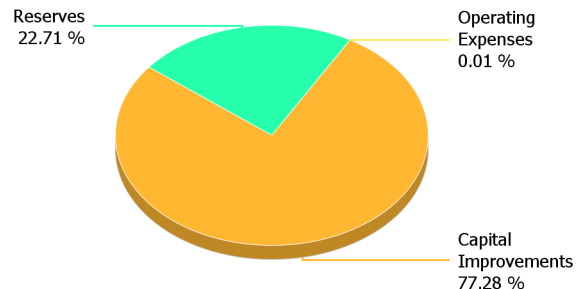
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	42,042	62,703	88,880	92,500	94,350
Miscellaneous Revenues	350	(3,253)	230	4,906	5,654
Appropriated Fund Balance	0	0	185,953	158,442	255,848
Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)	42,392	59,450	275,063	255,848	355,852

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	24
Capital Improvements	0	0	0	0	275,000
Reserves	0	0	275,063	0	80,828
Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)	0	0	275,063	0	355,852

Fund Revenues



Fund Expenditures



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Fund: 140 - Fire Rescue District

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 20 stations in the Fire District.

Revenues in the Fire Rescue District Fund are mainly ad valorem tax revenues, which account for 95.4% of the operating revenues. The budget includes a recommended millage rate of 3.8412, which is a flat millage rate with fiscal year 2022-23. The Fire Fund also receives transport revenues when conducting EMS transports and revenues from the contract with the City of Lake Helen for Fire Rescue services.

The operating budget, less reserves, totals \$39.0 million, with capital totaling an additional \$19.6 million. Personnel services account for 75% of the total operating budget and for fiscal year 2023-24 include the addition of three firefighters, one full-time fire inspector, one part-time fire inspector and one office assistant II. The additional staff is being added to address overtime mandates, which should reduce future overtime budgets.

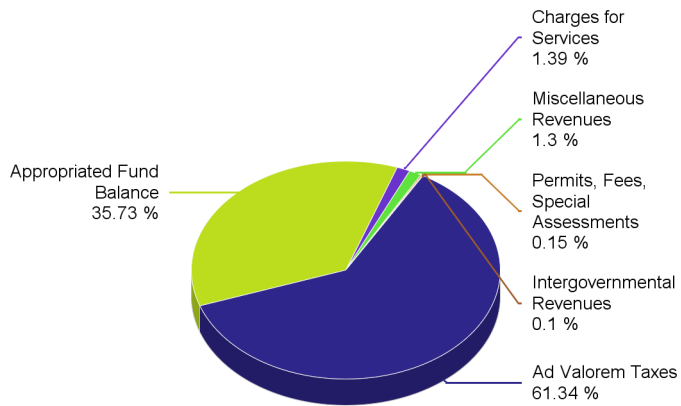
Reserves in the Fire Fund total \$9,993,260 with emergency reserves at \$4,410,076 or 10% of current revenue, per County Council policy. Reserves for future capital needs are set at \$4,408,184 with a planned use over the next two fiscal years. The remaining reserves of \$1,175,000 are set aside for grant match and contingencies.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	30,862,525	33,105,764	37,370,359	37,370,359	42,087,654
Permits, Fees, Special Assessments	59,189	99,382	100,000	100,000	100,000
Intergovernmental Revenues	172,508	51,181	69,480	69,480	71,130
Charges for Services	808,489	940,793	882,015	891,334	951,623
Miscellaneous Revenues	202,167	(674,883)	50,582	773,403	890,349
Non Revenue	225	205	0	0	0
Transfers From Other Funds	124,804	0	0	0	0
Appropriated Fund Balance	0	0	22,523,769	22,713,679	24,512,722
Elected Offices Revenue	44,491	554,805	0	0	0
Total Revenue Fund: 140 - Fire Rescue District	32,274,398	34,077,247	60,996,205	61,918,255	68,613,478

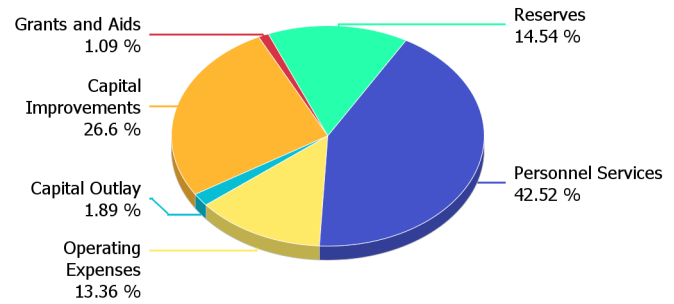
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	19,728,858	21,668,054	25,575,270	24,835,954	29,214,135
Operating Expenses	8,351,856	8,998,330	9,294,411	9,217,463	9,179,791
Capital Outlay	185,833	361,681	2,434,200	2,156,578	1,297,185
Capital Improvements	153,335	252,307	2,095,946	467,102	18,276,218
Reimbursements	(31,701)	(84,161)	(89,440)	(89,440)	(92,689)
Grants and Aids	430,200	450,201	696,158	592,486	745,578
Interfund Transfers	0	0	0	225,390	0
Reserves	0	0	20,989,660	0	9,993,260
Total Expenditures: Fund 140 - Fire Rescue District	28,818,381	31,646,412	60,996,205	37,405,533	68,613,478

Fund: 140 - Fire Rescue District

Fund Revenues



Fund Expenditures



Fund: 150 - Countywide Fire Impact Fee

The Fire Rescue Impact Fee Fund was established by Ordinance 2022-34 and is incorporated in Chapter 70, Article II of the Volusia County Code. The impact fee revenues are collected to pay for 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 carry forward to the next fiscal year. Fees are expended in the order in which they are collected.

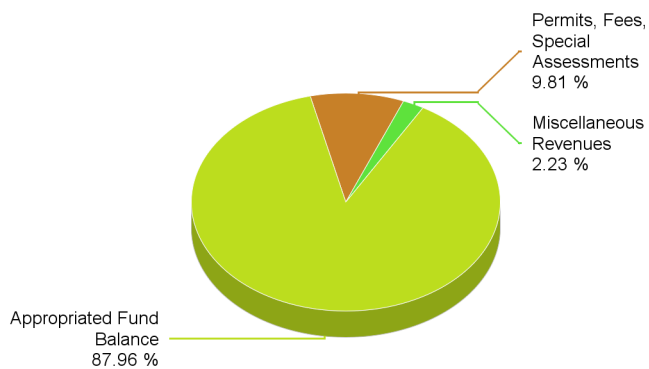
During fiscal year 2022-23, Fund 150 was established and is the consolidation of the previous Fire Impact Fee Funds 151, 152, 153 and 154.

Within this fund is the \$100,000 carry forward for the restroom facilities at the Training Center and \$235,000 for the land purchase for Station 18/47 relocation. There is \$1,673,827 in reserves for future fire projects.

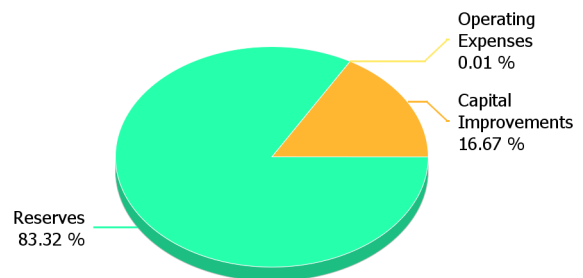
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	0	0	0	72,960	197,000
Miscellaneous Revenues	0	0	0	0	44,827
Transfers From Other Funds	0	0	0	1,694,233	0
Appropriated Fund Balance	0	0	0	0	1,767,193
Total Revenue Fund: 150 - Countywide Fire Impact Fee	0	0	0	1,767,193	2,009,020

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	193
Capital Improvements	0	0	0	0	335,000
Reserves	0	0	0	0	1,673,827
Total Expenditures: Fund 150 - Countywide Fire Impact Fee	0	0	0	0	2,009,020

Fund Revenues



Fund Expenditures



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

During fiscal year 2022-23, this fund was consolidated along with the other Fire Impact Fee Funds into the new Fund 150 - Countywide Fire Impact Fees.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	48,768	65,174	39,000	100,393	0
Miscellaneous Revenues	1,359	(9,116)	1,500	15,071	0
Appropriated Fund Balance	0	0	371,035	387,749	0
Total Revenue Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)	50,127	56,058	411,535	503,213	0
Fund Expenditures					
Capital Improvements	0	0	25,000	0	0
Interfund Transfers	0	0	0	503,213	0
Reserves	0	0	386,535	0	0
Total Expenditures: Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	411,535	503,213	0

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

During fiscal year 2022-23, this fund was consolidated along with the other Fire Impact Fee Funds into the new Fund 150 - Countywide Fire Impact Fees.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	12,565	10,251	12,500	25,515	0
Miscellaneous Revenues	499	(3,060)	900	4,490	0
Appropriated Fund Balance	0	0	123,076	127,489	0
Total Revenue Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)	13,064	7,191	136,476	157,494	0
Fund Expenditures					
Capital Improvements	0	0	124,812	0	0
Interfund Transfers	0	0	0	157,494	0
Reserves	0	0	11,664	0	0
Total Expenditures: Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	136,476	157,494	0

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

During fiscal year 2022-23, this fund was consolidated along with the other Fire Impact Fee Funds into the new Fund 150 - Countywide Fire Impact Fees.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	39,838	44,498	40,150	60,503	0
Miscellaneous Revenues	1,005	(6,597)	500	8,942	0
Appropriated Fund Balance	0	0	279,446	297,954	0
Total Revenue Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)	40,843	37,901	320,096	367,399	0
Fund Expenditures					
Capital Improvements	0	0	274,127	0	0
Interfund Transfers	0	0	0	367,399	0
Reserves	0	0	45,969	0	0
Total Expenditures: Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	320,096	367,399	0

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

During fiscal year 2022-23, this fund was consolidated along with the other Fire Impact Fee Funds into the new Fund 150 - Countywide Fire Impact Fees.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	60,667	78,352	60,000	83,348	0
Miscellaneous Revenues	2,044	(13,046)	1,000	17,153	0
Appropriated Fund Balance	0	0	540,647	565,626	0
Total Revenue Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)	62,711	65,306	601,647	666,127	0
Fund Expenditures					
Capital Improvements	0	0	260,000	0	0
Interfund Transfers	0	0	0	666,127	0
Reserves	0	0	341,647	0	0
Total Expenditures: Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	601,647	666,127	0

Fund: 155 - Impact Fee Administration

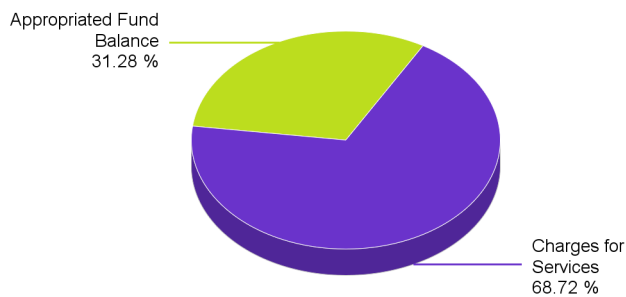
This fund is established in compliance with Chapter 70, Section 77 (6), which states the county shall be entitled to collect and retain the actual costs of administering the impact fee program, which is in addition to the fee otherwise owed. This fee is collected to offset the costs of administering this article.

The cost of administration shall be calculated on an annual basis and adopted by the county council by resolution. The total fee paid shall include the actual costs of administration in addition to the impact fee. This account will be utilized to for the administration of all impact fees and includes personnel and all operating expenses.

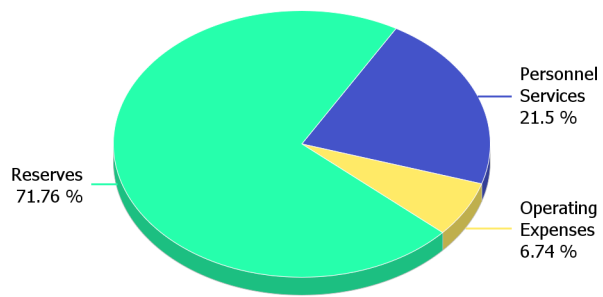
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	0	0	231,726	435,585	455,186
Appropriated Fund Balance	0	0	0	0	207,219
Total Revenue Fund: 155 - Impact Fee Administration	0	0	231,726	435,585	662,405

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	0	0	127,629	122,581	142,435
Operating Expenses	0	0	101,697	101,697	44,658
Capital Outlay	0	0	2,400	2,315	0
Interfund Transfers	0	0	0	1,773	0
Reserves	0	0	0	0	475,312
Total Expenditures: Fund 155 - Impact Fee Administration	0	0	231,726	228,366	662,405

Fund Revenues



Fund Expenditures



Fund: 157 - Silver Sands/Bethune Beach MSD

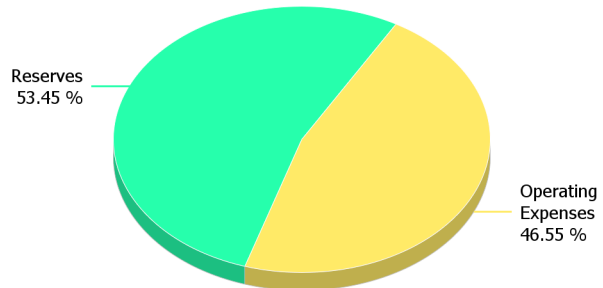
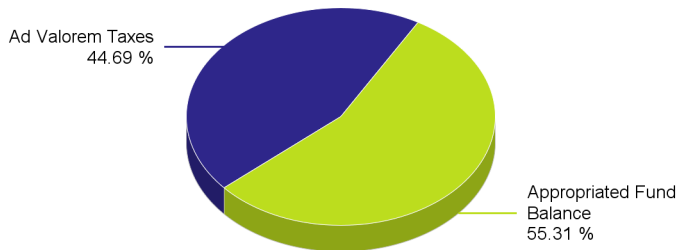
The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage is recommended at 0.0118 mills, which is the rollback rate.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	14,980	15,558	15,451	15,451	15,380
Miscellaneous Revenues	27	(191)	50	0	0
Appropriated Fund Balance	0	0	4,900	4,806	19,034
Elected Offices Revenue	21	1,197	0	0	0
Total Revenue Fund: 157 - Silver Sands/Bethune Beach MSD	15,028	16,564	20,401	20,257	34,414

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	13,603	14,798	20,401	1,223	16,019
Reserves	0	0	0	0	18,395
Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD	13,603	14,798	20,401	1,223	34,414

Fund Revenues

Fund Expenditures



Fund: 158 - Gemini Springs Endowment

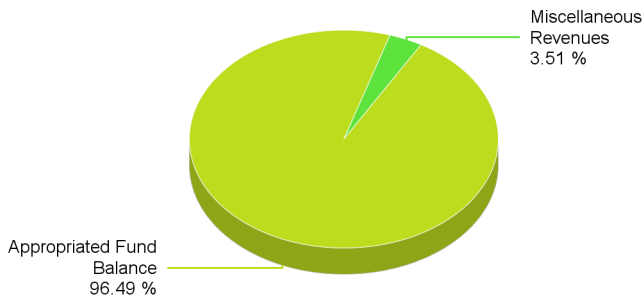
In 2002, the Gemini Springs Endowment Fund received \$100,000 from the St. John's River Water Management District. The funds are to provide security and maintenance assistance for the trail connecting Lake Monroe Park and Gemini Springs Park.

The fiscal year 2023-24 budget includes \$57,258 in reserves which is set aside for future maintenance and repairs. It also includes \$5,009 for the operation and maintenance of buildings and grounds at Lake Monroe and Gemini Springs Park; specifically trail repair.

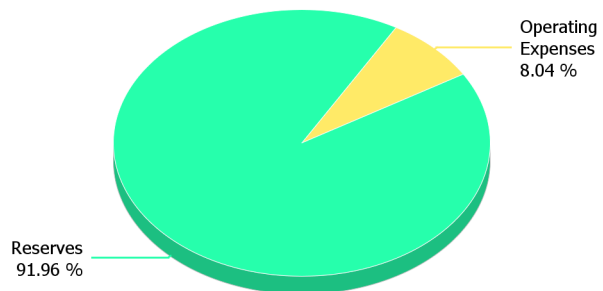
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	313	(1,759)	263	1,896	2,185
Appropriated Fund Balance	0	0	64,225	63,186	60,082
Total Revenue Fund: 158 - Gemini Springs Endowment	313	(1,759)	64,488	65,082	62,267

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	5,000	5,000	5,009
Reserves	0	0	59,488	0	57,258
Total Expenditures: Fund 158 - Gemini Springs Endowment	0	0	64,488	5,000	62,267

Fund Revenues



Fund Expenditures



Fund: 159 - Stormwater Utility

Stormwater Utility is operated under the authority of Volusia County Ordinance Chapter 122, Article IV. 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 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 is to fund the Stormwater Management System 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.

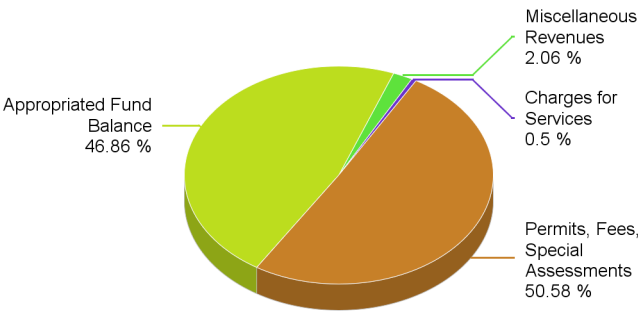
In fiscal year 2023-24, the Stormwater Utility fund has an operating budget of \$9 million which includes \$3.7 million in personnel services and \$3 million for operating expenses which is a \$200,000 increase from fiscal year 2022-23 due to professional services being needed by the drainage task team for the Mosquito Lagoon. \$750,000 is appropriated for basin and retention area projects, purchase of flood prone properties, and construction of drainage improvements and \$770,000 is for auto equipment such as a dump truck, skid steer, and street sweeper and \$2,749,932 is set aside in reserves for future capital.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	4,430,513	4,491,325	4,541,271	4,541,271	4,558,297
Charges for Services	12,103	78,025	45,000	45,000	45,000
Miscellaneous Revenues	52,699	(123,055)	27,744	161,310	185,425
Transfers From Other Funds	1,322,885	0	0	0	0
Appropriated Fund Balance	0	0	5,401,341	5,119,656	4,223,453
Total Revenue Fund: 159 - Stormwater Utility	5,818,200	4,446,295	10,015,356	9,867,237	9,012,175

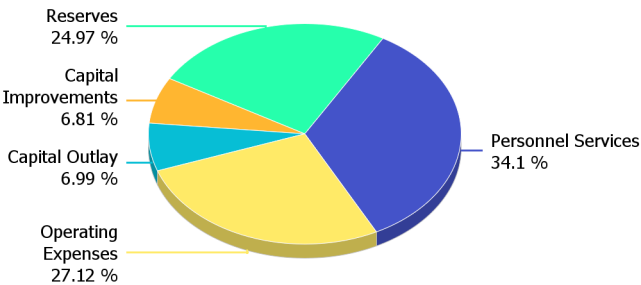
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	3,105,564	3,061,739	3,558,732	3,269,273	3,755,204
Operating Expenses	2,363,962	2,359,536	2,733,870	2,678,933	2,987,039
Capital Outlay	752,769	233,545	700,000	1,056,406	770,000
Capital Improvements	490,086	925,261	820,000	94,127	750,000
Reimbursements	(1,308,827)	(1,174,672)	(2,000,000)	(1,500,000)	(2,000,000)
Interfund Transfers	1,122,496	0	0	45,045	0
Reserves	0	0	4,202,754	0	2,749,932
Total Expenditures: Fund 159 - Stormwater Utility	6,526,050	5,405,409	10,015,356	5,643,784	9,012,175

Fund: 159 - Stormwater Utility

Fund Revenues



Fund Expenditures



Fund: 160 - Volusia ECHO

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. In 2020, the ECHO program was up for vote again and it passed for another 20 years with an overwhelming 72% support from voters. 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.

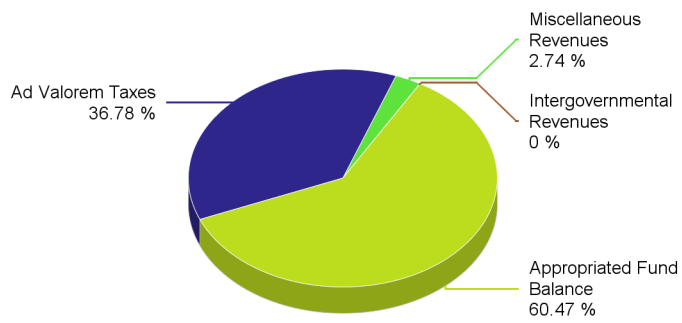
The fiscal year 2023-24 millage rate is recommended at 0.2000, which is the same millage rate adopted in fiscal year 2022-23. The ECHO board supported an annual trails set aside of \$1.5 million for the countywide Master Trail Program annually and that transfer is programmed in fiscal year 2023-24. \$4.5 million is programmed for ECHO grants in fiscal year 2023-24. On March 7, 2023, County Council approved agenda item #10599, which allows projects to be funded by direct county expenditures for County government projects or grant-in-aid awards. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of \$5.6 million was made to ECHO Direct County Expenditures fund (360) to provide funds for improvements, restoration, and construction of environmental, cultural, historic and outdoor recreation projects for public use. ECHO has reserves in the amount of \$15.9 million, for future grant awards or direct expenditures.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	20,170	8,263,642	9,371,332	9,371,332	10,581,244
Intergovernmental Revenues	0	0	985	985	1,014
Miscellaneous Revenues	160,946	(351,593)	93,679	843,941	787,594
Appropriated Fund Balance	0	0	15,575,178	20,816,153	17,395,759
Elected Offices Revenue	35	135,739	0	0	0
Total Revenue Fund: 160 - Volusia ECHO	181,151	8,047,788	25,041,174	31,032,411	28,765,611

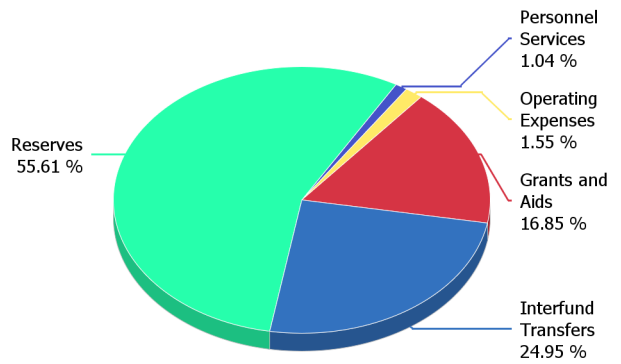
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	12,596	245,983	260,139	254,284	299,861
Operating Expenses	273	182,490	369,508	365,936	446,408
Capital Outlay	0	2,261	8,765	5,765	0
Capital Improvements	738,353	0	0	0	0
Grants and Aids	2,291,013	3,927,865	4,800,784	5,851,980	4,846,159
Interfund Transfers	737,300	1,673,039	1,500,000	7,158,687	7,177,120
Reserves	0	0	18,101,978	0	15,996,063
Total Expenditures: Fund 160 - Volusia ECHO	3,779,535	6,031,637	25,041,174	13,636,652	28,765,611

Fund: 160 - Volusia ECHO

Fund Revenues



Fund Expenditures



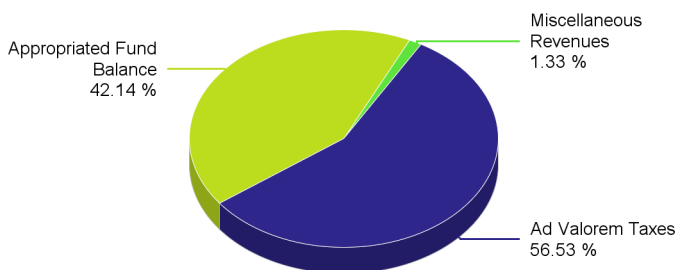
Fund: 162 - Volusia Forever Land Acquisition

The Volusia Forever Land Acquisition fund was created in fiscal year 2021-22 to account for the activities of the Volusia Forever program. The revenues in this fund are derived from the ad valorem taxes at the recommended millage rate of 0.2000, which was approved by voters during the 2020 election. All Volusia Forever ad valorem taxes are collected in this fund and then 15% of the collections are transferred to the Land Management fund (163) for the maintenance of current Volusia Forever properties. Expenses and reserves in this fund are for the acquisition of new properties for preservation.

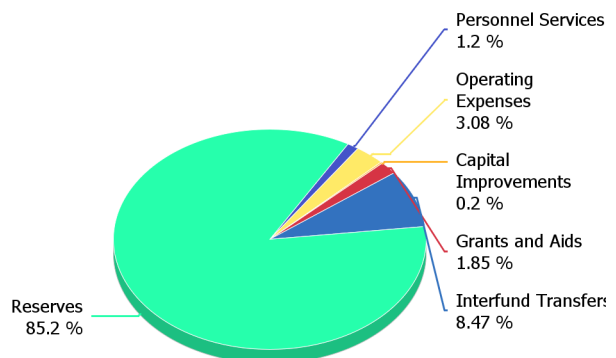
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	0	8,093,796	9,371,332	9,371,332	10,581,244
Miscellaneous Revenues	0	(139,871)	8,096	506,156	249,643
Transfers From Other Funds	0	726,711	0	0	0
Appropriated Fund Balance	0	0	3,417,345	5,117,874	7,886,889
Elected Offices Revenue	0	142,091	0	0	0
Total Revenue Fund: 162 - Volusia Forever Land Acquisition	0	8,822,727	12,796,773	14,995,362	18,717,776

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	0	165,187	174,172	168,978	224,613
Operating Expenses	0	319,352	518,923	555,701	576,128
Capital Outlay	0	33,618	9,000	5,482	0
Capital Improvements	0	1,711,560	0	4,681,874	37,500
Grants and Aids	0	242,431	300,784	303,413	346,159
Interfund Transfers	0	1,232,705	1,391,784	1,393,025	1,585,757
Reserves	0	0	10,402,110	0	15,947,619
Total Expenditures: Fund 162 - Volusia Forever Land Acquisition	0	3,704,853	12,796,773	7,108,473	18,717,776

Fund Revenues



Fund Expenditures



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Fund: 163 - Land Management

For fiscal year 2023-24, Land Management will have a 15% set aside from annual revenue from the Land Acquisition fund (162) in the amount of \$1,585,757 which is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Other revenues for this fund include investment income, land management fees which come from the sale of timber at various conservation lands, land rentals and hunting/cattle leases.

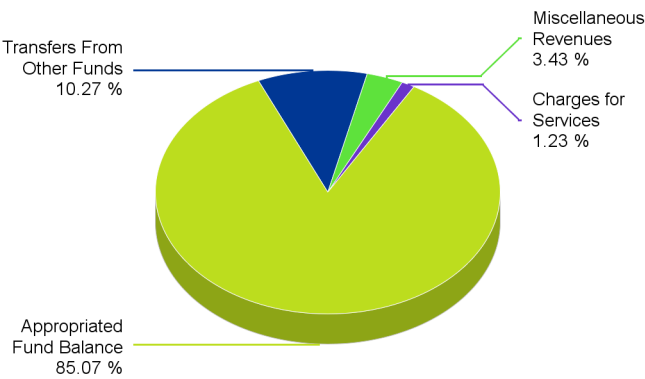
The Land Management activity is responsible for the management, enhancement and restoration of more than 38,000 acres located in Volusia County. Volusia County manages the following conservation areas: Deep Creek Preserve, Doris Leeper Spruce Creek Preserve, Hickory Bluff Preserve, Lake George Forest and Wildlife Management Area, Longleaf Pine Preserve, Lyonia Preserve, Scrub Oaks Preserve and Wiregrass Prairie Preserve.

The fiscal year 2023-24 budget includes \$13,445,026 in reserves for land management of current forever properties.

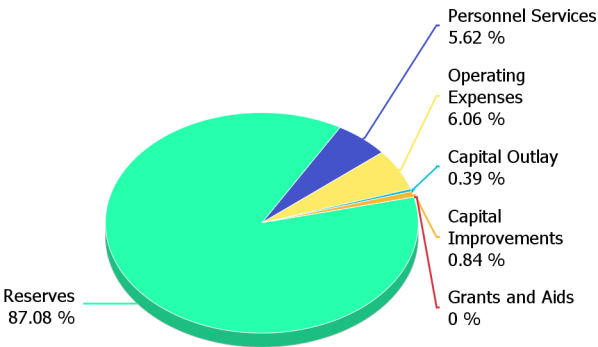
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	0	308,914	165,000	295,821	190,000
Miscellaneous Revenues	0	(119,467)	146,879	472,150	528,991
Transfers From Other Funds	0	14,249,382	1,391,784	1,391,784	1,585,757
Appropriated Fund Balance	0	0	12,542,084	12,981,679	13,134,938
Total Revenue Fund: 163 - Land Management	0	14,438,829	14,245,747	15,141,434	15,439,686
Fund Expenditures					
Personnel Services	0	738,518	842,093	829,443	868,455
Operating Expenses	0	657,804	843,891	1,015,339	936,155
Capital Outlay	0	2,831	43,000	65,444	60,000
Capital Improvements	0	5,000	62,000	87,000	130,000
Grants and Aids	0	20	50	50	50
Interfund Transfers	0	0	0	9,220	0
Reserves	0	0	12,454,713	0	13,445,026
Total Expenditures: Fund 163 - Land Management	0	1,404,172	14,245,747	2,006,496	15,439,686

Fund: 163 - Land Management

Fund Revenues



Fund Expenditures



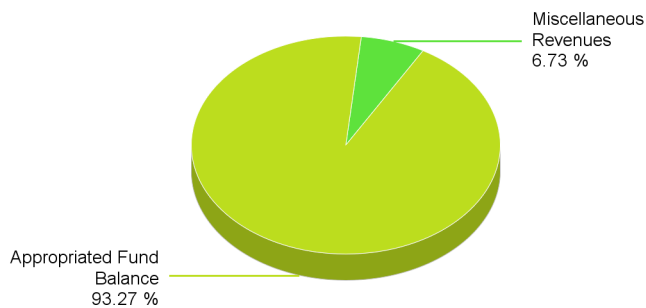
Fund: 164 - Barberville Mitigation Tract

The Barberville Mitigation Tract covers a total of 358 acres of the 1,400 acre Barberville property and is located northwest of the intersection of State Road 40 and US Highway 17, adjacent to the Lake Woodruff National Refuge and the Barberville Conservation area in Volusia County. The property is permitted by the St. John's River Water Management District (SJRWMD) and the U.S. Army Corps of Engineers as a mitigation bank. The proceeds from the sale of the mitigation credits will preserve and be used for long-term restoration of habitats on the site that include cypress swamps, mixed wetland hardwoods, hydric pine flatwoods, freshwater marshes, and associated uplands, including long leaf pine, wiregrass prairies and pastures.

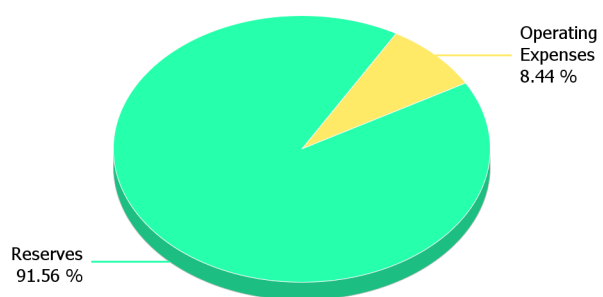
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	0	0	0	47,500	47,000
Transfers From Other Funds	0	706,205	0	0	0
Appropriated Fund Balance	0	0	649,205	709,055	650,988
Total Revenue Fund: 164 - Barberville Mitigation Tract	0	706,205	649,205	756,555	697,988

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	50,127	57,017	105,567	58,909
Reserves	0	0	592,188	0	639,079
Total Expenditures: Fund 164 - Barberville Mitigation Tract	0	50,127	649,205	105,567	697,988

Fund Revenues



Fund Expenditures



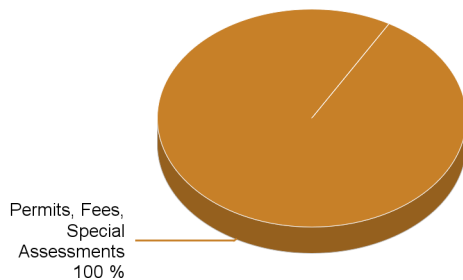
Fund: 165 - Dune Restoration Fund

Volusia County Code of Ordinances, Ord. No. 2021-13, III, 6-22-21, Sec. 72-1059. A Volusia County Dune Restoration Trust Account is hereby established as a depository for dune restoration fees and monies. The funds in said account shall be expended, utilized and disbursed for the placement of sand, creation of dunes, planting of native dune vegetation, or to cover any other ancillary costs including, but not limited, to items or materials necessary and proper for the preservation, maintenance, relocation or restoration of dune ecosystems on any public land within Volusia County. These monies may also be utilized to engage support elements such as landscape architects and additional personnel, following established county procedures.

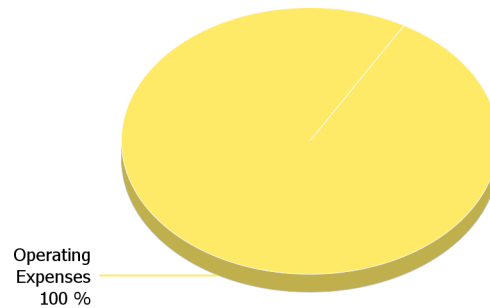
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	0	0	15,000	6,000	10,000
Appropriated Fund Balance	0	0	15,000	0	0
Total Revenue Fund: 165 - Dune Restoration Fund	0	0	30,000	6,000	10,000

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	10,457	6,000	10,000
Reserves	0	0	19,543	0	0
Total Expenditures: Fund 165 - Dune Restoration Fund	0	0	30,000	6,000	10,000

Fund Revenues



Fund Expenditures



Fund: 166 - Opioid Direct Settlement Fund

During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

Spending of these funds will be brought to council for appropriations via budget resolution.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	0	0	132,949	0	0
Total Revenue Fund: 166 - Opioid Direct Settlement Fund	0	0	132,949	0	0
Fund Expenditures					
Operating Expenses	0	0	132,949	0	0
Total Expenditures: Fund 166 - Opioid Direct Settlement Fund	0	0	132,949	0	0

Fund: 167 - Opioid Regional Settlement Fund

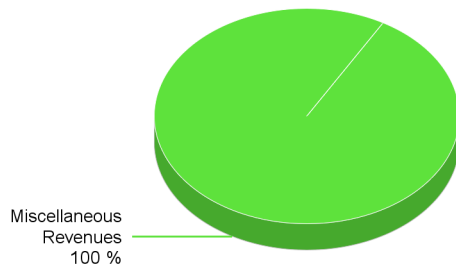
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Spending of these funds will be brought to council for appropriations via budget resolution.

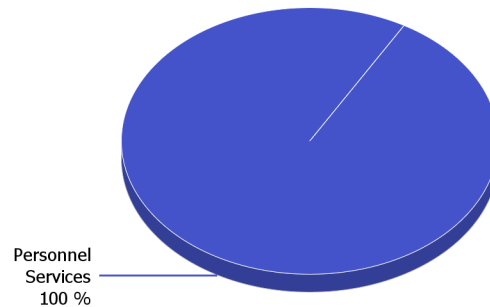
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	0	0	0	0	108,335
Total Revenue Fund: 167 - Opioid Regional Settlement Fund	0	0	0	0	108,335

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	0	0	0	0	108,335
Total Expenditures: Fund 167 - Opioid Regional Settlement Fund	0	0	0	0	108,335

Fund Revenues



Fund Expenditures



Fund: 168 - Walgreens Opioid Direct Settlement Fund

During fiscal year 2020-21 the Volusia County Council authorized County staff to join the State of Florida and other local governments in the Florida Memorandum of Understanding (State MOU) regarding potential opioid settlements. Under the settlement agreement, a county with a population over 300,000, and that meets other criteria, may be designated as a "Qualified County" and therefore retain local control over the disbursement of regional funds provided in the settlement agreement. Volusia County also entered into an interlocal agreement with more than 50% of its municipalities which met the criteria to be designated a qualified county. This fund was created to account for the direct settlement reached with Walgreens and its planned disbursement plans for opioid abatement. The Walgreens settlement funds will be paid out over an 18-year period. The portion allocated for Volusia County was brought before the Council for approval and acceptance in May of 2022.

Spending of these funds will be brought to council for appropriations via budget resolution.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	0	0	132,949	0	0
Total Revenue Fund: 168 - Walgreens Opioid Direct Settlement Fund	0	0	132,949	0	0
Fund Expenditures					
Operating Expenses	0	0	132,949	0	0
Total Expenditures: Fund 168 - Walgreens Opioid Direct Settlement Fund	0	0	132,949	0	0

Fund: 170 - Law Enforcement Trust

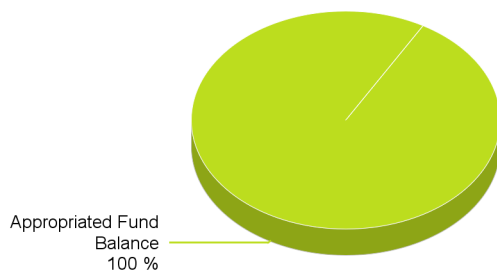
Pursuant to provisions of the "Florida Contraband Forfeiture Act", F.S. 932.701-932.704, local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

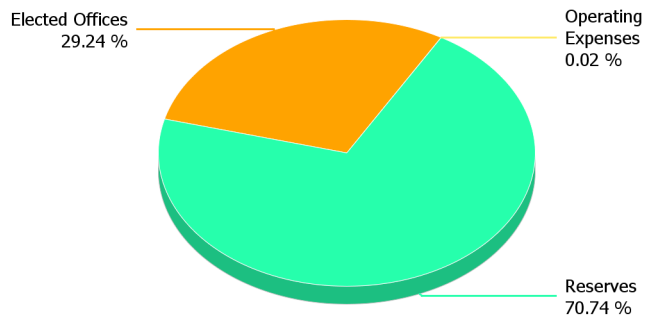
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Judgements, Fines and Forfeitures	1,037	450	0	3,500	0
Miscellaneous Revenues	40,978	(26,557)	0	44,070	0
Non Revenue	242,553	111,643	0	0	0
Transfers From Other Funds	0	0	0	1,405	0
Appropriated Fund Balance	0	0	1,034,906	910,160	742,135
Elected Offices Revenue	10,500	52,070	0	0	0
Total Revenue Fund: 170 - Law Enforcement Trust	295,068	137,607	1,034,906	959,135	742,135

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	15,724	0	0	0	130
Reserves	0	0	817,906	0	525,005
Elected Offices	217,000	265,000	217,000	217,000	217,000
Total Expenditures: Fund 170 - Law Enforcement Trust	232,724	265,000	1,034,906	217,000	742,135

Fund Revenues



Fund Expenditures



Fund: 171 - Beach Enforcement Trust

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.

With the law enforcement services along the beach transitioning to the Sheriff's Office during fiscal year 2022-23, this fund will be closed and all funding transferred to Fund 170 for future appropriations.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	3	(40)	5	41	0
Appropriated Fund Balance	0	0	1,386	1,364	0
Total Revenue Fund: 171 - Beach Enforcement Trust	3	(40)	1,391	1,405	0
Fund Expenditures					
Interfund Transfers	0	0	0	1,405	0
Reserves	0	0	1,391	0	0
Total Expenditures: Fund 171 - Beach Enforcement Trust	0	0	1,391	1,405	0

Fund: 172 - Federal Forfeiture Sharing Justice

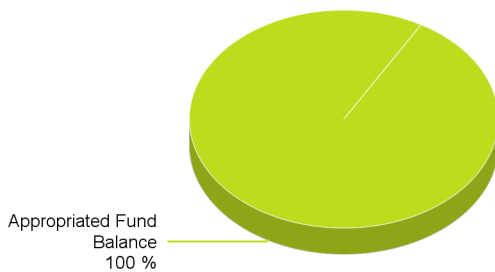
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Upon request by the Sheriff to the County Council, these funds may be expended to defray the costs of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain state and federal 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.

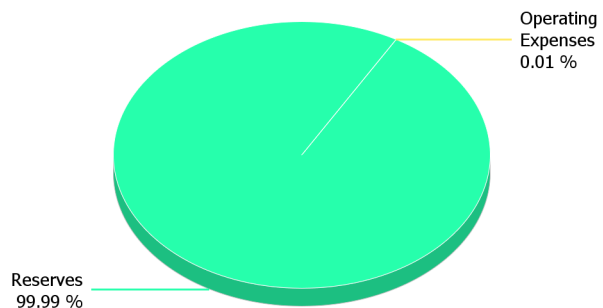
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	636	(4,319)	0	16,320	0
Non Revenue	29,919	190,183	0	52,087	0
Appropriated Fund Balance	0	0	189,910	337,166	405,573
Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice	30,555	185,864	189,910	405,573	405,573

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	49
Reserves	0	0	159,910	0	405,524
Elected Offices	0	0	30,000	0	0
Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice	0	0	189,910	0	405,573

Fund Revenues



Fund Expenditures



Fund: 173 - Federal Forfeiture Sharing Treasury

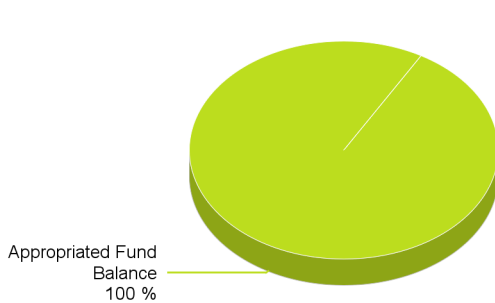
Pursuant to provisions of the "Florida Contraband Forfeiture Act", ss. 932.701-932.704, F.S., local boards of the governing body can establish law enforcement trust funds in which to deposit the proceeds from confiscated property seized during arrests. The funds deposited in this trust fund and any interest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

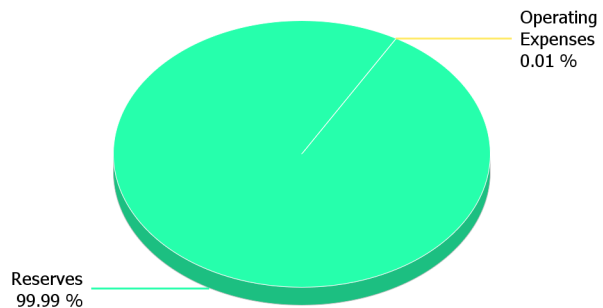
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	175	(962)	0	0	0
Appropriated Fund Balance	0	0	34,780	36,462	36,462
Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury	175	(962)	34,780	36,462	36,462

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	5
Reserves	0	0	0	0	36,457
Elected Offices	0	0	34,780	0	0
Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury	0	0	34,780	0	36,462

Fund Revenues



Fund Expenditures



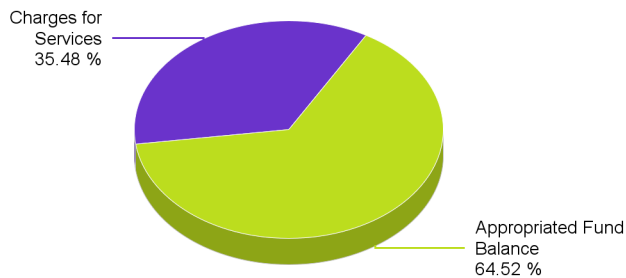
Fund: 174 - Law Enforcement Education Trust Fund

Effective October 1, 2020, the County established the Law Enforcement Education Trust Fund (LEETF) to separately account for receipts of amounts pursuant to Florida Statutes 938.15 and 318.18(11)(c). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff to utilize LEETF. Distributions from the LEETF shall be granted by the County manager upon request by the Sheriff accompanied with certification signed by the Sheriff. The LEETF distribution will be used in accordance with Florida Statute 938.15.

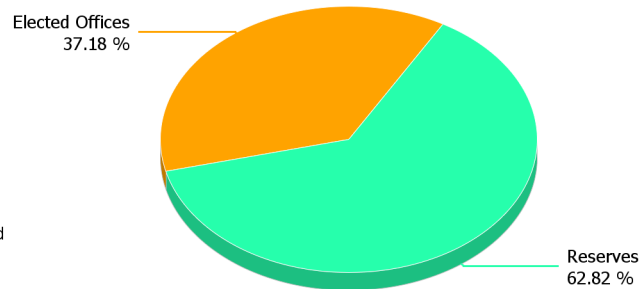
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	136,876	133,115	143,659	140,307	143,113
Appropriated Fund Balance	0	0	280,535	269,991	260,298
Total Revenue Fund: 174 - Law Enforcement Education Trust Fund	136,876	133,115	424,194	410,298	403,411

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Reserves	0	0	274,194	0	253,411
Elected Offices	0	0	150,000	150,000	150,000
Total Expenditures: Fund 174 - Law Enforcement Education Trust Fund	0	0	424,194	150,000	403,411

Fund Revenues



Fund Expenditures



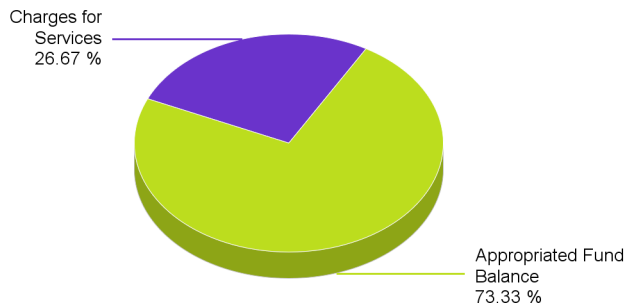
Fund: 175 - Crime Prevention Trust

Effective October 1, 2020, the County established the Crime Prevention Trust Fund (CPTF) to separately account for receipts of amounts pursuant to Florida Statute 775.083(2). The Council, by execution of a participation agreement, allows the County Manager or designee to approve requests by the Sheriff to utilize CPTF on behalf of the County for crime prevention programs in the county. Distributions from the CPTF shall be granted by the County Manager upon request by the Sheriff accompanied with certification signed by the Sheriff. The CPTF distribution will be used in accordance with Florida Statute 774.083(2).

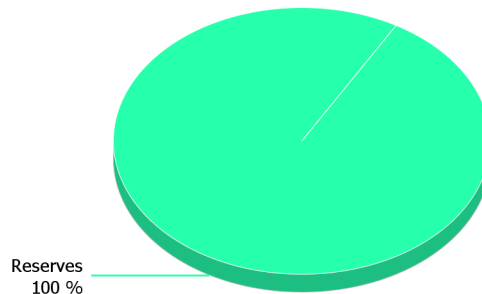
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	241,833	240,536	234,731	266,643	271,976
Appropriated Fund Balance	0	0	469,463	481,073	747,716
Total Revenue Fund: 175 - Crime Prevention Trust	241,833	240,536	704,194	747,716	1,019,692

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Reserves	0	0	704,194	0	1,019,692
Total Expenditures: Fund 175 - Crime Prevention Trust	0	0	704,194	0	1,019,692

Fund Revenues



Fund Expenditures



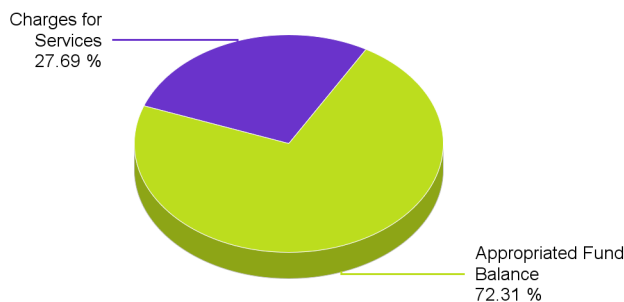
Fund: 177 - Dori Slosberg

Effective October 1, 2022, the Dori Slosberg fund (177) was created for the fiscal year 2022-23 budget to properly track revenues and expenses in it's own fund. Previously, Dori Slosberg has always been a part of the General Fund (001) under Community Services. The Dori Slosberg Driver Education Safety Act was created in 2002 under Florida Law; F.S. 318.1215. The statute states by ordinance that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. The ordinance shall provide for the board of county commissioners to administer the funds, which shall be used for enhancement, and not replacement, of driver education program funds. The funds shall be used for direct educational expenses and shall not be used for administration.

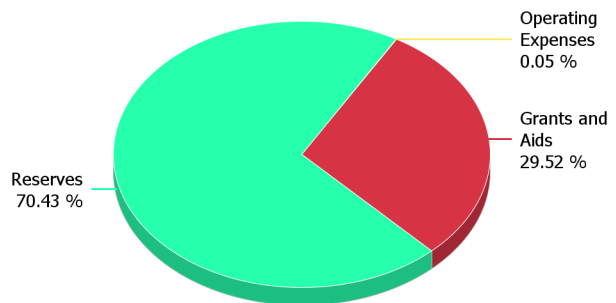
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	0	46,464	195,000	194,844	196,792
Transfers From Other Funds	0	482,603	0	0	0
Appropriated Fund Balance	0	0	0	529,066	513,784
Total Revenue Fund: 177 - Dori Slosberg	0	529,066	195,000	723,910	710,576

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	336	336	336
Grants and Aids	0	0	184,940	209,790	209,790
Reserves	0	0	9,724	0	500,450
Total Expenditures: Fund 177 - Dori Slosberg	0	0	195,000	210,126	710,576

Fund Revenues



Fund Expenditures



Fund: 178 - Beach Management Fund

The Beach Management fund is a newly created fund in fiscal year 2023-24 to properly track revenues and expenses for Beach Management, Maintenance and Operations of the 47 miles of beach here in Volusia County.

Beach access fees collected will be remitted to this fund and must be used for beach maintenance, beach-related activities such as: traffic management, parking, liability insurance, sanitation, lifeguards or other staff purposes. Revenues derived from vehicular access fees and all other revenues derived from the beach shall be expended solely for direct beach purposes permitted by law.

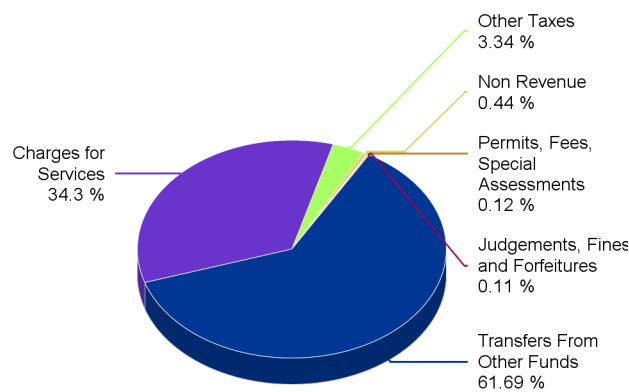
The following expenditures will be tracked to this fund moving forward include personnel services and operating for Beach Safety, Coastal and the Sea Turtle Conservation program as well as beach toll collection expenses, ramp grading & trash removal, coastal upland parks, the Marine Science Center and Beach Capital improvement projects.

The General Fund subsidy will still subsidize this fund by including the annual resident pass buydowns which currently the General Fund buys down the difference in cost between the residential and non-residential annual pass to meet the uniformity requirement of Volusia County's charter.

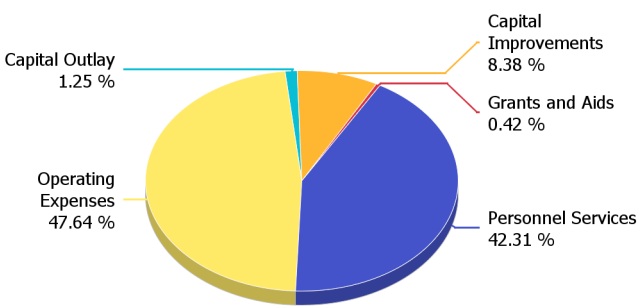
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Other Taxes	0	0	0	0	842,000
Permits, Fees, Special Assessments	0	0	0	0	29,720
Charges for Services	0	0	0	0	8,633,530
Judgements, Fines and Forfeitures	0	0	0	0	26,700
Non Revenue	0	0	0	0	111,000
Transfers From Other Funds	0	0	0	0	15,530,559
Total Revenue Fund: 178 - Beach Management Fund	0	0	0	0	25,173,509
Fund Expenditures					
Personnel Services	0	0	0	0	10,650,088
Operating Expenses	0	0	0	0	11,993,427
Capital Outlay	0	0	0	0	313,479
Capital Improvements	0	0	0	0	2,110,000
Grants and Aids	0	0	0	0	106,515
Total Expenditures: Fund 178 - Beach Management Fund	0	0	0	0	25,173,509

Fund: 178 - Beach Management Fund

Fund Revenues



Fund Expenditures



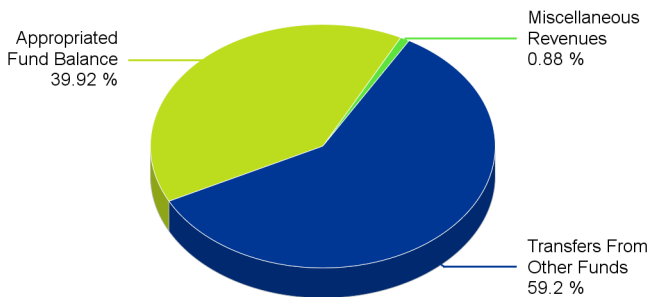
Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014

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). Reserves are accumulated for the following year's principal and interest payments. Final payment on these bonds is December 1, 2034.

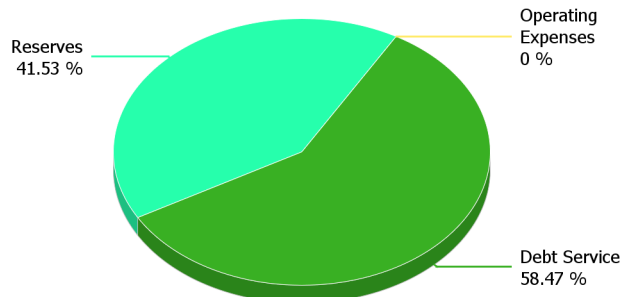
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	2,807	0	0	55,897	64,412
Transfers From Other Funds	1,819,399	3,920,347	4,344,596	4,344,596	4,354,286
Appropriated Fund Balance	0	0	2,829,380	2,829,380	2,936,259
Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,822,206	3,920,347	7,173,976	7,229,873	7,354,957

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	277
Debt Service	1,817,924	1,814,763	4,293,614	4,293,614	4,300,306
Reserves	0	0	2,880,362	0	3,054,374
Total Expenditures: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,817,924	1,814,763	7,173,976	4,293,614	7,354,957

Fund Revenues



Fund Expenditures



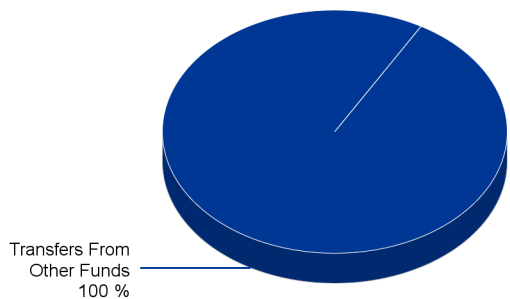
Fund: 208 - Capital Improvement Revenue Note, 2010

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 Expansions \$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 of \$1,361,000, which has since been satisfied from 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. Capri Drive and West Highlands Special Assessment District both matured on December 1, 2018; Trails construction matured on December 1, 2021; and the Ocean Center, which is the only remaining debt in this fund, matures December 1, 2030.

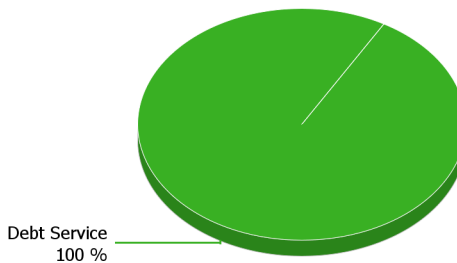
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Transfers From Other Funds	1,207,476	1,199,134	692,105	692,105	688,147
Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010	1,207,476	1,199,134	692,105	692,105	688,147

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Debt Service	1,207,476	1,199,134	692,105	692,105	688,147
Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010	1,207,476	1,199,134	692,105	692,105	688,147

Fund Revenues



Fund Expenditures



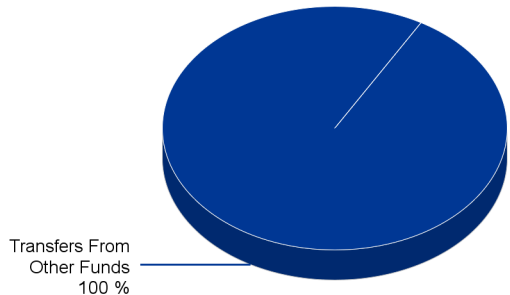
Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015

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 was provided by 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 County Transportation Trust Fund (103). Final payment on this note is October 1, 2025.

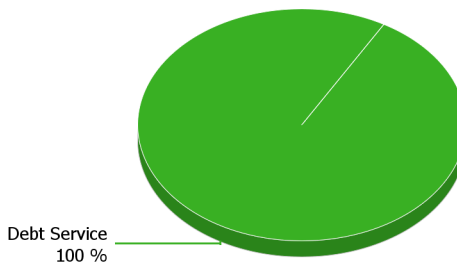
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	131	0	0	0	0
Transfers From Other Funds	1,015,726	1,008,111	1,008,790	1,008,790	1,013,282
Total Revenue Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,015,857	1,008,111	1,008,790	1,008,790	1,013,282

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Debt Service	1,015,858	1,008,111	1,008,790	1,008,790	1,013,282
Total Expenditures: Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,015,858	1,008,111	1,008,790	1,008,790	1,013,282

Fund Revenues



Fund Expenditures



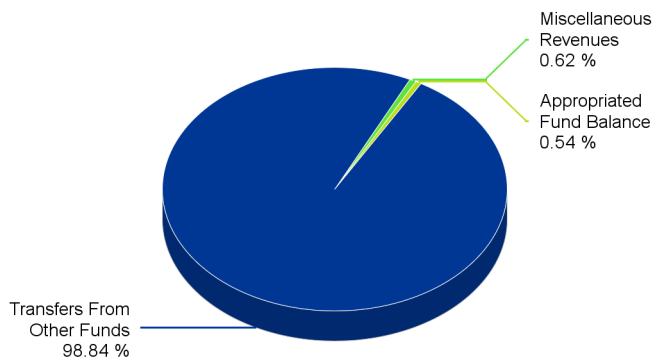
Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013

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 County Transportation Trust Fund (103) or the Road Impact Fee Funds (131-134). Final payment on the bonds is October 1, 2024.

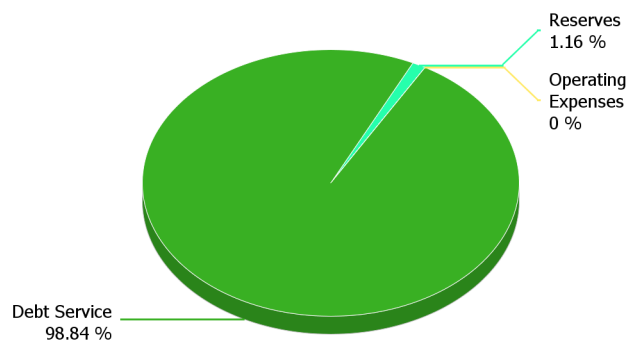
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	10,775	0	0	24,605	28,354
Transfers From Other Funds	4,498,329	4,509,448	4,518,062	4,518,062	4,505,596
Appropriated Fund Balance	0	0	0	0	24,605
Total Revenue Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013	4,509,104	4,509,448	4,518,062	4,542,667	4,558,555

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	122
Debt Service	4,509,104	4,509,448	4,518,062	4,518,062	4,505,596
Reserves	0	0	0	0	52,837
Total Expenditures: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,509,104	4,509,448	4,518,062	4,518,062	4,558,555

Fund Revenues



Fund Expenditures



Fund: 215 - Capital Improvement Note, 2017

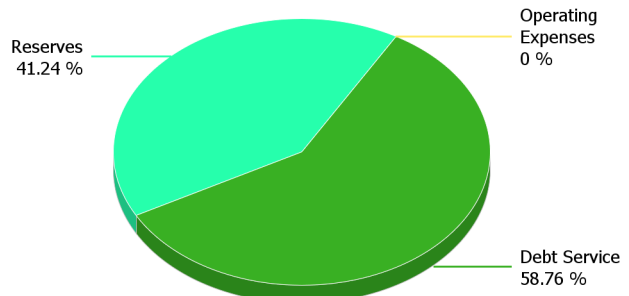
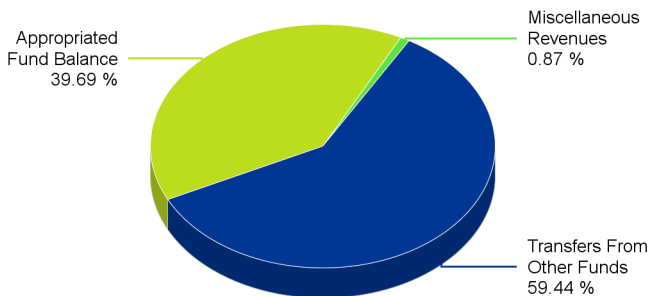
The Evidence Facility Debt Service Fund provides funding for principal, interest, and other debt-related costs for the \$7,000,000 Capital Improvement Revenue Note. The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility. Revenue for debt service requirements will be provided by transfer from the Municipal Service District Fund (120). Final payment on this note is December 1, 2037. Reserves are accumulated for the following year's principal and interest payments.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	1,016	0	0	5,977	6,887
Transfers From Other Funds	467,469	465,027	470,752	470,752	470,046
Appropriated Fund Balance	0	0	302,326	302,326	313,814
Total Revenue Fund: 215 - Capital Improvement Note, 2017	468,485	465,027	773,078	779,055	790,747

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	30
Debt Service	461,815	463,635	465,241	465,241	464,631
Reserves	0	0	307,837	0	326,086
Total Expenditures: Fund 215 - Capital Improvement Note, 2017	461,815	463,635	773,078	465,241	790,747

Fund Revenues

Fund Expenditures



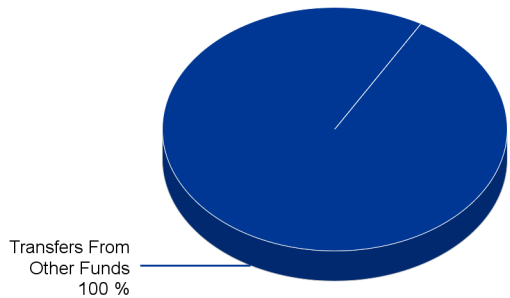
Fund: 295 - Public Transportation State Infrastructure Loan

On 4/20/2021, County Council authorized staff to proceed with the State Infrastructure Bank (SIB) loan agreement for Sunrail Phase 2 North. The final term is for an amount of \$11,239,566, a term of 15 years and an interest rate of 1.75%. Debt service payments of \$974,165 annually payable from the General Fund starting on October 1, 2024. Interest only payments will be due for October 1, 2022 and October 1, 2023. The loan will be used to fund construction of Sunrail Phase 2 extension to Deland.

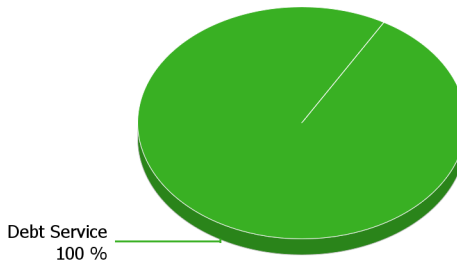
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Transfers From Other Funds	0	4,396	118,125	118,125	974,165
Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan	0	4,396	118,125	118,125	974,165

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Debt Service	0	4,396	118,125	118,125	974,165
Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan	0	4,396	118,125	118,125	974,165

Fund Revenues



Fund Expenditures



Fund: 305 - 800 MHz Capital

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.

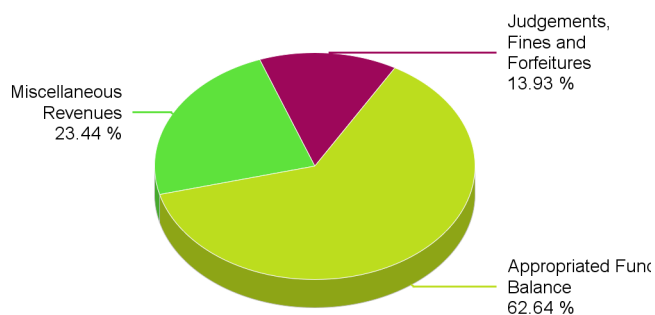
The fiscal year 2023-24 budget includes an estimated revenue from the traffic fine surcharge of \$317,059. In fiscal year 2019-20, the County began the modernization of the County's 800 MHz system to the next generation of technology. The technology is based on P25, an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor. In fiscal year 2020-21, the County Council approved a contract with additional expenditures in the amount of \$24.7 million, which encompasses the bulk of this project upgrade to be concluded by fiscal year 2023-24.

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."

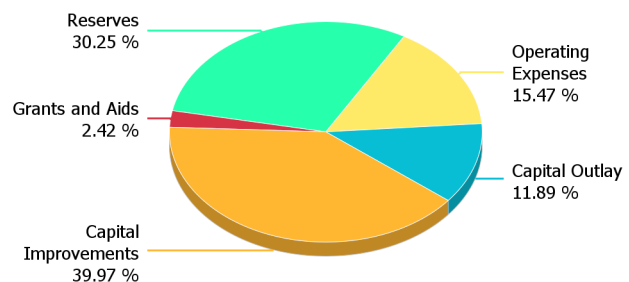
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Judgements, Fines and Forfeitures	352,304	350,393	313,920	335,072	317,059
Miscellaneous Revenues	93,919	(575,564)	77,388	463,107	533,651
Transfers From Other Funds	6,274,307	0	0	0	0
Appropriated Fund Balance	0	0	1,152,460	15,876,164	1,426,132
Total Revenue Fund: 305 - 800 MHz Capital	6,720,530	(225,170)	1,543,768	16,674,343	2,276,842

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	564,239	152,808	115,000	442,775	352,299
Capital Outlay	19,900	7,530,827	64,500	2,727,527	270,760
Capital Improvements	1,075,670	315,811	100,000	12,077,909	910,000
Grants and Aids	0	0	120,000	0	55,000
Reserves	0	0	1,144,268	0	688,783
Total Expenditures: Fund 305 - 800 MHz Capital	1,659,809	7,999,446	1,543,768	15,248,211	2,276,842

Fund Revenues



Fund Expenditures



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Fund: 309 - Correctional Facilities Capital Projects

This fund is to account for various capital projects within the public safety areas of Volusia County. The current project is the network infrastructure upgrades at the Correctional Facility and Branch Jail. The data and voice network infrastructure (cabling, switches, network closets, UPS) in the Branch Jail and Correctional Facility is dated and inadequate. A network assessment at the end of fiscal year 2015-16 identified general plans and costs for moving forward with an infrastructure upgrade to include the replacement of computer systems such as Video Visitation and Inmate Phone System as well as a complete security system upgrade.

Transfers from General Fund include:

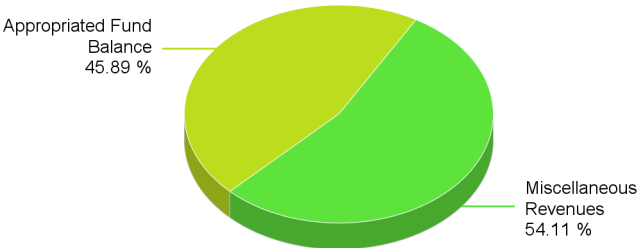
Fiscal Year 2017-18 - \$396,000
 Fiscal Year 2018-19 - \$600,000
 Fiscal Year 2019-20 - \$2,868,000
 Fiscal Year 2020-21 - \$4,523,271
 Fiscal Year 2021-22 - \$1,776,729

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."

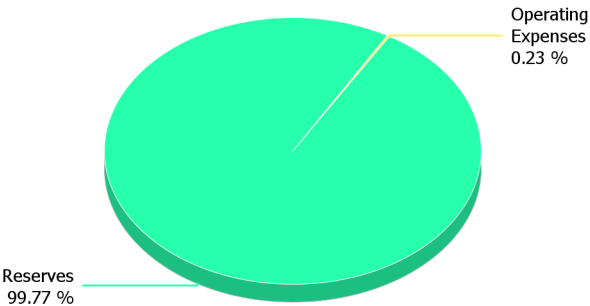
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	26,333	(213,604)	0	240,391	277,009
Transfers From Other Funds	4,523,271	1,776,729	0	0	0
Appropriated Fund Balance	0	0	0	8,013,335	234,953
Total Revenue Fund: 309 - Correctional Facilities Capital Projects	4,549,604	1,563,125	0	8,253,726	511,962
Fund Expenditures					
Operating Expenses	0	532,400	0	0	1,193
Capital Outlay	0	0	0	1,145,491	0
Capital Improvements	363,630	42,650	0	6,873,282	0
Reserves	0	0	0	0	510,769
Total Expenditures: Fund 309 - Correctional Facilities Capital Projects	363,630	575,050	0	8,018,773	511,962

Fund: 309 - Correctional Facilities Capital Projects

Fund Revenues



Fund Expenditures



Fund: 313 - Beach Capital Projects

The purpose of this fund is to account for various beach-related capital projects. Such projects may include coastal park renovations as well as parking development and beach ramps at multiple locations.

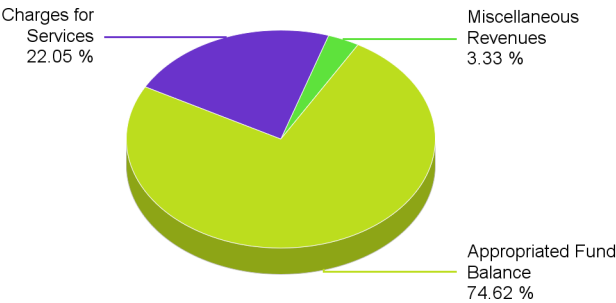
The fund receives recurring revenue from the vehicular beach access fees. Ordinance 2017-18, approved by County Council on November 16, 2017, amended the beach access fees and designated \$4.00 from each daily pass and annual pass to capital improvements only. Projected revenue is \$1,303,067 for fiscal year 2023-24. The following are some of the beach access ramp projects that are budgeted in fiscal year 2023-24: 16th Avenue - \$507,974; Browning Avenue - \$239,190; Cardinal Drive - \$140,000; Dunlawton - \$300,000; Harvey Street - \$150,000; Intl Speedway Blvd - \$478,325, Rockerfeller Drive - \$265,000; Silver Beach Avenue - \$650,000; University Blvd - \$420,000; along with resurfacing and repainting parking lots - \$50,000. A complete list of projects for fiscal year 2023-24 can be found on page 53 of this document.

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."

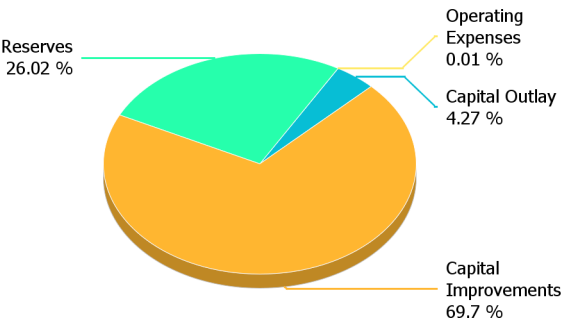
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	300,000	0	0	0	0
Charges for Services	1,291,008	1,334,748	1,412,658	1,412,658	1,303,067
Miscellaneous Revenues	51,519	(204,373)	25,000	170,600	196,587
Transfers From Other Funds	500,000	150,000	0	0	0
Appropriated Fund Balance	0	0	1,144,929	5,694,258	4,409,383
Total Revenue Fund: 313 - Beach Capital Projects	2,142,527	1,280,375	2,582,587	7,277,516	5,909,037
Fund Expenditures					
Operating Expenses	53	371	0	0	847
Capital Outlay	0	0	252,061	0	252,061
Capital Improvements	2,615,552	2,726,086	2,330,526	2,730,120	4,118,463
Interfund Transfers	0	2,809,277	0	138,013	0
Reserves	0	0	0	0	1,537,666
Total Expenditures: Fund 313 - Beach Capital Projects	2,615,605	5,535,734	2,582,587	2,868,133	5,909,037

Fund: 313 - Beach Capital Projects

Fund Revenues



Fund Expenditures



Fund: 314 - Port Authority Capital Projects

The purpose of this fund is to account for various Port District capital projects, with funding being transferred directly from the Port District Fund.

An interfund transfer is budgeted from the Port District Fund in the amount of \$3,200,000 for the intra-coastal dredging project and Smyrna Dunes Restroom expansion project. Funds are appropriated annually to provide sufficient funding for these improvements.

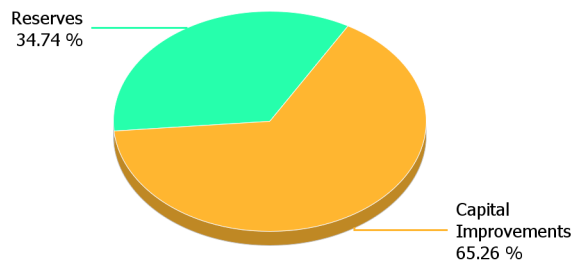
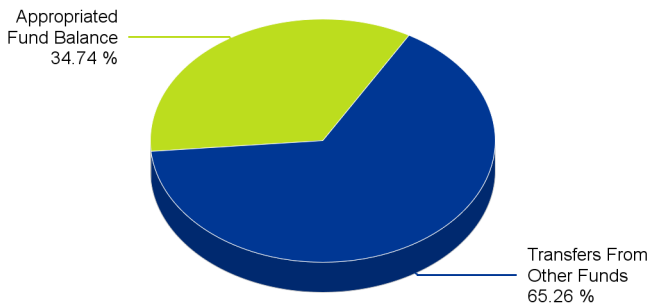
Capital projects are appropriated by Council, and this is life to date appropriation as outlined in County's Appropriation Procedures, which states: "Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned."

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Transfers From Other Funds	0	3,809,277	750,000	750,000	3,200,000
Appropriated Fund Balance	0	0	0	3,762,835	1,703,558
Total Revenue Fund: 314 - Port Authority Capital Projects	0	3,809,277	750,000	4,512,835	4,903,558

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Capital Improvements	0	46,442	750,000	2,809,277	3,200,000
Reserves	0	0	0	0	1,703,558
Total Expenditures: Fund 314 - Port Authority Capital Projects	0	46,442	750,000	2,809,277	4,903,558

Fund Revenues

Fund Expenditures



Fund: 317 - Library Construction

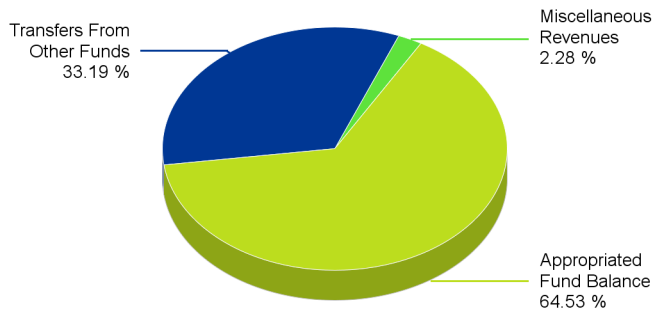
This fund is to be used for library facility renovations, expansions, and new construction. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2023-24, an interfund transfer of \$2,000,000 will occur to accumulate reserves for a future Port Orange Regional Library expansion.

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."

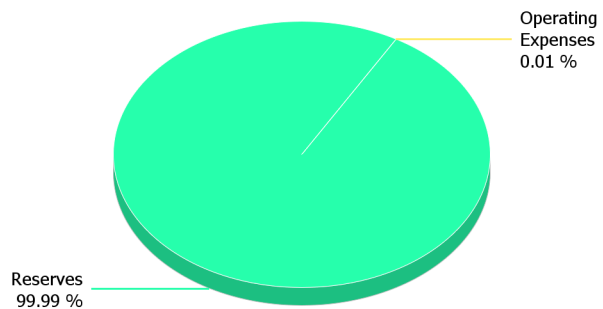
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	8,297	(94,983)	10,000	119,432	137,624
Transfers From Other Funds	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Appropriated Fund Balance	0	0	2,577,691	3,983,634	3,888,267
Total Revenue Fund: 317 - Library Construction	1,008,297	1,905,017	4,587,691	6,103,066	6,025,891

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	593
Capital Improvements	0	0	745,000	2,214,799	0
Reserves	0	0	3,842,691	0	6,025,298
Total Expenditures: Fund 317 - Library Construction	0	0	4,587,691	2,214,799	6,025,891

Fund Revenues



Fund Expenditures



Fund: 318 - Ocean Center

The purpose of this fund is to account for the fiscal activity relating to the construction, renovation, and major maintenance at the Ocean Center.

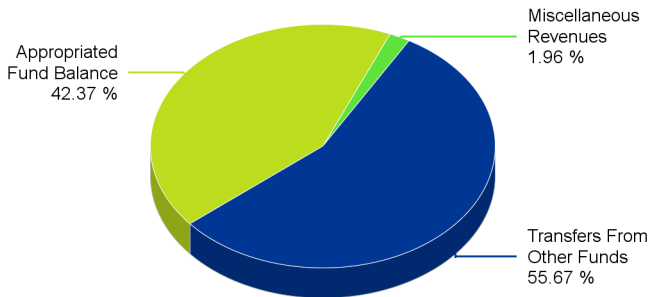
The fiscal year 2023-24 budget includes an interfund transfer from the Ocean Center Fund (118) of \$4,315,000 for the ongoing capital improvement plan to replace and update the ballroom airwall, arena floor boxes, and concourse restroom remodel. Larger projects, such as Arena seat replacement are forecasted in future years as funding is accumulated.

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."

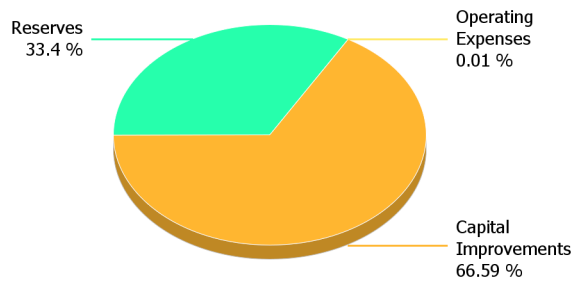
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	22,589	(144,787)	35,000	131,650	151,704
Transfers From Other Funds	1,000,000	2,000,000	4,315,000	4,315,000	4,315,000
Appropriated Fund Balance	0	0	1,495,384	4,698,975	3,284,221
Total Revenue Fund: 318 - Ocean Center	1,022,589	1,855,213	5,845,384	9,145,625	7,750,925

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	115	0	0	654
Capital Improvements	2,707,975	1,233,341	2,367,600	5,861,404	5,161,642
Reserves	0	0	3,477,784	0	2,588,629
Total Expenditures: Fund 318 - Ocean Center	2,707,975	1,233,456	5,845,384	5,861,404	7,750,925

Fund Revenues



Fund Expenditures



Fund: 322 - I.T. Capital Projects

This fund provides for software upgrades of the County's CGI Advantage Enterprise Resource Planning (ERP) Solutions.

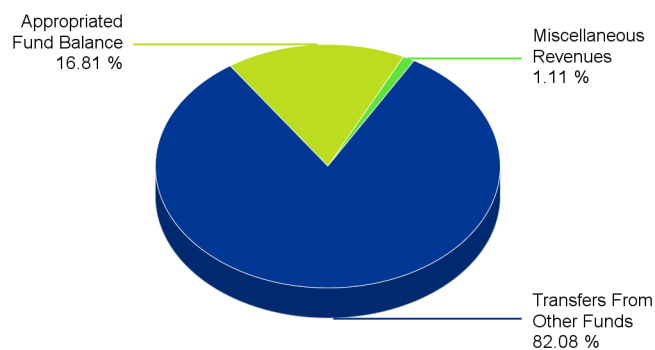
The CGI Advantage ERP Solutions provides Financial Management, Human Resources/Payroll Management, Procurement, Performance Budgeting, and Business Intelligence functions designed for state and local governments. The County will also be provided new software features that previously did not exist and can be evaluated for implementation. CGI Advantage will be upgraded within fiscal year 2023-24 and the General Fund will be transferring \$1.0 million to fund the 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."

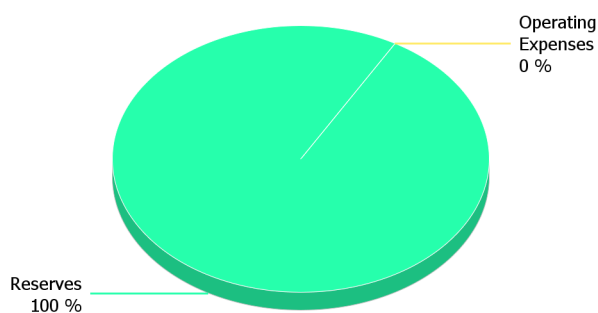
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	1,944	(10,877)	0	11,751	13,541
Transfers From Other Funds	0	0	0	0	1,000,000
Appropriated Fund Balance	0	0	0	391,964	204,810
Total Revenue Fund: 322 - I.T. Capital Projects	1,944	(10,877)	0	403,715	1,218,351

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	198,905	58
Reserves	0	0	0	0	1,218,293
Total Expenditures: Fund 322 - I.T. Capital Projects	0	0	0	198,905	1,218,351

Fund Revenues



Fund Expenditures



Fund: 326 - Park Projects

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 2023-24 FBIP revenue is budgeted at \$120,000.

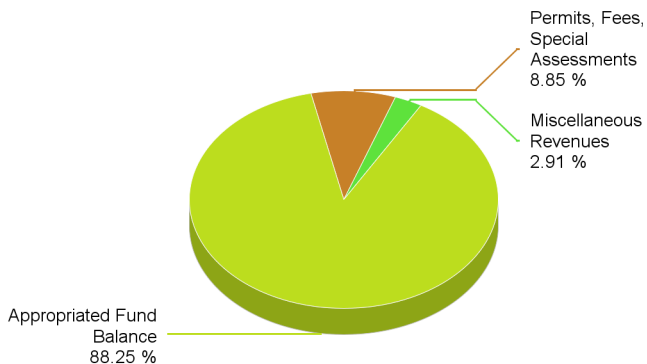
The fiscal year 2023-24 budget has a reserve amount of \$1,206,323 that is set aside for future boater improvement projects.

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."

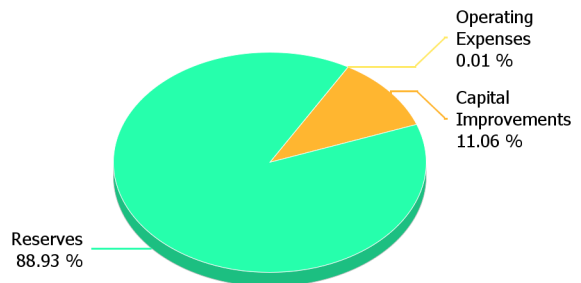
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	167,637	115,958	207,151	100,000	120,000
Miscellaneous Revenues	7,397	(38,485)	6,000	34,205	39,415
Transfers From Other Funds	226,961	173,039	0	0	0
Appropriated Fund Balance	0	0	666,221	1,062,873	1,197,078
Total Revenue Fund: 326 - Park Projects	401,995	250,512	879,372	1,197,078	1,356,493

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	170
Capital Improvements	310,598	797,510	0	0	150,000
Interfund Transfers	250,000	0	0	0	0
Reserves	0	0	879,372	0	1,206,323
Total Expenditures: Fund 326 - Park Projects	560,598	797,510	879,372	0	1,356,493

Fund Revenues



Fund Expenditures



Fund: 328 - Trail Projects

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council had committed \$1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The ECHO fund sunset in fiscal year 2020-21. In fiscal year 2021-22, the ECHO fund commitment was reestablished and the annual contribution to the Trails Fund set at \$1.5 million. The trails set-aside from ECHO, along with prior year contributions will be used to fund the maintenance/capital plan established for the continuation of the trails program. In fiscal year 2023-24, \$5,493,000 have been allocated for the Master Trails development and maintenance program, a complete list of these projects can be found on page 55 of this document.

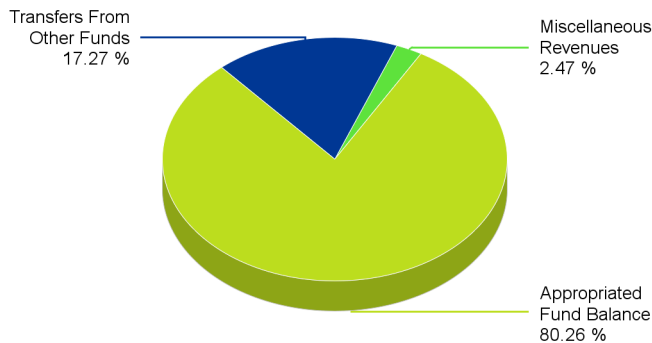
The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

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."

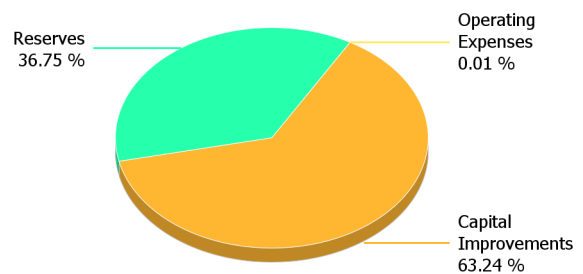
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	31,343	(174,815)	20,000	186,523	214,936
Transfers From Other Funds	689,685	1,500,000	1,500,000	1,500,000	1,500,000
Appropriated Fund Balance	0	0	4,709,675	6,217,996	6,971,510
Total Revenue Fund: 328 - Trail Projects	721,028	1,325,185	6,229,675	7,904,519	8,686,446

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	328	90	0	0	926
Capital Improvements	679,452	953,247	250,000	933,009	5,493,000
Interfund Transfers	509,838	506,121	0	0	0
Reserves	0	0	5,979,675	0	3,192,520
Total Expenditures: Fund 328 - Trail Projects	1,189,618	1,459,458	6,229,675	933,009	8,686,446

Fund Revenues



Fund Expenditures



Fund: 334 - Bond Funded Road Program

This fund consisted of a \$70 million Gas Tax Revenue Bond. Proceeds were used for road construction projects based upon input from local cities, existing traffic demands, and economic development.

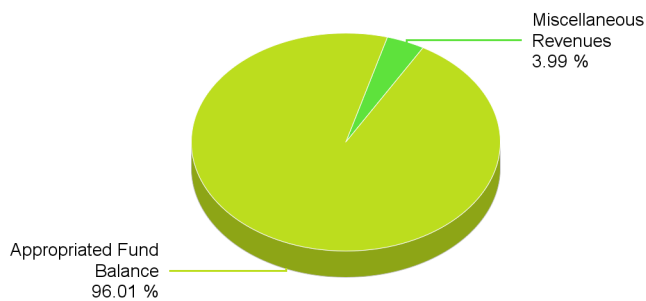
Funding for the completion of the following projects: widening of Orange Camp Road from Martin Luther King Boulevard to Interstate 4, Howland Boulevard to Providence to Elkcarn and the widening of Tenth Street from Myrtle Avenue to US-1 is estimated in the current fiscal year as funding for all of the projects has been encumbered.

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." Any funds not spent in fiscal year 2022-23 will be re-appropriated in the fiscal year 2023-24 budget through this procedure.

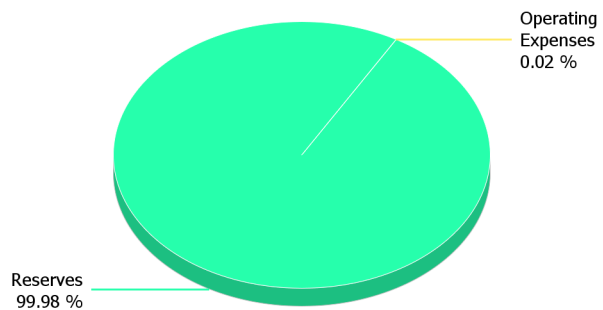
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	30,500	(92,788)	0	67,682	77,992
Appropriated Fund Balance	0	0	0	2,045,329	1,874,985
Total Revenue Fund: 334 - Bond Funded Road Program	30,500	(92,788)	0	2,113,011	1,952,977

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	336
Capital Improvements	6,106,045	533,660	0	238,026	0
Reserves	0	0	0	0	1,952,641
Total Expenditures: Fund 334 - Bond Funded Road Program	6,106,045	533,660	0	238,026	1,952,977

Fund Revenues



Fund Expenditures



Fund: 360 - ECHO Direct County Expenditures

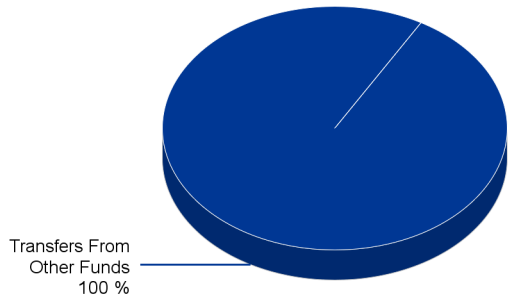
In fiscal year 2022-23, the ECHO Direct County Expenditure fund was approved by County Council on March 7, 2023, per agenda item #10599. A five-year direct county expenditure plan was approved, and a budget resolution was adopted which an interfund transfer from reserves in the amount of \$5.6 million was made to ECHO Direct County Expenditures fund (360) to provide funds for improvements, restoration, and construction of environmental, cultural, historic and outdoor recreation projects for public use. The revenue for this fund is derived from an interfund transfer from the Volusia ECHO fund (160). The fiscal year 2023-24 budget includes \$5,677,120 for future capital improvement projects related to environmental, cultural, historical, and outdoor recreation.

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."

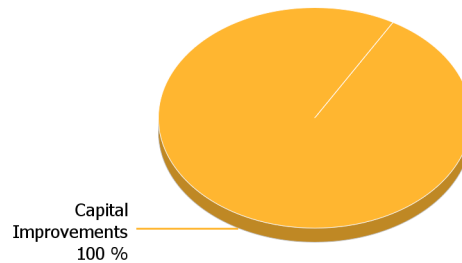
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Transfers From Other Funds	0	0	0	5,656,205	5,677,120
Total Revenue Fund: 360 - ECHO Direct County Expenditures	0	0	0	5,656,205	5,677,120

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Capital Improvements	0	0	0	5,656,205	5,677,120
Total Expenditures: Fund 360 - ECHO Direct County Expenditures	0	0	0	5,656,205	5,677,120

Fund Revenues



Fund Expenditures



Fund: 365 - Public Works Facilities

The purpose of this fund is to provide funds for the construction of a Public Works Service Center as well as renovations to the Westside Maintenance Facility. 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. Based on a re-evaluation of the department's needs, the \$2.0 million transferred from the East Volusia Mosquito Control Fund was returned to that fund in fiscal year 2019-20.

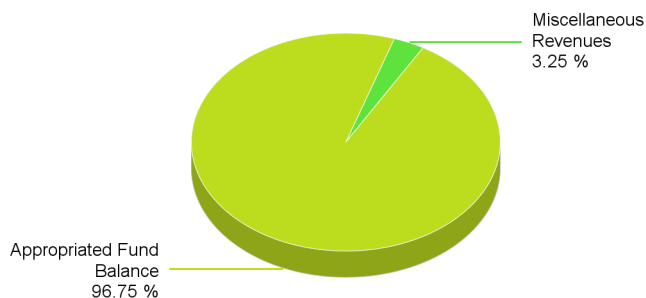
The Public Works Service Center facility was completed in fiscal year 2020-21 and is known as the Public Works Northeast Services Facility. In fiscal year 2020-21, a needs assessment was completed for the Westside Maintenance Facility and estimated costs identified. Funding for the future design and construction of the Westside Maintenance Facility will be included in the forecast period as they are identified.

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."

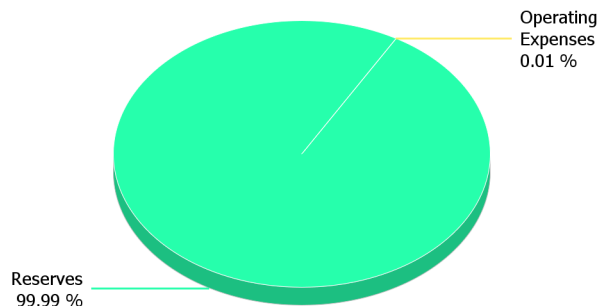
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	35,996	(193,584)	0	222,579	256,484
Transfers From Other Funds	0	1,085,000	0	0	0
Appropriated Fund Balance	0	0	0	7,420,387	7,642,966
Total Revenue Fund: 365 - Public Works Facilities	35,996	891,416	0	7,642,966	7,899,450

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	428	17	0	0	1,105
Capital Outlay	11,246	0	0	0	0
Capital Improvements	2,335,083	0	0	0	0
Interfund Transfers	0	88,000	0	0	0
Reserves	0	0	0	0	7,898,345
Total Expenditures: Fund 365 - Public Works Facilities	2,346,757	88,017	0	0	7,899,450

Fund Revenues



Fund Expenditures



Fund: 367 - Elections Warehouse

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.

Prior year funding transfers include:

Fiscal Year 2015-16 - \$2,800,000

Fiscal Year 2016-17 - \$1,426,565

Fiscal Year 2017-18 - \$2,273,435

Fiscal Year 2019-20 - \$46,968

Fiscal Year 2020-21 - \$563,116

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."

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	25,586	(153,296)	0	0	0
Transfers From Other Funds	563,116	0	0	0	0
Appropriated Fund Balance	0	0	5,722,865	0	0
Total Revenue Fund: 367 - Elections Warehouse	588,702	(153,296)	5,722,865	0	0

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Capital Improvements	160,602	0	0	0	0
Reserves	0	0	5,722,865	0	0
Total Expenditures: Fund 367 - Elections Warehouse	160,602	0	5,722,865	0	0

Fund: 369 - Sheriff Capital Projects

The purpose of this fund is to account for projects in the Volusia County Sheriff's Office. The initial funding in fiscal year 2015-16 was for the evidence facility, which was completed in fiscal year 2018-19. Additional projects have been funded or are to be funded from this fund including: Action Target Line of Fire System, completed in fiscal year 2019-20; the CAD/Records Management System, the E-911 Technology Upgrade, and lightning protection at the new evidence facility.

Prior year transfers from General Fund and Municipal Service District Fund include:

Fiscal Year 2015-16 - \$1,500,000 (MSD Fund)
 Fiscal Year 2016-17 - \$5,000,000 (General Fund)
 Fiscal Year 2017-18 - \$3,148,148 (MSD Fund)
 Fiscal Year 2017-18 - \$150,000 (General Fund)
 Fiscal Year 2018-19 - \$750,000 (General Fund)
 Fiscal Year 2019-20 - \$1,900,000 (General Fund)
 Fiscal Year 2020-21 - \$2,250,000 (General Fund)

The fiscal year 2021-22 budget included an interfund transfer of \$4,750,286 from the General Fund to provide funding for the E-911 upgrade (\$4,500,286) and lightning protection at the evidence facility (\$250,000). No transfer is scheduled for fiscal year 2022-23.

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."

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	25,809	(212,148)	0	0	0
Transfers From Other Funds	2,250,000	4,750,286	0	0	0
Appropriated Fund Balance	0	0	6,878,104	0	0
Total Revenue Fund: 369 - Sheriff Capital Projects	2,275,809	4,538,138	6,878,104	0	0
Fund Expenditures					
Operating Expenses	759,519	0	0	0	0
Capital Outlay	237,742	78,754	0	0	0
Capital Improvements	1,954,143	30,791	6,878,104	0	0
Total Expenditures: Fund 369 - Sheriff Capital Projects	2,951,404	109,544	6,878,104	0	0

Fund: 370 - Sheriff Helicopter Replacement

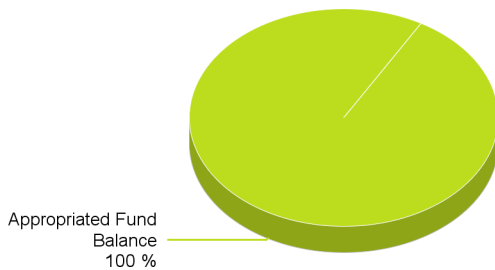
This fund was originally created to set aside funding for the replacement of the three helicopters in the Sheriff's Office. Alternatively, the Sheriff will now be including the purchase of helicopters within the annual budget request. The balance of appropriations in this fund are being sent to the Sheriff as one-time funding to balance the budget request for fiscal year 2023-24.

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."

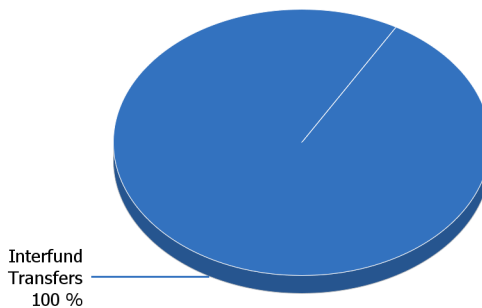
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Transfers From Other Funds	0	3,220,614	2,250,000	2,250,000	0
Appropriated Fund Balance	0	0	0	3,220,615	5,470,615
Total Revenue Fund: 370 - Sheriff Helicopter Replacement	0	3,220,614	2,250,000	5,470,615	5,470,615

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Capital Outlay	0	0	2,250,000	0	0
Interfund Transfers	0	0	0	0	5,470,615
Total Expenditures: Fund 370 - Sheriff Helicopter Replacement	0	0	2,250,000	0	5,470,615

Fund Revenues



Fund Expenditures



Fund: 373 - Medical Examiner's Facility

This fund is for the development and construction of a medical examiner facility. The existing medical examiner facility does not have the capacity for the current workload, which includes over 600 autopsies and 900 death investigations, annually. A new or remodeled facility is required to provide adequate morgue, autopsy, and laboratory space. The planned facility will be hurricane hardened and able to continue functions in a disaster event. The facility is designed to provide separate space for public, medical examiner, and law enforcement. Site approval received in February 2021. This \$17.7 million project is currently nearing completion.

Prior year General Fund transfers include:

Fiscal Year 2017-18 - \$500,000
 Fiscal Year 2018-19 - \$1,900,000
 Fiscal Year 2019-20 - \$3,000,000
 Fiscal Year 2020-21 - \$1,782,000
 Fiscal Year 2021-22 - \$3,097,940

In fiscal year 2020-11, an additional transfer from the Coronavirus Transition Fund (003) for \$7 million was completed and in fiscal year 2021-22, an additional transfer from the Economic Development Fund (126) for \$1,080,392 was completed to assist with the additional construction costs. This was a fund (126) closeout and the funding source was General Fund, which made it appropriate for use at the Medical Examiner Facility.

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."

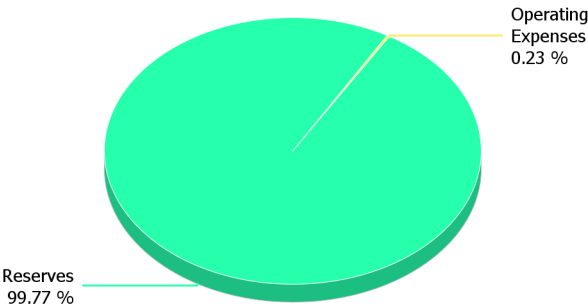
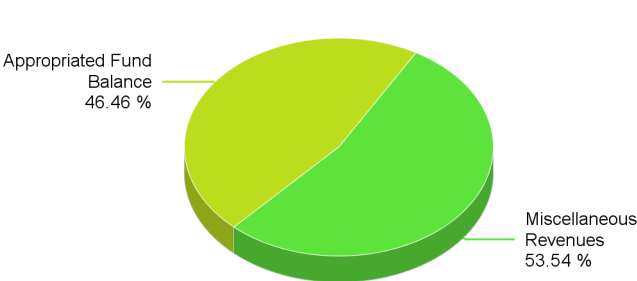
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Miscellaneous Revenues	30,759	(319,798)	0	465,161	536,017
Transfers From Other Funds	8,782,000	4,178,332	0	0	0
Appropriated Fund Balance	0	0	0	16,266,585	465,159
Total Revenue Fund: 373 - Medical Examiner's Facility	8,812,759	3,858,534	0	16,731,746	1,001,176

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	2,309
Capital Outlay	0	34,002	0	836,514	0
Capital Improvements	501,516	1,164,711	0	15,430,073	0
Reserves	0	0	0	0	998,867
Total Expenditures: Fund 373 - Medical Examiner's Facility	501,516	1,198,713	0	16,266,587	1,001,176

Fund: 373 - Medical Examiner's Facility

Fund Revenues

Fund Expenditures



Fund: 378 - Mosquito Control Capital

Volusia County Mosquito Control (VCMC) operates under the authority F. S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances. This fund is established to set aside funds for the future replacement of the Mosquito Control facilities. Mosquito Control constructed the first buildings on the site in the 1970's. The majority of the buildings have exceeded their functional life. Over the past several years, Mosquito Control has performed repairs to extend the life of the existing buildings for approximately five years. The land is leased from the City of New Smyrna Beach, per the Federal Aviation Administration lease approval.

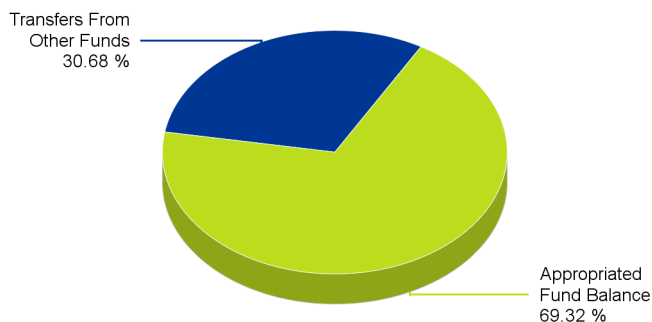
In fiscal year 2021-22, an initial interfund transfer of \$2,500,000 from Fund 105 Mosquito Control reserves was budgeted to establish the Mosquito Control Capital Projects Fund (378). Fiscal year 2023-24 includes a transfer of \$1,750,000 and throughout the forecast period as funding is built for replacement of existing mosquito control facilities and alternative funding options are explored.

Mosquito Control will continue to defer capital and operating purchases as much as possible, to contribute the maximum amount in order to grow the fund. Annual transfers from the Mosquito Control Fund (105) are planned, as the fund balance allows, based on the revenue forecast, operating expenditures, and capital expenditures.

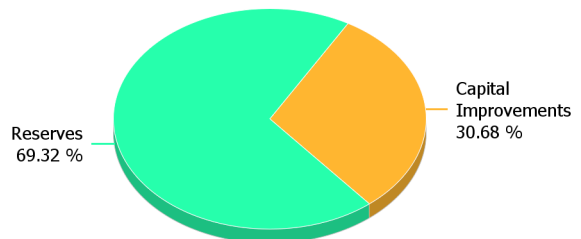
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Transfers From Other Funds	0	2,500,000	1,650,000	1,650,000	1,750,000
Appropriated Fund Balance	0	0	0	2,453,709	3,953,709
Total Revenue Fund: 378 - Mosquito Control Capital	0	2,500,000	1,650,000	4,103,709	5,703,709

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Capital Improvements	0	46,291	1,650,000	150,000	1,750,000
Reserves	0	0	0	0	3,953,709
Total Expenditures: Fund 378 - Mosquito Control Capital	0	46,291	1,650,000	150,000	5,703,709

Fund Revenues



Fund Expenditures



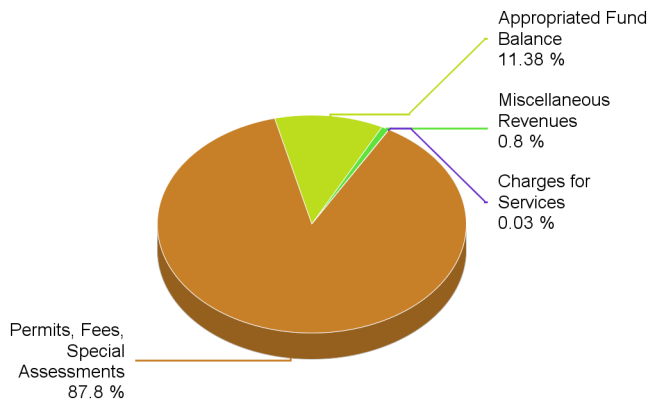
Fund: 440 - Waste Collection

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, 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 19, 2019, the County Council approved a rate cap of \$310, as authorized per 197.3632 (6) F.S. and set the rate at \$255, via Resolution 2019-103. On July 20, 2021, the annual assessment rate was increased from \$255 per residential improved real property to \$262 and capping future assessments at \$310 unless due notice is given under section 197.3632, Florida Statutes, or as otherwise provided by law. On June 20, 2023, County Council approved a resolution to the annual non-ad valorem assessment for each improved residential property by \$17 to \$279 which accounts for the increased collection, disposal and administrative costs associated with household waste collection in the unincorporated areas of Volusia County.

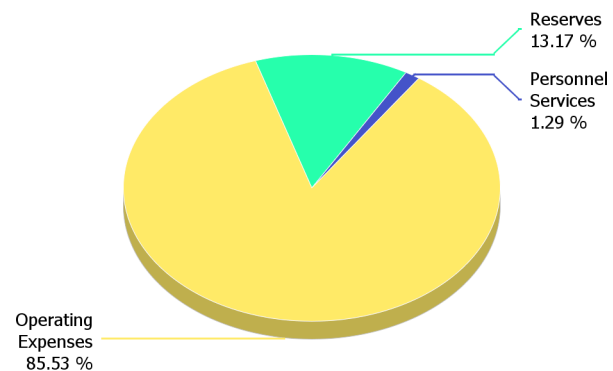
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ad Valorem Taxes	0	0	0	670	0
Permits, Fees, Special Assessments	11,170,914	11,590,764	11,731,611	11,833,013	12,796,706
Charges for Services	0	6,342	4,500	4,515	4,500
Miscellaneous Revenues	25,992	(128,698)	9,477	100,724	116,067
Appropriated Fund Balance	0	0	1,646,901	1,571,926	1,658,271
Total Revenue Fund: 440 - Waste Collection	11,196,906	11,468,408	13,392,489	13,510,848	14,575,544

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	170,227	158,381	182,163	186,110	188,338
Operating Expenses	10,931,485	11,273,457	11,553,661	11,663,807	12,466,969
Interfund Transfers	0	0	0	2,660	0
Reserves	0	0	1,656,665	0	1,920,237
Total Expenditures: Fund 440 - Waste Collection	11,101,712	11,431,838	13,392,489	11,852,577	14,575,544

Fund Revenues



Fund Expenditures



Fund: 450 - Solid Waste

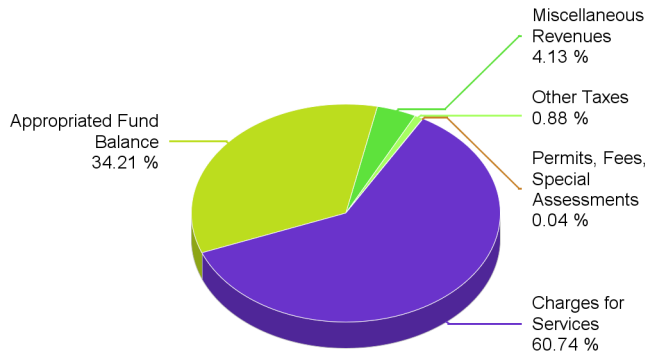
The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient 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 2003-57, disposal fees were adjusted on May 3, 2022, via Resolution 2022-68. 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, and other special wastes services that include household hazardous waste disposal and electronics and fluorescent bulb recycling. On November 15, 2022, Resolution 2022-68 was amended to increase landfill disposal fees starting October 1, 2023. The adjustment is necessary to fund future capital projects associated with landfill expansion, transfer station site improvements, landfill cell closure and long-term obligations under regulatory guidelines and permit requirements.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Other Taxes	380,692	491,401	380,000	380,000	391,400
Permits, Fees, Special Assessments	14,940	22,190	15,000	16,650	17,200
Intergovernmental Revenues	15,000	0	0	0	0
Charges for Services	20,649,899	21,974,307	21,200,450	25,648,788	26,926,794
Miscellaneous Revenues	337,614	(345,416)	666,779	1,523,505	1,832,017
Non Revenue	25,432	0	0	0	0
Appropriated Fund Balance	0	0	22,671,732	22,554,230	15,167,230
Total Revenue Fund: 450 - Solid Waste	21,423,577	22,142,481	44,933,961	50,123,173	44,334,641

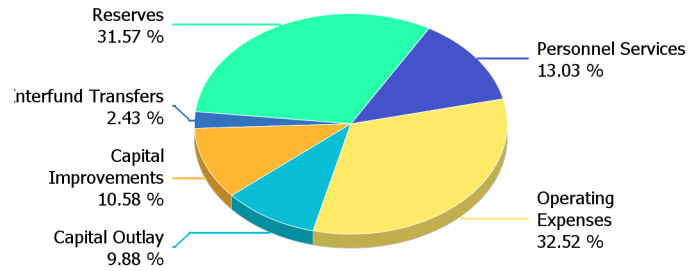
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	4,257,846	4,749,069	5,439,529	5,502,625	5,776,507
Operating Expenses	9,093,668	10,209,676	11,425,721	12,528,272	14,416,759
Capital Outlay	1,907,596	825,006	3,604,020	5,465,341	4,380,078
Capital Improvements	1,504,296	3,933,631	10,552,625	10,546,102	4,690,000
Grants and Aids	250,000	250,000	250,000	0	0
Interfund Transfers	0	55,737	848,000	913,603	1,077,054
Reserves	0	0	12,814,066	0	13,994,243
Total Expenditures: Fund 450 - Solid Waste	17,013,406	20,023,119	44,933,961	34,955,943	44,334,641

Fund: 450 - Solid Waste

Fund Revenues



Fund Expenditures



Fund: 451 - Daytona Beach International Airport

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). As of 2023 the Airport is served by three commercial airlines (Delta, American, and Avelo Airlines) and seven rental car companies. Airline and passenger fees, as well as rental income and fuel flowage fees generate the operating revenues for the Airport. Capital Improvement projects are funded primarily through Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) grants, and are captured in the newly created Airport Grant Projects Fund. Local match funds are transferred in from either this operating fund or one of the two new funds containing all Passenger Facility Charge revenues and Customer Facility Charge revenues. Local matches and transfers are established with budget resolutions approved by County Council.

Reserves for fiscal year 2023-24 total \$19.7 million which include \$2.5 million for revenue stabilization and \$17.2 million for grant match requirements shown in the budget and forecast period. The reason for the reduction in reserve levels in fiscal year 2023-24 is due to the estimate of \$10.5M for the Terminal Security System Replacement project that is fully encumbered. In fiscal year 2023-24 debt service for the Airport is \$969,599.

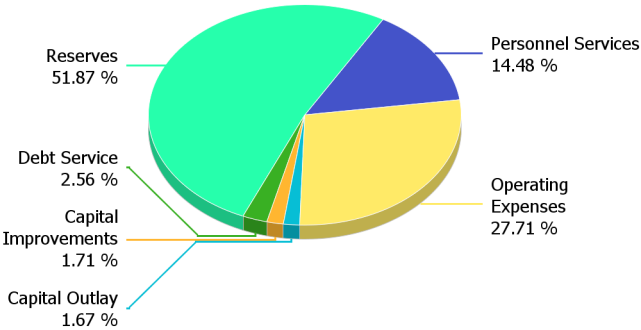
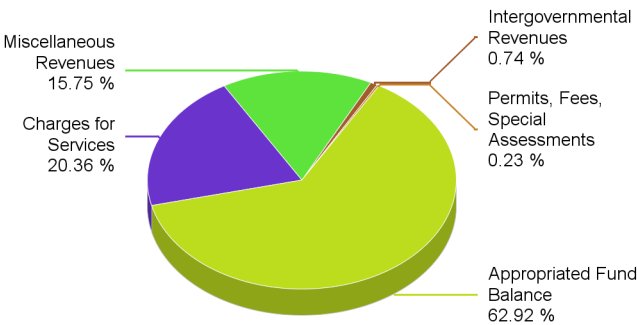
Between fiscal years 2020 and 2021 the Daytona Beach International Airport (DBIA) was awarded multiple grants totaling more than \$28 million from the CARES Act, CRRSA Act, and the ARPA Act in response to the COVID-19 public health emergency and its negative effect on businesses such as the air travel industry. These funds were awarded by the FAA as reimbursements for general airport maintenance and operations costs over a period of four years to assist airports struggling with continued or increased operating expenses but depressed revenues. The remaining amounts on these emergency operating grants will be billed and collected by the airport in fiscal year 2022-23.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Permits, Fees, Special Assessments	86,439	86,439	86,383	86,383	86,383
Intergovernmental Revenues	12,813,305	8,294,781	345,637	3,538,472	282,177
Charges for Services	6,125,361	7,225,517	7,111,864	7,518,174	7,719,656
Miscellaneous Revenues	3,717,269	2,719,122	4,560,448	5,856,424	5,969,531
Non Revenue	5,696,952	136,104	0	0	0
Appropriated Fund Balance	0	0	38,006,796	41,606,464	23,850,300
Total Revenue Fund: 451 - Daytona Beach International Airport	28,439,326	18,461,962	50,111,128	58,605,917	37,908,047
Fund Expenditures					
Personnel Services	4,021,804	4,652,443	5,015,755	4,868,284	5,487,385
Operating Expenses	7,463,743	7,126,763	9,723,719	12,244,414	10,505,628
Capital Outlay	2,034,953	95,169	388,204	808,601	634,000
Capital Improvements	7,219,746	140,993	675,000	10,834,313	650,000
Reimbursements	(38,531)	0	0	0	0
Debt Service	303,425	285,493	969,782	968,282	969,599
Interfund Transfers	0	3,646,562	0	5,031,723	0
Reserves	0	0	33,338,668	0	19,661,435
Total Expenditures: Fund 451 - Daytona Beach International Airport	21,005,140	15,947,422	50,111,128	34,755,617	37,908,047

Fund: 451 - Daytona Beach International Airport

Fund Revenues

Fund Expenditures



Fund: 452 - Airport Passenger Facility Charge

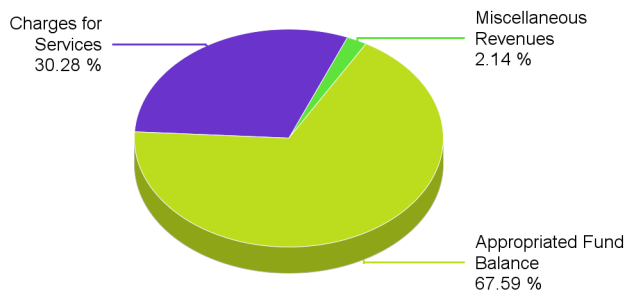
Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Passenger Facility Charge (PFC) Fund (452) was created in fiscal year 2021-22 to segregate all the revenues generated by the airport as part of its Passenger Facility Charge Program as approved by the Federal Aviation Administration (FAA). The PFC program consists of a fee that is charged per boarding passenger as part of an individual ticket price. In order to charge the PFC fee to passengers an application must be approved by the FAA and the County Council in turn specifically stating what projects the collected funds will be used for in terms of improvements to the facility.

All projects solely funded with PFC revenues will be expensed through the PFC fund, and for any grant projects that PFC funds are used as required local match funds will be transferred to the airport grant projects fund. The PFC revenue projected for fiscal year 2023-24 is \$1,317,000.

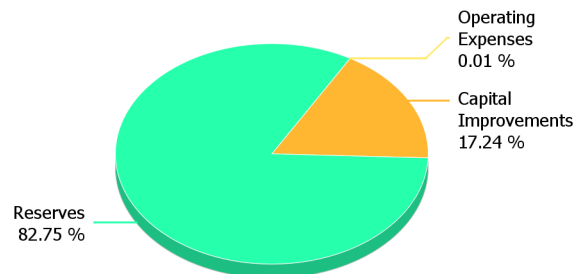
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	0	1,105,585	1,207,250	1,300,000	1,317,000
Miscellaneous Revenues	0	2,972	1,000	80,634	92,916
Transfers From Other Funds	0	450,629	0	0	0
Appropriated Fund Balance	0	0	2,763,839	1,559,186	2,939,820
Total Revenue Fund: 452 - Airport Passenger Facility Charge	0	1,559,186	3,972,089	2,939,820	4,349,736

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	0	400
Capital Improvements	0	0	0	0	750,000
Reserves	0	0	3,972,089	0	3,599,336
Total Expenditures: Fund 452 - Airport Passenger Facility Charge	0	0	3,972,089	0	4,349,736

Fund Revenues



Fund Expenditures



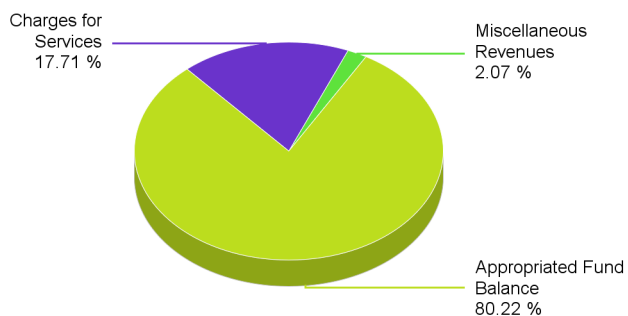
Fund: 453 - Airport Customer Facility Charge

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. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company collects on behalf of the airport a CFC of \$2.50 per transaction day and remits back to the airport. The CFC revenue projected for fiscal year 2023-24 is \$857,000.

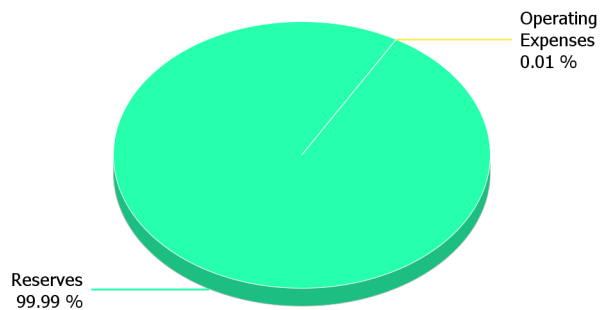
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	0	755,058	728,480	741,000	857,000
Miscellaneous Revenues	0	(39,025)	1,000	86,942	100,185
Transfers From Other Funds	0	2,337,647	0	0	0
Appropriated Fund Balance	0	0	2,496,462	3,053,680	3,881,123
Total Revenue Fund: 453 - Airport Customer Facility Charge	0	3,053,680	3,225,942	3,881,622	4,838,308

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	0	0	0	499	432
Reserves	0	0	3,225,942	0	4,837,876
Total Expenditures: Fund 453 - Airport Customer Facility Charge	0	0	3,225,942	499	4,838,308

Fund Revenues



Fund Expenditures



Fund: 456 - Transit Services

The Volusia County Council created Volusia County's Public Transportation System (VOTRAN) in 1975 to provide a bus transportation system serving all citizens in the county. Votran is a service of Volusia County Government. Votran's mission is to identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable and environmentally-sound team commitment to quality service. Votran provides transportation to most urban and rural areas of the county with a fleet of 82 revenue-producing fixed route buses and 76 paratransit vehicles. Additional services are provided through contracts. Votran has approximately 212 drivers and the remaining 114 employees work in our maintenance department, dispatch office, customer service office, reservations office, and in the administrative support functions. Votran's Mobility Management Center (administration and operations office) in South Daytona was completed in 1998. Votran also provides its Gold Service to clients who, because of physical or mental disability or age, are unable to transport themselves and cannot use the fixed-route service. This budget is funded through passenger fares, ad valorem taxes and the Federal Transit Administration and Florida Department of Transportation expenditures. Additional funds are derived from bus advertising and charges for services.

This fiscal year 2023-24 budget is funded 8% by passenger fares, 35% by the General Fund contribution, and 57% Federal Transit Administration or Florida Department of Transportation grants. This funding includes reoccurring Federal Mass Transit assistance in the amount of \$11,717,000. Additional funds are derived from State Mass Transit block grants from the Florida Department of Transportation (FDOT) in the amount of \$3,900,000 and Mass Transit Fares at \$2,400,000. The remaining revenue comes from bus advertising, concessions and charges for services at \$1,038,560.

Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction. The operational management of the transportation service is provided by First Transit.

The General Fund contribution is evaluated each year and the fiscal year 2023-24 contribution is \$10,218,499. Reserves include revenue stabilization in the amount of \$4,973,735 and reserves for fuel fluctuations in the amount of \$250,000 for fiscal year 2023-24.

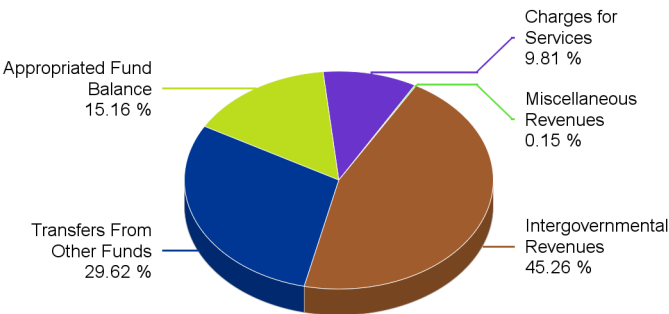
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Intergovernmental Revenues	21,560,578	19,470,225	16,113,279	16,113,279	15,617,000
Charges for Services	3,079,511	3,074,120	3,030,500	3,232,001	3,385,500
Miscellaneous Revenues	464,125	34,024	52,914	32,000	53,060
Non Revenue	1,953,400	2,438,753	0	0	0
Transfers From Other Funds	5,000,000	6,000,000	7,500,000	7,500,000	10,218,499
Appropriated Fund Balance	0	0	2,517,468	5,909,157	5,229,156
Total Revenue Fund: 456 - Transit Services	32,057,614	31,017,122	29,214,161	32,786,437	34,503,215

Fund Expenditures

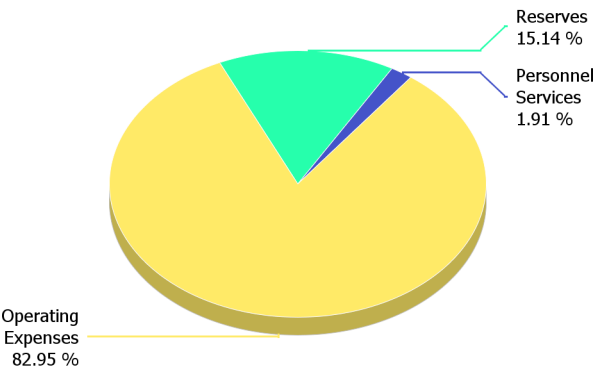
Personnel Services	63,351	144,550	68,844	342,700	658,814
Operating Expenses	26,715,706	27,272,134	27,512,415	27,214,581	28,620,666
Capital Outlay	1,194,483	2,543,691	0	0	0
Capital Improvements	873,502	111,850	0	0	0
Interfund Transfers	0	26,938	0	0	0
Reserves	0	0	1,632,902	0	5,223,735
Total Expenditures: Fund 456 - Transit Services	28,847,042	30,099,162	29,214,161	27,557,281	34,503,215

Fund: 456 - Transit Services

Fund Revenues



Fund Expenditures



Fund: 457 - Water and Sewer Utilities

The 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 four 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 13 smaller water and wastewater facilities on behalf of other agencies.

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.

In cooperation with other County departments, the division promotes educational resources and home appliance rebates to encourage water conservation. In addition, the 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 for the protection of environmentally sensitive springs and rivers.

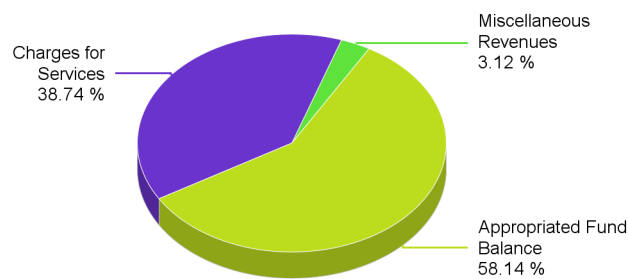
The fiscal year 2023-24 budget includes roughly over a million dollar increase in the operating budget due to an increase in maintenance and repair to parts and sublets of equipment including labor along with sledge hauling and permits. Capital improvements increased \$5 million dollars due to the Southwest Regional Expansion for Blue & Gemini Springs project.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Intergovernmental Revenues	2,209,987	5,500	0	6,200,000	0
Charges for Services	20,237,539	23,788,841	19,415,000	20,315,000	20,950,500
Miscellaneous Revenues	598,015	(58,283)	613,000	1,524,987	1,688,484
Non Revenue	716,441	9,531,943	0	0	0
Appropriated Fund Balance	0	0	23,410,085	38,122,038	31,444,120
Total Revenue Fund: 457 - Water and Sewer Utilities	23,761,982	33,268,000	43,438,085	66,162,025	54,083,104

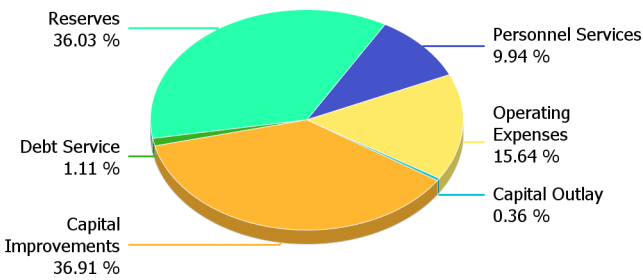
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	4,256,388	4,503,726	4,873,002	4,818,127	5,378,555
Operating Expenses	7,640,322	7,794,442	7,440,719	8,224,368	8,460,950
Capital Outlay	101,884	32,368	150,000	209,964	196,002
Capital Improvements	4,477,024	7,002,213	14,954,348	20,813,009	19,961,950
Debt Service	150,666	136,695	601,018	601,018	600,886
Interfund Transfers	0	18,474	0	51,419	0
Reserves	0	0	15,418,998	0	19,484,761
Total Expenditures: Fund 457 - Water and Sewer Utilities	16,626,284	19,487,918	43,438,085	34,717,905	54,083,104

Fund: 457 - Water and Sewer Utilities

Fund Revenues



Fund Expenditures



Fund: 475 - Parking Garage

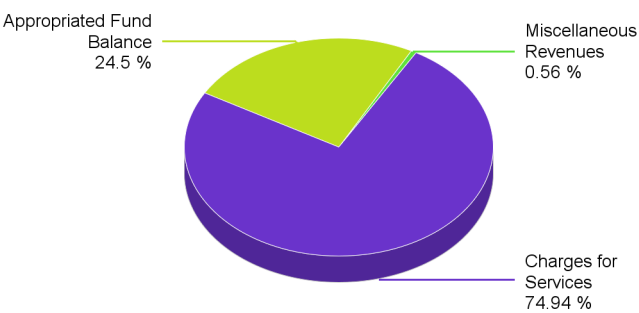
The Parking Garage was constructed in 2000 to serve both the Ocean Center and the Daytona Beach area's Main Street Entertainment District. Full ownership, management and operational responsibilities of the parking facility were transferred from the Volusia Redevelopment Parking Corporation to Volusia County in fiscal year 2007-08. The major revenue sources for the Parking Garage fund are daily and special event parking receipts. The maximum daily rate and the special events rate for parking fees were last adjusted by County Council on 10/15/2019.

The fiscal year 2023-24 budget includes principal and interest payments on the Capital Improvement Revenue Note, Series 2013 debt obligation in the amount of \$891,179. On-going operating expenditures for this fund are \$2.5 million or 49% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2023-24 are segway replacement, surface lot lighting fixture, reseal and restripe parking lots, deck level 3-5 rehab, garage exterior building repairs, and mechanical, electrical, plumbing upgrades totaling \$2,618,000.

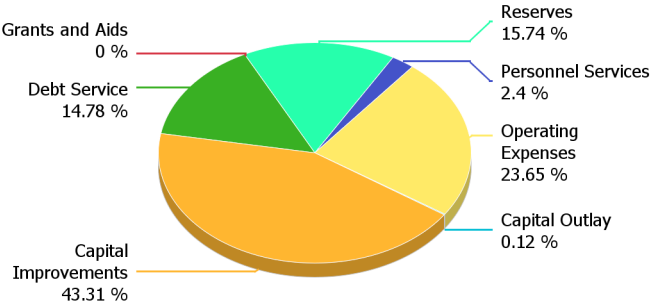
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	2,301,715	2,789,929	2,643,284	3,636,607	4,517,763
Miscellaneous Revenues	977	(5,469)	2,505	29,198	33,818
Appropriated Fund Balance	0	0	691,566	818,749	1,476,680
Total Revenue Fund: 475 - Parking Garage	2,302,692	2,784,460	3,337,355	4,484,554	6,028,261
Fund Expenditures					
Personnel Services	82,596	84,381	87,704	87,239	144,458
Operating Expenses	964,634	1,058,886	1,200,140	1,284,439	1,425,675
Capital Outlay	0	2,195	9,000	0	7,000
Capital Improvements	479,554	1,860,933	1,050,000	711,390	2,611,000
Debt Service	92,695	66,245	885,465	893,753	891,179
Grants and Aids	0	0	300	300	300
Interfund Transfers	250,000	0	29,866	30,753	0
Reserves	0	0	74,880	0	948,649
Total Expenditures: Fund 475 - Parking Garage	1,869,479	3,072,640	3,337,355	3,007,874	6,028,261

Fund: 475 - Parking Garage

Fund Revenues



Fund Expenditures



Fund: 511 - Computer Replacement

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, Supervisor of Elections, Office of the Tax Collector, and Property Appraiser's Office also participate in this program.

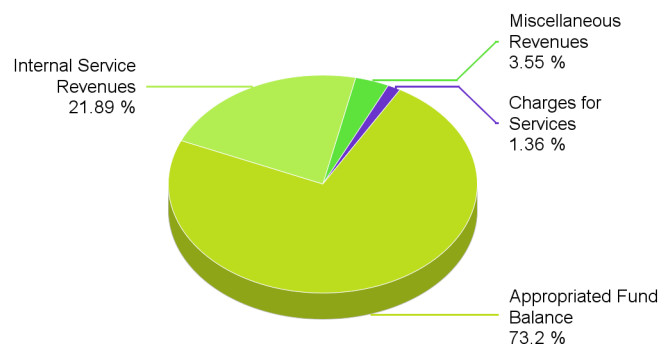
The equipment is on a four-year replacement cycle. A third-party contractor provides equipment and installation services. The Information Technology Division manages the contract and coordinates with the departments and the contractor for equipment replacement.

The fiscal year 2023-24 budget includes funding to replace approximately 1,415 desktop, laptops, and tablet computers.

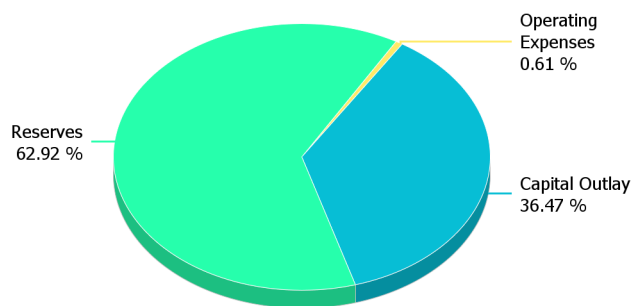
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	30,569	57,199	61,292	61,292	66,072
Miscellaneous Revenues	26,607	(134,833)	34,953	149,829	172,271
Non Revenue	1,003	0	0	0	0
Internal Service Revenues	786,474	1,021,235	1,049,492	1,049,492	1,061,112
Appropriated Fund Balance	0	0	3,884,528	4,737,141	3,548,663
Total Revenue Fund: 511 - Computer Replacement	844,653	943,601	5,030,265	5,997,754	4,848,118

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	74,609	3,061	25,976	35,976	29,520
Capital Outlay	842,223	1,066,001	1,403,600	2,413,115	1,768,100
Capital Improvements	0	9,750	0	0	0
Reserves	0	0	3,600,689	0	3,050,498
Total Expenditures: Fund 511 - Computer Replacement	916,832	1,078,813	5,030,265	2,449,091	4,848,118

Fund Revenues



Fund Expenditures



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Fund: 513 - Equipment Maintenance

Fleet Management is responsible for the maintenance of all County vehicles, heavy equipment and emergency generators county-wide. The division also provides service, on a cost reimbursement basis, 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, and State Attorney.

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2023-24 the labor rate is to be increased 3% to \$87.55/hour in order to be better in line with market rates as well as building fund balance for necessary capital improvements to the fleet maintenance service center. Other revenues generated by this fund are for gas & oil, vehicle maintenance for outside agencies, and pool car charges.

The cost of fuel, oil, parts and fuel cleanup is centralized in this division and fund, 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.

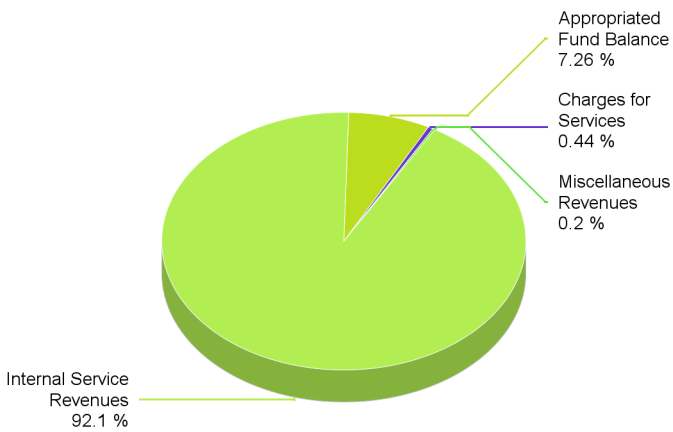
In fiscal year 2023-24 capital outlay is budgeted at \$454,860 for the replacement of vehicles, fuel dispensers, and equipment for diagnostic services. Capital improvement is budgeted at \$250,000 for the exterior of the maintenance facility to be re-painted, two bay doors to be replaced and other improvements to the main fleet maintenance service facility as well as a new roof structure at the landfill fleet maintenance facility.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	2,056,423	3,430,565	72,500	72,500	81,200
Miscellaneous Revenues	529,742	344,591	46,669	30,582	35,691
Non Revenue	55,234	0	0	0	0
Internal Service Revenues	9,851,359	11,076,676	16,419,556	17,115,792	16,809,079
Appropriated Fund Balance	0	0	52,535	1,041,309	1,325,481
Total Revenue Fund: 513 - Equipment Maintenance	12,492,758	14,851,831	16,591,260	18,260,183	18,251,451

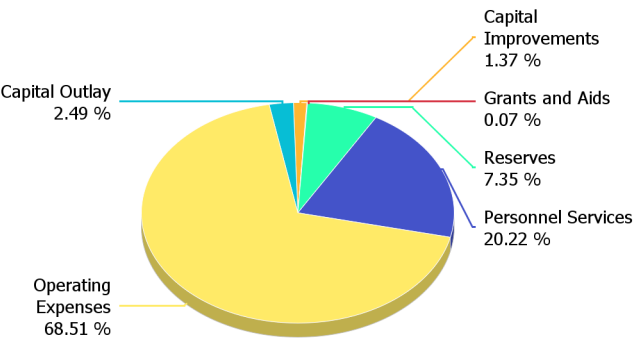
Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Personnel Services	3,277,237	3,483,513	3,753,093	3,710,384	3,690,470
Operating Expenses	8,735,279	10,897,366	11,849,572	12,371,824	12,503,173
Capital Outlay	78,365	416,143	486,380	471,930	454,860
Capital Improvements	19,360	180,876	185,000	319,790	250,000
Grants and Aids	11,545	17,119	16,448	16,448	12,200
Interfund Transfers	0	625	0	44,326	0
Reserves	0	0	300,767	0	1,340,748
Total Expenditures: Fund 513 - Equipment Maintenance	12,121,786	14,995,643	16,591,260	16,934,702	18,251,451

Fund: 513 - Equipment Maintenance

Fund Revenues



Fund Expenditures



Fund: 514 - Fleet Replacement

The Vehicle Replacement Program Fund was established in fiscal year 2017-18 to better track the funds for the actual replacement. Maintenance is included within Fund 513. 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 ambulances and fire engines.

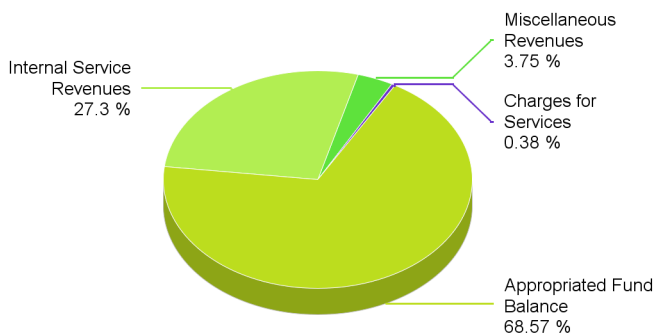
Initially, the departments purchase vehicles, the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 2023-24 Fleet plans to purchase 101 vehicles/equipment in accordance with the current replacement plans.

Reserves represent accumulated funding to acquire and replace the fleet in future year replacement cycles.

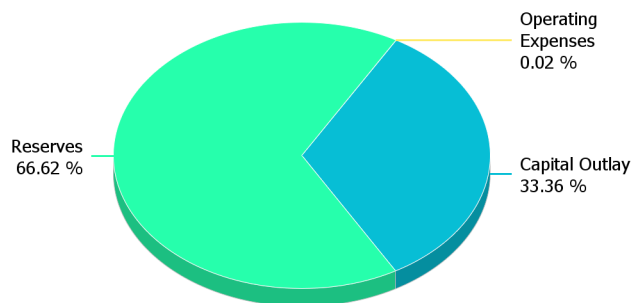
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	33,691	58,000	73,500	73,500	95,000
Miscellaneous Revenues	6,147,202	5,309,218	108,072	877,227	945,859
Non Revenue	38,593	122,419	0	0	0
Internal Service Revenues	0	1,520	5,979,966	5,979,966	6,887,819
Appropriated Fund Balance	0	0	19,858,700	26,703,191	17,300,678
Total Revenue Fund: 514 - Fleet Replacement	6,219,486	5,491,157	26,020,238	33,633,884	25,229,356

Fund Expenditures	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Operating Expenses	(17,500)	(68,200)	0	(12,500)	4,075
Capital Outlay	5,318,308	7,176,055	7,226,895	16,345,706	8,417,482
Reserves	0	0	18,793,343	0	16,807,799
Total Expenditures: Fund 514 - Fleet Replacement	5,300,808	7,107,855	26,020,238	16,333,206	25,229,356

Fund Revenues



Fund Expenditures



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Fund: 521 - Insurance Management

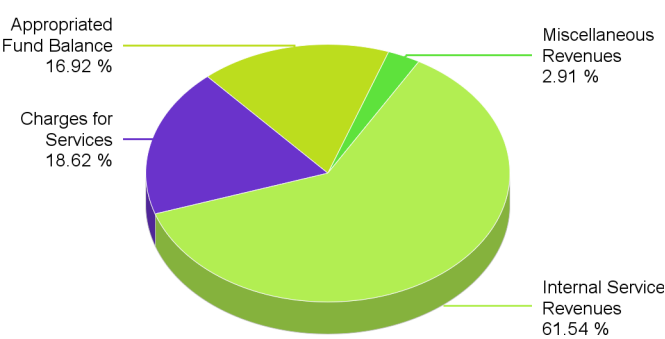
Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening 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 a rolling 5-year claims history average. Beginning in fiscal year 2023-24, service charge allocations for auto and general liability are also based on a rolling 5-year claims history average. Property/Physical Damage service charges are allocated based on the percentage of total insured property value an area is responsible for compared to the county's property portfolio as a whole. The fiscal year 2022-23 property policy renewal cost \$4,929,044 a 50% increase over fiscal year 2021-22. Commercial insurance policies are direct-billed to the responsible agency.

The Charges for Services revenue for \$4.3 million are the direct billed allocations of receivables for the workers' compensation, liability and property damage insurance liabilities for the constitutional officers. The Internal Service revenues represent service charge collections from County departments for workers' compensation, liability, and property damage insurance coverage. Beginning in mid 2022 a third party administrator began handling all workers' compensations claims including adjusting and management.

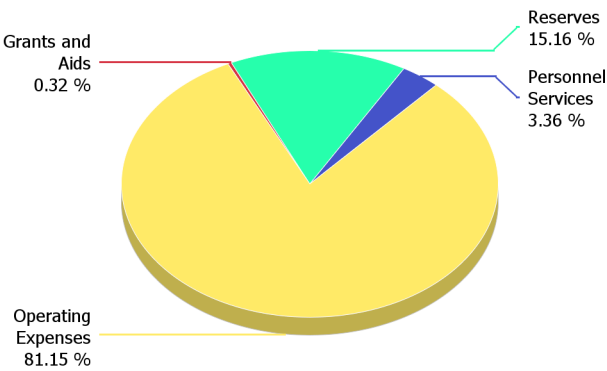
Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	2,120,320	3,472,383	3,670,865	3,679,818	4,316,961
Miscellaneous Revenues	90,280	(574,683)	72,697	586,420	675,747
Non Revenue	17,214	864,735	0	0	0
Internal Service Revenues	10,695,070	10,945,650	11,920,932	12,922,826	14,270,110
Transfers From Other Funds	0	768,028	0	0	0
Appropriated Fund Balance	0	0	3,482,325	4,318,854	3,924,360
Total Revenue Fund: 521 - Insurance Management	12,922,884	15,476,113	19,146,819	21,507,918	23,187,178
Fund Expenditures					
Personnel Services	756,901	780,468	707,150	694,900	780,224
Operating Expenses	10,939,785	10,762,839	15,779,158	16,807,452	18,815,640
Grants and Aids	51,204	57,172	81,800	75,000	75,000
Interfund Transfers	0	0	0	6,206	0
Reserves	0	0	2,578,711	0	3,516,314
Total Expenditures: Fund 521 - Insurance Management	11,747,890	11,600,478	19,146,819	17,583,558	23,187,178

Fund: 521 - Insurance Management

Fund Revenues



Fund Expenditures



Fund: 530 - Group Insurance

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 Human Resources has ongoing educational events to educate employees about the value of maintaining healthy lifestyles which has the benefit of assisting in the control of health care costs.

For the 2023-24 budget, reserves of \$11.4 million have been split into two categories; catastrophic claims - \$2.8 million and claims expenses - \$8.6 million. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Reserves for claims expenses or Incurred but not Reported (IBNR) are set aside to pay for prior year claims that have been incurred by the end of the fiscal year but will be paid within 60 days of the next fiscal year, as well as claims that exceed the budgeted amount in the operating budget.

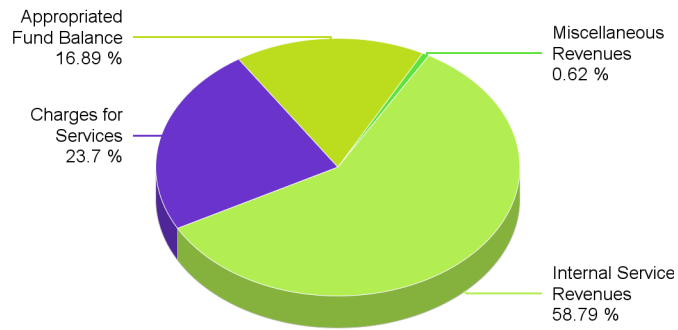
The charges for services revenue category of \$15.6 million consists of the premium collections from the elected offices for the group health insurance, this includes the employer-based premiums along with the employee paid contributions. The Internal Service Revenues are the county paid premiums for employee health contributions. There are two one-time transfers into the group insurance fund in fiscal year 2022-23. One is a \$3M transfer of ARPA funds as reimbursement for COVID-19 health insurance claims. The second is a one-time supplemental transfer of employer premiums to help meet IBNR reserve requirements.

Fund Revenues	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Charges for Services	8,446,533	12,739,330	14,108,670	14,043,457	15,618,926
Miscellaneous Revenues	141,796	(651,655)	138,432	355,832	410,035
Non Revenue	61,649	135,684	0	0	0
Internal Service Revenues	32,660,115	31,852,253	34,880,157	34,227,096	38,750,412
Transfers From Other Funds	0	1,500,000	0	5,000,000	0
Appropriated Fund Balance	0	0	13,988,839	9,465,452	11,133,631
Total Revenue Fund: 530 - Group Insurance	41,310,093	45,575,611	63,116,098	63,091,837	65,913,004

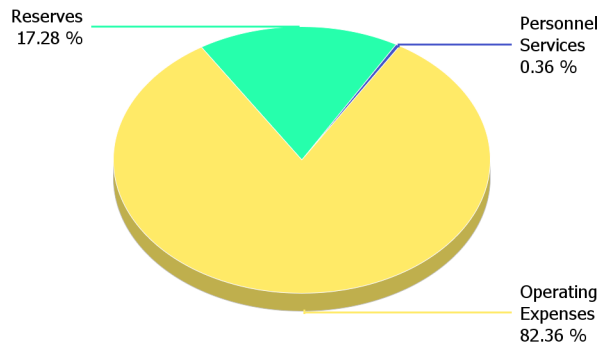
Fund Expenditures					
Personnel Services	73,654	71,441	255,145	112,027	238,348
Operating Expenses	57,118,001	50,454,541	49,988,235	51,846,179	54,284,187
Capital Improvements	194,859	0	0	0	0
Reserves	0	0	12,872,718	0	11,390,469
Total Expenditures: Fund 530 - Group Insurance	57,386,514	50,525,982	63,116,098	51,958,206	65,913,004

Fund: 530 - Group Insurance

Fund Revenues



Fund Expenditures



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Report Overview of Section – Budget by Department / Division

The section starts with a Department to Fund Matrix to demonstrate the source of funds for the departments.

The Department report provides a budget summary of the divisions within each department. Included in this report are the following:

1. Department Budget by Division
2. Graphic Summary of Division budget by percentage
3. Graphic Summary of budget category by percentage
4. Department Budget by Fund
5. Position Allocation

This Division report provides the most detailed information about each of the divisions. Included in this report are the following:

1. The Mission Statement of the Division
2. Highlights of what the Division has done, plans to do, and changes
3. Key Objectives
4. Performance Measures
5. Budgetary details category for the Division
6. Total of positions within the Division
7. Allocation of the Division by Fund
8. Graphic representation of the expenditure categories
9. The final page of the section represents the operating expenses for Volusia County related to the Constitutional Officers

VOLUSIA COUNTY GOVERNMENT
DEPARTMENT TO FUND MATRIX

County Council	County Attorney	County Manager	Clerk of the Circuit Court / Justice System / State Mandated	Community Information	Internal Auditor	Sunrail
General Fund	General Fund	General Fund	General Fund	General Fund; Computer Replacement	General Fund	General Fund

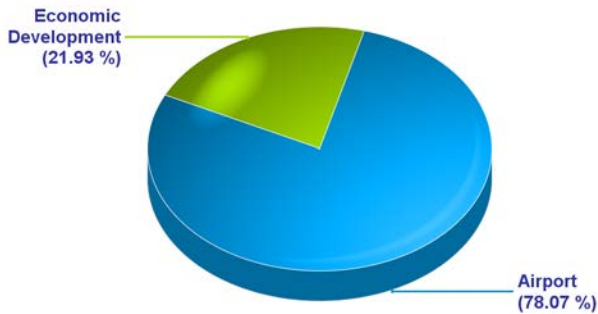
Aviation & Economic Resources	Business Services	Community Services	Emergency Services	Finance	Growth & Resource Management	Human Resources	Ocean Center	Public Protection	Public Works
Daytona Beach International Airport; Economic Development; Airport Passenger Facility Charge; Airport Customer Facility Charge; Airport Grant Projects	General Fund; Equipment Maintenance; Fleet Replacement; Transit Services	General Fund; Library; Municipal Service District; Library Endowment; Homeless Initiatives; Park Impact Fees; Gemini Springs Endowment; Volusia ECHO; Volusia Forever; Volusia Forever Land Management; Land Management; Barberville Mitigation Tract; Dori Slosberg Fund	General Fund; Emergency Medical Services; Fire Rescue District; Fire Impact Fees; Daytona Beach International Airport	General Fund; Emergency Medical Services; Coronavirus Relief Fund; Computer Replacement; Resort Tax, Convention Development Tax	General Fund; Tree Mitigation; Building Permits; Municipal Service District; Wetland Mitigation; Impact Fee Administration Manatee Conservation; Dune Restoration Fund	General Fund; Insurance Management; Group Insurance	Ocean Center; Parking Garage	General Fund; Emergency Medical Services; Ponce De Leon Inlet & Port District; Municipal Service District; Inmate Welfare Trust; Beach Enforcement Trust	General Fund; County Transportation Trust; East Volusia Mosquito Control; Road Proportionate Share; Ponce De Leon Inlet & Port District; Road District Maintenance; Municipal Service District, Special Assessments; Road Impact Fees; Stormwater Utility; Waste Collection; Solid Waste; Water & Sewer Utilities



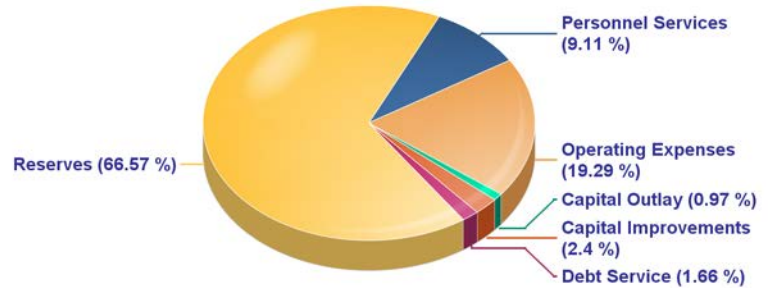
Aviation and Economic Resources

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Airport	19,763,660	14,543,261	56,004,830	33,421,278	45,517,781
Economic Development	5,923,090	1,826,645	9,957,291	3,087,249	12,783,338
Aviation and Economic Resources Total:	25,686,750	16,369,906	65,962,121	36,508,527	58,301,119

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 126 - Economic Development Incentives	3,511,040	0	0	0	0
Fund 130 - Economic Development	2,412,050	1,826,645	9,957,291	3,087,249	12,783,338
Fund 451 - Daytona Beach International Airport	19,763,660	14,543,261	48,806,799	33,420,779	36,329,737
Fund 452 - Airport Passenger Facility Charge	0	0	3,972,089	0	4,349,736
Fund 453 - Airport Customer Facility Charge	0	0	3,225,942	499	4,838,308
Fund Total:	25,686,750	16,369,906	65,962,121	36,508,527	58,301,119

Aviation and Economic Resources Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Airport	Full Time Positions	39	46	50	50
Economic Development	Full Time Positions	11	10	8	8

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.

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.

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.

This fiscal year capital budget includes many scheduled projects that are funded by the Federal Aviation Administration (FAA), the Florida Department of Transportation (FDOT), Passenger Facility Charge (PFC) funds, a combination thereof, or local dollars in addition to FAA and FDOT. The Airport's Projects and Maintenance team continues focusing its efforts on refining capital improvement and long-range investment planning.

Key Objectives - Administration

01. Leverage local dollars by utilizing Federal and State Grant monies when available, while providing safe, modern, and secure facilities for the public and tenants
02. Retain current air service capacity with existing airlines and increase airline options and destinations in domestic and international markets
03. Increase and retain passengers utilizing the Daytona Beach International Airport through market stimulation and development, encourage growth of airline routes through incentives and Small Community Air Service Development Program Grant
04. Implement effective property management practices and maximize revenue development
05. Maintain and improve the Wildlife Hazard Management Plan to enhance airfield safety
06. To develop and foster a culture of overlapping security awareness and measures throughout the airport

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of capital projects in progress	7	7	8
Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	2	3	3
Number of total passengers	586,118	600,000	625,000
New long term lease agreements	0	2	2
Number of bird/wildlife strikes to commercial aircraft	1	2	0
Random daily security checks (average)	1	1	1

Department: Aviation and Economic Resources

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Airport					
	3,047,674	3,529,056	4,033,361	3,840,802	
	7,278,316	6,845,988	9,405,783	11,946,325	
	1,953,030	95,169	384,205	799,833	
	7,219,746	140,993	675,000	10,834,313	
	303,425	285,493	969,782	968,282	
	0	3,646,562	0	5,031,723	
	0	0	40,536,699	0	
	(38,531)	0	0	0	0
	19,763,660	14,543,261	56,004,830	33,421,278	45,517,781

Positions

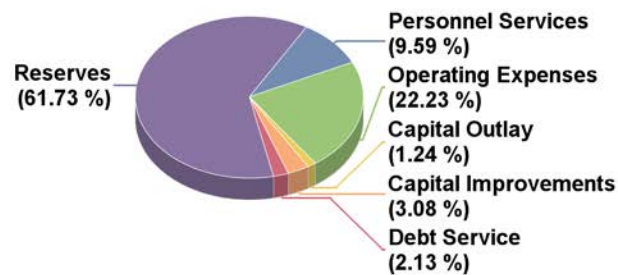
Prior Year Positions

Proposed Positions

Number of Full Time Positions	50	50
Number of Full Time Equivalent Positions	50	50

Fund Allocation

	0	0	3,225,942	499	
	0	0	3,972,089	0	
	19,763,660	14,543,261	48,806,799	33,420,779	36,329,737
	19,763,660	14,543,261	56,004,830	33,421,278	45,517,781



Mission **To pursue and implement the economic development vision, goals and strategy established by the Volusia County Council, and to help community partners advance efforts to diversify and grow both the local and regional economies.**

Highlights

The Economic Development administration provides funding for the division's staff, operating expenses, and programs. The staff oversees multiple economic development programs focused on business creation, expansion, retention, and recruitment; performs research and provides economic data to county leaders, community partners, and businesses; manages agreements with Team Volusia (TVEDC) and the University of Central Florida; and partners with other economic development stakeholders such as cities, chambers of commerce, post-secondary education institutions, CEO Business Alliance, and CareerSource Flagler/Volusia to serve local innovators and businesses.

Program funds include contractual agreements with TVEDC, SCORE and the UCF Incubator. Support also includes targeted small business assistance initiatives, marketing/community outreach efforts and workforce programs.

Fiscal year 2022-23 marked the development of a new workforce initiative in cooperation with CareerSource Flagler/Volusia. This initiative introduces an alternative to existing job search options for employment seekers and provides employers with a new tool to connect with the labor force. In 2022-23 the Division has continued to advance the reach of the Volusia Business Resources (VBR) initiative through on-going development of new programs that will address increasing businesses' funding competency; awareness of local resources; and help identify and attract workforce. These programs will launch in fiscal year 2023-24.

Key Objectives - Administration

01. Increase employment opportunities for the citizens of Volusia County through the expansion and retention of businesses in Volusia County, and the recruitment of new businesses to Volusia County

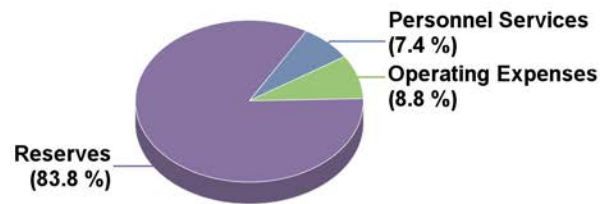
Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Creation of new jobs in Volusia County	154,439	161,046	165,800

Department: Aviation and Economic Resources

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Economic Development					
	613,912	696,584	873,080	833,185	
	798,138	1,130,061	9,084,211	2,247,425	
	3,511,040	0	0	0	
	1,000,000	0	0	6,639	
	0	0	0	0	10,711,829
	5,923,090	1,826,645	9,957,291	3,087,249	12,783,338

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	8	8
Number of Full Time Equivalent Positions	8	8

Fund Allocation					
	2,412,050	1,826,645	9,957,291	3,087,249	
	3,511,040	0	0	0	0
	5,923,090	1,826,645	9,957,291	3,087,249	12,783,338



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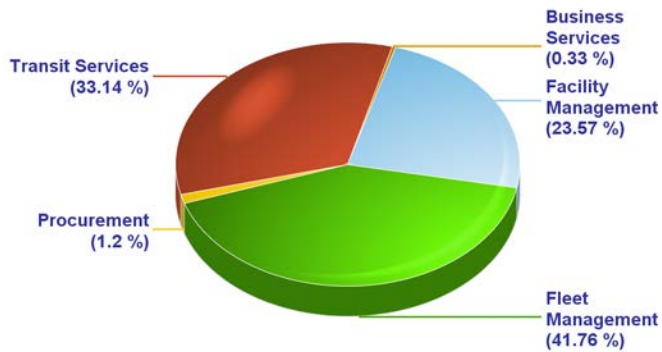


Expenditures by Department

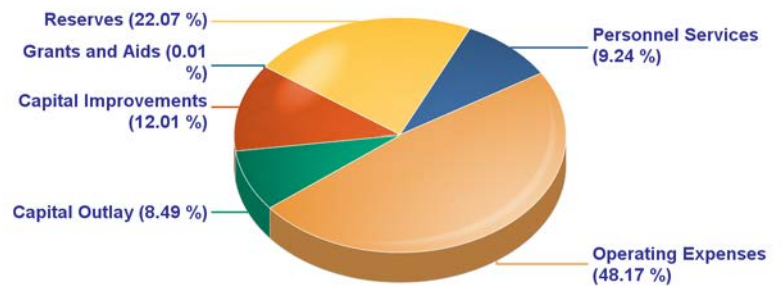
Business Services

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Business Services	246,892	379,572	306,710	791,545	344,988
Central Services	0	(64)	0	0	0
Facility Management	13,395,661	13,476,327	26,197,608	23,456,727	24,541,781
Fleet Management	17,422,594	22,103,498	42,611,498	33,267,908	43,480,807
Procurement	1,073,339	1,275,544	1,283,675	1,234,754	1,250,289
Transit Services	28,847,042	30,099,162	29,214,161	27,557,281	34,503,215
Business Services Total:	60,985,528	67,334,039	99,613,652	86,308,215	104,121,080

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	14,715,892	14,897,957	27,787,993	25,483,026	26,137,058
Fund 003 - COVID Transition	0	233,423	0	0	0
Fund 456 - Transit Services	28,847,042	30,099,162	29,214,161	27,557,281	34,503,215
Fund 513 - Equipment Maintenance	12,121,786	14,995,643	16,591,260	16,934,702	18,251,451
Fund 514 - Fleet Replacement	5,300,808	7,107,855	26,020,238	16,333,206	25,229,356
Fund Total:	60,985,528	67,334,039	99,613,652	86,308,215	104,121,080

Business Services Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Business Services	Full Time Positions	1	2	2	2
Facility Management	Full Time Positions	43	41	44	44
Fleet Management	Full Time Positions	50	50	50	46
Procurement	Full Time Positions	16	15	15	15
Transit Services	Full Time Positions	0	0	0	7

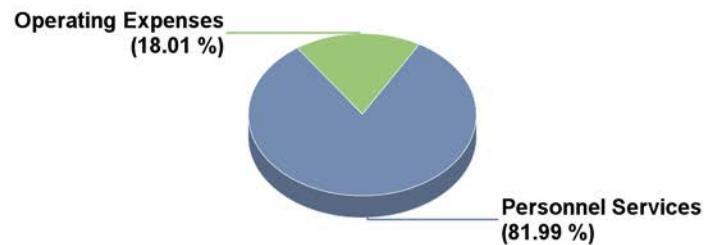
Mission **To provide excellent customer service by striving for the highest level of professionalism, innovation and accountability while providing secure infrastructure; cost-effective repair and maintenance of county facilities and vehicles; fair and equitable treatment of all vendors while contracting county funds and providing safe and affordable public transit. Doing the following with efficiency which provide confidence in expending public funds.**

Department: Business Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Business Services					
	245,369	286,897	305,810	302,970	
	1,523	92,676	75,562	70,462	
	0	0	0	492,775	
	0	0	(74,662)	(74,662)	(57,914)
	246,892	379,572	306,710	791,545	344,988

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	2	2
Number of Full Time Equivalent Positions	2	2

Fund Allocation					
	246,892	379,572	306,710	791,545	
	246,892	379,572	306,710	791,545	344,988



Mission To act as accountable stewards of the taxpayer and exist to provide safe, accessible, efficient, and sustainable facilities for public use and enjoyment.

Highlights

Facility Management (FM) provides both on-call services and planned maintenance for over three million square feet distributed over 442 buildings and structures and 38 leased properties. A computerized work order system (Lucity, Enterprise Asset Management) records all service activities, creating a service history on each facility to enable proper budgeting and planning. Facility Management also oversees contracts to ensure performance standards are met. Other services include grounds maintenance, janitorial, pest control, courier service, vending, and security. Additionally, there is a skilled in-house labor force capable of performing all major trade work to include carpentry, plumbing, HVAC, electrical, and low voltage. Facility Management is also responsible for ensuring all ADA facility requirements are met to accommodate the public.

The capital project summary is as follows: For unit 6400, Facility Management is carrying 17 capital projects from fiscal year 2022-23 and there are 22 new or phased projects planned for fiscal year 2023-24. For unit 6403, Facility Management is carrying 10 capital projects from fiscal year 2022-23 and there are 14 new or phased projects planned for fiscal year 2023-24. Project priority is established through a hierarchy focusing on (in order of importance) life/safety upgrades, mechanical or structural building repairs, operational requirements, preventative maintenance measures, energy savings upgrades, and building aesthetics and other components.

Next fiscal year, there are three resource conservation projects budgeted. The first is phase 3 of a four-year project for plumbing fixture upgrades at those facilities managed by FM. This will allow for continued water conservation measures at existing county facilities. The second conservation project is phase 3 of a five-year project for LED lighting retrofits at those facilities managed by FM. This project will allow for energy conservation at existing county facilities.

The final project will consist of the Energy Savings and Performance contract with Siemens. An investment grade audit conducted by Siemens at the Deland Administration Complex, all County Courthouses, and the Ocean Center has identified various energy conservation measures that are good candidates for more efficient infrastructure which will provide a calculated payback (7-15 years) from energy savings for the cost of the project.

In fiscal year 2023-24, FM will be responsible for six roof replacement projects, five major HVAC replacement/repair projects, as well as the day-to-day operations and maintenance of County, Constitutional Officer, and Court facilities for the low voltage, carpentry, HVAC, plumbing, and electrical fields.

Facility Management also manages the County security needs for the DeLand complex that includes the Thomas C. Kelly Administration Building, West Annex, Teal Building, and the Historic Courthouse as well as the Daytona Beach Tax, Tag, and Title office through contracted staff, providing daily and after hour security within these highly complex building environments. In addition, Facility Management continues to oversee the access and security needs for county buildings for both county and court facilities with installation of new and replacement of security cameras as well as the increased use in electronic access control. In addition to providing the same high level of services for court facilities as other county buildings, Facilities Management provides security services at the Volusia County Courthouse, the Daytona Beach Courthouse Annex, and the Volusia County Justice Center.

Key Objectives - Maintenance

- 01. Plan, contract, monitor, and complete projects for agencies in a timely, cost effective manner
- 02. Provide security services for major county administrative and court facilities
- 03. Make entrances and exteriors to all public services, programs, and activities handicap accessible
- 04. Provide on-call maintenance services 24 hours a day, seven days a week
- 05. Implement energy conservation measures that provide quantifiable utility savings

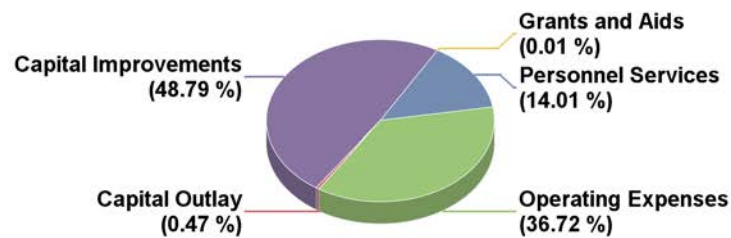
Performance Measures - Maintenance	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of capital improvement projects	51	63	56
Number of buildings security is provided	5	9	9
Changes of entrances/interiors	0	3	10
Square feet maintained/7 days per week	3,176,963	3,184,061	3,184,061
Number of energy conservation projects	2	3	16

Department: Business Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Facility Management					
	2,875,332	3,000,409	3,373,762	3,215,607	
	5,949,426	7,069,122	7,746,149	7,673,064	
	22,288	61,271	34,300	41,363	
	5,429,758	4,516,356	16,170,458	13,653,029	
	4,823	3,082	2,475	3,200	
	(885,966)	(1,173,912)	(1,129,536)	(1,129,536)	(1,021,395)
	13,395,661	13,476,327	26,197,608	23,456,727	24,541,781

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	44	44
Number of Full Time Equivalent Positions	44	44

Fund Allocation					
	0	233,423	0	0	
	13,395,661	13,242,904	26,197,608	23,456,727	24,541,781
	13,395,661	13,476,327	26,197,608	23,456,727	24,541,781



Mission To establish efficient and effective County fleet services by providing customer agencies with safe, reliable, economical, environmentally sound, and responsive transportation and related services.

Highlights

Fleet Management (Fleet) administration continues leadership development and cross-training in all administrative and support functions. Fleet implements objectives to streamline goals and incorporate sustainability action measures into operations. This identifies seven major initiative categories and sets improvement goals with assigned staff and deadline dates. Four industry best practice performance standards are in place and measured monthly to insure optimum productivity.

Fleet maintenance continues to enhance customer service by decreasing vehicle breakdowns and increasing preventative maintenance. Fleet achieved 29,332+ hours of scheduled repairs in fiscal year 2021-22. Performing warranty work provides a source of revenue and minimizes down time. Fleet's goal is to capture all eligible warranty repairs to perform in-house. For fiscal year 2023-24, the labor rate charged by Fleet will increase 3% to \$87.55/hour.

Fleet continues to purchase fuel with a consortium of 10 local agencies using a bulk fuel bid. Prior year fuel sales were over 1.8 million gallons. County fuel sites are kept within Florida Department of Environmental Protection standards and regulations.

Fleet manages a parts inventory, including oil and lubricants, at the main facility on Indian Lake Road in Daytona Beach and two satellite shops. A database tracks all receipts and issuance of parts. In fiscal year 2023-24, Fleet's markups will remain at 30% for parts and 20% sublets.

Fleet's motor pool provides rental vehicles. The main motor pool is located on Indian Lake Road with an automated site at the DeLand administrative building. Customers utilized the pool rentals over 447 times in fiscal year 2021-22.

Fleet's newly developed Training Unit continues to grow. Between April 2022 and April 2023, 30 students have received Commercial Driver's License (CDL) training. Fleet plans to train 25 county and local municipality employees a year at a cost of \$2,500 per student.

The Vehicle Replacement Program (VRP) is used to stabilize and amortize over multiple years the cost of replacing the county fleet. Fleet composition ranges from passenger vehicles to ambulances, fire engines, and ground maintenance equipment. Initially, the departments purchase the vehicles as approved within their own budgets. The vehicles are then added to the VRP 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 contribution which is accumulated in the fund and used to pay for its eventual replacement.

In fiscal year 2023-24, 101 vehicles/equipment, ambulances, passenger vehicles, and grounds maintenance equipment are scheduled for replacement.

Key Objectives - Administration-Vehicle Maint

01. Provide high quality services and ensure customer satisfaction
02. Maintain an aggressive program for the measurement, analysis, and improvement of labor productivity
03. Provide a competitive labor rate
04. Raise the percentage of scheduled work order hours
05. Continue the generator preventive maintenance program
06. Maintain a high availability rate for short-term rental vehicles
07. Ensure maximum fuel inventory accountability
08. Issue repair parts in a timely manner to support the maintenance and service operations
09. Ensure parts inventory accountability
10. Continue to reduce monthly expenses

Performance Measures - Administration-Vehicle Maint	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Overall customer satisfaction rate	99	99	99
Billable mechanic hours	50,273	49,000	49,000
Fully burdened labor rate	67	85	88
Monthly scheduled work order hours to total hours	58	59	60
Generator preventive maintenance on-schedule rate	89	93	99
Vehicle availability rate	97	96	97
Fuel inventory accountability	99	99	99
Parts on-demand rate	74	79	83
Parts inventory accuracy rate	98	98	98
Monitor monthly overhead report	5,566	4,000	4,167

Key Objectives - Vehicle Replacement Program

01. Provide replacement vehicles for divisions participating in the vehicle replacement program

Performance Measures - Vehicle Replacement Program	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of vehicles replaced	157	112	101

Department: Business Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fleet Management					
	3,277,237	3,483,513	3,753,093	3,710,384	
	8,717,779	10,829,166	11,849,572	12,359,324	
	5,396,673	7,592,198	7,713,275	16,817,636	
	19,360	180,876	185,000	319,790	
	11,545	17,119	16,448	16,448	
	0	625	0	44,326	
	0	0	19,094,110	0	18,148,547
	17,422,594	22,103,498	42,611,498	33,267,908	43,480,807

Positions

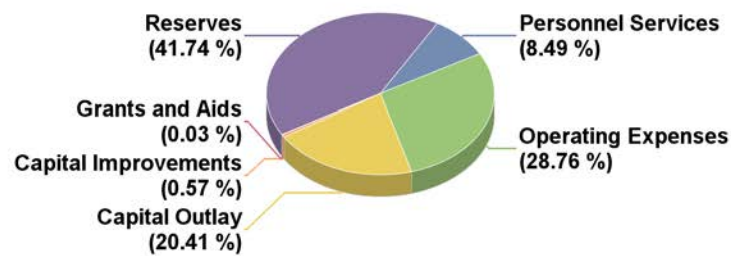
Prior Year Positions

Proposed Positions

Number of Full Time Positions	50	46
Number of Full Time Equivalent Positions	50	46

Fund Allocation

	12,121,786	14,995,643	16,591,260	16,934,702	
	5,300,808	7,107,855	26,020,238	16,333,206	25,229,356
	17,422,594	22,103,498	42,611,498	33,267,908	43,480,807



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.

Highlights

The Purchasing and Contracts division continues to work closely with county departments, the constitutional offices of the Supervisor of Elections, Property Appraiser, and the Tax Collector, and the business community to ensure that county business is conducted as efficiently and effectively as possible, and that the maximum value is received from taxpayer dollars spent on the purchase of commodities, services, and construction.

E-Procurement: In fiscal year 2022-23 Purchasing and Contracts continued its use of an online/electronic procurement system and changed platforms to OpenGov. County staff is submitting requests for formal solicitations using the intake module of the e-procurement platform. County Staff was provided webinar-based training for the intake module, and training documents such as video training are available on the purchasing intranet page on ENN. County Staff has been trained to use the online evaluation process for all solicitations. County staff will be starting to use the online evaluation process in late spring of 2023. Staff is planning to begin rolling out the contract management function in the 3rd/4th quarter of 2023 with Facilities Management being the first division to use this functionality. The contract management system will be expanded in fiscal year 2023-24 to more divisions.

Training: Online video training for our vendors on using OpenGov is posted to our website; this assists vendors on using the OpenGov e-procurement platform including how to find and respond to County solicitations. Staff has updated vendor training 'How to Do Business with Volusia County' by moving it to an on-line platform. Staff training continues to be important to obtain and maintain professional certifications. Staff provides training to all internal customers for the purchasing card program, Purchasing 101 and Purchasing for Construction & Professional Services.

Key Objectives - Procurement

01. 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 and training programs]
02. Implement, train, maintain, and improve e-procurement/automated solutions that add value to the procurement and surplus property disposition services for both internal and external customers (formal/informal solicitations, training programs)

Performance Measures - Procurement	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of formal and informal solicitations and master agreements	180	188	190
Number of training hours conducted	54	54	54

Department: Business Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Procurement					
	1,229,051	1,312,082	1,436,559	1,405,760	
	319,954	391,309	440,110	445,041	
	0	1,404	0	0	
	(475,666)	(429,251)	(592,994)	(616,047)	(694,666)
	1,073,339	1,275,544	1,283,675	1,234,754	1,250,289

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions

15

15

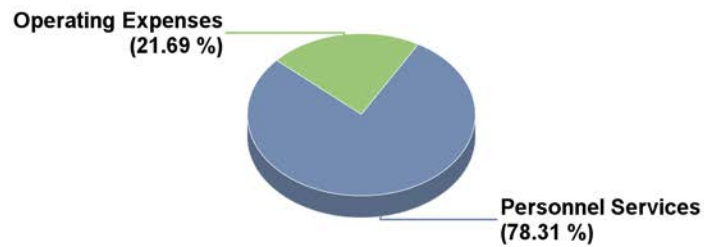
Number of Full Time Equivalent Positions

15

15

Fund Allocation

	1,073,339	1,275,544	1,283,675	1,234,754	
	1,073,339	1,275,544	1,283,675	1,234,754	1,250,289



Mission **To identify and safely meet the mobility needs of Volusia County. This mission will be accomplished through a courteous, dependable and an environmentally-sound team commitment to quality service.**

Highlights

The Volusia County Council created Volusia County's public transportation system, Votran, in 1975. Votran provides public transportation service to urban areas of the county with a fleet of fixed route and paratransit buses.

The budget is funded by the Operating Revenues, the Volusia County General Fund, Federal Transit Administration (FTA) and Florida Department of Transportation (FDOT) grant funds. Operating Revenues are generated by Votran through passenger fares, contract services, and advertising. For the most part, Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction.

The operational management of the transportation service is provided by First Transit.

The General Fund contribution is evaluated each year and the fiscal year 2023-24 contribution is approximately \$10 million. The remaining Federal ARP ACT funding allocated for Votran services will be utilized to offset operating costs normally subsidized by the General Fund. Reserves included, are those held for fuel fluctuations and for revenue stabilization.

Key Objectives - Public Transportation

01. Respond to complaints promptly.
 02. Increase ridership.
 03. Maintain "on time" performance at 90% or higher.

Performance Measures - Public Transportation	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of complaints	244	168	150
Number of passengers	2,289,887	2,234,397	2,315,000
Percent of on-time performance	82	83	83

Department: Business Services

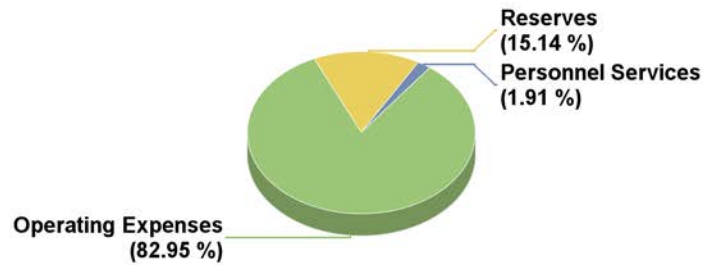
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Transit Services					
	63,351	144,550	68,844	342,700	
	26,715,706	27,272,134	27,512,415	27,214,581	
	1,194,483	2,543,691	0	0	
	873,502	111,850	0	0	
	0	26,938	0	0	
	0	0	1,632,902	0	5,223,735
	28,847,042	30,099,162	29,214,161	27,557,281	34,503,215

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	0	7
Number of Full Time Equivalent Positions	0	7

Fund Allocation

28,847,042	30,099,162	29,214,161	27,557,281	
28,847,042	30,099,162	29,214,161	27,557,281	34,503,215



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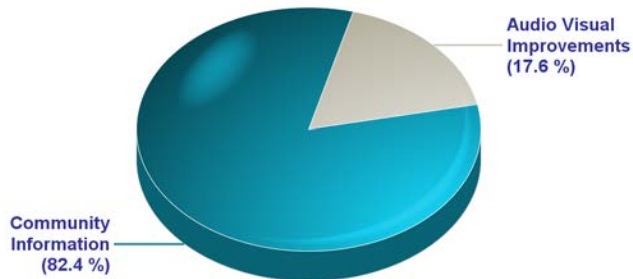


Expenditures by Department

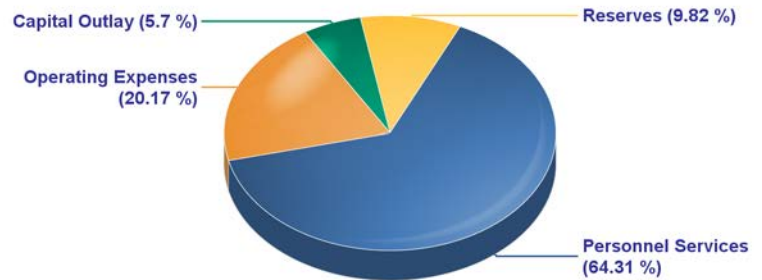
Community Information

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Audio Visual Improvements		0	247,287	50,000	300,385
Community Information	881,381	1,038,531	1,364,298	1,141,807	1,406,725
Community Information Total:	881,381	1,038,531	1,611,585	1,191,807	1,707,110

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	881,381	1,038,531	1,364,298	1,141,807	1,406,725
Fund 511 - Computer Replacement	0	0	247,287	50,000	300,385
Fund Total:	881,381	1,038,531	1,611,585	1,191,807	1,707,110

Community Information Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Community Information	Full Time Positions	13	13	15	15
Community Information	Part Time Positions	1	1	0	0

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.

Key Objectives - Community Information

- 01. Implement effective public information through visits to www.volusia.org
- 02. Demonstrate communitywide messaging through increased engagement on multiple social media platforms, such as Facebook and Instagram.

Performance Measures - Community Information	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of internet users visiting www.volusia.org	10,602,330	11,132,446	11,689,068
Annual Engagement	90,662	2,460,408	2,583,429

Department: Community Information

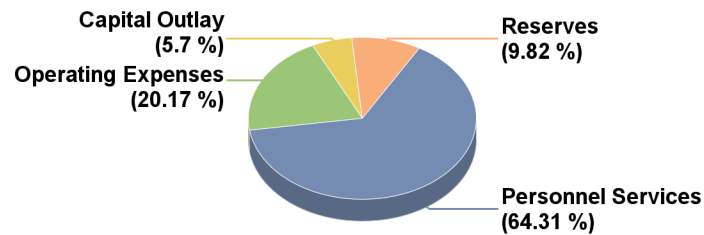
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Community Information					
Personnel Services	1,041,575	1,093,098	1,353,692	1,267,244	1,469,226
Operating Expenses	217,015	323,376	436,401	370,057	460,829
Capital Outlay	0	0	55,000	40,000	130,100
Reserves	0	0	197,287	0	224,285
Reimbursements	(377,209)	(377,942)	(430,795)	(485,494)	(577,330)
Total: Community Information	881,381	1,038,531	1,611,585	1,191,807	1,707,110

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	15	15
Number of Full Time Equivalent Positions	15	15

Fund Allocation

Computer Replacement - 511	0	0	247,287	50,000	300,385
General Fund - 001	881,381	1,038,531	1,364,298	1,141,807	1,406,725
Total Fund Allocation	881,381	1,038,531	1,611,585	1,191,807	1,707,110



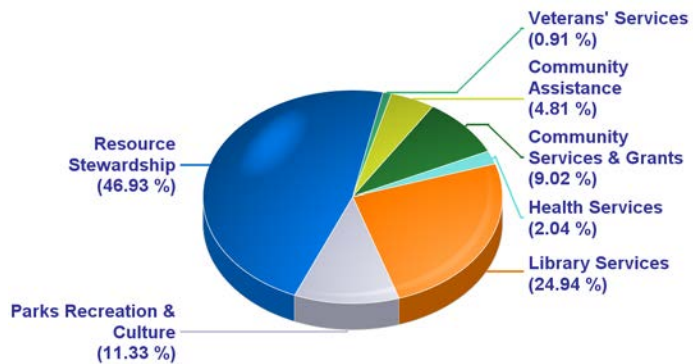
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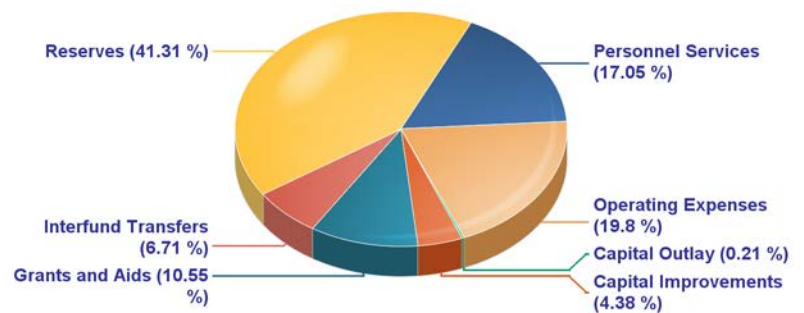
Community Services

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Community Assistance	6,296,800	6,127,731	6,380,910	6,349,840	6,599,979
Community Services & Grants	11,508,810	10,568,024	10,762,103	11,508,903	12,370,593
Health Services	2,851,369	2,734,797	2,704,591	2,726,175	2,796,342
Library Services	19,781,137	21,451,152	33,093,287	24,621,866	34,202,267
Parks Recreation & Culture	8,585,699	9,091,108	14,067,755	12,742,434	15,539,997
Resource Stewardship	6,348,094	23,544,515	52,192,413	22,246,901	64,350,248
Veterans' Services	805,619	905,993	1,054,209	1,079,221	1,252,473
Community Services Total:	56,177,528	74,423,319	120,255,268	81,275,340	137,111,899

Division - FY 2023-24



Category FY 2023-24



Expenditures by Department

Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	28,339,519	28,261,868	31,569,931	31,190,749	33,279,354
Fund 003 - COVID Transition	702,762	0	0	0	0
Fund 104 - Library	19,781,137	21,426,152	32,662,339	24,599,966	33,774,777
Fund 114 - Ponce De Leon Inlet and Port District	0	0	0	185,808	0
Fund 120 - Municipal Service District	1,421,818	1,568,981	1,592,866	1,596,032	1,543,739
Fund 124 - Library Endowment	0	25,000	430,948	21,900	427,490
Fund 125 - Homeless Initiatives	659,608	385,572	179,143	957,599	227,857
Fund 135 - Park Impact Fees-County	249,648	11,441	899,857	400,000	805,282
Fund 136 - Park Impact Fees-Zone 1 (Northeast)	0	3,181	716,273	80,029	740,405
Fund 137 - Park Impact Fees-Zone 2 (Southeast)	0	15,897	43,211	0	64,184
Fund 138 - Park Impact Fees-Zone 3 (Southwest)	0	0	285,034	28,848	327,977
Fund 139 - Park Impact Fees-Zone 4 (Northwest)	0	0	275,063	0	355,852
Fund 158 - Gemini Springs Endowment	0	0	64,488	5,000	62,267
Fund 160 - Volusia ECHO	3,779,535	4,349,186	25,041,174	12,826,567	28,765,611
Fund 161 - Volusia Forever	1,243,501	14,449,593	0	0	0
Fund 162 - Volusia Forever Land Acquisition	0	2,472,148	11,404,989	5,715,448	17,132,019
Fund 163 - Land Management	0	1,404,172	14,245,747	2,006,496	15,439,686
Fund 164 - Barberville Mitigation Tract	0	50,127	649,205	105,567	697,988
Fund 167 - Opioid Regional Settlement Fund	0	0	0	0	108,335
Fund 177 - Dori Slosberg	0	0	195,000	210,126	710,576
Fund 360 - ECHO Direct County Expenditures	0	0	0	1,345,205	2,648,500
Fund Total:	56,177,528	74,423,319	120,255,268	81,275,340	137,111,899

Community Services Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Community Assistance	Full Time Positions	0	0	1	2
Community Services & Grants	Full Time Positions	17	16	15	15
Library Services	Full Time Positions	178	176	175	175
Parks Recreation & Culture	Full Time Positions	70	70	70	71
Resource Stewardship	Full Time Positions	25	29	28	28
Veterans' Services	Full Time Positions	12	12	14	15
Library Services	Part Time Positions	9	9	9	7
Parks Recreation & Culture	Part Time Positions	190	183	183	177
Resource Stewardship	Part Time Positions	1	1	1	1

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.

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 and is responsible for assessing and evaluating children and community needs. CFAB develops strategies to meet these needs, establishes program outcomes and monitors program compliance. For fiscal year 2023-24 CFAB will have a budget of \$2.4 million to disperse through grants for many agencies like: Early Learning Coalition, Boys and Girls Club Volusia, Volusia Council on Aging, Volusia/Flagler County Coalition for the Homeless and Easterseals Northeast Central Florida to name a few.

The Guardian Ad Litem program is a statewide program governed and mandated by Florida State Statutes. Guardian Ad Litem are assigned by the judge per order each time a child is sheltered and enters the dependency system. Guardians are volunteers that provide the voice of the child in the courtroom. Every child appointed a Volunteer Advocate is also appointed a Best Interest Attorney and a Child Advocate Manager also thru the Guardian Ad Litem Program. Guardians 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.

Community Assistance administrative staff meet with Activity Managers to discuss services and compliance along with identifying needs and coordinating services with private and non-profit community service agencies. Funding for these diversified services is provided by local resources and various grants.

Funds in this account are used to provide administrative services including support to the Children and Families Program, Alcohol, Drug and Mental Health program, Guardian Ad Litem and one contract for specialized services. 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. To meet the requirements, the county contracts with The House Next Door, Halifax Health, Children's Home Society, SMA Healthcare, Mr. and Ms. Mentoring, Outreach Community Care Network, Volusia/Flagler County Coalition for the Homeless, and One Voice for Volusia. The fiscal year 2023-24 budget for these grant programs is \$3.9 million.

Key Objectives - Administration

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

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of meetings with private and state agencies	0	7	7
Number of community meetings and updates given	8	7	7
Number of other relevant community and agency meetings	0	5	5

Key Objectives - CFAB Children and Family Advisory Board

01. Evaluate the needs of children and families in Volusia County and identify strategies to best meet those needs.

Performance Measures - CFAB Children and Family Advisory Board	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of Children and Families Advisory Board meetings	4	3	4

Key Objectives - Guardian Ad Litem

- 01. Increase the representation of dependent children by certified community or staff advocates to 95%.
- 02. Increase the percent of community advocates by 20%.
- 03. Maintain a minimum annual retention rate of certified community advocates of 85%.

Performance Measures - Guardian Ad Litem	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Percent representation of dependent children by volunteers	90	90	90
Number of certified community advocates	320	320	320
Percent of advocates retained annually	85	85	85

Department: Community Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Community Assistance					
	39,548	7,864	47,792	15,157	
	28,605	33,301	30,476	24,908	
	6,228,647	6,086,567	6,302,642	6,309,775	6,434,916
	6,296,800	6,127,731	6,380,910	6,349,840	6,599,979

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions

1

2

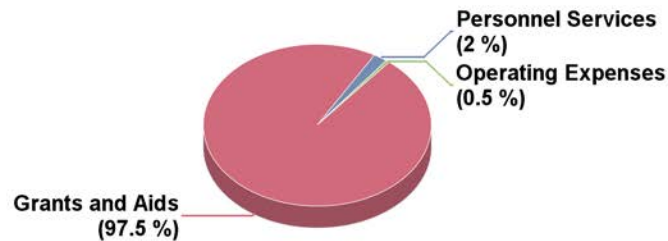
Number of Full Time Equivalent Positions

1

2

Fund Allocation

	322,762	0	0	0	
	5,974,038	6,127,731	6,380,910	6,349,840	6,599,979
	6,296,800	6,127,731	6,380,910	6,349,840	6,599,979



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.

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 Services programs. Funding for these diversified services is provided by local resources and various grants.

Per Section 409.915, Florida Statutes, the Department of Revenue is responsible for collecting the county share of costs for Medicaid recipients. Although the State is responsible for the full portion of the state share of the matching funds required for the Medicaid program, the state is required to charge the counties an annual contribution in order to acquire a certain portion of these funds. The annual contribution amounts and county percentages are calculated each year by the Social Services Estimating Conference. For the fiscal year 2022-23 Volusia County's annual contribution is \$7,430,590 which will be shared by each of the County's three hospital districts.

Key Objectives - Human Services

01. Assist eligible Volusia County citizens who are experiencing a crisis situation to prevent eviction, foreclosure, and other indigent emergency services such as indigent cremation/burial, prescription, and dental extractions.
02. Determine eligibility for in-county and out-of-county Health Care Responsibility Act (HCRA), and complete reports for state compliance.
03. Assist eligible Volusia County citizens who are experiencing a crisis situation with utility assistance.

Performance Measures - Human Services	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of individuals that received homeless prevention services	769	780	800
Number of clients screened for eligibility for HCRA	230	230	230
Number of individuals that received utilities assistance	401	420	450

Department: Community Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Community Services & Grants					
Personnel Services	1,456,198	1,243,699	1,579,027	1,440,769	1,806,191
Operating Expenses	9,088,342	8,570,864	8,541,834	8,633,310	9,386,733
Grants and Aids	841,270	630,461	401,724	1,384,173	410,290
Interfund Transfers	123,000	123,000	123,000	123,000	123,000
Reserves	0	0	188,867	0	728,148
Reimbursements	0	0	(72,349)	(72,349)	(83,769)
Total: Community Services & Grants	11,508,810	10,568,024	10,762,103	11,508,903	12,370,593

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	12	13
Number of Full Time Equivalent Positions	12	13

Fund Allocation

Dori Slosberg - 177	0	0	195,000	210,126	710,576
General Fund - 001	10,849,202	10,182,452	10,387,960	10,341,178	11,323,825
Homeless Initiatives - 125	659,608	385,572	179,143	957,599	227,857
Opioid Regional Settlement Fund - 167	0	0	0	0	108,335
Total Fund Allocation	11,508,810	10,568,024	10,762,103	11,508,903	12,370,593

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.

Highlights

The Florida Department of Health in Volusia County (FDOH-Volusia) is continuing its efforts to meet national standards for ensuring that essential public health services are provided for our community. This includes controlling the spread of disease, promoting healthy behaviors, educating the public, and providing direct services and care. In addition to essential public health services, we are expanding efforts related to overdose prevention, reducing sexually transmitted diseases, and recruiting and retaining staff through funding provided by the National Association of City and County Health Officials, the Centers for Disease Control & Prevention, and the State of Florida.

FDOH-Volusia has a dedicated and highly trained public health workforce which is ready to respond to a range of emergencies. Our dedicated staff plays a vital role in supporting and carrying out our mission by providing information to the community, staffing special needs shelters, providing public health immunizations, conducting epidemiologic investigations, and conducting environmental health inspections and monitoring activities.

FDOH-Volusia's goal is to provide Volusia County residents and leaders with important public health information to make informed decisions about the community's health and well-being. Other goals include increasing vaccination rates of children, reducing the incidence of HIV infections, reducing rates of infant mortality, decreasing the number of fatal and non-fatal overdoses, and supporting all residents in achieving the highest level of health possible.

Key Objectives - Health Services

01. Protect the health of the community through the surveillance, monitoring, and prevention of infectious and communicable diseases.
02. Protect and improve the health of the community through promotion of healthy lifestyles and reduction of chronic disease by providing education, community outreach, direct services, and collaborative partnerships.
03. Protect the health of the community by monitoring and regulating environmental activities which may contribute to the occurrence or transmission of disease by ensuring safe drinking water, safe food, proper sewage disposal, clean swimming pools, complaint investigations and enforcement of public health laws.

Performance Measures - Health Services	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of communicable disease control services provided to all residents and visitors	97,153	91,359	97,000
Number of primary care services provided to all residents and visitors	482,259	485,000	650,000
Number of environmental health services provided	19,404	18,006	22,000

Department: Community Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Health Services					
	644,170	806,734	772,927	799,701	
	2,207,199	1,928,063	1,931,664	1,926,474	1,979,078
	2,851,369	2,734,797	2,704,591	2,726,175	2,796,342
Fund Allocation					
	380,000	0	0	0	
	2,471,369	2,734,797	2,704,591	2,726,175	2,796,342
	2,851,369	2,734,797	2,704,591	2,726,175	2,796,342



Mission To provide residents and visitors with exceptional library services that facilitate personal growth, economic development and quality of life in a manner that strengthens community pride while fostering a countywide identity and partnerships.

Highlights

The Library division is responsible for providing public library service for every resident in the County and for maintaining facilities at acceptable standards. The countywide Library Fund was established to account for revenues and expenditures relating to the operation of a public library system, including six regional libraries, two full service branch libraries, six community branch libraries, and one support/training facility. The budget represents continuing the capital improvement program, continuing to provide relevant on-site and on-line collections of popular materials, while continuing to enhance services available 24/7.

Key Objectives - Administration

01. Continue development of in-person and virtual wide-ranging adult, teen, and juvenile learning and cultural programs.
02. Maintain an adequate level of service (LOS) with library materials.
03. Continue implementation of library technology resources geared to meet community needs.
04. Provide public access to broadband internet via computers, wireless connection, and circulating hotspots.

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of program attendees	102,423	122,907	144,150
Number of collection items per capita (LOS=1.82 per capita)	25	25	25
Number of virtual visits to networked resources	2,316,551	2,432,379	2,553,998
Number of internet and computer use sessions	797,691	829,599	862,783

Department: Community Services

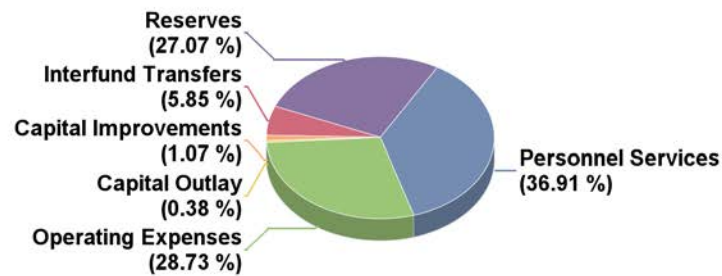
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Library Services					
	9,898,550	10,125,340	11,794,917	11,220,828	
	8,477,025	8,871,533	9,453,662	9,777,540	
	97,368	49,661	189,075	281,410	
	307,319	316,860	797,427	1,166,818	
	1,000,875	2,087,758	2,000,000	2,175,270	
	0	0	8,858,206	0	9,257,230
	19,781,137	21,451,152	33,093,287	24,621,866	34,202,267

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	175	175
Number of Part Time Positions	9	7
Number of Full Time Equivalent Positions	179.5	178.5

Fund Allocation

	19,781,137	21,426,152	32,662,339	24,599,966	
	0	25,000	430,948	21,900	427,490
	19,781,137	21,451,152	33,093,287	24,621,866	34,202,267



Mission To provide ecological, cultural, and outdoor experiences through a wide variety of parks, trails, and unique resources to our community and visitors.

Highlights

The Operations and Maintenance activity is responsible for all Volusia County operated parks and trails, including restroom cleaning, mowing, trash removal, tree and landscape maintenance, building and grounds repairs, painting, dock and deck maintenance, playground maintenance, shooting range operations, campground operations and boat launches.

The fiscal year 2023-24 budget reflects the repair/replacement of a portion of the Lake Ashby Dock and a portion of the Lake George fishing dock, DeBary Hall Mansion bathroom floor repair, tenant house repairs, and audio-visual updates, maintenance barn repairs, park caretaker trailer replacement at Lake Ashby Park and Lake Monroe Park, painting of the Strickland Park recreation building, Hester Park tennis court repair, Ed Stone Park lot resurfacing, and fence repair at various parks.

Environmental and Outdoor Programs provide leisure and recreation activities for the residents of Volusia County. Staff continues work with the Volusia County School Board to offer programs during the student holidays throughout the school year. Our division also operates the Summer Recreation Program at 13 sites throughout the county. Volusia County's three ballfield complexes are also managed under this activity along with the Robert Strickland BMX track and the Robert Strickland RC Track.

Cultural Programs oversee the Cultural Council which reviews and recommends to County Council the Community Cultural Grant funding and other cultural arts policies.

Key Objectives - Operations And Maintenance

01. Provide for safe, clean & aesthetically pleasing park experience.
02. Improve parks and facilities.

Performance Measures - Operations And Maintenance	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of safety & new operations implemented	2	2	3
Number of parks and facilities improved	5	6	9

Key Objectives - Parks Environmental & Outdoor Programs

01. Work with user groups to coordinate activities (i.e. ball field use, special events, programs, etc.).
02. Increase the number of cost neutral programs, continue to increase contracted programming activities.

Performance Measures - Parks Environmental & Outdoor Programs	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of coordinated activities	301	313	320
Number of program participants	21,802	22,934	22,980

Department: Community Services

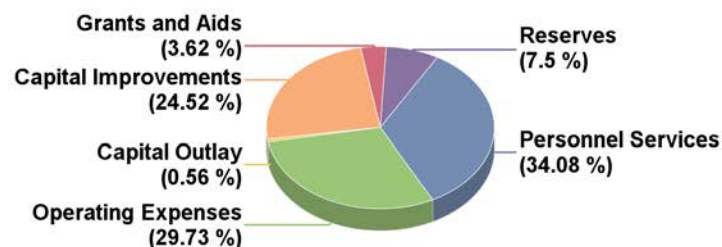
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Parks Recreation & Culture					
Personnel Services	4,433,244	4,700,703	5,396,773	5,003,724	5,800,275
Operating Expenses	4,412,104	4,516,340	5,125,345	5,155,963	5,060,320
Capital Outlay	155,795	112,044	455,556	487,691	95,000
Capital Improvements	287,364	630,256	1,735,000	3,018,980	4,173,500
Grants and Aids	615,762	617,453	616,190	616,111	615,758
Reserves	0	0	2,278,926	0	1,275,704
Reimbursements	(1,318,570)	(1,485,688)	(1,540,035)	(1,540,035)	(1,480,560)
Total: Parks Recreation & Culture	8,585,699	9,091,108	14,067,755	12,742,434	15,539,997

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	70	71
Number of Part Time Positions	183	177
Number of Full Time Equivalent Positions	100.27	100.27

Fund Allocation

ECHO Direct County Expenditures - 360	0	0	0	655,000	1,348,500
Gemini Springs Endowment - 158	0	0	64,488	5,000	62,267
General Fund - 001	6,914,233	7,491,607	10,190,963	9,791,717	10,291,791
Municipal Service District - 120	1,421,818	1,568,981	1,592,866	1,596,032	1,543,739
Park Impact Fees-County - 135	249,648	11,441	899,857	400,000	805,282
Park Impact Fees-Zone 1 (Northeast) - 136	0	3,181	716,273	80,029	740,405
Park Impact Fees-Zone 2 (Southeast) - 137	0	15,897	43,211	0	64,184
Park Impact Fees-Zone 3 (Southwest) - 138	0	0	285,034	28,848	327,977
Park Impact Fees-Zone 4 (Northwest) - 139	0	0	275,063	0	355,852
Ponce De Leon Inlet and Port District - 114	0	0	0	185,808	0
Total Fund Allocation	8,585,699	9,091,108	14,067,755	12,742,434	15,539,997



Mission To promote stewardship of the community's natural, cultural, and economic resources by responsibly planning, funding, and managing the ECHO grants-in-aid program, UF/IFAS Cooperative Extension Program, and Volusia Forever Program which includes land acquisition and land management.

Highlights

The Resource Stewardship Division is comprised of four activities, 1) UF/IFAS Cooperative Extension Services, 2) ECHO Grants-in-Aid program, and as part of the Volusia Forever Program, 3) Land Acquisition, and 4) Land Management. These activities naturally fit together because of their complimentary goals of responsibly managing and preserving the resources that play a key role in building a sense of community.

Key Objectives - Administration

01. Use University of Florida research and resources to provide practical, how-to education to improve agribusiness profitability, develop a conservation mind-set among citizens, protect the environment through sustainable practices, adopt healthy lifestyles, manage personal finances, and develop the capacity of young people for community leadership.
02. Recruit, train and engage volunteers to help advance our mission.
03. Efficiently manage our natural resources to provide for ecosystem services and public recreational use (i.e. prescribed fire, mechanical and cultural practices, trail and campground maintenance, timber management/harvest and invasive weed control, etc.).
04. Engage with advisory committees to help guide our programs to ensure they remain relevant and responsive to our community.
05. Leverage outside funds to provide services, quality of life projects, and conservation land for our residents to enjoy.

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Residents participating in educational activities	12,157	13,000	13,000
Number of volunteer hours contributed	11,648	12,000	12,000
Acres Actively Managed	4,293	4,670	4,700
Number of public meetings with advisory committees	14	15	15
Outside funds leveraged to accomplish our mission	8,949,741	3,040,624	6,500,000

Department: Community Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Resource Stewardship					
	1,267,745	1,792,601	1,928,793	1,952,747	
	1,026,802	1,383,978	1,988,248	2,245,119	
	99,092	40,879	60,765	76,691	
	765,205	1,716,560	62,000	5,459,079	
	2,410,969	2,487,863	5,101,618	5,345,358	
	778,281	16,122,632	1,500,000	7,167,907	
	0	0	41,550,989	0	46,027,787
	6,348,094	23,544,515	52,192,413	22,246,901	64,350,248

Positions

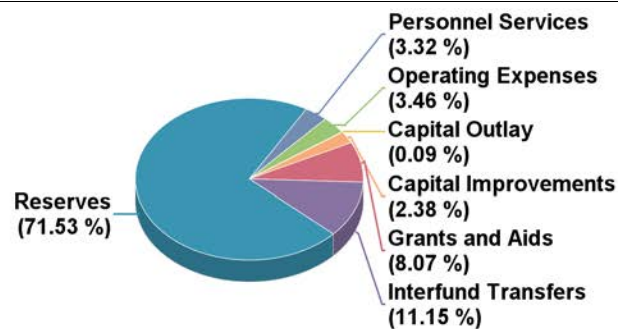
Prior Year Positions

Proposed Positions

Number of Full Time Positions	28	28
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	28.5	28.5

Fund Allocation

	0	50,127	649,205	105,567	
	0	0	0	690,205	
	1,325,058	819,288	851,298	902,618	
	0	1,404,172	14,245,747	2,006,496	
	3,779,535	4,349,186	25,041,174	12,826,567	
	1,243,501	14,449,593	0	0	
	0	2,472,148	11,404,989	5,715,448	17,132,019
	6,348,094	23,544,515	52,192,413	22,246,901	64,350,248



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.

Highlights

The Florida Statute 292.11 allows for the county to employ a Veterans Service Officer and Staff. The Volusia County Veterans Services Division assist 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 Veterans Affairs (FDVA), the Department of Veterans Affairs (VA), and internally by the division.

Key Objectives - Veterans' Services

01. File all requested claims and benefits for veterans/dependents.
02. Serve all veterans/dependents including shut-ins and those in nursing homes and assisted living facilities.
03. Complete and file all requested forms and applications for veterans/dependents.
04. Perform outreach events to inform and educate on potential benefits and services provided.
05. Assisting veterans in training to obtain local employment.
06. Assisting veterans/dependents in obtaining all monetary benefits their entitled to.

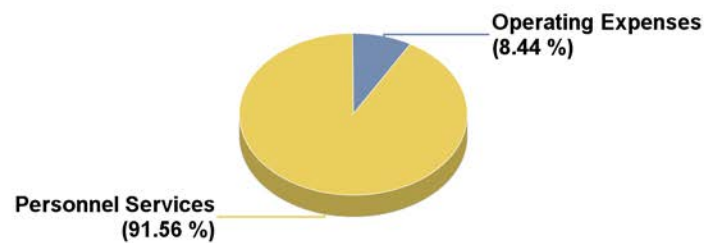
Performance Measures - Veterans' Services	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of claims & benefits filed	7,294	5,790	8,200
Number of veterans/dependents served	15,627	16,000	16,400
Number of forms and applications completed for Veterans/dependents	25,673	20,802	28,000
Number of outreach events	69	110	150
Number of veterans assisted for employment	0	20	80
Monetary benefits the VA paid to Volusia Veterans/Dependents	13,617,424	12,591,892	13,104,658

Department: Community Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Veterans' Services					
Personnel Services	740,625	814,597	965,764	978,244	1,146,749
Operating Expenses	64,994	91,396	88,445	100,977	105,724
Total: Veterans' Services	805,619	905,993	1,054,209	1,079,221	1,252,473

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	14	15
Number of Full Time Equivalent Positions	14	15

Fund Allocation					
General Fund - 001	805,619	905,993	1,054,209	1,079,221	1,252,473
Total Fund Allocation	805,619	905,993	1,054,209	1,079,221	1,252,473



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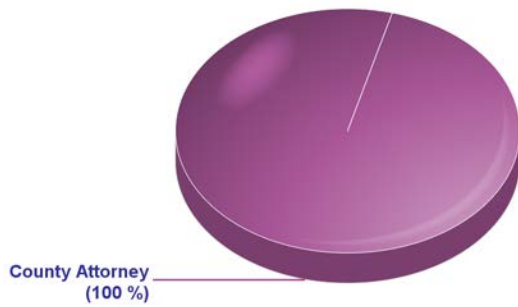


Expenditures by Department

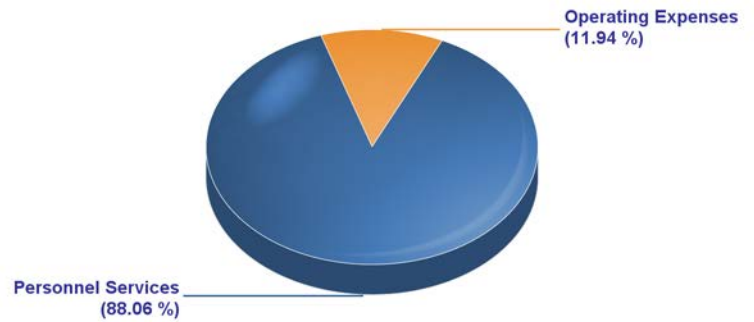
County Attorney

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
County Attorney	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699
County Attorney Total:	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699
Fund Total:	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699

County Attorney Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
County Attorney	Full Time Positions	32	28	28	26

Mission **To provide high quality, effective and efficient legal counsel to Volusia County government.**

Highlights

The County Attorney's office serves as legal counsel to Volusia County government and county constitutional officers as provided by agreement. County attorneys develop ordinances, resolutions and contracts to implement and support the policy decisions of the County Council in coordination with the County Manager and staff. County attorneys defend, and prosecute for, the County in civil and administrative proceedings in state and federal courts, and administrative venues, in areas such as: ordinance challenges, code enforcement, civil rights, liability defense, environmental compliance, contract and procurement disputes, elections, animal control, lien and mortgage foreclosures, employment, labor, real estate, eminent domain, land use and zoning, construction, property assessment disputes, and worker's compensation. County attorneys provide legal counsel to county boards, including subsequent litigation. The County Attorney's office monitors legislative and court developments which impact county government.

Key Objectives - County Attorney

- 01. 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
- 02. Assist the County's efforts to effectively fulfill mandates imposed by law

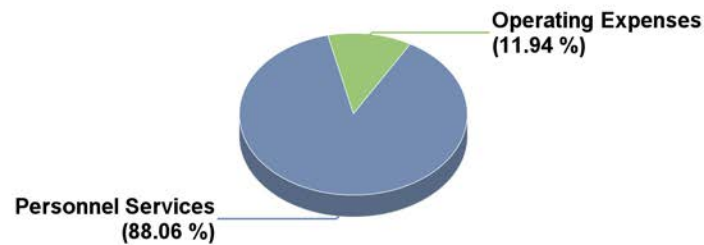
Performance Measures - County Attorney	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of ordinances and resolutions adopted	268	268	270
Number of new cases	1,010	1,025	1,025

Department: County Attorney

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
County Attorney					
Personnel Services	3,318,606	3,495,293	3,767,868	3,532,714	3,979,888
Operating Expenses	286,355	294,031	575,921	411,368	539,478
Reimbursements	(1,714,950)	(1,668,095)	(1,968,508)	(2,112,929)	(2,134,667)
Total: County Attorney	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	28	26
Number of Full Time Equivalent Positions	28	26

Fund Allocation					
General Fund - 001	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699
Total Fund Allocation	1,890,011	2,121,228	2,375,281	1,831,153	2,384,699



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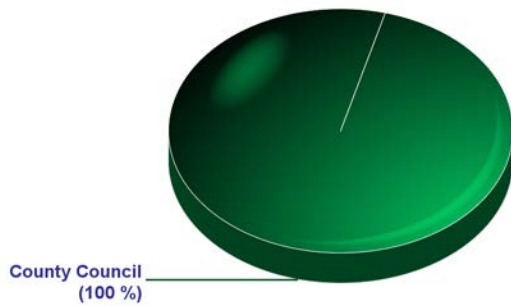


Expenditures by Department

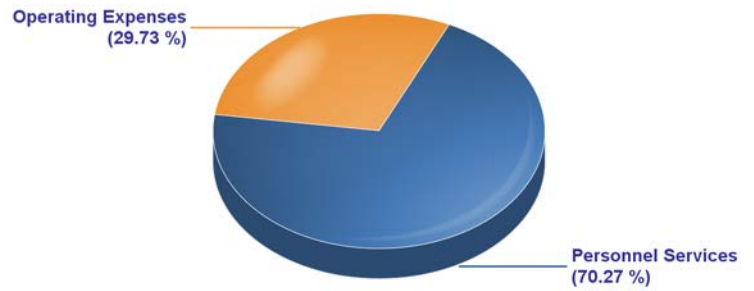
County Council

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
County Council	606,912	647,950	1,445,125	1,368,366	1,534,344
County Council Total:	606,912	647,950	1,445,125	1,368,366	1,534,344

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	606,912	647,950	1,445,125	1,368,366	1,534,344
Fund Total:	606,912	647,950	1,445,125	1,368,366	1,534,344

County Council Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
County Council	Full Time Positions	7	7	14	15

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.**

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.

Department: County Council

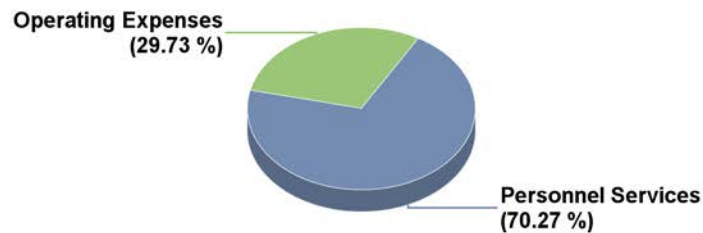
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
County Council					
Personnel Services	596,677	620,278	1,123,207	1,157,343	1,363,748
Operating Expenses	319,095	362,483	635,891	562,505	577,057
Capital Outlay	0	0	0	2,292	0
Reimbursements	(308,860)	(334,811)	(313,973)	(353,774)	(406,461)
Total: County Council	606,912	647,950	1,445,125	1,368,366	1,534,344

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	14	15
Number of Full Time Equivalent Positions	14	15

Fund Allocation

General Fund - 001	606,912	647,950	1,445,125	1,368,366	1,534,344
Total Fund Allocation	606,912	647,950	1,445,125	1,368,366	1,534,344



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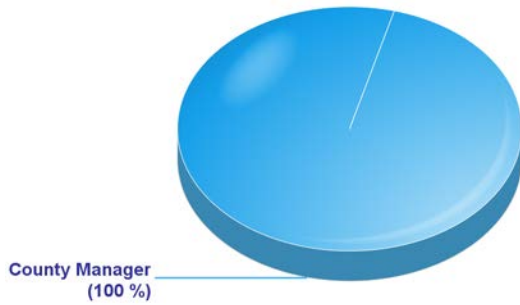


Expenditures by Department

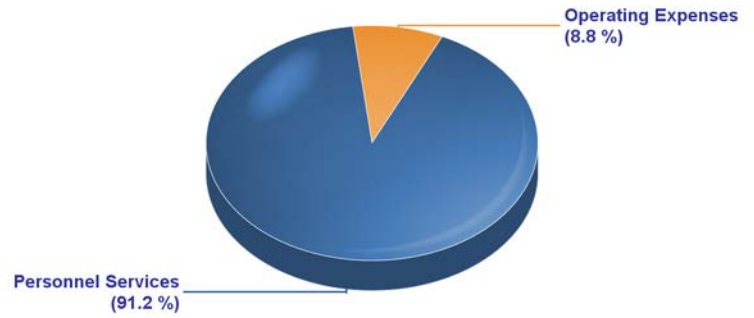
County Manager

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
County Manager	1,065,304	1,075,933	979,756	656,632	860,049
County Manager Total:	1,065,304	1,075,933	979,756	656,632	860,049

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	1,065,304	1,075,933	979,756	656,632	860,049
Fund Total:	1,065,304	1,075,933	979,756	656,632	860,049

County Manager Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
County Manager	Full Time Positions	16	16	8	8
County Manager	Part Time Positions	1	1	1	1

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.

Highlights

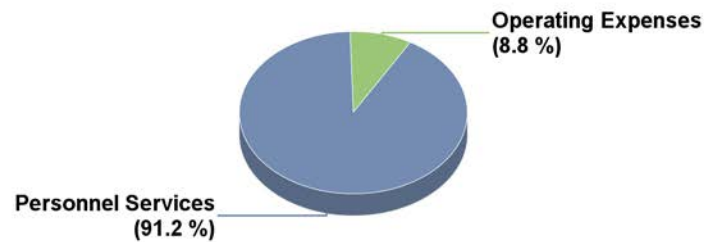
The County Manager executes the policies established by the County Council and is responsible for the overall supervision of County government. In order to be responsive to the needs of the County Council and the citizens of Volusia County, budgeted expenditures are consistent with the operational needs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

Department: County Manager

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
County Manager					
Personnel Services	1,362,294	1,475,527	1,320,829	1,072,929	1,389,720
Operating Expenses	116,782	137,003	163,384	152,107	134,072
Grants and Aids	0	5,000	0	0	0
Reimbursements	(413,772)	(541,597)	(504,457)	(568,404)	(663,743)
Total: County Manager	1,065,304	1,075,933	979,756	656,632	860,049

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	8	8
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	8.5	8.5

Fund Allocation					
General Fund - 001	1,065,304	1,075,933	979,756	656,632	860,049
Total Fund Allocation	1,065,304	1,075,933	979,756	656,632	860,049



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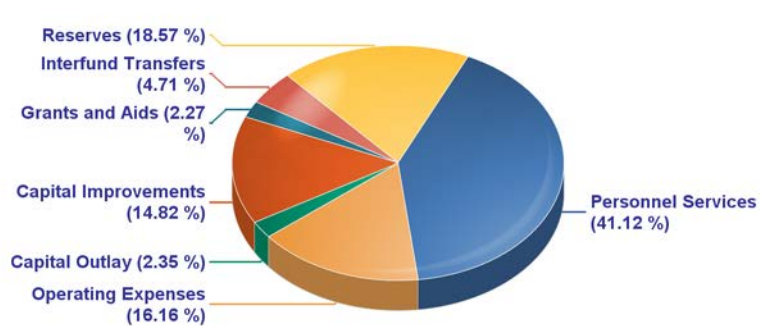
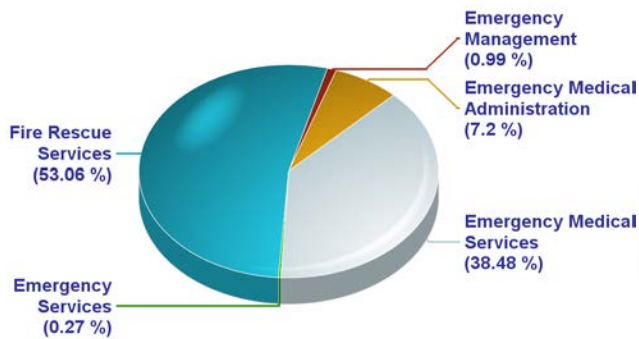
Expenditures by Department

Emergency Services

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Emergency Management	895,862	796,501	970,225	1,039,529	1,382,790
Emergency Medical Administration	8,699,564	8,840,290	9,216,954	9,204,404	10,093,873
Emergency Medical Services	26,007,552	30,432,094	44,236,788	31,869,394	53,950,119
Emergency Services		0	0	411,012	379,232
Fire Rescue Services	31,819,508	34,835,084	65,759,562	42,335,353	74,390,629
Emergency Services Total:	67,422,486	74,903,970	120,183,529	84,859,692	140,196,643

Division - FY 2023-24

Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	11,374,190	11,650,270	12,183,483	12,596,307	14,045,716
Fund 002 - Emergency Medical Services	26,007,552	30,432,094	44,236,788	31,869,394	53,950,119
Fund 140 - Fire Rescue District	28,818,381	31,646,412	60,996,205	37,405,533	68,613,478
Fund 150 - Countywide Fire Impact Fee	0	0	0	0	2,009,020
Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	411,535	503,213	0
Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	136,476	157,494	0
Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	320,096	367,399	0
Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	601,647	666,127	0
Fund 451 - Daytona Beach International Airport	1,222,363	1,175,194	1,297,299	1,294,225	1,578,310
Fund Total:	67,422,486	74,903,970	120,183,529	84,859,692	140,196,643

Expenditures by Department

Emergency Services Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Emergency Management	Full Time Positions	6	6	6	6
Emergency Medical Administration	Full Time Positions	3	3	4	5
Emergency Medical Services	Full Time Positions	221	227	248	252
Emergency Services	Full Time Positions	0	0	0	4
Fire Rescue Services	Full Time Positions	193	202	224	229
Emergency Management	Part Time Positions	0	0	0	1
Emergency Medical Administration	Part Time Positions	1	1	1	1
Emergency Medical Services	Part Time Positions	5	14	14	11
Fire Rescue Services	Part Time Positions	0	1	0	1

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.

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 the all-hazards approach to emergency management activities that support prevention, preparedness, response, recovery, 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 2023-24, Emergency Management will review a minimum of five Emergency Support Function (ESF) Annexes and five Continuity of Operation Plans (COOP) as part of the four year CEMP review process. Reviewing six of these plans a year allows EM to review all 21 ESF annexes and COOPs within the four year CEMP cycle.

During the upcoming fiscal year, Emergency Management will be conducting quarterly partners meetings which will cover a wide variety of public safety related topics, develop and facilitate all-hazard exercises that will include our emergency management partners, and conduct community outreach presentations. Emergency Management will also continue to review health care facilities throughout Volusia County to ensure their comprehensive emergency management plans and emergency power plans are up to date according to the current legislation and Agency for Health Care Administration (AHCA) guideline.

From September 2022 and continued into 2023, the Emergency Management Division and the community partners have been immersed in the recovery phase after the county was impacted by Hurricane Ian and Hurricane Nicole. This has affected the Division's ability to conduct a normal exercise schedule. However, the Division is working diligently overcome the challenges and will start planning more exercises.

The Emergency Management Division conducted the first annual Strategic Planning Session in September 2021, including partners from the whole community, to develop a 5-year Strategic Plan. The Division updated the Strategic Plan in December 2022 to address any milestones that were not met from the previous year. The plan addressed prevention, preparedness, response, recovery, and mitigation activities that identified enhancement opportunities across the whole community.

Fiscal years 2022-2023 and 2023-2024 will be eventful years, as the Emergency Management Division strives to fulfill any deficits created during the 2022 Hurricane Season. Additional planning, training, exercises, and outreach are expected to close any gaps.

Key Objectives - Operations

01. Review and update Emergency Support Functions (ESF) annexes and Continuity of Operations Plans (COOPs), along with other plans within the Division of Emergency Management.
02. Provide integrated, countywide emergency management planning, coordination, response and recovery operations for local government and businesses through all-hazard preparedness.
03. Provide opportunities for community outreach and presentation participation for over 2,000 active participants.
04. Review and assist health care facilities in the completion of their Comprehensive Emergency Plans (CEMPs), and Emergency Power Plans (EPPs) to ensure plans are updated and compliant reflecting current legislation.

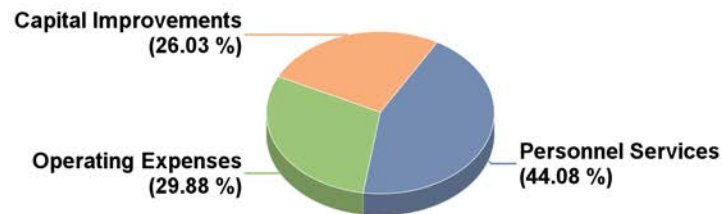
Performance Measures - Operations	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of Emergency Support Function annex/COOP reviews	14	20	20
Number of all hazard exercises	4	5	7
Number of community outreach programs	43	60	60
Number of Health Care Facility/Emergency Power Plan reviews	160	160	160

Department: Emergency Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Emergency Management					
Personnel Services	531,749	489,917	593,828	533,384	609,596
Operating Expenses	357,385	301,536	371,397	506,145	413,194
Capital Outlay	6,728	5,048	5,000	0	0
Capital Improvements	0	0	0	0	360,000
Total: Emergency Management	895,862	796,501	970,225	1,039,529	1,382,790

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	6	6
Number of Part Time Positions	0	1
Number of Full Time Equivalent Positions	6	6.5

Fund Allocation					
General Fund - 001	895,862	796,501	970,225	1,039,529	1,382,790
Total Fund Allocation	895,862	796,501	970,225	1,039,529	1,382,790



Mission To coordinate and oversee the responsible delivery of effective pre-hospital emergency medical services.

Highlights

The Emergency Medical Administration (EMA) division is charged with regulatory and clinical oversight of an emergency medical services system comprised of thirteen licensed providers and more than one thousand emergency medical technicians and paramedics that responded to approximately 105,000 medical incidents in calendar year 2022.

In fiscal year 2022-23, in addition to usual quality assurance activities and credentialing of paramedics, the division successfully transitioned all licensure and regulatory requirements associated with a change in medical directors, provided oversight and coordination of a countywide project to migrate all EMS providers to a common electronic patient care reporting system and collaborated with the Volusia Sheriff's office communications center to update emergency medical dispatch guide cards.

Key Objectives - Emergency Medical Administration

01. Manual review of patient care reports for compliance with prehospital standing orders and treatment protocols.
02. Review and update of federally-and state-required documents.
03. Analyze patient care report data for compliance with predefined metrics.
04. Paramedic clearances conducted by the medical director.

Performance Measures - Emergency Medical Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of patient care reports manually reviewed for compliance with field protocols	1,200	866	1,200
Number of individual metrics analyzed within patient care reports	8,000	7,000	4,000
Number of federal & state required documents and licenses revised or renewed	2	28	12
Number of paramedic clearances conducted by the medical director	40	40	40

Department: Emergency Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Emergency Medical Administration					
Personnel Services	421,582	512,862	587,350	580,061	744,107
Operating Expenses	39,828	63,501	308,119	302,858	312,505
Capital Outlay	0	73,639	0	0	18,028
Grants and Aids	653,319	1,021,037	1,703,808	1,703,808	2,401,556
Interfund Transfers	7,584,835	7,169,252	6,617,677	6,617,677	6,617,677
Total: Emergency Medical Administration	8,699,564	8,840,290	9,216,954	9,204,404	10,093,873

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	4	5
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	4.5	5.5

Fund Allocation

General Fund - 001	8,699,564	8,840,290	9,216,954	9,204,404	10,093,873
Total Fund Allocation	8,699,564	8,840,290	9,216,954	9,204,404	10,093,873



Mission To strive 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.

Highlights

Emergency Medical Services (EMS) is the primary provider of pre-hospital 9-1-1 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.

The EMS Division is forecasting 55,400 transports for fiscal year 2023-24. This is an increase of 2% over the current fiscal year estimate. EMS assets are dynamically deployed throughout Volusia County based on historical call volume which are updated and reviewed continuously to ensure assets are in the highest priority areas throughout Volusia County.

In fiscal year 2019-20, the Florida State Legislature authorized the expansion of the Public Emergency Medical Transportation (PEMT) program, which provides supplemental payments to publicly owned and operated emergency medical transportation providers. By expanding the PEMT program to include the Managed Care Organization (MCO), EMS is able to leverage the 61% federal share of costs by providing the state share, approximately 39% through an intergovernmental transfer. The County is reimbursed by the MCO providers for the supplemental payments totaling 100% under this program. The required intergovernmental transfer for fiscal year 2023-24 is budgeted in the General Fund Division of Emergency Medical Administration.

Key Objectives - Emergency Medical Services Ops

01. Demonstrate need for Emergency Medical Services (EMS).
02. Provide timely ambulance response in urban areas greater than 1,000 residents per square mile.
04. Maximize operational efficiency.
03. Provide training to EMS personnel.

Performance Measures - Emergency Medical Services Ops	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of transports	52,737	54,300	55,400
Average response time - urban/rural (seconds)	434	447	447
Operating cost per EMS transport	547	551	567
Total Training contact hours by EMS Division personnel	760	800	850

Department: Emergency Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Emergency Medical Services					
Personnel Services	17,975,389	18,873,059	22,057,209	20,035,388	23,806,984
Operating Expenses	5,746,371	10,010,135	6,349,512	10,513,064	11,969,531
Capital Outlay	2,167,618	1,550,258	1,715,103	1,086,282	1,875,650
Capital Improvements	0	0	0	0	1,861,543
Grants and Aids	0	100	250	100	250
Interfund Transfers	119,007	0	0	236,260	0
Reserves	0	0	14,116,980	0	14,437,911
Reimbursements	(833)	(1,458)	(2,266)	(1,700)	(1,750)
Total: Emergency Medical Services	26,007,552	30,432,094	44,236,788	31,869,394	53,950,119

Positions

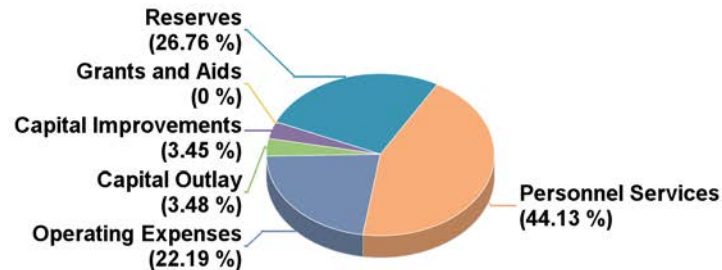
Prior Year Positions

Proposed Positions

Number of Full Time Positions	248	252
Number of Part Time Positions	14	11
Number of Full Time Equivalent Positions	252.5	257.25

Fund Allocation

Emergency Medical Services - 002	26,007,552	30,432,094	44,236,788	31,869,394	53,950,119
Total Fund Allocation	26,007,552	30,432,094	44,236,788	31,869,394	53,950,119



Mission **Provide high quality of emergency preparedness and response to the citizens and visitors of Volusia County.**

Highlights

The Department of Emergency Services was created in December 2022, when the Department of Public Protection was split into two separate departments and consists of Emergency Management, Emergency Medical Services, Emergency Medical Administration and Fire Rescue.

The Emergency Services divisions provide services to the visitors and residents of Volusia County who are impacted during emergencies resulting from accident, illness, weather and loss of property. The department helps to mitigate the effects of those events through effective planning, appropriate preventative actions as well as prompt and efficient responses to emergencies.

Key Objectives - Administration

1. Regularly monitor and track performance of county Emergency Services system.
2. Provide new hire background investigation services in support of Emergency Services divisions.

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of system performance reviews held	62	45	36
Number of background investigations completed	157	100	75

Department: Emergency Services

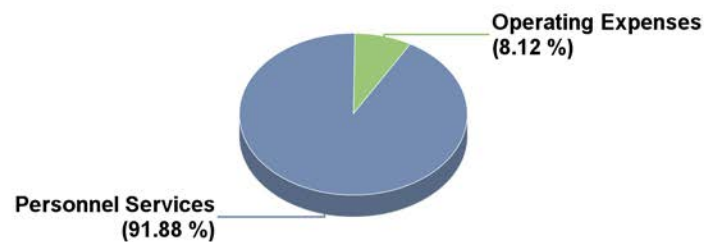
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Emergency Services					
Personnel Services	0	0	0	380,305	610,285
Operating Expenses	0	0	0	30,707	53,909
Reimbursements	0	0	0	0	(284,962)
Total: Emergency Services	0	0	0	411,012	379,232

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	0	4
Number of Full Time Equivalent Positions	0	4

Fund Allocation

General Fund - 001	0	0	0	411,012	379,232
Total Fund Allocation	0	0	0	411,012	379,232



Mission To protect life, property and the environment through efficient and responsive services.

Highlights

As the largest core component of Volusia County Fire Rescue (VCFR), the Operations Division continues to implement and integrate various operational, technological, and capital improvements to provide service excellence. This practice of service excellence includes the increase in staffing, replacement of equipment and apparatus, and the incorporation of new technologies each fiscal year. VCFR will continue to utilize strategic planning to promote effective and efficient responses for the future.

Fiscal year 2023-24 will continue to focus on the repairs, maintenance, and replacement of critical equipment, maintain and renovate fire stations for operational viability, and use of staffing and inventory control programs to become more cost effective. The fiscal year 2023-24 budget includes the construction of Fire Station 15 which will relocate the station to enhance service deliverables to customers. Other station enhancements include ADA updates, working environments that promote health and safety and retrofits that meet critical infrastructure requirements. Additionally, VCFR will add three new firefighters each year over the next three years, which will help meet our staffing needs and alleviate the number of hours needed for mandates and overtime.

The Training Section provides vital instruction for both internal and external customers in accordance with national, state, and local best practices. The main goal of the Training Section is to improve the knowledge, skills, and abilities of VCFR team members both on and off the fireground. To accomplish this, VCFR team members will complete the necessary hours set forth by the Insurance Service Office (ISO) and the state to maintain their Emergency Medical Services certifications. The Training section will also continue its process to perform a more in-depth Quality Assurance program to eliminate documentation errors in the current record management systems. For non-uniform members, the Training Section will continue to train personnel in the Incident Command System (ICS) to supplement emergency operations during disaster activations. VCFR's Special Operation Teams will conduct annual training classes and drills in the areas of Hazmat, Technical Rescue, and Wildland fire response to meet our current risk assessment. Over the past year, VCFR has been focusing on leadership and crew resource management development to enhance team dynamics and promote organizational growth. In the future, the Training Section will continue to focus on leadership and career development by offering access to the latest education curriculum and incorporate industry best practices to provide the highest level of emergency response to all citizens, and visitors in Volusia County.

VCFR is also proactively promoting Community Risk Reduction (CRR) initiatives to enhance the quality of life within the county. CRR identifies and prioritizes risks, followed by the integrated application of resources to minimize the impacts of unfortunate events. To accomplish this goal, VCFR has developed several partnerships with local, state, and federal organizations. Each year the VCFR Hazardous Materials Team receives grant funding for conducting Tier II inspections on chemical facilities that store, use, or manufacture hazardous materials. Our Wildland Mitigation team is actively tasked with reducing the potential for loss of life and property due to uncontrolled wildfires. This task is primarily accomplished through several mitigation strategies but requires the fostering of relationships and agreements with outside agencies (i.e.: St. John's Water Management District, and the Florida Forest Service). The Fire Prevention Office, which oversees code compliance within the county, serves an integral part in ensuring that preexisting and new establishments meet the adopted fire code requirements. To meet the growing demand, VCFR is requesting two fire inspector positions, one full-time and one part-time, which are currently being filled by temporary/contract employees and one office specialist II position which is also being filled by a temporary/contract employee. These three positions have been filled by contract positions for more than three years and their workload continues to grow.

During fiscal year 2022-23, the Fire Impact Fee Funds were consolidated into one Impact Fee Fund to make better use of the fees collected and to use the funds where the greatest need occurs.

Key Objectives - Support Services

01. Provide an effective and efficient response to meet call processing times at the 90th percentile within Volusia County.
02. Fire Rescue will lower turnout times through effective response to the 90th percentile within Volusia County.
03. Reduce the amount of travel times through effective and efficient response within Volusia County.
04. Provide effective response to meet faster total response times within Volusia County.
05. Foster growth for all Fire Rescue staff through required training for ISO standards.
06. Cultivate leadership skills through training and education of Fire Officers
07. Meet the 17% national average of women in the workforce within Fire Rescue firefighters.
08. Inform and educate 30% the public annually with risk reduction information.
09. Annually conduct pre-fire plans within response area.

Performance Measures - Support Services

**FY 2021-22
Actual** **FY 2022-23
Estimate** **FY 2023-24
Budget**

Percentage of calls where processing time is equal or less than 2 minutes	54	60	60
Percentage of calls where turnout time equal or less than 80 seconds	86	90	90
Percent of calls where travel time equal or less than 10 minutes	76	90	90
Percentage of calls where Total Response Time equal or less than 13 minutes 20 seconds	83	90	90
Percentage of required training hours completed	88	90	90
Percent of Fire Officers with 12 hours of leadership training	76	90	90
Percent of staff that are female firefighters	12	12	12
Number of Public Education campaigns	172	230	230
Percentage of pre-fire plans completed	81	100	100

Department: Emergency Services

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fire Rescue Services					
Personnel Services	22,112,036	24,115,663	28,096,688	27,272,030	32,031,642
Operating Expenses	8,770,767	9,651,973	9,994,092	9,889,201	9,973,625
Capital Outlay	353,108	417,338	2,466,471	2,252,618	1,416,735
Capital Improvements	153,335	252,307	2,779,885	467,102	18,611,218
Grants and Aids	461,963	481,964	736,391	624,219	783,011
Interfund Transfers	0	0	0	1,919,623	0
Reserves	0	0	21,775,475	0	11,667,087
Reimbursements	(31,701)	(84,161)	(89,440)	(89,440)	(92,689)
Total: Fire Rescue Services	31,819,508	34,835,084	65,759,562	42,335,353	74,390,629

Positions

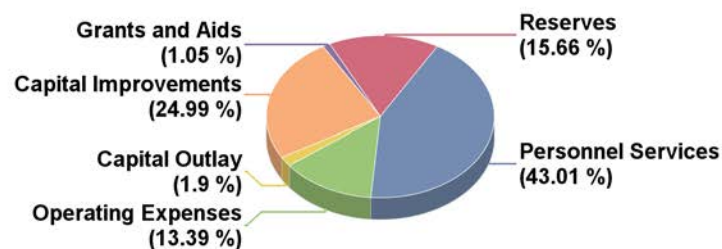
Prior Year Positions

Proposed Positions

Number of Full Time Positions	224	229
Number of Part Time Positions	0	1
Number of Full Time Equivalent Positions	224	229.5

Fund Allocation

Countywide Fire Impact Fee - 150	0	0	0	0	2,009,020
Daytona Beach International Airport - 451	1,222,363	1,175,194	1,297,299	1,294,225	1,578,310
Fire Impact Fees-Zone 1 (Northeast) - 151	0	0	411,535	503,213	0
Fire Impact Fees-Zone 2 (Southeast) - 152	0	0	136,476	157,494	0
Fire Impact Fees-Zone 3 (Southwest) - 153	0	0	320,096	367,399	0
Fire Impact Fees-Zone 4 (Northwest) - 154	0	0	601,647	666,127	0
Fire Rescue District - 140	28,818,381	31,646,412	60,996,205	37,405,533	68,613,478
General Fund - 001	1,778,764	2,013,479	1,996,304	1,941,362	2,189,821
Total Fund Allocation	31,819,508	34,835,084	65,759,562	42,335,353	74,390,629



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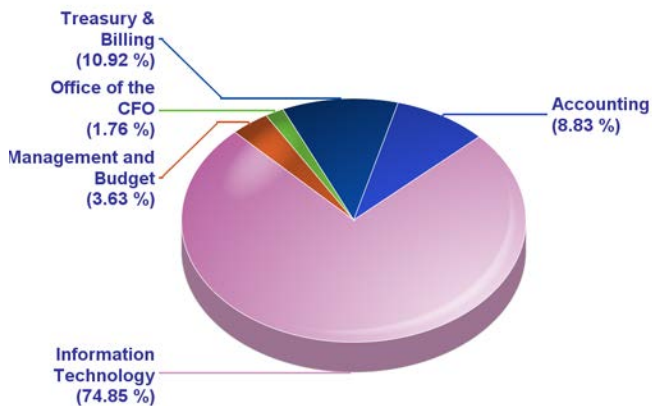


Expenditures by Department

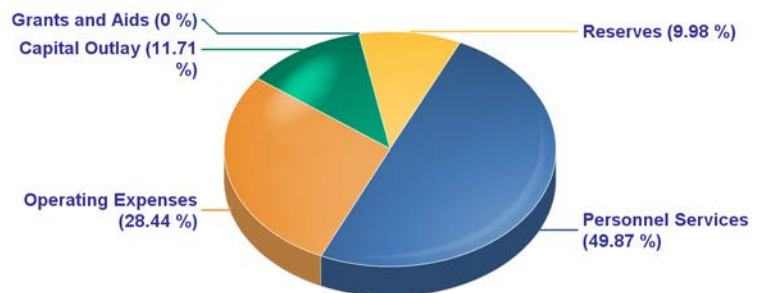
Finance

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Accounting	2,405,358	1,915,963	2,312,219	1,833,229	1,909,919
Information Technology	9,051,811	10,974,000	16,620,316	12,896,223	16,182,966
Management and Budget	691,258	557,002	739,717	653,013	785,862
Office of the CFO	302,073	504,066	401,353	350,808	380,888
Treasury & Billing	1,372,131	2,010,959	2,669,513	2,659,058	2,361,185
Finance Total:	13,822,631	15,961,989	22,743,118	18,392,331	21,620,820

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	11,309,333	12,937,026	16,153,237	14,176,175	15,221,264
Fund 002 - Emergency Medical Services	1,500,191	1,495,587	1,672,267	1,674,742	1,714,746
Fund 101 - Coronavirus Relief	21,449	76,630	127,606	101,710	137,077
Fund 120 - Municipal Service District	55,709	144,966	0	0	0
Fund 451 - Daytona Beach International Airport	19,117	228,968	7,030	40,613	0
Fund 511 - Computer Replacement	916,832	1,078,813	4,782,978	2,399,091	4,547,733
Fund Total:	13,822,631	15,961,989	22,743,118	18,392,331	21,620,820

Finance Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Accounting	Full Time Positions	46	28	30	29
Information Technology	Full Time Positions	80	80	79	81
Management and Budget	Full Time Positions	10	10	9	9
Office of the CFO	Full Time Positions	4	4	3	3
Treasury & Billing	Full Time Positions	15	28	29	30

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, capital assets inventory, payroll, and cash management; provide accurate and timely financial information to key decision makers.**

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 200 funds have been established in the County's general ledger to assist in this task. Each year the Division prepares the Annual Comprehensive Financial Report, which is audited by an independent, external auditor selected by the Audit Selection Committee. 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, and cash management functions.

Key Objectives - Accounting

- Provide accurate and timely payments of all County financial obligations.
- Provide accurate billing and collection of all County receivables.
- Record and maintain files on all County capital assets.

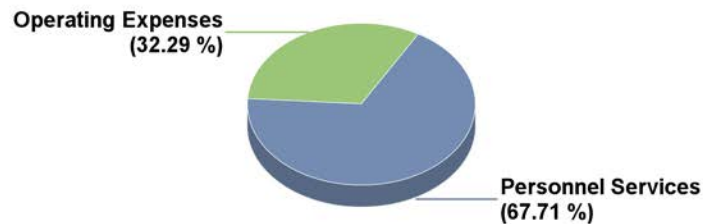
Performance Measures - Accounting	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of invoices processed for payment	132,800	132,000	134,600
Number of invoices/statements mailed	7,609	7,500	7,780
Number of capital asset records maintained	18,117	17,000	17,242

Department: Finance

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Accounting					
Personnel Services	2,135,242	1,807,759	2,224,282	2,144,235	2,334,621
Operating Expenses	1,345,097	1,066,013	1,125,885	1,141,261	1,113,356
Capital Outlay	8,534	0	0	0	0
Reimbursements	(1,083,515)	(957,810)	(1,037,948)	(1,452,267)	(1,538,058)
Total: Accounting	2,405,358	1,915,963	2,312,219	1,833,229	1,909,919

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	30	29
Number of Full Time Equivalent Positions	30	29

Fund Allocation					
Emergency Medical Services - 002	573,321	0	0	0	0
General Fund - 001	1,832,037	1,915,963	2,312,219	1,833,229	1,909,919
Total Fund Allocation	2,405,358	1,915,963	2,312,219	1,833,229	1,909,919



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.

Highlights

Information Technology consists of 82 staff members responsible for enterprise computer and communications systems. This includes computer hardware, software, application development, user support, and the maintenance of high-quality data, voice, and radio communications.

In fiscal year 2023-24, the division will focus on increasing the security and integrity of the County's data processing systems, as well as replacing end-of-life equipment. The division will also complete the modernization of the 800 MHz radio system and the upgrade of security infrastructure at Corrections facilities.

Information Technology's operating and capital budget increased from previous fiscal years, primarily due to three factors. The first is an increase in software maintenance costs associated with cybersecurity. The second is an increase in communications costs associated with state-provided telephone circuits and dark fiber connecting the County's data centers. The third is an increase in capital expenditures driven by the replacement of end-of-life equipment including an end-of-life generator, telephone system infrastructure, and aging data storage, processing, and network equipment.

The division also manages the ongoing PC Replacement Program. During fiscal year 2023-24, approximately 1,415 desktops, laptops, and tablet computers are scheduled to be replaced. Revenue for this fund is primarily generated from a charge assessed to each division, based upon the number of devices it has in the program.

Key Objectives - Administration

01. Replace end-of-life Kronos timeclocks.
02. Upgrade Adobe software products to supported versions.
03. Migrate primary data center storage to new storage units.
04. Replacement of M4 server equipment with next-generation servers.
05. Full implementation of redundant data center networking.
06. Modernize the 800 MHz radio system to P25 technology.

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Percentage of timeclocks replaced	20	40	60
Percentage of software upgrade installations complete	45	75	85
Percentage of migration project complete	50	70	90
Percentage of servers replaced	50	70	85
Percentage of redundant data center network complete	50	75	100
Percentage of Modernizing the 800 MHz radio system complete	80	85	100

Department: Finance

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Information Technology					
Personnel Services	5,936,282	6,460,787	7,595,741	7,145,182	8,020,826
Operating Expenses	4,737,873	5,667,269	5,617,096	6,025,546	5,948,616
Capital Outlay	1,055,813	1,459,310	2,707,600	2,979,780	3,313,500
Capital Improvements	0	9,750	0	0	0
Reserves	0	0	3,403,402	0	2,826,213
Reimbursements	(2,678,157)	(2,623,116)	(2,703,523)	(3,254,285)	(3,926,189)
Total: Information Technology	9,051,811	10,974,000	16,620,316	12,896,223	16,182,966

Positions

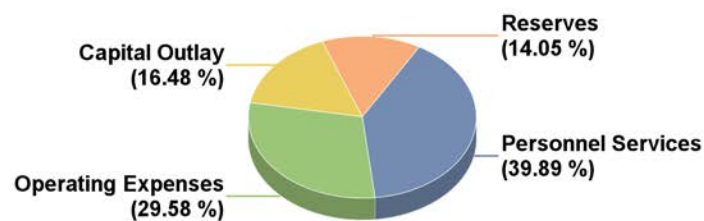
Prior Year Positions

Proposed Positions

Number of Full Time Positions	79	81
Number of Full Time Equivalent Positions	79	81

Fund Allocation

Computer Replacement - 511	916,832	1,078,813	4,782,978	2,399,091	4,547,733
Daytona Beach International Airport - 451	19,117	228,968	7,030	40,613	0
General Fund - 001	8,115,862	9,666,219	11,830,308	10,456,519	11,635,233
Total Fund Allocation	9,051,811	10,974,000	16,620,316	12,896,223	16,182,966



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.

Highlights

The Office of Management and Budget prepares and administers the County's annual budget, including the Capital Improvement Program. This Division is responsible for setting the budget schedule and procedures, estimating revenues for each fund, development of the Five Year Forecast, reviewing departmental budget requests, and publishing and monitoring the budget throughout the fiscal year. In addition, the Office of Management and Budget is responsible for any budget amendments and resolutions, preparing financial analysis, reviewing financial options, and providing budget information to the County Council as well as the public.

The Office of Management & Budget also administers the Value Adjustment Board (VAB) process. 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 value for 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 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.).

Key Objectives - Administration

01. Project annual General Fund revenues within 96% of actual collections
02. Publish a budget document meeting Governmental Finance Officers Association (GFOA) standards as a policy document, financial plan, operations guide and a communications device
03. 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
04. Develop and maintain budgetary reports for use by departments

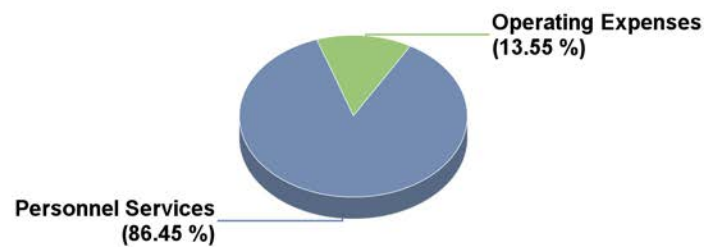
Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Accuracy rate in forecasting annual General Fund revenue estimates (percent)	0	0	0
GFOA Distinguished Budget Presentation Award earned	1	1	1
Number of budget amendments processed (Operating/Non-Operating/ Grants)	360	239	315
Number of reports developed and maintained	0	0	0

Department: Finance

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Management and Budget					
Personnel Services	702,192	698,255	817,931	789,597	917,829
Operating Expenses	255,231	110,077	152,756	123,708	143,810
Reimbursements	(266,165)	(251,330)	(230,970)	(260,292)	(275,777)
Total: Management and Budget	691,258	557,002	739,717	653,013	785,862

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	9	9
Number of Full Time Equivalent Positions	9	9

Fund Allocation					
General Fund - 001	691,258	557,002	739,717	653,013	785,862
Total Fund Allocation	691,258	557,002	739,717	653,013	785,862



Mission

To oversee information technology resources and all financial matters pertaining to the county and shall provide a comprehensive financial management system that properly accounts for all the financial transactions of the county

Highlights

The Office of the Chief Financial Officer (CFO) heads the Finance Department divisions and provides administrative and operational support services to both internal and external customers. The Finance Department divisions are Accounting, Information Technology, Management & Budget, and Treasury & Billing.

Key Objectives - CFO/Treasury

01. Provide support and oversight in the administration of financial grants for the various divisions of the County

Performance Measures - CFO/Treasury	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of grants coordinated and overseen by the Office of the CFO	257	267	280

Department: Finance

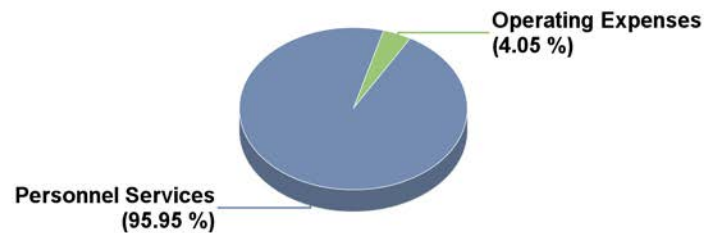
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Office of the CFO					
Personnel Services	414,710	453,205	516,399	485,307	555,574
Operating Expenses	22,120	190,116	27,371	25,970	23,480
Reimbursements	(134,757)	(139,255)	(142,417)	(160,469)	(198,166)
Total: Office of the CFO	302,073	504,066	401,353	350,808	380,888

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	3	3
Number of Full Time Equivalent Positions	3	3

Fund Allocation

Coronavirus Relief - 101	21,449	76,630	127,606	101,710	137,077
General Fund - 001	280,624	339,881	273,747	249,098	243,811
Municipal Service District - 120	0	87,555	0	0	0
Total Fund Allocation	302,073	504,066	401,353	350,808	380,888



Mission **To serve our customers with prompt, professional, and friendly service, while ensuring accuracy and accountability in the collection, investment, and distribution of County funds.**

Highlights

The Treasury & Billing division is responsible for the collection and distribution of Tourist/Convention Development Taxes, Business Tax Receipts, and Public & Communication Services Taxes. Additionally, the division serves as the centralized County cashier, processing payments for items such as building permits, utility bills, VOTRAN bus passes, and Value Adjustment Board fees, among others. The division is also responsible for the management of the County's investment portfolio, under the advisement of a professional asset management company.

The division processed over 100,000 payment transactions last year, and it is anticipated that the number of transactions processed will continue to exceed that number in the coming fiscal year. Despite the high volume of transactions, this year's budget includes a reduction to the operating expenses of both the Treasury office and EMS billing operations of the division.

A new unit was created to track expenses associated with the professional investment management and advisory services in fiscal year 2022-23, as management of the investment portfolio was previously handled in house.

The division is also responsible for the billing and collection of charges for ambulance services and ensuring those charges are in compliance with federal and state regulations. The importance of compliance cannot be overstated, and as such, compliance is our top priority. In addition to compliance, timely billing of transports for both Volusia County EMS and our municipal partners is extremely important. Timely billing is the best way to ensure the revenues which fund County and municipal emergency medical services are maximized.

Key Objectives - EMS Billing & Collection

01. Provide accurate and timely billing of all ambulance services.

Performance Measures - EMS Billing & Collection	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of transports billed	65,273	67,884	70,600

Key Objectives - Operations

01. Provide payment processing services for County Funds, Tourist/Convention Development Tax, Business Tax Receipts and other miscellaneous fees and services.

Performance Measures - Operations	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of payment transactions processed	101,299	102,500	104,300

Department: Finance

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Treasury & Billing					
Personnel Services	1,376,915	1,901,049	2,059,788	2,066,985	2,297,269
Operating Expenses	524,639	737,965	892,930	880,963	825,161
Capital Outlay	0	0	2,702	0	2,702
Grants and Aids	50	180	450	1,000	1,100
Reimbursements	(529,473)	(628,235)	(286,357)	(289,890)	(765,047)
Total: Treasury & Billing	1,372,131	2,010,959	2,669,513	2,659,058	2,361,185

Positions

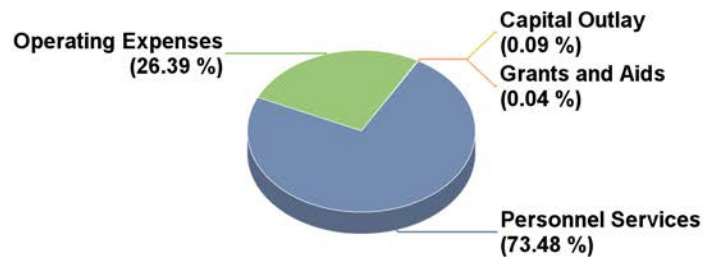
Prior Year Positions

Proposed Positions

Number of Full Time Positions	29	30
Number of Full Time Equivalent Positions	29	30

Fund Allocation

Emergency Medical Services - 002	926,870	1,495,587	1,672,267	1,674,742	1,714,746
General Fund - 001	389,552	457,961	997,246	984,316	646,439
Municipal Service District - 120	55,709	57,411	0	0	0
Total Fund Allocation	1,372,131	2,010,959	2,669,513	2,659,058	2,361,185



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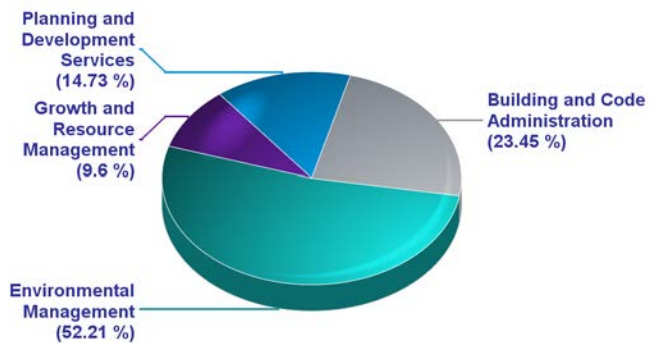


Expenditures by Department

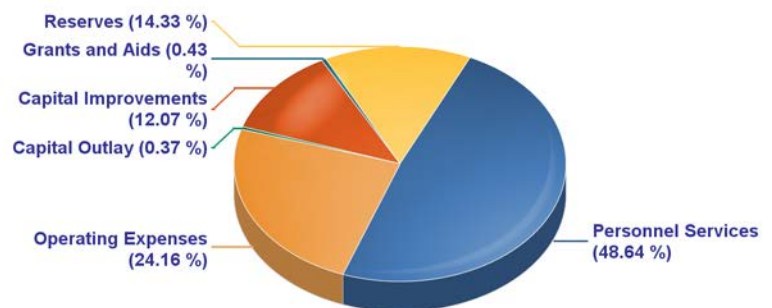
Growth and Resource Management

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Building and Code Administration	3,538,591	3,878,953	4,646,364	4,092,363	5,203,597
Environmental Management	4,698,214	5,230,586	8,423,672	6,540,221	11,586,510
Growth and Resource Management	714,906	1,159,194	1,754,925	1,568,871	2,130,937
Planning and Development Services	2,712,477	3,021,312	3,337,952	3,187,640	3,269,071
Growth and Resource Management Total:	11,664,188	13,290,046	18,162,913	15,389,095	22,190,115

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	4,516,045	5,210,134	5,407,310	5,650,757	3,255,230
Fund 109 - Tree Mitigation	0	0	1,776,656	165,608	1,657,168
Fund 117 - Building Permits	0	2,775,449	3,414,259	2,931,225	3,855,283
Fund 120 - Municipal Service District	7,147,233	5,291,257	6,529,032	6,151,696	6,263,338
Fund 122 - Manatee Conservation	910	13,207	596,224	5,443	617,747
Fund 127 - Wetland Mitigation	0	0	177,706	50,000	332,169
Fund 155 - Impact Fee Administration	0	0	231,726	228,366	662,405
Fund 165 - Dune Restoration Fund	0	0	30,000	6,000	10,000
Fund 178 - Beach Management Fund	0	0	0	0	2,858,155
Fund 360 - ECHO Direct County Expenditures	0	0	0	200,000	2,678,620
Fund Total:	11,664,188	13,290,046	18,162,913	15,389,095	22,190,115

**Growth and Resource Management
Positions**

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Building and Code Administration	Full Time Positions	38	38	37	40
Environmental Management	Full Time Positions	43	44	44	45
Growth and Resource Management	Full Time Positions	9	9	11	11
Planning and Development Services	Full Time Positions	26	26	27	27
Environmental Management	Part Time Positions	8	5	5	5

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.

Highlights

The Building and Code Administration Division is composed of four major activities: Contractor Licensing, Building Code Administration, Code Compliance, and Permit Processing.

Contractor Licensing provides accurate and timely contractor information to the public, cities, and staff by maintaining a database of current license and insurance information for state-certified contractors and locally licensed specialty contractors. Staff also supports the Contractor Licensing and Construction Appeals Board on cases for complaints against licensed contractors, citation appeals, appeals of Chief Building Official determinations, and cases involving unsafe, dilapidated buildings and structures.

Building Code Administration is tasked with enforcement of the Florida Building Code as mandated by the State of Florida and ordinances adopted by Volusia County for the unincorporated areas of the county. This includes plan review and inspection to ensure compliance with code requirements to safeguard public health, safety, and general welfare.

Code Compliance is responsible for enforcement of several chapters of the County Code of Ordinances and the Florida Building Code. Staff responds to building, zoning, and related complaints; administers lot maintenance regulations; reviews and enforces outdoor entertainment event permits, host itinerant merchant licenses, and temporary campgrounds during special events; and supports the Code Enforcement Board and the Special Magistrate for unincorporated areas of Volusia County.

Permit Processing is responsible for accepting, distributing, reviewing, and processing building permit applications; issuing permits; and archiving information and documentation required by the Code of Ordinances and Florida Building Code.

Key Objectives - Administration

01. Investigate reported unlicensed contractor activity, violations against local licensed contractors, and unpermitted work
02. Review applications, process payments, sponsor testing, issue specialty trade licenses, and list certified contractors
03. Review single-family home, addition, alteration, mobile home, and commercial addition/alteration permits within 10 days
04. Perform quality inspections by limiting the average number of site visits per inspector
05. Respond to and pursue compliance on all reports of ordinance violations
06. Ensure that unresolved violations are taken to the Code Enforcement Board for resolution
07. Work with property owners through education and Code Enforcement Board orders to bring properties into compliance
08. Intake, review, and distribute permit applications to appropriate staff for processing and issuance
09. Process permit applications for issuance within 2 business days after reviews are completed 90 percent of the time

Performance Measures - Administration

**FY 2021-22
Actual** **FY 2022-23
Estimate** **FY 2023-24
Budget**

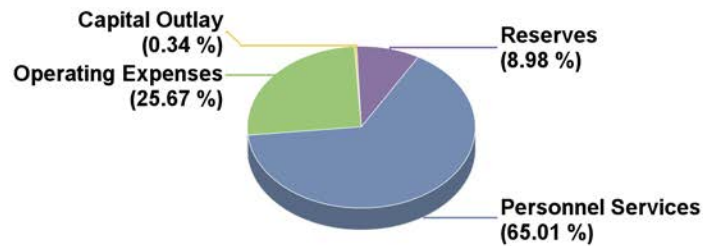
Number of unpermitted work investigations	355	950	800
Number of new local specialty license applications and listings processed	539	575	525
Percent of residential and commercial reviews completed within 10 days	93	90	90
Average number of daily site visits performed by each building inspector	15	16	15
Number of code complaints responded to and processed	2,066	2,020	1,900
Number of countywide Code Enforcement Board cases	738	765	700
Number of orders of code compliance issued	145	120	120
Total number of building permits processed and issued	12,375	11,200	12,000
Percent of permit applications processed for issuance within 2 business days after reviews are completed	47	50	70

Department: Growth and Resource Management

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Building and Code Administration					
Personnel Services	2,477,137	2,809,627	2,967,980	2,836,189	3,382,786
Operating Expenses	1,061,454	1,069,326	1,198,332	1,256,174	1,335,994
Capital Outlay	0	0	0	0	17,500
Reserves	0	0	480,052	0	467,317
Total: Building and Code Administration	3,538,591	3,878,953	4,646,364	4,092,363	5,203,597

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	37	40
Number of Full Time Equivalent Positions	37	40

Fund Allocation					
Building Permits - 117	0	2,775,449	3,414,259	2,931,225	3,855,283
General Fund - 001	142,801	153,440	172,200	170,879	186,502
Municipal Service District - 120	3,395,790	950,064	1,059,905	990,259	1,161,812
Total Fund Allocation	3,538,591	3,878,953	4,646,364	4,092,363	5,203,597



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.

Highlights

The Lyonia Environmental Center (LEC) provides visitors with a unique insight into fragile Volusia County ecosystems. The LEC promotes an understanding of the natural environment, the heritage it sustains, and the challenges it faces. The LEC offers monthly environmental education programs for visitors of all ages, an annual Wildlife Festival, school curriculum programs, homeschool classes, and scout badge workshops. The LEC also hosts meetings and workshops for many groups and non-profits, including teacher workshops.

The Environmental Permitting (EP) activity administers and enforces the tree preservation, wetland protection, Indian River Lagoon Surface Water Improvements and Management Overlay Zone, and gopher tortoise protection ordinances. EP implements the Tree Replacement Trust and Wetland Mitigation Fund programs.

The Water Quality (WQ) program functions to document the quality of Volusia County waters and to make that information available to the public. In addition to monitoring water quality trends, the program plays a vital role in establishing Total Maximum Daily Loads on county surface water bodies. The program is a partnership with the Florida Department of Environmental Protection and St. Johns River Water Management District. WQ will begin bacterial testing in fiscal year 2023-24.

The Sustainability and Resilience (SR) activity advances resiliency efforts within our community to prepare the county for sea level rise and future climate conditions. SR promotes sustainable practices and provides outdoor education on conservation lands and volunteer opportunities that encourage stewardship of our natural resources.

The Pollution Control (PC) activity consists of six program areas, two of which provide offsetting revenue. Programs include domestic waste, solid waste, bio-solids, noise, hazardous waste, and water resource protection. PC also coordinates the annual St. Johns River cleanup and oversees the Derelict Vessel Removal Program in the St. Johns River.

The Protected Species activity includes the Sea Turtle Habitat Conservation Plan Program (HCP) and the Manatee Protection Program (MPP). The HCP includes managing the county's federal Incidental Take Permit and implementation of a Habitat Conservation Plan, sea turtle nest monitoring and reporting, review of coastal development projects, and beach lighting enforcement. The MPP manages the Manatee Protection Plan and maintains a first-response marine mammal stranding team for stranded marine mammals.

The Marine Science Center (MSC) provides sea turtle and seabird rehabilitation and environmental education in support of Volusia County's Habitat Conservation Plan. Sick and injured sea turtles and seabirds are rehabilitated and released upon full recovery. Some birds that cannot be released become ambassadors for their species as part of our educational exhibits or our glove-trained raptor programs. The MSC bird rehabilitation hospital has been closed since February 2022 due to the emergence of Highly Pathogenic Avian Influenza throughout the migratory flyways of the U.S. and Florida. Staff worked diligently to make necessary changes to the hospital and protocols to safely reopen to bird patients. The MSC offers a wide variety of programs for children and adults throughout the year, including summer camps and special events such as Turtle Day and Wildlife Fest. In fiscal year 2022-23, the MSC had attendance of 88,830 and total revenue of \$934,902, including record gift shop sales of \$347,754.

Key Objectives - Administration

01. Monitor the division and grant budgets and expenditures
02. Review development applications and conduct inspections to ensure compliance with the environmental provisions of the Volusia County Comprehensive Plan, Volusia County Land Development Code, and Volusia County Zoning Ordinance
03. Implement and enforce the tree ordinance through issuance of tree permits. Implement and enforce the wetland ordinance through issuance of wetland alteration permits. Implement and enforce class II regulations. Implement and enforce the gopher tortoise protection ordinance. Inspect and review development applications for compliance with federal and state regulations regarding protected and endangered species. Assist with implementation of the farm pond program.
04. Collect samples of surface water, saline waters, stormwater, and Total Maximum Daily Load program water bodies
05. Develop volunteer programs that enhance conservation efforts and promote stewardship of natural resources
06. Manage the Volusia County Sustainability Action Plan and Regional Resiliency Action Plan, and promote initiatives that can be incorporated into county operations
07. Inspect domestic waste, solid waste, bio-solids operations, and small quantity generators of hazardous waste
08. Investigate and resolve citizen complaints regarding pollution control violations and environmental incidents, and ensure appropriate remediation actions are performed
09. Protect endangered species habitat on Volusia County beaches, including areas for nesting sea turtles and nesting, migratory, and wintering birds
10. Manage the United States Fish and Wildlife Service Incidental Take Permit and associated Habitat Conservation Plan for sea turtles and other listed species

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of budget units monitored	28	31	32
Number of non-residential environmental permit, site plan, subdivision, planning, zoning, and other reviews	1,289	700	700
Number of residential environmental reviews and permits processed	18,364	17,000	16,000
Water quality sample sets collected	520	572	600
Number of volunteers	706	735	735
Number of resiliency and green initiatives promoted	41	41	41
Number of domestic waste, solid waste, bio-solids, and small quantity generator inspections	1,250	1,300	1,300
Number of citizen pollution complaints and environmental incidents investigated and resolved	155	160	160
Number of nests laid on Volusia County managed beaches	1,427	800	800
Number of documented incidental takes of listed species by vehicles	3	1	1

Key Objectives - Lyonia Preserve Environmental Center

- 01. Encourage discovery and exploration of Volusia County ecosystems through visitation to the Lyonia Environmental Center
- 02. Provide quality public environmental education programs for all demographics
- 03. Promote stewardship of our natural resources to our K-12 students through programming
- 04. Educate the public through special events and outreach events

Performance Measures - Lyonia Preserve Environmental Center	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of visitors to center	11,532	11,500	11,500
Number of public program attendees	1,728	1,730	1,740
Number of student programs	65	65	65
Number of participants at special events and outreach events	5,751	5,600	5,600

Key Objectives - Marine Science Center

- 01. Rehabilitate sick/injured sea turtles and educate the public about their habitat
- 02. Rehabilitate sick/injured sea birds and educate the public about their habitat
- 03. Provide inspiring educational opportunities to Marine Science Center visitors
- 04. Educate the public through special events such as Bird Day and Turtle Day

Performance Measures - Marine Science Center	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of sea turtles in rehabilitation	142	154	154
Number of birds in rehabilitation	414	800	1,000
Number of visitors	88,830	90,000	94,000
Number of attendees at events	3,912	4,000	4,000

Department: Growth and Resource Management

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Environmental Management					
Personnel Services	2,959,176	3,203,967	3,598,356	3,549,622	3,872,400
Operating Expenses	1,564,317	1,744,462	3,338,120	2,546,922	2,622,517
Capital Outlay	104,416	120,448	105,100	156,998	61,908
Capital Improvements	142,716	88,101	70,000	305,236	2,731,620
Grants and Aids	(2,411)	18,607	60,957	51,443	97,838
Interfund Transfers	0	125,000	0	0	0
Reserves	0	0	1,321,139	0	2,300,227
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)	(100,000)
Total: Environmental Management	4,698,214	5,230,586	8,423,672	6,540,221	11,586,510

Positions

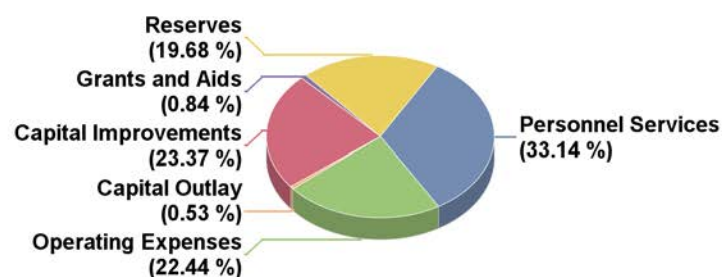
Prior Year Positions

Proposed Positions

Number of Full Time Positions	44	45
Number of Part Time Positions	5	5
Number of Full Time Equivalent Positions	45.19	46.19

Fund Allocation

Beach Management Fund - 178	0	0	0	0	2,858,155
Dune Restoration Fund - 165	0	0	30,000	6,000	10,000
ECHO Direct County Expenditures - 360	0	0	0	200,000	2,678,620
General Fund - 001	4,023,863	4,466,384	4,846,880	5,127,843	2,446,453
Manatee Conservation - 122	910	13,207	596,224	5,443	617,747
Municipal Service District - 120	673,441	750,995	996,206	985,327	986,198
Tree Mitigation - 109	0	0	1,776,656	165,608	1,657,168
Wetland Mitigation - 127	0	0	177,706	50,000	332,169
Total Fund Allocation	4,698,214	5,230,586	8,423,672	6,540,221	11,586,510



Mission To facilitate sustainable, safely built communities and conserve natural resources by providing excellent customer service through proactive outreach, cooperative policies, and efficient processes.

Highlights

Growth and Resource Management Administration provides oversight of the three main Growth and Resource Management divisions: Building and Code Administration, Environmental Management, and Planning and Development Services.

The Administration activity provides clerical and administrative support, monitors all budget units, and processes virtually all of the public record requests for the department. Staff also monitors and coordinates the 17 community redevelopment agencies.

The Impact Fees activity implements the Volusia County Impact Fee Ordinance. Staff processes and collects impact fees for transportation, schools, parks, emergency medical services, and fire.

The Technology activity supports the AMANDA software system and Connect Live web portal that integrate a majority of the functions within the department, including those related to building, contractor licensing, code compliance, environmental permitting, land development, planning, and zoning. Staff encourages use of the web portal for application submittal, inspection scheduling, and payments, and continues to streamline our technology for ease of use by all customers, both internal and external.

Key Objectives - Administration

01. Provide supervisory, clerical, and administrative support for the department
02. Monitor department budgets and expenditures
03. Process public record requests for the department
04. Ensure compliance with county impact fee requirements
05. Encourage use of Connect Live web portal for submittal of permit and development applications
06. Encourage use of web portal for customers to schedule inspections
07. Encourage customers to pay department fees online

Performance Measures - Administration

	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of funded, full-time department positions supported	117	120	120
Number of budget units monitored, including grants	49	53	53
Number of public record requests processed	920	900	900
Number of applications reviewed for impact fee compliance	3,736	3,000	3,400
Percentage of building permit applications submitted online	84	87	90
Percentage of building inspections scheduled online	88	93	93
Percentage of payment transactions made online	90	90	90

Department: Growth and Resource Management

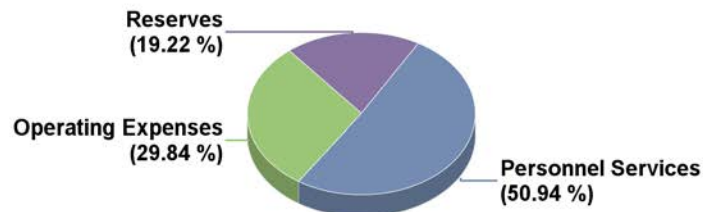
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Growth and Resource Management					
Personnel Services	769,522	944,292	1,155,249	1,129,886	1,259,793
Operating Expenses	317,963	538,868	1,001,380	839,086	738,047
Capital Outlay	0	1,773	4,800	4,630	0
Interfund Transfers	0	0	0	1,773	0
Reserves	0	0	0	0	475,312
Reimbursements	(372,579)	(325,739)	(406,504)	(406,504)	(342,215)
Total: Growth and Resource Management	714,906	1,159,194	1,754,925	1,568,871	2,130,937

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	11	11
Number of Full Time Equivalent Positions	11	11

Fund Allocation

General Fund - 001	274,748	516,425	293,627	262,052	522,859
Impact Fee Administration - 155	0	0	231,726	228,366	662,405
Municipal Service District - 120	440,158	642,769	1,229,572	1,078,453	945,673
Total Fund Allocation	714,906	1,159,194	1,754,925	1,568,871	2,130,937



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.

Highlights

The Planning and Development Services division is comprised of the Land Development, Zoning, Planning, Mapping and Addressing, and Real Estate activities.

The Land Development activity processes and coordinates reviews for site plan development applications, including clearing, grading, tree removal, stormwater management, and construction within county rights-of-way. This activity processes changes to legal parcel maps, including subdivision platting, lot combinations, and lot adjustments.

The Zoning activity reviews building permit and business tax receipt applications for compliance with the County's Comprehensive Plan and Zoning Ordinance and provides customer service via the zoning call center.

The Planning activity manages the Comprehensive Plan and Zoning Ordinance to implement growth management strategies. This activity provides quality staff analysis and presentations to the Planning and Land Development Regulation Commission, Historic Preservation Board, and County Council.

The Mapping and Addressing activity maintains the Geographic Information Systems (GIS) data utilized by Volusia County 911 and Emergency Services. This activity is responsible for more than 50 GIS layers, including addresses, streets, zoning, future land use, and city boundaries.

The Real Estate activity reviews, processes, and provides customer service for land donations, acquisitions, land swaps, release of mineral rights, and sale and disposition of county-owned surplus land. This activity conducts in-depth, historic parcel research for other activities within Growth and Resource Management.

Key Objectives - Administration

01. Provide excellence in customer service via the walk-in lobby, phone calls, emails, and other customer interactions
02. Process site plan and subdivision applications, including preparation of staff analysis reports and recommendations to the Development Review Committee
03. Determine Land Development Code compliance for all other applications, including stand-alone permits, vested rights, and use permits
04. Arrange for the sale of county surplus properties
05. Implement Volusia County's Comprehensive Plan, Land Development Code, and Zoning Ordinance through building permit review, Business Tax Receipts (BTRs), and other zoning reviews
06. Process development-driven planning applications that require public hearings with the Planning and Land Development Regulation Commission (PLDRC), and forward PLDRC recommendations to the County Council
07. Monitor, review, comment, and coordinate all city comprehensive plan amendments, annexations, and development activity within the cities
08. Manage long-range planning program objectives, such as Comprehensive Plan amendments, local area studies, intergovernmental planning agreements, and zoning code text amendments
09. Maintain County 911 addressing database by creating and/or editing addresses
10. Maintain County GIS layers; update municipal boundary map layers for city annexations; provide complete mapping services for Growth and Resource Management, Legal, Economic Development, and VSO; and provide some mapping services for Fire Rescue and Parks, Recreation and Culture

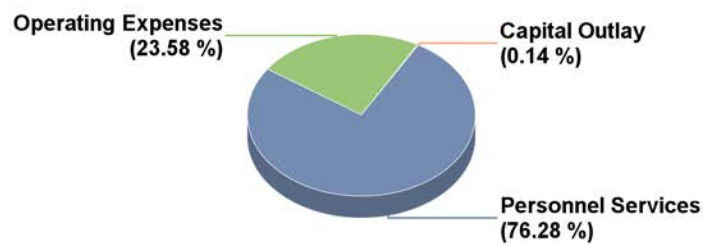
Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of customer interactions	81,293	60,316	66,850
Number of site plan and subdivision applications reviewed	259	304	349
Number of stand-alone Land Development Code applications processed	1,157	895	633
Number of surplus properties reviewed	25	35	40
Number of zoning reviews of building permit and BTR applications	4,771	5,980	7,176
Number of development-driven planning applications processed	258	275	300
Number of city planning applications and annexations reviewed	308	322	345
Number of long-range planning efforts	11	15	12
Number of 911 addresses created or edited	5,323	4,000	6,000
Number of updates for County addressing database, city annexations, street lines, and other GIS requests	3,376	3,500	4,500

Department: Growth and Resource Management

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Planning and Development Services					
Personnel Services	2,064,365	2,315,131	2,393,337	2,257,186	2,493,555
Operating Expenses	642,217	706,181	934,215	925,754	770,984
Capital Outlay	5,895	0	10,400	4,700	4,532
Total: Planning and Development Services	2,712,477	3,021,312	3,337,952	3,187,640	3,269,071

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	27	27
Number of Full Time Equivalent Positions	27	27

Fund Allocation					
General Fund - 001	74,633	73,885	94,603	89,983	99,416
Municipal Service District - 120	2,637,844	2,947,427	3,243,349	3,097,657	3,169,655
Total Fund Allocation	2,712,477	3,021,312	3,337,952	3,187,640	3,269,071

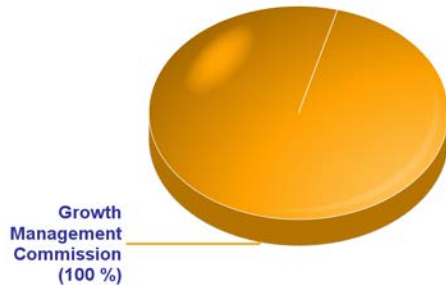


Expenditures by Department

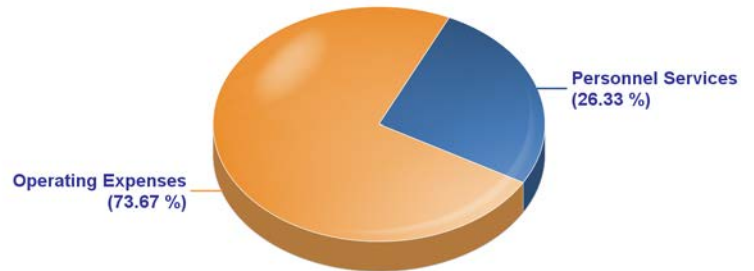
Growth Management Commission

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Growth Management Commission	108,529	102,191	186,309	121,915	172,417
Growth Management Commission Total:	108,529	102,191	186,309	121,915	172,417

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	108,529	102,191	186,309	121,915	172,417
Fund Total:	108,529	102,191	186,309	121,915	172,417

Growth Management Commission	Part Time Positions	1	1	1	1
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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.**

Highlights

The Volusia Growth Management Commission (VGMC) is established by Section 202.3 of the Volusia County Code and is comprised of 21 voting and two non-voting members. The voting members include one representative appointed by each of the 16 municipalities in Volusia County, and five members appointed by the County Council to represent the unincorporated area of Volusia County. The two non-voting members represent the Volusia County School Board and the St. Johns Water Management District.

The 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 insure intergovernmental coordination and cooperation. The Commissions utilizes contract legal and planning services, and also has one permanent staff member.

Key Objectives - Growth Management Commission

01. Review the Comprehensive Plans and any plan amendments thereto for each governmental entity in Volusia County to insure intergovernmental coordination and cooperation

Performance Measures - Growth Management Commission	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of applications reviewed	84	90	90

Department: Growth Management Commission

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Growth Management Commission					
Personnel Services	38,275	39,843	42,175	41,756	45,401
Operating Expenses	70,254	62,348	144,134	80,159	127,016
Total: Growth Management Commission	108,529	102,191	186,309	121,915	172,417

Positions**Prior Year Positions****Proposed Positions**

Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	.5	.5

Fund Allocation

General Fund - 001	108,529	102,191	186,309	121,915	172,417
Total Fund Allocation	108,529	102,191	186,309	121,915	172,417



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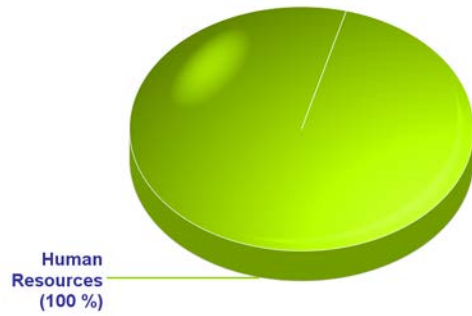


Expenditures by Department

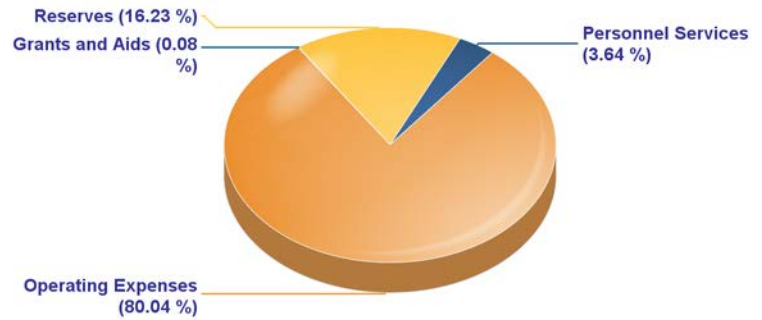
Human Resources

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Human Resources	70,525,368	63,501,191	84,071,875	70,849,782	90,706,954
Human Resources Total:	70,525,368	63,501,191	84,071,875	70,849,782	90,706,954

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	1,390,964	1,374,731	1,808,958	1,308,018	1,606,772
Fund 521 - Insurance Management	11,747,890	11,600,478	19,146,819	17,583,558	23,187,178
Fund 530 - Group Insurance	57,386,514	50,525,982	63,116,098	51,958,206	65,913,004
Fund Total:	70,525,368	63,501,191	84,071,875	70,849,782	90,706,954

Human Resources Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Human Resources	Full Time Positions	36	36	34	34

Mission To be a collaborative strategic partner that works with County departments to recruit, develop and retain a diverse, high-performing workforce.

Highlights

The Human Resources Division has a dual role to provide departments with resources to build a competent and diverse workplace through recruitment, employment testing, selection, and training, as well as, ensuring that employees enjoy the rights and privileges guaranteed by the County merit system rules and regulations in addition to Local, Federal and State legislation.

The Human Resources Division continues to implement efficiency modifications resulting from the constant changes in Local, Federal and State legislation

Risk Management is part of the Human Resources Division. The risk insurance fund includes the wellness center, 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 occupational health services to external 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 and liability insurance are allocated based on claims history, and property insurance charges are based on the property value occupied by a division compared to the county as a whole. Commercial insurance policies are direct-billed to the responsible agency or department.

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 Human Resources has ongoing educational events to educate employees about the value of maintaining healthy lifestyles to help control health care costs. To assist with this, some on-site health screenings are available to employees. In addition, physical examinations for our first responders are completed on site. A Registered Nurse and a Health Coach, funded by Cigna, provide health and wellness assistance to employees as well as develop programs to help control healthcare costs.

The group insurance fund IBNR reserve is based on the Florida Office of Insurance and Regulations recommendation to have a reserve set aside of 60 days worth of claims, as well as reserves capable of covering any catastrophic claims that may occur up to the point where stop loss insurance picks up.

In December 2021, with County Council approval, Cigna Health Insurance was awarded a second five-year contract for third-party administrative services for our medical/rx.

Key Objectives - Human Resources

01. Attract and recruit qualified and diverse applicants for employment
02. Develop and conduct pre-employment or promotional testing and examination
03. Provide workforce training relevant to the needs of employees
04. Provide orientation for new employees and seasonal workers

Performance Measures - Human Resources	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of applications processed	13,660	15,000	15,000
Number of tests administered	10	10	10
Number of training course attendees	1,530	1,786	1,822
Number of employee orientation attendees	497	530	563

Key Objectives - Group Insurance

- 01. Provide affordable, high quality health care to County employees
- 02. Stabilize claim costs through education and wellness programs
- 03. Stabilize claim costs per employee per month through wellness programs
- 04. Develop physical fitness conditioning programs for employee lifestyle enhancement

Performance Measures - Group Insurance	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
County contribution per FTE	9,540	10,116	11,376
Health claim costs	49,294,053	50,269,756	52,535,941
Number of employees who qualify for wellness incentive	2,500	2,249	2,400
Number of employees participating in Wellness Center	87	40	50

Key Objectives - Insurance Administration

- 01. Maintain a reasonable competitive insurance market in the interest of premium reduction with innovative approaches to all insurance markets
- 02. Maintain insurance policies that protect the interest of the County

Performance Measures - Insurance Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Total premium (dollars)	5,816,688	9,458,496	11,460,051
Number of policies	32	45	45

Key Objectives - Physical Damage

- 01. Maintain accurate listing of county property

Performance Measures - Physical Damage	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Total property value (\$millions)	758	786	786

Key Objectives - Loss Control Program

- 01. Provide random drug and occupational blood screens
- 02. Provide mandated fitness-for-duty physicals, medical surveillance physicals, and pre-employment physicals as efficiently and expeditiously as possible

Performance Measures - Loss Control Program	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of drug screens	937	950	960
Number of physicals	480	600	680

Department: Human Resources

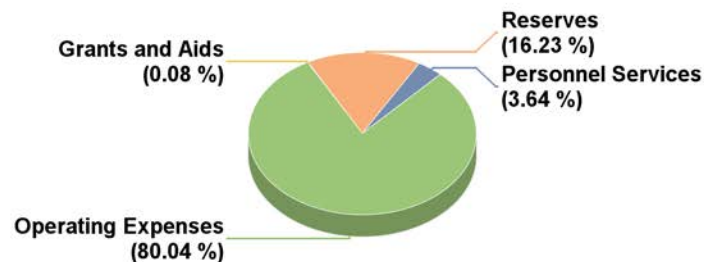
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Human Resources					
Personnel Services	2,742,366	2,960,321	3,206,705	2,810,587	3,346,706
Operating Expenses	68,310,335	61,488,904	66,184,419	69,020,700	73,510,490
Capital Outlay	0	0	0	1,200	0
Capital Improvements	194,859	0	0	0	0
Grants and Aids	51,204	57,172	81,800	75,000	75,000
Interfund Transfers	0	0	0	6,206	0
Reserves	0	0	15,451,429	0	14,906,783
Reimbursements	(773,396)	(1,005,205)	(852,478)	(1,063,911)	(1,132,025)
Total: Human Resources	70,525,368	63,501,191	84,071,875	70,849,782	90,706,954

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	34	34
Number of Full Time Equivalent Positions	34	34

Fund Allocation

General Fund - 001	1,390,964	1,374,731	1,808,958	1,308,018	1,606,772
Group Insurance - 530	57,386,514	50,525,982	63,116,098	51,958,206	65,913,004
Insurance Management - 521	11,747,890	11,600,478	19,146,819	17,583,558	23,187,178
Total Fund Allocation	70,525,368	63,501,191	84,071,875	70,849,782	90,706,954

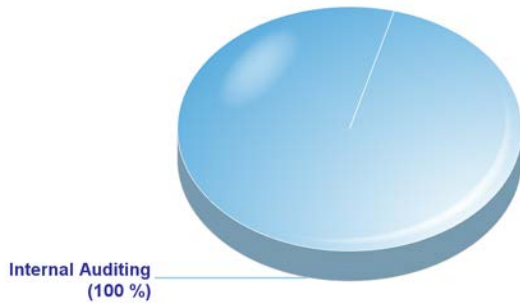


Expenditures by Department

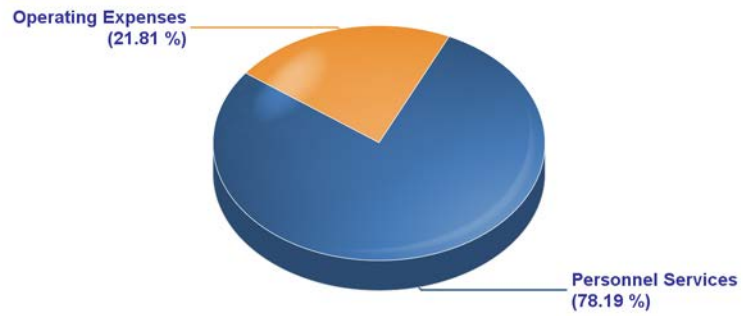
Internal Auditing

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Internal Auditing	248,196	232,103	320,326	291,478	327,305
Internal Auditing Total:	248,196	232,103	320,326	291,478	327,305

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	248,196	232,103	320,326	291,478	327,305
Fund Total:	248,196	232,103	320,326	291,478	327,305

Internal Auditing Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Internal Auditing	Full Time Positions	1	2	2	2

Mission **To maintain citizen trust and confidence that County resources are used effectively, efficiently, and honestly by monitoring and strengthening the reliability and integrity of financial records, compliance with established policies and laws, and reduce the possibility of fraud, waste, and abuse.**

Highlights

The Internal Audit Department is an independent, objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations and transparency of Volusia County. Internal audit achieves its mission by providing key information to stakeholders and the public to maintain accountability; to help improve program performance and operations; to reduce costs; to facilitate decision-making; to stimulate improvements; and to identify current and projected issues that may impact county programs and the people those programs serve.

The internal auditor solicits input from the County Council and County Manager to develop and update an annual audit plan. The plan is based on a systematic risk assessment to identify and prioritize areas posing the greatest possibility for risk and liability to the County. The process provides a tool to assign priority for the purpose of reducing risk and liability exposure through observations, testing, analysis, and recommendations. Each of the potential audit areas are assigned a score by each of the risk categories and the scoring is included in the annual plan. Council approves the annual audit plan. The audit plans and audit reports are available on the county website.

Key Objectives - Internal Auditing

- 01. Provide County Council and the County Manager with objective information by completing the requested audits in the approved annual audit plan
- 02. Provide County Council and the County Manager with responses to findings and recommendations
- 03. Provide the County Council and the County Manager with a written report of the status of audit recommendations that have been implemented by management

Performance Measures - Internal Auditing

	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
The number of audit reports issued	5	6	6
The percentage of audit recommendations implemented by management within a year of audit release	96	100	100
The percentage of audit recommendations in audit reports with management concurrence	90	90	90

Department: Internal Auditing

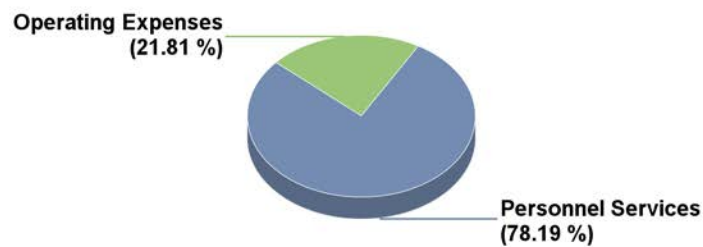
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Internal Auditing					
Personnel Services	194,516	277,619	312,768	309,695	337,055
Operating Expenses	53,680	8,963	92,512	77,524	94,027
Reimbursements	0	(54,479)	(84,954)	(95,741)	(103,777)
Total: Internal Auditing	248,196	232,103	320,326	291,478	327,305

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	2	2
Number of Full Time Equivalent Positions	2	2

Fund Allocation

General Fund - 001	248,196	232,103	320,326	291,478	327,305
Total Fund Allocation	248,196	232,103	320,326	291,478	327,305



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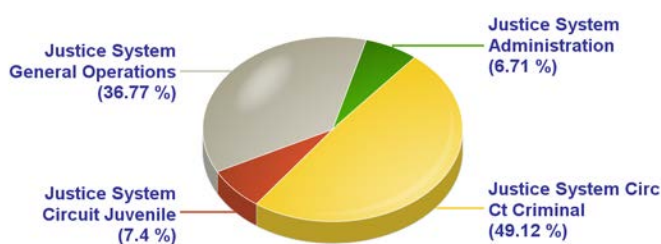


Expenditures by Department

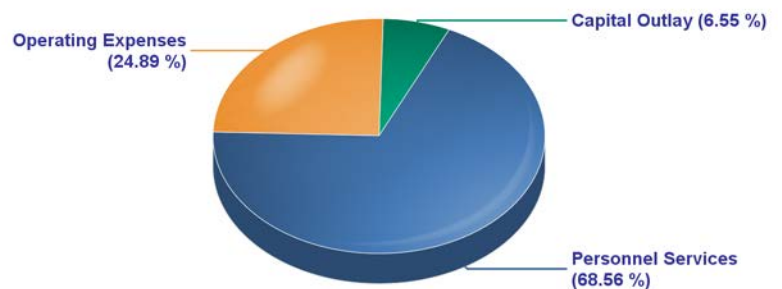
Judicial

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Justice System Administration	339,141	380,988	313,337	324,781	361,955
Justice System Circ Ct Criminal	2,105,533	2,225,039	2,475,633	2,442,446	2,649,636
Justice System Circuit Juvenile	313,876	341,790	398,181	351,656	399,205
Justice System County Civil	7,894	0	0	0	0
Justice System General Operations	1,057,868	1,212,120	1,957,763	1,763,850	1,983,165
Judicial Total:	3,824,312	4,159,937	5,144,914	4,882,733	5,393,961

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	3,824,312	4,159,937	5,144,914	4,882,733	5,393,961
Fund Total:	3,824,312	4,159,937	5,144,914	4,882,733	5,393,961

Judicial Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Justice System Circ Ct Criminal	Full Time Positions	30	30	30	30
Justice System Circuit Juvenile	Full Time Positions	6	6	6	6
Justice System General Operations	Full Time Positions	9	10	11	11

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.**

Highlights

Court Administration supports the eighteen (18) Circuit Judges and ten (10) County Court Judges who conduct court proceedings in 5 court facilities throughout Volusia County. Budgeted funds cover expenses associated with the operation of the courts as specified in sec. 29.008, Florida Statutes.

Key Objectives - Court Administration

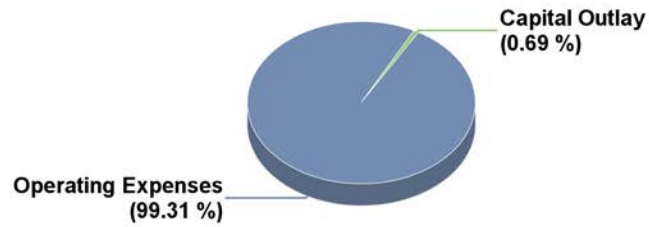
- 01. Provide administrative support to the Circuit and County judges of the Seventh Judicial Circuit.
- 02. Provide court-related services to the public and legal community.

Performance Measures - Court Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of county court filings	64,267	67,000	65,000
Number of circuit court filings	20,566	25,000	22,000

Department: Judicial

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Justice System Administration					
Operating Expenses	339,141	380,988	313,337	321,256	359,455
Capital Outlay	0	0	0	3,525	2,500
Total: Justice System Administration	339,141	380,988	313,337	324,781	361,955

Fund Allocation					
General Fund - 001	339,141	380,988	313,337	324,781	361,955
Total Fund Allocation	339,141	380,988	313,337	324,781	361,955



Highlights

The Pretrial Services Program has two primary goals: provide accurate, timely, neutral information regarding arrestees to judges so they can make informed release decisions and promote public safety by ensuring appearance in court and compliance with release conditions established by judges for certain defendants. Volusia County's Pretrial Services program was accredited by the Florida Corrections Accreditation Commission in 2008 and received reaccreditation in 2011, 2014, 2017 and 2020. The Pretrial Services staff also pursue professional development by obtaining a minimum of 40 hours of continuing education training per year. In addition, staff maintain memberships in the Association of Pretrial Professionals of Florida. Many have become Certified Pretrial Services Practitioners. While the program maintained operations during COVID-19, a number of procedures were altered to comply with social distancing.

The Volusia County DUI Court began in 2012 and is a comprehensive treatment program for substance abusers charged with misdemeanor driving under the influence. The program involves regular court appearances before the DUI Court Judge, community supervision, substance abuse treatment counseling, random drug and alcohol screening, and support group meeting attendance. Participants may engage in life skills and vocational training. The goal of the DUI Court is to assist each participant in becoming a sober, law-abiding member of the community; thereby, improving the lives of each participant and making our community a safer place.

The Volusia County Drug Court program was established 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 its mission. While the program maintained operations during COVID-19, capacity was significantly reduced.

Key Objectives - VC DUI Court Program

01. Integrate alcohol and other drug treatment services with justice system case processing.
02. Provide access to alcohol treatment, drug treatment, and rehabilitation services while encouraging abstinence through frequent testing.
03. Monitor each participant through program completion.

Performance Measures - VC DUI Court Program	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
DUI Court participants admitted	30	28	30
DUI Court retention rates (percent)	83	95	90
DUI Court graduates	15	22	30

Key Objectives - Drug Court

01. Integrate drug treatment services with justice system case processing.
02. Provide access to drug treatment and rehabilitation services while encouraging abstinence using frequent drug screening.
03. Monitor each drug court participant through program completion.

Performance Measures - Drug Court	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Drug Court participants admitted	47	65	80
Drug Court retention rates (percent)	80	87	90
Drug Court graduates	30	50	60

Key Objectives - Pre-trial Release

- 01. Gathers comprehensive information of all arrestees booked into the Volusia County Jail who attend First Appearance and provides the Court with information needed for well-informed release decisions.
- 02. Provides community-based supervision of arrestees released into the Pretrial Supervision program to assure compliance with release conditions.

Performance Measures - Pre-trial Release	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Assessments completed by Pretrial Services	12,502	12,500	13,000
Defendants assigned to Pretrial Supervision	3,097	3,500	3,500

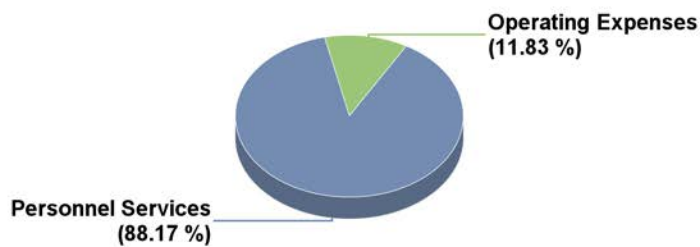
Department: Judicial

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Justice System Circ Ct Criminal					
Personnel Services	1,963,432	1,978,355	2,183,502	2,141,369	2,336,244
Operating Expenses	142,101	246,684	292,131	301,077	313,392
Total: Justice System Circ Ct Criminal	2,105,533	2,225,039	2,475,633	2,442,446	2,649,636

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	30	30
Number of Full Time Equivalent Positions	30	30

Fund Allocation

General Fund - 001	2,105,533	2,225,039	2,475,633	2,442,446	2,649,636
Total Fund Allocation	2,105,533	2,225,039	2,475,633	2,442,446	2,649,636



Highlights

Teen Court is based upon the premise that youthful offenders who admit to delinquent behaviors will more readily accept responsibility for their actions when judged by peers. It uses positive peer pressure and other appropriate sanctions to show youthful offenders the consequences of breaking the law and the benefits of positive, constructive behavior.

Teen Court allows young people to get involved in their communities, engage in critical thinking and attain collaboration skills. Teen Court makes civic education a reality.

Key Objectives - Teen Court

01. Less serious juvenile offenders are diverted from the traditional delinquency process by disposing of cases through a program of peer accountability which provides an opportunity for youth to acknowledge responsibility for their actions and learn alternative behaviors.

02. Teen Court provides value to youth by giving them opportunities to serve as jurors, clerks, prosecuting attorneys and defense attorneys which educates and motivates youth to make positive choices within their everyday activities.

03. Teen Court utilizes volunteers to help operate the program.

04. Utilize caring adults, teens, attorneys and local judges who volunteer their time to help operate the program resulting in thousands of dollars in savings to our community.

Performance Measures - Teen Court	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of case referrals	379	400	424
Number of program completions	263	287	312
Number of student volunteer hours	3,687	3,727	3,777
Number of adult volunteer hours	24	26	28

Department: Judicial

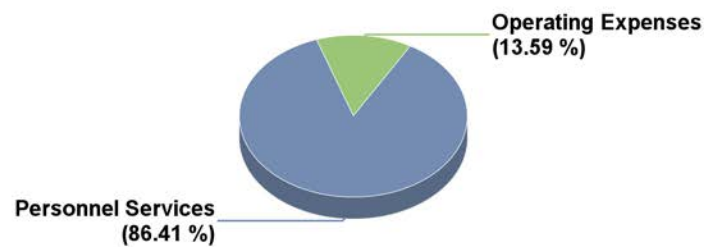
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Justice System Circuit Juvenile					
Personnel Services	291,417	311,574	330,925	296,433	344,936
Operating Expenses	22,459	30,215	67,256	55,223	54,269
Total: Justice System Circuit Juvenile	313,876	341,790	398,181	351,656	399,205

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	6	6
Number of Full Time Equivalent Positions	6	6

Fund Allocation

General Fund - 001	313,876	341,790	398,181	351,656	399,205
Total Fund Allocation	313,876	341,790	398,181	351,656	399,205



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 request of community partners. Lab staff provide direct observation of collections to provide a high level of specimen integrity. The staff also routinely produces and disseminates screening results within one business day of collection. The lab provides testimony to the court as needed. While the lab maintained operations during COVID-19, capacity was significantly reduced.

The Court Technology division is responsible for network maintenance, server maintenance, desktop deployments and for providing support to judges, court staff and court programs. The division is further responsible for ensuring a secure computing environment by enforcing security protocols, capturing backups and providing redundant services when feasible. The division is the primary data center for court operations such as email and web maintenance. Court Technology is responsible for providing information technology solutions and meeting any new legal requirements.

Key Objectives - Information Systems

01. To develop, maintain and support applications used by the Courts in ensuring the fair, efficient and impartial administration of justice.

02. To provide technical support to Judicial and Court Administration users, minimizing downtime and maximizing efficiency for the Courts.

Performance Measures - Information Systems	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Supported Custom Applications	27	29	31
Number of Judicial and Court Administration users	214	216	220

Key Objectives - UA Lab

01. Provide accurate and timely screening results to judges, court programs and community partners.

02. Provide court testimony regarding the outcome of screening results.

03. Provides general drug screening education.

Performance Measures - UA Lab	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Percentage of Positive Specimens	18	18	18
Number of individual tests	191,589	190,000	190,000
Number of specimens tested	20,553	20,000	20,000

Department: Judicial

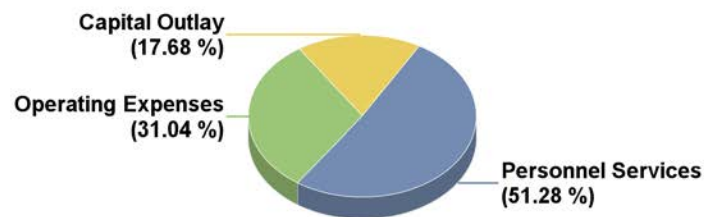
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Justice System General Operations					
Personnel Services	651,306	682,446	912,016	817,080	1,016,891
Operating Expenses	398,852	484,680	632,547	613,743	615,598
Capital Outlay	7,710	44,994	413,200	333,027	350,676
Total: Justice System General Operation:	1,057,868	1,212,120	1,957,763	1,763,850	1,983,165

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	11	11
Number of Full Time Equivalent Positions	11	11

Fund Allocation

General Fund - 001	1,057,868	1,212,120	1,957,763	1,763,850	1,983,165
Total Fund Allocation	1,057,868	1,212,120	1,957,763	1,763,850	1,983,165

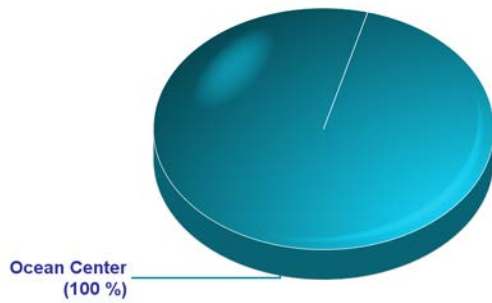


Expenditures by Department

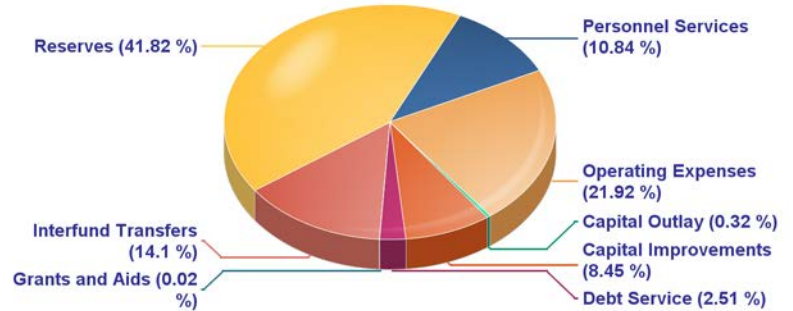
Ocean Center

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ocean Center	9,745,758	13,660,740	28,865,885	17,620,053	35,348,338
Ocean Center Total:	9,745,758	13,660,740	28,865,885	17,620,053	35,348,338

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 118 - Ocean Center	7,876,279	10,588,100	25,528,530	14,612,179	29,320,077
Fund 475 - Parking Garage	1,869,479	3,072,640	3,337,355	3,007,874	6,028,261
Fund Total:	9,745,758	13,660,740	28,865,885	17,620,053	35,348,338

Ocean Center Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Ocean Center	Full Time Positions	46	46	46	47

Mission To generate economic impact for the community, improve the quality of life, operate efficiently, and provide a positive experience.

Highlights

The Ocean Center is a venue that offers a wide range of activities from community meetings and events, sporting events, competitions, conferences, seminars, trade shows, and entertainment events. Although a few events were postponed or cancelled due to COVID19 in FY22, the Ocean Center's level of events continue to trend upward. The Ocean Center has many cost center units that include: Box Office which coordinates all event ticket sales; Sales and Marketing for the promotion, branding activities and event management; Administration includes executive management, fiscal resources, and information technology; Operations performs daily maintenance, event set-up and take-down, manages capital projects, and keeps the complex in pristine order.

Volusia County took full ownership, management and operational responsibilities of the Parking Garage in fiscal year 2007-08. Debt service payments towards the 2013 Parking Facility Revenue Bonds in the amount of \$890,252 are included in the fiscal year 2023-24 budget, which is the last payment on this note. In fiscal year 2018-19, the Volusia County Council approved the use of a management company to run the daily operations of the parking garage facility in an effort to streamline operations and reduce overhead costs. During fiscal year 2022-23, Parking Garage deck 6 refurbishment will be completed with phased construction continuing throughout the next few years.

Key Objectives - Administration

01. Total room nights booked at area hotels due to Ocean Center events
02. To increase the number of tourism and convention attendees by increasing the number of event days utilized
03. Attendee Days
04. Number of Events held at Ocean Center Complex

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of area hotel room nights to increase economic impact	70,205	70,000	65,000
Number of event days utilized	374	370	380
Attendee Days	412,307	400,000	400,000
Number of events held	124	130	135

Key Objectives - Parking/Operations

01. Provide adequate parking for patrons attending area events and activities

Performance Measures - Parking/Operations	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of cars and trucks parked	206,623	212,823	231,439

Department: Ocean Center

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Ocean Center					
Personnel Services	2,461,257	2,611,323	3,174,366	3,247,421	3,847,191
Operating Expenses	4,832,286	5,834,136	6,695,615	7,527,577	7,778,056
Capital Outlay	59,265	109,782	130,600	191,274	114,050
Capital Improvements	479,554	1,869,884	1,085,000	746,506	2,998,800
Debt Service	92,695	66,245	885,465	893,753	891,179
Grants and Aids	8,930	6,285	8,765	8,800	8,800
Interfund Transfers	1,947,638	3,260,256	5,036,971	5,069,773	5,003,147
Reserves	0	0	11,914,154	0	14,836,816
Reimbursements	(135,867)	(97,172)	(65,051)	(65,051)	(129,701)
Total: Ocean Center	9,745,758	13,660,740	28,865,885	17,620,053	35,348,338

Positions

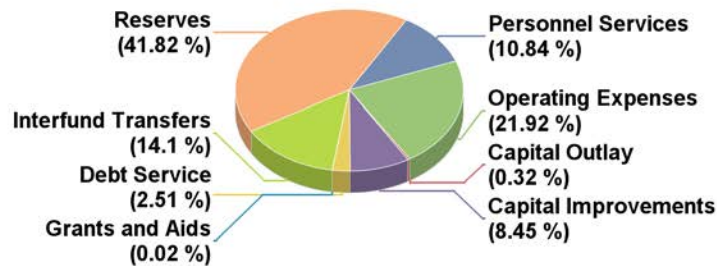
Prior Year Positions

Proposed Positions

Number of Full Time Positions	46	47
Number of Full Time Equivalent Positions	46	47

Fund Allocation

Ocean Center - 118	7,876,279	10,588,100	25,528,530	14,612,179	29,320,077
Parking Garage - 475	1,869,479	3,072,640	3,337,355	3,007,874	6,028,261
Total Fund Allocation	9,745,758	13,660,740	28,865,885	17,620,053	35,348,338



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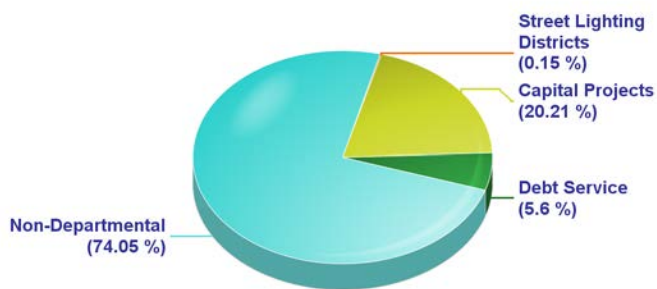


Expenditures by Department

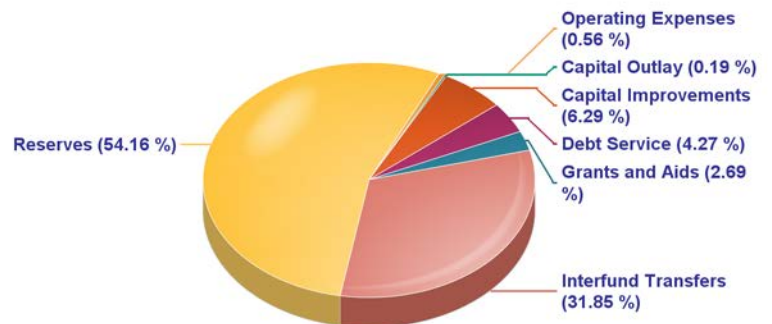
Other Budgetary Accounts

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Capital Projects	15,104,090	22,124,351	38,919,446	58,487,683	55,514,791
COVID-19		2,963,361	0	0	0
Debt Service	14,751,986	11,458,487	14,284,136	11,095,937	15,379,853
Non-Departmental	128,831,307	102,694,866	167,354,597	75,035,463	203,440,084
Street Lighting Districts	293,448	353,471	389,880	344,070	414,028
Other Budgetary Accounts Total:	158,980,831	139,594,536	220,948,059	144,963,153	274,748,756

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	70,038,689	54,340,796	78,466,861	19,626,930	103,070,857
Fund 003 - COVID Transition	12,524,307	0	0	0	0
Fund 004 - ARPA Transition Fund	0	2,945,000	0	0	0
Fund 101 - Coronavirus Relief	0	2,963,361	0	0	0
Fund 106 - Resort Tax	14,234,739	16,992,701	18,750,084	16,750,084	19,007,976
Fund 107 - HDPP Local Participation	0	0	0	50,000	0
Fund 108 - Sales Tax Trust	25,722,923	23,936,460	28,676,952	29,571,506	35,284,266
Fund 115 - E-911 Emergency Telephone System	0	0	2,686,282	0	708,438
Fund 116 - Special Lighting Districts	279,845	338,674	369,479	342,847	379,614
Fund 120 - Municipal Service District	6,310,649	5,111,812	35,426,430	7,643,918	41,578,974
Fund 126 - Economic Development Incentives	0	1,080,392	0	0	0
Fund 157 - Silver Sands/Bethune Beach MSD	13,603	14,798	20,401	1,223	34,414
Fund 162 - Volusia Forever Land Acquisition	0	1,232,705	1,391,784	1,393,025	1,585,757
Fund 170 - Law Enforcement Trust	0	0	817,906	0	525,135
Fund 172 - Federal Forfeiture Sharing Justice	0	0	159,910	0	405,573
Fund 173 - Federal Forfeiture Sharing Treasury	0	0	0	0	5
Adopted Budget					
County of Volusia					401

Expenditures by Department

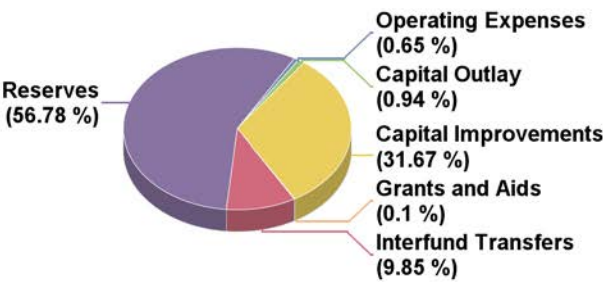
Fund 174 - Law Enforcement Education Trust Fund	0	0	274,194	0	253,411
Fund 175 - Crime Prevention Trust	0	0	704,194	0	1,019,692
Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,817,924	1,814,763	7,173,976	4,293,614	7,354,957
Fund 203 - Tourist Development Tax Revenue Bonds, 2004	2,458,325	2,459,000	0	0	0
Fund 208 - Capital Improvement Revenue Note, 2010	1,207,476	1,199,134	692,105	692,105	688,147
Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,015,858	1,008,111	1,008,790	1,008,790	1,013,282
Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,509,104	4,509,448	4,518,062	4,518,062	4,558,555
Fund 215 - Capital Improvement Note, 2017	461,815	463,635	773,078	465,241	790,747
Fund 262 - Limited Tax General Obligation Refunding Bonds, 2014	3,281,484	0	0	0	0
Fund 295 - Public Transportation State Infrastructure Loan	0	4,396	118,125	118,125	974,165
Fund 303 - Marine Science Center Capital	0	89,688	0	3,118,585	0
Fund 305 - 800 MHz Capital	1,659,809	7,999,446	1,543,768	15,248,211	2,276,842
Fund 309 - Correctional Facilities Capital Projects	363,630	575,050	0	8,018,773	511,962
Fund 313 - Beach Capital Projects	2,615,605	5,535,734	2,582,587	2,868,133	5,909,037
Fund 314 - Port Authority Capital Projects	0	46,442	750,000	2,809,277	1,703,558
Fund 317 - Library Construction	0	0	4,587,691	2,214,799	6,025,891
Fund 318 - Ocean Center	2,707,975	1,233,456	5,845,384	5,861,404	7,750,925
Fund 321 - S. Williamson Blvd. Extension Project	46,273	0	0	0	0
Fund 322 - I.T. Capital Projects	0	0	0	198,905	1,218,351
Fund 326 - Park Projects	560,598	797,510	879,372	0	1,356,493
Fund 328 - Trail Projects	1,189,618	1,459,458	6,229,675	933,009	8,686,446
Fund 334 - Bond Funded Road Program	0	0	0	0	336
Fund 365 - Public Works Facilities	2,346,757	88,017	0	0	7,899,450
Fund 367 - Elections Warehouse	160,602	0	5,722,865	0	0
Fund 368 - Court/Central Services Warehouse	303	0	0	0	0
Fund 369 - Sheriff Capital Projects	2,951,404	109,544	6,878,104	0	0
Fund 370 - Sheriff Helicopter Replacement	0	0	2,250,000	0	5,470,615
Fund 373 - Medical Examiner's Facility	501,516	1,198,713	0	16,266,587	1,001,176
Fund 374 - Sheriff Renovations Fund	0	0	0	800,000	0
Fund 378 - Mosquito Control Capital	0	46,291	1,650,000	150,000	5,703,709
Fund Total:	158,980,831	139,594,536	220,948,059	144,963,153	274,748,756

Department: Other Budgetary Accounts

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Capital Projects					
Operating Expenses	1,324,567	685,802	115,000	641,785	360,490
Capital Outlay	268,888	7,643,582	2,566,561	4,709,532	522,821
Capital Improvements	12,704,221	7,446,568	15,071,230	52,998,353	17,583,105
Grants and Aids	0	0	120,000	0	55,000
Interfund Transfers	806,414	6,348,398	0	138,013	5,470,615
Reserves	0	0	21,046,655	0	31,522,760
Total: Capital Projects	15,104,090	22,124,351	38,919,446	58,487,683	55,514,791
Fund Allocation					
800 MHz Capital - 305	1,659,809	7,999,446	1,543,768	15,248,211	2,276,842
ARPA Transition Fund - 004	0	2,945,000	0	0	0
Beach Capital Projects - 313	2,615,605	5,535,734	2,582,587	2,868,133	5,909,037
Bond Funded Road Program - 334	0	0	0	0	336
Correctional Facilities Capital Projects - 309	363,630	575,050	0	8,018,773	511,962
Court/Central Services Warehouse - 368	303	0	0	0	0
Elections Warehouse - 367	160,602	0	5,722,865	0	0
I.T. Capital Projects - 322	0	0	0	198,905	1,218,351
Library Construction - 317	0	0	4,587,691	2,214,799	6,025,891
Marine Science Center Capital - 303	0	89,688	0	3,118,585	0
Medical Examiner's Facility - 373	501,516	1,198,713	0	16,266,587	1,001,176
Mosquito Control Capital - 378	0	46,291	1,650,000	150,000	5,703,709
Ocean Center - 318	2,707,975	1,233,456	5,845,384	5,861,404	7,750,925
Park Projects - 326	560,598	797,510	879,372	0	1,356,493
Port Authority Capital Projects - 314	0	46,442	750,000	2,809,277	1,703,558
Public Works Facilities - 365	2,346,757	88,017	0	0	7,899,450
Sheriff Capital Projects - 369	2,951,404	109,544	6,878,104	0	0
Sheriff Helicopter Replacement - 370	0	0	2,250,000	0	5,470,615
Sheriff Renovations Fund - 374	0	0	0	800,000	0
S. Williamson Blvd. Extension Project - 321	46,273	0	0	0	0
Trail Projects - 328	1,189,618	1,459,458	6,229,675	933,009	8,686,446
Total Fund Allocation	15,104,090	22,124,351	38,919,446	58,487,683	55,514,791

Department: Other Budgetary Accounts

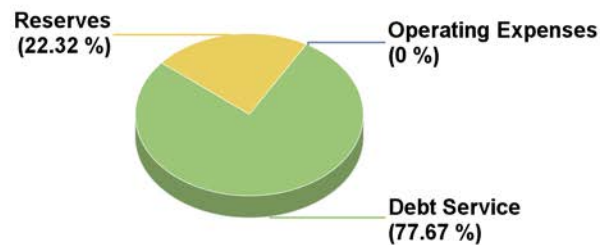
FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
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Department: Other Budgetary Accounts

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Debt Service					
Operating Expenses	0	0	0	0	429
Debt Service	14,751,986	11,458,487	11,095,937	11,095,937	11,946,127
Reserves	0	0	3,188,199	0	3,433,297
Total: Debt Service	14,751,986	11,458,487	14,284,136	11,095,937	15,379,853

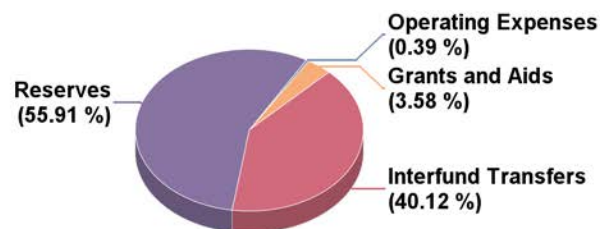
Fund Allocation					
Capital Improvement Note, 2017 - 215	461,815	463,635	773,078	465,241	790,747
Capital Improvement Revenue Note, 2010 - 208	1,207,476	1,199,134	692,105	692,105	688,147
Gas Tax Refunding Revenue Bonds, 2013 - 213	4,509,104	4,509,448	4,518,062	4,518,062	4,558,555
Limited Tax General Obligation Refunding Bonds, 2014 - 262	3,281,484	0	0	0	0
Public Transportation State Infrastructure Loan - 295	0	4,396	118,125	118,125	974,165
Tourist Development Tax Refunding Revenue Bonds, 2014 - 202	1,817,924	1,814,763	7,173,976	4,293,614	7,354,957
Tourist Development Tax Revenue Bonds, 2004 - 203	2,458,325	2,459,000	0	0	0
Williamson Blvd. Capital Improvement Revenue Note, 2015 - 209	1,015,858	1,008,111	1,008,790	1,008,790	1,013,282
Total Fund Allocation	14,751,986	11,458,487	14,284,136	11,095,937	15,379,853



Department: Other Budgetary Accounts

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Non-Departmental					
Operating Expenses	749,567	849,283	778,143	778,143	816,461
Grants and Aids	7,122,341	7,609,687	8,756,077	8,850,070	7,456,538
Interfund Transfers	120,957,812	94,235,897	66,438,893	67,907,250	83,623,125
Reserves	0	0	96,381,484	0	116,543,960
Reimbursements	1,587	0	(5,000,000)	(2,500,000)	(5,000,000)
Total: Non-Departmental	128,831,307	102,694,866	167,354,597	75,035,463	203,440,084

Fund Allocation					
COVID Transition - 003	12,524,307	0	0	0	0
Crime Prevention Trust - 175	0	0	704,194	0	1,019,692
E-911 Emergency Telephone System - 115	0	0	2,686,282	0	708,438
Economic Development Incentives - 126	0	1,080,392	0	0	0
Federal Forfeiture Sharing Justice - 172	0	0	159,910	0	405,573
Federal Forfeiture Sharing Treasury - 173	0	0	0	0	5
General Fund - 001	70,038,689	54,340,796	78,466,861	19,626,930	103,070,857
HDPP Local Participation - 107	0	0	0	50,000	0
Law Enforcement Education Trust Fund - 174	0	0	274,194	0	253,411
Law Enforcement Trust - 170	0	0	817,906	0	525,135
Municipal Service District - 120	6,310,649	5,111,812	35,426,430	7,643,918	41,578,974
Resort Tax - 106	14,234,739	16,992,701	18,750,084	16,750,084	19,007,976
Sales Tax Trust - 108	25,722,923	23,936,460	28,676,952	29,571,506	35,284,266
Volusia Forever Land Acquisition - 162	0	1,232,705	1,391,784	1,393,025	1,585,757
Total Fund Allocation	128,831,307	102,694,866	167,354,597	75,035,463	203,440,084

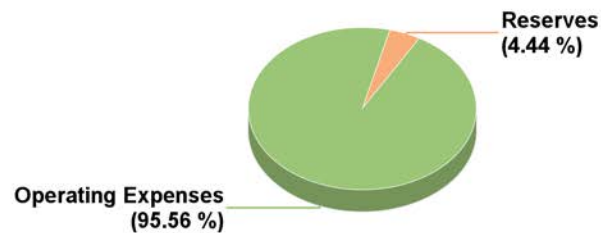


Department: Other Budgetary Accounts

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Street Lighting Districts					
Operating Expenses	293,448	353,471	363,248	344,070	395,633
Reserves	0	0	26,632	0	18,395
Total: Street Lighting Districts	293,448	353,471	389,880	344,070	414,028

Fund Allocation

Silver Sands/Bethune Beach MSD - 157	13,603	14,798	20,401	1,223	34,414
Special Lighting Districts - 116	279,845	338,674	369,479	342,847	379,614
Total Fund Allocation	293,448	353,471	389,880	344,070	414,028



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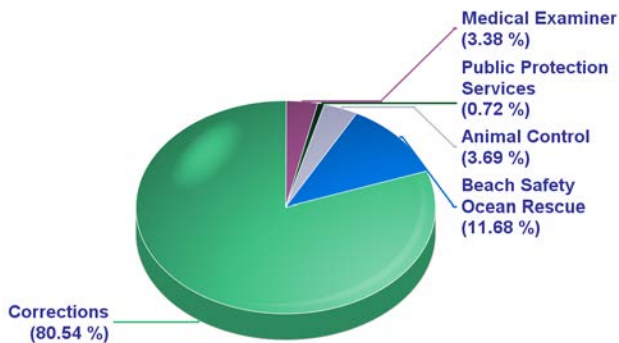


Expenditures by Department

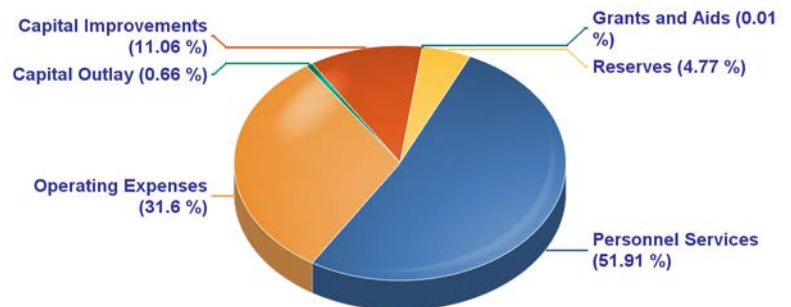
Public Protection

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Animal Control	1,658,233	2,067,514	3,052,480	2,785,894	3,364,484
Beach Safety Ocean Rescue	8,937,527	9,779,836	11,472,729	10,513,731	10,651,398
Corrections	32,434,781	25,477,274	61,880,443	57,482,952	73,463,408
Medical Examiner	4,584,006	2,779,698	2,937,867	2,919,869	3,086,065
Public Protection Services	894,595	874,665	966,294	501,750	652,787
Public Protection Total:	48,509,142	40,978,987	80,309,813	74,204,196	91,218,142

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	45,738,199	36,600,964	71,910,736	70,336,949	71,536,583
Fund 003 - COVID Transition	0	419,236	0	0	0
Fund 114 - Ponce De Leon Inlet and Port District	0	41,267	67,938	70,070	72,215
Fund 120 - Municipal Service District	1,658,233	2,026,247	2,984,542	2,715,824	3,292,269
Fund 123 - Inmate Welfare Trust	1,112,710	1,891,273	5,079,308	1,079,948	5,665,677
Fund 166 - Opioid Direct Settlement Fund	0	0	132,949	0	0
Fund 168 - Walgreens Opioid Direct Settlement Fund	0	0	132,949	0	0
Fund 171 - Beach Enforcement Trust	0	0	1,391	1,405	0
Fund 178 - Beach Management Fund	0	0	0	0	10,651,398
Fund Total:	48,509,142	40,978,987	80,309,813	74,204,196	91,218,142

Expenditures by Department

Public Protection Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Animal Control	Full Time Positions	15	16	19	19
Beach Safety Ocean Rescue	Full Time Positions	80	80	79	77
Corrections	Full Time Positions	350	356	360	357
Public Protection Services	Full Time Positions	7	8	8	6
Beach Safety Ocean Rescue	Part Time Positions	317	317	317	317
Corrections	Part Time Positions	1	1	1	7

Mission To protect people from animals and animals from abuse by promoting responsible pet ownership through education and enforcement of local and state laws pertaining to animals.

Highlights

Volusia County Animal Services (VCAS) ensures animals are valued by society, protected by its laws, and free from cruelty, pain, and suffering. The division works tirelessly to ensure a safe and compassionate community for both people and pets. The Field Ops section enforces local ordinances and state statutes involving animals, investigates criminal cases involving animals, including dog fighting, cock fighting, hoarding, abuse, cruelty/neglect, and puppy mills.

In fiscal year 2021-22 County Council passed a revision to VCAS Fine Schedule accompanied by revisions to Ordinance 2022-12 (Chapter 14-Animals).fiscal year 2021-22, field officers responded to 1,738 requests for service, and investigated 10 cases involving felony/misdemeanor animal cruelty crimes. Three of these cases involved the cities of Port Orange, Lake Helen and Daytona Beach requesting assistance through the mutual aid agreement. VCAS also held 2 large public engagement events providing free pet food, rabies vaccinations and microchips to pets in need, and added a Coastal Animal Control Officer who works fulltime at the beaches that allow dogs.

During fiscal year 2021-22, Clinical Operations performed 5,278 spay/neuter surgeries and microchipped 4,603 animals and 3,806 animals were vaccinated against rabies. Clinic HQ went live for citizens of Volusia County, which allows citizens to schedule spay/neuter/wellness appointments online.

VCAS was also awarded Outstanding Agency of the Year by the Florida Animal Control Association.

Key Objectives - Administration

01. Educate the public on reporting cases of suspected animal abuse/neglect.
02. Educate law enforcement on crimes relating to animals.
03. Ensure animals are valued by society, protected by its laws, and free from cruelty, pain and suffering.
04. Protect citizens in Volusia County from the potential threats that animals pose to public safety.
05. Ensure the pet population is both identified and inoculated against the rabies virus.
06. Reduce the number of displaced pets in the community.
07. Provide spay/neuter services to community cats to increase shelter diversion.
08. Reunite lost pets with owners throughout the year and in times of disaster.
09. Provide low-cost spay/neuter surgeries to economically challenged citizens of unincorporated Volusia County.
10. Reduce the cost of sheltering services paid to local humane societies by microchipping pets and returning to owners.

Performance Measures - Administration

**FY 2021-22
Actual** **FY 2022-23
Estimate** **FY 2023-24
Budget**

Number of awareness activities	7	3	5
Number of law enforcement trainings offered	1	1	1
Number of cruelty investigations	342	1,432	1,500
Number of dangerous dogs declared	4	4	5
Number of licenses sold	3,840	4,728	6,500
Number of animals sheltered	588	460	400
Number of cat Trap/Neuter/Return surgeries	1,272	4,000	5,000
Number of animals returned to owner	266	192	200
Number of spay/neuter services provided	5,921	5,378	7,000
Number of animals microchipped	4,507	4,460	5,000

Department: Public Protection

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Animal Control					
Personnel Services	959,556	1,121,658	1,374,738	1,283,866	1,502,483
Operating Expenses	638,237	833,631	1,189,042	1,037,757	1,194,546
Capital Outlay	60,440	56,872	65,700	417,300	55,805
Capital Improvements	0	50,958	420,000	24,705	607,000
Grants and Aids	0	4,395	3,000	22,266	4,650
Total: Animal Control	1,658,233	2,067,514	3,052,480	2,785,894	3,364,484

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	19	19
Number of Full Time Equivalent Positions	19	19

Fund Allocation

Municipal Service District - 120	1,658,233	2,026,247	2,984,542	2,715,824	3,292,269
Ponce De Leon Inlet and Port District - 114	0	41,267	67,938	70,070	72,215
Total Fund Allocation	1,658,233	2,067,514	3,052,480	2,785,894	3,364,484



Mission To provide a safe and friendly ocean beach experience for the citizens and visitors of Volusia County offering a variety of fun, recreational opportunities and quality amenities while conserving our natural resources through the management and enforcement of the County's Habitat Conservation plan and Beach Code.

Highlights

The Beach Safety Ocean Rescue Division is directly responsible for the safety and welfare of the millions of residents and visitors to enjoy Volusia County beaches each year. The Beach Safety Division provides world class lifeguard services and emergency medical services 365 days a year.

The Volusia County Junior Lifeguard Program was started in 1990 as a program for education in water safety, lifesaving techniques and beach ecology. We are dedicated to providing our participants with the best instruction possible so that one day they can be confident and efficient lifeguards. Our Junior Lifeguard instructors are professionals in the areas of beach lifeguarding, ocean safety and related activities. Tryouts and camps are held each summer. To participate, youths must be between the ages of 9 and 15 and pass tryouts. Completion of this program is valuable to those wishing to springboard into career as a lifeguard with Beach Safety.

Staffing is influenced by number of visitors, seasonality, weather, time of day and special events. To ensure adequate staffing, Beach Safety emphasizes recruitment and retention, utilization of 8 and 12 hours shifts and use of intermittent employees. These strategic measures are incorporated into a dynamic staffing model to meet increases in demand by tracking and measuring where and when calls for service occur, to ensure a safe environment for residents and visitors.

Key Objectives - Beach Patrol

- 01. Provide quality lifeguard services and emergency first aid.
- 02. Establish effective lifeguard coverage by providing adequate staffing and the strategic placement of portable towers.
- 03. Provide information relating to beach safety and beach ecology to area schools and municipalities in an effort to promote an understanding of varied duties and to recruit new employees.

Performance Measures - Beach Patrol	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of water related rescues	1,822	2,100	2,100
Number of lifeguards per weekend (peak season)	95	85	90
Average number of hours associated with community outreach programs	510	520	530

Department: Public Protection

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Beach Safety Ocean Rescue					
Personnel Services	7,400,196	7,969,521	8,786,496	8,195,044	8,008,607
Operating Expenses	1,430,002	1,550,880	1,795,725	1,670,187	1,761,812
Capital Outlay	106,176	259,436	214,117	243,820	205,979
Capital Improvements	0	0	675,000	403,275	675,000
Interfund Transfers	1,153	0	0	1,405	0
Reserves	0	0	1,391	0	0
Total: Beach Safety Ocean Rescue	8,937,527	9,779,836	11,472,729	10,513,731	10,651,398

Positions

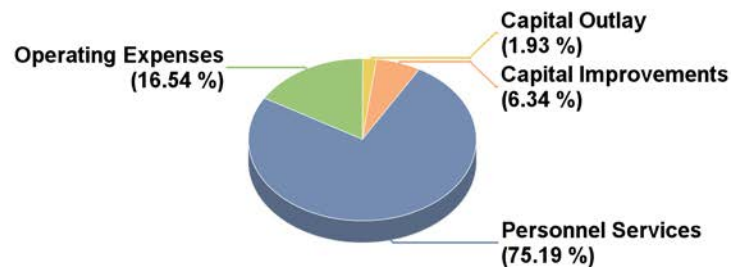
Prior Year Positions

Proposed Positions

Number of Full Time Positions	79	77
Number of Part Time Positions	317	317
Number of Full Time Equivalent Positions	124.37	122.37

Fund Allocation

Beach Enforcement Trust - 171	0	0	1,391	1,405	0
Beach Management Fund - 178	0	0	0	0	10,651,398
General Fund - 001	8,937,527	9,779,836	11,471,338	10,512,326	0
Total Fund Allocation	8,937,527	9,779,836	11,472,729	10,513,731	10,651,398



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

Highlights

001-520-0100 Administration

The Corrections administration activity encapsulates expenses associated with internal administration and support such as human resources/payroll, accounting, purchasing, central supply/inventory, budget and contract management, and inmate case management program services.

001-520-1500 Corrections Branch Jail

The Corrections Branch Jail activity budget covers the security and housing expense at the Branch Jail and Corrections facility. The total combined capacity is 1,494 (branch jail - 899 and correctional facility - 595) composed of both sentenced and non-sentenced males and females. Cost of security, staff training, clothing and equipment, janitorial supplies, inmate meals, inmate clothing, and hygiene products are included in this account.

001-520-4000 Corrections Clinic

The Corrections Clinic activity identifies costs associated with inmate medical and mental health care. In April 2023 VitalCore begins operating as the new inmate medical services provider. As we have seen a rise in labor costs combined with staffing shortages within the medical field we have seen the new contract come in at a 21% increase in cost. We will continue working with the vendor to bring in ways to improve the in house preventative care in order to prevent the additional costs associated with hospital visits. These options will include, but will not be limited to items like a robust telehealth system, inmate screenings pre booking, and possibly other process changes that could help offset some of the overall medical expenses.

001-520-2400 Equipment Replacement and Contracts

The Equipment Replacement account was added in fiscal year 2019-20 and is currently used to identify all capital improvements and capital outlay and related expenses.

001-520-6500 Maintenance-Facilities

Corrections maintenance personnel provide on-site mechanical and building repair services to the Branch Jail and Correctional Facility 24/7. Due to the age and condition of the compound, skilled tradesworkers perform all manners of specialized trades including electrical, mechanical, plumbing, HVAC, and construction. This unit is used to capture facility maintenance and repair costs for the Branch Jail, Correctional Facility, and onsite admin buildings.

123-520-3500 Inmate Welfare Fund

The Inmate Welfare Fund (IWF) exists by way of statutory authority granted to Volusia County Division of Corrections to establish, maintain and operate certain services for inmates incarcerated at the county jail. The bulk of the revenue comes from the sale of commissary articles are deposited into the IWF to purchase recreational, spiritual and rehabilitative equipment and services.

Key Objectives - Administration

- 01. Recruit and train sufficient officer applicants to fill budgeted positions.
- 02. Provide housing, food, clothing, recreation, medical, and other services to the inmate population.
- 03. Provide heating, ventilation, and air conditioning (HVAC) repair services and preventative maintenance as scheduled.
- 04. Provide operational electrical repair/replacement for lighting, power, motors and security doors.
- 05. Provide operational plumbing repair/replacement for all fixtures, piping, laundry, kitchen equipment and other repairs.
- 06. Respond to all other requests not identified under a specific trade and assume a support role in completion of projects.

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of corrections officers hired	13	40	84
Average daily inmate population	1,420	1,293	1,300
Number of HVAC work hours planned/completed	810	800	800
Number of electrical work hours completed	2,238	1,550	1,700
Number of plumbing work hours completed	2,973	2,800	2,900
Number of scheduled preventative maintenance checks	2,074	1,764	2,000

Key Objectives - Inmate Welfare Services

- 01. Provide visitation for inmates with their families and friends.
- 02. Provide outdoor and indoor recreation for inmate diversion.

Performance Measures - Inmate Welfare Services	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of social visits	28,664	25,900	27,000
Number of programs offered for diversion	11	12	15

Key Objectives - Corrections Clinic

- 01. Provide a medical and mental health screening for each inmate admitted to custody.
- 02. Provide regular and emergency medical care to all inmates.
- 03. Provide regular and emergency mental health care to all inmates.

Performance Measures - Corrections Clinic	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Annual number of intake screenings	19,343	19,716	19,500
Number of medical visits	8,293	5,122	8,000
Annual number of mental health evaluations	29,729	27,722	29,000

Department: Public Protection

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Corrections					
Personnel Services	8,121,783	6,090,170	34,294,378	31,286,093	37,249,221
Operating Expenses	20,845,940	18,041,474	19,332,962	21,209,425	22,727,995
Capital Outlay	155,658	289,515	283,468	286,005	325,070
Capital Improvements	611,027	1,056,114	4,710,000	4,689,018	8,810,000
Interfund Transfers	2,700,373	0	0	12,411	0
Reserves	0	0	3,259,635	0	4,351,122
Total: Corrections	32,434,781	25,477,274	61,880,443	57,482,952	73,463,408

Positions

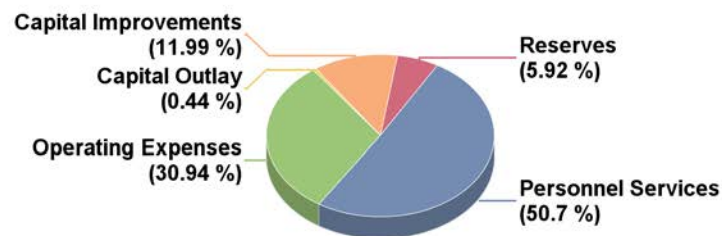
Prior Year Positions

Proposed Positions

Number of Full Time Positions	360	357
Number of Part Time Positions	1	7
Number of Full Time Equivalent Positions	360.5	360.5

Fund Allocation

COVID Transition - 003	0	419,236	0	0	0
General Fund - 001	31,322,071	23,166,764	56,535,237	56,403,004	67,797,731
Inmate Welfare Trust - 123	1,112,710	1,891,273	5,079,308	1,079,948	5,665,677
Opioid Direct Settlement Fund - 166	0	0	132,949	0	0
Walgreens Opioid Direct Settlement Fund - 168	0	0	132,949	0	0
Total Fund Allocation	32,434,781	25,477,274	61,880,443	57,482,952	73,463,408



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 County with compassion and professionalism.**

Highlights

Since June 5, 2018 the County Council and Volusia County has chosen to operate the Medical Examiner Office under a private management model. The County Council approved a five-year contract effective October 1, 2019 with Dr. Fulcher. Under the current contract, the county supplies morgue facilities, equipment, fixed assets, and other related services. The contractor provides all administrative, advisory, management, professional staff, and forensic services.

Key Objectives - Medical Examiner Administration

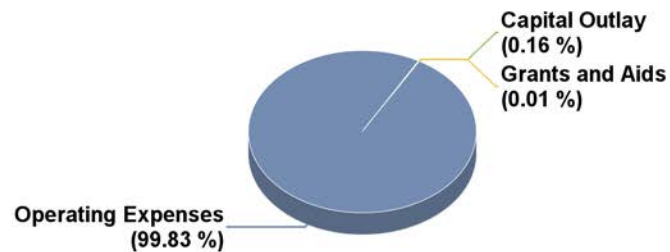
- 01. Investigate and determine Medical Examiner jurisdiction for deaths that occur in Volusia County in accordance with Florida Statue 406.11.
- 02. Enable timely sharing of detailed information with end-users (families, law enforcement agencies, hospitals, insurance companies, media, etc.) regarding the cause and manner of death.
- 03. Provide cremation authorization for persons who die in Volusia County after review of death certifications and conduct additional investigations as needed.

Performance Measures - Medical Examiner Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of autopsies performed	742	650	675
Percentage of medical examiner reports completed in 90 days or less	99	99	99
Cremation authorizations	5,956	5,800	5,916

Department: Public Protection

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Medical Examiner					
Operating Expenses	2,799,726	2,775,499	2,933,389	2,915,691	3,080,887
Capital Outlay	2,102	4,022	4,300	4,000	5,000
Grants and Aids	178	178	178	178	178
Interfund Transfers	1,782,000	0	0	0	0
Total: Medical Examiner	4,584,006	2,779,698	2,937,867	2,919,869	3,086,065

Fund Allocation					
General Fund - 001	4,584,006	2,779,698	2,937,867	2,919,869	3,086,065
Total Fund Allocation	4,584,006	2,779,698	2,937,867	2,919,869	3,086,065



Mission To deliver proactive and responsive public safety services for the citizens and visitors of Volusia County that promotes a safe and secure community.

Highlights

During fiscal year 2022-23, Public Protection Services was split from seven divisions and the Medical Examiner's contract to three divisions and the Medical Examiner's contract in December. Public Protection Services now consists of the divisions of Animal Services, Beach Safety Ocean Rescue, Corrections and the Medical Examiner's contract. The department regularly monitors the performance of its divisions.

Public Protection Services and its divisions provide critical emergency response and safety services to Volusia County and also meets statutory responsibilities as required for Corrections and the Medical Examiner's Office which was privatized in fiscal year 2017-18.

Public Protection Services also provides background checks that include Computer Voice Stress Analysis (CVSA) for its divisions. The capital outlay request includes a new CVSA machine so that additional staff can be trained to conduct CVSAs in order to expedite on-boarding processes.

Key Objectives - Administration

- 01. Regularly monitor and track performance of county public protection system.
- 02. Provide new hire background investigation services in support of Public Protection Divisions.

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of system performance reviews held	28	16	12
Number of background investigations completed	244	143	120

Department: Public Protection

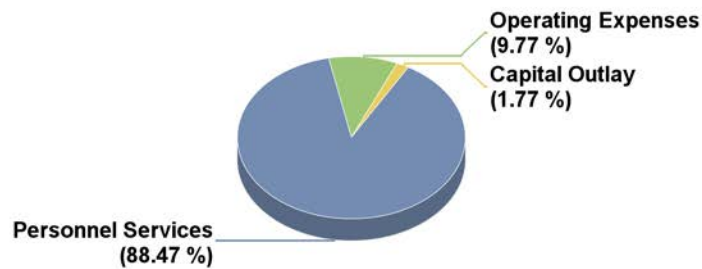
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Public Protection Services					
Personnel Services	1,067,595	1,045,187	1,117,667	701,201	601,170
Operating Expenses	58,040	86,343	119,384	71,806	66,379
Capital Outlay	0	5,995	0	0	12,000
Grants and Aids	0	0	500	0	0
Reimbursements	(231,040)	(262,859)	(271,257)	(271,257)	(26,762)
Total: Public Protection Services	894,595	874,665	966,294	501,750	652,787

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	8	6
Number of Full Time Equivalent Positions	8	6

Fund Allocation

General Fund - 001	894,595	874,665	966,294	501,750	652,787
Total Fund Allocation	894,595	874,665	966,294	501,750	652,787

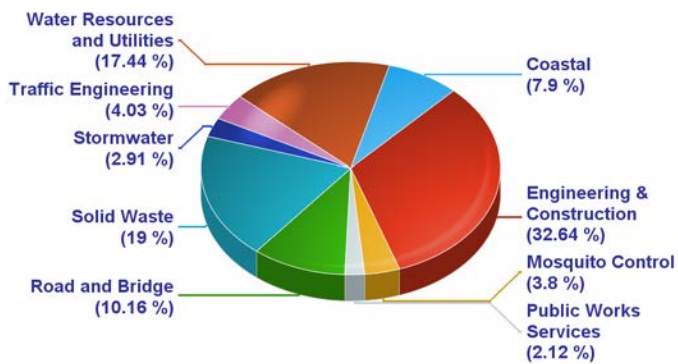


Expenditures by Department

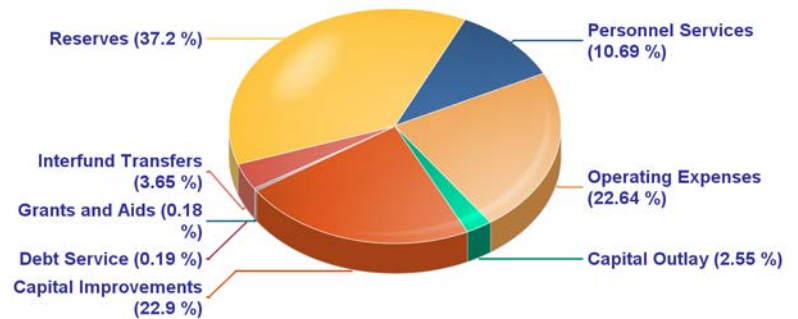
Public Works

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Coastal	9,778,664	11,132,896	18,368,124	16,758,844	24,484,365
Engineering & Construction	33,322,792	30,598,466	82,332,895	25,101,515	101,224,555
Mosquito Control	4,776,625	7,255,168	9,827,496	7,077,221	11,796,954
Public Works Services	1,157,993	1,669,979	6,568,731	667,132	6,582,190
Road and Bridge	12,247,145	14,721,589	27,192,428	23,084,236	31,507,600
Solid Waste	28,115,118	31,454,958	58,326,450	46,808,520	58,910,185
Stormwater	6,526,050	5,405,409	10,015,356	5,643,784	9,012,175
Traffic Engineering	4,703,676	4,257,045	8,667,556	5,811,390	12,485,892
Water Resources and Utilities	16,626,284	19,487,918	43,438,085	34,717,905	54,083,104
Public Works Total:	117,254,347	125,983,427	264,737,121	165,670,547	310,087,020

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	7,328,153	8,841,114	10,682,520	9,742,838	340,125
Fund 103 - County Transportation Trust	36,126,382	41,309,683	62,488,334	36,452,065	69,081,641
Fund 105 - E Volusia Mosquito Control	4,635,988	7,101,965	9,527,496	6,777,221	11,496,954
Fund 113 - Road Proportionate Share	1,233,956	333,350	20,576,589	4,808,034	17,900,111
Fund 114 - Ponce De Leon Inlet and Port District	2,916,706	2,811,541	8,124,565	3,527,735	9,270,409
Fund 119 - Road District Maintenance	181,779	157,658	479,298	167,657	610,084
Fund 120 - Municipal Service District	668,567	790,364	1,058,462	1,015,952	1,099,532
Fund 121 - Special Assessments	4,681	272	888,026	0	934,971
Fund 131 - Road Impact Fees-Zone 1 (Northeast)	1,882,875	1,893,969	6,014,847	4,297,587	14,063,948
Fund 132 - Road Impact Fees-Zone 2 (Southeast)	2,049,906	551,467	7,519,240	496,987	10,950,557
Fund 133 - Road Impact Fees-Zone 3 (Southwest)	1,758,725	1,782,757	10,975,860	3,822,506	16,877,199
Fund 134 - Road Impact Fees-Zone 4 (Northwest)	1,093,132	3,527,341	14,621,993	3,253,730	18,289,428
Fund 159 - Stormwater Utility	6,526,050	5,405,409	10,015,356	5,643,784	9,012,175
Fund 178 - Beach Management Fund	0	0	0	0	11,663,956
Fund 314 - Port Authority Capital Projects	0	0	0	0	3,200,000
Fund 334 - Bond Funded Road Program	6,106,045	533,660	0	238,026	1,952,641
Fund 360 - ECHO Direct County Expenditures	0	0	0	3,900,000	350,000
Fund 440 - Waste Collection	11,101,712	11,431,838	13,392,489	11,852,577	14,575,544
Fund 450 - Solid Waste	17,013,406	20,023,119	44,933,961	34,955,943	44,334,641
Fund 457 - Water and Sewer Utilities	16,626,284	19,487,918	43,438,085	34,717,905	54,083,104
Fund Total:	117,254,347	125,983,427	264,737,121	165,670,547	310,087,020

Public Works Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
Coastal	Full Time Positions	27	27	27	27
Engineering & Construction	Full Time Positions	41	40	40	40
Mosquito Control	Full Time Positions	28	28	28	28
Public Works Services	Full Time Positions	7	7	7	7
Road and Bridge	Full Time Positions	117	117	117	118
Solid Waste	Full Time Positions	71	71	77	77
Stormwater	Full Time Positions	54	54	54	54
Traffic Engineering	Full Time Positions	21	22	22	24
Water Resources and Utilities	Full Time Positions	60	60	60	60
Road and Bridge	Part Time Positions	7	7	7	7
Stormwater	Part Time Positions	1	1	1	1

Mission **Coastal Mission:**
To manage, maintain, and improve coastal parks, beach access, and coastal recreational facilities for the quality-of-life benefit of residents and visitors.

Port Mission:
To serve as the local sponsor for the federal channel project at Ponce de Leon Inlet and as a coastal project fund supporting public waterway and coastal facility improvements as directed by the Volusia County Council.

Highlights

The Beach Maintenance and Concessions Unit manages several beach maintenance contracts including beach garbage and litter collection, beach ramp grading, beach public restroom janitorial, beach port o let rental and maintenance and beach park landscaping maintenance. The Division also manages two beach revenue and service contracts including beach toll collection and beach concession services. All beach maintenance and service contracts require professional supervision and oversight in order to maintain appropriate and competitive levels of service seasonally and throughout the year.

The beach toll collection service contract expires on September 30, 2023. A solicitation request has been submitted to Purchasing for a hybrid automated and manned toll collection service. Due to back-to-back Hurricanes Ian and Nicole, concessions enacted the Force Majeure clause in the contract.

Additionally, as a service level expansion to provide a higher level of service to our patrons, concessions will have food trucks located at the following upland locations: Al Weeks Sr. North Shore Park, Tom Renick Park, Winterhaven Park, and Mary McLeod Bethune Beach Park.

The Coastal Parks & Public Access Units operate over thirty-seven miles of Atlantic Ocean beaches with over 170 public access points including dune walkovers, beach ramps, and coastal parks. The Volusia County Coastal Division operates and maintains a multitude of playground and picnic areas, a splash pad, sport courts, restrooms, boardwalks, observation decks, fishing piers, public showers and off beach parking lots that provide safe convenient public access to coastal park areas and facilities. In fiscal year 2022-2023, construction of the Edwin W. Peck Sr. Park, Dahlia Avenue Beach Park and 27th Avenue Beach Ramp was completed and replacement of the restroom and beach ramp at Boylston Avenue began. Unfortunately, Hurricanes Ian and Nicole severely damaged all 3 projects and over 100 other beach access structures and facilities.

Additionally, the splash pad contractor went out of business mid-season while in the middle of major renovations to the system, causing the splash pad to be shut down indefinitely. A new solicitation for repair and maintenance is being processed.

The Inlet Parks activity manages Smyrna Dunes Park located in the City of New Smyrna Beach and Lighthouse Point Park located in the Town of Ponce Inlet. These are two popular county parks operated by the Volusia County Coastal Division. The Parks provide significant off-beach parking as well as restrooms, showers, fishing piers and jetty decks, boardwalks, nature trails, scenic overlooks and dog friendly inlet beach access. The Smyrna Dunes Park Fishing Pier is ADA accessible and over 800 ft. long. The North Jetty Deck at Lighthouse Point Park is over 800 ft long and also ADA accessible. The County manages and maintains the Inlet parks under lease agreements and management plans with the Florida Department of Environmental Protection for both parks. The park lease agreements and management plans require the County to reduce Brazilian pepper, and exotic invasive plant species to <10% aerial coverage while protecting and monitoring Federal and State endangered species such as the Southeastern Beach Mouse and Gopher Tortoise. Smyrna Dunes Park and Lighthouse Point Park are entry fee based.

The Marine Wildlife and Artificial Fishing Reefs Unit manages artificial reef construction and permitting in the waters offshore of Volusia County. The permit for artificial reef construction at sites 1 through 13 in Federal waters offshore Volusia County expired on June 1, 2021. This Federal permit for Artificial Reef sites 1 through 13 was reauthorized in March 2023.

Additionally, three (3) new artificial reefs were created on the newly permitted Lighthouse Point Park Reef located 2.75 miles east of Ponce Inlet. This reef construction was a result of coordination and sponsorship with the Coastal Conservation Association (CCA), Orlando Utilities Commission (OUC) and Shell Oil Corporation.

A grant from the Florida Fish and Wildlife Conservation Commission (FWC) has been awarded to the County to remove ten (10) derelict vessels from the intracoastal Waterway (ICW) in eastern Volusia County. Removal of these vessels began in April 2022.

Key Objectives - Public Access

01. Maintain county-owned public dune walkovers for safe and available pedestrian beach access.
02. Re-deck 5% - 10% of all county-owned public dune walkovers as part of the annual walkover re-decking initiative. Post Hurricane Ian and Nicole, rebuilding damaged walkovers was a focus and those numbers are included in this objective.
03. Maintain county-owned off-beach parking spaces both paved and unpaved in support of safe public beach access.
04. Safely operate the Sun Splash Park splash pad for the maximum number of days allowed by weather conditions.
05. Maintain county-owned beach public restroom facilities in a safe and functional condition.

Performance Measures - Public Access	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Dune walkovers maintained	141	141	141
Dune walkovers re-decked	10	10	10
Off beach parking spaces maintained	2,373	2,598	2,623
Operational days for Sun Splash splash pad	119	244	244
Permanent restroom facilities maintained	17	16	17

Key Objectives - Coastal Parks

01. Reduce Brazilian Pepper to <10% aerial coverage at Smyrna Dunes Park and Lighthouse Point Park as required by the lease management plans for the properties and to improve habitat.
02. Monitor and maintain the Southeastern Beach Mouse population at Smyrna Dunes Park as required by the Federal Bureau of Land Management lease for the park property.
03. Provide complimentary handicap vehicle access at inlet parks.
04. Maintain safe, readily available, and easily identified public parking at inlet parks.
05. Maintain efficient and effective inlet park toll operations to maximize inlet park vehicular access.
06. Re-authorize federal reef permit.
07. Modify federal and state near shore reef permit to include 3-mile reef sites.

Performance Measures - Coastal Parks	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Acres of brazilian pepper chemically treated and mechanically removed at the Inlet Parks	85	5	5
Beach mouse monitoring events conducted	2	2	2
Complimentary handicap vehicular entries provided at the Inlet Parks	17,764	17,764	17,764
Number of federal reef site permits renewed	0	0	0
Number of near shore reef construction areas permitted	3	0	0
Parking spaces maintained	356	356	356
Total vehicle entries at the Inlet Parks	254,934	264,722	264,722

Key Objectives - Beach Maintenance and Concessions

- 01. Maintain clean and useable portable restrooms for beach patrons daily at various locations on Volusia County beaches.
- 02. Provide complimentary handicap vehicle access at beach vehicular access ramps.
- 03. Clean and sanitize public beach restroom facilities daily.
- 04. Keep Volusia County beaches free of garbage and litter on a daily basis.
- 05. Maintain efficient and effective beach toll operations that maximize vehicle entry to the beach and provide quality customer service to the beach driving public.

Performance Measures - Beach Maintenance and Concessions	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of portable restrooms locations	20	20	20
Complimentary handicap beach vehicle entries	132,091	132,091	132,091
Number of restroom facilities cleaned daily	17	16	17
Tons of garbage removed from the beach & coastal facilities	596	623	623
Total beach vehicle entries	1,042,587	1,042,587	1,042,587

Department: Public Works

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Coastal					
Personnel Services	1,671,573	1,628,692	1,909,405	1,786,256	2,081,361
Operating Expenses	6,886,487	7,915,520	8,586,790	9,376,806	10,035,092
Capital Outlay	36,702	21,755	25,400	75,293	63,900
Capital Improvements	445,520	144,762	1,850,000	4,505,395	5,385,000
Grants and Aids	97,763	198,667	257,797	258,622	268,341
Interfund Transfers	640,619	1,223,500	750,000	756,472	3,200,000
Reserves	0	0	4,988,732	0	3,450,671
Total: Coastal	9,778,664	11,132,896	18,368,124	16,758,844	24,484,365

Positions

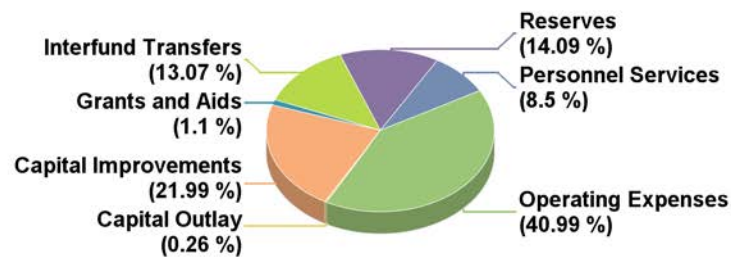
Prior Year Positions

Proposed Positions

Number of Full Time Positions	27	27
Number of Full Time Equivalent Positions	27	27

Fund Allocation

Beach Management Fund - 178	0	0	0	0	11,663,956
ECHO Direct County Expenditures - 360	0	0	0	3,900,000	350,000
General Fund - 001	6,861,958	8,321,355	10,243,559	9,331,109	0
Ponce De Leon Inlet and Port District - 114	2,916,706	2,811,541	8,124,565	3,527,735	9,270,409
Port Authority Capital Projects - 314	0	0	0	0	3,200,000
Total Fund Allocation	9,778,664	11,132,896	18,368,124	16,758,844	24,484,365



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.

Highlights

The primary duty of Engineering & 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 County Divisions and Departments in developing and building their construction projects. Engineering & Construction is part of the review process for the Land Development code to help ensure compliance with state and local regulations. The Division also provides information to the public and private sector on a variety of subjects such as road rights-of-way, road maintenance, abandonments, special assessment districts, benchmarks, control data, etc.

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.

Development Engineering provides professional and technical review and comments on development projects and 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 also provides engineering reviews and inspections for Subdivisions, Site Plans and Use Permits under Volusia County regulations, and has increased the review effort with respect to traffic-related elements, a specific example being the review and field inspection relating to work zone safety plans.

Development Engineering also performs inspection and tracking of National Pollution Discharge Elimination System (NPDES) sites and assists in the preparation of the annual report to the State. A large portion of time is devoted to a variety of requests from citizens and businesses for information regarding current and historic development regulations, status of permits, reviews, and properties, and requests for copies of material from files. Additionally, Development Engineering handles grading, drainage, and right-of-way complaints as well as variances, grading plan reviews and FEMA Letters of Map Revisions (LOMRs).

Key Objectives - Construction Engineering

- 01. Number of construction projects completed per CIP schedule.
- 02. Number of site plans/stormwater reviews.
- 03. Number of permit applications processed.

Performance Measures - Construction Engineering	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of construction projects completed per CIP schedule	2	3	4
Number of permit applications processed	1,390	608	1,300
Number of site plans/stormwater reviews	282	92	200

Department: Public Works

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Engineering & Construction					
Personnel Services	2,505,743	2,538,271	3,172,634	2,913,853	3,384,458
Operating Expenses	5,775,967	5,447,913	2,132,943	1,991,432	1,725,407
Capital Outlay	6,650	47,267	0	0	0
Capital Improvements	20,924,601	17,459,732	23,905,160	15,693,085	36,135,211
Grants and Aids	250,000	0	0	0	0
Interfund Transfers	5,046,810	6,014,345	5,526,852	6,569,972	5,518,878
Reserves	0	0	49,637,579	0	56,507,484
Reimbursements	(1,186,979)	(909,062)	(2,042,273)	(2,066,827)	(2,046,883)
Total: Engineering & Construction	33,322,792	30,598,466	82,332,895	25,101,515	101,224,555

Positions

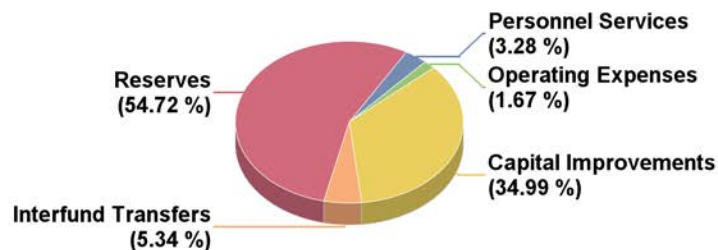
Prior Year Positions

Proposed Positions

Number of Full Time Positions	40	40
Number of Full Time Equivalent Positions	40	40

Fund Allocation

Bond Funded Road Program - 334	6,106,045	533,660	0	238,026	1,952,641
County Transportation Trust - 103	18,199,347	20,818,728	20,538,917	7,056,964	19,116,043
General Fund - 001	466,195	519,759	438,961	411,729	340,125
Municipal Service District - 120	527,930	637,162	758,462	715,952	799,532
Road Impact Fees-Zone 1 (Northeast) - 131	1,882,875	1,893,969	6,014,847	4,297,587	14,063,948
Road Impact Fees-Zone 2 (Southeast) - 132	2,049,906	551,467	7,519,240	496,987	10,950,557
Road Impact Fees-Zone 3 (Southwest) - 133	1,758,725	1,782,757	10,975,860	3,822,506	16,877,199
Road Impact Fees-Zone 4 (Northwest) - 134	1,093,132	3,527,341	14,621,993	3,253,730	18,289,428
Road Proportionate Share - 113	1,233,956	333,350	20,576,589	4,808,034	17,900,111
Special Assessments - 121	4,681	272	888,026	0	934,971
Total Fund Allocation	33,322,792	30,598,466	82,332,895	25,101,515	101,224,555



Mission To proactively use Integrated Pest Management (IPM) strategies to reduce nuisance mosquitoes and risk of mosquito-borne illness in Volusia County, and to sustain quality of life, foster stewardship of the environment, provide stellar customer service, and support economic vitality for the community.

Highlights

State and Local (0003) funds provide an integrated pest management program (IPM) to control mosquitoes of public health importance and reduce nuisance mosquitoes. The program supports the health, safety and welfare of Volusia County citizens and visitors, meeting all state and federal laws, regulations, and best management standards. State funding provided by the legislature and approved by the governor is not expected this year. Local funding for Volusia County Mosquito Control (VCMC) is provided primarily through the East Volusia Mosquito Control Special Taxing District. It is anticipated that agreements for service charges to other entities including west side cities will continue in fiscal year 2023-24. Reserves have been set aside for replacement of equipment and future capital improvements including replacement of mosquito control facilities.

Key Objectives - Local

01. Maintain proactive residential inspections and treatment of container mosquito production.
02. Reduce the number of biting adult mosquitoes by proactive aerial treatment of larvae.
03. Monitor populations of nuisance and potential vector mosquito species for operational planning.
04. Reduce the number of adult mosquitoes by proactive aerial inspection.
05. Promote mosquito education through contact with the Volusia County community.

Performance Measures - Local	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of sites where domestic inspections were performed	1,126	2,000	4,000
Number of acres larvicided by helicopter	2,216	6,000	7,500
Number of adult mosquito surveillance traps collected	5,784	5,500	6,000
Number of aerial larval site inspections	1,201	3,000	3,500
Number of citizens educated by Mosquito Control staff at community events	9,243	8,000	8,000

Department: Public Works

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Mosquito Control					
Personnel Services	1,758,846	1,687,186	2,115,315	1,929,770	2,300,670
Operating Expenses	2,578,738	2,894,591	3,262,754	3,265,023	3,339,836
Capital Outlay	92,061	122,862	219,000	256,713	1,223,600
Capital Improvements	299,341	0	400,000	0	0
Grants and Aids	192,367	203,731	224,329	251,779	285,814
Interfund Transfers	0	2,500,000	1,650,000	1,673,936	1,750,000
Reserves	0	0	2,256,098	0	3,197,034
Reimbursements	(144,728)	(153,203)	(300,000)	(300,000)	(300,000)
Total: Mosquito Control	4,776,625	7,255,168	9,827,496	7,077,221	11,796,954

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	28	28
Number of Full Time Equivalent Positions	28	28

Fund Allocation

E Volusia Mosquito Control - 105	4,635,988	7,101,965	9,527,496	6,777,221	11,496,954
Municipal Service District - 120	140,637	153,203	300,000	300,000	300,000
Total Fund Allocation	4,776,625	7,255,168	9,827,496	7,077,221	11,796,954

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.**

Highlights

Public Works Administration is responsible for the management of seven divisions to include a review and monitoring of the division's budget covering all operational, capital outlay, capital improvement plans and expenditures, and personnel requests. Thorough oversight has led to stability in the department's operations and achievement of division goals and objectives. Monitoring division productivity levels and implementation of improvements will result in cost effective service delivery and potential increases in level of service.

The Public Works Department has multiple revenue sources to fund the department's operation that includes, but is not limited to, Local & State Fuel Taxes, Road Impact Fees, Road Proportionate Fair Share payments, Ad Valorem taxes, Stormwater and Solid Waste Special Assessments, Beach Access and Park Fees, Landfill Charges, and Water & Sewer sales.

Key Objectives - Administration

01. Annual work plan development in Lucy.
02. Bi-weekly department meetings with division directors.
03. Coordinate annual disaster and debris management meeting to include local FDOT staff and municipalities.

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of work plans completed in Lucy	24	24	24
Bi-weekly department meetings with division directors	17	17	17
Annual debris management meetings held	1	1	1

Department: Public Works

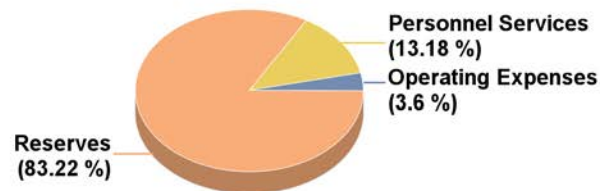
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Public Works Services					
Personnel Services	754,900	683,266	910,246	828,237	946,200
Operating Expenses	1,219,787	1,455,148	275,880	274,750	258,176
Capital Outlay	1,297	8,871	7,700	46,232	0
Interfund Transfers	0	485,000	0	145,071	0
Reserves	0	0	6,002,063	0	5,973,323
Reimbursements	(817,991)	(962,305)	(627,158)	(627,158)	(595,509)
Total: Public Works Services	1,157,993	1,669,979	6,568,731	667,132	6,582,190

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	7	7
Number of Full Time Equivalent Positions	7	7

Fund Allocation

County Transportation Trust - 103	1,157,993	1,669,979	6,568,731	667,132	6,582,190
Total Fund Allocation	1,157,993	1,669,979	6,568,731	667,132	6,582,190



Mission To maintain the County's transportation system of roads and bridges, provide a safe system, and protect the investment in that system; and to develop and provide levels of service by planning, scheduling, directing and controlling work.

Highlights

Road and Bridge Operations is responsible for the maintenance of approximately 1,000 center line miles of paved roads, approximately 100 miles of dirt roads, 48 fixed bridges, and 2 bascule bridges. This includes the associated right-of-way mowing, tree removal and trimming, grading, roadway and traffic signage, roadway striping, sidewalk maintenance, curbing and median maintenance, bridge maintenance, and associated drainage system maintenance. The primary capital focus is to replace and repair aging infrastructure and address ADA sidewalk issues. Reserves in the amount of \$6 million are set aside for transportation-related maintenance and projects.

The Outside Operations Activity accounts for emergency maintenance roadway repairs and 911 signage. This activity is also responsible for the maintenance of abandoned cemeteries located throughout the county and other special projects such as supporting the Daytona Speedway Races, Bike Week, Biketoberfest, Volusia County Fair, and Volusia County Food Drive.

The West Highlands Park activity provides for right-of-way maintenance activities such as mowing, dirt road grading, signs, and tree trimming for the West Highlands maintenance district in accordance with the assessment agreement. Any savings in maintenance funding is used to pave dirt roads based on maintenance priority.

Key Objectives - Road & Bridge Operations

01. Ensure maintenance for the rights-of way are provided at the highest possible level of service.
02. Remove existing damaged or non-ADA compliant sidewalk and curb ramps and replace with new ADA compliant sidewalk.
03. Mow rights-of-way to maintain a level of service for safety purposes.
04. Perform non-transportation trust maintenance activities to ensure roadway safety.

Performance Measures - Road & Bridge Operations	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Miles of trees trimmed	109	109	109
Cubic yards of emergency road spot repair	2,845	2,845	2,845
Number of acres mowed	13,436	13,436	13,436
Square feet of sidewalk repaired	13,707	13,707	13,707

Key Objectives - W Highlands/Highlands Park

01. Ensure maintenance for the rights-of-way are provided at the highest possible level of service.

Performance Measures - W Highlands/Highlands Park	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Miles of dirt roads graded	2,672	2,672	2,672

Department: Public Works

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Road and Bridge					
Personnel Services	6,105,666	6,083,210	7,326,536	6,961,356	7,822,450
Operating Expenses	6,140,828	6,664,930	14,521,641	13,257,245	15,065,864
Capital Outlay	721,879	484,120	1,428,688	2,428,609	1,081,510
Capital Improvements	74,641	1,730,774	875,000	1,303,254	3,125,000
Interfund Transfers	0	600,000	0	0	0
Reserves	0	0	3,956,791	0	5,326,981
Reimbursements	(795,869)	(841,445)	(916,228)	(866,228)	(914,205)
Total: Road and Bridge	12,247,145	14,721,589	27,192,428	23,084,236	31,507,600

Positions

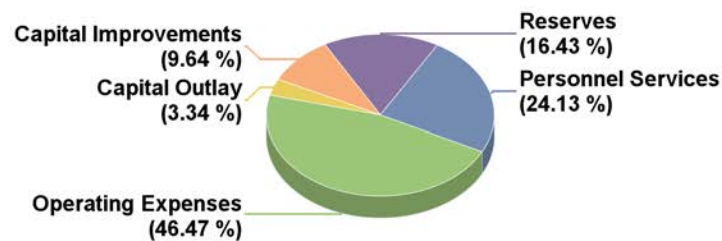
Prior Year Positions

Proposed Positions

Number of Full Time Positions	117	118
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	119.45	120.45

Fund Allocation

County Transportation Trust - 103	12,065,366	14,563,931	26,713,130	22,916,579	30,897,516
Road District Maintenance - 119	181,779	157,658	479,298	167,657	610,084
Total Fund Allocation	12,247,145	14,721,589	27,192,428	23,084,236	31,507,600



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.

Highlights

Waste Collection:

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-advalorem special assessment to residents of the unincorporated areas of the county is projected to increase to \$280 per year, which will account for an estimated 5% CPI for the contracted hauler and a \$4.20 per household increase % disposal rates.

Solid Waste Administration:

The Solid Waste Division provides transfer and disposal of municipal solid waste evaluating technology. The fiscal year 2023-24 budget provides for transfer of refuse, operations of our municipal solid waste facility, Tomoka Farms Road Landfill, and facilities management of private/public partnership contracts and leases.

The fiscal year 2023-24 budget includes continuation of southeast area landfill stormwater management system construction, solid waste engineer permit and design of the new southeast are cell, ongoing WVTS entrance road improvement construction, tipping floor resurfacing, and engineering design and construction for WVTS site improvements. Funds are also included for the replacement of various office equipment, vehicles, and heavy equipment as identified and tracked in the division's seven-year capital equipment replacement schedule. The budget also includes partial funding by solid waste to construct a cover structure for the heavy equipment Fleet Maintenance building at the Tomoka Farms Road Landfill

Key Objectives - Administration

01. Administer solid waste program in accordance with applicable laws and regulations.
02. Administer recycling and education programs to promote recycling, reuse, waste reduction, and documenting the Countywide annual recycling percentage.
03. Provide safe and economical transfer of solid waste to Tomoka Landfill.
04. Provide adequate disposal capacity for current and future waste volumes.
05. Provide efficient collection services for unincorporated households in Volusia County.
06. Promote proper waste management, waste reduction and recycling through public education programs to exceed the state recycling goal.
07. Administer collection services to protect the health and weel-being of the community by providing timely and efficient waste collection.
08. Provide continuing education for proper waste reduction and recycling and documenting the amount of waste recycled annually.

Performance Measures - Administration

	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Tons of solid waste processed per year	739,068	808,450	832,704
Percent recycled materials per year	41	42	42
Tons of transported waste per year	178,591	192,402	194,326
Years of available permitted capacity	8	6	5
Number of unincorporated residential units per year	45,739	46,561	47,116
Number of residential education contacts	38,943	41,000	43,460
Percent of complaints resolved in 24 hours	99	99	99
Tons of residential waste collected for recycling	3,281	3,018	3,000

Department: Public Works

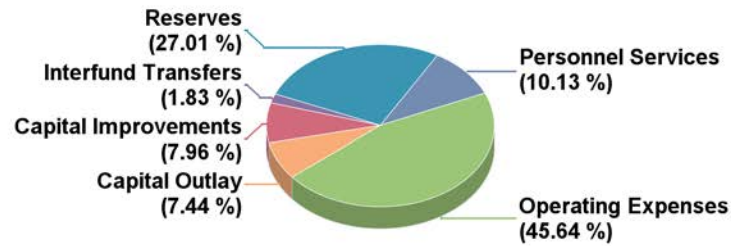
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Solid Waste					
Personnel Services	4,428,073	4,907,451	5,621,692	5,688,735	5,964,845
Operating Expenses	20,025,153	21,483,133	22,979,382	24,192,079	26,883,728
Capital Outlay	1,907,596	825,006	3,604,020	5,465,341	4,380,078
Capital Improvements	1,504,296	3,933,631	10,552,625	10,546,102	4,690,000
Grants and Aids	250,000	250,000	250,000	0	0
Interfund Transfers	0	0	848,000	916,263	1,077,054
Reserves	0	0	14,470,731	0	15,914,480
Total: Solid Waste	28,115,118	31,399,221	58,326,450	46,808,520	58,910,185

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	77	77
Number of Full Time Equivalent Positions	77	77

Fund Allocation

Solid Waste - 450	17,013,406	19,967,382	44,933,961	34,955,943	44,334,641
Waste Collection - 440	11,101,712	11,431,838	13,392,489	11,852,577	14,575,544
Total Fund Allocation	28,115,118	31,399,221	58,326,450	46,808,520	58,910,185



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.**

Highlights

The Stormwater Division develops and implements projects for County and partnership benefits. The Stormwater Division also repairs and replaces deteriorated drainage infrastructure and focuses on projects identified as part of Basin Management Action Plans (BMAP), Total Maximum Daily Loads (TMDL), and Reasonable Assurance Plan (RAP) programs. The reserves are for future land acquisition, drainage projects, and/or water quality improvements.

Key Objectives - Drainage Task Team

- 01. Perform primary drainage system, roadside ditch, and stormwater facility maintenance to improve water quality and maintain quantity flow.
- 02. Replace deteriorated storm pipe and structures.
- 03. Increase water quality in rivers, lakes and streams by performing routine street sweeping in accordance with Best Management Practices (BMP) that aids in reducing the amount of nutrients in stormwater runoff.

Performance Measures - Drainage Task Team	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Miles of roadside ditch systems cleaned	79	79	79
Feet of stormwater pipe replaced or installed	6,846	6,846	6,846
Number of street miles swept	1,541	1,541	1,541

Department: Public Works

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Stormwater					
Personnel Services	3,105,564	3,061,739	3,558,732	3,269,273	3,755,204
Operating Expenses	2,363,962	2,359,536	2,733,870	2,678,933	2,987,039
Capital Outlay	752,769	233,545	700,000	1,056,406	770,000
Capital Improvements	490,086	925,261	820,000	94,127	750,000
Interfund Transfers	1,122,496	0	0	45,045	0
Reserves	0	0	4,202,754	0	2,749,932
Reimbursements	(1,308,827)	(1,174,672)	(2,000,000)	(1,500,000)	(2,000,000)
Total: Stormwater	6,526,050	5,405,409	10,015,356	5,643,784	9,012,175

Positions

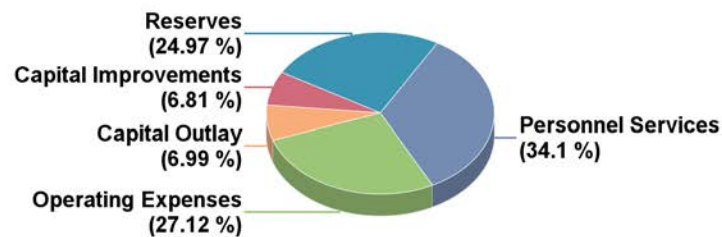
Prior Year Positions

Proposed Positions

Number of Full Time Positions	54	54
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	54.75	54.75

Fund Allocation

Stormwater Utility - 159	6,526,050	5,405,409	10,015,356	5,643,784	9,012,175
Total Fund Allocation	6,526,050	5,405,409	10,015,356	5,643,784	9,012,175



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.

Highlights

Traffic Engineering is responsible for transportation planning and the proper warranting, design, installation, operations, and maintenance of traffic control devices countywide. The Division continues to maintain and analyze traffic crash records to identify and implement appropriate corrective safety measures. In addition, Traffic Engineering provides traffic engineering and traffic operations services to all cities in the county with Interlocal Agreements for Municipal Services. The Division analyzes all land use amendments with regard to transportation impacts within the provisions of Chapter 2/Transportation Element of the Comprehensive Plan's goals, objectives and policies. The Division evaluates traffic engineering elements on development projects such as driveway use permits, rezoning, planned unit developments, special exceptions, variances, conceptual & final site plans, subdivision overall development plans, preliminary & final plats, transportation concurrency applications, and transportation impact analyses.

FDOT Traffic Signal Upgrades include operations, maintenance, modernization, and traffic signal updates for Florida Department of Transportation (federal and state roads) are all responsibilities of the Traffic Engineering Division.

Traffic Signal Maintenance & 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 346 signals, and 333 school and other flasher types countywide. Traffic Engineering is proposing the following traffic signal projects this fiscal year: 10th Street & New Smyrna Beach High School, New Traffic Signal Construction; SR 415 Fire Station Signal, New Emergency Signal; Saxon Boulevard & Providence Boulevard, Mast Arm Rebuild. Traffic Engineering is also planning to modernize various traffic signal controllers, cabinets, and overhead signal equipment.

Key Objectives - Traffic Engineering

01. Provide a comprehensive program of 24-hour Traffic Counts along key roadways throughout Volusia County.
02. Produce Yearly Average Annual Daily Traffic (AADT) counts for State & County roads.
03. Conduct Traffic Studies to determine whether intersections and/or corridors need additional traffic control devices.
04. Evaluate development projects for transportation.

Performance Measures - Traffic Engineering	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of traffic studies & volume/vehicle classification counts	525	550	550
Complete yearly AADT & LOS report	1	1	1
Number of days to complete traffic studies after receiving request	120	120	120
Number of development projects reviewed	600	600	600

Key Objectives - Traffic Signal Modernization

- 01. Provide a comprehensive program of scheduled traffic signal maintenance two times per year on signals.
- 02. Provide a comprehensive program of scheduled school zone and flasher maintenance along county and city roads once per year.
- 03. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems on signals along city and county roads.
- 04. Maintain communications system to 186 state, county, and city coordinated traffic signals countywide.

Performance Measures - Traffic Signal Modernization	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of twice per year traffic signal preventative maintenance on County roads	698	698	698
Miles of signal communications network maintained & operated	63	63	65
Number of annual school zone/flasher preventative maintenance	320	320	320
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2

Key Objectives - Fdot Traffic Signal Upgrade

- 01. Provide a comprehensive program of scheduled school zone and flasher maintenance along state roads once per year.
- 02. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems on signals along state roads.

Performance Measures - Fdot Traffic Signal Upgrade	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of twice per year traffic signal preventative maintenance on State roads	410	410	410
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2

Department: Public Works

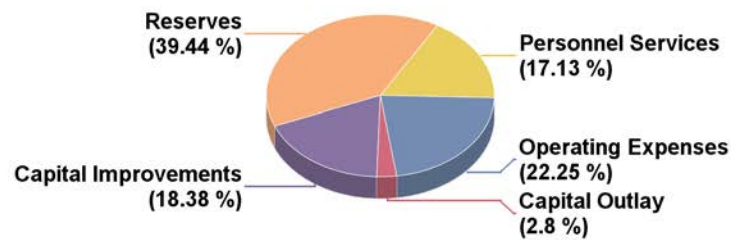
	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Traffic Engineering					
Personnel Services	1,541,665	1,713,826	1,876,886	1,728,915	2,138,653
Operating Expenses	1,780,391	2,136,468	2,586,622	2,474,791	2,778,128
Capital Outlay	63,334	58,461	35,000	40,434	349,500
Capital Improvements	1,318,286	348,290	2,031,483	1,567,250	2,295,000
Reserves	0	0	2,137,565	0	4,924,611
Total: Traffic Engineering	4,703,676	4,257,045	8,667,556	5,811,390	12,485,892

Positions**Prior Year Positions****Proposed Positions**

Number of Full Time Positions	22	24
Number of Full Time Equivalent Positions	22	24

Fund Allocation

County Transportation Trust - 103	4,703,676	4,257,045	8,667,556	5,811,390	12,485,892
Total Fund Allocation	4,703,676	4,257,045	8,667,556	5,811,390	12,485,892



Mission 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 and high quality services for all Volusia County Water Resources and Utilities customers.

Highlights

In fiscal year 2022-23, the capital improvement schedule includes funding for various upgrades and rehabilitation projects at water and wastewater facilities as well as additional water quality and supply projects benefitting the local area spring basin.

Annual debt has significantly decreased in recent years, issuance of new long-term debt remains a key strategy in financing major capital improvements necessary to maintain affordable consumption rates for current utility customers while preparing for increased demand by future customers.

The Engineering activity is responsible for overall planning and development of the utility's infrastructure and ensuring new development meets established design, permitting, and system standards. Staff members provide oversight and inspection of various water, wastewater, and reclaimed water projects to ensure compliance with federal, state, and local regulations.

In addition, staff works closely with other utility local providers and developers to expand water and wastewater system capacity in a coordinated manner and as necessary to accommodate continued regional growth.

The water activity consists of state licensed treatment plant operators responsible for operation of 16 water and wastewater treatment plant facilities in accordance with federal and state safe drinking water and environmental clean water standards.

The Collection and Distribution Maintenance activity is responsible for the reliable delivery of water service and the safe conveyance of wastewater service. State licensed water distribution and sewer collection system operators maintain approximately 260 miles of water mains, 1,544 fire hydrants, 194 sewer mains, 57 miles of reclaimed water mains, and 117 lift stations in seven utility service areas throughout Volusia County.

The Utilities Administration activity is responsible for the overall management and administration support for the water, wastewater, distribution/collections, engineering, and customer service activities. Primary managerial functions include strategic planning and program implementation; monitoring and reporting regulatory compliance; recruitment and development of personnel resources; conducting financial analysis and budgetary control; and capital improvement planning.

The activity also provides administrative support functions such as 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.

Key Objectives - Administration

01. Provide utility connections to Volusia County customers.
02. Produce and provide utility bills to all active Volusia County utility customers.
03. Input Lucity work orders and maintain Lucity database.
04. Provide timely and accurate locates as requested.
05. Provide a safe and reliable source of potable (drinking) water for customer needs.
06. Produce reclaimed water supply sufficient to meet customer demands.
07. Maintain the County's Consumptive Use Permit and Florida Department of Environmental Protection Permit.
08. Develop a CIP program, provide project management, contract design, and construction.

Performance Measures - Administration	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of utility connections	16,816	17,500	17,500
Amount of potable water processed (millions of gallons per day)	4	4	4
Number of bills mailed to active water and sewer accounts per month	178,481	179,000	179,000
Number of capital projects	8	8	8
Number of permits maintained	20	20	20
Number of utility locates performed	1,141	1,200	1,200
Number of work orders	5,130	5,200	5,200
Reclaimed water pumped (millions of gallons per day)	2	2	2

Department: Public Works

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Water Resources and Utilities					
Personnel Services	4,256,388	4,503,726	4,873,002	4,818,127	5,378,555
Operating Expenses	7,640,322	7,794,442	7,440,719	8,224,368	8,460,950
Capital Outlay	101,884	32,368	150,000	209,964	196,002
Capital Improvements	4,477,024	7,002,213	14,954,348	20,324,809	19,961,950
Debt Service	150,666	136,695	601,018	601,018	600,886
Reserves	0	0	15,418,998	0	19,484,761
Total: Water Resources and Utilities	16,626,284	19,469,444	43,438,085	34,178,286	54,083,104

Positions

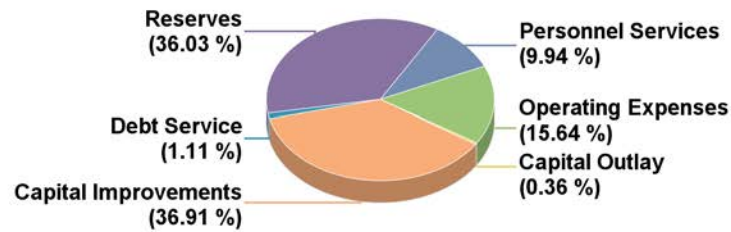
Prior Year Positions

Proposed Positions

Number of Full Time Positions	60	60
Number of Full Time Equivalent Positions	60	60

Fund Allocation

Water and Sewer Utilities - 457	16,626,284	19,469,444	43,438,085	34,178,286	54,083,104
Total Fund Allocation	16,626,284	19,469,444	43,438,085	34,178,286	54,083,104

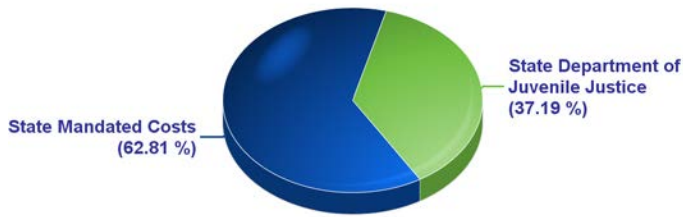


Expenditures by Department

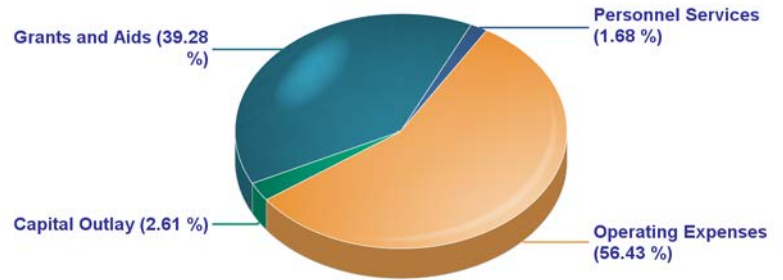
State Mandated Costs

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
State Department of Juvenile Justice	1,845,771	1,885,869	2,154,749	2,154,749	2,292,653
State Mandated Costs	3,242,559	3,188,403	3,624,792	3,574,423	3,872,126
State Mandated Costs Total:	5,088,330	5,074,272	5,779,541	5,729,172	6,164,779

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	5,088,330	5,074,272	5,779,541	5,729,172	6,164,779
Fund Total:	5,088,330	5,074,272	5,779,541	5,729,172	6,164,779

State Mandated Costs Positions

		FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget
State Mandated Costs	Full Time Positions	1	1	1	1

Mission To comply with Florida State Statute 985.6865, requiring County of Volusia to reimburse the State for its share of juvenile detention costs based on the number of detention days for juveniles who reside in the County.

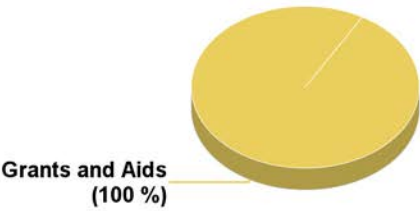
Highlights

Per section 985.6865 of the Florida Statutes, beginning 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.

Department: State Mandated Costs

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
State Department of Juvenile Justice					
Grants and Aids	1,845,771	1,885,869	2,154,749	2,154,749	2,292,653
Total: State Department of Juvenile Justi	1,845,771	1,885,869	2,154,749	2,154,749	2,292,653

Fund Allocation					
General Fund - 001	1,845,771	1,885,869	2,154,749	2,154,749	2,292,653
Total Fund Allocation	1,845,771	1,885,869	2,154,749	2,154,749	2,292,653



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.

Highlights

Community Legal Services of Mid-Florida, Inc. (CLSMF) is a nonprofit law firm committed to providing holistic legal services to low-income and vulnerable individuals and families. The Justice Gap, a report issued by the Legal Services Corporation, found that 74% of low-income households experience at least one civil legal problem annually. CLSMF is here to help those households resolve their civil legal issues and restore some security to their lives. CLSMF can provide assistance in multiple areas of civil matters including but not limited to survivors of domestic violence; protect senior citizens from exploitation; obtain desperately needed income stability for homeless families and veterans; collaborate with other agencies for the rights of disabled schoolchildren; assist victims of housing discrimination or foreclosure; and fight predatory consumer practices.

CLSMF's Helpline, staffed with attorneys, receives calls from customers, determines eligibility and for eligible clients provides legal advice, brief service and/or referrals to other CLSMF units or help from one of our community partners. Any one of CLSMF's 50+ staff attorneys with the assistance of 30+ legal support staff are available to assist Volusia County residents in resolving their civil legal issue. CLSMF operates 10 offices across our 12-county service area in Central Florida - from the Atlantic Coast, Flagler, Volusia and Brevard counties to the Gulf Coast, Citrus and Hernando counties.

CLSMF's Pro Bono Services collaborates with private attorneys to provide additional legal assistance at no cost to low-income clients. These services expand our capacity to serve the community and compliments the work of the CLSMF team. CLSMF offers weekly virtual legal advice clinics offering assistance in family law and bankruptcy matters which are available to residents across our service area. We have monthly in-person clinics at several courthouses in our service area and plan to continue expanding our courthouse clinic model. We also offer weekly in-person clinics in various areas of law at our Daytona office. Our relationships with law firms, bar associations, and other community partners result in additional legal advice clinics, both in-person and virtually, that meet the emerging needs of our clients and the interests of our volunteers.

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 calling 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.

The mission of the Public Defender Seventh Judicial Circuit is to protect the rights of the indigent accused under the United States Constitution, Florida Constitution, and fulfill obligations and responsibilities under Chapters 27, 394 and 985, Florida Statutes; the Criminal, Juvenile and Appellate Rules of Procedure; and the Florida Rules of Professional Conduct.

The VCLL provides the necessary resources and services to facilitate meaningful access to the legal information needs of the community. Users of the Volusia County Law Library 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 Volusia County Law Library operates branches located in Daytona Beach, DeLand and New Smyrna Beach, and legal research workstations in Deltona and Ormond Beach. The Law Library 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, tutorials, and tours are offered by the Library on a regular basis.

Key Objectives - Central Fla Legal Services

01. Educate and inform client populations and the general public on the rights and responsibilities with respect to civil legal issues and on the services CLSMF provides.
02. Meet the civil legal needs of Central Florida's low-income and vulnerable populations who cannot afford to hire an attorney.
03. Encourage and facilitate volunteer service by pro bono attorneys and other professionals as one way to meet the area's civil legal needs.

Performance Measures - Central Fla Legal Services	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of persons reached through education, outreach, and website	288,013	290,000	295,000
Number of new cases	9,227	9,500	9,700
Number of hours of service provided by pro bono attorneys and other professionals	2,574	2,600	2,800

Key Objectives - State Attorney

01. To protect and serve the citizens of Volusia County by pursuing the prosecution against criminal defendants.

Performance Measures - State Attorney	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Pursuing the prosecution in criminal cases in Volusia County	29,385	32,385	35,385

Key Objectives - Public Defender

01. Represent indigent persons as required by Section 27.51(1).

Performance Measures - Public Defender	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Number of cases appointed to represent in Volusia County	21,527	20,786	21,098

Key Objectives - Public Law Library

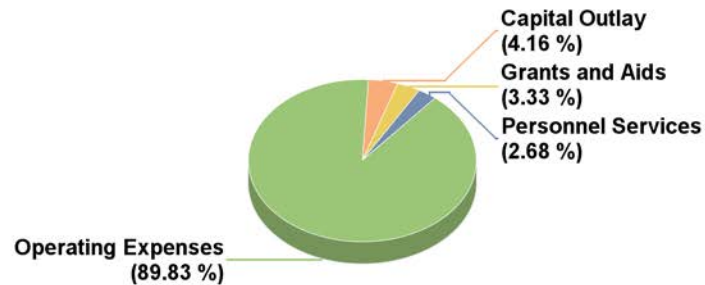
01. Continue to meet the legal information needs of the community.
02. Continue to increase awareness of Law Library resources and services.
03. Continue to develop and provide programs and services for Library users.

Performance Measures - Public Law Library	FY 2021-22 Actual	FY 2022-23 Estimate	FY 2023-24 Budget
Law Library usage by calendar year	27,394	27,476	27,490
Website Usage	163,425	163,507	163,588
Educational seminars, tutorial sessions, and tours	12	12	12

Department: State Mandated Costs

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
State Mandated Costs					
Personnel Services	85,783	91,866	97,107	96,286	103,872
Operating Expenses	2,977,106	2,941,749	3,242,092	3,200,175	3,478,486
Capital Outlay	82,892	52,439	168,634	161,003	161,000
Grants and Aids	96,778	102,349	116,959	116,959	128,768
Total: State Mandated Costs	3,242,559	3,188,403	3,624,792	3,574,423	3,872,126

Fund Allocation					
General Fund - 001	3,242,559	3,188,403	3,624,792	3,574,423	3,872,126
Total Fund Allocation	3,242,559	3,188,403	3,624,792	3,574,423	3,872,126



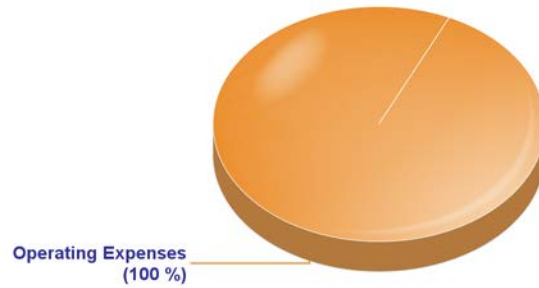
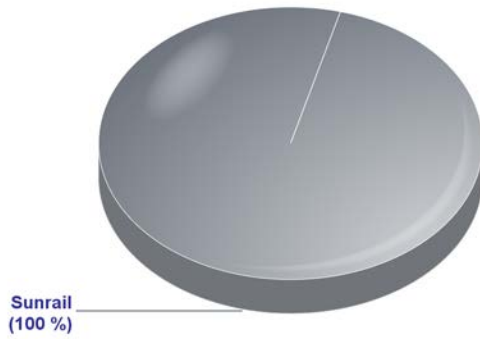
Expenditures by Department

Sunrail

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Sunrail	66,183	1,234,616	72,046	69,203	2,299,382
Sunrail Total:	66,183	1,234,616	72,046	69,203	2,299,382

Division - FY 2023-24

Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 001 - General Fund	66,183	1,234,616	72,046	69,203	2,299,382
Fund Total:	66,183	1,234,616	72,046	69,203	2,299,382

Mission **Provide work and leisure travel opportunities that connect communities, while making the daily commute fast, easy and affordable, as well as less stressful.**

Highlights

Sunrail began revenue service on May 1, 2014, providing an alternative to the I-4 automobile commute. Commuters are able to then best utilize their time to prepare for their workday or just enjoy a relaxing ride to their place of employment. Additionally, Sunrail can provide opportunities to groups, families, or individuals to seek out shopping, dining, or other pleasure activities located in Central Florida.

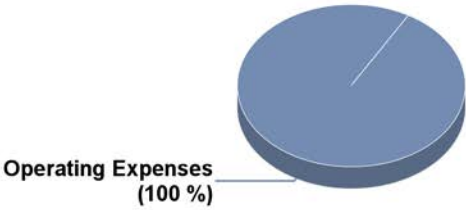
The Florida Department of Transportation (FDOT) is the project sponsor, and the project now navigates its way through four counties and the city of Orlando. Operational subsidies and management responsibilities are currently the obligation of FDOT and are proposed to terminate in 2024 whereby local control, both operationally and fiscally, will be turned over to the five funding partners.

FDOT has proposed to construct a 12-mile segment from DeBary to DeLand with revenue service operations projected to begin in the first quarter of 2024. The Volusia County share of the operating deficit is yet to be determined as the five funding partners are in the middle of a transition plan study which will provide a better financial snapshot of the SunRail Project.

Ridership during the era of COVID-19 has decreased dramatically within the corridor. The goal for Volusia County and the other four funding partners is to increase ridership to pre-COVID trip levels and identify potential areas to reduce overall operational deficits.

Department: Sunrail

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Sunrail					
Operating Expenses	66,183	65,881	72,046	69,203	2,299,382
Grants and Aids	0	1,168,735	0	0	0
Total: Sunrail	66,183	1,234,616	72,046	69,203	2,299,382
Fund Allocation					
General Fund - 001	66,183	1,234,616	72,046	69,203	2,299,382
Total Fund Allocation	66,183	1,234,616	72,046	69,203	2,299,382



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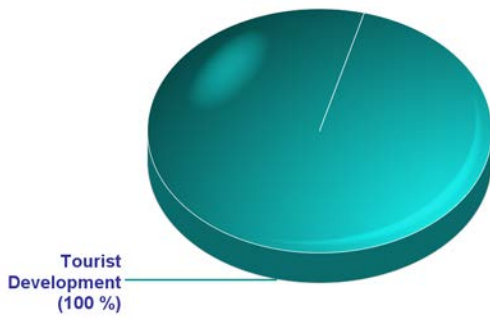


Expenditures by Department

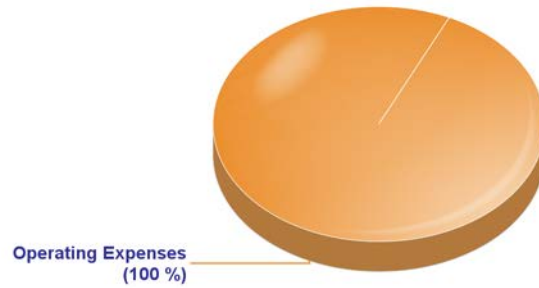
Tourist Development

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Tourist Development	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224
Tourist Development Total:	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224

Division - FY 2023-24



Category FY 2023-24



Appropriation by Fund

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Fund 111 - Convention Development Tax	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224
Fund Total:	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224

Mission **To promote tourism in Volusia County through statewide and national promotions which highlight the County's diverse qualities and attributes.**

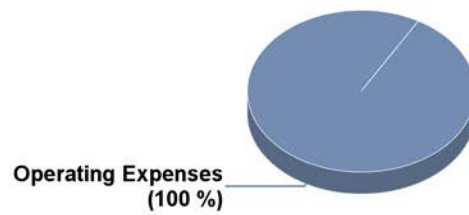
Highlights

Convention Development Tax Revenue, net of a 2% administrative fee, is distributed to the Halifax Area, Southeast Volusia, and West Volusia Advertising Authorities based on the collections attributed to each authority. The funds received by the authorities are used for promotion and marketing primarily, but also to cover other operational costs.

The fiscal year 2023-24 budgeted distributions are net of \$153,493 for collection and administration of the tax: Halifax Area, \$13,070,009; Southeast Volusia, \$3,389,225; West Volusia, \$1,062,200.

Department: Tourist Development

	FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Budget	FY 2022-23 Estimate	FY 2023-24 Budget
Tourist Development					
Operating Expenses	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224
Total: Tourist Development	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224
Fund Allocation					
Convention Development Tax - 111	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224
Total Fund Allocation	14,225,266	17,103,883	18,729,488	17,390,695	17,849,224



CONSTITUTIONAL OFFICES FUNDING & SUPPORT

The funding for the Constitutional Officers is provided directly or through support of the County operations.

	FY 2022-23 Budget	FY 2023-24 Budget
Clerk of the Court	\$2,293,181	\$3,728,051
Office of the Sheriff	\$112,107,326	\$157,671,657
Property Appraiser	\$11,226,041	\$12,284,145
Supervisor of Elections	\$5,537,979	\$7,633,461
Tax Collector	\$11,237,945	\$10,772,504
TOTAL CONSTITUTIONAL OFFICES FUNDING	\$142,402,472	\$192,091,818

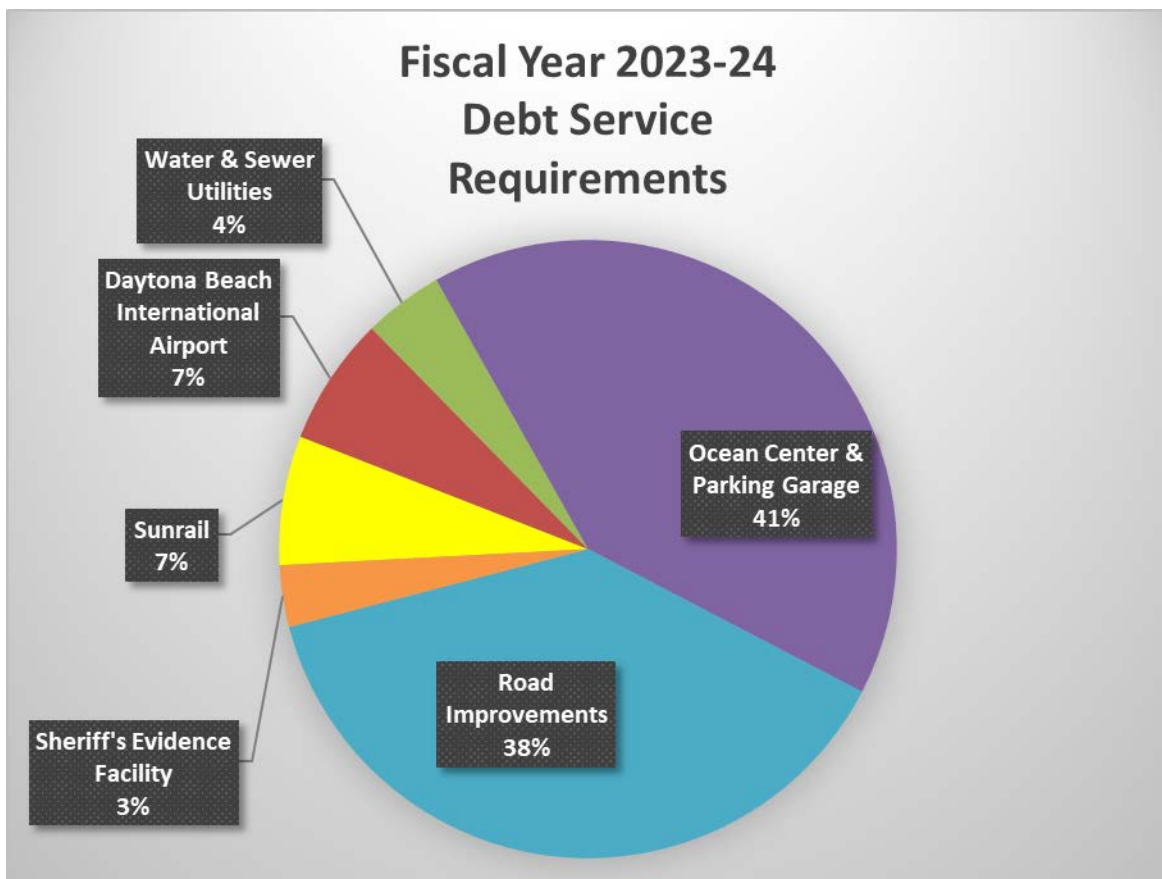
VOLUSIA COUNTY DEBT

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. The County's overall debt profile is characterized by good debt service coverage with its debt burden low. An objective measure of the County's fiscal performance is evidenced by the latest financial analysis and review performed by Fitch Rating Agency in 2017, in which they assert:

- Volusia County has an extended history of sound financial operations with prudent management practices that contribute to its strong reserves and liquidity.
- The county continues to operate with conservative assumptions and moderate periodic revenue increases leading to historically sound reserve levels.
- Debt levels are low and future capital needs manageable.

In addition, Moody's Investor Services, in April 2018 increased the County's user rating from Aa3 to Aa2, re-affirming the assertions made by Fitch in the prior year.

The fiscal year 2023-24 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is \$14,407,791 including \$11,946,127 in governmental fund debt and \$2,461,664 in proprietary fund debt including revenue notes and state revolving loans. The graph below shows debt by function for fiscal year 2023-24.



COUNTY DEBT MANAGEMENT

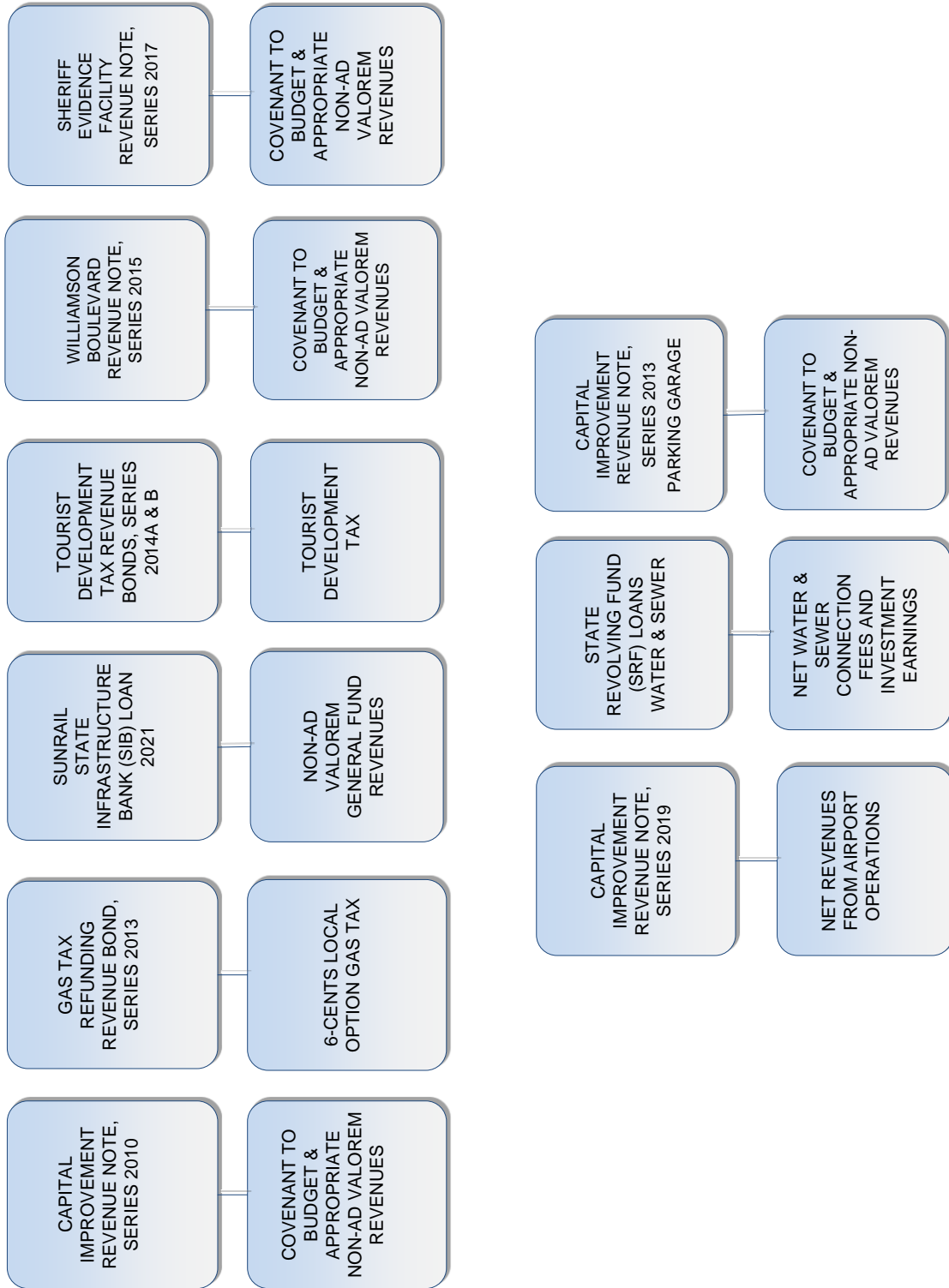
During the first quarter of fiscal year 2018-19, the County paid off all debt obligations in the General Fund thereby completing its "go-to-zero" plan. In fiscal year 2019-20, the Daytona Beach International Airport was able to retire both Airport Revenue Refunding Bonds Series 2000 and 2012 one year ahead of their maturity date.

In fiscal year 2020-21, new debt was issued to fund the Sunrail Phase II expansion north to Deland. The loan was provided through the Florida Department of Transportation (FDOT) with a State Infrastructure Bank (SIB) loan. The issuance amount of this debt was \$11,239,566 with an interest rate of 1.75% and a maturity date of October 1, 2036. Interest only payments will be made in October 2023 with the principal payments commencing in 2024. Non-Ad Valorem revenues have been pledged from the general fund to pay this debt.

Florida Statutes does not provide for debt limitations on counties. Volusia County has no specified debt limit; however, debt procedures provide guidelines for prudent fiscal management of all obligations. Due to these prudent fiscal procedures, the County's debt burden is low and there is significant debt capacity available.

Due to Volusia County's preference for using "pay-as-you-go", the County uses its Capital Improvement Funds to fund large improvement projects such as the Medical Examiner Facility. This plan allows Volusia County to accumulate funds needed without incurring unnecessary debt obligations.

VOLUSIA COUNTY DEBT SERVICE PLEDGED REVENUE



Fiscal Year 2023-24 Debt Summary

Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014A

Revenue Pledged: Tourist Development Tax and interest earnings.
Maturity: 12/1/2034 Interest Rate: 3.51
Original Principal: \$ 21,380,000 Origination Date: 4/15/2014

Purpose: 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.

FY	Principal	Interest	Total
2023-24	\$ 1,320,000	\$ 660,757	\$ 1,980,757
2024-25	\$ 1,370,000	\$ 613,548	\$ 1,983,548
2025-26	\$ 1,415,000	\$ 564,671	\$ 1,979,671
2026-27	\$ 1,475,000	\$ 513,952	\$ 1,988,952
2027-28	\$ 1,530,000	\$ 461,214	\$ 1,991,214
2028-29	\$ 1,580,000	\$ 406,634	\$ 1,986,634
2029-30	\$ 1,640,000	\$ 350,095	\$ 1,990,095
2030-31	\$ 1,705,000	\$ 291,418	\$ 1,996,418
2031-32	\$ 1,765,000	\$ 230,519	\$ 1,995,519
2032-33	\$ 1,825,000	\$ 167,515	\$ 1,992,515
2033-34	\$ 1,895,000	\$ 102,229	\$ 1,997,229
2034-35	\$ 1,965,000	\$ 34,486	\$ 1,999,486

Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014B

Revenue Pledged: Tourist Development Tax and interest earnings.
Maturity: 12/1/2034 Interest Rate: 3.51
Original Principal: \$ 25,000,000 Origination Date: 4/15/2014

Purpose: 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.

FY	Principal	Interest	Total
2023-24	\$ 1,545,000	\$ 767,549	\$ 2,312,549
2024-25	\$ 1,600,000	\$ 712,354	\$ 2,312,354
2025-26	\$ 1,660,000	\$ 655,142	\$ 2,315,142
2026-27	\$ 1,710,000	\$ 595,998	\$ 2,305,998
2027-28	\$ 1,775,000	\$ 534,836	\$ 2,309,836
2028-29	\$ 1,840,000	\$ 471,393	\$ 2,311,393
2029-30	\$ 1,905,000	\$ 405,668	\$ 2,310,668
2030-31	\$ 1,970,000	\$ 337,662	\$ 2,307,662
2031-32	\$ 2,045,000	\$ 267,199	\$ 2,312,199
2032-33	\$ 2,120,000	\$ 194,103	\$ 2,314,103
2033-34	\$ 2,195,000	\$ 118,375	\$ 2,313,375
2034-35	\$ 2,275,000	\$ 39,926	\$ 2,314,926

Fund 208 - Capital Improvement Note, Series 2010

Revenue Pledged: Ocean Center Revenue
Maturity: 12/1/2030 Interest Rate: 3.67
Original Principal: \$ 9,875,000 Origination Date: 12/10/2010

Purpose: This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions \$9,875,000.

FY	Principal	Interest	Total
2023-24	\$ 524,000	\$ 161,647	\$ 685,647
2024-25	\$ 540,000	\$ 142,120	\$ 682,120
2025-26	\$ 557,000	\$ 121,988	\$ 678,988
2026-27	\$ 573,000	\$ 101,250	\$ 674,250
2027-28	\$ 591,000	\$ 79,887	\$ 670,887
2028-29	\$ 608,000	\$ 57,884	\$ 665,884
2029-30	\$ 627,000	\$ 35,218	\$ 662,218
2030-31	\$ 646,000	\$ 11,855	\$ 657,855

Fund 209 - Capital Improvement Revenue Note, Series 2015

Revenue Pledged: Local County Optional Gas Tax
Maturity: 10/1/2025 Interest Rate: 2.17
Original Principal: \$ 9,000,000 Origination Date: 10/2/2015

Purpose: This note is for the expansion of Williamson Blvd. in Port Orange.

FY	Principal	Interest	Total
2023-24	\$ 970,000	\$ 45,532	\$ 1,015,532
2024-25	\$ 990,000	\$ 21,483	\$ 1,011,483

Fiscal Year 2023-24 Debt Summary

Fund 213 - Gas Tax Refunding Revenue Bonds, Series 2013

Revenue Pledged: Six Cent Local Option Gas Tax

Maturity: 10/1/2024

Interest Rate: 2.035

Original Principal: \$ 41,505,000

Origination Date: 1/9/2013

FY	Principal	Interest	Total
2023-24	\$ 4,415,000	\$ 89,846	\$ 4,504,846

Purpose: These bonds were issued to refund a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements.

Fund 215 - Capital Improvement Revenue Note, Series 2017

Revenue Pledged: Non Ad Valorem Revenues

Maturity: 12/1/2037

Interest Rate: 2.87

Original Principal: \$ 7,000,000

Origination Date: 12/14/2017

FY	Principal	Interest	Total
2023-24	\$ 305,000	\$ 156,631	\$ 461,631
2024-25	\$ 315,000	\$ 147,734	\$ 462,734
2025-26	\$ 320,000	\$ 138,622	\$ 458,622
2026-27	\$ 330,000	\$ 129,294	\$ 459,294
2027-28	\$ 340,000	\$ 119,679	\$ 459,679
2028-29	\$ 350,000	\$ 109,778	\$ 459,778
2029-30	\$ 360,000	\$ 99,590	\$ 459,590
2030-31	\$ 370,000	\$ 89,114	\$ 459,114
2031-32	\$ 380,000	\$ 78,351	\$ 458,351
2032-33	\$ 395,000	\$ 67,230	\$ 462,230
2033-34	\$ 405,000	\$ 55,750	\$ 460,750
2034-35	\$ 415,000	\$ 43,983	\$ 458,983
2035-36	\$ 430,000	\$ 31,857	\$ 461,857
2036-37	\$ 440,000	\$ 19,372	\$ 459,372
2037-38	\$ 455,000	\$ 6,529	\$ 461,529

Purpose: The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility.

Fund 295 - Public Transportation State Infrastructure Loan

Revenue Pledged: General Fund Non-Ad Valorem revenues

Maturity: 10/1/2036

Interest Rate: 1.75

Original Principal: \$ 11,239,566

Origination Date: 10/1/2021 \$ 2,250,000

10/1/2022 \$ 4,500,000

10/1/2023 \$ 4,489,566

Purpose: To fund Volusia County's agreed upon contribution to the cost of final design and construction of the northern portion of Phase II of the Commuter Rail System (Sunrail).

FY	Principal	Interest	Total
2023-24	\$ 777,473	\$ 196,692	\$ 974,165
2024-25	\$ 791,078	\$ 183,087	\$ 974,165
2025-26	\$ 804,922	\$ 169,243	\$ 974,165
2026-27	\$ 819,008	\$ 155,157	\$ 974,165
2027-28	\$ 833,341	\$ 140,824	\$ 974,165
2028-29	\$ 847,924	\$ 126,241	\$ 974,165
2029-30	\$ 862,763	\$ 111,402	\$ 974,165
2030-31	\$ 877,862	\$ 96,303	\$ 974,165
2031-32	\$ 893,224	\$ 80,941	\$ 974,165
2032-33	\$ 908,856	\$ 65,309	\$ 974,165
2033-34	\$ 924,760	\$ 49,405	\$ 974,165
2034-35	\$ 940,944	\$ 33,221	\$ 974,165
2035-36	\$ 957,410	\$ 16,755	\$ 974,165

Fiscal Year 2023-24 Debt Summary

Fund 451 - Airport Capital Improvement Revenue Note, Series 2019

Revenue Pledged: Net revenues derived from operation of airport system and interest earnings.
 Maturity: 12/1/2034 Interest Rate: 2.65
 Original Principal: \$ 12,000,000 Origination Date: 6/27/2019

Purpose: To finance construction and improvements of certain terminal facilities at Daytona Beach International Airport..

FY	Principal	Interest	Total
2023-24	\$ 715,000	\$ 254,599	\$ 969,599
2024-25	\$ 735,000	\$ 235,386	\$ 970,386
2025-26	\$ 755,000	\$ 215,644	\$ 970,644
2026-27	\$ 775,000	\$ 195,371	\$ 970,371
2027-28	\$ 795,000	\$ 174,569	\$ 969,569
2028-29	\$ 815,000	\$ 153,236	\$ 968,236
2029-30	\$ 840,000	\$ 131,308	\$ 971,308
2030-31	\$ 860,000	\$ 108,783	\$ 968,783
2031-32	\$ 885,000	\$ 85,661	\$ 970,661
2032-33	\$ 905,000	\$ 61,944	\$ 966,944
2033-34	\$ 930,000	\$ 37,630	\$ 967,630
2034-35	\$ 955,000	\$ 12,654	\$ 967,654

Fund 457 -Water & Sewer-New Southwest Plant

Revenue Pledged: Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.
 Maturity: 6/15/2030 Interest Rate: 1.525
 Original Principal: \$ 9,103,718 Origination Date: 6/15/2010

Purpose: The funding of the Southwest Regional Water Reclamations Facility Expansion.

FY	Principal	Interest	Total
2023-24	\$ 493,435	\$ 111,840	\$ 605,275
2024-25	\$ 508,599	\$ 96,676	\$ 605,275
2025-26	\$ 524,230	\$ 81,045	\$ 605,275
2026-27	\$ 540,341	\$ 64,934	\$ 605,275
2027-28	\$ 556,947	\$ 48,328	\$ 605,275
2028-29	\$ 574,063	\$ 31,212	\$ 605,275
2029-30	\$ 591,706	\$ 13,569	\$ 605,275

Fund 475 - Parking Facility Refunding Revenue Note, Series 2013

Revenue Pledged: Non Ad Valorem Revenues
 Maturity: 4/1/2024 Interest Rate: 2.33
 Original Principal: \$ 8,030,000 Origination Date: 10/31/2013

Purpose: To refinance the County's outstanding Parking Facility Revenue Bonds, Series 2007 issued to finance the acquisition of the Ocean Center Parking Garage.

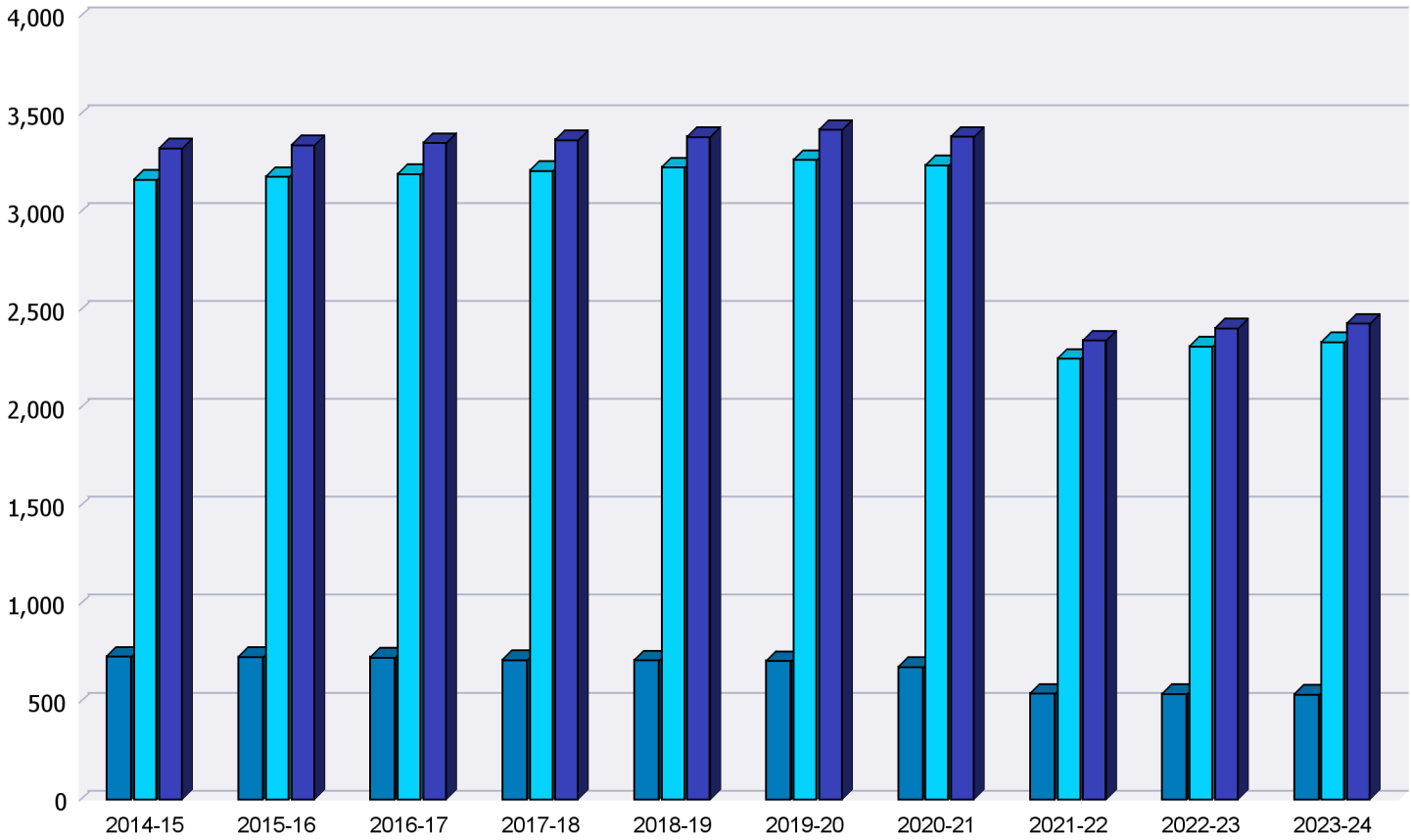
FY	Principal	Interest	Total
2023-24	\$ 880,000	\$ 20,504	\$ 900,504

VOLUSIA COUNTY, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS
Fiscal Year 2023-24

	FUND	Fiscal Year 2023-24 PRINCIPAL PAYMENT	Fiscal Year 2023-24 INTEREST PAYMENT	Fiscal Year 2023-24 OTHER FEES	Fiscal Year 2023-24 TOTAL
Governmental Fund Debt					
<u>Revenue Note Loans</u>					
2010 Capital Improvement Revenue Note Ocean Center Expansion	208	524,000	161,647	2,500	688,147
2015 Capital Improvement Revenue Note	209	970,000	42,532	750	1,013,282
2017 Capital Improvement Revenue Note	215	305,000	156,631	3,000	464,631
Total Revenue Note Loans		\$1,799,000	\$360,810	\$6,250	\$2,166,060
<u>State Infrastructure Bank Loan (SIB)</u>					
Commuter Rail Loan	295	777,473	196,692	0	\$974,165
Total State Infrastructure Bank Loans (SIB)		\$777,473	\$196,692	\$0	\$974,165
<u>Non-Self Supporting Bonds</u>					
2014A Tourist Development Refunding Revenue Bond	202	1,320,000	660,757	3,500	1,984,257
2014B Tourist Development Refunding Revenue Bond	202	1,545,000	767,549	3,500	2,316,049
2013 Gas Tax Refunding Revenue Bond	213	4,415,000	89,846	750	4,505,596
Total Non-Self Supporting Bonds		\$7,280,000	\$1,518,152	\$7,750	\$8,805,902
Total Governmental Fund Debt		\$9,856,473	\$2,075,654	\$14,000	\$11,946,127
Proprietary Fund Debt					
<u>Revenue Note Loans</u>					
2013 Capital Improvement Revenue Note (Parking Garage)	475	880,000	11,179	0	891,179
2019 Capital Improvement Revenue Note (Airport)	451	715,000	254,599	0	969,599
Total Proprietary Fund Notes		\$1,595,000	\$265,778	\$0	\$1,860,778
<u>State Revolving Loans (SRF)</u>					
Southwest Regional Water Reclamation Facility 2	457	493,435	107,451	0	600,886
Total State Revolving Loans (SRF)		\$493,435	\$107,451	\$0	\$600,886
Total Proprietary Fund Debt		\$2,088,435	\$373,229	\$0	\$2,461,664
Total Debt Service		\$11,944,908	\$2,448,883	\$14,000	\$14,407,791

VOLUSIA COUNTY, FLORIDA

Personnel Authorizations Ten Year History



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County of Volusia Personnel Authorizations FY 2014-15 to FY 2023-24			
Year	Part-Time	Full-Time	Full-Time Equivalent
2014-15	732	3,167	3,328
2015-16	731	3,182	3,342
2016-17	728	3,196	3,355
2017-18	715	3,213	3,370
2018-19	713	3,230	3,386
2019-20	709	3,268	3,422
2020-21	678	3,240	3,387
2021-22	543	2,253	2,346
2022-23	541	2,316	2,408
2023-24	538	2,338	2,432

Personnel Authorization Summary By Division

Division	FY 2021-22 Budget			FY 2022-23 Budget			FY 2023-24 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	28.00	0.00	28.00	30.00	0.00	30.00	29.00	0.00	29.00
Airport	46.00	0.00	46.00	50.00	0.00	50.00	50.00	0.00	50.00
Animal Control	16.00	0.00	16.00	19.00	0.00	19.00	19.00	0.00	19.00
Beach Safety Ocean Rescue	80.00	317.00	125.37	79.00	317.00	124.37	77.00	317.00	122.37
Building and Code Administration	38.00	0.00	38.00	37.00	0.00	37.00	40.00	0.00	40.00
Business Services	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
CDBG-DR (Ian/Nicole)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
Coastal	27.00	0.00	27.00	27.00	0.00	27.00	27.00	0.00	27.00
Community Assistance	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00
Community Services	3.00	0.00	3.00	3.00	0.00	3.00	2.00	0.00	2.00
Community Services & Grants	13.00	0.00	13.00	12.00	0.00	12.00	13.00	0.00	13.00
Corrections	356.00	1.00	356.50	360.00	1.00	360.50	357.00	7.00	360.50
County Attorney	28.00	0.00	28.00	28.00	0.00	28.00	26.00	0.00	26.00
County Council	7.00	0.00	7.00	14.00	0.00	14.00	15.00	0.00	15.00
County Manager	29.00	1.00	30.25	23.00	1.00	23.50	23.00	1.00	23.50
ECHO Program	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
Economic Development	10.00	0.00	10.00	8.00	0.00	8.00	8.00	0.00	8.00
Emergency Management	6.00	0.00	6.00	6.00	0.00	6.00	6.00	1.00	6.50
Emergency Medical Administration	3.00	1.00	3.50	4.00	1.00	4.50	5.00	1.00	5.50
Emergency Medical Services	227.00	14.00	231.50	248.00	14.00	252.50	252.00	11.00	257.25
Emergency Services	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	4.00
Engineering & Construction	40.00	0.00	40.00	40.00	0.00	40.00	40.00	0.00	40.00
Environmental Management	44.00	5.00	45.19	44.00	5.00	45.19	45.00	5.00	46.19
Facility Management	41.00	0.00	41.00	44.00	0.00	44.00	44.00	0.00	44.00
Fire Rescue Services	202.00	1.00	202.50	224.00	0.00	224.00	229.00	1.00	229.50
Fleet Management	50.00	0.00	50.00	50.00	0.00	50.00	46.00	0.00	46.00
Growth and Resource Management	9.00	0.00	9.00	11.00	0.00	11.00	11.00	0.00	11.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50
Human Resources	36.00	0.00	36.00	34.00	0.00	34.00	34.00	0.00	34.00

Personnel Authorization Summary By Division

Division	FY 2021-22 Budget			FY 2022-23 Budget			FY 2023-24 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Information Technology	80.00	0.00	80.00	79.00	0.00	79.00	81.00	0.00	81.00
Internal Auditing	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
Justice System Circ Ct Criminal	30.00	0.00	30.00	30.00	0.00	30.00	30.00	0.00	30.00
Justice System Circuit Juvenile	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Justice System General Operations	10.00	0.00	10.00	11.00	0.00	11.00	11.00	0.00	11.00
Land Acquisition	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
Land Management	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00
Library Services	176.00	9.00	180.50	175.00	9.00	179.50	175.00	7.00	178.50
Management and Budget	10.00	0.00	10.00	9.00	0.00	9.00	9.00	0.00	9.00
Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
Ocean Center	46.00	0.00	46.00	46.00	0.00	46.00	47.00	0.00	47.00
Office of the CFO	4.00	0.00	4.00	3.00	0.00	3.00	3.00	0.00	3.00
Parks Recreation & Culture	70.00	183.00	100.27	70.00	183.00	100.27	71.00	177.00	100.27
Planning and Development Services	26.00	0.00	26.00	27.00	0.00	27.00	27.00	0.00	27.00
Procurement	15.00	0.00	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Public Protection Services	8.00	0.00	8.00	8.00	0.00	8.00	6.00	0.00	6.00
Public Works Services	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
Resource Stewardship	14.00	1.00	14.50	13.00	1.00	13.50	13.00	1.00	13.50
Road and Bridge	117.00	7.00	119.45	117.00	7.00	119.45	118.00	7.00	120.45
Solid Waste	71.00	0.00	71.00	77.00	0.00	77.00	77.00	0.00	77.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	54.00	1.00	54.75	54.00	1.00	54.75	54.00	1.00	54.75
Traffic Engineering	22.00	0.00	22.00	22.00	0.00	22.00	24.00	0.00	24.00
Transit Services	0.00	0.00	0.00	0.00	0.00	0.00	7.00	0.00	7.00
Treasury & Billing	28.00	0.00	28.00	29.00	0.00	29.00	30.00	0.00	30.00
Veterans' Services	12.00	0.00	12.00	14.00	0.00	14.00	15.00	0.00	15.00
Water Resources and Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
Total of All Funds	2,253.00	542.00	2,345.78	2,316.00	541.00	2,407.53	2,338.00	538.00	2,432.28
Attrition			18.00			24.00			24.00
Unfunded			92.00			90.00			96.00

Fiscal Year 2022-23 Changes in Authorized Positions					
Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes approved during fiscal year 2022-23:					
General Fund					
Information Technology	Add	1.00	0.00	1.00	Software Engineer II added by Council on Feb. 7, 2023 to support the Transit Services Division
Information Technology	Add	1.00	0.00	1.00	Systems Engineer II added by Council on Feb. 7, 2023 to support the Transit Services Division
County Attorney	Reclassify/ Transfer	-1.00	0.00	-1.00	Paralegal reclassified as a Special Projects Coordinator and transferred to Community Assistance
Corrections	Reclassify	-3.00	6.00	0.00	Converted three full-time Corrections Officers into part-time positions
Parks, Recreation, and Culture	Reclassify	1.00	-6.00	0.00	Converted part-time positions to one full-time Range Master
Corrections	Transfer	7.00	0.00	7.00	Transferred four Supervisor II's, a Supervisor IV, a Corrections Officer, and a Senior Corrections Officer from the Inmate Welfare Fund
County Manager	Reclassify/ Transfer	1.00	0.00	1.00	Activity Project Manager to work on the CDBGDR program
County Attorney	Reclassify/ Transfer	-1.00	0.00	-1.00	Paralegal reclassified as an Environmental Specialist I and transferred to the Environmental Division
EMS Fund					
Emergency Medical Services	Reclassify	-3.00	6.00	0.00	Converted three full-time EMT's to six part-time positions
Transportation Trust					
Road & Bridge	Transfer	1.00	0.00	1.00	Supervisor III transferred from Stormwater Fund
Library Fund					
Library Services	Reclassify/ Transfer	-1.00	0.00	-1.00	Converted a Library Assistant II to an Activity Project Manager and transferred to the County Manager's office
Library Services	Reclassify	1.00	-2.00	0.00	Converted two part-time Library Assistants to one full-time
Municipal Service District Fund					
Environmental	Reclassify/ Transfer	1.00	0.00	1.00	Environmental Specialist I transferred from the County Attorney's Office
Inmate Welfare Fund					
Corrections	Transfer	-7.00	0.00	-7.00	Transferred four Supervisor II's, a Supervisor IV, a Corrections Officer, and a Senior Corrections Officer to the General Fund
Stormwater Fund					
Road & Bridge	Transfer	-1.00	0.00	-1.00	Transfer Supervisor III to the Transportation Trust Fund

Fiscal Year 2022-23 Changes in Authorized Positions Continued					
Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes approved during fiscal year 2022-23:					
Votran Fund					
Transit Services	Add	1.00	0.00	1.00	Transit Services Director, Accounting Clerk, Fiscal Resource Manager, Special Projects Coordinator, Activity Project Manager, Administrative Specialist, & Senior Administrative Assistant added by Council on Feb. 7, 2023 for the new Transit Services Division
Transit Services	Add	1.00	0.00	1.00	
Transit Services	Add	1.00	0.00	1.00	
Transit Services	Add	1.00	0.00	1.00	
Transit Services	Add	1.00	0.00	1.00	
Transit Services	Add	1.00	0.00	1.00	
Transit Services	Add	1.00	0.00	1.00	
Opioid Regional Settlement Fund					
Community Assistance	Reclassify/ Transfer	1.00	0.00	1.00	Special Projects Coordinator to oversee the opioid settlement funds

Fiscal Year 2023-24 Changes in Authorized Positions					
Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes for fiscal year 2023-24 Budget:					
General Fund					
Emergency Management	Reclassify/ Transfer	0.00	1.00	0.50	Office Specialist position transferred from the Emergency Medical Services division
Emergency Medical Administration	Add	1.00	0.00	1.00	New Special Projects Coordinator
Veterans Services	Add	1.00	0.00	1.00	New Veterans Services Counselor
EMS Fund					
Emergency Medical Services	Add	5.00	0.00	5.00	New Emergency Medical Technicians
Emergency Medical Services	Add	3.00	0.00	3.00	New Paramedics
Emergency Medical Services	Add	1.00	0.00	1.00	New Ambulance Supply Technician
Emergency Medical Services	Delete	-2.00	-7.00	-3.75	Delete Nurse Triage positions
Emergency Medical Services	Reclassify/ Transfer	0.00	-2.00	-0.50	Convert two part-time Nurse Triage positions to one part-time Office Specialist and transfer to the Emergency Management Division
Transportation Trust Fund					
Traffic Engineering	Add	2.00	0.00	2.00	New Traffic Signal Technicians
Transportation Trust Fund Total		2.00	0.00	2.00	
Fiscal Year 2023-24 Changes in Authorized Positions Continued					
Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Building Permits Fund					
Building Code Administration	Add	1.00	0.00	1.00	New Plans Examiner II
Permit Processing	Add	1.00	0.00	1.00	New Office Specialist II
Permit Processing	Add	1.00	0.00	1.00	New Permit Technician
Fire Services Fund					
Fire Rescue	Add	3.00	0.00	3.00	New Firefighters
Fire Rescue	Add	1.00	0.00	1.00	New Office Specialist II
Fire Rescue	Add	1.00	1.00	1.50	New full-time and part-time Fire Inspectors
Land Management Fund					
Resource Stewardship	Add	1.00	0.00	1.00	New Special Projects Coordinator
Fleet Fund					
Fleet Maintenance	Delete	-4.00	0.00	-4.00	Delete four Inventory Control Specialist
Parking Garage Fund					
Parking Garage	Add	1.00	0.00	1.00	New Maintenance Worker

MISCELLANEOUS STATISTICAL DATA

Date of Charter

January 1, 1971

Form of Government

Council/Manager

Number of Full-Time Equivalent Positions (FTE's)

2,405.53

Government Facilities and Services

Aviation and Economic Resources

Airline Activities

Number of Commerical Airlines:	3
Enplanement of Passengers:	326,999
Deplanement of Passengers:	326,159
Air Freight (in pounds):	2,093
Air Express (in pounds):	1,507

Aircraft Movements

Air Carrier:	5,651
Air Taxi:	150,490
Civil:	135,388
General Aviation:	42,963
Military:	969

Elections

Registered Voters (as of 6/1/2023)	435,143
Number of Votes Cast in last General Election (11/8/2022)	226,962



EMS (Emergency Medical Services)

Medical Transports	54,300
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Fire Rescue/Protection

Number of Stations	20
Number of Career Fire Personnel	194.5
Number of Volunteer Certified Fire Personnel	6



Parks, Recreation and Culture

Beaches, Lakes and Rivers		Parks	
Atlantic Ocean:	47 miles	County:	59
Lakes (large):	2	State:	6
Springs:	4	Federal:	1
Rivers:	3	Trails Maintain	92 miles



MISCELLANEOUS STATISTICAL DATA

Road & Bridge

State Bridges

St. Johns River:	2
Lake Monroe:	2
Halifax River:	4
Indian River (New Smyrna Beach):	2

County Bridges

Halifax River:	3
Miles of Streets	
Paved:	975
Unpaved:	166

Bike Paths and Sidewalks (paved): 282 miles

Solid Waste and Recycling

Tomoka Landfill

Tons:	507,648
Cubic Yards:	2,030,592

Transfer Station

Tons:	231,977
Cubic Yards:	927,908



Fixed Route

Passengers:	2,095,394
Revenue Miles:	3,153,274

Gold Paratransit

Passengers:	218,239
Revenue Miles:	1,835,455

Votran



Water System

Number of Plants:	9
Number of Customers:	16,767

Sewer System

Number of Plants:	7
Number of Customers:	12,539

Reclaimed Water System

Number of Plants:	2
Number of Customers:	2,264



Fiscal Year	2022	\$	11,363,215,752
Fiscal Year	2021	\$	10,649,710,390
Fiscal Year	2020	\$	8,692,806,393
Fiscal Year	2019	\$	8,880,602,161



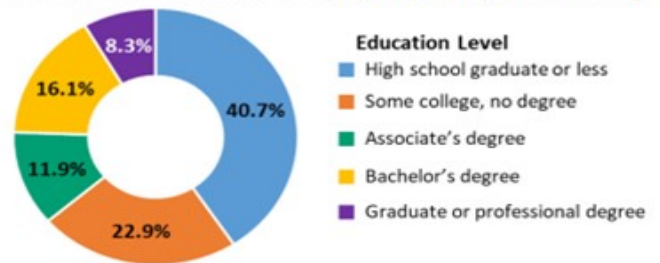
Source: Florida Department of Revenue

MISCELLANEOUS STATISTICAL DATA

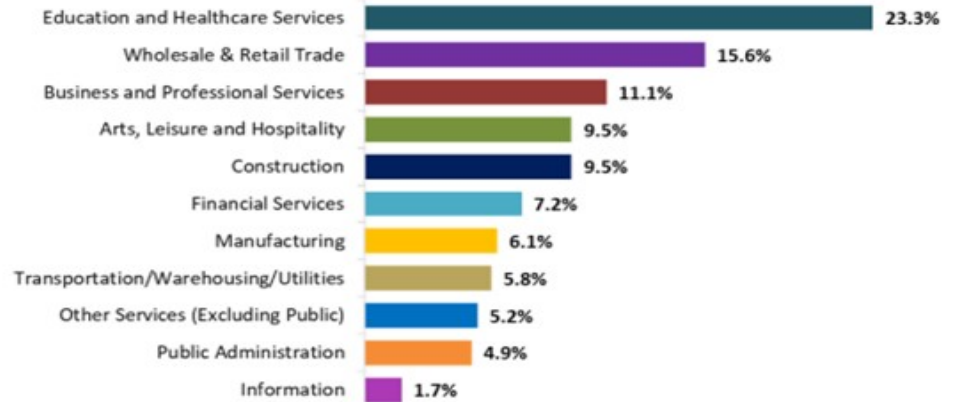
Population by Age



Education Attainment (Population 25 years and over)

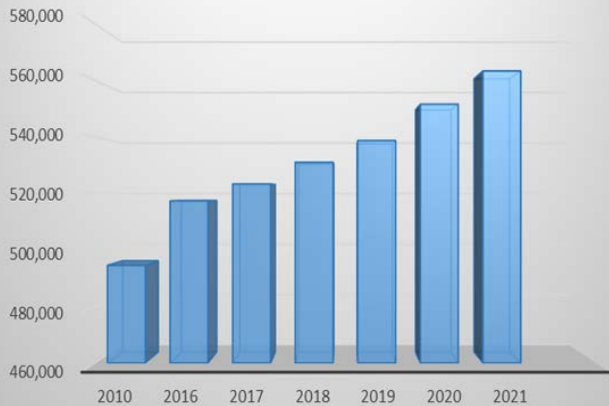


Labor Force by Industry



Sources: US Census, Census 2010 Summary File 1. Esri forecasts for 2021 and 2026, U.S. Census American Community Survey 5-year estimate 2020, Zillow Home Value Index (ZHVI) – Single Family Home Typical Home Value

Volusia County Population Growth



VOLUSIA COUNTY	2010 Census	2021 Estimate	11 Year Comparison	2026 Projected
Population	494,593	565,269	12.5%	598,990
Households	208,236	236,179	11.8%	250,263
Families	130,386	146,192	10.8%	154,394
Average Household Size	2.31	2.33	0.9%	2.34
Owner Occupied Housing Units	150,443	164,229	8.4%	174,702
Renter Occupied Housing Units	57,793	71,950	19.7%	75,561
Median Age	45.3	47.9	5.4%	48.3

Per Capita Income: \$30,263



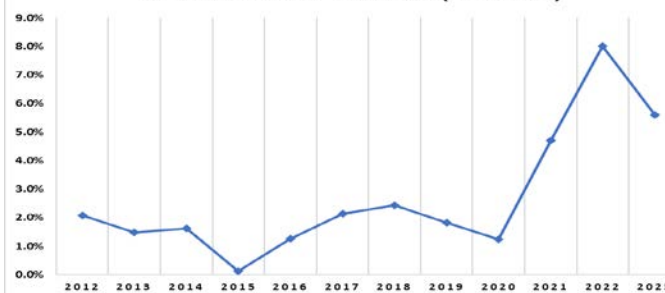
Average Household Income: \$72,132



Average Home Value: \$298,680



U.S. INFLATION HISTORY (PERCENT)

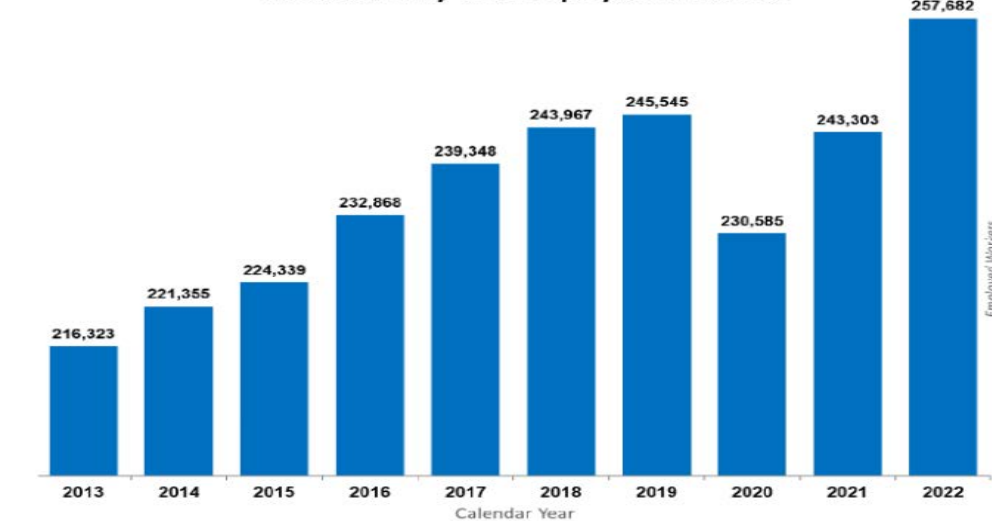


U.S. Inflation Index

Year	Inflation Percent
2010	1.6%
2012	2.1%
2013	1.5%
2014	1.6%
2015	0.1%
2016	1.3%
2017	2.1%
2018	2.4%
2019	1.8%
2020	1.2%
2021	4.7%
2022	8.0%
2023	5.6%

MISCELLANEOUS STATISTICAL DATA

Volusia County Total Employed Workforce



Note: Based upon average monthly available workforce.
Source: Florida Department of Economic Opportunity, Local Area Unemployment Statistics (LAUS) program.

2021 Volusia County GDP	2021 Volusia County Exports	2022 Employed Workforce	2022 New Commercial Building Permits	2022 New Residential Building Permits
\$17 Billion	\$304 Million	256,029	\$726 Million	\$1.33 Billion

Area	Population Estimate
Volusia County	563,358
Daytona Beach	74,113
Daytona Beach Shores	5,253
DeBary	23,014
Deland	38,342
Deltona	94,953
Edgewater	23,310
Flagler Beach (part)	72
Holly Hill	12,971
Lake Helen	2,913
New Smyrna Beach	30,962
Oak Hill	2,025
Orange City	13,483
Ormond Beach	44,046
Pierson	1,547
Ponce Inlet	3,382
Port Orange	63,275
South Daytona	13,140
UNINCORPORATED	116,557

Top Private Sector Employers

Rank	Employer	Sector	Employees
1	AdventHealth System	Health Care	6,448
2	Halifax Hospital System	Health Care	4,000
3	Publix Supermarkets, Inc.	Retail Trade	3,795
4	Walmart Associates, Inc.	Retail Trade	3,248
5	Embry-Riddle Aeronautical University	Education	1,628
6	Amazon	Logistics	1,500
7	Florida Healthcare Plans	Health Care	1,377
8	Brunswick Corporation	Manufacturing	1,231
9	Stetson University	Education	1,039
10	Winn Dixie Super Markets	Retail Trade	911

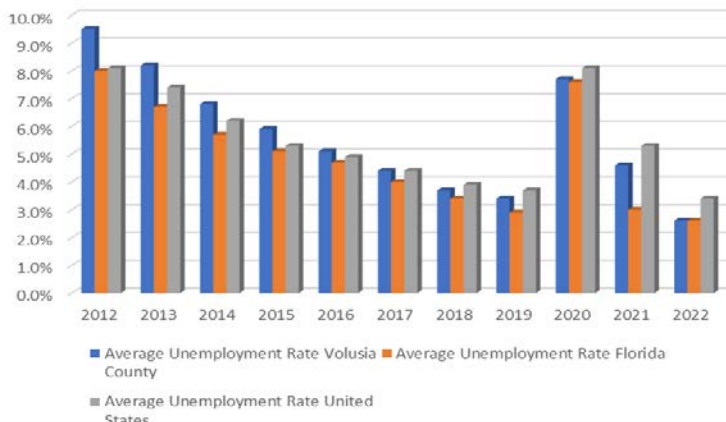
Source: Direct company contact. Figures as of 9/30/21

Top Public Sector Employers

Rank	Employer	Sector	Employees
1	Volusia County Schools	Education	7,997
2	State of Florida	Public Administration	2,743
3	County of Volusia	Public Administration	2,329
4	Daytona State College	Education	1,383
5	City of Daytona Beach	Public Administration	937
6	United States Postal Service	Transportation and Warehousing	715
7	Volusia County Sheriff's Office	Public Safety	774
8	City of New Smyrna Beach	Public Administration	467
9	City of Port Orange	Public Administration	457
10	City of DeLand	Public Administration	421

Source: Direct company contact. Figures as of 9/30/21

Average Unemployment Rate



Average Unemployment Rate

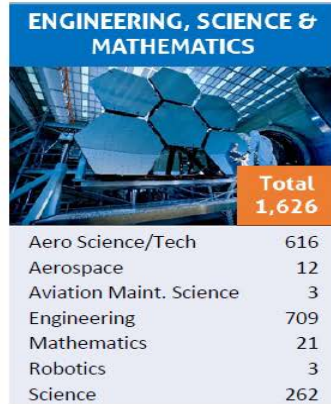
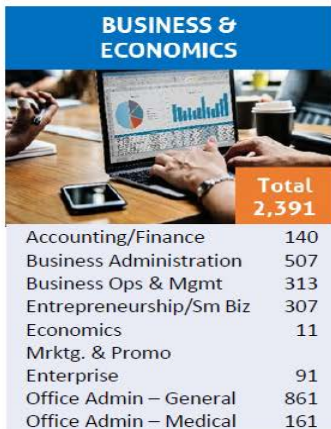
Year	Volusia County	Florida	United States
2011	11.2%	9.1%	8.9%
2012	9.5%	8.0%	8.1%
2013	8.2%	6.7%	7.4%
2014	6.8%	5.7%	6.2%
2015	5.9%	5.1%	5.3%
2016	5.1%	4.7%	4.9%
2017	4.4%	4.0%	4.4%
2018	3.7%	3.4%	3.9%
2019	3.4%	2.9%	3.7%
2020	7.7%	7.6%	8.1%
2021	4.6%	3.0%	5.3%
2022	2.6%	2.6%	3.4%

**High School Diplomas
(Includes Equivalency)**
4,792

**Post-Secondary, Certifications
& AS Degree Completions**
6,295

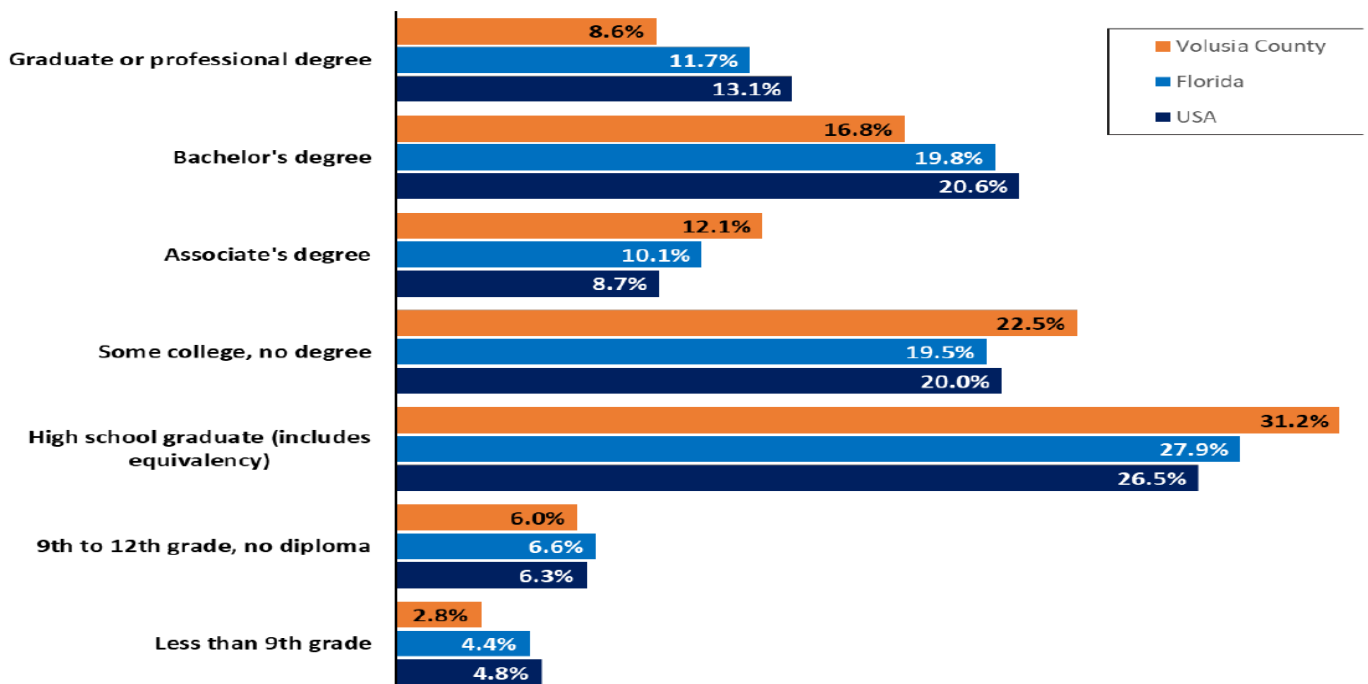
**Bachelor, Master &
Doctorate Completions**
3,605

2021-22 Volusia County Total Education Completions by Occupational Category



Source: Volusia County public and private education institutions responding to VCED graduation survey for academic year ending June 30, 2022.

Education Attainment Comparison – Ages 25 Years and Older Volusia County, Florida and USA



Source: US Census American Community Survey 2021 5-Year Estimate

RESOLUTION NO. 2023- 132

**A RESOLUTION OF THE COUNTY COUNCIL OF THE
COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE
FINAL BUDGET FOR FISCAL YEAR 2023-24 AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the county council has on this September 19, 2023, held the public hearing for a tentative budget adoption required by Section 200.065, Florida Statutes; and

WHEREAS, the county council has considered and discussed the appropriations and revenue estimate set forth in the attached Schedule A for the Budget for Fiscal Year 2023-24 which includes the amount of **\$1,194,011,655** for the operating budget and **\$203,773,659** 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;

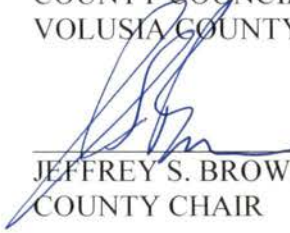
NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF VOLUSIA COUNTY, FLORIDA, IN OPEN MEETING DULY ASSEMBLED IN THE THOMAS C. KELLY ADMINISTRATION CENTER, DELAND, FLORIDA, THIS 19TH DAY OF SEPTEMBER, 2023, AS FOLLOWS:

SECTION I: The Fiscal Year 2023-24 Final Budget, as set forth in Schedule 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
VOLUSIA COUNTY, FLORIDA


JEFFREY S. BROWER
COUNTY CHAIR

ATTEST:


GEORGE RECKTENWALD
COUNTY MANAGER



RESOLUTION NO. 2023- 131

**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; 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, 2023, and ending September 30, 2024, as reported by the Property Appraiser, County of Volusia, Florida, under the 2023 Assessment Roll is \$55,110,470,831; 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 19TH DAY OF SEPTEMBER, A.D., 2023 AS FOLLOWS:

SECTION I. ALL COUNTY PURPOSE LEVIES.

- A. The Fiscal Year 2023-24 operating millage rate for the countywide taxing authority, Volusia County General Fund is 3.3958 mills; which is lower than the rolled-back rate of 4.4192 mills by (23.16%).
- B. The Fiscal Year 2023-24 operating millage rate for the countywide taxing authority, Volusia County Public Safety Fund is 1.4541 mills.
- C. The Fiscal Year 2023-24 operating millage rate for the countywide taxing authority, Volusia County Library Fund is the rolled-back rate of 0.4209 mills.
- D. The Fiscal Year 2023-24 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1818 mills by 10.01%.

- E. The Fiscal Year 2023-24 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1818 mills by 10.01%.


SECTION II. SPECIAL TAXING DISTRICTS.

- F. The Fiscal Year 2023-24 operating millage rate for the taxing authority, Mosquito Control Fund is 0.1781 mills; which is greater than the rolled-back rate of 0.1622 mills by 9.80%.
- G. The Fiscal Year 2023-24 operating millage rate for the taxing authority, Ponce Inlet and Port Authority Fund is the rolled-back rate of 0.0692 mills.
- H. The Fiscal Year 2023-24 operating millage rate for the taxing authority, Municipal Service District Fund is the rolled-back rate of 1.6956 mills.
- I. The Fiscal Year 2023-24 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is the rolled-back rate of 0.0117 mills.
- J. The Fiscal Year 2023-24 operating millage rate for the taxing authority, Fire Rescue District Fund is 3.8412 mills; which is greater than the rolled-back rate of 3.4649 mills by 10.86%.

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 19th day of September, A.D., 2023.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

BY: 
JEFFREY S. BROWER
COUNTY CHAIR

ATTEST:



GEORGE RECKTENWALD
COUNTY MANAGER



Glossary

Accrual Basis – The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

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. Revenue generated from taxable value multiplied by the adopted millage rate x 1000.

Adopted Budget – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

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.

Allocation - The distribution of available monies among various County departments, divisions or cost centers.

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 – Total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Asset – Resources owned or held by a government which have 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.

Benchmark – 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) – Financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

Budget Calendar – Schedule of key dates or milestones which a government follows in 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.

Capital Budget – 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 Services – 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.

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 – Specific services rendered to the county by private firms, individuals or county departments on a contractual basis.

Debt Service – The payment of principal, interest, and other obligations resulting from the issuance of bonds, loans, or notes.

Deficit or Budget Deficit – The excess of budget expenditures over revenue receipts.

Delinquent Property Tax – 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.

Depreciation – The method of how the costs of tangible and intangible assets are allocated over time and 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 for goods.

Fiduciary Fund – A fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

Final Millage – Millage adopted at final budget hearing.

Fiscal Year – The twelve-month financial period which the annual budget applies. The fiscal period used by Volusia County begins October 1 and ends September 30 of the following calendar year.

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).

F.S. – Florida Statutes.

FTE – Full-time equivalent position, based upon the number of hours for which a position is budgeted during the year.

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 is available for appropriation in 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 roads or fire services, is charged to those responsible for the new development.

Incorporated Area – Within city limits.

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 – 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 Transfer – Financial transaction from one fund to another resulting 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.

Lighting District – A special district established to finance street lighting expenses for property owners within its boundaries.

Local Option Gas Tax – By 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 – 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.

New Construction – Value of newly built improvements valued for the first time on the tax roll.

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.

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 interfund transfers, 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.

Ordinance – A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Performance Measures – A means used to evaluate a program and ensure 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.

Property (Ad Valorem) Taxes – A revenue collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage – Millage rate necessary to fund the proposed budget.

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 Future Capital – Budgetary reserve set aside for planned capital initiatives.

Reserve for Revenue Stabilization – Budgetary reserve to offset fluctuations in revenues due to unstable economic climate.

Reserve for Debt Service – Budgetary reserve set aside for future principal, interest, and other debt service expenses.

Reserve for Fuel – Budgetary reserve to offset rate fluctuation for operating divisions.

Reserve for Contingency – Budgetary reserve to address unexpected one-time Council priority expenditures.

Reserve for Local Grant Match – Budgetary reserve set aside for match requirements for Federal, State, or local grants.

Reserve for Land Management – Budgetary reserve set aside for land management expenditures in Land Management Fund (163).

Reserve for Forever Land Purchases – Budgetary reserve set aside for future land purchases in Forever Fund (161).

Reserve for Barberville Mitigation – Budgetary reserve balance remaining for Barberville mitigation in Barberville Mitigation Tract Fund (164).

Restricted Revenue – A source of funds which is mandated by law or policy to be used for a specific purpose.

Retained Earnings – 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.

Rolled-back Rate – Rate that would generate prior year tax revenues less new construction, additions, deletions, rehabilitative improvements, adjusted for payments to Community Redevelopment areas and % change in Florida Per Capita Personal Income.

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 Levy – Total amount of revenue to be raised by property taxes.

Tax Rate – 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.

Taxable Value – Assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate divided by 1000 = the property tax rate (or ad valorem amount).

Tentative Millage – 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; designed to keep the public informed about the taxing intentions of the various taxing authorities.

TRIM – Truth in Millage (Section 200.065, F.S.).

Unincorporated Area – Those areas of the county which lie outside the boundaries of the cities.

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

VAB – Value Adjustment Board.

Voted Millage – Tax levied to support a program(s) that has been approved by voter referendum.

Acronyms

ADA – Americans with Disabilities Act

ADMIN – Administration

ARFF – Airfield Response Firefighter

AED – Automatic External Defibrillator

ALS – Advanced Life Support

BAT – Breath Alcohol Testing

BMAP – Basin Management Action Plan

BWC – Body Worn Camera

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

CFAB – Children and Family Advisory Board

CFDA – Catalog of Federal Domestic Assistance

CFO – Chief Financial Officer

CIP – Capital Improvement Program

CJIS – Criminal Justice Information Systems

CLCA – Contractor Licensing and Contract Appeals

CLSMF – Community Legal Services of Mid-Florida

CPI – Consumer Price Index

COE – U.S. Army Corps of Engineers

COOP – Continuity of Operations Plan

COP – Citizen Observe Patrol

CRA – Community Redevelopment Agency

CVAP – Citizen Volunteer Auxiliary Program

DBIA – Daytona Beach International Airport

DEP – Department of Environmental Protection

DRC – Development Review Committee

E-911 – Emergency Telephone System

ECHO – Environmental, Cultural, Historical and Outdoor Recreational

EEOC – Equal Employment Opportunity Commission

EFT – Electronic Fund Transfer

EMA – Emergency Medical Administration

EMS – Emergency Medical Services

EOC – Emergency Operations Center

ERP – Enterprise Resource Planning

ESF – Emergency Support Function

FAA – Federal Aviation Administration

FAC – Florida Administrative Code

FAR – Federal Aviation Re-evaluation

FBIP – Florida Boater Improvement Program

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

FTA – Federal Transit Administration

FTE – Full-Time Equivalent position

FY – Fiscal Year

FWCC – Florida Fish and Wildlife Conservation Commission

GAAP – Generally Accepted Accounting Principles

GASB – Government Accounting Standards Board

GFOA – Government Finance Officers Association

GIS – Geographic Information System

HAAA – Halifax Area Advertising Authority

HAZMAT – Hazardous Material

HCP – Habitat Conservation Plan

HUD – Housing and Urban Development

HVAC – Heating, ventilation and air conditioning

IAQ – Indoor Air Quality

ICS – Incident Command System

IT – Information Technology

IWF – Inmate Welfare Fund

LAP – Local Agency Program

LAT – Lands Available for Taxes

LES – Law Enforcement Services

LETf – Law Enforcement Trust Fund

LMS – Local Mitigation Strategy

MCF – Manatee Conservation Fund

MHz – Megahertz radio frequency unit (800 MHz Radio Communication System)

MPP – Manatee Protection Plan

MSD – Municipal Service District

NASCAR – National Association for Stock Car Auto Racing

OMB – Office of Management & Budget

OSHA – Occupational Safety & Health Administration

PDS – Planning and Development Services

PLDRC – Planning and Land Development Regulation Commission

PSN – Persons with special needs

RFP – Request for Proposal

RFQ – Request for Quotes

ROI – Return on Investment

ROW – Right-of-Way

SAD – Special Assessment District

SHIP – State Housing Initiatives Partnerships

SJRWMD – St Johns River Water Management District

SLD – Street Lighting District

SOH – Save Our Homes

SRT – Strategic Reserve Team

SVAA – Southeast Volusia Advertising Authority

TCK – Thomas C. Kelly

TIF – Tax Increment Financing

TMDL – Total Maximum Daily Loads

TRIM – Truth in Millage Law

TRS – Transportation Security Regulations

TVEDC – Team Volusia Economic Development Corporation

UCF – University of Central Florida

UCF BIP – University of Central Florida Business Incubation Program

USCBC – United States Green Building Council

VA – Veteran's Affairs

VAB – Value Adjustment Board

VCAS – Volusia County Animal Services

VCFM – Volusia County Fleet Management

VCLL – Volusia County Law Library

VCMC – Volusia County Mosquito Control

VCOG – Volusia Council of Governments

VCSSO – Volusia County Sheriff's Office

VGMC – Volusia Growth Management Commission

VLP – Volunteer Lawyers Project

VOTRAN – Volusia Transportation Authority

VPN – Virtual Private Network

WRU – Water Resources and Utilities

WTP – Water treatment plant

WWTP – Wastewater treatment plant

WVAA – West Volusia Advertising Authority