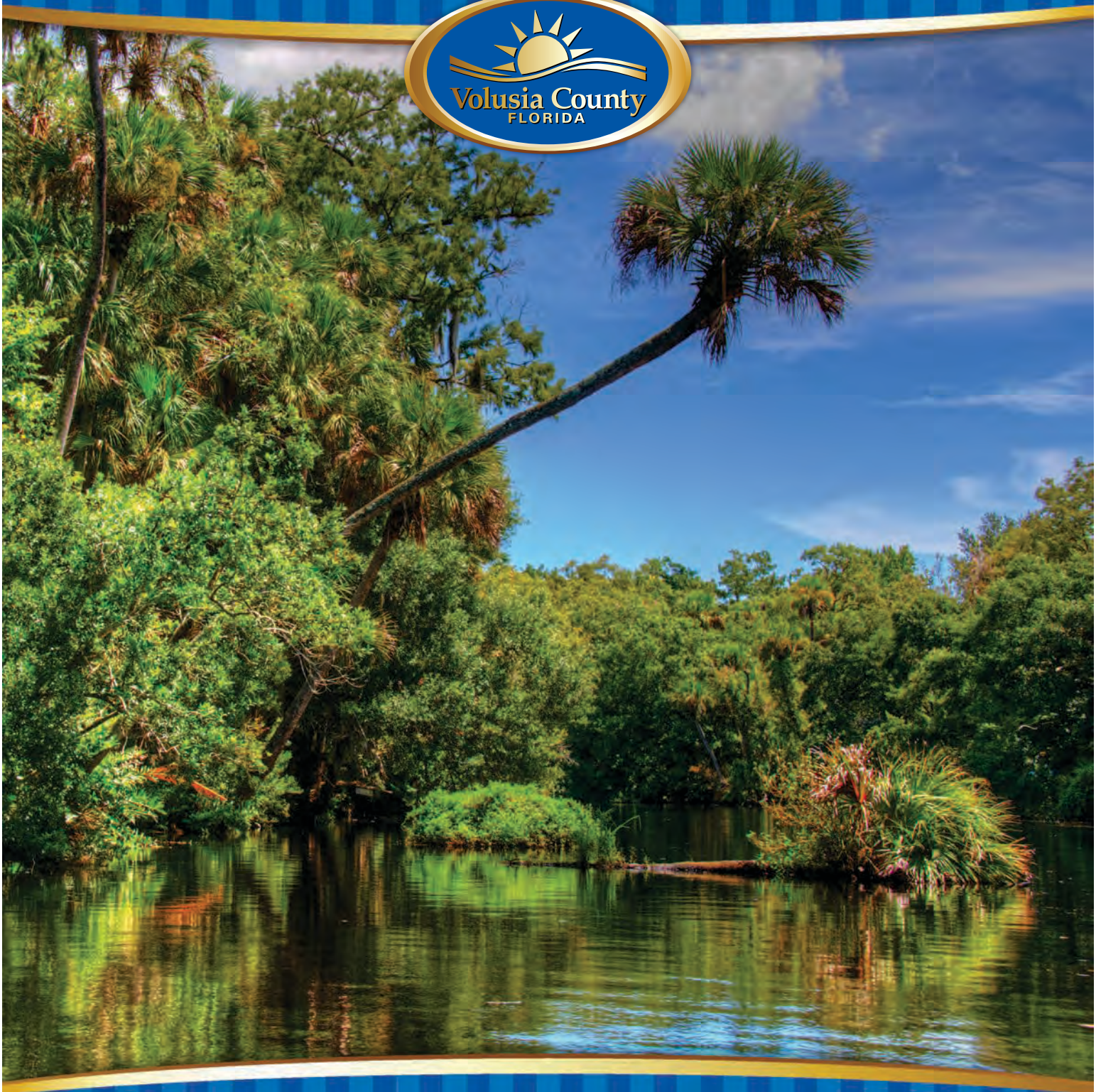
COUNTY OF VOLUSIA, FLORIDA



ADOPTED BUDGET
FISCAL YEAR 2021-22

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Volusia County
FLORIDA

ADOPTED BUDGET
FISCAL YEAR 2021-22



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VOLUSIA.ORG

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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 and other pictures in this document goes to the Community Information Division.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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Volusia County
Florida

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morrill

Executive Director

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Volusia County
FLORIDA

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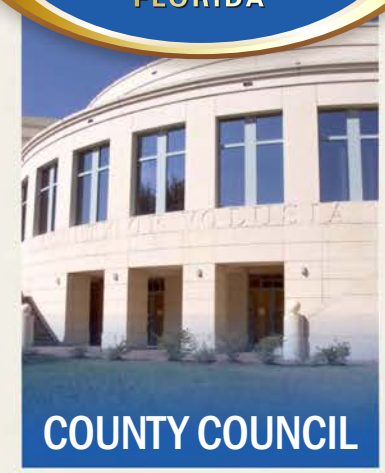
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Volusia County
FLORIDA

Volusia County
FLORIDA



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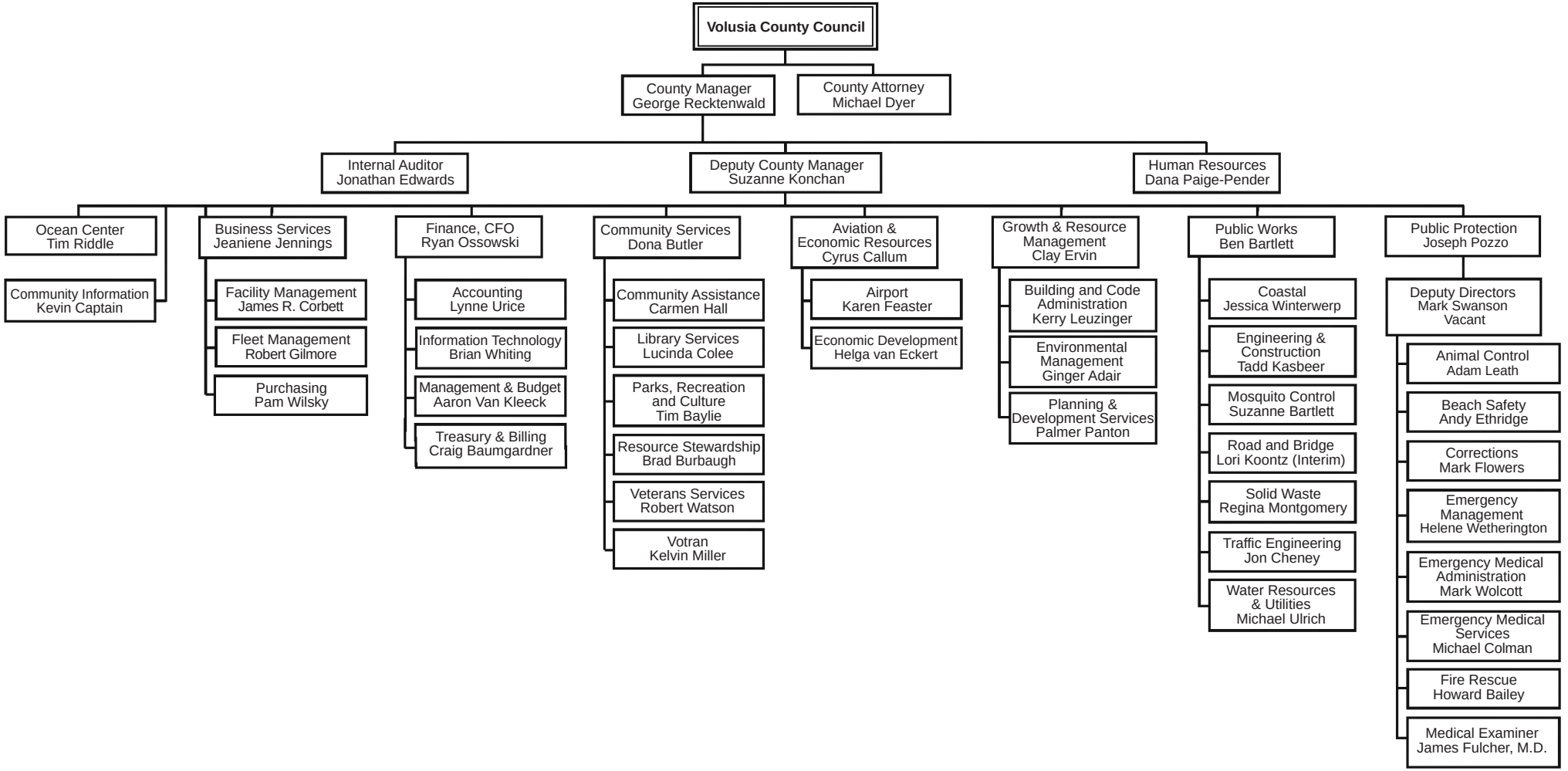
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Volusia County Organizational Chart



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).

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

Thriving Communities

Promote health and safety, provide services to meet needs of citizens, and practice stewardship of the environment

Objectives

1.1 Engage in infrastructure and regulatory actions that protect and enhance the experience of residents and visitors.
1.2 Enrich and preserve the natural and built environment.
1.3 Provide a broad range of services for the physical, mental, and social well-being of residents and visitors.
1.4 Provide a safe and secure community through prevention, readiness, and professional response

Economic & Financial Vitality

Achieve strong economic health tied to job growth, industry balance, and financial soundness

Objectives

2.1 Be a community that attracts and retains businesses.
2.2 Develop and retain an educated, ready workforce matched to varying job opportunities.
2.3 Allocate limited resources fairly and efficiently.
2.4 Ensure services and decisions are financially sustainable.

Excellence in Government

Foster partnerships to deliver exceptional services

Objectives

3.1 Maintain and foster productive relationships with public and private partners.
3.2 Provide a high level of customer service.
3.3 Demonstrate leadership in decisions and actions.
3.4 Meet community expectations for quality.

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 list many of the services currently provided.

Services

For all Volusia County Residents

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

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

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

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 36 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 2020-21 through FY 2024-25. 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/mini-budget-workshops.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.

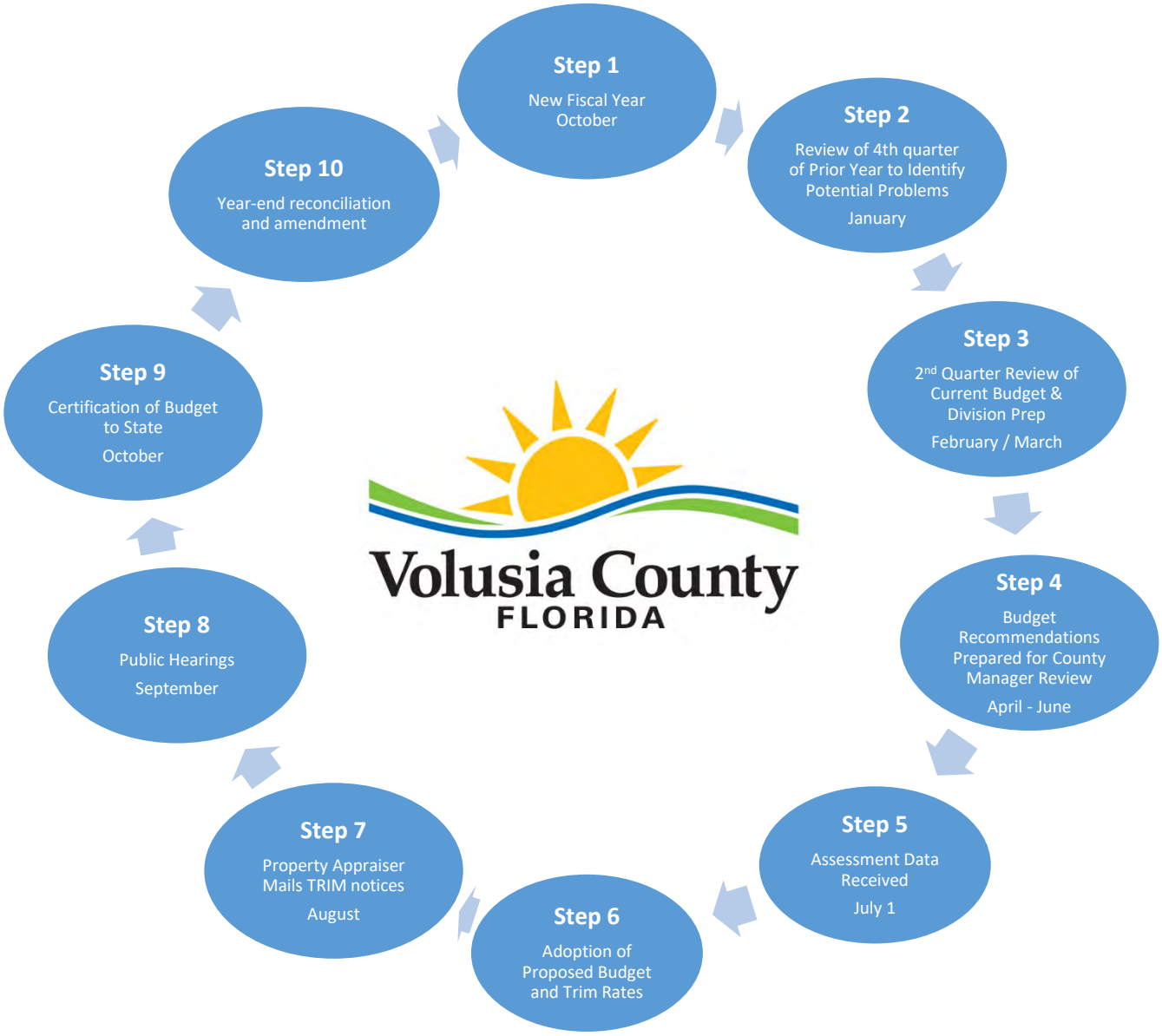
In Volusia County, the capital planning process commences annually with the preparation of the five-year financial forecasts. Each year the five-year financial forecasts are created for more than thirty funds to illustrate the current financial position of each fund. Included within the forecasts is 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 2021-22 through FY 2025-26. 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.stml

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

BILLIE WHEELER
VICE CHAIR, DISTRICT 2

BEN JOHNSON
AT-LARGE

BARBARA GIRTMAN
DISTRICT 1

DANNY ROBINS
DISTRICT 3

HEATHER POST
DISTRICT 4

DR. FRED LOWRY
DISTRICT 5

GEORGE RECKTENWALD
COUNTY MANAGER

September 21, 2021

Honorable Members of the County Council:

As your County Manager, in compliance with provisions of the County Charter and State of Florida Statutes, I am pleased to submit my recommended budget for fiscal year 2021-22. My recommended budget includes an operating budget of $960,999,531 and a non-operating budget of $185,307,854. The budget is considered to be 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. This budget addresses the requests of the Constitutional Officers, the growing labor shortages throughout the organization and increased costs in construction, goods and services. It also begins to address increases in personnel costs, most notably the mandatory minimum wage increases which will ripple throughout the organization.

Ad Valorem Taxes

The operating budget spans across 68 funds, most of which are restrictive in nature. Out of 68 operating funds, only nine levy millage rates to collect ad valorem taxes. Of the total operating budget of $960,999,531, only 33.0% or $316,819,282 pertains to ad valorem taxes with $8,483,205 of those taxes being directly distributed to Community Redevelopment Agencies (CRA's). This represents a 9.4% increase in ad valorem tax revenue for fiscal year 2021-22. During the 2020 election, voters approved the continuation of the ECHO and Volusia Forever programs. They account for $16,436,068, or 5.2% of the ad valorem taxes in 2021-22, with ECHO's levy being a 100% increase as the tax was not levied in 2020. As the County Manager, and more importantly as a resident of Volusia County, keeping ad valorem taxes at a reasonable level is extremely important to me. While I am not recommending any millage rate increase, I am recommending to remain at the flat millage in seven out of nine taxing funds. This will result in some tax increases based on the increases in taxable values. However, the increases will be substantially lower for residents who had homestead exemptions on their properties in 2020.

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The average taxable value for a Volusia County residential homesteaded property in 2020 was $97,394. Due to the state-wide Save Our Homes provision, the increase in assessed value of a homestead property is limited to 3% or the change in the Consumer Price Index (CPI), whichever is lower. For 2021, the Save Our Homes increase is 1.4%, which means that a home with a taxable value at the average of $97,394 ($147,394 assessed value) in 2020 will not have a taxable value higher than $99,458 in 2021, providing their exemptions remained the same. With this recommended budget, the property taxes levied in 2021 on this average value home would increase by no more than $46.71 for the year depending on the County taxing districts the home is located in, of which $19.89 is attributable to the Volusia ECHO property tax. Of the $46.71, the General Fund portion of the increase for this average value home would be $11.25.

Non-ad valorem Revenues

While ad valorem taxes represent 33.0% 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. During the budget process for fiscal year 2020-21, we took a conservative approach to estimating our revenues from other sources as we were still unsure of the effect that COVID-19 would have on them. Thankfully, our revenues from these sources recovered much better than we were expecting and we took a slightly more aggressive approach in estimating these revenues for fiscal year 2021-22. Sales tax sharing distributed to Volusia County by the state is expected to increase 17.4% and state revenue sharing is expected to increase by 8.7%. We are expecting an increase of 7.2% in building permits revenue as construction in Volusia continues to thrive. While tourism in Volusia County slowed in the beginning of the pandemic, it quickly rebounded and we are expecting a 9.1% increase in resort tax for fiscal year 2021-22. Revenues in our enterprise operations of Utilities, Airport, Votran, Solid Waste, and the Ocean Center are expected to increase by 9.4% collectively. The Public Works department is estimating gas taxes to increase by only 1% as cars are becoming more efficient and more electric vehicles are causing less gas to be purchased. This will be a problem for road infrastructure revenue as this trend continues into the future as gas tax revenues are based on pennies per gallon sold and are not a percentage based revenue.

Staffing

During flourishing economic times, Volusia County and other governments have always been faced with the challenge of competing with private industry employers that offer higher wages thus creating a competitive imbalance in compensation. The new state minimum wage of $15 per hour by 2026 is going to increase those challenges if not addressed in a calculated way. In order to reward the hardworking staff and remain competitive in the labor market, I have included a wage adjustment of 4% or a minimum of $1.00 per hour for all County employees. This approach is planned to continue in future years as we work to remain competitive in the labor market and ensure we are compensating staff appropriately for the vital work they perform. The fiscal year 2021-22 recommended budget also includes the addition of 33.75 full-time equivalent (FTE) positions mostly in the Public Protection areas, bringing our total FTE count to 2,345.78. When compared to 2008-09 staffing levels, after adjustment for amendment 10 and absorption of Emergency Medical Services, our funded FTE count is down 119.96 or 5.5%, while our population for that same time has increased by 8.8%. This supports the fact that we truly are doing more with less. A summary of positions added for fiscal year 2021-22 is shown in the table on the following page:

Position	
8.25 – Paramedics (2), Emergency Medical Technicians (2), Ambulance Supply Technicians (2), Nurse Triage Nurses (9 part-time 2.25 FTE)	Emergency Medical Services
1 – Computer Support Analyst	Courts – Information Systems
7 – Corrections Officers (6), Information Service Analyst (1)	Corrections
1 – Accountant	Internal Auditor
1 – Environmental Specialist	Environmental Permitting
9.5 – Firefighters (9), Fire Inspector (1 part-time .5 FTE)	Fire Rescue
6 – Staff Assistant (1), Telecommunicators (5) (Security)	Daytona Beach International Airport
0.5 – Veterinarian (convert part-time to full-time)	Animal Control

Capital Program

We continue to take a pay-as-you go approach to our capital programming. General Fund major capital transfers for fiscal year 2021-22 include $4.5 million for E911 technology upgrades in the Sheriff's office, $1.8 million for Corrections network and security upgrades, $2 million to establish a replacement fund for Sheriff helicopters, and $250,000 for lightning protection at the Sheriff's evidence facility. In the Library fund, $2 million is being set aside for Port Orange Library expansion to provide additional space for youth services including additional space for informal study, collaborative meetings and tutor space, and dedicated program rooms. The Port District fund is setting aside $1 million for Lighthouse Point Park boardwalk renovations and Fire Rescue is funding the construction of station 47 at $3.7 million. Road projects total $17.8 million and include funding for Orange Camp Road, Beresford Avenue, Blue Lake Avenue Extension, Doyle Road, Old Mission Road, Beville Road, Dirksen Drive, LPGA Boulevard, Williamson Boulevard, Taylor Branch Road, and Pioneer Trail. Other capital improvements are programmed for maintenance and replacement of existing facilities. Details of the capital program can be found on the following pages of this document.

Constitutional Officers

On January 6, 2021 the structure of Volusia County government was changed by the implementation of Amendment 10, which added the Tax Collector's office and separated the other constitutional offices from the County operation. We had been preparing for the implementation since the 2018 election and thanks to the teamwork of County staff and the constitutional officers, Volusia County became the model for other counties affected by amendment 10. The operating budget provides funding for the constitutional offices of the Sheriff, Tax Collector, Supervisor of Elections, Clerk of Court and Property Appraiser. In total, the cost to the operating budget related to constitutional officers is $138,255,665, or 14.4% of the total operating budget. Funding for the constitutional officers comes mainly from the General Fund, with funding for the Sheriff for municipal services paid from the Municipal Service District (MSD) fund being the largest exception. Constitutional offices represent 54.7% or $13.3 million of the General Fund operating increase. A complete breakdown of the General Fund operating increases can be found in the Budget by Fund section of this document.

Fund Balance and Reserves

Fund balance represents 36.9% 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 35.3% for fiscal year 2021-22 and represents 31.2% 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, while saving up for these projects the amounts 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. The chart below details the emergency reserve balances and associated percentages to budgeted current revenues:

Budgeted Emergency Reserves	FY 2020-21	FY 2021-22	% of revenues
General Fund	24,296,023	26,851,060	10.0%
Library	2,069,461	2,181,328	10.0%
East Volusia Mosquito Control	493,507	521,303	10.0%
Ponce De Leon Inlet & Port District	348,128	349,096	10.0%
Municipal Service District	4,828,379	4,486,509	10.0%
Fire Services	3,197,831	3,385,599	10.0%

CARES Act

Throughout my career with Volusia County I have been involved in the wildfires of 1998, the hurricanes of 2004, the Great Recession, various tornadoes, and other emergency events and can now add the COVID-19 pandemic to that list. In every instance, I have been impressed and proud of the response from Volusia County staff, who I consider to be the best in the business. Fiscal year 2020-21 has been a difficult year as we navigate through the pandemic, but true to form, staff has shown their resiliency and continued to provide vital services to the residents of Volusia County. The important role staff plays in our community cannot be understated. While needs are always our top priority, the needs have never been more important than they were during the COVID-19 pandemic and they will continue to be important as we transition out of it. As you know, in May of 2020 Volusia County received and appropriated $96,543,791 from the US Treasury through the CARES Act - established Coronavirus Relief Fund. This money was quickly put into action, as many community programs were created to provide citizens and businesses with much needed relief. In total, $55.5 million of Volusia County's CARES Act dollars were distributed into the community either directly to the citizens or businesses in need or through the city sub-recipient program. Of that $55.5 million, $24.4 million was distributed for rental and mortgage assistance. The table on the following page shows the total allocation of CARES Act dollars:

Use of CARES Act Funding	Amount
County costs - First responder wages and benefits, Family first sick and FMLA leave/overtime, Building and facilities infection prevention, IT teleworking improvements, Elections extra costs, County personal protective equipment (PPE), COVID testing and treatment	$41,045,238
Sub-recipients - City sub-recipient program, School Board funding, Clerk of Court sub-recipient agreement	$16,695,459
Programs - Housing assistance program (rental and mortgage), Housing assistance program administration, Small business COVID grant, Home-based business grant, Small business and home-based COVID grant administration, Business COVID grant nonprofit expansion, Food bank assistance, Business PPE purchase and distribution, and advertising (grants, mask up, etc.),	$38,803,094
Total CARES Act allocations	**$96,453,791**

The CARES Act allowed us to utilize funding to pay for the wages and benefits of first responders, which created a savings of $30 million in the General Fund. To account for the use of the General Fund's savings, a Coronavirus transition fund was created. This fund is one-time money and contains no plans for on-going operating expenditures. During fiscal year 2020-21, County Council appropriated $1 million of this money to Food Brings Hope, the Health Department, and additional alcohol, drug, and mental health funding. Projects that are recommended to be completed using this funding include the new Medical Examiner Facility ($7 million), the Radio/Backbone Infrastructure project ($5.5 million), West Wing Replacement and Mental Health Dorms at the Corrections facility ($7.7 million), EMS building repairs ($1.2 million), and the replacement of the Fire Alerting System ($7.5 million). All recommendations are public protection related.

ARPA

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 will receive $107,468,931 of ARPA Coronavirus Local Fiscal Recovery funding. 50% of this funding was received on May 19, 2021 and the remaining 50% will be 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. At the June 22, 2021 council meeting, it was the consensus of the council to maximize the county's utilization of the revenue loss provisions, which is estimated to be approximately $77.3 million. The revenue loss that we claim will again be transferred to a transition fund; we have a council workshop scheduled for July 27, 2021 to determine how those funds should be allocated. The remaining $30.1 million is recommended to be allocated to water, sewer, and broadband infrastructure ($26.9 million) and COVID-19 response and mitigation ($3.2 million). The planning for use of ARPA funding is still in the early stages, but this funding gives us a rare opportunity to fulfill many needs in the community without using county tax dollars.

Future Challenges

As we look ahead to the future, we have many challenges facing Volusia County. As I touched on earlier in regards to staffing, the $15 minimum wage mandate will increase personnel costs in future years. The minimum wage mandate will also impact contractors and vendors doing business with Volusia County, so other operational increases are expected as contracts are procured. Input costs for general contractors have increased by 12.8% from April 2020 to February 2021. Cost inflation in construction greatly impacts the future years of Volusia County’s budget needs, as capital projects use outside contractors and competitive bidding processes. The most recent Consumer Price Index for All Urban Consumers report

included an 8.7% annual increase for commodities, less food and energy. Energy commodities (fuel and electricity) is reported to have an annual increase of 24.5%. Additionally, there is a 3.1% annual increase for services less energy services. This amount is expected to be higher in the State of Florida, due to the effect of the minimum wage increase on the entire labor market. Maintenance responsibility for Sunrail will be transferred to the County in fiscal year 2023-24, which is forecasted with a $8.4 million increase in operating and debt costs to Volusia County. The need for a new courthouse in East Volusia to replace the outdated City Island courthouse is still a future concern and will require issuance of debt.

Closing

In closing, this recommended budget acknowledges the challenges and uncertainties that we continue to face. It takes into account our need to remain sensible and considerate as we continue to address the needs of our community while keeping an eye on the long-term sustainability of our overall budget. I would like to thank council members for your consistent fiscal, policy leadership, and guidance throughout this era of unprecedented challenges. I would also like to thank our experienced department heads, division heads, and constitutional officers for their diligence and commitment to run efficient and effective operations. Despite economic challenges, Volusia County has positioned itself to remain fiscally viable and responsible to its citizens.

Sincerely,



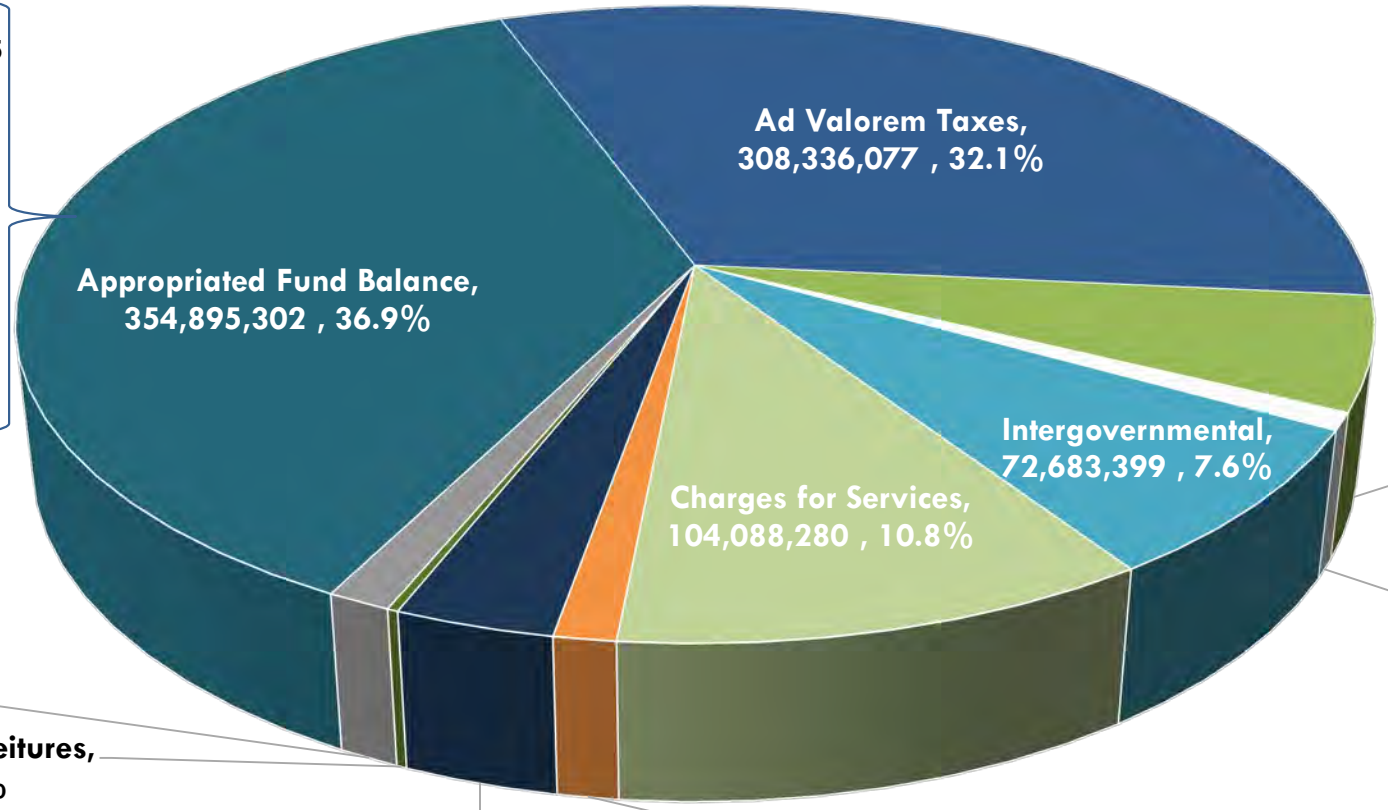
George Recktenwald
County Manager

Countywide Operating Revenues

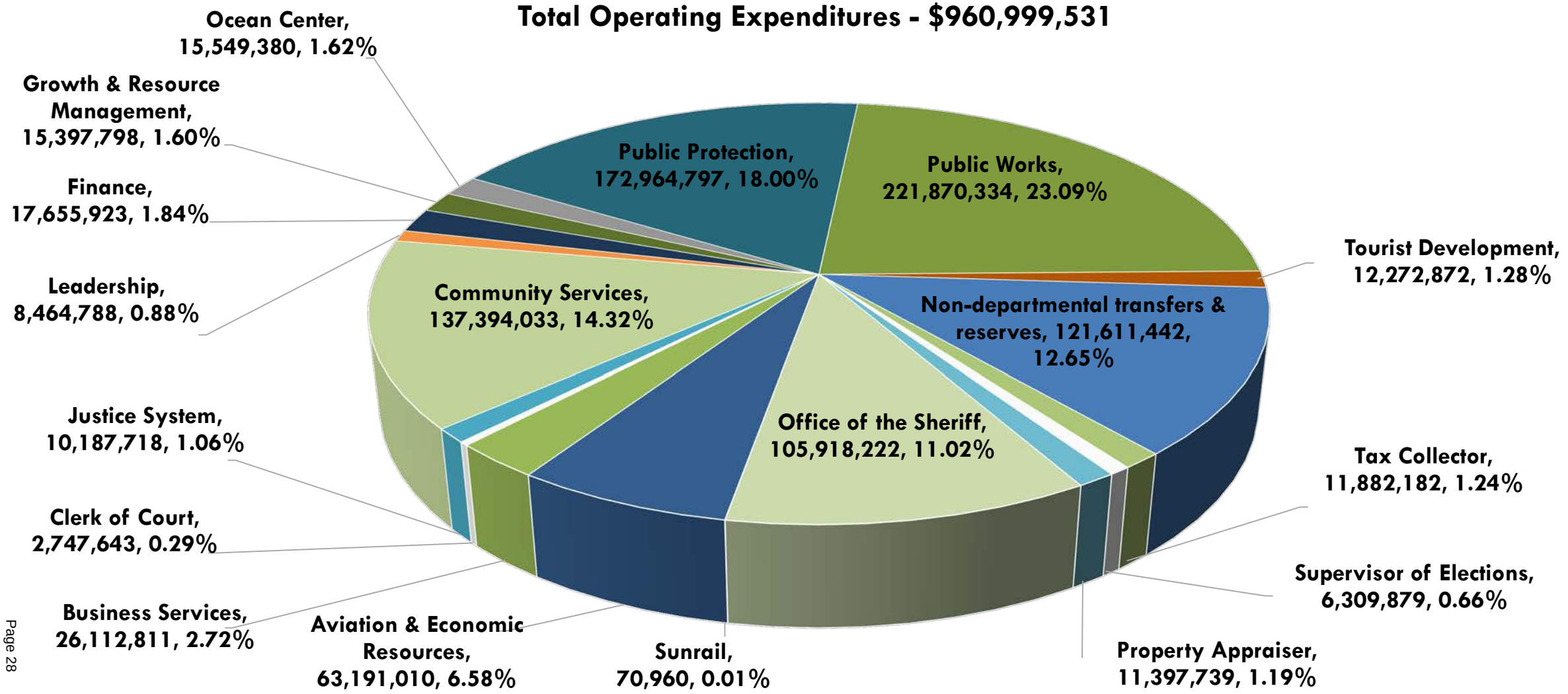
Total Operating Revenues - $960,999,531

Total Operating Reserves – 300,198,615

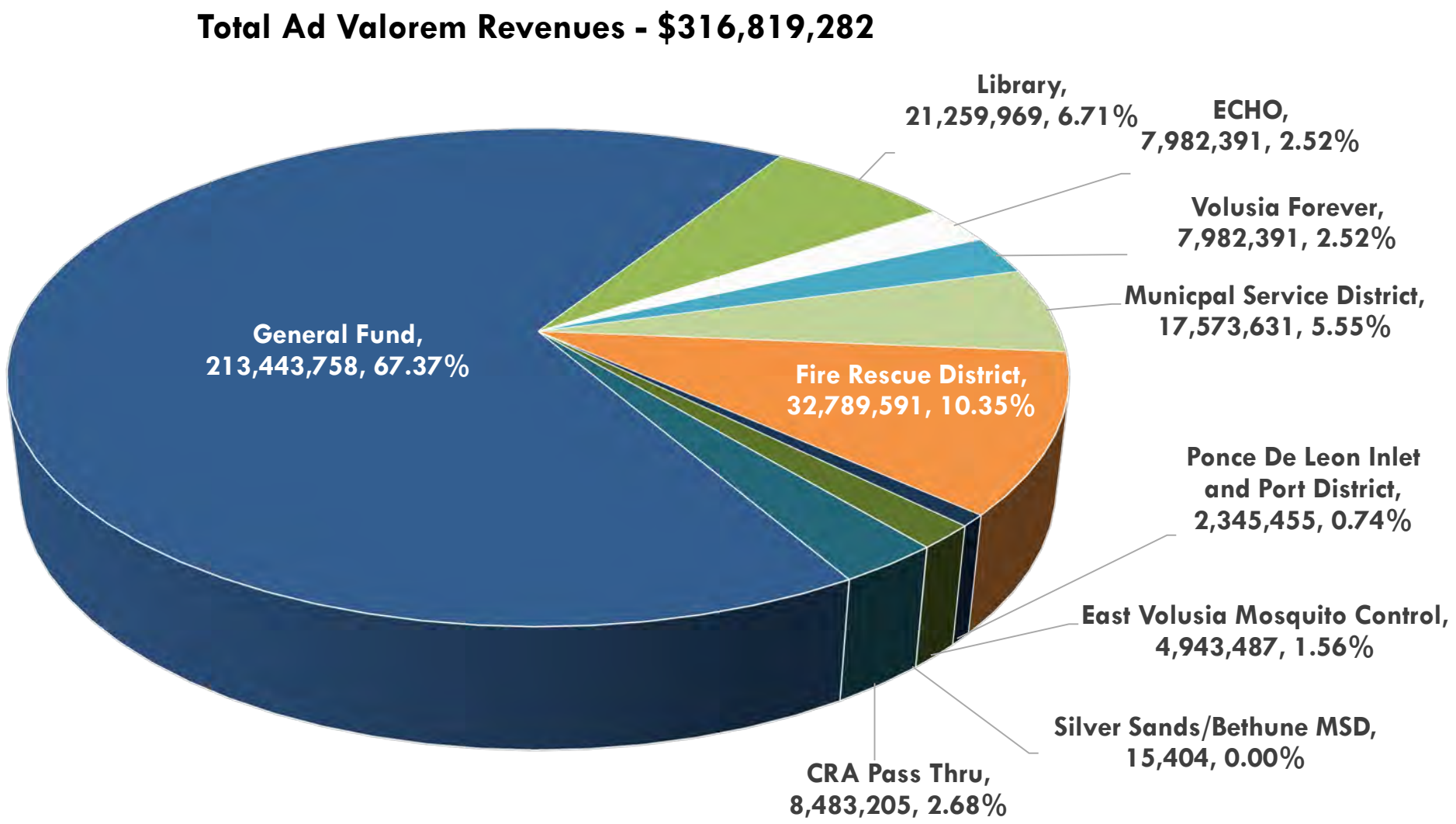
*Emergency – 37,774,895
*Enterprise Funds – 66,540,074
*Future Capital – 79,847,823
*ECHO/Forever – 36,538,071
*Transportation – 46,258,658
*Other – 33,239,094



Operating Expenditures by Department



Ad Valorem Tax Revenue by Fund

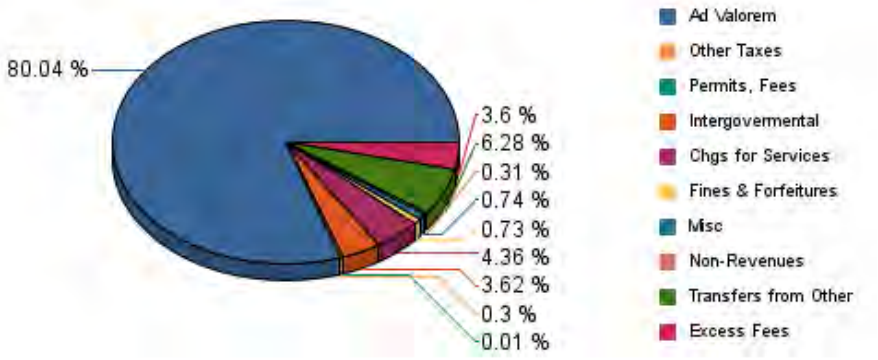


General Fund

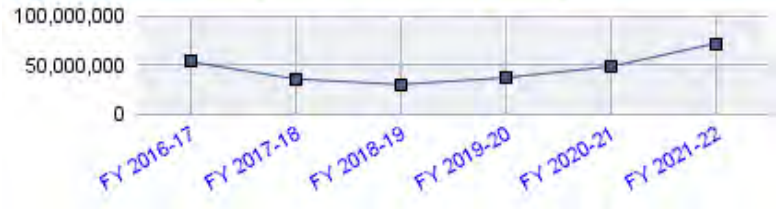
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget	FY 2021-22 Budget
Ad Valorem	209,045,455	221,563,537
Other Taxes	770,000	817,000
Permits, Fees	30,188	32,591
Intergovermental	9,456,912	10,031,346
Chgs for Services	14,234,155	12,065,351
Fines & Forfeitures	1,807,596	2,024,054
Misc	3,000,230	2,053,100
Non-Revenues	565,876	869,491
Transfers from Other	16,561,753	17,383,290
Excess Fees	7,147,958	9,974,811
Subtotal Revenues	**262,620,123**	**276,814,571**
Fund Balance	48,723,857	72,319,548
Total Revenues	**311,343,980**	**349,134,119**

Operating Revenues



Budgeted Fund Balance History



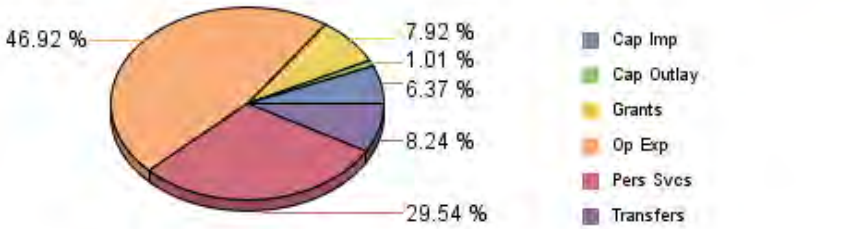
Millage Rate History	
FY 2016-17	6.1000
FY 2017-18	6.1000
FY 2018-19	5.6944
FY 2019-20	5.5900
FY 2020-21	5.4500
FY 2021-22	5.3812

Position History - FTE	
FY 2016-17	1,828.96
FY 2017-18	1,840.16
FY 2018-19	1,843.66
FY 2019-20	1,845.16
FY 2020-21	1,824.77
FY 2021-22	1,037.08

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget	FY 2021-22 Budget
Personnel Services	96,357,810	84,603,002
Operating Expenses	62,310,295	62,706,938
Reimbursements	(12,261,669)	(15,798,930)
Capital Outlay	2,103,250	2,896,490
Capital Improvements	13,588,524	18,692,361
Grants and Aids	22,319,828	22,700,530
Interfund Transfers	26,343,478	23,615,790
Elected Offices	57,868,768	88,609,941
Subtotal Expenditures	268,630,284	288,026,122
Reserves	42,713,696	61,107,997
Total Expenses	**311,343,980**	**349,134,119**

Operating Expenses



Reserve Summary	
Future Capital Reserves	30,919,864
Emergencies Reserves	26,851,060
Contingency Reserves	3,337,073

Transfers Out	
Transfers to Emergency Medical Services Fund	7,169,252
Transfers to Votran Fund	5,000,000
Transfers to Sheriff Capital Projects Fund	4,750,286
Transfer to Economic Development Fund	2,757,148
Transfers to Capital Projects Fund	2,000,000
Transfers to Correctional Facilities Cap Projects Fund	1,776,729
Transfers to Grant Fund	123,000
Transfers to Debt Service Fund	39,375

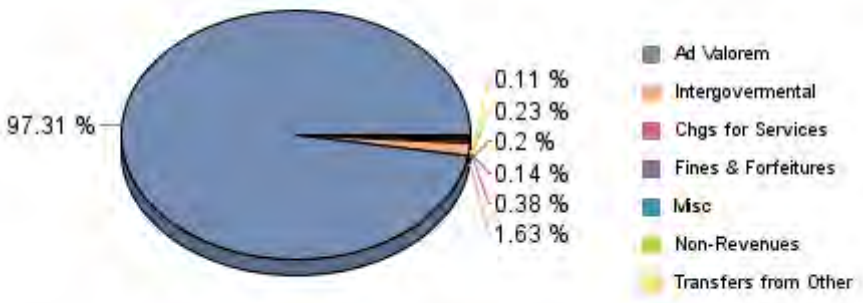
Major Capital Improvement >$400,000	
Deland Courthouse - Addition of 3rd Floor Courtroom	800,000
Potable Water Pipes	800,000
Dredging Spruce Creek FEC Trestle	750,000
Carpet Replacement	550,000
City Island Courthouse Parking Lot Replacement	500,000
Deland Courthouse - Cooling Tower - Ph2	500,000
Information Technology - Roof Replacement	500,000
Old Elections Demo	500,000
Old Elections Parking Lot Replacement	500,000
City Island Courthouse - HVAC (6 units)	450,000
City Island Building Envelope	425,000
DeLand Courthouse - Low Slope Roof Replacement	425,000
Deland Courthouse Fire Dampers	400,000
Foxman Justice Center - Roof Replacement	400,000

Library Fund

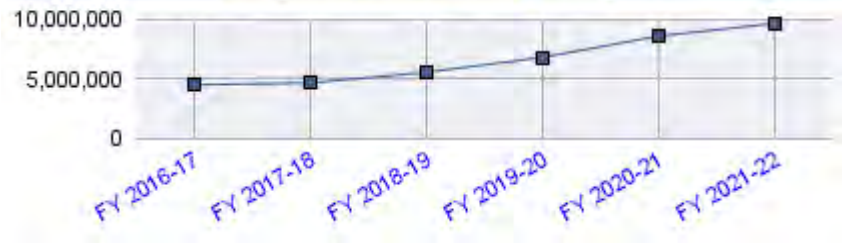
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget	FY 2021-22 Budget
Ad Valorem	19,843,172	21,299,969
Intergovermental	281,297	356,016
Chgs for Services	116,500	82,500
Fines & Forfeitures	168,000	30,000
Misc	290,636	44,792
Non-Revenues	95,500	50,000
Transfers from Other	0	25,000
Subtotal Revenues	**20,795,105**	**21,888,277**
Fund Balance	8,626,324	9,684,056
Total Revenues	**29,421,429**	**31,572,333**

Operating Revenues



Budgeted Fund Balance History



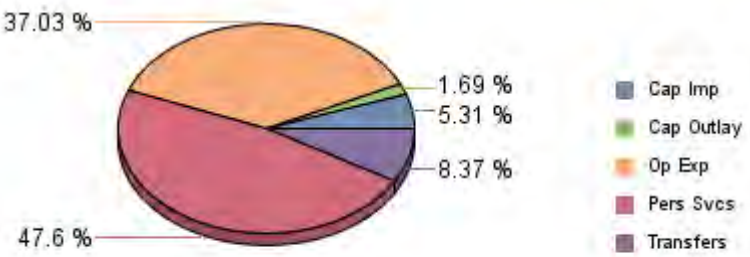
Millage Rate History	
FY 2016-17	0.5520
FY 2017-18	0.5520
FY 2018-19	0.5520
FY 2019-20	0.5520
FY 2020-21	0.5174
FY 2021-22	0.5174

Position History - FTE	
FY 2016-17	186.50
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

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget	FY 2021-22 Budget
Personnel Services	10,829,727	11,379,508
Operating Expenses	8,102,498	8,110,121
Capital Outlay	378,633	403,632
Capital Improvements	1,140,000	1,270,000
Interfund Transfers	1,000,000	2,000,000
Elected Offices	534,773	742,904
Subtotal Expenditures	21,985,631	23,906,165
Reserves	7,435,798	7,666,168
Total Expenses	**29,421,429**	**31,572,333**

Operating Expenses



Reserve Summary	
Future Capital Reserves	5,484,840
Emergencies Reserves	2,181,328

Transfers Out	
Transfers to Library Construction Fund	2,000,000

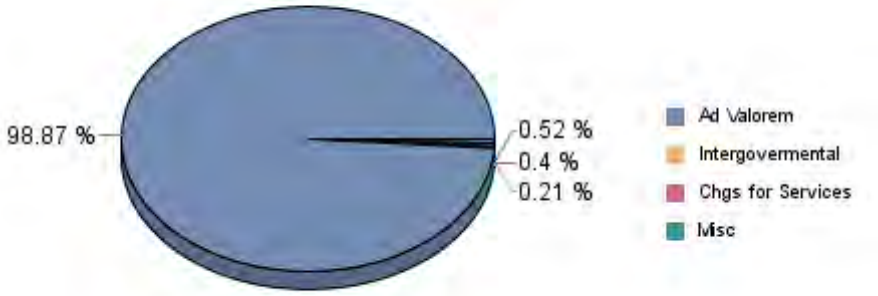
Major Capital Improvement >$50,000	
Deltona Regional Library - Floor Covering	400,000
DeLand Regional Library - Roof Painting	150,000
Deltona Regional Library - HVAC	125,000
HVAC and Other Renovations	100,000
Deltona Regional Library - Lighting	75,000
DeBary Library - HVAC	70,000
Deltona Regional Library - Paint Interior	70,000
Library Support Center - Generator	50,000

E Volusia Mosquito Control Fund

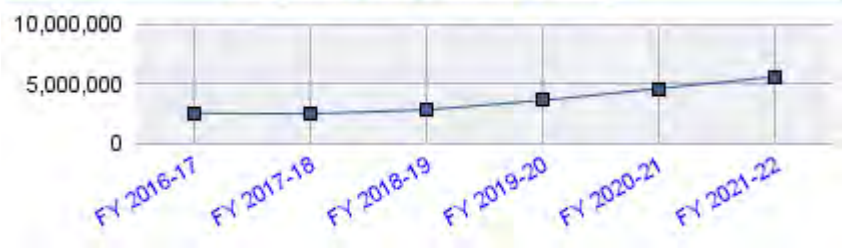
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget	FY 2021-22 Budget
Ad Valorem	4,855,065	5,153,985
Intergovermental	0	11,000
Chgs for Services	21,000	21,000
Misc	59,000	27,050
Subtotal Revenues	**4,935,065**	**5,213,035**
Fund Balance	4,633,118	5,623,597
Total Revenues	**9,568,183**	**10,836,632**

Operating Revenues



Budgeted Fund Balance History



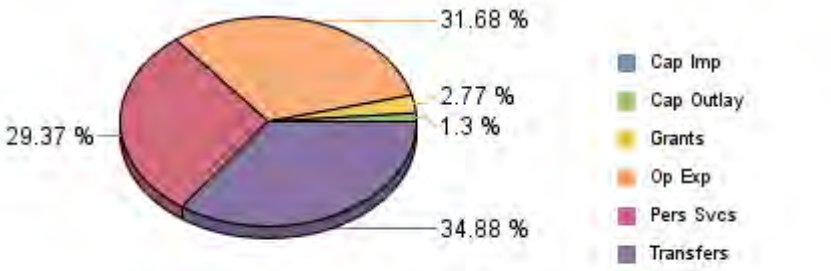
Millage Rate History	
FY 2016-17	0.1880
FY 2017-18	0.1880
FY 2018-19	0.1880
FY 2019-20	0.1880
FY 2020-21	0.1781
FY 2021-22	0.1781

Position History - FTE	
FY 2016-17	29.75
FY 2017-18	29.75
FY 2018-19	28.75
FY 2019-20	28.75
FY 2020-21	28.00
FY 2021-22	28.00

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget	FY 2021-22 Budget
Personnel Services	1,996,926	2,104,941
Operating Expenses	2,486,018	2,381,268
Reimbursements	(300,000)	(300,000)
Capital Outlay	79,118	93,000
Capital Improvements	231,670	0
Grants and Aids	197,310	198,498
Interfund Transfers	0	2,500,000
Elected Offices	136,976	189,089
Subtotal Expenditures	4,828,018	7,166,796
Reserves	4,740,165	3,669,836
Total Expenses	**9,568,183**	**10,836,632**

Operating Expenses



Reserve Summary	
Future Capital Reserves	3,048,533
Emergencies Reserves	521,303
Contingency Reserves	100,000

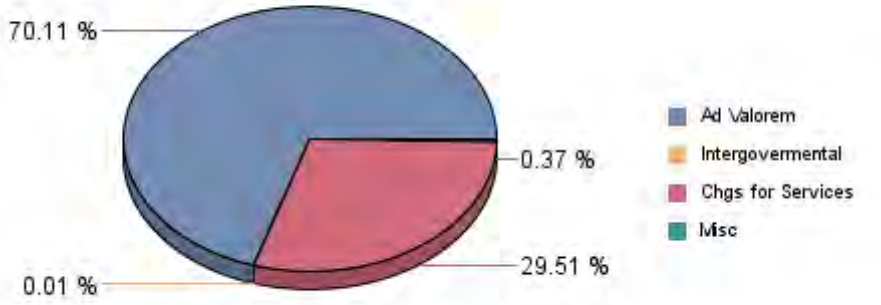
Transfers Out	
Transfers to Capital Impr Projects Fund	2,500,000

Ponce De Leon Inlet and Port District Fund

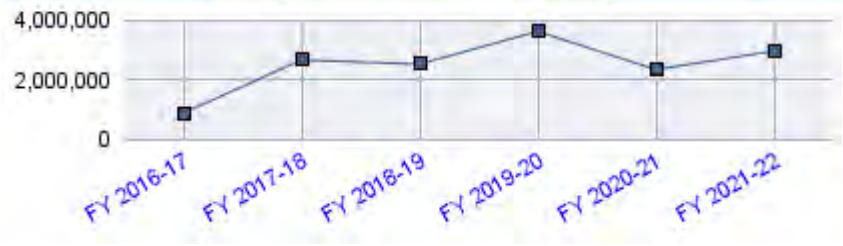
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget	FY 2021-22 Budget
Ad Valorem	2,400,984	2,447,632
Intergovermental	200	200
Chgs for Services	1,020,100	1,030,301
Misc	60,000	12,825
Subtotal Revenues	**3,481,284**	**3,490,958**
Fund Balance	2,358,829	2,976,969
Total Revenues	**5,840,113**	**6,467,927**

Operating Revenues



Budgeted Fund Balance History



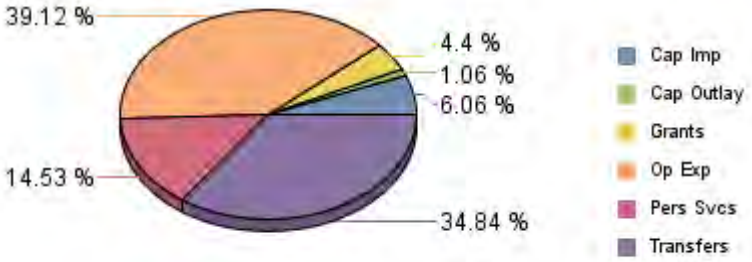
Millage Rate History	
FY 2016-17	0.0929
FY 2017-18	0.0929
FY 2018-19	0.0929
FY 2019-20	0.0929
FY 2020-21	0.0880
FY 2021-22	0.0845

Position History - FTE	
FY 2016-17	16.00
FY 2017-18	17.00
FY 2018-19	17.00
FY 2019-20	17.00
FY 2020-21	17.00
FY 2021-22	8.00

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget	FY 2021-22 Budget
Personnel Services	1,158,865	479,623
Operating Expenses	1,245,481	1,192,227
Capital Outlay	24,975	34,950
Capital Improvements	615,000	200,000
Grants and Aids	148,442	145,127
Interfund Transfers	500,000	1,150,000
Elected Offices	71,857	98,994
Subtotal Expenditures	3,764,620	3,300,921
Reserves	2,075,493	3,167,006
Total Expenses	**5,840,113**	**6,467,927**

Operating Expenses



Reserve Summary	
Future Capital Reserves	2,817,910
Emergencies Reserves	349,096

Transfers Out	
Transfer to Port Capital Fund	1,000,000
Transfers to Beach Capital Fund	150,000

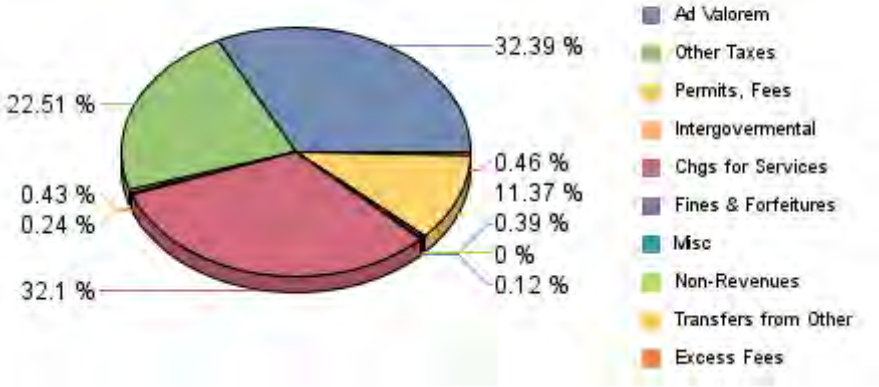
Major Capital Improvement >$50,000	
North Beaches Nearshore Disposal Site	150,000
Reef Materials Acquisition and Handling	50,000

Municipal Service District Fund

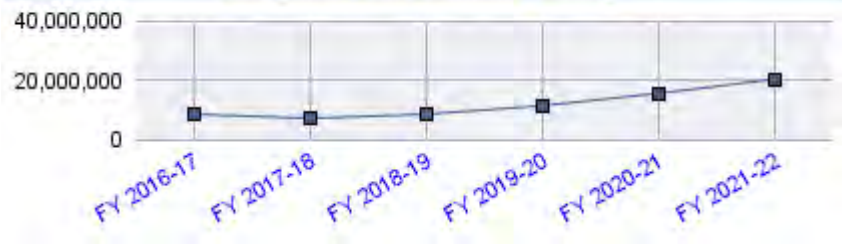
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget	FY 2021-22 Budget
Ad Valorem	16,461,523	17,636,160
Other Taxes	11,571,640	12,254,647
Permits, Fees	2,274,452	231,675
Intergovermental	134,480	130,884
Chgs for Services	17,463,649	17,476,231
Fines & Forfeitures	66,500	67,000
Misc	310,950	211,700
Non-Revenues	600	2,500
Transfers from Other	5,909,936	6,188,664
Excess Fees	0	250,000
Subtotal Revenues	**54,193,730**	**54,449,461**
Fund Balance	15,757,893	20,487,113
Total Revenues	**69,951,623**	**74,936,574**

Operating Revenues



Budgeted Fund Balance History



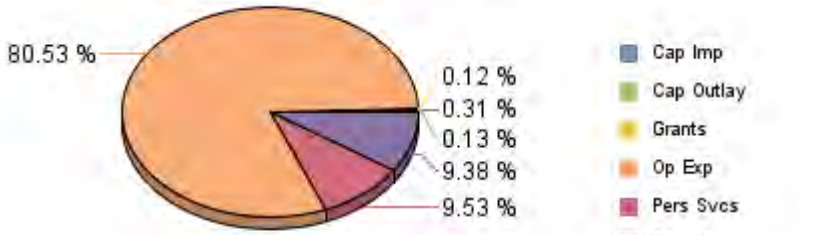
Millage Rate History	
FY 2016-17	2.2399
FY 2017-18	2.2399
FY 2018-19	2.2399
FY 2019-20	2.2399
FY 2020-21	2.1083
FY 2021-22	2.1083

Position History - FTE	
FY 2016-17	355.00
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

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget	FY 2021-22 Budget
Personnel Services	14,075,209	5,310,532
Operating Expenses	8,842,880	5,265,911
Capital Outlay	4,417,120	70,640
Capital Improvements	10,000	175,000
Grants and Aids	67,529	69,629
Interfund Transfers	5,732,920	5,226,568
Elected Offices	24,109,053	39,656,404
Subtotal Expenditures	57,254,711	55,774,684
Reserves	12,696,912	19,161,890
Total Expenses	**69,951,623**	**74,936,574**

Operating Expenses



Reserve Summary	
Loan Repayment Reserves	7,853,390
Reserves	6,821,991
Emergencies Reserves	4,486,509

Transfers Out	
Transfers to Transportation Trust Fund	4,000,000
Transfers to Building Permits Fund	760,790
Transfers to 2017 Cap Impr Rev Note	465,778

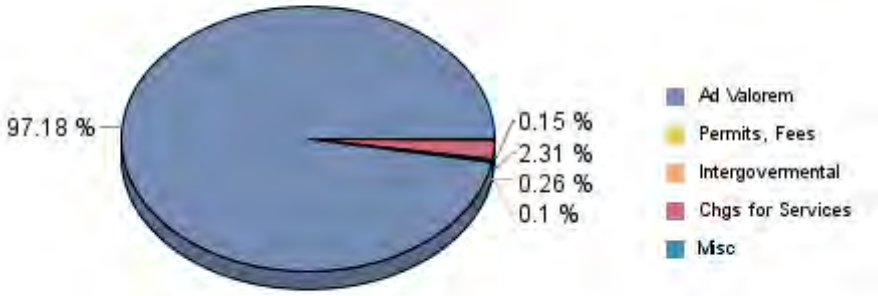
Major Capital Improvement >$50,000	
Replacement Pole Barn and Awning	175,000

Fire Rescue District Fund

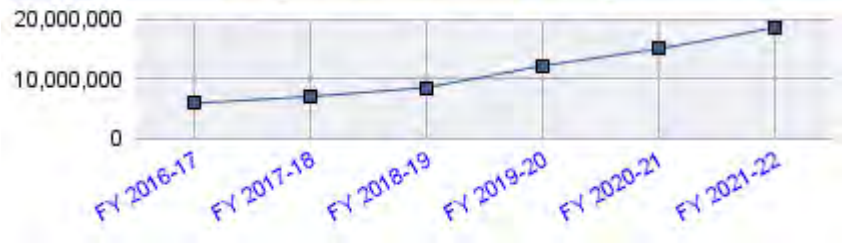
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget	FY 2021-22 Budget
Ad Valorem	30,689,087	32,901,527
Permits, Fees	35,000	35,000
Intergovermental	87,840	87,120
Chgs for Services	756,328	781,764
Misc	291,050	50,582
Transfers from Other	119,007	0
Subtotal Revenues	**31,978,312**	**33,855,993**
Fund Balance	15,093,934	18,650,756
Total Revenues	**47,072,246**	**52,506,749**

Operating Revenues



Budgeted Fund Balance History



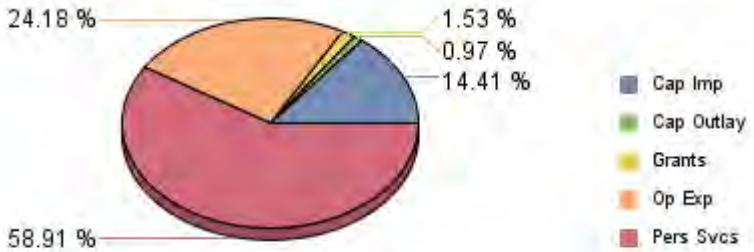
Millage Rate History	
FY 2016-17	4.0815
FY 2017-18	4.0815
FY 2018-19	4.0815
FY 2019-20	4.0815
FY 2020-21	3.8412
FY 2021-22	3.8412

Position History - FTE	
FY 2016-17	166.00
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

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget	FY 2021-22 Budget
Personnel Services	19,968,011	21,651,396
Operating Expenses	8,385,353	7,838,335
Reimbursements	(31,701)	(84,161)
Capital Outlay	739,200	356,600
Capital Improvements	1,421,097	5,996,944
Grants and Aids	546,971	560,581
Elected Offices	826,373	1,130,985
Subtotal Expenditures	31,855,304	37,450,680
Reserves	15,216,942	15,056,069
Total Expenses	**47,072,246**	**52,506,749**

Operating Expenses



Reserve Summary	
Future Capital Reserves	10,170,470
Emergencies Reserves	3,385,599
Contingency Reserves	1,325,000
Transition Reserves	175,000

Major Capital Improvement >$50,000	
Construction of Station 47	3,750,000
Station 34 Construction Costs	700,000
Construction Fire Station 22 Oak Hill	544,347
Fire Station 15 Addition/ Remodel - Carry Forward	275,000
Restroom Facility at Training Center	240,000
Fire Station 15 Addition/ Remodel	200,000
Engineering for Fire Station 47	196,250
Exhaust Removal System	50,000

Silver Sands/Bethune Beach MSD Fund

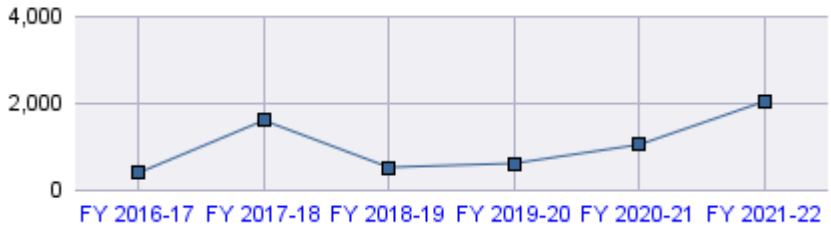
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget	FY 2021-22 Budget
Ad Valorem	14,729	15,404
Subtotal Revenues	**14,729**	**15,404**
Fund Balance	1,046	2,043
Total Revenues	**15,775**	**17,447**

Operating Revenues



Budgeted Fund Balance History

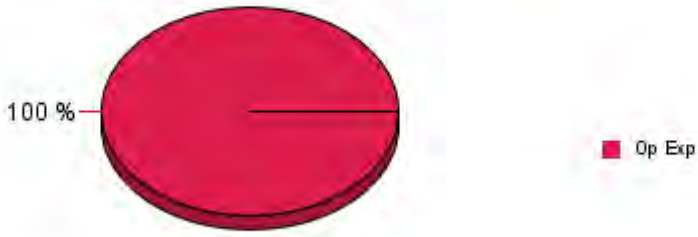


Millage Rate History	
FY 2016-17	0.0150
FY 2017-18	0.0150
FY 2018-19	0.0150
FY 2019-20	0.0150
FY 2020-21	0.0144
FY 2021-22	0.0144

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget	FY 2021-22 Budget
Operating Expenses	15,489	17,056
Elected Offices	286	391
Subtotal Expenditures	15,775	17,447
Reserves	0	0
Total Expenses	**15,775**	**17,447**

Operating Expenses

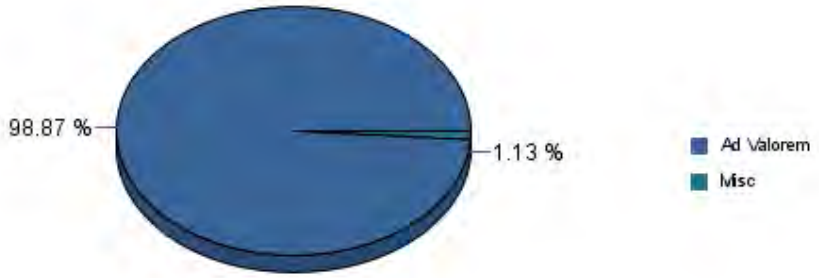


Volusia ECHO

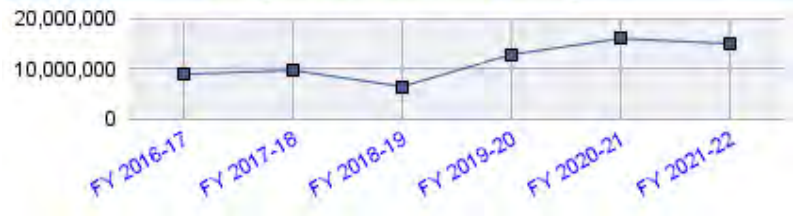
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget	FY 2021-22 Budget
Ad Valorem	0	8,218,034
Misc	126,000	93,679
Subtotal Revenues	**126,000**	**8,311,713**
Fund Balance	16,097,516	15,068,831
Total Revenues	**16,223,516**	**23,380,544**

Operating Revenues



Budgeted Fund Balance History



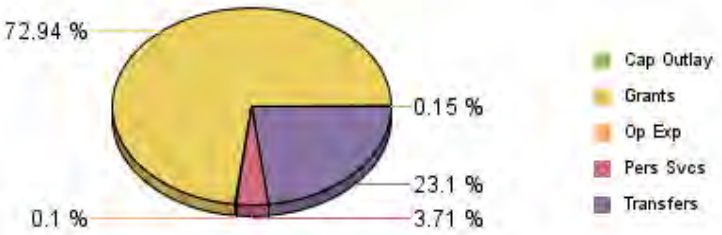
Millage Rate History	
FY 2016-17	0.2000
FY 2017-18	0.2000
FY 2018-19	0.2000
FY 2019-20	0.2000
FY 2020-21	0.0000
FY 2021-22	0.2000

Position History - FTE	
FY 2021-22	3.00

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget	FY 2021-22 Budget
Personnel Services	0	240,908
Operating Expenses	0	6,324
Capital Outlay	0	9,765
Grants and Aids	0	4,735,643
Interfund Transfers	910,339	1,500,000
Subtotal Expenditures	910,339	6,492,640
Reserves	15,313,177	16,887,904
Total Expenses	**16,223,516**	**23,380,544**

Operating Expenses



Reserve Summary	
Future Capital Reserves	16,887,904

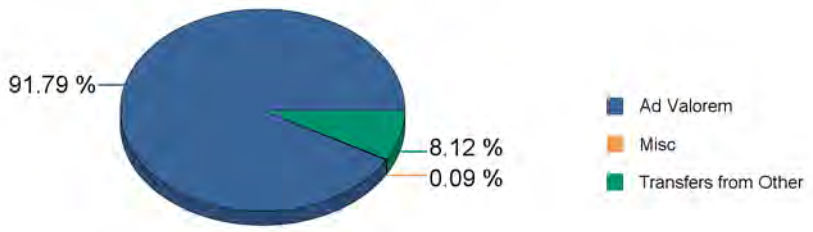
Transfers Out	
Transfers to Trails Project Fund	1,500,000

Volusia Forever - Land Acquisition

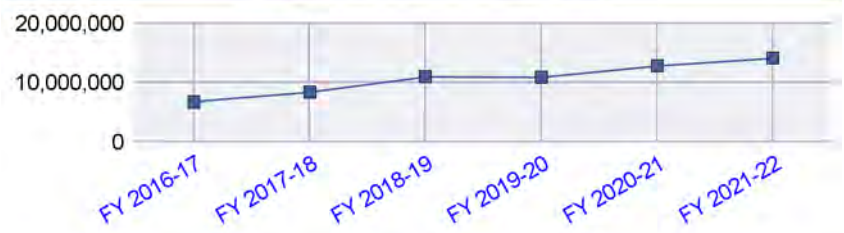
Fiscal Year 2021-22 Revenues

Revenues	FY 2020-21 Budget - Fund 161	FY 2021-22 Budget - Fund 162
Ad Valorem	4,026,484	8,218,034
Chgs for Services	100,000	0
Misc	233,061	8,096
Transfers from Other	0	726,711
Sum:	**4,359,545**	**8,952,841**
Fund Balance	12,799,150	0
Total Revenues	**17,158,695**	**8,952,841**

Operating Revenues



Budgeted Fund Balance History



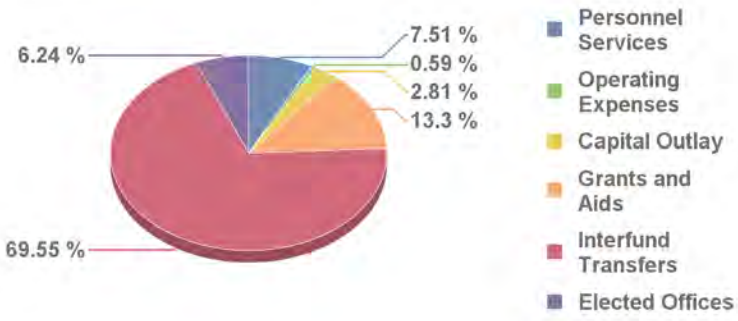
Millage Rate History	
FY 2016-17	0.0930
FY 2017-18	0.0905
FY 2018-19	0.0994
FY 2019-20	0.1122
FY 2020-21	0.1052
FY 2021-22	0.2000

Position History - FTE	
FY 2016-17	2.00
FY 2017-18	2.00
FY 2018-19	2.00
FY 2019-20	2.00
FY 2020-21	6.00
FY 2021-22	2.00

Fiscal Year 2021-22 Expenditures

Expenditures	FY 2020-21 Budget - Fund 161	FY 2021-22 Budget - Fund 162
Personnel Services	397,224	133,099
Operating Expenses	609,473	10,472
Reimbursements	0	0
Capital Outlay	171,000	49,765
Capital Improvements	25,000	0
Grants and Aids	123,257	235,643
Interfund Transfers	2,091,418	1,232,705
Elected Offices	0	110,629
Subtotal Expenditures:	**3,417,372**	**1,772,313**
Reserves	**13,741,323**	**7,180,528**
Total Expenses	**17,158,695**	**8,952,841**

Operating Expense



Transfers Out

Transfers to Forever Land Management	1,232,705

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund

	FY 2019-20 Budget			FY 2020-21 Budget			FY 2021-22 Budget		
FUND	**Full-Time**	**Part-Time**	**F/T Equiv**	**Full-Time**	**Part-Time**	**F/T Equiv**	**Full-Time**	**Part-Time**	**F/T Equiv**
001 - General Fund	1,710.00	668.00	1,845.16	1,691.00	650.00	1,824.77	957.00	511.00	1,037.08
002 - Emergency Medical Services	236.00	10.00	240.55	238.00	5.00	240.25	244.00	14.00	248.50
101 - Coronavirus Relief	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
103 - County Transportation Trust	195.00	12.00	199.10	177.00	7.00	179.45	177.00	7.00	179.45
104 - Library	179.00	9.00	183.50	178.00	9.00	182.50	176.00	9.00	180.50
105 - E Volusia Mosquito Control	28.00	1.00	28.75	28.00	0.00	28.00	28.00	0.00	28.00
114 - Ponce De Leon Inlet and Port Distr	17.00	0.00	17.00	17.00	0.00	17.00	8.00	0.00	8.00
115 - E-911 Emergency Telephone Syst	3.00	0.00	3.00	3.00	0.00	3.00	0.00	0.00	0.00
117 - Building Permits	0.00	0.00	0.00	0.00	0.00	0.00	26.00	0.00	26.00
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	359.00	6.00	362.00	364.00	4.00	366.00	67.00	0.00	67.00
123 - Inmate Welfare Trust	11.00	0.00	11.00	12.00	0.00	12.00	13.00	0.00	13.00
130 - Economic Development	12.00	0.00	12.00	11.00	0.00	11.00	10.00	0.00	10.00
140 - Fire Rescue District	175.00	0.00	175.00	175.00	0.00	175.00	184.00	1.00	184.50
159 - Stormwater Utility	55.00	1.00	55.75	54.00	1.00	54.75	54.00	1.00	54.75
160 - Volusia ECHO	0.00	0.00	0.00	0.00	0.00	0.00	3.00	0.00	3.00
161 - Volusia Forever	2.00	0.00	2.00	6.00	0.00	6.00	0.00	0.00	0.00
162 - Volusia Forever Land Acquisition	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00
163 - Land Management	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	10.00
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	68.00	0.00	68.00	68.00	0.00	68.00
451 - Daytona Beach International Airpo	46.00	0.00	46.00	48.00	0.00	48.00	55.00	0.00	55.00
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	5.00	0.00	5.00
Total - Operating Funds	**3,205.00**	**707.00**	**3,357.81**	**3,179.00**	**676.00**	**3,324.72**	**2,192.00**	**543.00**	**2,284.78**
513 - Equipment Maintenance	49.00	0.00	49.00	50.00	0.00	50.00	50.00	0.00	50.00
514 - Fleet Replacement	2.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
521 - Insurance Management	10.00	0.00	10.00	9.00	0.00	9.00	9.00	0.00	9.00
530 - Group Insurance	2.00	2.00	3.00	2.00	2.00	3.00	2.00	0.00	2.00
Total - Non-Operating Funds	**63.00**	**2.00**	**64.00**	**61.00**	**2.00**	**62.00**	**61.00**	**0.00**	**61.00**

Attrition	**36.00**	**38.00**	**18.00**
Unfunded	**195.00**	**133.00**	**92.00**

Summary of Capital Outlay by Fund

FY 2021-22

	Fund	New Request	Carryforward	Total Request
Countywide Funds				
001	General Fund	2,865,490	31,000	2,896,490
104	Library	403,632	0	403,632
160	Volusia ECHO	9,765	0	9,765
	Total Countywide Funds	**$3,278,887**	**$31,000**	**$3,309,887**
Special Revenue Funds				
002	Emergency Medical Services	1,365,949	0	1,365,949
103	County Transportation Trust	1,135,500	0	1,135,500
105	E Volusia Mosquito Control	93,000	0	93,000
114	Ponce De Leon Inlet and Port District	34,950	0	34,950
118	Ocean Center	300,000	0	300,000
120	Municipal Service District	70,640	0	70,640
123	Inmate Welfare Trust	116,000	0	116,000
140	Fire Rescue District	356,600	0	356,600
159	Stormwater Utility	547,000	30,000	577,000
162	Volusia Forever Land Acquisition	49,765	0	49,765
163	Land Management	94,049	0	94,049
	Total Special Revenue Funds	**$4,163,453**	**$30,000**	**$4,193,453**
Enterprise Funds				
450	Solid Waste	3,527,300	21,000	3,548,300
451	Daytona Beach International Airport	570,454	24,500	594,954
457	Water and Sewer Utilities	200,000	0	200,000
475	Parking Garage	6,800	0	6,800
	Total Enterprise Funds	**$4,304,554**	**$45,500**	**$4,350,054**
	TOTAL OPERATING FUNDS	**$11,746,894**	**$106,500**	**$11,853,394**

Summary of Capital Outlay by Fund

FY 2021-22

	Fund	New Request	Carryforward	Total Request
Capital Projects Funds				
309	Correctional Facilities Capital Projects	0	487,827	487,827
313	Beach Capital Projects	192,939	0	192,939
370	Sheriff Helicopter Replacement	2,000,000	0	2,000,000
	Total Capital Projects Funds	**$2,192,939**	**$487,827**	**$2,680,766**
Internal Service Funds				
511	Computer Replacement	865,300	0	865,300
513	Equipment Maintenance	524,000	711,235	1,235,235
514	Fleet Replacement	9,146,951	0	9,146,951
	Total Internal Service Funds	**$10,536,251**	**$711,235**	**$11,247,486**
	TOTAL NON-OPERATING FUNDS	**$12,729,190**	**$1,199,062**	**$13,928,252**
	TOTAL ALL FUNDS	**$24,476,084**	**$1,305,562**	**$25,781,646**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund					
Beach Safety Ocean Rescue					
Advanced Drone	1	7,000	7,000	0	7,000
Air Drone	1	2,000	2,000	0	2,000
All Terrain Vehicles	5	7,560	37,800	0	37,800
Automated External Defibrillator	6	1,399	8,394	0	8,394
Golf Cart - Gas Powered	4	9,199	36,796	0	36,796
Laser Radar	3	3,200	9,600	0	9,600
Night Vision Thermal	3	2,450	7,350	0	7,350
Rapid ID	1	3,164	3,164	0	3,164
Rescue Jet Ski	3	8,595	25,785	0	25,785
Rescue Jet Ski - Jr Lifeguard Program	1	8,595	8,595	0	8,595
Rescue Jet Ski Trailer - Jr Lifeguard Program	1	2,299	2,299	0	2,299
Sport Utility Vehicle	1	31,500	31,500	0	31,500
Tasers	5	1,399	6,995	0	6,995
Trailer - Cargo	1	2,470	2,470	0	2,470
Trailers - Jet Ski	3	2,299	6,897	0	6,897
Trailer - Utility	1	2,400	2,400	0	2,400
Truck	1	48,490	48,490	0	48,490
Weighted Manikin	1	1,350	1,350	0	1,350
		145,369	**248,885**	**0**	**248,885**
Coastal					
Pickup Truck	1	33,000	33,000	0	33,000
Sand Sweeper	1	5,000	5,000	0	5,000
Sports Utility Vehicle	1	27,000	27,000	0	27,000
		65,000	**65,000**	**0**	**65,000**
Corrections					
Commercial Kitchen Equipment	1	50,000	50,000	0	50,000
Corrections Medical Equipment	1	25,000	25,000	0	25,000
Diagnostic Medical Analyzer	1	22,000	22,000	0	22,000
Humane Restraint Bed	2	2,500	5,000	0	5,000
Maintenance Tool Cart	2	3,500	7,000	0	7,000
Security Cameras	40	1,500	60,000	0	60,000
Stackable Washer and Dryer	1	3,500	3,500	0	3,500
Taser	5	1,400	7,000	0	7,000
		109,400	**179,500**	**0**	**179,500**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund					
Emergency Management					
Kitchen Equipment	1	5,000	5,000	0	5,000
		5,000	**5,000**	**0**	**5,000**
Environmental Management					
Boat	1	30,000	30,000	0	30,000
Boat Motor	1	15,000	15,000	0	15,000
Boat Trailer	1	9,000	9,000	0	9,000
Camera Lens	1	2,750	2,750	0	2,750
Chiller - Large System - Turtle D	1	3,000	0	3,000	3,000
Chiller - Small System - Large Animal Quarantine	1	1,400	1,400	0	1,400
Chiller - Small System - Quarantine 1	1	2,000	2,000	0	2,000
Colorimeter	1	3,500	3,500	0	3,500
Ductless Conditioning System - X-ray	1	3,500	3,500	0	3,500
GPS Unit and Software Upgrade	1	8,305	8,305	0	8,305
Heater - Large System - Turtle C	1	3,200	3,200	0	3,200
Heater - Small System - Fish Quarantine	1	1,200	1,200	0	1,200
Heater - Small System - Quarantine	1	1,200	1,200	0	1,200
I-Stat Analyzer	1	4,000	4,000	0	4,000
I-Stat Machine	1	8,000	8,000	0	8,000
Solar Panels	4	1,200	4,800	0	4,800
Station Construction	4	4,500	18,000	0	18,000
Stat Spin Centrifuge Birds	1	1,500	1,500	0	1,500
UV Light Sterilizer - Main	1	4,000	4,000	0	4,000
		107,255	**121,355**	**3,000**	**124,355**
Facilities					
Cameras/Card Swipes	1	200,000	200,000	0	200,000
Trades Equipment	1	29,850	29,850	0	29,850
		229,850	**229,850**	**0**	**229,850**
Fire Rescue Services					
All Terrain Vehicle	1	12,000	12,000	0	12,000
Class 5 Truck	1	55,000	55,000	0	55,000
SCBA Additional Bottles & Equipment	1	40,000	40,000	0	40,000
		107,000	**107,000**	**0**	**107,000**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund					
Information Technology					
Data Backup System	1	80,000	80,000	0	80,000
Desktop Telephone Replacement	1	187,500	187,500	0	187,500
GIS Plotter	1	9,000	9,000	0	9,000
Network Alarm Monitoring System	1	6,400	6,400	0	6,400
Network Monitors	1	4,500	4,500	0	4,500
Network Switch	1	175,000	175,000	0	175,000
Replacement of UPS Units	1	75,000	75,000	0	75,000
Server Rack	1	10,000	10,000	0	10,000
Server Replacement - Data Backup Server	1	15,500	15,500	0	15,500
Server Replacement - Virtual Server Hosts ESX	1	45,000	45,000	0	45,000
Storage Area Network	1	115,000	115,000	0	115,000
Tape Library	1	200,000	200,000	0	200,000
Time Clock Replacement	2	4,000	8,000	0	8,000
UPS - DeLand Data Center	1	355,000	355,000	0	355,000
		1,281,900	**1,285,900**	**0**	**1,285,900**
Internal Auditing					
Laptop with 2 extra monitors	1	2,702	2,702	0	2,702
		2,702	**2,702**	**0**	**2,702**
Justice System General Operations					
Network Switch	2	5,000	10,000	0	10,000
Server Rack	1	2,000	2,000	0	2,000
Upgrades/Replacements of Computers	1	62,000	62,000	0	62,000
		69,000	**74,000**	**0**	**74,000**
Medical Examiner					
Autopsy Saw	2	2,500	5,000	0	5,000
		2,500	**5,000**	**0**	**5,000**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund					
Parks Recreation & Culture					
Airport Barn Tractor/Loader	1	43,000	43,000	0	43,000
Ballfields - 60" Sports Turf Resurfacing Machine	1	13,650	13,650	0	13,650
Ballfields - Augger	1	8,700	8,700	0	8,700
Ballfields - Deep Aerator	1	28,000	28,000	0	28,000
Ballfields - Hurricane Blower	1	12,000	12,000	0	12,000
Ballfields - Pressure Washer	3	2,000	6,000	0	6,000
Ballfields - Sod Cutter	1	5,000	5,000	0	5,000
Ballfields - Stump Grinder	1	5,000	5,000	0	5,000
Ballfields - Turf Nail Drag	2	3,000	6,000	0	6,000
Ballfields - Utility Drum Roller	1	20,000	20,000	0	20,000
Barkley Square Aluminum Trailer	1	7,500	7,500	0	7,500
Barkley Square Dump Trailer	1	10,000	10,000	0	10,000
Beck Ranch Mower	1	14,000	14,000	0	14,000
Beck Ranch Scag Mower	1	10,000	10,000	0	10,000
Bennett Park - Scoreboards Lower Fields	1	24,000	24,000	0	24,000
Bennett Park - Scoreboards Upper Fields	1	24,000	24,000	0	24,000
DeBary Hall - HVAC System	3	7,000	21,000	0	21,000
Enclosed Trailer	1	8,000	8,000	0	8,000
Gemini Enclosed Trailer	1	6,200	6,200	0	6,200
Gemini Springs Trailer	1	6,000	6,000	0	6,000
Ice Machine	1	4,000	4,000	0	4,000
Lake Ashby Scag Mower	1	14,000	14,000	0	14,000
Lake Monroe Scag Mower	1	13,000	13,000	0	13,000
Lip Kit for Ballfields	1	6,000	6,000	0	6,000
Northeast/Southeast Quad Mower	2	13,500	27,000	0	27,000
Pole Saw	2	1,300	2,600	0	2,600
Washer/Dryer	1	2,000	2,000	0	2,000
		310,850	**346,650**	**0**	**346,650**
Procurement					
Laptop	1	2,314	2,314	0	2,314
		2,314	**2,314**	**0**	**2,314**
Public Protection Services					
Certified Voice Stress Analyzer (CVSA)	1	6,000	6,000	0	6,000
		6,000	**6,000**	**0**	**6,000**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund					
State Mandated Costs					
Battery Backup	1	6,000	6,000	0	6,000
Body Cams/Evidence Storage and Security - State Attorney	1	100,000	100,000	0	100,000
Bodycam Storage	2	8,000	16,000	0	16,000
Laptops	3	1,500	4,500	0	4,500
Network Switch	3	1,900	5,700	0	5,700
Processor	1	17,194	17,194	0	17,194
Scanners	2	1,470	2,940	0	2,940
Switch	3	4,000	12,000	0	12,000
Various Technology/Upgrades - State Attorney	1	22,000	22,000	0	22,000
		162,064	**186,334**	**0**	**186,334**
Treasury & Billing					
Computers	1	16,000	0	16,000	16,000
Office Equipment/Furniture	1	12,000	0	12,000	12,000
		28,000	**0**	**28,000**	**28,000**
TOTAL FUND 001 - General Fund			**$2,865,490**	**$31,000**	**$2,896,490**
Fund: 002 - Emergency Medical Services					
Emergency Medical Services					
All Terrain Vehicle with Trailer	1	75,000	75,000	0	75,000
Automated External Defibrillator	4	1,995	7,980	0	7,980
CPR Devices	28	11,429	320,012	0	320,012
Electronic Patient Care Reporting Tablets	14	2,852	39,928	0	39,928
Ice Machine	1	5,870	5,870	0	5,870
Logistics Vehicle	1	35,000	35,000	0	35,000
Medical Dispense Locker	10	7,000	70,000	0	70,000
Mobile Data Computer Tablets	13	2,800	36,400	0	36,400
Mobile Radio	6	6,135	36,810	0	36,810
Para Pac Ventilators	60	6,210	372,600	0	372,600
Pediatric Simulator	1	100,000	100,000	0	100,000
Portable Radios	9	3,585	32,265	0	32,265
Stretchers	2	19,442	38,884	0	38,884
Traffic Control Systems	5	3,040	15,200	0	15,200
Ventilators	6	30,000	180,000	0	180,000
		310,358	**1,365,949**	**0**	**1,365,949**
TOTAL FUND 002 - Emergency Medical Services			**$1,365,949**	**$0**	**$1,365,949**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 103 - County Transportation Trust					
Public Works Services					
ADA Evacuation Chair	1	3,000	3,000	0	3,000
		3,000	**3,000**	**0**	**3,000**
Road and Bridge					
Asphalt Patch Truck	1	221,000	221,000	0	221,000
Box Blade Tractor Trailer	1	9,000	9,000	0	9,000
Brush Hog Mower Deck	8	32,000	128,000	0	128,000
Bucket Truck	1	208,000	208,000	0	208,000
Cargo Trailer	1	7,000	7,000	0	7,000
Flatbed Truck	1	110,000	110,000	0	110,000
Message Board	2	16,000	32,000	0	32,000
Milling Head for Skid Steer	1	19,000	19,000	0	19,000
Skid Steer with Bucket Grapple and Broom	1	87,000	87,000	0	87,000
Steel Roller	1	104,000	104,000	0	104,000
Tractor - Full Size	1	70,000	70,000	0	70,000
Zero Turn Mower	4	29,000	58,000	0	58,000
Zero Turn Tractor Mower	1	14,500	14,500	0	14,500
		926,500	**1,067,500**	**0**	**1,067,500**
Traffic Engineering					
Digital Indicator	1	1,600	1,600	0	1,600
Digital Measuring Instrument	1	1,000	1,000	0	1,000
Message Board	2	17,500	35,000	0	35,000
Radar Units	2	3,250	6,500	0	6,500
Speed Signs	4	4,900	19,600	0	19,600
Trailer	1	1,300	1,300	0	1,300
		29,550	**65,000**	**0**	**65,000**
TOTAL FUND 103 - County Transportation Trust			**$1,135,500**	**$0**	**$1,135,500**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 104 - Library					
Library Services					
Audio/Visual Equipment Replacements	6	32,000	192,000	0	192,000
Deltona Regional Library - Children's Outdoor Discovery Cent	2	42,832	42,832	0	42,832
Early Literacy Computers	2	4,150	8,300	0	8,300
Food Education Cart	3	10,000	30,000	0	30,000
Network Equipment	15	3,500	52,500	0	52,500
Radio Frequency Identification System	1	20,000	20,000	0	20,000
Security Camera Servers	1	10,000	10,000	0	10,000
Servers	2	10,000	20,000	0	20,000
Smart Access Management System Equipment Replacement	1	15,000	15,000	0	15,000
Televisions	3	1,000	3,000	0	3,000
Various Equipment Purchased by Friends of the Library	1	10,000	10,000	0	10,000
		158,482	**403,632**	**0**	**403,632**
TOTAL FUND 104 - Library			**$403,632**	**$0**	**$403,632**
Fund: 105 - E Volusia Mosquito Control					
Mosquito Control					
1/2 Ton 4x4 Truck with Extended Cab	1	35,000	35,000	0	35,000
Bear Paw Kit	1	6,000	6,000	0	6,000
Compound Microscope with Lights	1	5,000	5,000	0	5,000
Helicopter Helmets	2	2,500	5,000	0	5,000
Insectary Rearing Chamber	1	15,000	15,000	0	15,000
Mobile Motorized Overhead Hoist	1	20,000	20,000	0	20,000
Rectangle Screen Rooms	2	2,000	4,000	0	4,000
Utility 14' Tandem Trailer	1	3,000	3,000	0	3,000
		88,500	**93,000**	**0**	**93,000**
TOTAL FUND 105 - E Volusia Mosquito Control			**$93,000**	**$0**	**$93,000**
Fund: 114 - Ponce De Leon Inlet and Port District					
Coastal					
Inlet Park Utility Vehicle	2	9,975	19,950	0	19,950
Smyrna Dunes Park Entrance Gate	1	15,000	15,000	0	15,000
		24,975	**34,950**	**0**	**34,950**
TOTAL FUND 114 - Ponce De Leon Inlet and Port District			**$34,950**	**$0**	**$34,950**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 118 - Ocean Center					
Ocean Center					
Drapery	1	10,000	10,000	0	10,000
Floor Scrubber - Ride On	1	50,000	50,000	0	50,000
Forklift	1	40,000	40,000	0	40,000
Holiday Lighting	1	100,000	100,000	0	100,000
Pressure Washer	1	1,500	1,500	0	1,500
Security Camera	1	12,000	12,000	0	12,000
Upgrade Lighting Control System	1	85,000	85,000	0	85,000
Utility Cart	1	1,500	1,500	0	1,500
		300,000	**300,000**	**0**	**300,000**
TOTAL FUND 118 - Ocean Center			**$300,000**	**$0**	**$300,000**
Fund: 120 - Municipal Service District					
Animal Control					
Enclosed Aluminum Trailer	1	30,000	30,000	0	30,000
Optical Compound Microscope	1	2,700	2,700	0	2,700
Surgery Lift Table	1	4,850	4,850	0	4,850
		37,550	**37,550**	**0**	**37,550**
Environmental Management					
Desk Top Computer	1	1,690	1,690	0	1,690
Pick Up Truck	1	25,000	25,000	0	25,000
		26,690	**26,690**	**0**	**26,690**
Planning and Development Services					
Historical Markers	2	2,200	4,400	0	4,400
Office Furniture	1	2,000	2,000	0	2,000
		4,200	**6,400**	**0**	**6,400**
TOTAL FUND 120 - Municipal Service District			**$70,640**	**$0**	**$70,640**
Fund: 123 - Inmate Welfare Trust					
Corrections					
16 Foot Dump Trailer	1	16,000	16,000	0	16,000
Fork Lift/Loll	1	100,000	100,000	0	100,000
		116,000	**116,000**	**0**	**116,000**
TOTAL FUND 123 - Inmate Welfare Trust			**$116,000**	**$0**	**$116,000**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 140 - Fire Rescue District					
Fire Rescue Services					
Appliances	3	2,500	7,500	0	7,500
Box Van for Logistics	1	75,000	75,000	0	75,000
Complete Extrication Tool Set	2	42,000	84,000	0	84,000
Connex Boxes	5	3,500	17,500	0	17,500
Drone	1	30,000	30,000	0	30,000
Headset Communication Package	3	6,000	18,000	0	18,000
Ice Machines	6	3,000	18,000	0	18,000
Mannequins for Training	4	1,525	6,100	0	6,100
Positive Pressure Ventilation Fan	3	4,500	13,500	0	13,500
Safety Arm System for Stretcher	4	2,500	10,000	0	10,000
Station Generator	1	77,000	77,000	0	77,000
		247,525	**356,600**	**0**	**356,600**
TOTAL FUND 140 - Fire Rescue District			**$356,600**	**$0**	**$356,600**
Fund: 159 - Stormwater Utility					
Stormwater					
Equipment Trailer	1	12,000	12,000	0	12,000
Low Boy Trailer	1	80,000	80,000	0	80,000
Rotary Mowing Attachment	1	30,000	0	30,000	30,000
Skid Steer with Bucket and Grapple	1	80,000	80,000	0	80,000
Street Sweeper	1	200,000	200,000	0	200,000
Tri Axle Tandem Dump Truck	1	175,000	175,000	0	175,000
		577,000	**547,000**	**30,000**	**577,000**
TOTAL FUND 159 - Stormwater Utility			**$547,000**	**$30,000**	**$577,000**
Fund: 160 - Volusia ECHO					
ECHO Program					
Desktop Computer	1	3,063	3,063	0	3,063
Laptop	1	2,702	2,702	0	2,702
Office Equipment	1	1,000	1,000	0	1,000
Office Furniture	1	3,000	3,000	0	3,000
		9,765	**9,765**	**0**	**9,765**
TOTAL FUND 160 - Volusia ECHO			**$9,765**	**$0**	**$9,765**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 162 - Volusia Forever Land Acquisition					
Land Acquisition					
4x4 Truck	1	40,000	40,000	0	40,000
Desktop Computer	1	3,063	3,063	0	3,063
Laptop	1	2,702	2,702	0	2,702
Office Equipment	1	1,000	1,000	0	1,000
Office Furniture	1	3,000	3,000	0	3,000
		49,765	**49,765**	**0**	**49,765**
TOTAL FUND 162 - Volusia Forever Land Acquisition			**$49,765**	**$0**	**$49,765**
Fund: 163 - Land Management					
Land Management					
4x4 Truck	1	35,000	35,000	0	35,000
All Terrain Vehicle Burn Torch Attachment	1	3,000	3,000	0	3,000
Conference Room Chairs	16	250	4,000	0	4,000
Grapple	1	4,049	4,049	0	4,049
Harrowing Disc for Dozer/Skidder	1	16,000	16,000	0	16,000
Pyroshot Hand Launcher	1	3,500	3,500	0	3,500
Roller Chopper	1	28,500	28,500	0	28,500
		90,299	**94,049**	**0**	**94,049**
TOTAL FUND 163 - Land Management			**$94,049**	**$0**	**$94,049**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 450 - Solid Waste					
Solid Waste					
800 MHZ Radio	7	3,000	0	21,000	21,000
8" Trash Pump	1	63,000	63,000	0	63,000
Air Compressor (Flare)	1	40,000	40,000	0	40,000
Canopy Tractor Class III	1	522,000	522,000	0	522,000
Cargo Trailer	1	8,000	8,000	0	8,000
Computer	5	3,500	8,700	0	8,700
Dozer Dirt D6XW	1	595,000	595,000	0	595,000
Excavator	1	506,000	506,000	0	506,000
Floor Broom Tractor	1	10,000	10,000	0	10,000
Fusion Welder	1	5,500	5,500	0	5,500
Gator	1	25,000	25,000	0	25,000
Hydraulic Pump	1	45,000	45,000	0	45,000
Landfill Gas Monitoring Meter	1	15,000	15,000	0	15,000
Litter Cart	1	20,000	20,000	0	20,000
Loader	1	495,000	495,000	0	495,000
Material Trailer	1	6,000	6,000	0	6,000
NVR Recorder (16 Channel)	1	7,000	7,000	0	7,000
Off Road Dump	1	495,000	495,000	0	495,000
Rolling Ladder	1	2,000	2,000	0	2,000
Roll Off Container (20 Yard)	1	8,000	8,000	0	8,000
Roll Off Containers	5	16,950	43,100	0	43,100
Transfer Truck Tractor	2	168,000	336,000	0	336,000
Transfer Truck Trailer	2	115,000	230,000	0	230,000
UPS Battery Backup	1	2,000	2,000	0	2,000
Zero Turn Mower	2	20,000	40,000	0	40,000
		3,195,950	**3,527,300**	**21,000**	**3,548,300**
TOTAL FUND 450 - Solid Waste			**$3,527,300**	**$21,000**	**$3,548,300**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 451 - Daytona Beach International Airport					
Airport					
800 MHz Radios	16	6,910	37,464	0	37,464
Compact Track Loader	1	70,000	70,000	0	70,000
Foreign Object Debris (FOD) Sweeper	1	8,000	8,000	0	8,000
Forklift	1	50,000	50,000	0	50,000
Gator Utility Vehicle	1	18,000	18,000	0	18,000
Lightning Detection Equipment	1	25,000	25,000	0	25,000
Plane Skate	1	35,000	35,000	0	35,000
Sprayer Attachment	1	3,000	3,000	0	3,000
Stand Up Mowers	2	10,000	20,000	0	20,000
Sweeper Truck	1	300,000	300,000	0	300,000
		525,910	**566,464**	**0**	**566,464**
Fire Rescue Services					
800 MHz Portable Radios	7	3,500	0	24,500	24,500
Positive Pressure Fan	1	3,990	3,990	0	3,990
		7,490	**3,990**	**24,500**	**28,490**
TOTAL FUND 451 - Daytona Beach International Airport			**$570,454**	**$24,500**	**$594,954**
Fund: 457 - Water and Sewer Utilities					
Water Resources and Utilities					
Ops and Treatment Plant Equipment	1	175,000	175,000	0	175,000
Telemetry	1	25,000	25,000	0	25,000
		200,000	**200,000**	**0**	**200,000**
TOTAL FUND 457 - Water and Sewer Utilities			**$200,000**	**$0**	**$200,000**
Fund: 475 - Parking Garage					
Ocean Center					
Display Monitor	1	1,800	1,800	0	1,800
Security Camera	2	2,500	5,000	0	5,000
		4,300	**6,800**	**0**	**6,800**
TOTAL FUND 475 - Parking Garage			**$6,800**	**$0**	**$6,800**
Total OPERATING FUNDS			**$11,746,894**	**$106,500**	**$11,853,394**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 309 - Correctional Facilities Capital Projects					
Capital Projects					
Corrections Security System Upgrade Project	1	487,827	0	487,827	487,827
		487,827	**0**	**487,827**	**487,827**
TOTAL FUND 309 - Correctional Facilities Capital Projects			**$0**	**$487,827**	**$487,827**
Fund: 313 - Beach Capital Projects					
Capital Projects					
Beach Ramp Gates	1	42,939	42,939	0	42,939
Wayfinding Signs	1	150,000	150,000	0	150,000
		192,939	**192,939**	**0**	**192,939**
TOTAL FUND 313 - Beach Capital Projects			**$192,939**	**$0**	**$192,939**
Fund: 370 - Sheriff Helicopter Replacement					
Capital Projects					
Helicopter Replacement	1	2,000,000	2,000,000	0	2,000,000
		2,000,000	**2,000,000**	**0**	**2,000,000**
TOTAL FUND 370 - Sheriff Helicopter Replacement			**$2,000,000**	**$0**	**$2,000,000**
Fund: 511 - Computer Replacement					
Information Technology					
A/V Equipment - Community Information	1	50,000	50,000	0	50,000
Computer Replacement	1	815,300	815,300	0	815,300
		865,300	**865,300**	**0**	**865,300**
TOTAL FUND 511 - Computer Replacement			**$865,300**	**$0**	**$865,300**

Detail of Capital Outlay by Fund
FY 2021-22

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 513 - Equipment Maintenance					
Fleet Management					
12 Passenger Van	1	30,000	30,000	0	30,000
A/C Machine	1	7,000	7,000	0	7,000
Diagnostic Equipment	1	10,000	10,000	0	10,000
Dispenser Replacement	2	12,000	24,000	0	24,000
Front End Alignment Machine and Lift	1	47,000	47,000	0	47,000
Fuel/Lube Truck	1	300,000	300,000	0	300,000
Heavy Telescopic Jack	1	3,000	3,000	0	3,000
Parts Delivery Truck	1	28,000	28,000	0	28,000
Remediation of Fuel Tank - Walker St.	1	200,000	0	200,000	200,000
Replacement of Fuel Tanks - DeLand	1	511,235	0	511,235	511,235
Service Truck	1	75,000	75,000	0	75,000
		1,223,235	**524,000**	**711,235**	**1,235,235**
TOTAL FUND 513 - Equipment Maintenance			**$524,000**	**$711,235**	**$1,235,235**
Fund: 514 - Fleet Replacement					
Fleet Management					
Vehicle Replacement Program - 178 Vehicles/ Equipment	1	9,146,951	9,146,951	0	9,146,951
		9,146,951	**9,146,951**	**0**	**9,146,951**
TOTAL FUND 514 - Fleet Replacement			**$9,146,951**	**$0**	**$9,146,951**
Total NON-OPERATING FUNDS			**$12,729,190**	**$1,199,062**	**$13,928,252**
TOTAL ALL FUNDS			**$24,476,084**	**$1,305,562**	**$25,781,646**

Summary of Capital Improvements by Fund

FY 2021-22

	Fund	New Request	Carryforward	Total Request
Countywide Funds				
001	General Fund	15,022,000	3,670,361	18,692,361
104	Library	1,245,000	25,000	1,270,000
	Total Countywide Funds	**$16,267,000**	**$3,695,361**	**$19,962,361**
Special Revenue Funds				
003	COVID Transition	5,825,000	0	5,825,000
103	County Transportation Trust	5,680,000	1,437,850	7,117,850
113	Road Proportionate Share	995,000	6,460,520	7,455,520
114	Ponce De Leon Inlet and Port District	200,000	0	200,000
118	Ocean Center	5,000	0	5,000
120	Municipal Service District	175,000	0	175,000
134	Road Impact Fees-Zone 4 (Northwest)	0	6,564,663	6,564,663
140	Fire Rescue District	4,940,000	1,056,944	5,996,944
151	Fire Impact Fees-Zone 1 (Northeast)	42,159	265,767	307,926
152	Fire Impact Fees-Zone 2 (Southeast)	23,076	90,000	113,076
153	Fire Impact Fees-Zone 3 (Southwest)	239,936	0	239,936
154	Fire Impact Fees-Zone 4 (Northwest)	126,288	341,355	467,643
159	Stormwater Utility	790,000	0	790,000
163	Land Management	55,000	0	55,000
	Total Special Revenue Funds	**$19,096,459**	**$16,217,099**	**$35,313,558**
Enterprise Funds				
450	Solid Waste	11,075,000	48,000	11,123,000
451	Daytona Beach International Airport	835,000	0	835,000
452	Airport Passenger Facility Charge	750,000	0	750,000
457	Water and Sewer Utilities	9,430,000	0	9,430,000
475	Parking Garage	783,740	0	783,740
	Total Enterprise Funds	**$22,873,740**	**$48,000**	**$22,921,740**
	TOTAL OPERATING FUNDS	**$58,237,199**	**$19,960,460**	**$78,197,659**

Summary of Capital Improvements by Fund

FY 2021-22

	Fund	New Request	Carryforward	Total Request
Capital Projects Funds				
305	800 MHz Capital	450,000	0	450,000
309	Correctional Facilities Capital Projects	2,070,164	5,444,442	7,514,606
313	Beach Capital Projects	1,177,096	1,923,378	3,100,474
314	Port Authority Capital Projects	1,000,000	2,809,277	3,809,277
317	Library Construction	366,199	1,173,600	1,539,799
318	Ocean Center	1,600,000	0	1,600,000
326	Park Projects	350,000	0	350,000
328	Trail Projects	1,530,000	0	1,530,000
365	Public Works Facilities	1,000,000	0	1,000,000
369	Sheriff Capital Projects	4,750,286	0	4,750,286
373	Medical Examiner's Facility	13,056,306	0	13,056,306
378	Mosquito Control Capital	2,500,000	0	2,500,000
	Total Capital Projects Funds	**$29,850,051**	**$11,350,697**	**$41,200,748**
Internal Service Funds				
513	Equipment Maintenance	130,000	364,945	494,945
	Total Internal Service Funds	**$130,000**	**$364,945**	**$494,945**
	TOTAL NON-OPERATING FUNDS	**$29,980,051**	**$11,715,642**	**$41,695,693**
	TOTAL ALL FUNDS	**$84,987,250**	**$34,906,102**	**$119,893,352**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund			
Coastal			
ADA and Dune Walkover	50,000	0	50,000
Dredging Spruce Creek FEC Trestle	750,000	0	750,000
Dune Walkover Improvements	300,000	0	300,000
Mary McLeod Bethune Paviilion Replacement	80,000	0	80,000
	1,180,000	**0**	**1,180,000**
Environmental Management			
Artificial Reef Exhibit	100,000	0	100,000
Prefabricated Metal Carport and Pad	14,000	0	14,000
Prefabricated Metal Carport and Pad - Carry Forward	0	11,000	11,000
Renovation of Existing Bird Hospital Spaces	25,000	0	25,000
	139,000	**11,000**	**150,000**
Clerk of the Circuit Court			
Relocation of Clerk of Court Offices	40,000	0	40,000
	40,000	**0**	**40,000**
Office of the Sheriff			
Sheriff's Hangar Door	0	38,832	38,832
Sheriff's Hangar Door - Ph2	0	59,800	59,800
Sheriff's Operations Envelope and Restrooms	150,000	0	150,000
Sheriff's Operations Parking Lot	200,000	0	200,000
	350,000	**98,632**	**448,632**
Corrections			
Air Handlers - VCDC	30,000	0	30,000
Chiller Replacement - Engineering	300,000	0	300,000
Potable Water Pipes	800,000	0	800,000
Sallyport Egress Expansion	50,000	0	50,000
Sallyport Surface Mounted Traffic Spikes	100,000	0	100,000
	1,280,000	**0**	**1,280,000**
Beach Safety Ocean Rescue			
Sun Splash Park Modified Control Tower	300,000	0	300,000
	300,000	**0**	**300,000**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund			
Parks Recreation & Culture			
Bennett Fence Repair	5,000	0	5,000
Bennett - Storage Shed with Concrete Slab, Electric, Fence	26,000	0	26,000
Beresford Trail - Repairs	30,000	0	30,000
Bicentennial Park - Resurface Half Courts	45,000	0	45,000
Blinds/Window Coverings for Mansion	4,500	0	4,500
Chuck Lennon Fence Repair	18,000	0	18,000
Chuck Lennon Replacement Playground	140,000	0	140,000
DeBary Hall - Entrance Street sign	12,000	0	12,000
DeBary Hall - Front Entrance Sign	12,000	0	12,000
DeBary Hall - Mansion Painting	30,000	0	30,000
DeBary Hall - Mansion Shutters	1,500	0	1,500
DeBary Hall - Seal Basement & Sump Pump	25,000	0	25,000
Gemini Springs Historic House	125,000	0	125,000
Highbanks Park - Floating Launch Docks	30,000	0	30,000
Lake Ashby - Repair Fishing Dock	225,000	0	225,000
Lake Ashby - Replace Playground & Safety Surface	160,000	0	160,000
Lake George - Repair Fishing Dock	120,000	0	120,000
Lake Monroe to Gemini Springs - Trail Repairs	30,000	0	30,000
Military Flags/Poles	1,000	0	1,000
Parking Lot Lights	5,000	0	5,000
PFC Emory Bennet Memorial/Plaque	8,000	0	8,000
Riverbreeze Park - Replace Launch Docks	35,000	0	35,000
Spring Hill Park - Replace Playground & Safety Surface	220,000	0	220,000
Spruce Creek Park - Replace Playground & Safety Surface	140,000	0	140,000
Strickland/BMX Fence Repair	5,000	0	5,000
Tables and Chairs	5,000	0	5,000
	1,458,000	**0**	**1,458,000**
Facilities			
118 Dunlawton Building Roof Repair	50,000	0	50,000
440 and 442 S Beach - Water and Sewer Line Replacement	40,000	0	40,000
440 S. Beach Street - Exterior Staircase	0	90,000	90,000
ADA Components of Projects - Countywide	25,000	0	25,000
ADA Elevator Upgrades - Countywide	125,000	0	125,000
Asset Management Survey / Lucity	100,000	0	100,000
Camera Install/Replacement	75,000	0	75,000
Cameras for State Attorney Lease Space	25,000	0	25,000
Carpet Replacement	550,000	0	550,000
Ceiling Grid Updates	150,000	0	150,000

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund			
Facilities			
City Island Building Envelope	425,000	0	425,000
City Island Courthouse Annex East Side Ramp	0	150,000	150,000
City Island Courthouse - HVAC (6 units)	450,000	0	450,000
City Island Courthouse Parking Lot Replacement	500,000	0	500,000
City Island Courthouse - Plumbing Infrastructure	370,000	0	370,000
Control Tower at 27th Avenue	300,000	0	300,000
Customer Requested Moves	50,000	0	50,000
Deland Courthouse - 3rd Floor Addition and Other Projects	0	75,000	75,000
Deland Courthouse - Addition of 3rd Floor Courtroom	0	800,000	800,000
Deland Courthouse - Cooling Tower - Ph1	0	140,000	140,000
Deland Courthouse - Cooling Tower - Ph2	0	500,000	500,000
Deland Courthouse Fire Dampers	400,000	0	400,000
DeLand Courthouse - Lighting Replacement Holding Cells	25,000	0	25,000
DeLand Courthouse - Low Slope Roof Replacement	425,000	0	425,000
Deland Courthouse - Parking Garage Drainage - Ph2	0	350,000	350,000
DeLand Courthouse Parking Garage Lighting Upgrade - Ph1	25,000	0	25,000
DeLand Courthouse - Slab Ongrade Settlement Repairs - Ph2	100,000	0	100,000
DeLand IT - HVAC replacement (1 unit)	60,000	0	60,000
Design of Various Projects	200,000	0	200,000
Dunlawton Lifeguard Station - Engineering	30,000	0	30,000
Electrical Upgrades LED	165,000	0	165,000
Engineering for Additional Projects	300,000	0	300,000
Engineering for EVAC Building	100,000	0	100,000
Engineering for Various Projects	150,000	0	150,000
Facilities Building - Parking Awning	90,000	0	90,000
Foxman Justice Center - Front Entrance	150,000	0	150,000
Foxman Justice Center - Lighting Upgrade - Ph2	25,000	0	25,000
Foxman Justice Center Lobby Updates and Restroom Renovations	300,000	0	300,000
Foxman Justice Center - Roof Replacement	400,000	0	400,000
Historic Courthouse - East Side Envelope Sealing	60,000	0	60,000
Information Technology - Roof Replacement	500,000	0	500,000
Interior & Exterior Painting	100,000	0	100,000
IT Cabling	40,000	0	40,000
Marine Science Center - Exterior Siding	150,000	0	150,000
Marine Science Center - Interior and Exterior Painting	25,000	0	25,000
Marine Science Center Water and Sewer Improvements	0	300,000	300,000
Micro Computers Plumbing Infrastructure Improvements	0	215,000	215,000
Micro Computers Plumbing Infrastructure Improvements - Ph2	100,000	0	100,000

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 001 - General Fund			
Facilities			
New Smyrna Beach Annex Roof Replacement	250,000	0	250,000
Office Reconfigurations	40,000	0	40,000
Old Elections Demo	500,000	0	500,000
Old Elections Parking Lot Replacement	500,000	0	500,000
Old Evidence Demoliton	300,000	0	300,000
Parking Lot Restriping at Various Facilties	75,000	0	75,000
Plumbing Upgrades/Replacement	150,000	0	150,000
Re-Epoxy Hester/Daugharty Floors	35,000	0	35,000
Re-Seal Buildings at Agricultural Center	20,000	0	20,000
Rich Ave. Health Department Roof Replacement	0	165,729	165,729
Rich Ave. Health Department Various Repairs	0	250,000	250,000
Security Measures at Various County Facilities	250,000	0	250,000
Thomas C. Kelly 3rd Floor Carpet	0	250,000	250,000
Thomas C. Kelly 3rd Floor Modular	0	125,000	125,000
Thomas C. Kelly Bathroom Remodel	0	150,000	150,000
Thomas C. Kelly Bldg - Bathroom Remodel	125,000	0	125,000
Thomas C. Kelly Bldg - Carpet Replacement 2nd Floor	250,000	0	250,000
Thomas C. Kelly Carpet Replacement - 2nd and 3rd Floor	375,000	0	375,000
Thomas C. Kelly - Modular Furniture	50,000	0	50,000
Thomas C. Kelly Rotunda Updates	100,000	0	100,000
Various Court Facilities - Interior & Exterior Paint	100,000	0	100,000
	10,275,000	**3,560,729**	**13,835,729**
TOTAL FUND 001 - General Fund	**$15,022,000**	**$3,670,361**	**$18,692,361**
Fund: 003 - COVID Transition			
Corrections			
Branch Jail Mental Health/Opioid Dorm Design	625,000	0	625,000
West Wing Replacement - Construction	3,600,000	0	3,600,000
West Wing Replacement Design	400,000	0	400,000
	4,625,000	**0**	**4,625,000**
Facilities			
EVAC Building - Various Building Repairs - Ph2	1,200,000	0	1,200,000
	1,200,000	**0**	**1,200,000**
TOTAL FUND 003 - COVID Transition	**$5,825,000**	**$0**	**$5,825,000**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 103 - County Transportation Trust			
Road and Bridge			
Deland Fuel Station Relocation	0	200,000	200,000
Knox Bridge East Span Trunnion Bearings	325,000	0	325,000
Main Street Bridge Counter Weight	500,000	0	500,000
Main Street Bridge Mechanical System Components	60,000	0	60,000
Main Street Bridge Submarine Cable Replacement	50,000	0	50,000
	935,000	**200,000**	**1,135,000**
Traffic Engineering			
Design of Traffic Signals	120,000	0	120,000
Mast Arms & Upgrades	1,125,000	0	1,125,000
Mast Arm & Upgrades - Carry Forward	0	967,850	967,850
	1,245,000	**967,850**	**2,212,850**
LOGT 5 Road Projects			
Advanced Engineering & Permitting	700,000	0	700,000
Advanced ROW Acquisition	300,000	0	300,000
Countywide Safety Projects	750,000	0	750,000
Doyle Rd - Twisted Oak to Lush Ln	0	20,000	20,000
Old Mission Rd - Josephine St to West Park Ave	1,750,000	0	1,750,000
Old Mission Rd - Josephine St to West Park Ave-Carry Forward	0	250,000	250,000
	3,500,000	**270,000**	**3,770,000**
TOTAL FUND 103 - County Transportation Trust	**$5,680,000**	**$1,437,850**	**$7,117,850**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 104 - Library			
Library Services			
Daytona Beach Regional Library Children's - HVAC Roof Unit	40,000	0	40,000
DeBary Library - HVAC	70,000	0	70,000
DeLand Regional Library - Children's Flooring	40,000	0	40,000
DeLand Regional Library - Roof Painting	150,000	0	150,000
Deltona Regional Library - Floor Covering	400,000	0	400,000
Deltona Regional Library - HVAC	125,000	0	125,000
Deltona Regional Library - Lighting	75,000	0	75,000
Deltona Regional Library - Paint Interior	70,000	0	70,000
Deltona Regional Library - Restroom Renovation	40,000	0	40,000
Deltona Regional Library - Wall/Workroom	0	25,000	25,000
Design for Future Projects	25,000	0	25,000
HVAC and Other Renovations	100,000	0	100,000
Library Support Center - Generator	50,000	0	50,000
Orange City Library - Floor Covering	30,000	0	30,000
Ormond Beach Regional Library - HVAC Roof Unit	30,000	0	30,000
	1,245,000	**25,000**	**1,270,000**
TOTAL FUND 104 - Library	**$1,245,000**	**$25,000**	**$1,270,000**
Fund: 113 - Road Proportionate Share			
LOGT 5 Road Projects			
Beville Rd - Clyde Morris Blvd	0	38,151	38,151
Blue Lake Ave Extension	0	291,411	291,411
Dirksen 17-92 Debary Sunrail	0	161,949	161,949
LPGA at Clyde Morris - Turn Lane Improvements	0	1,295,829	1,295,829
LPGA Widening N Tomoka Farms to Tymber Creek	300,000	0	300,000
LPGA Widening N Tomoka Farms to Tymber Creek - Carry Forward	0	1,353,822	1,353,822
Pioneer Trail & Sugar Mill Intersection	695,000	0	695,000
Taylor Branch Road	0	730,708	730,708
Williamson Blvd and Strickland Range Intersection	0	1,692,792	1,692,792
Williamson Blvd - Strickland Range to Hand Ave	0	895,858	895,858
	995,000	**6,460,520**	**7,455,520**
TOTAL FUND 113 - Road Proportionate Share	**$995,000**	**$6,460,520**	**$7,455,520**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 114 - Ponce De Leon Inlet and Port District			
Coastal			
North Beaches Nearshore Disposal Site	150,000	0	150,000
Reef Materials Acquisition and Handling	50,000	0	50,000
	200,000	**0**	**200,000**
TOTAL FUND 114 - Ponce De Leon Inlet and Port District	**$200,000**	**$0**	**$200,000**
Fund: 118 - Ocean Center			
Ocean Center			
Exterior Door Replacement	5,000	0	5,000
	5,000	**0**	**5,000**
TOTAL FUND 118 - Ocean Center	**$5,000**	**$0**	**$5,000**
Fund: 120 - Municipal Service District			
Animal Control			
Replacement Pole Barn and Awning	175,000	0	175,000
	175,000	**0**	**175,000**
TOTAL FUND 120 - Municipal Service District	**$175,000**	**$0**	**$175,000**
Fund: 134 - Road Impact Fees-Zone 4 (Northwest)			
Engineering & Construction			
Beresford Ave - Blue Lake Ave to Kepler	0	3,414,000	3,414,000
Blue Lake Ext - Blue Lake Ave to SR 472	0	2,297,916	2,297,916
Orange Camp Rd - MLK Blvd to I-4	0	852,747	852,747
	0	**6,564,663**	**6,564,663**
TOTAL FUND 134 - Road Impact Fees-Zone 4 (Northwest)	**$0**	**$6,564,663**	**$6,564,663**
Fund: 140 - Fire Rescue District			
Fire Rescue Services			
Construction Fire Station 22 Oak Hill	0	544,347	544,347
Construction of Station 47	3,750,000	0	3,750,000
Engineering Fire Station 22 Oak Hill	0	9,347	9,347
Engineering for Fire Station 47	0	196,250	196,250
Exhaust Removal System	50,000	0	50,000
Fire Station 15 Addition/Remodel	200,000	0	200,000
Fire Station 15 Addition/Remodel - Carry Forward	0	275,000	275,000
Land for Fire Station 47	0	32,000	32,000
Restroom Facility at Training Center	240,000	0	240,000
Station 34 Construction Costs	700,000	0	700,000
	4,940,000	**1,056,944**	**5,996,944**
TOTAL FUND 140 - Fire Rescue District	**$4,940,000**	**$1,056,944**	**$5,996,944**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)			
Fire Rescue Services			
Fire Station 15 Addition/Remodel	42,159	0	42,159
Fire Station 15 Addition/Remodel - Carry Forward	0	265,767	265,767
	42,159	**265,767**	**307,926**
TOTAL FUND 151 - Fire Impact Fees-Zone 1 (Northeast)	**$42,159**	**$265,767**	**$307,926**
Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)			
Fire Rescue Services			
Fire Station 22 Oak Hill	23,076	0	23,076
Fire Station 22 Oak Hill - Carry Forward	0	90,000	90,000
	23,076	**90,000**	**113,076**
TOTAL FUND 152 - Fire Impact Fees-Zone 2 (Southeast)	**$23,076**	**$90,000**	**$113,076**
Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)			
Fire Rescue Services			
Construction Costs - Station 34	239,936	0	239,936
	239,936	**0**	**239,936**
TOTAL FUND 153 - Fire Impact Fees-Zone 3 (Southwest)	**$239,936**	**$0**	**$239,936**
Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)			
Fire Rescue Services			
Construction for Fire Station 47	126,288	0	126,288
Fire Station 47	0	106,355	106,355
Land for Fire Station 47	0	235,000	235,000
	126,288	**341,355**	**467,643**
TOTAL FUND 154 - Fire Impact Fees-Zone 4 (Northwest)	**$126,288**	**$341,355**	**$467,643**
Fund: 159 - Stormwater Utility			
Stormwater			
Land for Future Projects	150,000	0	150,000
Local Projects - Construction	200,000	0	200,000
Mosquito Lagoon Reasonable Assurance Plan	40,000	0	40,000
NPDES Program Development & Reporting	30,000	0	30,000
N. Peninsula Construction	300,000	0	300,000
Total Maximum Daily Load (TMDL) - Engineering	70,000	0	70,000
	790,000	**0**	**790,000**
TOTAL FUND 159 - Stormwater Utility	**$790,000**	**$0**	**$790,000**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 163 - Land Management			
Land Management			
Pole Barn	30,000	0	30,000
Various Trail Signage	25,000	0	25,000
	55,000	**0**	**55,000**
TOTAL FUND 163 - Land Management	**$55,000**	**$0**	**$55,000**
Fund: 450 - Solid Waste			
Solid Waste			
Acquisition of Recycling Facility	2,000,000	0	2,000,000
Additional Scale - Transfer Station	950,000	0	950,000
Additional Scale - Transfer Station - Design	100,000	0	100,000
Engineering Services for Landfill Gas Expansion	50,000	0	50,000
Landfill Gas System Upgrades	600,000	0	600,000
Leachate Plant Improvements	175,000	0	175,000
SE Cell Design FDEP Permitting	500,000	0	500,000
SE Stormwater Construction Improvements	6,100,000	0	6,100,000
SE Stormwater Improvements CQA	150,000	0	150,000
Tomoka Farms Landfill Road Resurfacing	300,000	0	300,000
Transfer Station Stormwater Improvements - Engineering	100,000	0	100,000
Truck Scale Installation - Carry Forward	0	48,000	48,000
Truck Scale Installation - New Scale	50,000	0	50,000
	11,075,000	**48,000**	**11,123,000**
TOTAL FUND 450 - Solid Waste	**$11,075,000**	**$48,000**	**$11,123,000**
Fund: 451 - Daytona Beach International Airport			
Airport			
Elevator Control/Cab Upgrade	200,000	0	200,000
Terminal Renovations	385,000	0	385,000
Terminal Repairs & Paint	250,000	0	250,000
	835,000	**0**	**835,000**
TOTAL FUND 451 - Daytona Beach International Airport	**$835,000**	**$0**	**$835,000**
Fund: 452 - Airport Passenger Facility Charge			
Airport			
Pre-Conditioned Air for Passenger Boarding Bridges	750,000	0	750,000
	750,000	**0**	**750,000**
TOTAL FUND 452 - Airport Passenger Facility Charge	**$750,000**	**$0**	**$750,000**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 457 - Water and Sewer Utilities			
Water Resources and Utilities			
Collection System Rehab	100,000	0	100,000
Construction	5,925,000	0	5,925,000
Engineering	2,350,000	0	2,350,000
Improvements	180,000	0	180,000
Wasterwater Plant Upgrade	150,000	0	150,000
Water Main Replacement	150,000	0	150,000
Water Plant Upgrades	475,000	0	475,000
Well Rehabilitation	100,000	0	100,000
	9,430,000	**0**	**9,430,000**
TOTAL FUND 457 - Water and Sewer Utilities	**$9,430,000**	**$0**	**$9,430,000**
Fund: 475 - Parking Garage			
Ocean Center			
Design & Contract Management Parking Garage	165,000	0	165,000
Garage Deck Level 6 Rehab	618,740	0	618,740
	783,740	**0**	**783,740**
TOTAL FUND 475 - Parking Garage	**$783,740**	**$0**	**$783,740**
Total OPERATING FUNDS	**$58,237,199**	**$19,960,460**	**$78,197,659**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 305 - 800 MHz Capital			
Capital Projects			
Tower Upgrades	450,000	0	450,000
	450,000	**0**	**450,000**
TOTAL FUND 305 - 800 MHz Capital	**$450,000**	**$0**	**$450,000**
Fund: 309 - Correctional Facilities Capital Projects			
Capital Projects			
Correction Security System Upgrade Project	0	5,444,442	5,444,442
Correction Security System Upgrade Project - Additional Cost	2,070,164	0	2,070,164
	2,070,164	**5,444,442**	**7,514,606**
TOTAL FUND 309 - Correctional Facilities Capital Projects	**$2,070,164**	**$5,444,442**	**$7,514,606**
Fund: 313 - Beach Capital Projects			
Capital Projects			
3167 S. Atlantic Ave - Edwin W. Peck	0	483,247	483,247
Cardinal Dr Ramp	40,000	0	40,000
Crawford Ramp Improvements	30,000	0	30,000
Dahlia Construction	0	53,545	53,545
Harvey Avenue Ramp - Design	150,000	0	150,000
International Speedway Blvd Construction	93,790	0	93,790
International Speedway Blvd Construction - Carry Forward	0	906,586	906,586
International Speedway Design - Carry Forward	0	60,000	60,000
Land for Future Off Beach Parking	663,306	0	663,306
Marine Science Center/Port Collaboration	150,000	0	150,000
Resurfacing and Restriping Parking Lots	50,000	0	50,000
University Blvd Construction - Carry Forward	0	400,000	400,000
University Blvd Design - Carry Forward	0	20,000	20,000
	1,177,096	**1,923,378**	**3,100,474**
TOTAL FUND 313 - Beach Capital Projects	**$1,177,096**	**$1,923,378**	**$3,100,474**
Fund: 314 - Port Authority Capital Projects			
Capital Projects			
Lighthouse Point Park Boardwalk Renovation - Carry Forward	0	2,809,277	2,809,277
Lighthouse Point Park Boardwalk Renovation - Design/Build	1,000,000	0	1,000,000
	1,000,000	**2,809,277**	**3,809,277**
TOTAL FUND 314 - Port Authority Capital Projects	**$1,000,000**	**$2,809,277**	**$3,809,277**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 317 - Library Construction			
Capital Projects			
Pierson Library Relocation/Renovation	296,199	0	296,199
Port Orange Design	0	1,173,600	1,173,600
Port Orange Library Lighting	70,000	0	70,000
	366,199	**1,173,600**	**1,539,799**
TOTAL FUND 317 - Library Construction	**$366,199**	**$1,173,600**	**$1,539,799**
Fund: 318 - Ocean Center			
Capital Projects			
Arena Floor Boxes	1,000,000	0	1,000,000
Ballroom Airwall Replacement	400,000	0	400,000
Restroom Remodel Engineering	200,000	0	200,000
	1,600,000	**0**	**1,600,000**
TOTAL FUND 318 - Ocean Center	**$1,600,000**	**$0**	**$1,600,000**
Fund: 326 - Park Projects			
Capital Projects			
Highbridge Park Landscaping and Paving	350,000	0	350,000
	350,000	**0**	**350,000**
TOTAL FUND 326 - Park Projects	**$350,000**	**$0**	**$350,000**
Fund: 328 - Trail Projects			
Capital Projects			
Construction Engineering Services - Interdepartmental Charge	250,000	0	250,000
Debary Pathway - Resurfacing	180,000	0	180,000
Maytown Spur Osteen Restroom	350,000	0	350,000
Pat Northey Pathway Resurfacing	400,000	0	400,000
SR 442 Trail Parking Area - Edgewater	350,000	0	350,000
	1,530,000	**0**	**1,530,000**
TOTAL FUND 328 - Trail Projects	**$1,530,000**	**$0**	**$1,530,000**
Fund: 365 - Public Works Facilities			
Capital Projects			
Westside Facility Design	1,000,000	0	1,000,000
	1,000,000	**0**	**1,000,000**
TOTAL FUND 365 - Public Works Facilities	**$1,000,000**	**$0**	**$1,000,000**

Detail of Capital Improvements by Fund
FY 2021-22

Item Description	Ongoing	Carry-forward	Total Request
Fund: 369 - Sheriff Capital Projects			
Capital Projects			
E911 System Replacement	4,500,286	0	4,500,286
Sheriff Evidence Facility - Lightning Protection	250,000	0	250,000
	4,750,286	**0**	**4,750,286**
TOTAL FUND 369 - Sheriff Capital Projects	**$4,750,286**	**$0**	**$4,750,286**
Fund: 373 - Medical Examiner's Facility			
Capital Projects			
Construction	11,335,044	0	11,335,044
Design	812,156	0	812,156
Engineering	159,106	0	159,106
Owner Direct Costs (FFE)	750,000	0	750,000
	13,056,306	**0**	**13,056,306**
TOTAL FUND 373 - Medical Examiner's Facility	**$13,056,306**	**$0**	**$13,056,306**
Fund: 378 - Mosquito Control Capital			
Capital Projects			
Facilities Replacement - Construction	1,000,000	0	1,000,000
Facilities Replacement - Engineering/Design Services	1,500,000	0	1,500,000
	2,500,000	**0**	**2,500,000**
TOTAL FUND 378 - Mosquito Control Capital	**$2,500,000**	**$0**	**$2,500,000**
Fund: 513 - Equipment Maintenance			
Fleet Management			
Bay Doors	30,000	0	30,000
Industrial Warehouse Fans	50,000	0	50,000
Painting	50,000	0	50,000
Roof Replacement	0	350,000	350,000
Roof Replacement Engineering - Carry Forward	0	14,945	14,945
	130,000	**364,945**	**494,945**
TOTAL FUND 513 - Equipment Maintenance	**$130,000**	**$364,945**	**$494,945**
Total NON-OPERATING FUNDS	**$29,980,051**	**$11,715,642**	**$41,695,693**
TOTAL ALL FUNDS	**$88,217,250**	**$31,676,102**	**$119,893,352**

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Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2021-22 Transfer Amount
	001 - General Fund Transfers	
Sheriff's Capital Fund (369)	E-911 Next Generation System	4,500,286
Sheriff's Capital Fund (369)	Lightning Protection for Sheriff's Evidence Facility	250,000
Emergency Medical Services Fund (002)	EMS Subsidy	7,169,252
Section 8 Fund (784)	Section 8 Grant Match	123,000
Sheriff Helicopter Replacement (370)	Transfer for future replacement of Sheriff's Helicopters	2,000,000
Corrections Capital Fund (309)	Jail Facility Network Upgrades	1,776,729
Economic Development Fund (130)	Economic Development Subsidy	2,757,148
Votran (456)	Votran subsidy	5,000,000
Sunrail Debt Fund (295)	SIB Loan Repayment to FDOT for Sunrail Expansion	39,375
Total General Fund Transfers		**23,615,790**
	103 - County Transportation Trust Fund Transfers	
Debt Service Fund (209)	Debt service for Capital Improvement Revenue Note, Series 2015	1,008,860
Public Works Facility Fund (365)	Transfer for future Public Works Facility	600,000
Total Transportation Trust Transfers		**1,608,860**
	104 - Library Fund Transfers	
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	2,000,000
Total Library Transfers		**2,000,000**
	105 - Mosquito Control Fund	
Mosquito Control Projects Fund (378)	Transfer to fund new Mosquito Control Facility	2,500,000
Total Mosquito Control Transfers		**2,500,000**
	106 - Resort Tax Fund Transfers	
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014A & 2014B	3,921,847
Debt Service Fund (203)	Debt service for Tourist Development Tax Revenue Bonds, Series 2004	652,138
Ocean Center Fund (118)	Ocean Center Operations	7,535,544
Total Resort Tax Transfers		**12,109,529**
	108 - Sales Tax Fund Transfers	
General Fund (001)	Sales tax revenue portion to the General Fund	17,353,424
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	6,188,664
Total Sales Tax Transfers		**23,542,088**
	114 - Port Authority Fund Transfers	
Port Capital Projects Fund (314)	Transfer for Boardwalk renovations at Lighthouse Point Park	1,000,000
Beach Capital Projects Fund (313)	Transfer for artificial reef exhibit at the Marine Science Center	150,000
Total Port Authority Transfers		**1,150,000**
	118 - Ocean Center Fund Transfers	
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	694,263
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	2,000,000
Parking Garage Fund (475)	Transfer to Parking Garage for Deck Rehabilitation Project	1,200,000
Total Ocean Center Transfers		**3,894,263**
	120 - Municipal Service District Fund Transfers	
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	465,778
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	4,000,000
Building Fund (117)	Transfer for Building Fund subsidy	760,790
Total Municipal Service District Transfers		**5,226,568**
	124 - Library Endowment Fund Transfers	
Library Fund (104)	Transfer for Deltona Regional Library - Children's Outdoor Discovery Ctr.	25,000
Total Library Endowment Transfers		**25,000**

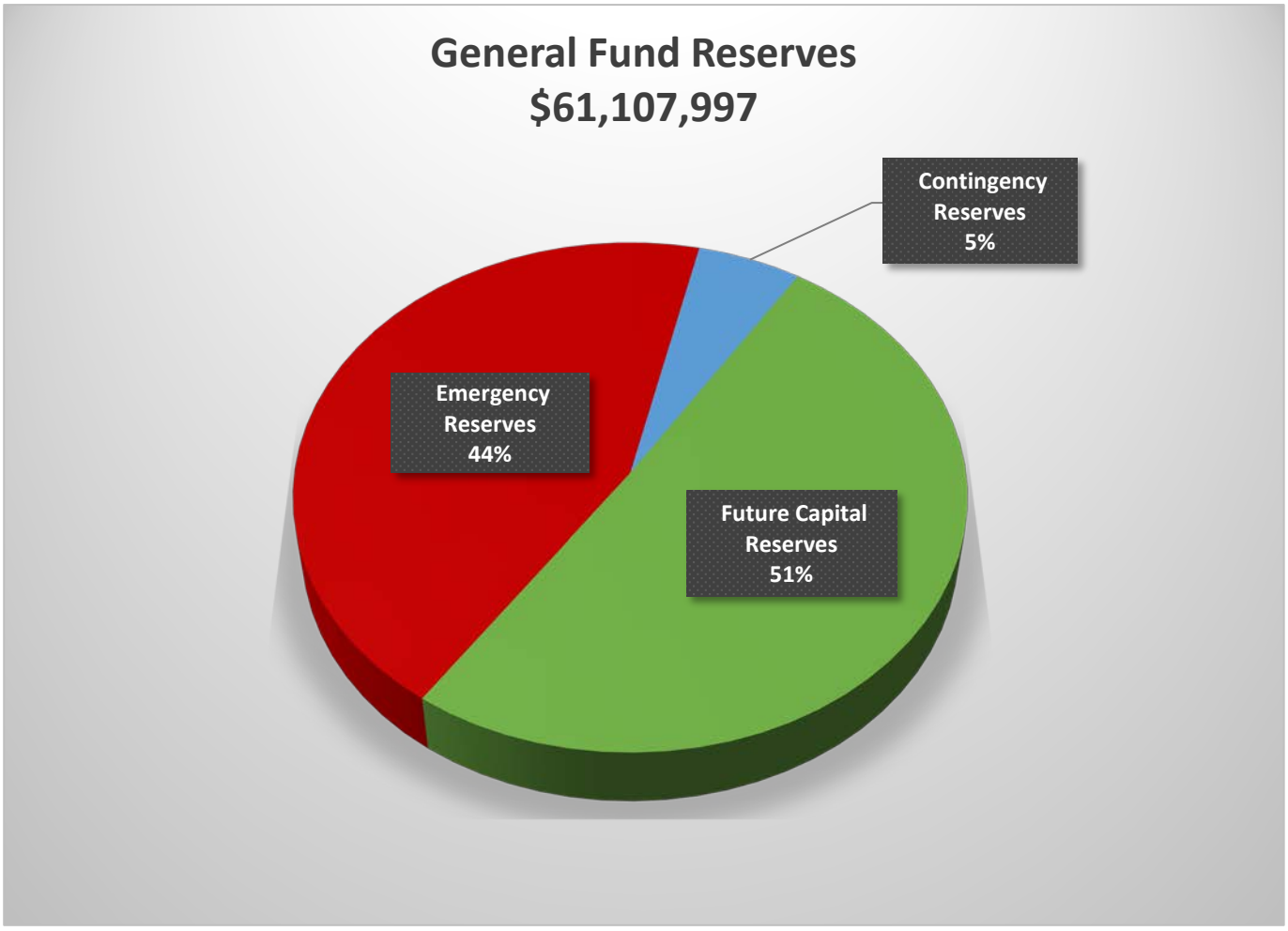
Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2021-22 Transfer Amount
	131,132,133,134 - Road Impact Fee Fund Transfers	
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (131)	1,894,284
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (132)	496,122
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (133)	1,758,976
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (134)	360,816
Total Road Impact Fee Transfers		**4,510,198**
	160 - ECHO Fund Transfers	
Trails Projects Fund (328)	Annual set aside for trails maintenance and construction	1,500,000
Total ECHO Transfers		**1,500,000**
	161 - Volusia Forever Fund Transfers	
Land Acquisition Fund (162)	Transfer of balance from prior Volusia Forever Levy	726,711
Land Management Fund (163)	Transfer of balance from prior Volusia Forever Levy	12,657,605
Barberville Mitigation Fund (164)	Transfer of Barberville Mitigation Tract balance	706,205
Total Volusia Forever Transfers		**14,090,521**
	162 - Land Acquisition Fund	
Land Management Fund (163)	Transfer of 15% set aside for land management activities	1,232,705
Total Land Acquisition Fund Transfers		**1,232,705**
	313 - Beach Capital Projects Fund Transfers	
Port Capital Projects Fund (314)	Transfer of balance to new Port Capital Fund to separate restricted funding	2,809,277
Total Beach Capital Fund Transfers		**2,809,277**
	328 - Trail Projects Fund Transfers	
Debt Service Fund (208)	Debt service for Capital Improvement Revenue Note, Series 2010	507,371
Total Trail Projects Transfers		**507,371**
	451 - Airport Fund Transfers	
Passenger Facility Charge Fund (452)	Transfer of balance of PFC revenue from airport fund	2,178,601
Customer Facility Charge Fund (453)	Transfer of balance of CFC revenue from airport fund	1,702,855
Airport Grant Projects Fund (454)	Transfer of FY22 local match contributions based on grant schedule	3,508,245
Total Airport Fund Transfers		**7,389,701**
	475 - Parking Garage Fund Transfers	
General Fund (001)	Parking garage loan repayment to general fund	29,866
Total Parking Garage Transfers		**29,866**

Summary of Interfund Transfers	
Transfers between Operating Funds	**82,516,829**
Transfers between Non-Operating Funds	**2,809,277**
Transfers from Operating Funds to Non-Operating Funds	**21,908,260**
Transfers from Non-Operating Funds to Operating Funds	**507,371**
Total Interfund Transfers	**107,741,737**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22
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	30,919,864
Emergency Reserves	Per Council reserve policy at 10%	26,851,060
	Total Reserves Fund: 001 - General	**61,107,997**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22

Special Revenue Funds

Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	6,472,396
Revenue Stabilization	Set aside to offset volatility in ambulance fees	2,169,877
	Total Reserves Fund: 002 - Emergency Medical Services	**8,642,273**

Fund: 003 - COVID Transition Fund

Reserves	Set aside for future approved projects	10,600,731
	Total Reserves Fund: 003 - COVID Transition Fund	**10,600,731**

Fund: 103 - County Transportation Trust

Future Capital	Set aside for future one-time capital needs	15,975,533
Contingency Reserves	Address unexpected one-time Council priority expenditures	1,588,000
Revenue Stabilization	Set aside to offset volatility in various revenue streams	2,354,844
	Total Reserves Fund: 103 - County Transportation Trust	**19,918,377**

Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	5,484,840
Emergency Reserves	Per Council reserve policy at 10%	2,181,328
	Total Reserves Fund: 104 - Library	**7,666,168**

Fund: 105 - East Volusia Mosquito Control

Future Capital Reserves	Set aside for future capital needs	3,048,533
Contingency Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy at 10%	521,303
	Total Reserves Fund: 105 - East Volusia Mosquito Control	**3,669,836**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22
Fund: 113 - Road Proportionate Share		
Future Capital Reserves	Set aside for future expenses	127,617
	Total Reserves Fund: 113 - Road Proportionate Share	**127,617**
Fund: 114 - Ponce De Leon Inlet and Port District		
Future Capital Reserves	Set aside for future one-time capital needs	2,817,910
Emergency Reserves	Per Council reserve policy at 10%	349,096
	Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District	**3,167,006**
Fund: 115 - E-911 Emergency Telephone System		
Reserves	Set aside for future system costs	1,821,390
	Total Reserves Fund: 115 - E-911 Emergency Telephone System	**1,821,390**
Fund: 116 - Special Lighting Districts		
Reserves	Set aside for future expenses	45,380
	Total Reserves Fund: 116 - Special Lighting Districts	**45,380**
Fund: 118 - Ocean Center		
Future Capital Reserves	Set aside for future one-time capital needs	823,638
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	1,022,743
	Total Reserves Fund: 118 - Ocean Center	**1,846,381**
Fund: 119 - Road District Maintenance		
Future Capital Reserves	Set aside for future one-time capital needs	218,117
	Total Reserves Fund: 119 - Road District Maintenance	**218,117**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22
Fund: 120 - Municipal Service District		
Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	7,853,390
Reserves	Set aside for one-time capital needs	6,821,991
Emergency Reserves	Per Council reserve policy at 10%	4,486,509
	Total Reserves Fund: 120 - Municipal Service District	**19,161,890**
Fund: 121 - Special Assessments		
Reserves	Set aside for future costs	918,034
	Total Reserves Fund: 121 - Special Assessments	**918,034**
Fund: 122 - Manatee Conservation		
Reserves	Set aside for law enforcement water patrol	563,110
	Total Reserves Fund: 122 - Manatee Conservation	**563,110**
Fund: 123 - Inmate Welfare Trust		
Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	5,746,284
	Total Reserves Fund: 123 - Inmate Welfare Trust	**5,746,284**
Fund: 124 - Library Endowment		
Reserves	Set aside for library services	438,267
	Total Reserves Fund: 124 - Library Endowment	**438,267**
Fund: 125 - Homeless Initiatives		
Future Capital Reserves	Set aside for homeless shelters as needed	222,197
	Total Reserves Fund: 125 - Homeless Initiatives	**222,197**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22
Fund: 127 - Wetland Mitigation		
Reserves	Set aside for wetland mitigation materials as needed	23,666
	Total Reserves Fund: 127 - Wetland Mitigation	**23,666**
Fund: 130 - Economic Development		
Reserve for Grant Match	Set aside for Economic Development Administration (EDA) grant opportunity	1,000,000
	Total Reserves Fund: 130 - Economic Development	**1,000,000**
Fund: 131 - Road Impact Fees - Zone 1 (Northeast)		
Future Capital Reserves	Set aside for future one-time capital needs	3,583,672
	Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)	**3,583,672**
Fund: 132 - Road Impact Fees - Zone 2 (Southeast)		
Future Capital Reserves	Set aside for future one-time capital needs	5,504,011
	Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)	**5,504,011**
Fund: 133 - Road Impact Fees - Zone 3 (Southwest)		
Future Capital Reserves	Set aside for future one-time capital needs	10,248,674
	Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)	**10,248,674**
Fund: 134 - Road Impact Fees - Zone 4 (Northwest)		
Future Capital Reserves	Set aside for future one-time capital needs	5,740,156
	Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)	**5,740,156**
Fund: 135 - Park Impact Fees - County		
Future Capital Reserves	Set aside for future one-time capital needs	720,990
	Total Reserves Fund: 135 - Park Impact Fees-County	**720,990**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22

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

Future Capital Reserves	Set aside for future one-time capital needs	679,152
	Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)	**679,152**

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

Future Capital Reserves	Set aside for future one-time capital needs	56,682
	Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)	**56,682**

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

Future Capital Reserves	Set aside for future one-time capital needs	295,141
	Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)	**295,141**

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

Future Capital Reserves	Set aside for future one-time capital needs	180,647
	Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)	**180,647**

Fund: 140 - Fire Rescue District

Contingency Reserves	Set aside for unexpected needs	1,325,000
Future Capital Reserves	Set aside for future fire station remodel and relocation	10,170,470
Transition Reserves	To cover payouts for employees who retire	175,000
Emergency Reserves	Per Council reserve policy at 10%	3,385,599
	Total Reserves Fund: 140 - Fire Rescue District	**15,056,069**

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	45,584
	Total Reserves Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)	**45,584**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22
Fund: 152 - Fire Impact Fees - Zone 2 (Southeast)		
Future Capital Reserves	Set aside for future one-time fire station capital needs	17,166
	Total Reserves Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)	**17,166**
Fund: 153 - Fire Impact Fees - Zone 3 (Southwest)		
Future Capital Reserves	Set aside for future one-time fire station capital needs	41,337
	Total Reserves Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)	**41,337**
Fund: 154 - Fire Impact Fees - Zone 4 (Northwest)		
Future Capital Reserves	Set aside for future one-time fire station capital needs	48,395
	Total Reserves Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)	**48,395**
Fund: 158 - Gemini Springs Endowment		
Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	55,555
	Total Reserves Fund: 158 - Gemini Springs Endowment	**55,555**
Fund: 159 - Stormwater Utility		
Future Capital Reserves	Set aside for future capital projects	4,364,598
	Total Reserves Fund: 159 - Stormwater Utility	**4,364,598**
Fund: 160 - Volusia ECHO		
Future Capital Reserves	Set aside for future Council allocation	16,887,904
	Total Reserves Fund: 160 - Volusia ECHO	**16,887,904**
Fund: 162 - Land Acquisition		
Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property	7,180,528
	Total Reserves Fund: 162 - Land Acquisition	**7,180,528**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22
Fund: 163 - Land Management		
Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	12,469,639
	Total Reserves Fund: 163 - Land Management	**12,469,639**
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	706,205
	Total Reserves Fund: 164 - Barberville Mitigation Tract	**706,205**
Fund: 170 - Law Enforcement Trust		
Future Capital Reserves	Set aside for future one-time capital needs	818,971
	Total Reserves Fund: 170 - Law Enforcement Trust	**818,971**
Fund: 171 - Beach Enforcement Trust		
Reserves	Set aside for future needs	1,417
	Total Reserves Fund: 171 - Beach Enforcement Trust	**1,417**
Fund: 172 - Federal Forfeiture Sharing Justice		
Reserves	Set aside for future needs	125,300
	Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice	**125,300**
Fund: 173 - Federal Forfeiture Sharing Treasury		
Reserves	Set aside for future needs	35,634
	Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury	**35,634**

Reserve Summary by Fund

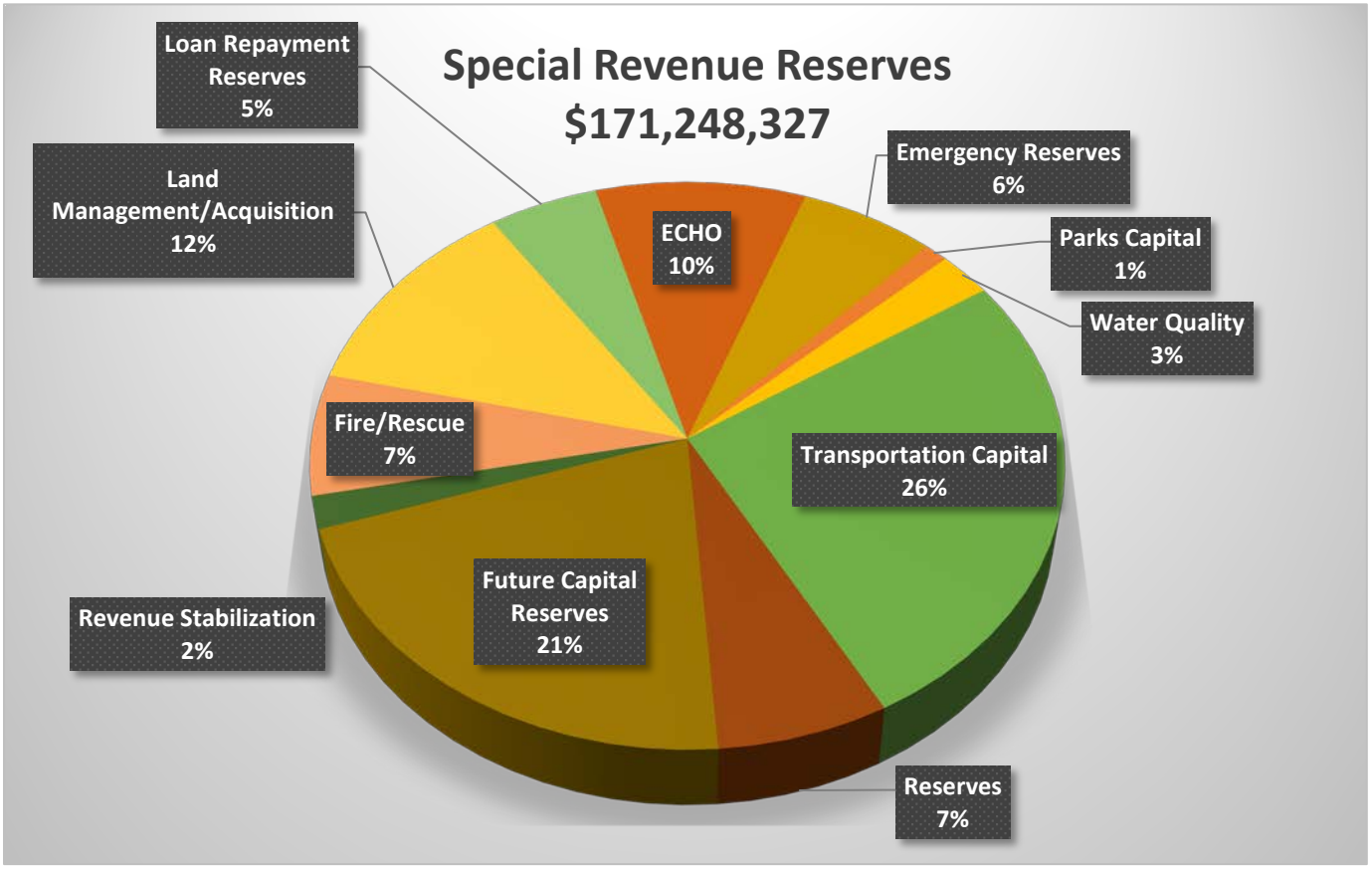
Reserve Category	Purpose	FY 2021-22

Fund: 174 - Law Enforcement Education Trust

Reserves	Set aside for future needs	242,866
	Total Reserves Fund: 174 - Law Enforcement Education Trust	**242,866**

Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	345,310
	Total Reserves Fund: 175 - Crime Prevention Trust	**345,310**
	Special Revenue Funds Total	**171,248,327**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22

Debt Service Funds

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

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	2,829,381
	Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	**2,829,381**

Fund: 203 - Tourist Development Tax Refunding Revenue Bonds, Series 2004

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	16,891
	Total Reserves Fund: 203 - Tourist Development Tax Revenue Bonds, 2004	**16,891**

Fund: 215 - Capital Improvement Note, Series 2017

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	302,326
	Total Reserves Fund: 215 - Capital Improvement Note, 2017	**302,326**
	Debt Service Funds Total	**3,148,598**

Capital Project Funds

Fund: 305 - 800 MHz Capital Project

Future Capital Reserves	Set aside for future phases of 800MHz capital project	815,188
	Total Reserves Fund: 305 - 800 MHz Capital Project	**815,188**

Fund: 309 - Correctional Facilities Capital Projects

Future Capital Reserves	Set aside for future Corrections related capital projects	52,364
	Total Reserves Fund: 309 - Correctional Facilities Capital Projects	**52,364**

Fund: 317 - Library Construction Projects

Future Capital Reserves	Set aside for future library construction and capital projects	2,541,401
	Total Reserves Fund: 317 - Library Construction Projects	**2,541,401**

Fund: 318 - Ocean Center Capital Projects

Future Capital Reserves	Set aside for carpet replacement	667,188
	Total Reserves Fund: 318 - Ocean Center Capital Projects	**667,188**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22
Fund: 326 - Park Projects		
Future Capital Reserves	Set aside for future parks waterway projects	663,546
	Total Reserves Fund: 326 - Park Projects	**663,546**
Fund: 328 - Trail Projects		
Future Capital Reserves	Set aside for future trail projects	3,772,226
	Total Reserves Fund: 328 - Trail Projects	**3,772,226**
	Capital Project Funds Total	**8,511,913**

Enterprise Funds

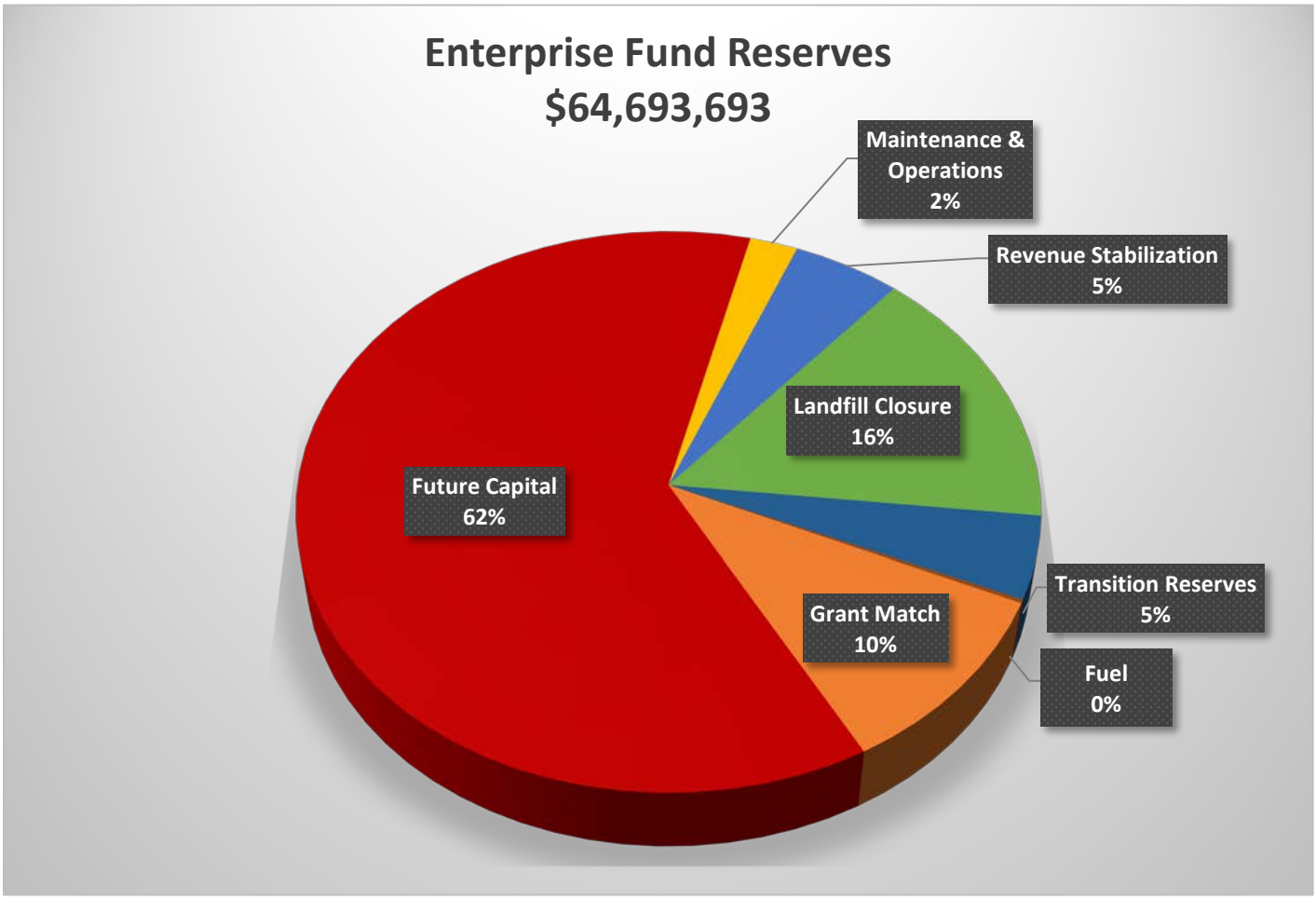
Fund: 440 - Waste Collection		
Future Capital Reserves	Set aside for future one-time capital needs	1,488,276
	Total Reserves Fund: 440 - Waste Collection	**1,488,276**
Fund: 450 - Solid Waste		
Future Capital Reserves	Set aside for future cell expansion	2,902,411
Landfill Closure Reserves	Set aside for future landfill closures	9,985,558
	Total Reserves Fund: 450 - Solid Waste	**12,887,969**
Fund: 451 - Daytona Beach International Airport		
Revenue Stabilization Reserve	Set aside to cover unexpected loss of airline related revenue	1,949,670
Grants-Match Reserves	Set aside for local contribution to grant match projects	6,676,220
Future Capital Reserves	Set aside for future one-time capital needs	19,307,917
Maintenance & Operations Reserves	Set aside to cover unexpected maintenance and operating costs	1,472,100
	Total Reserves Fund: 451 - Daytona Beach International Airport	**29,405,907**

Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22
Fund: 452 - Airport Passenger Facility Charge		
Future Capital Reserves	Set aside for approved PFC capital projects	2,148,385
	Total Reserves Fund: 452 - Airport Passenger Facility Charge	**2,148,385**
Fund: 453 - Airport Customer Facility Charge		
Future Capital Reserves	Set aside for future rental car related capital projects	2,345,631
	Total Reserves Fund: 453 - Airport Customer Facility Charge	**2,345,631**
Fund: 456 - Volusia Transportation Authority (Votran)		
Special Programs Reserves	Set aside for future fluctuation in fuel costs	127,350
Transition Reserves	Prior year's fund balance to be used annually for smooth transition of local funding efforts	3,058,239
Revenue Stabilization	Set aside to offset volatility of transit revenue streams	1,171,148
	Total Reserves Fund: 456 - Volusia Transportation Authority	**4,356,737**
Fund: 457 - Water and Sewer Utilities		
Future Capital Reserves	Set aside for future one-time capital needs	11,398,197
	Total Reserves Fund: 457 - Water and Sewer Utilities	**11,398,197**
Fund: 475 - Parking Garage		
Future Capital Reserves	Set aside for future one-time capital needs	452,508
Revenue Stabilization	Offset fluctuations in revenues due to unstable economic climate	210,083
	Total Reserves Fund: 475 - Parking Garage	**662,591**
	Enterprise Funds Total	**64,693,693**

Reserve Summary by Fund

Reserve Category **Purpose** **FY 2021-22**



Reserve Summary by Fund

Reserve Category	Purpose	FY 2021-22

Internal Service Funds

Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program	4,754,370
	Total Reserves Fund: 511 - Computer Replacement	**4,754,370**

Fund: 513 - Fleet Equipment Maintenance

Future Capital Reserves	For future capital equipment purchases or improvements to fleet maintenance facility	199,044
	Total Reserves Fund: 513 - Equipment Maintenance	**199,044**

Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	20,108,710
	Total Reserves Fund: 514 - Fleet Replacement	**20,108,710**

Fund: 521 - Insurance Management

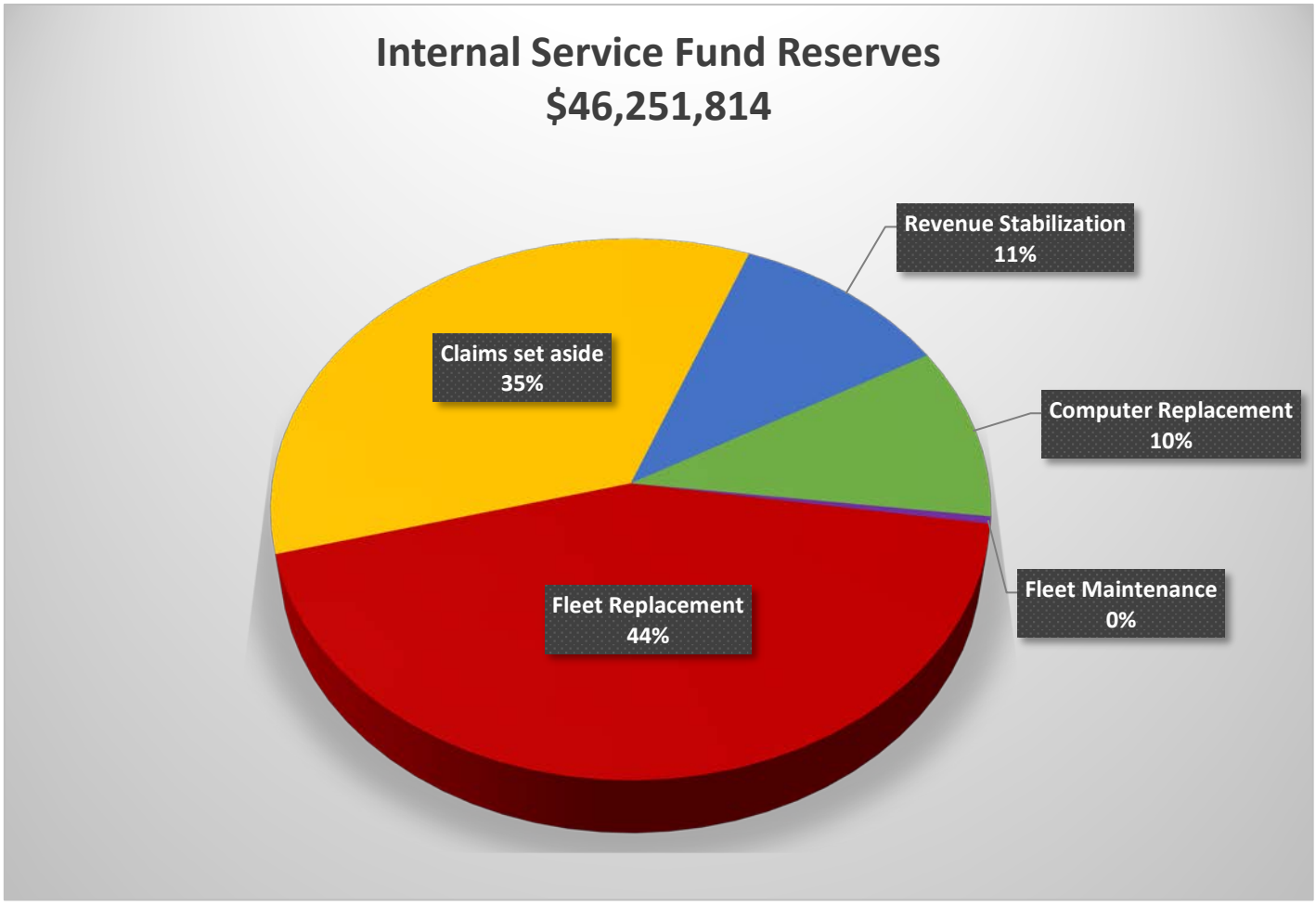
Reserve for Catastrophic Claims	Set aside for property losses, policy changes and workers' compensation claims	169,404
	Total Reserves Fund: 521 - Insurance Management	**169,404**

Fund: 530 - Group Insurance

IBNR Funding Reserves	Set aside for 60 days of claims	11,020,286
Revenue Stabilization	Set aside to allow for premium stabilization	5,000,000
Catastrophic Claims	Set aside for potential risk of claim greater than $500,000	5,000,000
	Total Reserves Fund: 530 - Group Insurance	**21,020,286**
	Internal Service Funds Total	**46,251,814**

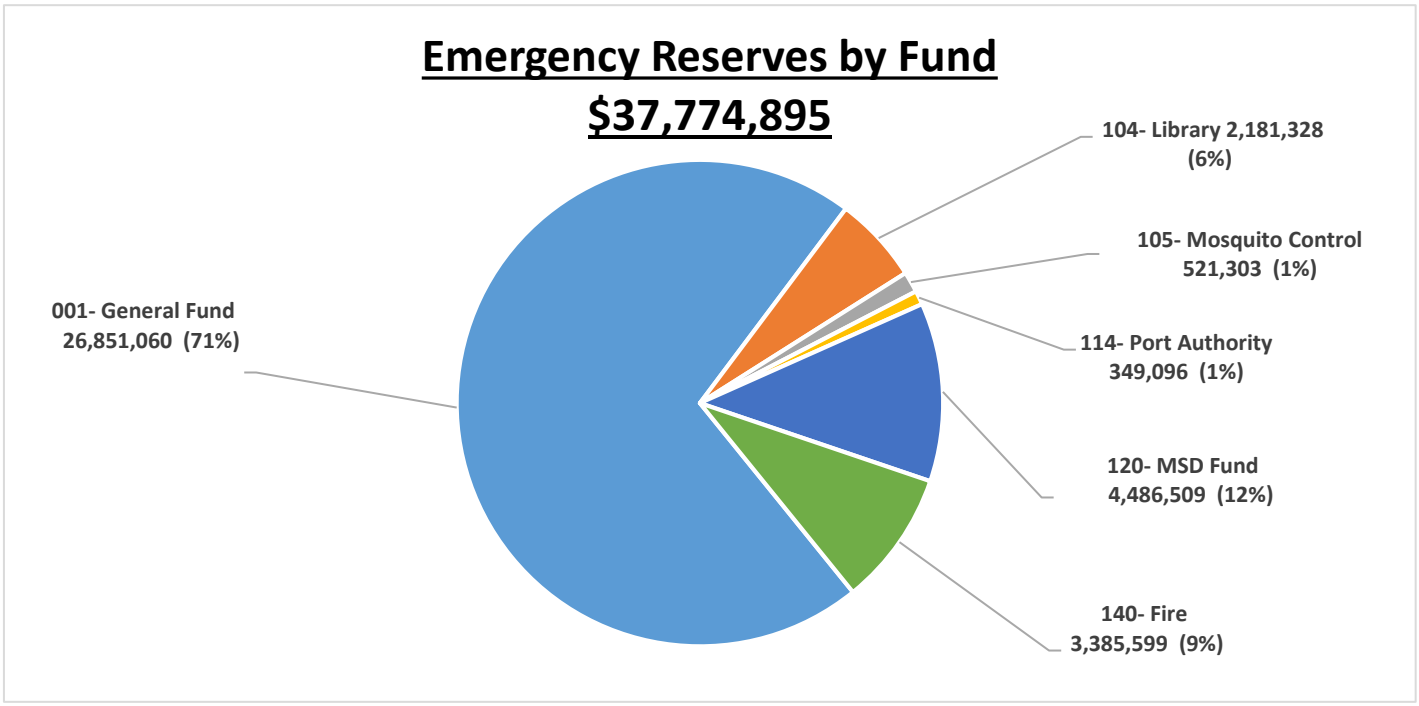
Reserve Summary by Fund

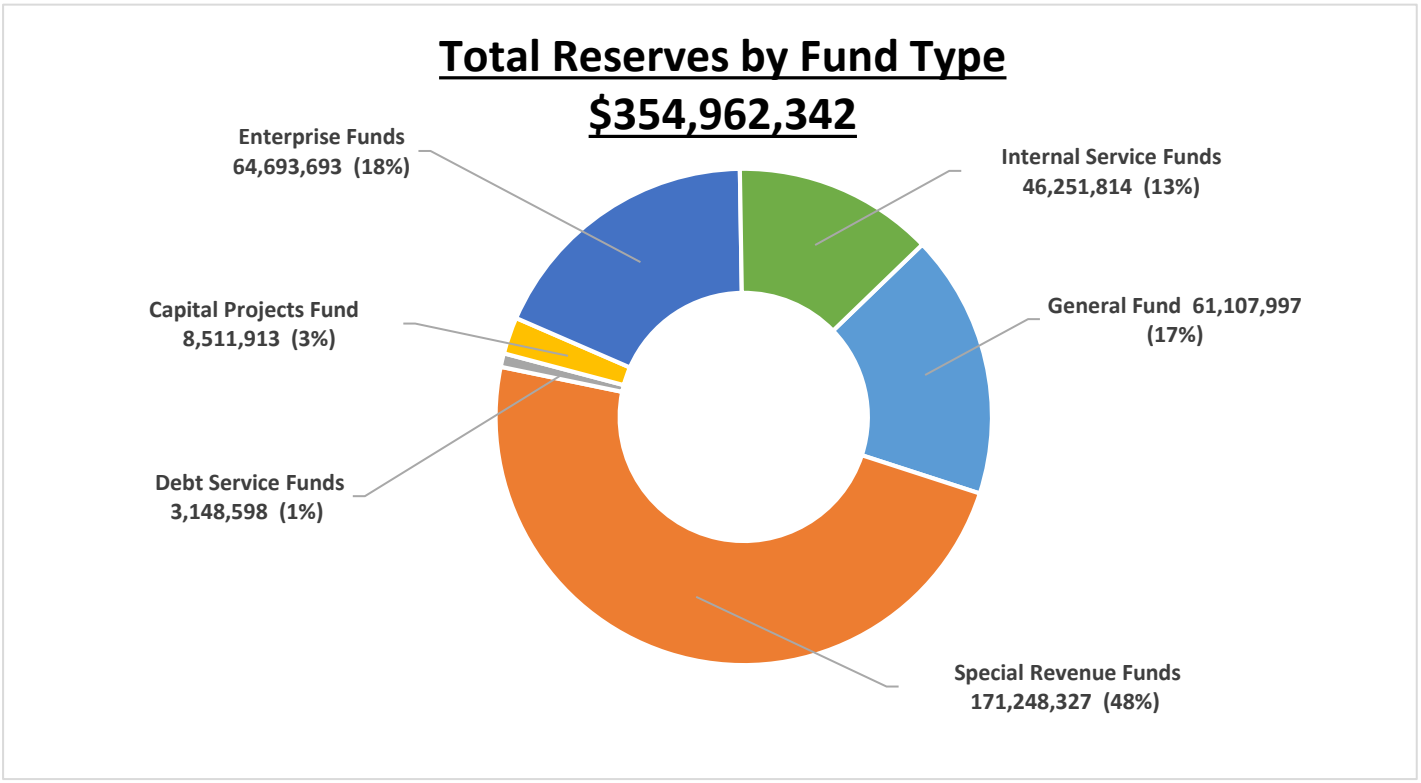
Reserve Category	Purpose	FY 2021-22



Reserve Summary by Fund

Reserve Category **Purpose** **FY 2021-22**





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FUND STRUCTURE

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

1. Governmental Funds

   General Fund - The General Fund is the general operating fund of the County. It accounts for all financial resources, except those 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 2020-21 Budget	Operating Transfers	FY 2020-21 Net Budget	FY 2021-22 Budget	Operating Transfers	FY 2021-22 Net Budget
001 - General Fund	311,343,980	16,915,207	294,428,773	349,134,119	14,965,775	334,168,344
002 - Emergency Medical Services	33,284,474	119,007	33,165,467	37,456,043	0	37,456,043
003 - COVID Transition	0	0	0	16,425,731	0	16,425,731
101 - Coronavirus Relief	0	0	0	124,069	0	124,069
103 - County Transportation Trust	55,256,193	2,723,569	52,532,624	55,959,945	1,008,860	54,951,085
104 - Library	29,421,429	0	29,421,429	31,572,333	0	31,572,333
105 - E Volusia Mosquito Control	9,568,183	0	9,568,183	10,836,632	0	10,836,632
106 - Resort Tax	11,268,944	11,119,065	149,879	12,272,872	12,109,529	163,343
108 - Sales Tax Trust	20,200,405	20,200,405	0	23,542,088	23,542,088	0
111 - Convention Development Tax	11,248,435	0	11,248,435	12,272,872	0	12,272,872
113 - Road Proportionate Share	4,396,956	0	4,396,956	7,583,137	0	7,583,137
114 - Ponce De Leon Inlet and Port District	5,840,113	0	5,840,113	6,467,927	0	6,467,927
115 - E-911 Emergency Telephone System	3,988,839	150,000	3,838,839	5,022,022	0	5,022,022
116 - Special Lighting Districts	348,989	0	348,989	342,379	0	342,379
117 - Building Permits	0	0	0	3,005,790	0	3,005,790
118 - Ocean Center	12,315,681	698,136	11,617,545	13,801,594	1,894,263	11,907,331
119 - Road District Maintenance	364,021	0	364,021	413,255	0	413,255
120 - Municipal Service District	69,951,623	5,732,920	64,218,703	74,936,574	5,226,568	69,710,006
121 - Special Assessments	939,814	0	939,814	923,034	0	923,034
122 - Manatee Conservation	483,568	0	483,568	587,116	0	587,116
123 - Inmate Welfare Trust	6,205,374	0	6,205,374	7,513,040	0	7,513,040
124 - Library Endowment	462,462	0	462,462	463,267	25,000	438,267
125 - Homeless Initiatives	206,739	0	206,739	222,197	0	222,197
126 - Economic Development Incentives	115,825	115,825	0	0	0	0
127 - Wetland Mitigation	91,666	0	91,666	73,666	0	73,666
130 - Economic Development	10,494,489	0	10,494,489	11,407,078	0	11,407,078
131 - Road Impact Fees-Zone 1 (Northeast)	3,922,320	1,239,185	2,683,135	5,477,956	1,894,284	3,583,672
132 - Road Impact Fees-Zone 2 (Southeast)	3,771,540	496,084	3,275,456	6,000,133	496,122	5,504,011
133 - Road Impact Fees-Zone 3 (Southwest)	9,323,736	703,837	8,619,899	12,007,650	1,758,976	10,248,674
134 - Road Impact Fees-Zone 4 (Northwest)	8,404,240	360,788	8,043,452	12,665,635	360,816	12,304,819
135 - Park Impact Fees-County	504,492	0	504,492	720,990	0	720,990
136 - Park Impact Fees-Zone 1 (Northeast)	620,066	0	620,066	679,152	0	679,152

Summary Operating Budgets by Fund

	FY 2020-21 Budget	Operating Transfers	FY 2020-21 Net Budget	FY 2021-22 Budget	Operating Transfers	FY 2021-22 Net Budget
137 - Park Impact Fees-Zone 2 (Southeast)	37,587	0	37,587	56,682	0	56,682
138 - Park Impact Fees-Zone 3 (Southwest)	259,178	0	259,178	295,141	0	295,141
139 - Park Impact Fees-Zone 4 (Northwest)	103,019	0	103,019	180,647	0	180,647
140 - Fire Rescue District	47,072,246	0	47,072,246	52,506,749	0	52,506,749
151 - Fire Impact Fees-Zone 1 (Northeast)	310,426	0	310,426	353,510	0	353,510
152 - Fire Impact Fees-Zone 2 (Southeast)	123,176	0	123,176	130,242	0	130,242
153 - Fire Impact Fees-Zone 3 (Southwest)	222,086	0	222,086	281,273	0	281,273
154 - Fire Impact Fees-Zone 4 (Northwest)	445,143	0	445,143	516,038	0	516,038
157 - Silver Sands/Bethune Beach MSD	15,775	0	15,775	17,447	0	17,447
158 - Gemini Springs Endowment	63,459	0	63,459	60,555	0	60,555
159 - Stormwater Utility	11,471,836	0	11,471,836	9,751,767	0	9,751,767
160 - Volusia ECHO	16,223,516	0	16,223,516	23,380,544	0	23,380,544
161 - Volusia Forever	17,158,695	2,091,418	15,067,277	14,090,521	14,090,521	0
162 - Volusia Forever Land Acquisition	0	0	0	8,952,841	1,232,705	7,720,136
163 - Land Management	0	0	0	14,200,198	0	14,200,198
164 - Barberville Mitigation Tract	0	0	0	706,205	0	706,205
170 - Law Enforcement Trust	626,613	0	626,613	818,971	0	818,971
171 - Beach Enforcement Trust	1,082	0	1,082	1,417	0	1,417
172 - Federal Forfeiture Sharing Justice	110,861	0	110,861	125,300	0	125,300
173 - Federal Forfeiture Sharing Treasury	39,200	0	39,200	35,634	0	35,634
174 - Law Enforcement Education Trust Fund	233,724	0	233,724	242,866	0	242,866
175 - Crime Prevention Trust	155,962	0	155,962	345,310	0	345,310
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,543,221	0	2,543,221	4,645,644	0	4,645,644
203 - Tourist Development Tax Revenue Bonds, 2004	4,267,862	0	4,267,862	2,479,391	0	2,479,391
208 - Capital Improvement Revenue Note, 2010	1,208,475	0	1,208,475	1,201,634	0	1,201,634
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,013,608	0	1,013,608	1,008,860	0	1,008,860
213 - Gas Tax Refunding Revenue Bonds, 2013	4,509,855	0	4,509,855	4,510,198	0	4,510,198
215 - Capital Improvement Note, 2017	763,497	0	763,497	766,711	0	766,711
262 - Limited Tax General Obligation Refunding Bonds, 2014	3,286,824	0	3,286,824	0	0	0
295 - Public Transportation State Infrastructure Loan	0	0	0	39,375	0	39,375
440 - Waste Collection	12,724,783	0	12,724,783	12,873,872	0	12,873,872
450 - Solid Waste	38,901,557	0	38,901,557	42,745,992	0	42,745,992

Summary Operating Budgets by Fund

	FY 2020-21 Budget	Operating Transfers	FY 2020-21 Net Budget	FY 2021-22 Budget	Operating Transfers	FY 2021-22 Net Budget
451 - Daytona Beach International Airport	29,232,421	0	29,232,421	52,946,566	3,881,456	49,065,110
452 - Airport Passenger Facility Charge	0	0	0	2,898,385	0	2,898,385
453 - Airport Customer Facility Charge	0	0	0	2,345,631	0	2,345,631
456 - Volusia Transportation Authority	31,381,032	0	31,381,032	31,208,148	0	31,208,148
457 - Water and Sewer Utilities	31,744,118	0	31,744,118	33,213,884	0	33,213,884
475 - Parking Garage	3,171,708	29,866	3,141,842	3,671,915	29,866	3,642,049
TOTAL	**883,767,141**	**62,695,312**	**821,071,829**	**1,043,516,360**	**82,516,829**	**960,999,531**

Summary Non-Operating Budgets by Fund

	FY 2020-21 Budget	Transfers	FY 2020-21 Net Budget	FY 2021-22 Budget	Transfers	FY 2021-22 Net Budget
305 - 800 MHz Capital	3,574,468	0	3,574,468	1,265,188	0	1,265,188
309 - Correctional Facilities Capital Projects	4,734,931	0	4,734,931	8,084,797	0	8,084,797
313 - Beach Capital Projects	7,135,409	0	7,135,409	6,102,690	2,809,277	3,293,413
314 - Port Authority Capital Projects	0	0	0	3,809,277	0	3,809,277
317 - Library Construction	2,063,324	0	2,063,324	4,081,200	0	4,081,200
318 - Ocean Center	2,988,474	0	2,988,474	2,267,188	0	2,267,188
326 - Park Projects	1,573,171	0	1,573,171	1,013,546	0	1,013,546
328 - Trail Projects	760,339	0	760,339	5,809,597	0	5,809,597
365 - Public Works Facilities	0	0	0	1,000,000	0	1,000,000
367 - Elections Warehouse	5,356,515	0	5,356,515	0	0	0
369 - Sheriff Capital Projects	2,250,000	0	2,250,000	4,750,286	0	4,750,286
370 - Sheriff Helicopter Replacement	0	0	0	2,000,000	0	2,000,000
373 - Medical Examiner's Facility	6,988,450	0	6,988,450	13,056,306	0	13,056,306
378 - Mosquito Control Capital	0	0	0	2,500,000	0	2,500,000
511 - Computer Replacement	5,638,651	0	5,638,651	5,785,940	0	5,785,940
513 - Equipment Maintenance	14,902,430	0	14,902,430	15,043,833	0	15,043,833
514 - Fleet Replacement	28,228,667	0	28,228,667	29,255,661	0	29,255,661
521 - Insurance Management	16,921,616	0	16,921,616	15,006,367	0	15,006,367
530 - Group Insurance	73,793,940	0	73,793,940	67,285,255	0	67,285,255
TOTAL	**176,910,385**	**0**	**176,910,385**	**188,117,131**	**2,809,277**	**185,307,854**

Estimated Fund Balances

	Fund Balance 10/01/20	Revenues FY 2020-21 Projected	Expenditures FY 2020-21 Projected	Fund Balance 10/01/21
Countywide Funds				
001 - General Fund	93,231,159	274,455,221	295,366,832	72,319,548
104 - Library	9,954,020	20,394,852	20,664,816	9,684,056
160 - Volusia ECHO	22,529,148	95,005	7,555,322	15,068,831
161 - Volusia Forever	13,343,031	4,299,947	3,552,457	14,090,521
Total Countywide Funds	**$139,057,358**	**$299,245,025**	**$327,139,427**	**$111,162,956**
Special Revenue Funds				
002 - Emergency Medical Services	7,964,530	27,695,807	27,072,315	8,588,022
003 - COVID Transition	0	30,000,000	13,639,710	16,360,290
103 - County Transportation Trust	52,590,094	29,221,620	55,368,096	26,443,618
105 - E Volusia Mosquito Control	5,628,199	4,914,189	4,918,791	5,623,597
106 - Resort Tax	0	11,763,925	11,763,925	0
108 - Sales Tax Trust	0	22,875,055	22,875,055	0
111 - Convention Development Tax	0	11,357,459	11,357,459	0
113 - Road Proportionate Share	3,947,002	4,496,848	2,147,124	6,296,726
114 - Ponce De Leon Inlet and Port District	3,096,406	3,629,660	3,749,097	2,976,969
115 - E-911 Emergency Telephone System	2,264,559	2,763,167	2,736,704	2,291,022
116 - Special Lighting Districts	53,550	287,844	295,637	45,757
118 - Ocean Center	2,965,219	9,181,005	8,572,062	3,574,162
119 - Road District Maintenance	211,831	200,000	198,576	213,255
120 - Municipal Service District	21,290,578	55,400,121	56,203,586	20,487,113
121 - Special Assessments	907,703	12,839	4,681	915,861
122 - Manatee Conservation	557,399	16,934	9,473	564,860
123 - Inmate Welfare Trust	4,652,303	1,992,140	1,183,461	5,460,982
124 - Library Endowment	459,435	1,973	0	461,408
125 - Homeless Initiatives	2,203,950	11,713	2,002,779	212,884
126 - Economic Development Incentives	4,596,488	19,337	4,615,825	0
127 - Wetland Mitigation	71,666	15,000	30,000	56,666
130 - Economic Development	8,233,551	4,469,419	4,086,674	8,616,296
131 - Road Impact Fees-Zone 1 (Northeast)	2,260,328	2,784,816	1,894,140	3,151,004
132 - Road Impact Fees-Zone 2 (Southeast)	3,834,239	2,105,858	2,024,577	3,915,520
133 - Road Impact Fees-Zone 3 (Southwest)	5,844,522	3,820,107	1,758,842	7,905,787
134 - Road Impact Fees-Zone 4 (Northwest)	11,245,543	4,157,932	4,407,857	10,995,618
135 - Park Impact Fees-County	222,069	492,670	234,648	480,091

Estimated Fund Balances

	Fund Balance 10/01/20	Revenues FY 2020-21 Projected	Expenditures FY 2020-21 Projected	Fund Balance 10/01/21
Special Revenue Funds				
136 - Park Impact Fees-Zone 1 (Northeast)	573,348	52,759	0	626,107
137 - Park Impact Fees-Zone 2 (Southeast)	27,042	14,757	0	41,799
138 - Park Impact Fees-Zone 3 (Southwest)	187,596	67,560	28,848	226,308
139 - Park Impact Fees-Zone 4 (Northwest)	56,905	66,607	0	123,512
140 - Fire Rescue District	16,916,058	31,865,099	30,130,401	18,650,756
151 - Fire Impact Fees-Zone 1 (Northeast)	271,926	43,084	0	315,010
152 - Fire Impact Fees-Zone 2 (Southeast)	101,976	15,216	0	117,192
153 - Fire Impact Fees-Zone 3 (Southwest)	194,086	56,387	0	250,473
154 - Fire Impact Fees-Zone 4 (Northwest)	401,643	70,395	0	472,038
157 - Silver Sands/Bethune Beach MSD	1,623	14,754	14,334	2,043
158 - Gemini Springs Endowment	65,011	281	5,000	60,292
159 - Stormwater Utility	6,823,177	5,820,903	7,488,592	5,155,488
170 - Law Enforcement Trust	981,712	59,895	222,636	818,971
171 - Beach Enforcement Trust	1,407	5	0	1,412
172 - Federal Forfeiture Sharing Justice	121,411	3,889	0	125,300
173 - Federal Forfeiture Sharing Treasury	35,491	143	0	35,634
174 - Law Enforcement Education Trust Fund	0	121,433	0	121,433
175 - Crime Prevention Trust	0	172,655	0	172,655
Total Special Revenue Funds	**$171,861,576**	**$272,133,260**	**$281,040,905**	**$162,953,931**
Debt Service Funds				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	722,321	1,820,900	1,819,424	723,797
203 - Tourist Development Tax Revenue Bonds, 2004	1,839,016	2,445,737	2,457,500	1,827,253
208 - Capital Improvement Revenue Note, 2010	0	1,208,475	1,208,475	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	1,013,608	1,013,608	0
213 - Gas Tax Refunding Revenue Bonds, 2013	0	4,509,855	4,509,855	0
215 - Capital Improvement Note, 2017	295,278	468,220	462,565	300,933
262 - Limited Tax General Obligation Refunding Bonds, 2014	212,479	3,090,117	3,302,596	0
Total Debt Service Funds	**$3,069,094**	**$14,556,912**	**$14,774,023**	**$2,851,983**

Estimated Fund Balances

	Fund Balance 10/01/20	Revenues FY 2020-21 Projected	Expenditures FY 2020-21 Projected	Fund Balance 10/01/21
Enterprise Funds				
440 - Waste Collection	1,442,107	11,211,139	11,166,803	1,486,443
450 - Solid Waste	22,689,124	20,461,374	21,001,604	22,148,894
451 - Daytona Beach International Airport	30,489,933	30,123,019	28,698,341	31,914,611
456 - Volusia Transportation Authority	2,737,771	28,918,392	24,931,173	6,724,990
457 - Water and Sewer Utilities	23,286,553	19,845,071	27,690,213	15,441,411
475 - Parking Garage	591,232	2,278,874	2,660,023	210,083
Total Enterprise Funds	**$81,236,720**	**$112,837,869**	**$116,148,157**	**$77,926,432**
Capital Projects Funds				
305 - 800 MHz Capital	19,140,875	6,654,366	24,857,441	937,800
309 - Correctional Facilities Capital Projects	2,840,807	4,537,671	1,070,410	6,308,068
313 - Beach Capital Projects	10,481,546	2,034,500	7,688,422	4,732,655
317 - Library Construction	1,076,400	1,004,800	0	2,081,200
318 - Ocean Center	5,792,667	1,023,102	6,583,581	232,188
322 - I.T. Capital Projects	400,585	2,479	198,905	0
326 - Park Projects	1,780,476	576,809	1,501,799	855,486
328 - Trail Projects	6,859,535	510,339	3,060,277	4,309,597
334 - Bond Funded Road Program	8,796,287	30,000	7,719,738	0
365 - Public Works Facilities	8,987,231	40,000	2,453,410	400,000
367 - Elections Warehouse	5,430,702	21,722	160,603	0
369 - Sheriff Capital Projects	4,889,408	2,250,000	0	0
373 - Medical Examiner's Facility	5,325,608	8,808,400	1,102,702	13,031,306
Total Capital Projects Funds	**$81,802,127**	**$27,494,188**	**$56,397,288**	**$32,888,300**
Internal Service Funds				
511 - Computer Replacement	4,931,035	863,063	1,125,545	4,668,553
513 - Equipment Maintenance	1,246,960	12,722,071	12,496,945	1,472,086
514 - Fleet Replacement	26,651,707	6,042,084	9,665,454	23,028,337
521 - Insurance Management	1,803,928	11,357,047	13,025,499	135,476
530 - Group Insurance	24,336,075	43,047,950	44,839,091	22,544,934
Total Internal Service Funds	**$58,969,705**	**$74,032,215**	**$81,152,534**	**$51,849,386**

Changes in Fund Balance - Greater than 10%

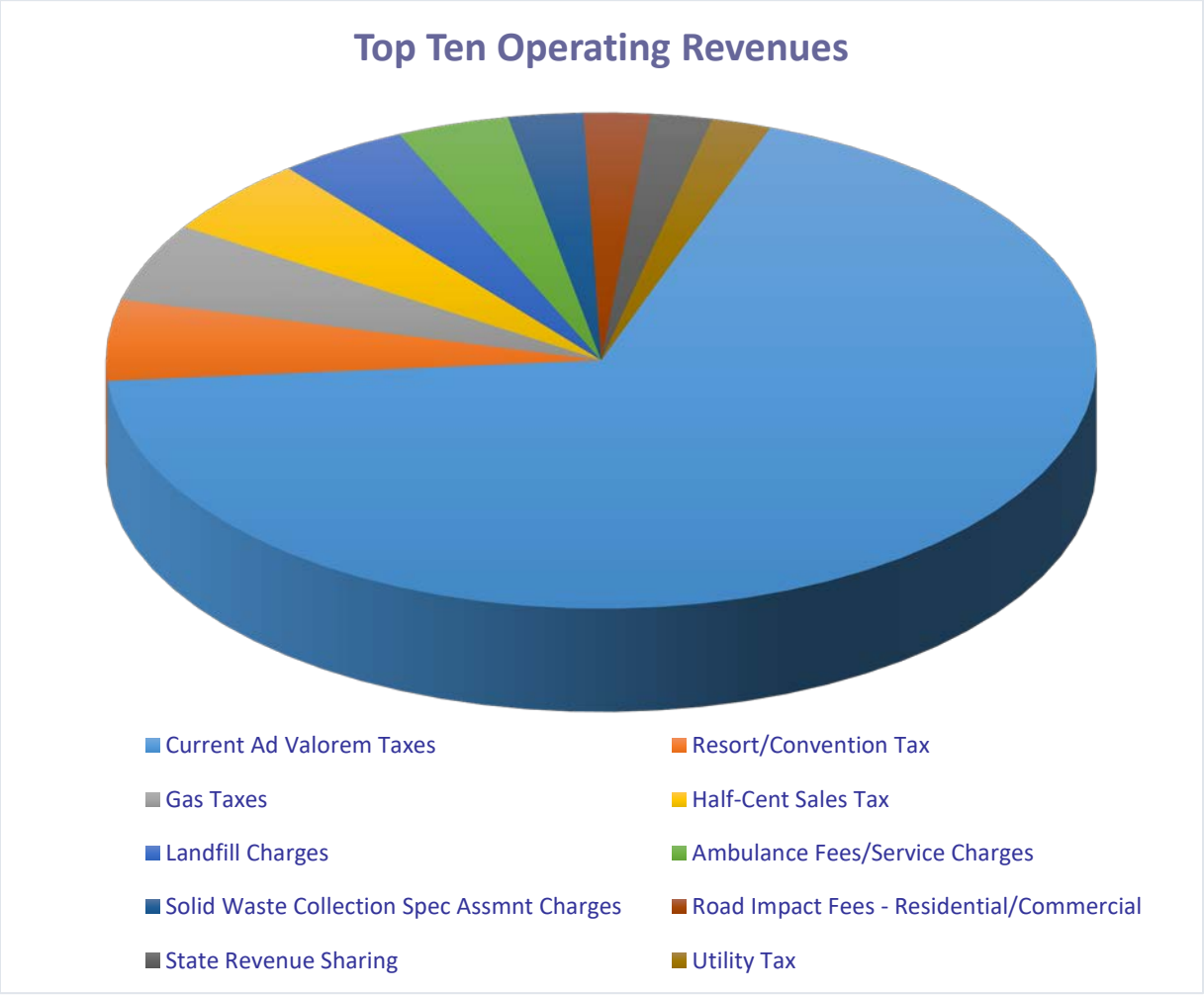
Changes in Fund Balance greater than 10% is driven by changes in anticipated revenues or spending down of available funds to complete projects. The fiscal year 2021-22 budget has $439,632,988 appropriated fund balance a 27% increase from prior fiscal year.

Fund Type	Fiscal Year 2020-21	Fiscal Year 2021-22	Difference	% change
General Fund	48,723,857	72,319,548	23,595,691	48.4%
Special Revenue Fund	150,439,085	201,797,339	51,358,254	34.1%
Debt Service Fund	3,050,248	2,851,983	(198,265)	-6.5%
Capital Fund	22,521,317	32,888,300	10,366,983	46.0%
Enterprise Fund	57,194,053	77,926,432	20,732,379	36.2%
Internal Service Fund	63,252,087	51,849,386	(11,402,701)	-18.0%
	345,180,647	439,632,988	94,452,341	27.4%

Fund	% Change	Explanation
General Fund	48.4%	9/30/20 balance to be used for future major capital projects
Emergency Medical Services	46.8%	Reflects increased ambulance billings and bad debt recovery
Library	12.3%	Increase in fund balance due to less operating expenditures
E Volusia Mosquito Control	21.4%	Capital funding to be allocated in future years in the Mosquito Control Capital Projects Fund
Road Proportionate Share	53.7%	Capital funding committed for future capital projects in areas where developer's impact is identified
Ponce De Leon Inlet and Port District	26.2%	Accumulation of prior years' receipts for future Port District Projects
E-911 Emergency Telephone System	88.5%	9/30/20 balance to be used for future capital outlay projects
Ocean Center	68.6%	Increase in fund balance due to an increase in the transfer from Tourist Development Tax
Road District Maintenance	30.0%	Additional funds collected to be used for future paving of dirt roads
Municipal Service District	30.0%	Operating savings used to increase debt service reserves
Manatee Conservation	20.6%	Increase in fund balance due to large marina being built
Inmate Welfare Trust	25.6%	Reflects increase in commissary, video, tablet and phone commissions
Economic Development Incentives	-100.0%	Economic incentive to Brown & Brown was fully encumbered & estimated
Wetland Mitigation	-34.6%	Use of fund balance to cover cost of plant materials for wetland restoration projects
Economic Development	44.5%	Carry forward of economic incentive funds
Road Impact Fees	71.9%	Accumulation of prior year receipts for future road projects
Park Impact Fees	41.8%	Accumulation of prior year receipts for future road projects
Fire Impact Fees	19.1%	Accumulation of prior year receipts for future fire projects
Fire Rescue District	23.6%	Carry forward of capital projects to future forecast years
Silver Sands/Bethune Beach MSD	95.3%	Accumulation of funds to cover fluctuation in energy costs during unstable economic periods
Volusia Forever	10.1%	Increased fund balance for future land management operations
Law Enforcement Trust	31.0%	Accumulation of funds to cover training and education costs for law enforcement
Beach Enforcement Trust	33.0%	Accumulation of prior years' fines along with recent fines
Federal Forfeiture Sharing Justice	13.0%	Accumulation of funds to defray the costs of protracted or complex investigations requested by the Sheriff
Solid Waste	14.7%	Carry forward of balances to meet landfill closure costs and capital projects
Daytona Beach International Airport	61.1%	Remainder of CARES Act
Volusia Transportation Authority	151.3%	Fund balance programmed for future service needs
Water and Sewer Utilities	11.0%	Carry forward of funds for future water and sewer utility related projects
Parking Garage	422.3%	Increase in fund balance is due to the loan from the Ocean Center
Insurance Management	-97.2%	Use of fund balance to cover increased insurance premium costs
Group Insurance	-25.1%	Higher health insurance claims required use of fund balance

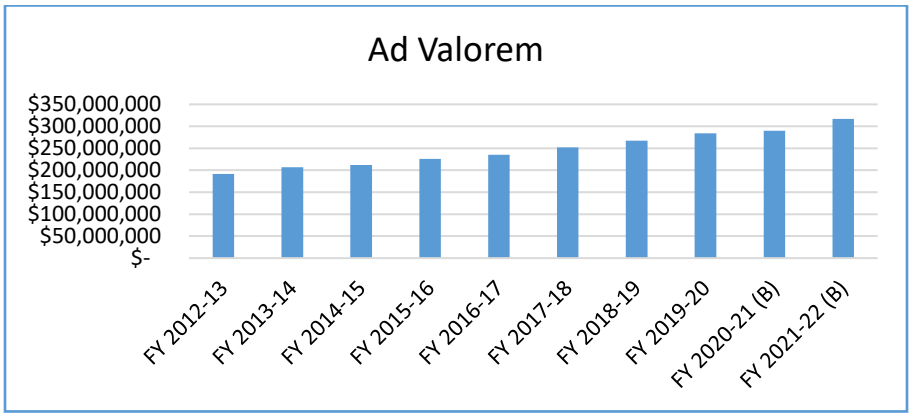
Volusia County Top Ten Operating Revenues

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 2021-22 budget.



	FY 2020-21 Adopted Budget	FY 2021-22 Adopted Budget	% of Operating Revenues
Current Ad Valorem Taxes	289,698,397	316,819,282	32.97%
Resort Tax/Convention Dev. Tax	22,481,929	24,522,049	2.55%
Gas Taxes	23,548,442	23,783,926	2.47%
Half-Cent Sales Tax	20,020,405	23,497,088	2.45%
Landfill Charges	18,200,000	19,500,000	2.03%
Ambulance Fees/Service Charges	16,393,063	17,080,346	1.78%
Solid Waste Collection Assessment	11,188,677	11,373,452	1.18%
Road Impact Fees – Residential/Commercial	10,089,773	10,089,590	1.05%
State Revenue Sharing	8,615,713	9,365,967	0.97%
Utility Tax	8,437,967	9,056,310	0.94%

Ad Valorem Property Taxes (Various Taxing Funds)

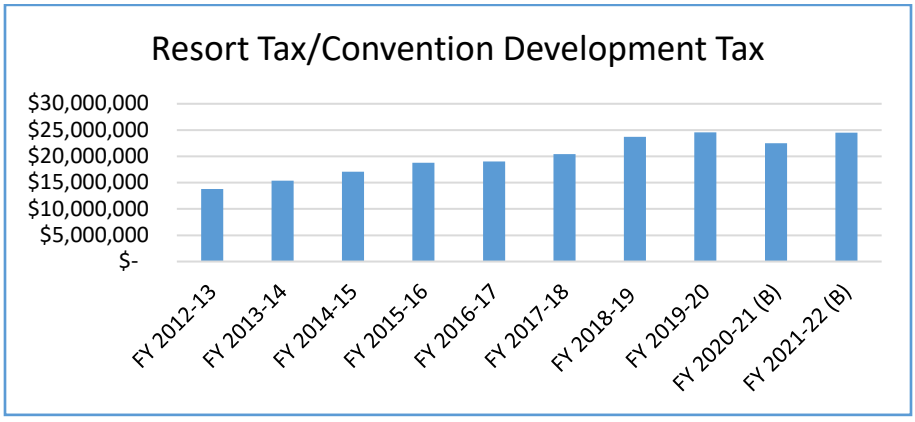


The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2021-22 is $316,819,282, an increase of $27.1 million from fiscal year 2020-21. Ad valorem taxes are 32.97% of the total operating budget revenues.

Volusia County has a total of nine 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
Library	Ponce Inlet/Port Authority
Volusia Forever	Municipal Service District (MSD)
ECHO	Silver Sands/Bethune Beach MSD
	Fire Rescue District

Resort/Convention Development Taxes



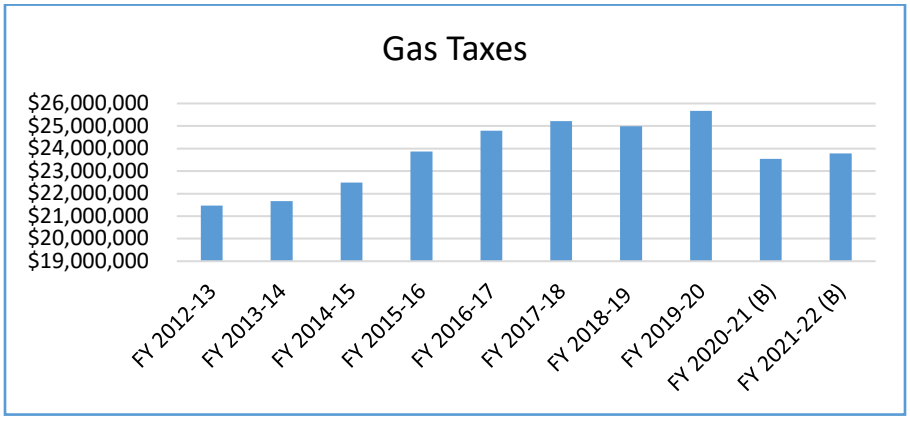
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from the Tourist Development/Resort Tax go to support the Ocean Center in Daytona Beach. Revenue 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 2021-22 budget is $12,250,727 which is a 9.1% increase from fiscal year 2020-21 budget. 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 $4,573,985. 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 2021-22 budget is $12,271,322 which is a 9% increase from fiscal year 2020-21 budget. The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

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 of 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 2021-22 budget for gas taxes is $23.8 million.

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 2021-22 budget is $7,974,763. 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

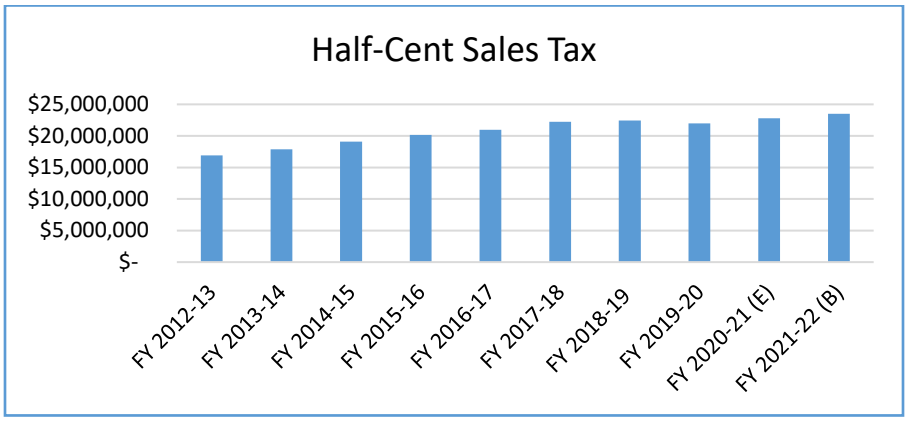
voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. The fiscal year 2021-22 budget is $5,849,934. 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 together 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 2021-22 budget is $5,197,217.

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 in order 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 2021-22 budget is $2,250,981.

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 2021-22 budget is $2,511,031.

Local Government Half-Cent Sales Tax



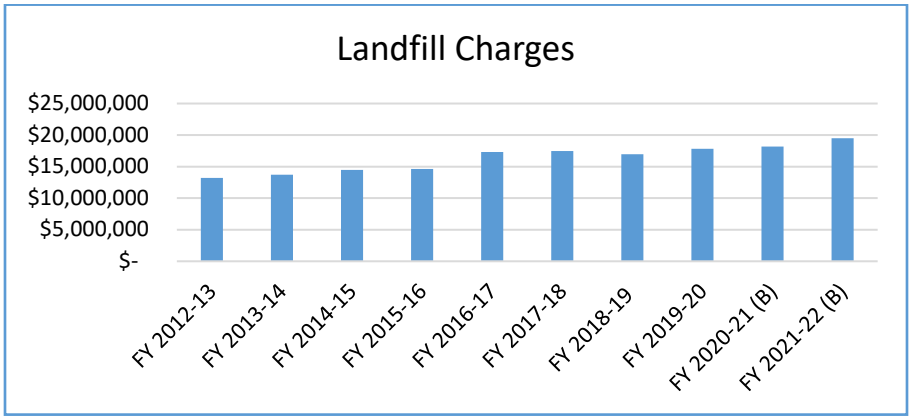
The Local Government Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. The primary purpose for the Sales Tax Fund is to record the County's receipt of the Half-Cent Sales Tax that is received from the State of Florida on a monthly basis. 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 2021-22 budget is $23,497,088 which is a 17.37% increase over the 2020-21 budget.

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

Sales Tax Revenue by Year

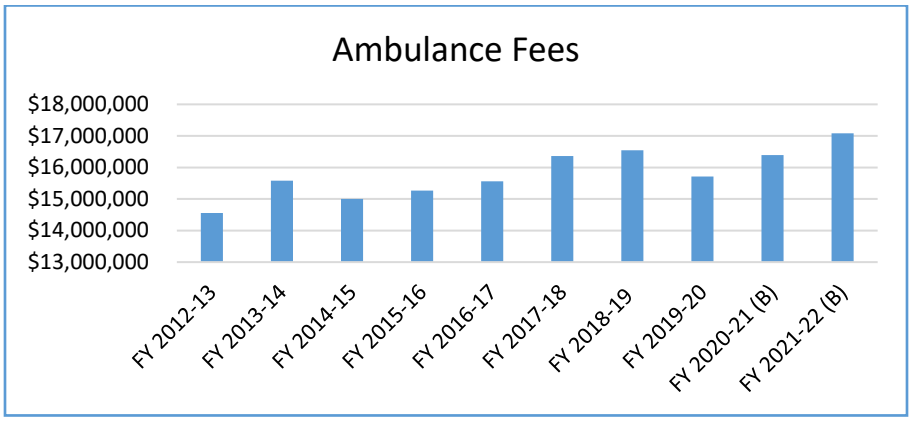
FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Estimate
16,039,983	16,894,299	17,861,072	19,115,761	20,167,827	20,995,101	22,217,798	22,424,375	21,966,220	22,812,707

Landfill Charges



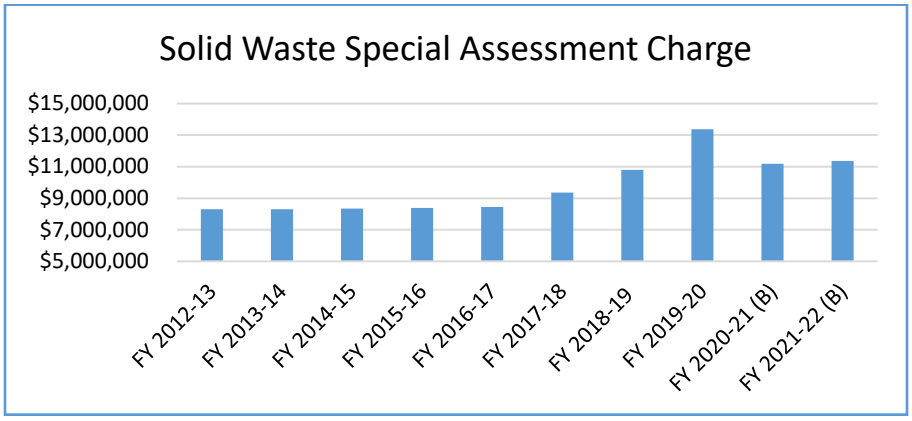
The County's 5th largest revenue is landfill charges as authorized by ordinance. The Solid Waste Fund's main source of operating revenue are landfill charges which are budgeted at $19,500,000 or 94.7% of total operating revenue in fiscal year 2021-22. These charges are derived from tipping fees based 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.

Ambulance Fees



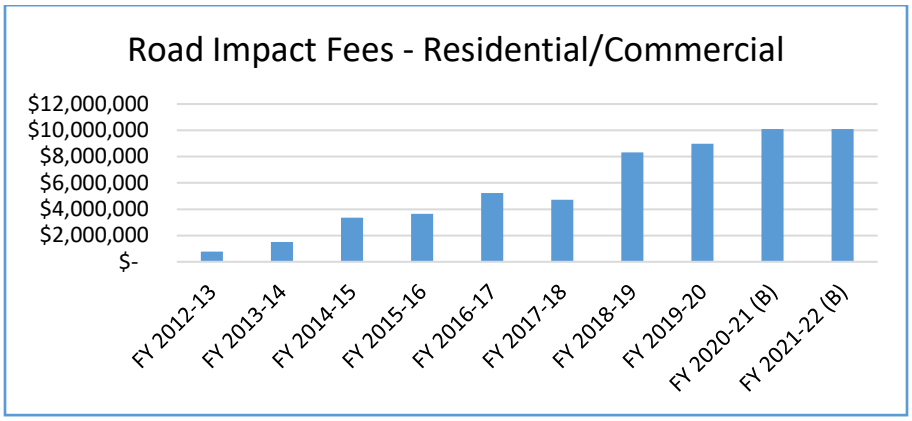
The Emergency Medical Services Fund was established in fiscal year 2011-12 when the county took over provision of ambulance services. The main operating revenue source in the Emergency Medical Services fund are the ambulance fees, which represent 78.7% of total operating revenue or $17,080,346 budgeted in fiscal year 2021-22. Ambulance fee revenue is a net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions. The fiscal year 2021-2022 is based on the total estimated transports of 53,173 and an average unit of $343.79 per transport.

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 annual non ad valorem assessment to residents in Volusia County is $255 per year via Resolution 2019-103. The fiscal year 2020-21 budget is $11,373,452.

Road Impact Fees – Residential



***A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

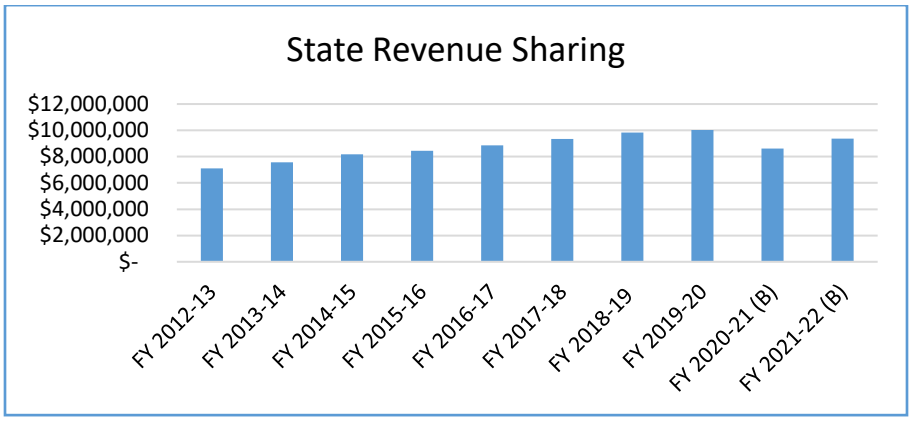
The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The fiscal year 2021-22 budget is $10,089,590.

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 million in bonds to fund the road program. Impact fee revenues collected in Zone 1-4 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements which will reach final maturity on Oct. 1, 2024.

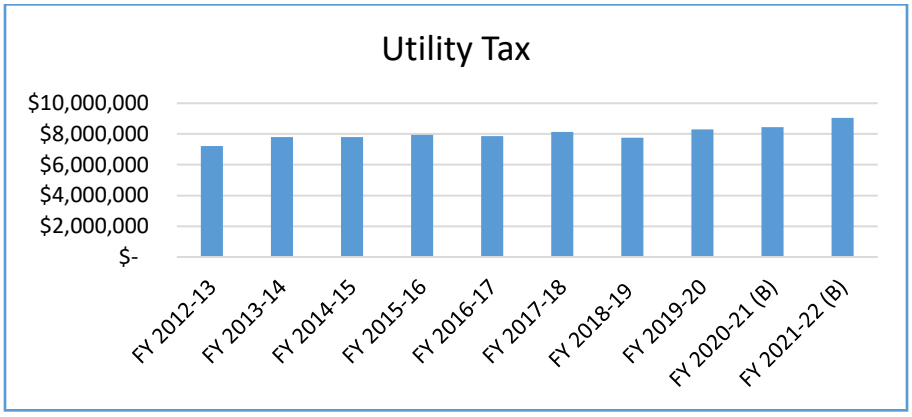
Road Impact Fee Revenue Paid Towards Debt FY 2018 – FY 2021				
Fund	**FY 2018-19 Actual**	**FY 2019-20 Actual**	**FY 2020-21 Actual**	**FY 2021-22 Budget**
Fund 131 – Road Impact Fee Zone 1 (NE)	1,238,794	1,870,037	1,135,751	1,894,284
Fund 132 – Road Impact Fee Zone 2 (SE)	495,927	496,335	454,668	496,122
Fund 133 – Road Impact Fee Zone 3 (SW)	703,615	1,759,731	645,077	1,758,976
Fund 134 – Road Impact Fee Zone 4 (NW)	360,674	360,971	330,667	360,816
Total Debt Payments from Impact Fee	**$2,799,010**	**$4,487,074**	**$2,566,163**	**$4,510,198**

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 2021-22 budget is $9,365,967 and gets distributed to the general fund in the amount of $9,184,067 and $181,900 to the County Transportation Trust Fund.

Utility Tax

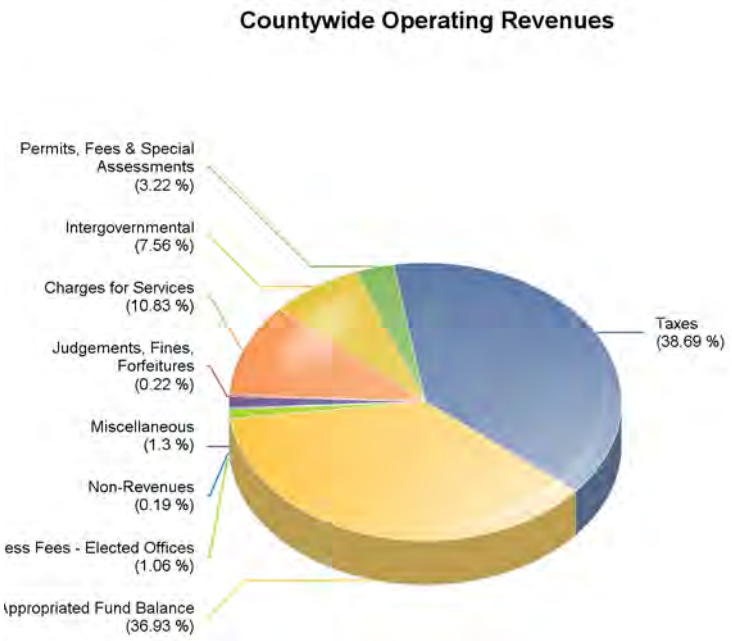


Utility tax as known as Public Service Tax per Florida Statute is permitted to levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall not be applied against any fuel 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 2021-22 budget is $9,056,310 which is a 7.3% increase from the 2020-21 budget.

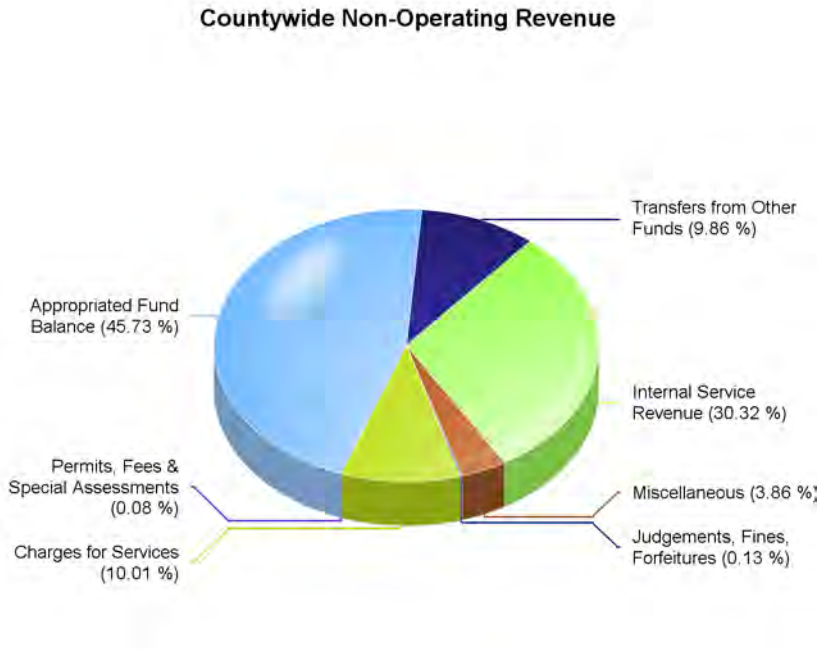
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VOLUSIA COUNTY, FLORIDA
Countywide Revenues by Source
Fiscal Year 2021-22

Countywide Operating Revenues by Source Fiscal Year 2021-22	
Taxes	371,763,706
Permits, Fees & Special Assessments	30,942,687
Intergovernmental	72,683,399
Charges for Services	104,088,280
Judgements, Fines, Forfeitures	2,121,054
Miscellaneous	12,450,580
Non-Revenues	1,829,712
Excess Fees - Elected Offices	10,224,811
Appropriated Fund Balance	354,895,302
Total Countywide Operating Revenues	**$960,999,531**



Countywide Non-Operating Revenues By Category Fiscal Year 2021-22	
Permits, Fees & Special Assessments	152,060
Charges for Services	18,557,119
Judgements, Fines, Forfeitures	250,000
Miscellaneous	7,149,307
Internal Service Revenue	56,184,667
Transfers from Other Funds	18,277,015
Appropriated Fund Balance	84,737,686
Total Countywide Non-Operating Revenues	**$185,307,854**



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	182,000	0	0	0	0	0	182,000
Communications Services Tax	0	3,050,422	0	0	0	0	3,050,422
Convention Development Tax	0	12,271,322	0	0	0	0	12,271,322
Current Ad Valorem Taxes	221,113,537	95,705,745	0	0	0	0	316,819,282
Delinquent Ad Valorem Taxes	450,000	185,000	0	0	0	0	635,000
Franchise Fees	525,000	0	0	0	0	0	525,000
Local Option Gas Tax 5	0	5,849,934	0	0	0	0	5,849,934
Local Option Gas Tax 6	0	7,974,763	0	0	0	0	7,974,763
Ninth Cent Gas Tax	0	2,511,031	0	0	0	0	2,511,031
Resort Tax	0	8,167,151	0	0	0	0	8,167,151
Resort Tax - Addl One Cent	0	4,083,576	0	0	0	0	4,083,576
SW Non-Exclusive Franchise Fee	0	0	0	0	380,000	0	380,000
Utility Tax	0	9,056,310	0	0	0	0	9,056,310
Total Taxes	**$222,380,537**	**$149,003,169**	**$0**	**$0**	**$380,000**	**$0**	**$371,763,706**

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							
Boat Slip Mitigation Fee	0	20,000	0	0	0	0	20,000
Building Permits	0	2,235,000	0	0	0	0	2,235,000
Commercial Solicitation Permit	21,291	0	0	0	0	0	21,291
Culture/Rec Impact Fees Residential	0	430,478	0	0	0	0	430,478
Exam Fees	1,400	0	0	0	0	0	1,400
Farm Pond Permit	0	1,175	0	0	0	0	1,175
Garbage Haul Permit	0	0	0	0	17,500	0	17,500
Outdoor Entertainment Permit	0	2,500	0	0	0	0	2,500
Proportionate Share/ Concurrency	0	1,286,411	0	0	0	0	1,286,411
Public Safety Impact Fees - Commercial	0	7,450	0	0	0	0	7,450
Public Safety Impact Fees - Residential	0	115,000	0	0	0	0	115,000
Road Impact Fees - Commercial	0	886,400	0	0	0	0	886,400
Road Impact Fees - Residential	0	9,203,190	0	0	0	0	9,203,190
Road Maintenance Spec Assmnt Charges	0	200,000	0	0	0	0	200,000
Sign Permits	0	18,000	0	0	0	0	18,000
Sludge Permit Fees	9,200	0	0	0	0	0	9,200
Solid Waste Collection Spec Assmnt Charges	0	0	0	0	11,373,452	0	11,373,452
Stormwater Spec Assmnt Charges	0	4,520,535	0	0	86,383	0	4,606,918
Streetlighting Spec Assmnt Charges	0	296,622	0	0	0	0	296,622
Trades-Miscellaneous	700	0	0	0	0	0	700
Utility Use Permit Fees	0	210,000	0	0	0	0	210,000
Vessel Registration Fees	0	0	0	152,060	0	0	152,060
Total Permits, Fees & Special Assessments	**$32,591**	**$19,432,761**	**$0**	**$152,060**	**$11,477,335**	**$0**	**$31,094,747**

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	207,800	8,160	0	0	0	0	215,960
E911 Nonwireless Distributions	0	715,000	0	0	0	0	715,000
E911 Prepaid Wireless Distributions	0	410,000	0	0	0	0	410,000
E911 Wireless Distributions	0	1,600,000	0	0	0	0	1,600,000
FCC E-Rate	0	75,936	0	0	0	0	75,936
Federal Airport Aid	0	0	0	0	10,789,039	0	10,789,039
Federal Transit Administration-Operating	0	0	0	0	12,893,615	0	12,893,615
Firefighters Supplemental Comp	0	63,120	0	0	0	0	63,120
Fuel Tax Refund	0	450,000	0	0	0	0	450,000
Gas Tax-5TH & 6TH Cent	0	5,197,217	0	0	0	0	5,197,217
Gas Tax-7TH Cent	0	2,250,981	0	0	0	0	2,250,981
Half-Cent Sales Tax	0	23,497,088	0	0	0	0	23,497,088
Insurance Agents	135,000	0	0	0	0	0	135,000
Licenses-Mobile Homes	0	122,724	0	0	0	0	122,724
Other Transportation	0	10,000	0	0	0	0	10,000
Payment In Lieu Of Taxes	250,000	24,200	0	0	273,924	0	548,124
Racing-Extra Distribution	252,150	0	0	0	0	0	252,150
State Aid To Library	0	280,080	0	0	0	0	280,080
State Mass Transit	0	0	0	0	3,674,000	0	3,674,000
State Mosquito Control I	0	11,000	0	0	0	0	11,000
State Revenue Sharing	9,184,067	181,900	0	0	0	0	9,365,967
State Sales & Use Commission	2,329	0	0	0	0	0	2,329
US Treasury - Coronavirus Relief Fund	0	124,069	0	0	0	0	124,069
Total Intergovernmental Revenues	**$10,031,346**	**$35,021,475**	**$0**	**$0**	**$27,630,578**	**$0**	**$72,683,399**
Charges for Services							
Admin Service Charge	281,591	0	0	0	0	0	281,591
Airfield	0	0	0	0	634,704	0	634,704
Ambulance Fees/Svc Chgs	0	17,080,346	0	0	0	0	17,080,346

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	500	0	0	0	0	500
Animal Control Fees	0	2,500	0	0	0	0	2,500
Animal Control Fees - Oak Hill	0	6,000	0	0	0	0	6,000
Animal Ctrl-Svc Chgs	0	31,032	0	0	0	0	31,032
Beach Access Fees	5,596,779	0	0	1,220,035	0	0	6,816,814
Camping Fees	71,455	0	0	0	0	0	71,455
Charges For Labor	30,745	70,000	0	0	0	0	100,745
Charges For Services	3,000	445,764	0	0	450	0	449,214
Class II Permit Fees	0	4,600	0	0	0	0	4,600
Cobra / Retirees - Property Appraiser	0	0	0	0	0	63,800	63,800
Cobra / Retirees - SOE	0	0	0	0	0	19,800	19,800
Cobra / Retirees - Tax Collector	0	0	0	0	0	39,600	39,600
Cobra / Retirees - VCSO	0	0	0	0	0	521,400	521,400
Computer Replacement Service Charge - Property Appraiser	0	0	0	0	0	43,080	43,080
Computer Replacement Service Charge - Tax Collector	0	0	0	0	0	14,119	14,119
Concession-Stands	0	375,410	0	0	0	0	375,410
Concurrency Management Review	0	4,000	0	0	0	0	4,000
Concurrency Review	0	1,000	0	0	0	0	1,000
Const. Officer Fees-Sheriff-City Contracts	0	16,926,967	0	0	0	0	16,926,967
Const. Officer Fees-Sheriff-Other	1,505,040	5,000	0	0	0	0	1,510,040
Const. Officer Fees-Sheriff-Outside Detail	525,700	0	0	0	0	0	525,700
Const. Officer Fees-Sheriff-School Board Contract	504,900	0	0	0	0	0	504,900
Contracted Transportation	0	0	0	0	5,000	0	5,000
Court Facility Fees 87.5% FS 318.18(13)(a)	948,651	0	0	0	0	0	948,651
Customer Facility Charge	0	0	0	0	642,776	0	642,776

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Development Order Review Appli	0	5,500	0	0	0	0	5,500
Domestic Violence Surcharge FS 938.08	50,000	0	0	0	0	0	50,000
Dori Slosberg Drivers Ed FS 318.1215	180,200	0	0	0	0	0	180,200
Drug Lab Fee	190,000	0	0	0	0	0	190,000
Employer Premium - Property Appraiser	0	0	0	0	0	1,011,240	1,011,240
Employer Premium - SOE	0	0	0	0	0	305,280	305,280
Employer Premium - Tax Collector	0	0	0	0	0	639,180	639,180
Employer Premium - VCSO	0	0	0	0	0	8,276,904	8,276,904
Excess Fees Clerk Circuit Ct	300,000	0	0	0	0	0	300,000
Facility Entrance	289,000	0	0	0	0	0	289,000
Family Mediation	129,587	0	0	0	0	0	129,587
Filing Fee FS 34.045(1)(c)	6,500	0	0	0	0	0	6,500
Fire Contingency Transportation Svcs	0	265,000	0	0	0	0	265,000
Fire Line Availability Fee	0	0	0	0	82,192	0	82,192
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	18,000	18,000
Gas & Oil - Sheriff	0	0	0	0	0	1,643,287	1,643,287
Gopher Tortoise Fees	0	71,000	0	0	0	0	71,000
Hangar Area	0	0	0	0	721,587	0	721,587
Housing Of Prisoners	40,000	0	0	0	0	0	40,000
I.C.E.	2,500	0	0	0	0	0	2,500
Inspection Fees	0	0	0	0	5,000	0	5,000
Itinerant Merchant Admin Svcs	0	20,000	0	0	0	0	20,000
Landfill Charges	0	0	0	0	19,500,000	0	19,500,000
Land Management Fees	0	165,000	0	0	0	0	165,000

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
League Registration Fees	11,500	0	0	0	0	0	11,500
LEC Fees: Lyonia Envirmtl Ctr	17,000	0	0	0	0	0	17,000
LE Crime Prevention - FS 775.083(2)	0	172,655	0	0	0	0	172,655
LE Education Trust - FS 938.15; FS 318.18(11)(c)	0	121,433	0	0	0	0	121,433
Liability - Property Appraiser	0	0	0	0	0	155,683	155,683
Liability - SOE	0	0	0	0	0	46,999	46,999
Liability - Tax Collector	0	0	0	0	0	80,779	80,779
Liability - VCSO	0	0	0	0	0	1,274,253	1,274,253
Library Service Charges	0	9,000	0	0	0	0	9,000
Library Service-Lost Books	0	17,500	0	0	0	0	17,500
Library Service-Lost Cards	0	6,000	0	0	0	0	6,000
Maintenance Agreements	0	501,782	0	0	0	0	501,782
Maintenance Fees	0	22,000	0	0	0	0	22,000
Management Fee	0	326,442	0	0	0	0	326,442
Mass Transit Fares	0	0	0	0	2,037,129	0	2,037,129
Medical Examiner's Fees	169,286	0	0	0	0	0	169,286
Meter Disconnection Fee	0	0	0	0	75,000	0	75,000
Meter Installation	0	0	0	0	85,000	0	85,000
MSC Gift Shop/Novelties	300,000	0	0	0	0	0	300,000
MSC School Field Trips	30,000	0	0	0	0	0	30,000
MSC Special Events	18,000	0	0	0	0	0	18,000
Ocean Center Revenues	0	19,264	0	0	0	0	19,264
Other Charges For Services	62,000	45,000	0	0	0	0	107,000
Other Mass Transit-Advertising	0	0	0	0	600,000	0	600,000
Other Mass Transit-Concessions	0	0	0	0	225,000	0	225,000
Other Mass Transit-I D Cards	0	0	0	0	500	0	500
Park Fees	140,952	1,030,301	0	0	0	0	1,171,253
Parking Daily Receipts	0	0	0	0	850,772	0	850,772
Parking Monthly Receipts	0	0	0	0	136,337	0	136,337

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Parking Special Events	0	0	0	0	1,173,513	0	1,173,513
Parking Validation Receipts	0	0	0	0	98,705	0	98,705
Passenger Facility Charge	0	0	0	0	719,784	0	719,784
PEMT MCO Program	0	2,938,242	0	0	0	0	2,938,242
PEMT Program	0	125,888	0	0	0	0	125,888
Physical Damage - Property Appraiser	0	0	0	0	0	11,308	11,308
Physical Damage - Tax Collector	0	0	0	0	0	7,598	7,598
Physical Damage - VCSO	0	0	0	0	0	295,577	295,577
Planning Development Fees	0	135,000	0	0	0	0	135,000
Power Ski Registration Fees	3,500	0	0	0	0	0	3,500
Prisoner Reporting-Incentv Pay	82,000	0	0	0	0	0	82,000
Program Income	0	0	0	0	4,500	0	4,500
Reclaimed Water	0	0	0	0	1,125,000	0	1,125,000
Recreation Fees	242,652	0	0	0	0	0	242,652
Research Services	5,000	0	0	0	0	0	5,000
Sales-Maps, Code Bks, Publicat	100	50,000	0	0	0	0	50,100
Sewer C.I.A.C. Fees	0	0	0	0	250,000	0	250,000
Sewer Connection Fees	0	0	0	0	250,000	0	250,000
Sewer Sales	0	0	0	0	8,010,000	0	8,010,000
Special Events	21,190	0	0	0	385,606	0	406,796
Sp Rec Fac-Arena	0	439,092	0	0	0	0	439,092
Sp Rec Fac-Concessions	1,323	8,150	0	0	0	0	9,473
Sp Rec Fac-Conference Center	0	626,051	0	0	0	0	626,051
Sp Rec Fac-Equipment	0	211,437	0	0	0	0	211,437
Sp Rec Fac- Lot Event	0	41,635	0	0	0	0	41,635
Sp Rec Fac-Reimbursable-Staff	0	79,568	0	0	0	0	79,568
Summer Recreation Program	242,200	0	0	0	0	0	242,200
Terminal-Airlines	0	0	0	0	1,382,475	0	1,382,475

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Terminal-Concession	0	0	0	0	2,814,708	0	2,814,708
Training Service Charge	0	1,500	0	0	0	0	1,500
Transportation Svcs-Debary	0	47,000	0	0	0	0	47,000
Transportation Svcs-Other	0	190,000	0	0	0	0	190,000
Tree Preservation Ordinance	0	50,000	0	0	0	0	50,000
Tree Replacement Fee	0	75,000	0	0	0	0	75,000
Vab Filing Fees	13,000	0	0	0	0	0	13,000
VAB Reimbursement - School Board	50,000	0	0	0	0	0	50,000
Vehicle Maint Charges - Elections	0	0	0	0	0	2,544	2,544
Vehicle Maint Charges (Labor) - Sheriff	0	0	0	0	0	566,066	566,066
Vehicle Maint Charges (Parts & Sublets) - Sheriff	0	0	0	0	0	833,178	833,178
Vehicle Maint Charges - Property Appraiser	0	0	0	0	0	19,877	19,877
Water C.I.A.C. Fees	0	0	0	0	120,000	0	120,000
Water Connection Fees	0	0	0	0	120,000	0	120,000
Water Sales	0	0	0	0	7,012,000	0	7,012,000
Wetland Application	0	31,000	0	0	0	0	31,000
Worker's Compensation - Property Appraiser	0	0	0	0	0	5,405	5,405
Worker's Compensation - SOE	0	0	0	0	0	32,255	32,255
Worker's Compensation - Tax Collector	0	0	0	0	0	8,818	8,818
Worker's Compensation - VCSO	0	0	0	0	0	1,361,054	1,361,054
Zoning Fees	0	83,632	0	0	0	0	83,632
Total Charges for Services	**$12,065,351**	**$42,955,191**	**$0**	**$1,220,035**	**$49,067,738**	**$17,337,084**	**$122,645,399**

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	250,000	0	0	250,000
Beach Fines	26,000	0	0	0	0	0	26,000
Code Enforcement Fines	0	65,000	0	0	0	0	65,000
Court Innovation 25% FS 939.185(1)(a)	209,378	0	0	0	0	0	209,378
Court Technology FS 28.24(12)(e)	1,218,812	0	0	0	0	0	1,218,812
Fines-Assmts-Drug Abuse Trtmnt - FS 938.13 FS 938.21	69,179	0	0	0	0	0	69,179
Legal Aid 25% FS 939.185(1)(a)	120,000	0	0	0	0	0	120,000
Library Fines	0	30,000	0	0	0	0	30,000
Mitigation Late Fees	0	1,500	0	0	0	0	1,500
Restitution - FS 960.293 (2)(b)	0	500	0	0	0	0	500
Teen Court FS 938.19(2)	127,597	0	0	0	0	0	127,597
Teen Court / JAC / Alt 25% FS 939.185(1)(a)	120,000	0	0	0	0	0	120,000
Trade Board Fines	500	0	0	0	0	0	500
Unlicensed Contractors	3,000	0	0	0	0	0	3,000
Volusia County Law Library 25% FS 939.185 (1)(a)	129,588	0	0	0	0	0	129,588
Total Judgements, Fines and Forfeitures	**$2,024,054**	**$97,000**	**$0**	**$250,000**	**$0**	**$0**	**$2,371,054**
Miscellaneous Revenues							
Animal Control License	0	16,000	0	0	0	0	16,000
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
Bank Earnings Credit	36,000	0	0	0	0	0	36,000
Commission-Coke Contract	20,000	0	0	0	0	0	20,000
Commissions	0	976,530	0	0	0	0	976,530
Contractor License	185,000	0	0	0	0	0	185,000
Corrections Phone Commissions	0	926,812	0	0	0	0	926,812
Donations-Library NON FOL	0	2,000	0	0	0	0	2,000
Inmate Mowing Program	0	40,000	0	0	0	0	40,000

Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Ins Proceeds-Loss Furn/ Equip	0	5,000	0	0	25,000	0	30,000
Interest-Special Assessments	0	3,500	0	0	0	0	3,500
Investment Income	701,000	953,576	0	143,388	260,590	345,503	2,404,057
Land Rentals	0	99,009	0	0	2,438,664	0	2,537,673
Late Charges	0	0	0	0	210,580	0	210,580
Miscellaneous Revenue	390,100	24,776	0	0	22,281	6,000	443,157
Mitigation Fees	0	17,000	0	0	0	0	17,000
Other Contributions & Donation	40,000	0	0	0	0	0	40,000
Other Reimbursements	11,000	25	0	0	62,702	0	73,727
Outside Revenue	0	0	0	0	332,928	555,164	888,092
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	18,000	18,000
Rent	150,000	346,289	0	0	1,206,767	0	1,703,056
Rental Of Equipment	0	4,000	0	0	0	6,061,252	6,065,252
Rent - Facilities	0	0	0	0	117,000	0	117,000
Sale-Land	70,000	0	0	0	0	0	70,000
Sales-Fuels Materials Supplies	0	0	0	0	15,000	0	15,000
Sales-Surplus Matls & Scrap	0	10,000	0	0	45,300	0	55,300
Sale-Surplus Furn/Fixtr/ Equip	450,000	209,200	0	0	455,202	20,000	1,134,402
Smart Communications (Tablets)	0	68,763	0	0	0	0	68,763
Utilities-Rent Related	0	110,894	0	0	0	0	110,894
Video Visitation Commissions	0	43,252	0	0	0	0	43,252
Total Miscellaneous Revenues	**$2,053,100**	**$5,056,626**	**$0**	**$143,388**	**$5,340,854**	**$7,005,919**	**$19,599,887**

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Excess Fees - Elected Offices							
Transfer In to County from Property Appraiser - Excess Fees	100,000	0	0	0	0	0	100,000
Transfer In to County from SOE - Excess Fees	600,000	0	0	0	0	0	600,000
Transfer In to County from Tax Collector - Excess Fees	8,474,811	0	0	0	0	0	8,474,811
Transfer In to County from VCSO - Excess Fees	800,000	250,000	0	0	0	0	1,050,000
Total Excess Fees - Elected Offices	**$9,974,811**	**$250,000**	**$0**	**$0**	**$0**	**$0**	**$10,224,811**
Internal Service Revenues							
COBRA Payments	0	0	0	0	0	50,000	50,000
Contributions-Commercial Ins	0	0	0	0	0	540,724	540,724
Contributions-Liability	0	0	0	0	0	3,416,398	3,416,398
Contributions-Physical Damage	0	0	0	0	0	3,989,703	3,989,703
Contributions-Workers' Compens	0	0	0	0	0	3,170,640	3,170,640
Gas & Oil	0	0	0	0	0	3,251,875	3,251,875
Health Insurance	0	0	0	0	0	21,419,285	21,419,285
Health Insurance-Dependt Contr	0	0	0	0	0	8,800,000	8,800,000
Information Systems Revenue	0	0	0	0	0	1,020,235	1,020,235
Non-Replacement Maint - Credits	0	0	0	0	0	(1,193)	(1,193)
Non-Replacement Maint - Labor	0	0	0	0	0	1,754,069	1,754,069
Non-Replacement Maint - Misc	0	0	0	0	0	100	100
Non-Replacement Maint - Parts	0	0	0	0	0	1,589,729	1,589,729
Non-Replacement Maint - Sublets	0	0	0	0	0	849,363	849,363
Pharmacy Rebates	0	0	0	0	0	1,900,000	1,900,000
Pool Cars	0	0	0	0	0	80,500	80,500
Recoveries-Claims	0	0	0	0	0	400,000	400,000
Replacement Program Maint - Credits	0	0	0	0	0	(1,169)	(1,169)

Revenues by Major Source and Fund

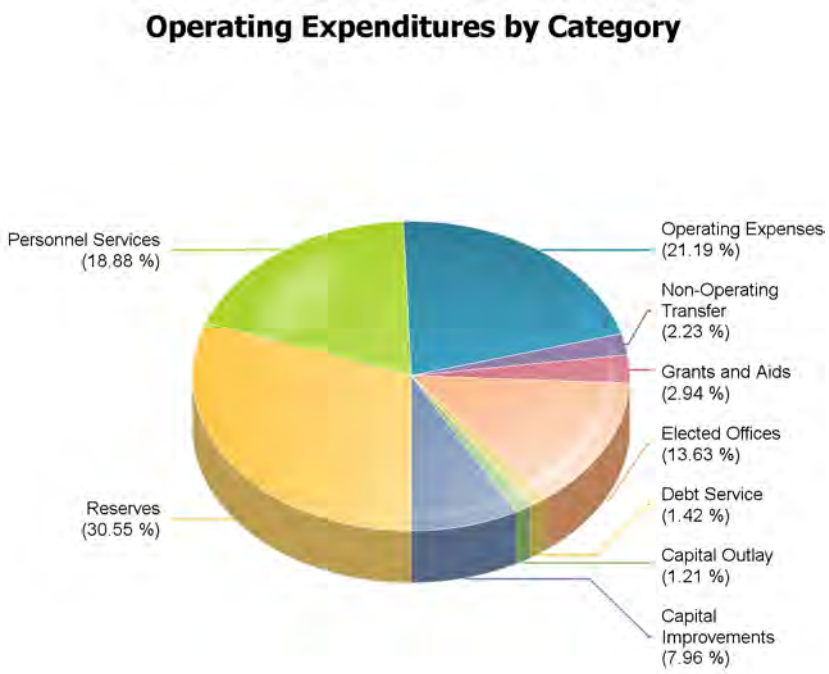
	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Replacement Program Maint - Labor	0	0	0	0	0	924,891	924,891
Replacement Program Maint - Misc	0	0	0	0	0	410	410
Replacement Program Maint - Parts	0	0	0	0	0	925,457	925,457
Replacement Program Maint - Sublets	0	0	0	0	0	380,000	380,000
Retiree Premiums	0	0	0	0	0	1,555,400	1,555,400
Vehicle Replacement Program (VPR) Maintenance Service Charge	0	0	0	0	0	168,250	168,250
Total Internal Service Revenues	**$0**	**$0**	**$0**	**$0**	**$0**	**$56,184,667**	**$56,184,667**
Non-Revenues							
Animal Welfare Donations	0	2,500	0	0	0	0	2,500
Contributions	0	400,000	0	0	0	0	400,000
Corrections Welfare Trust	0	350	0	0	0	0	350
Library Contributions	0	50,000	0	0	0	0	50,000
Msc Donations	10,000	0	0	0	0	0	10,000
Transfer from Airport	0	0	0	0	3,881,456	0	3,881,456
Transfer from Capital Improvements Project Fund	0	0	0	2,809,277	0	0	2,809,277
Transfer from County Transportation Trust	0	0	1,008,860	600,000	0	0	1,608,860
Transfer from ECHO	0	0	0	1,500,000	0	0	1,500,000
Transfer from Forever	0	14,090,521	0	0	0	0	14,090,521
Transfer from Library Endowment	0	25,000	0	0	0	0	25,000
Transfer from Mosquito Control	0	0	0	2,500,000	0	0	2,500,000
Transfer from MSD	0	4,760,790	465,778	0	0	0	5,226,568
Transfer from Ocean Center	0	0	694,263	2,000,000	1,200,000	0	3,894,263
Transfer from Parking Garage Fund	29,866	0	0	0	0	0	29,866
Transfer from Port Authority	0	0	0	1,150,000	0	0	1,150,000
Transfer from Resort Tax	0	7,535,544	4,573,985	0	0	0	12,109,529

Revenues by Major Source and Fund

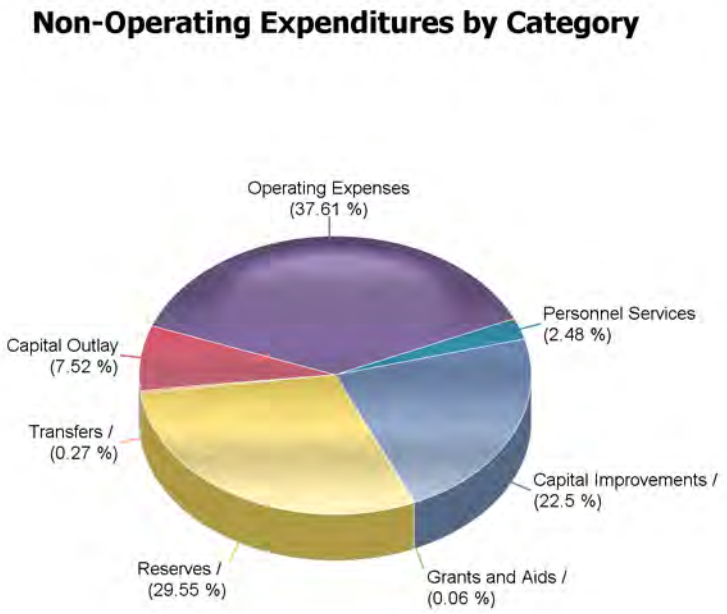
	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Non-Revenues							
Transfer from Road Impact Fees Zone 1	0	0	1,894,284	0	0	0	1,894,284
Transfer from Road Impact Fees Zone 2	0	0	496,122	0	0	0	496,122
Transfer from Road Impact Fees Zone 3	0	0	1,758,976	0	0	0	1,758,976
Transfer from Road Impact Fees Zone 4	0	0	360,816	0	0	0	360,816
Transfer from Sales Tax	17,353,424	6,188,664	0	0	0	0	23,542,088
Transfer from Trails Projects Fund	0	0	507,371	0	0	0	507,371
Transfer from Volusia Forever Acquisition	0	1,232,705	0	0	0	0	1,232,705
Transfer General Fund	0	9,926,400	39,375	8,527,015	5,000,000	0	23,492,790
Transfer In to County from PRAP-Admin Srv Chg-Indirect Costs	445,044	0	0	0	0	0	445,044
Transfer In to County from SOE-Admin Srv Chg-Indirect Costs	224,842	0	0	0	0	0	224,842
Transfer In to County from TXCO-Admin Srv Chg-Indirect Costs	189,605	0	0	0	0	0	189,605
Transfers From Other Funds	0	0	0	2,000,000	0	0	2,000,000
Total Non-Revenues	**$18,252,781**	**$44,212,474**	**$11,799,830**	**$21,086,292**	**$10,081,456**	**$0**	**$105,432,833**
Appropriated Fund Balance							
Appropriated Fund Balance	72,319,548	201,797,339	2,851,983	32,888,300	77,926,432	51,849,386	439,632,988
Total Appropriated Fund Balance	**$72,319,548**	**$201,797,339**	**$2,851,983**	**$32,888,300**	**$77,926,432**	**$51,849,386**	**$439,632,988**
Total Budget	**349,134,119**	**497,826,035**	**14,651,813**	**55,740,075**	**181,904,393**	**132,377,056**	**1,231,633,491**
Less Transfers	17,383,290	43,759,624	11,292,459	2,809,277	10,081,456	0	85,326,106
Total Budget	**349,134,119**	**481,650,492**	**12,539,144**	**52,930,798**	**181,904,393**	**132,377,056**	**1,146,307,385**

VOLUSIA COUNTY, FLORIDA
Countywide Expenditures By Category
Fiscal Year 2021-22

Countywide Operating Expenditures By Category Fiscal Year 2021-22	
Personnel Services	185,464,942
Operating Expenses	208,165,594
Capital Outlay	11,853,394
Subtotal Operating Expenses	**$405,483,930**
Capital Improvements	78,197,659
Debt Service	13,950,896
Elected Offices	133,881,623
Grants and Aids	28,923,382
Non-Operating Transfer	21,908,260
Reserves	300,198,615
Reimbursements	(21,544,834)
Total Countywide Operating Expenditures	**960,999,531**



Countywide Non-Operating Expenditures By Category Fiscal Year 2021-22	
Personnel Services	4,600,289
Operating Expenses	69,692,622
Capital Outlay	13,928,252
Subtotal Non-Operating Expenses	**88,221,163**
Capital Improvements	41,695,693
Grants and Aids	119,900
Reserves	54,763,727
Transfers	507,371
Total Countywide Non-Operating Expenditures	**$185,307,854**



Countywide Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
001 - General Fund	84,603,002	46,908,008	2,896,490	18,692,361	0	22,700,530	23,615,790	61,107,997	88,609,941	349,134,119
104 - Library	11,379,508	8,110,121	403,632	1,270,000	0	0	2,000,000	7,666,168	742,904	31,572,333
160 - Volusia ECHO	240,908	6,324	9,765	0	0	4,735,643	1,500,000	16,887,904	0	23,380,544
161 - Volusia Forever	0	0	0	0	0	0	14,090,521	0	0	14,090,521
162 - Volusia Forever Land Acquisition	133,099	10,472	49,765	0	0	235,643	1,232,705	7,180,528	110,629	8,952,841
163 - Land Management	804,400	777,010	94,049	55,000	0	100	0	12,469,639	0	14,200,198
164 - Barberville Mitigation Tract	0	0	0	0	0	0	0	706,205	0	706,205
Total: Countywide Funds	**97,160,917**	**55,811,935**	**3,453,701**	**20,017,361**	**0**	**27,671,916**	**42,439,016**	**106,018,441**	**89,463,474**	**442,036,761**

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
002 - Emergency Medical Services	21,249,875	6,197,946	1,365,949	0	0	0	0	8,642,273	0	37,456,043
003 - COVID Transition	0	0	0	5,825,000	0	0	0	10,600,731	0	16,425,731
101 - Coronavirus Relief	124,069	0	0	0	0	0	0	0	0	124,069
103 - County Transportation Trust	11,804,744	14,374,614	1,135,500	7,117,850	0	0	1,608,860	19,918,377	0	55,959,945
105 - E Volusia Mosquito Control	2,104,941	2,081,268	93,000	0	0	198,498	2,500,000	3,669,836	189,089	10,836,632
106 - Resort Tax	0	163,343	0	0	0	0	12,109,529	0	0	12,272,872
108 - Sales Tax Trust	0	0	0	0	0	0	23,542,088	0	0	23,542,088
111 - Convention Development Tax	0	12,272,872	0	0	0	0	0	0	0	12,272,872
113 - Road Proportionate Share	0	0	0	7,455,520	0	0	0	127,617	0	7,583,137
114 - Ponce De Leon Inlet and Port District	479,623	1,192,227	34,950	200,000	0	145,127	1,150,000	3,167,006	98,994	6,467,927
115 - E-911 Emergency Telephone System	0	0	0	0	0	0	0	1,821,390	3,200,632	5,022,022
116 - Special Lighting Districts	0	284,438	0	0	0	0	0	45,380	12,561	342,379
117 - Building Permits	2,206,954	798,836	0	0	0	0	0	0	0	3,005,790
118 - Ocean Center	3,012,647	4,737,478	300,000	5,000	0	5,825	3,894,263	1,846,381	0	13,801,594
119 - Road District Maintenance	0	193,709	0	0	0	0	0	218,117	1,429	413,255
120 - Municipal Service District	5,310,532	5,265,911	70,640	175,000	0	69,629	5,226,568	19,161,890	39,656,404	74,936,574
121 - Special Assessments	0	5,000	0	0	0	0	0	918,034	0	923,034
122 - Manatee Conservation	0	2,500	0	0	0	21,506	0	563,110	0	587,116

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
123 - Inmate Welfare Trust	1,024,491	626,265	116,000	0	0	0	0	5,746,284	0	7,513,040
124 - Library Endowment	0	0	0	0	0	0	25,000	438,267	0	463,267
125 - Homeless Initiatives	0	0	0	0	0	0	0	222,197	0	222,197
127 - Wetland Mitigation	0	50,000	0	0	0	0	0	23,666	0	73,666
130 - Economic Development	969,369	9,437,709	0	0	0	0	0	1,000,000	0	11,407,078
131 - Road Impact Fees-Zone 1 (Northeast)	0	0	0	0	0	0	1,894,284	3,583,672	0	5,477,956
132 - Road Impact Fees-Zone 2 (Southeast)	0	0	0	0	0	0	496,122	5,504,011	0	6,000,133
133 - Road Impact Fees-Zone 3 (Southwest)	0	0	0	0	0	0	1,758,976	10,248,674	0	12,007,650
134 - Road Impact Fees-Zone 4 (Northwest)	0	0	0	6,564,663	0	0	360,816	5,740,156	0	12,665,635
135 - Park Impact Fees-County	0	0	0	0	0	0	0	720,990	0	720,990
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	0	0	0	0	0	679,152	0	679,152
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	0	0	0	0	0	56,682	0	56,682
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	0	0	0	0	0	295,141	0	295,141
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	0	0	0	0	0	180,647	0	180,647
140 - Fire Rescue District	21,651,396	7,754,174	356,600	5,996,944	0	560,581	0	15,056,069	1,130,985	52,506,749
151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	0	307,926	0	0	0	45,584	0	353,510
152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	0	113,076	0	0	0	17,166	0	130,242
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	0	239,936	0	0	0	41,337	0	281,273
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	0	467,643	0	0	0	48,395	0	516,038
157 - Silver Sands/ Bethune Beach MSD	0	17,056	0	0	0	0	0	0	391	17,447
158 - Gemini Springs Endowment	0	5,000	0	0	0	0	0	55,555	0	60,555
159 - Stormwater Utility	3,664,502	287,646	577,000	790,000	0	0	0	4,364,598	68,021	9,751,767
170 - Law Enforcement Trust	0	0	0	0	0	0	0	818,971	0	818,971
171 - Beach Enforcement Trust	0	0	0	0	0	0	0	1,417	0	1,417
172 - Federal Forfeiture Sharing Justice	0	0	0	0	0	0	0	125,300	0	125,300

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
173 - Federal Forfeiture Sharing Treasury	0	0	0	0	0	0	0	35,634	0	35,634
174 - Law Enforcement Education Trust Fund	0	0	0	0	0	0	0	242,866	0	242,866
175 - Crime Prevention Trust	0	0	0	0	0	0	0	345,310	0	345,310
Total: Special Revenue Funds	**73,603,143**	**65,747,992**	**4,049,639**	**35,258,558**	**0**	**1,001,166**	**54,566,506**	**126,337,883**	**44,358,506**	**404,923,393**

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	0	0	0	1,816,263	0	0	2,829,381	0	4,645,644
203 - Tourist Development Tax Revenue Bonds, 2004	0	0	0	0	2,462,500	0	0	16,891	0	2,479,391
208 - Capital Improvement Revenue Note, 2010	0	0	0	0	1,201,634	0	0	0	0	1,201,634
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	0	0	0	1,008,860	0	0	0	0	1,008,860
213 - Gas Tax Refunding Revenue Bonds, 2013	0	0	0	0	4,510,198	0	0	0	0	4,510,198
215 - Capital Improvement Note, 2017	0	0	0	0	464,385	0	0	302,326	0	766,711
295 - Public Transportation State Infrastructure Loan	0	0	0	0	39,375	0	0	0	0	39,375
Total: Debt Service Funds	**0**	**0**	**0**	**0**	**11,503,215**	**0**	**0**	**3,148,598**	**0**	**14,651,813**

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	179,893	11,146,060	0	0	0	0	0	1,488,276	59,643	12,873,872
450 - Solid Waste	4,792,934	10,143,789	3,548,300	11,123,000	0	250,000	0	12,887,969	0	42,745,992
451 - Daytona Beach International Airport	4,836,314	8,913,190	594,954	835,000	971,500	0	7,389,701	29,405,907	0	52,946,566
452 - Airport Passenger Facility Charge	0	0	0	750,000	0	0	0	2,148,385	0	2,898,385
453 - Airport Customer Facility Charge	0	0	0	0	0	0	0	2,345,631	0	2,345,631
456 - Volusia Transportation Authority	65,626	26,785,785	0	0	0	0	0	4,356,737	0	31,208,148
457 - Water and Sewer Utilities	4,742,366	6,842,177	200,000	9,430,000	601,144	0	0	11,398,197	0	33,213,884
475 - Parking Garage	83,749	1,229,832	6,800	783,740	875,037	300	29,866	662,591	0	3,671,915
Total: Enterprise Funds	**14,700,882**	**65,060,833**	**4,350,054**	**22,921,740**	**2,447,681**	**250,300**	**7,419,567**	**64,693,693**	**59,643**	**181,904,393**
Total: Operating Budget	**185,464,942**	**186,620,760**	**11,853,394**	**78,197,659**	**13,950,896**	**28,923,382**	**104,425,089**	**300,198,615**	**133,881,623**	**1,043,516,360**
Less Operating Transfers:	0	0	0	0	0	0	82,516,829	0	0	82,516,829
Net Operating Budget:	**185,464,942**	**186,620,760**	**11,853,394**	**78,197,659**	**13,950,896**	**28,923,382**	**21,908,260**	**300,198,615**	**133,881,623**	**960,999,531**

Capital Projects Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
305 - 800 MHz Capital	0	0	0	450,000	0	0	0	815,188	0	1,265,188
309 - Correctional Facilities Capital Projects	0	30,000	487,827	7,514,606	0	0	0	52,364	0	8,084,797
313 - Beach Capital Projects	0	0	192,939	3,100,474	0	0	2,809,277	0	0	6,102,690
314 - Port Authority Capital Projects	0	0	0	3,809,277	0	0	0	0	0	3,809,277
317 - Library Construction	0	0	0	1,539,799	0	0	0	2,541,401	0	4,081,200
318 - Ocean Center	0	0	0	1,600,000	0	0	0	667,188	0	2,267,188
326 - Park Projects	0	0	0	350,000	0	0	0	663,546	0	1,013,546
328 - Trail Projects	0	0	0	1,530,000	0	0	507,371	3,772,226	0	5,809,597
365 - Public Works Facilities	0	0	0	1,000,000	0	0	0	0	0	1,000,000
369 - Sheriff Capital Projects	0	0	0	4,750,286	0	0	0	0	0	4,750,286
370 - Sheriff Helicopter Replacement	0	0	2,000,000	0	0	0	0	0	0	2,000,000
373 - Medical Examiner's Facility	0	0	0	13,056,306	0	0	0	0	0	13,056,306
378 - Mosquito Control Capital	0	0	0	2,500,000	0	0	0	0	0	2,500,000
Total: Capital Projects Funds	**0**	**30,000**	**2,680,766**	**41,200,748**	**0**	**0**	**3,316,648**	**8,511,913**	**0**	**55,740,075**

Internal Service Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
511 - Computer Replacement	0	166,270	865,300	0	0	0	0	4,754,370	0	5,785,940
513 - Equipment Maintenance	3,694,796	9,391,713	1,235,235	494,945	0	28,100	0	199,044	0	15,043,833
514 - Fleet Replacement	0	0	9,146,951	0	0	0	0	20,108,710	0	29,255,661
521 - Insurance Management	784,818	13,960,345	0	0	0	91,800	0	169,404	0	15,006,367
530 - Group Insurance	120,675	46,144,294	0	0	0	0	0	21,020,286	0	67,285,255
Total: Internal Service Funds	**4,600,289**	**69,662,622**	**11,247,486**	**494,945**	**0**	**119,900**	**0**	**46,251,814**	**0**	**132,377,056**

Total: Non-Operating Budget	**4,600,289**	**69,692,622**	**13,928,252**	**41,695,693**	**0**	**119,900**	**3,316,648**	**54,763,727**	**0**	**188,117,131**
Less Non-Operating Transfers:	0	0	0	0	0	0	2,809,277	0	0	2,809,277
Net Non-Operating Budget:	**4,600,289**	**69,692,622**	**13,928,252**	**41,695,693**	**0**	**119,900**	**507,371**	**54,763,727**	**0**	**185,307,854**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 79.9% of operating revenues. The adopted millage rate of 5.3812 is a partial rollback rate from the 2020-21 rate of 5.4500. The 2021-22 millage rate will generate $221.1 million in ad valorem tax revenue.

The General Fund is the main source of funding Volusia County's constitutional offices including the Office of the Sheriff, 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. In total, 38.3% of the General Fund's budget is attributed to the Constitutional offices and other external operations.

Public Protection, which includes Beach Safety, Corrections Branch Jail, Medical Examiner, Emergency Management, Fire Services, and funding support for Emergency Medical Services, represents 21.4% of the General Fund budget.

Reserves, which are funded by prior year fund balance and not current operating revenues, represent 17.5% 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 22.8% of the General Fund budget provides subsidies for Votran 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

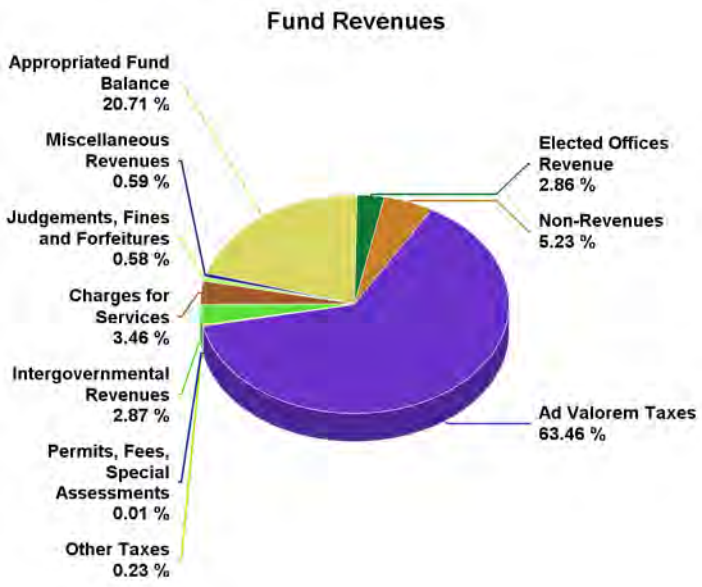
Ad Valorem Taxes	186,080,666	197,982,110	209,045,455	209,045,455	221,563,537
Other Taxes	784,345	831,315	770,000	817,000	817,000
Permits, Fees, Special Assessments	30,734	16,926	30,188	19,850	32,591
Intergovernmental Revenues	11,606,571	10,577,400	9,456,912	9,908,860	10,031,346
Charges for Services	17,973,619	16,207,494	14,234,155	14,209,765	12,065,351
Judgements, Fines and Forfeitures	2,141,648	2,184,546	1,807,596	2,097,947	2,024,054
Miscellaneous Revenues	4,549,071	3,261,530	3,000,230	1,809,244	2,053,100
Appropriated Fund Balance	0	0	48,723,857	93,231,159	72,319,548
Elected Offices Revenue	0	0	7,147,958	5,520,000	9,974,811
Non-Revenues	14,602,317	19,185,426	17,127,629	31,027,100	18,252,781
Total Revenues: 001 - General Fund	**237,768,971**	**250,246,747**	**311,343,980**	**367,686,380**	**349,134,119**

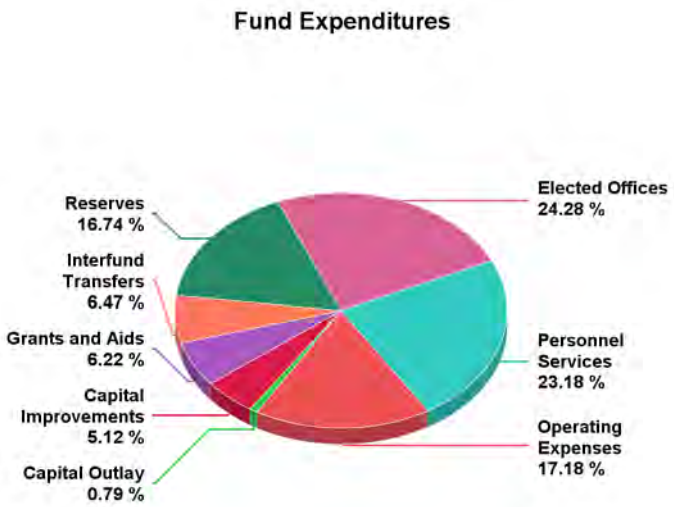
Expenditures

Personnel Services	129,763,637	105,252,244	96,357,810	87,681,598	84,603,002
Operating Expenses	61,608,740	65,655,813	62,310,295	63,639,471	62,706,938
Capital Outlay	3,428,553	3,319,696	2,103,250	2,992,485	2,896,490
Capital Improvements	5,182,687	3,027,344	13,588,524	10,617,894	18,692,361
Reimbursements	(17,113,114)	(17,293,051)	(12,261,669)	(12,185,190)	(15,798,930)
Grants and Aids	19,115,368	20,359,750	22,319,828	32,823,722	22,700,530
Interfund Transfers	27,483,092	26,974,623	26,343,478	56,344,406	23,615,790
Reserves	0	0	42,713,696	0	61,107,997
Elected Offices	0	0	57,868,768	53,452,446	88,609,941
Total Expenditures: 001 - General Fund	**229,468,963**	**207,296,419**	**311,343,980**	**295,366,832**	**349,134,119**

Budget by Fund - Category

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund: 001 - General Fund					
Department					
Business Services	11,326,978	12,211,944	22,346,618	18,214,282	24,912,811
Clerk of the Circuit Court	2,359,023	2,678,560	2,729,981	2,682,118	2,747,643
Community Services	22,423,158	22,389,097	24,564,693	23,603,594	25,237,390
County Attorney	2,325,629	2,069,140	2,844,364	2,444,448	2,883,252
County Council	658,331	655,800	677,422	680,070	731,141
County Manager	1,585,335	1,918,365	2,593,963	2,253,597	2,720,704
Finance	10,558,439	10,437,323	12,992,455	12,900,278	15,679,790
Growth and Resource Management	4,683,882	4,758,389	5,102,138	4,928,282	5,546,425
Growth Management Commission	111,880	136,274	181,854	176,208	184,297
Human Resources	1,521,668	1,451,847	1,759,943	1,688,159	1,803,188
Internal Auditing	0	160,641	281,136	250,915	326,503
Justice System	3,608,287	3,476,275	4,208,227	3,886,229	4,546,128
Office of the Sheriff	49,202,708	37,744,812	55,894,728	58,672,562	63,626,072
Other Budgetary Accounts	24,705,611	23,522,435	67,146,256	53,957,404	80,104,814
Property Appraiser	7,932,435	8,579,784	9,424,024	9,538,060	10,037,881
Public Protection	66,203,078	55,051,530	72,613,684	66,736,996	75,865,314
Public Works	8,006,495	6,776,740	8,183,822	8,183,722	9,942,629
State Mandated Costs	5,071,884	5,119,741	5,905,929	5,394,117	5,641,590
Sunrail	0	220,000	83,500	11,304,017	70,960
Supervisor of Elections	3,764,429	4,387,953	4,845,620	5,111,580	6,309,879
Tax Collector	3,419,713	3,549,769	6,963,623	2,760,194	10,215,708
Total Department:	**229,468,963**	**207,296,419**	**311,343,980**	**295,366,832**	**349,134,119**

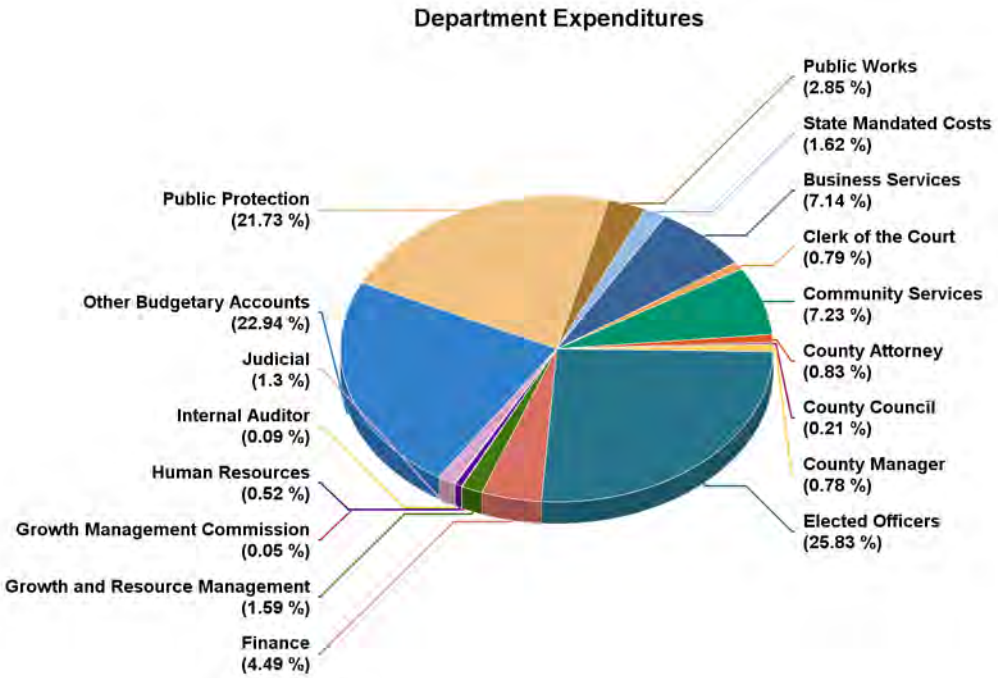




Budget by Fund - Category

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 001 - General Fund



General Fund - Budget Breakdown

FY2021-22 Recommended General Fund Revenue:

Ad Valorem Taxes	221,563,537
Department Revenue	26,314,498
Other Revenue	28,936,536
Fund Balance	72,319,548
Total Recommended General Fund Budget	**349,134,119**

$276,814,571 on-going revenue to support balance of expenditures

		% of Rec. Budget
Carry-forward From Prior Year:		
Capital Improvement & Capital Outlay purchases	3,717,361	
Subtotal	**3,717,361**	**1.1%**
Reserves:		
Reserves for Contingencies	3,337,073	
Reserves for Future Capital	30,919,864	
Emergency Reserves	26,851,060	
Subtotal	**61,107,997**	**17.5%**
"Pay-as-you-go" Major Capital:		
Sheriff Evidence Facility - Lightning Protection	250,000	
Sheriff E911	4,500,286	
Sheriff Helicopter Replacement	2,000,000	
Corrections Infrastructure	1,776,729	
Subtotal	**8,527,015**	**2.4%**
Non-reoccurring Expenditures	**73,352,373**	**21.0%**
Balance of Expenditures	**275,781,746**	**79.0%**
Sustainable use of fund balance	5,000,000	1.4%
Reoccurring Expenditures	**280,781,746**	**80.4%**

General Fund - Budget Breakdown

		% of Rec. Budget	% of Reoccurring
External Expenses & Support:			
Office of the Sheriff	62,697,942		
Tax Collector	9,986,708		
Property Appraiser	9,904,081		
Supervisor of Elections	6,021,210		
Clerk of Court	2,747,643		
Constitutional Offices - County Support	1,480,967		
Court & DJJ Costs	20,154,987		
CRA Payments	7,673,279		
Medicaid	1,841,218		
Drug Abuse and Mental Health	3,761,380		
Children & Families Advisory Board	2,420,472		
Dori Slosberg	180,200		
Department of Health	2,707,660		
Cultural Arts	611,758		
Volusia Growth Management Commission	184,297		
Public Emergency Medical Transport Program	1,145,783		
Sunrail Debt Service	39,375		
Sunrail Maintenance	70,960		
Subtotal	**133,629,920**	**38.3%**	**47.6%**
Public Protection:			
Public Protection Administration	1,243,571		
Corrections	49,691,389		
Emergency Management	913,942		
Fire Services	2,070,497		
Emergency Medical Administration	615,660		
Beach Safety & Ocean Rescue	10,204,478		
Medical Examiner Contract & Operations	2,810,742		
Emergency Medical Services	7,169,252		
Subtotal	**74,719,531**	**21.4%**	**26.6%**
Subsidies:			
Votran	5,000,000		
Economic Development	2,757,148		
Subtotal	**7,757,148**	**2.2%**	**2.8%**
Operational Support:			
Business Services	1,639,061		
Facilities	9,819,279		
Finance	4,134,732		
Information Technology	11,517,058		
Leadership	6,661,600		
Human Resources	1,803,188		
Subtotal	**35,574,918**	**10.2%**	**12.7%**
Other County Operations:			
Community Services	4,785,025		
Parks, Recreation & Culture	8,856,150		
Growth & Resource Management	5,532,425		
Public Works	9,926,629		
Subtotal	**29,100,229**	**8.3%**	**10.3%**

General Fund Fiscal Year 2022 Detail of Changes

Changes from FY21	FY22 Impact	% of Increase
Sheriff	7,315,274	
Tax Collector	3,023,085	
Supervisor of Elections	1,211,590	
Property Appraiser	480,057	
Judicial & Clerk	178,188	
Decision Units - Judicial	98,900	
Constitutional Operating Cost Split	1,031,539	
Subtotal	**13,338,633**	**54.7%**
Wage Adjustment	3,208,387	
Retirement Increase	654,861	
Group Insurance	502,456	
Workers Comp	396,905	
Life Insurance Reduction	(395,400)	
Employee Changes From Prior Year	(966,789)	
Decision Units - Personnel	764,619	
Subtotal	**4,165,039**	**17.1%**
County Operating Increase	(1,133,917)	
Risk Insurance Changes	1,024,271	
Non-Insurance Related Service Charges	269,427	
Sunrail - Debt Service	39,375	
Reimbursement Changes	160,517	
CRA Increase	94,362	
Decision Units - Operating	1,431,442	
Subtotal	**1,885,477**	**7.7%**
Capital Improvement	3,615,205	
Major Capital Transfers	(778,256)	
Capital Outlay	1,058,242	
Decision Units - Capital	1,111,498	
Subtotal	**5,006,689**	**20.5%**
Total	**24,395,838**	**100.00%**
Use of sustainable fund balance	(5,000,000)	
Grand Total	**19,395,838**	

General Fund Equivalent Millage Rates

Elected Offices	FY 2021-22 Millage Equivalent	% of Millage Equivalent
Office of the Sheriff	1.2540	23.3%
Tax Collector	0.0363	0.7%
Supervisor of Elections	0.1190	2.2%
Property Appraiser	0.2070	3.8%
Clerk of the Court	0.0256	0.5%
Judicial Services/State Mandated	0.1910	3.5%
Total Elected Offices	**1.8329**	**34.0%**
Public Protection		
Public Protection Department	1.4193	26.4%
Emergency Medical Services	0.1745	3.2%
Total Public Protection	**1.5938**	**29.6%**
Subsidies/Direct Costs		
Votran	0.1217	2.3%
Economic Development	0.0670	1.2%
Community Redevelopment Areas (CRA)	0.1868	3.5%
Sunrail Debt	0.0010	0.0%
Total Subsidies & Direct Costs	**0.3765**	**7.0%**
Other County Departments		
Business Services	0.4173	7.8%
Finance	0.3110	5.8%
Community Services	0.5064	9.4%
Growth & Resource Management	0.0954	1.8%
Public Works	0.0788	1.5%
Human Resources	0.0339	0.6%
Leadership	0.1337	2.5%
Sunrail Maintenance	0.0015	0.0%
Total County Departments	**1.5780**	**29.4%**
Total General Fund Millage	**5.3812**	**100.0%**

Fund: 002 - Emergency Medical Services

During fiscal year 2010-11, the County Council voted to assume provision of countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC. Beginning October 1, 2011, this fund was established by Ordinance 2011-20, Section 161, to provide funding for ambulance operations. It is funded through ambulance billing revenue, Public Emergency Medical Transportation (PEMT) reimbursement revenues, and a subsidy from the General Fund.

The fiscal year 2021-22 budget includes a General Fund subsidy of $7.2 million, which is 24.8% of the operating revenue. Major capital outlay expenses include: Ventilators - $552,600 and CPR assist devices - $320,012. This budget also includes the addition of two emergency medical technicians, two paramedics, and two ambulance supply technicians. Also included is the addition of nine part-time Nurse Triage positions. When the Nurse Triage Program was first implemented its success was undetermined so temporary positions were utilized to fill the need, now that the program has proven to be successful the permanent positions are being added for continued success.

The reserves include $6.5 million for future capital, so that sufficient funds will be available to replace major capital equipment such as CPR assist devices, cardiac monitors, and a specialty care transport vehicle. In addition, $2.2 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 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Charges for Services	17,188,221	18,724,612	18,587,347	18,871,751	20,470,918
Miscellaneous Revenues	1,269,852	1,242,203	1,264,024	1,239,221	1,227,851
Transfers From Other Funds	5,897,416	6,839,410	7,584,835	7,584,835	7,169,252
Appropriated Fund Balance	0	0	5,848,268	7,964,530	8,588,022
Total Revenue Fund: 002 - Emergency Medical Services	**24,355,489**	**26,806,225**	**33,284,474**	**35,660,337**	**37,456,043**

Fund Expenditures

Personnel Services	17,934,308	17,600,101	19,342,913	18,439,572	21,249,875
Operating Expenses	5,227,343	4,937,457	6,111,664	5,881,065	6,200,212
Capital Outlay	1,022,465	1,287,766	1,908,478	2,634,871	1,365,949
Reimbursements	(2,923)	(2,304)	(1,500)	(2,200)	(2,266)
Grants and Aids	0	0	25,335	0	0
Interfund Transfers	5,000	0	119,007	119,007	0
Reserves	0	0	5,778,577	0	8,642,273
Total Expenditures: Fund 002 - Emergency Medical Services	**24,186,193**	**23,823,020**	**33,284,474**	**27,072,315**	**37,456,043**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 003 - COVID Transition

This fund was created in fiscal year 2020-21 to account for the use of the General Fund's fund balance that was created by using CARES Act funding to pay for the salaries of public protection employees. In total, $30 million that was previously allocated for personnel services became available for appropriation. This fund is strictly one-time money and contains no plans for on-going operating expenditures. During fiscal year 2020-21, County Council appropriated $1 million dollars of this money to Food Brings Hope, the Health Department, and additional alcohol, drug, and mental health funding. Projects that will be completed using this funding include the new Medical Examiner Facility ($7 million), the Radio/Backbone Infrastructure project ($5.5 million), West Wing Replacement and Mental Health Dorms at the Corrections facility ($7.7 million). As well as EMS building repairs ($1.2 million) and the replacement of the Fire Alerting System ($7.5 million). All recommendations are public protection related. This fund will provide full transparency on how the unappropriated fund balance is used.

Fund Revenues

Miscellaneous Revenues	0	0	0	0	65,441
Transfers From Other Funds	0	0	0	30,000,000	0
Appropriated Fund Balance	0	0	0	0	16,360,290
Total Revenue Fund: 003 - COVID Transition	**0**	**0**	**0**	**30,000,000**	**16,425,731**

Fund Expenditures

Operating Expenses	0	0	0	316,187	0
Capital Improvements	0	0	0	96,454	5,825,000
Grants and Aids	0	0	0	702,762	0
Interfund Transfers	0	0	0	12,524,307	0
Reserves	0	0	0	0	10,600,731
Total Expenditures: Fund 003 - COVID Transition	**0**	**0**	**0**	**13,639,710**	**16,425,731**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 will receive $107,468,931 of ARPA funding, 50% of this funding was received on May 19, 2021 and the remaining 50% will be 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. Planning for the use of these funds is underway and will require future appropriation from Council. The budget currently in this fund represents the personnel services costs related to the management of this fund.

Fund Revenues

Intergovernmental Revenues	0	0	0	0	124,069
Total Revenue Fund: 101 - Coronavirus Relief	**0**	**0**	**0**	**0**	**124,069**

Fund Expenditures

Personnel Services	0	0	0	0	124,069
Total Expenditures: Fund 101 - Coronavirus Relief	**0**	**0**	**0**	**0**	**124,069**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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; 7th cent county gas tax; the 9th cent gas tax, and $4.0 million in utility taxes transferred from the Municipal Service District Fund to be used for safety related maintenance services of local transportation infrastructure provided in the unincorporated areas of the County.

The fiscal year 2021-22 operating budget of $55.9 million provides for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signal modernization. Major capital improvement projects funded within County Transportation Trust funds include: countywide safety projects, bridge repairs program, traffic signal modernization, advanced right-of-way acquisition, and advanced engineering and permitting. An interfund transfer to the Public Works Facilities Fund 365 in the amount of $600,000 is included for the West Side Facility upgrades.

Reserve balances of $19.9 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 $1.0 million 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

Other Taxes	17,662,405	16,493,732	16,173,989	16,173,989	16,335,728
Intergovernmental Revenues	8,697,282	7,917,848	8,016,353	8,008,353	8,090,098
Charges for Services	811,058	1,027,098	737,814	744,190	742,782
Miscellaneous Revenues	1,014,212	682,919	795,000	295,088	347,719
Transfers From Other Funds	5,000,000	5,244,186	4,000,000	4,000,000	4,000,000
Appropriated Fund Balance	0	0	25,533,037	52,590,094	26,443,618
Total Revenue Fund: 103 - County Transportation Trust	**33,184,957**	**31,365,783**	**55,256,193**	**81,811,714**	**55,959,945**

Fund Expenditures

Personnel Services	9,889,563	9,927,463	11,351,805	10,542,170	11,804,744
Operating Expenses	13,914,157	13,574,564	16,738,170	20,668,617	17,636,919
Capital Outlay	781,731	1,132,613	1,049,000	1,188,096	1,135,500
Capital Improvements	4,592,892	7,623,937	5,280,000	25,073,596	7,117,850
Reimbursements	(3,228,286)	(3,304,611)	(3,277,991)	(3,117,991)	(3,262,305)
Grants and Aids	0	50,000	0	0	0
Interfund Transfers	2,729,986	1,219,981	2,723,569	1,013,608	1,608,860
Reserves	0	0	21,391,640	0	19,918,377
Total Expenditures: Fund 103 - County Transportation Trust	**28,680,043**	**30,223,947**	**55,256,193**	**55,368,096**	**55,959,945**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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. A countywide Library Fund millage rate of 0.5174 accounts for the tax revenues and expenditures relating to the operation of the library system. Ad Valorem revenue accounts for approximately 97% 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. State Aid is budgeted at $280,080 for fiscal year 2021-22. The library also receives revenue from the Federal Communications Commission for the E-rate program to help obtain affordable broadband; $75,936 is budgeted for fiscal year 2021-22. The library also expects revenue from charges for services, fines and fees, donations, and Friends of the Library contributions in the amount of $207,292. Operating expenditures are $20.2 million with 56% being allocated to personnel services and 44% allocated to ongoing operating costs. $2 million is transferred to the Library Capital Fund for the expansion and renovation of the Port Orange Library. $1.67 million in capital expenses is 7% of the total fund expenditures. Emergency reserves are set at 10% to continue to meet County Council requirements. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures and is currently allocated at $5,484,840.

Fund Revenues

Ad Valorem Taxes	18,032,907	19,547,482	19,843,172	19,843,172	21,299,969
Intergovernmental Revenues	380,168	430,068	281,297	356,016	356,016
Charges for Services	161,652	90,378	116,500	60,000	82,500
Judgements, Fines and Forfeitures	201,658	99,526	168,000	28,500	30,000
Miscellaneous Revenues	604,802	178,830	290,636	57,164	44,792
Non Revenue	91,203	80,411	95,500	50,000	50,000
Transfers From Other Funds	160,000	245,536	0	0	25,000
Appropriated Fund Balance	0	0	8,626,324	9,954,020	9,684,056
Total Revenue Fund: 104 - Library	**19,632,390**	**20,672,231**	**29,421,429**	**30,348,872**	**31,572,333**

Fund Expenditures

Personnel Services	9,936,328	9,448,304	10,829,727	10,031,880	11,379,508
Operating Expenses	7,423,869	8,036,742	8,102,498	7,663,789	8,110,121
Capital Outlay	91,996	127,630	378,633	406,254	403,632
Capital Improvements	366,571	493,901	1,140,000	1,199,193	1,270,000
Interfund Transfers	57,543	1,004,694	1,000,000	1,046,205	2,000,000
Reserves	0	0	7,435,798	0	7,666,168
Elected Offices	0	0	534,773	317,495	742,904
Total Expenditures: Fund 104 - Library	**17,876,307**	**19,111,271**	**29,421,429**	**20,664,816**	**31,572,333**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22 the adopted millage rate of 0.1781 remains flat with the adopted rate in fiscal year 2020-21. 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.

In fiscal year 2021-22, a new capital projects fund (378) was created in order to set aside funds for architectural engineering and conceptual design of a new Mosquito Control facility. Of the $3,669,836 held in reserves, $3,048,533 is for future transfers to the capital fund for construction of future operational facilities and hangar replacement, $100,000 is held in a reserves for contingency for fluctuation in commodity prices, and $521,303 in emergency reserves, which represents 10% of recurring revenues, per County Council policy.

Fund Revenues

Ad Valorem Taxes	4,426,350	4,772,769	4,855,065	4,856,351	5,153,985
Intergovernmental Revenues	418	15,435	0	6,000	11,000
Charges for Services	28,219	35,299	21,000	21,000	21,000
Miscellaneous Revenues	506,863	94,974	59,000	30,838	27,050
Transfers From Other Funds	0	2,077,514	0	0	0
Appropriated Fund Balance	0	0	4,633,118	5,628,199	5,623,597
Total Revenue Fund: 105 - E Volusia Mosquito Control	**4,961,850**	**6,995,991**	**9,568,183**	**10,542,388**	**10,836,632**

Fund Expenditures

Personnel Services	1,501,508	1,662,530	1,996,926	1,885,309	2,104,941
Operating Expenses	2,131,440	2,416,591	2,486,018	2,590,987	2,381,268
Capital Outlay	32,295	1,148,388	79,118	171,180	93,000
Capital Improvements	0	98,784	231,670	301,357	0
Reimbursements	(110,856)	(224,781)	(300,000)	(300,000)	(300,000)
Grants and Aids	172,373	184,411	197,310	192,367	198,498
Interfund Transfers	7,500	0	0	0	2,500,000
Reserves	0	0	4,740,165	0	3,669,836
Elected Offices	0	0	136,976	77,591	189,089
Total Expenditures: Fund 105 - E Volusia Mosquito Control	**3,734,260**	**5,285,923**	**9,568,183**	**4,918,791**	**10,836,632**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2% 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 primarily to fund debt service for the bonds issued to finance the expansion costs, with the remaining revenue allocated to Ocean Center operations. In fiscal year 2021-22, the transfer for debt service is $4.6 million (Funds 202 and 203) with remaining $7.5 million to the Ocean Center (Fund 118).

Fund Revenues

Other Taxes	11,832,573	9,954,985	11,240,944	11,758,810	12,250,727
Miscellaneous Revenues	29,302	15,909	28,000	5,115	22,145
Total Revenue Fund: 106 - Resort Tax	**11,861,875**	**9,970,894**	**11,268,944**	**11,763,925**	**12,272,872**

Fund Expenditures

Operating Expenses	157,757	132,744	149,879	144,340	163,343
Interfund Transfers	11,809,407	9,838,150	11,119,065	11,619,585	12,109,529
Total Expenditures: Fund 106 - Resort Tax	**11,967,164**	**9,970,894**	**11,268,944**	**11,763,925**	**12,272,872**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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) - $16.2 million and the Municipal Service District Fund (120) - $6.7 million. The allocation is based on unincorporated and incorporated county population.

Fund Revenues

Intergovernmental Revenues	22,424,375	21,966,220	20,020,405	22,812,707	23,497,088
Miscellaneous Revenues	212,942	193,928	180,000	62,348	45,000
Total Revenue Fund: 108 - Sales Tax Trust	**22,637,317**	**22,160,148**	**20,200,405**	**22,875,055**	**23,542,088**

Fund Expenditures

Interfund Transfers	22,665,130	22,166,278	20,200,405	22,875,055	23,542,088
Total Expenditures: Fund 108 - Sales Tax Trust	**22,665,130**	**22,166,278**	**20,200,405**	**22,875,055**	**23,542,088**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 111 - Convention Development Tax

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

The fiscal year 2021-22 budget includes a 2% administrative fee that is collected by Treasury & Billing Division for the cost of collection. The net total of taxes to be remitted to HAAA is estimated at $8,720,457. The net total of taxes to be remitted to SVAA is estimated at $2,570,191. The net total of taxes to be remitted to WVAA is estimated at $736,797.

Fund Revenues

Other Taxes	11,832,615	9,954,985	11,240,985	11,355,917	12,271,322
Miscellaneous Revenues	7,842	3,024	7,450	1,542	1,550
Total Revenue Fund: 111 - Convention Development Tax	**11,840,457**	**9,958,009**	**11,248,435**	**11,357,459**	**12,272,872**

Fund Expenditures

Operating Expenses	11,840,457	9,958,009	11,248,435	11,357,459	12,272,872
Total Expenditures: Fund 111 - Convention Development Tax	**11,840,457**	**9,958,009**	**11,248,435**	**11,357,459**	**12,272,872**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22 budget includes seven projects utilizing proportionate share funding, Williamson Blvd., Taylor Rd., Blue Lake Extension, LPGA Widening, Beville Ave., Pioneer Trail & Sugarmill Lane, and Dirksen Dr. for a total amount of $7.4 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

Permits, Fees, Special Assessments	2,308,762	2,469,064	300,000	4,496,848	1,286,411
Appropriated Fund Balance	0	0	4,096,956	3,947,002	6,296,726
Total Revenue Fund: 113 - Road Proportionate Share	**2,308,762**	**2,469,064**	**4,396,956**	**8,443,850**	**7,583,137**

Fund Expenditures

Operating Expenses	797	1,555	0	111	0
Capital Improvements	0	138,988	4,396,956	2,147,013	7,455,520
Interfund Transfers	0	2,917,391	0	0	0
Reserves	0	0	0	0	127,617
Total Expenditures: Fund 113 - Road Proportionate Share	**797**	**3,057,934**	**4,396,956**	**2,147,124**	**7,583,137**

Fund: 114 - Ponce De Leon Inlet and Port District

The Ponce de Leon Inlet and Port District taxing fund is authorized under Chapter 110 Article VIII of the Volusia County Code. The Port District millage rate is 0.0845, which is the rollback rate for fiscal year 2021-22. 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.

The District primarily serves as the local sponsor, for federal management and operations of the Ponce de Leon Inlet Channel. Port District activities include inlet management, operation of the Smyrna Dunes and Lighthouse Point Inlet Parks, marine wildlife and artificial fishing reef construction, derelict vessel removal, and public access to coastal waterways. Public access and inlet parks funding supports new and upgraded infrastructure, such as fishing piers, boardwalks, as well as boat and kayak launch facilities. An interfund transfer to the Port Capital Fund is budgeted in the amount of $1,000,000, for Lighthouse Point Park boardwalk renovations and $150,000 to the Beach Capital Fund for an Artificial Reef Exhibit at the Marine Science Center. Of the $3,167,006 held in reserves, $2,817,910 is for future capital improvements and $349,096 in emergency reserves, which represents 10% of recurring revenues per County Council policy.

Fund Revenues

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Ad Valorem Taxes	2,186,856	2,358,097	2,400,984	2,400,984	2,447,632
Intergovernmental Revenues	206	215	200	200	200
Charges for Services	1,025,832	1,111,846	1,020,100	1,207,650	1,030,301
Miscellaneous Revenues	87,761	66,969	60,000	20,826	12,825
Transfers From Other Funds	0	23,840	0	0	0
Appropriated Fund Balance	0	0	2,358,829	3,096,406	2,976,969
Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District	**3,300,655**	**3,560,967**	**5,840,113**	**6,726,066**	**6,467,927**

Fund Expenditures

Personnel Services	1,003,612	1,067,373	1,158,865	1,174,008	479,623
Operating Expenses	550,148	910,600	1,245,481	1,251,161	1,192,227
Capital Outlay	39,876	47,475	24,975	9,357	34,950
Capital Improvements	342,200	273,226	615,000	348,953	200,000
Grants and Aids	85,961	91,891	148,442	148,442	145,127
Interfund Transfers	362,271	2,332,294	500,000	778,835	1,150,000
Reserves	0	0	2,075,493	0	3,167,006
Elected Offices	0	0	71,857	38,341	98,994
Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District	**2,384,068**	**4,722,859**	**5,840,113**	**3,749,097**	**6,467,927**

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 2021-22 budget includes transfer of $3,200,632 to the Office of the Sheriff for reimbursement of associated operational and personnel costs associated with the E911 system. A reserve balance of $1.8 million is set aside for future operational and capital needs.

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund Revenues					
Intergovernmental Revenues	2,567,054	2,845,970	2,755,413	2,755,413	2,725,000
Miscellaneous Revenues	23,820	18,648	17,950	7,754	6,000
Transfers From Other Funds	0	5,733	0	0	0
Appropriated Fund Balance	0	0	1,215,476	2,264,559	2,291,022
Total Revenue Fund: 115 - E-911 Emergency Telephone System	**2,590,874**	**2,870,351**	**3,988,839**	**5,027,726**	**5,022,022**
Fund Expenditures					
Personnel Services	222,846	186,485	62,696	43,987	0
Operating Expenses	1,143,948	1,064,870	494,826	494,826	0
Capital Outlay	89,959	20,312	0	0	0
Interfund Transfers	1,141,982	803,914	150,000	150,000	0
Reserves	0	0	1,233,426	0	1,821,390
Elected Offices	0	0	2,047,891	2,047,891	3,200,632
Total Expenditures: Fund 115 - E-911 Emergency Telephone System	**2,598,735**	**2,075,581**	**3,988,839**	**2,736,704**	**5,022,022**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 it's specified district and is calculated based on the estimated cost of providing street lighting within that district. The fiscal year 2021-22 budget is predicated on assessment rates ranging from $0.15 per front foot to $228 per parcel per year.

Fund Revenues

Permits, Fees, Special Assessments	307,471	286,905	298,517	287,844	296,622
Appropriated Fund Balance	0	0	50,472	53,550	45,757
Total Revenue Fund: 116 - Special Lighting Districts	**307,471**	**286,905**	**348,989**	**341,394**	**342,379**

Fund Expenditures

Operating Expenses	301,405	293,513	290,673	290,118	284,438
Reserves	0	0	48,895	0	45,380
Elected Offices	0	0	9,421	5,519	12,561
Total Expenditures: Fund 116 - Special Lighting Districts	**301,405**	**293,513**	**348,989**	**295,637**	**342,379**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 Building and Code Administration Division includes five budget units, including Administration, Building Code Administration, Code Compliance, Contractor Licensing, and Permit Processing. Contractor Licensing was within the General Fund and the remaining units were within the Municipal Service District (MSD). Some staff are directly responsible for administration of the Florida Building Code, and others are responsible for licensing and enforcement of a variety of codes, including the Volusia County Code of Ordinances.

To be consistent with Florida Statute, and for better accounting within Volusia County, The Building and Code Administration Division moved personnel and operating expenses directly related to the administration and enforcement of the Florida Building Code to this new fund, called the Building Fund. The Building Fund includes Administration, Building Code Administration, and Permit Processing units, leaving Contractor Licensing in the General Fund and leaving Code Compliance in the Municipal Service District (MSD). The new Building Fund will make for easier tracking and reporting of the activities funded by the restricted funding source. The building permits operation is subsidized with a transfer of $760,790 from the Municipal Service District in fiscal year 2021-22. An ongoing subsidy would support the need to increase permit costs as the function should be self supporting.

Fund Revenues

Permits, Fees, Special Assessments	0	0	0	0	2,200,000
Charges for Services	0	0	0	0	45,000
Transfers From Other Funds	0	0	0	0	760,790
Total Revenue Fund: 117 - Building Permits	**0**	**0**	**0**	**0**	**3,005,790**

Fund Expenditures

Personnel Services	0	0	0	0	2,206,954
Operating Expenses	0	0	0	0	798,836
Total Expenditures: Fund 117 - Building Permits	**0**	**0**	**0**	**0**	**3,005,790**

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 2021-22, the transfer in from resort tax totals $7,535,544. The Ocean Center is also supported by event revenue totaling just over $1.8 million in fiscal year 2021-22.

Interfund transfers include $694,263 to fund debt service (208) for the Ocean Center Expansion and $2,000,000 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of $1,022,743, or 10% of current revenues has been included, as well as reserves for on-going maintenance and capital needs. In fiscal year 2021-22, there is a one time loan to the Parking Garage Fund (475) in the amount of $1,200,000 for the Garage Deck Rehab, the loan is scheduled to be paid back in fiscal year 2024-25.

Fund Revenues

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Charges for Services	1,999,015	1,886,265	2,419,822	1,287,693	1,800,607
Miscellaneous Revenues	614,168	344,801	523,848	319,032	491,281
Non Revenue	177,323	195,188	400,000	221,332	400,000
Transfers From Other Funds	7,567,367	5,844,637	6,852,428	7,352,948	7,535,544
Appropriated Fund Balance	0	0	2,119,583	2,965,219	3,574,162
Total Revenue Fund: 118 - Ocean Center	**10,357,873**	**8,270,891**	**12,315,681**	**12,146,224**	**13,801,594**

Fund Expenditures

Personnel Services	2,871,156	2,725,637	3,283,753	2,422,461	3,012,647
Operating Expenses	3,979,886	3,528,502	4,826,772	3,949,140	4,834,650
Capital Outlay	17,062	191,711	207,800	129,647	300,000
Capital Improvements	1,294,988	0	0	0	5,000
Reimbursements	(101,701)	(110,298)	(135,867)	(135,867)	(97,172)
Grants and Aids	14,705	5,590	12,066	8,545	5,825
Interfund Transfers	3,524,517	1,452,096	1,698,136	2,198,136	3,894,263
Reserves	0	0	2,423,021	0	1,846,381
Total Expenditures: Fund 118 - Ocean Center	**11,600,613**	**7,793,238**	**12,315,681**	**8,572,062**	**13,801,594**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Permits, Fees, Special Assessments	210,269	224,292	200,000	200,000	200,000
Miscellaneous Revenues	89	109	0	0	0
Appropriated Fund Balance	0	0	164,021	211,831	213,255
Total Revenue Fund: 119 - Road District Maintenance	**210,358**	**224,401**	**364,021**	**411,831**	**413,255**

Fund Expenditures

Operating Expenses	148,771	175,168	197,504	197,950	193,709
Reserves	0	0	165,445	0	218,117
Elected Offices	0	0	1,072	626	1,429
Total Expenditures: Fund 119 - Road District Maintenance	**148,771**	**175,168**	**364,021**	**198,576**	**413,255**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 of the unincorporated areas of the county. The budget for fiscal year 2021-22 includes a millage of 2.1083 mills. Ad Valorem revenues represent 32.3% of total operating revenues. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, sheriff city contracts in the amount of $16,926,967, and a transfer from the Half-Cent Sales Tax Fund (108) in the amount of $6,188,664. 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 including the contracted cities of Deltona, DeBary, Pierson and Oak Hill. Interfund transfers out include $465,778 for debt service of the Sheriff Evidence Facility/Lab, $4,000,000 for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103), and $760,790 of support for the Building Permits operation in unincorporated Volusia.

Reserves of $6,487,817 are set aside to offset volatility in various revenue streams such as utility tax, communications tax, sales tax, and other non ad-valorem revenues, and to provide for unexpected expenditures. Emergency reserves are currently allocated at $4,820,683 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve of $7,853,390 is set aside for the debt service payments for Sheriff Warehouse.

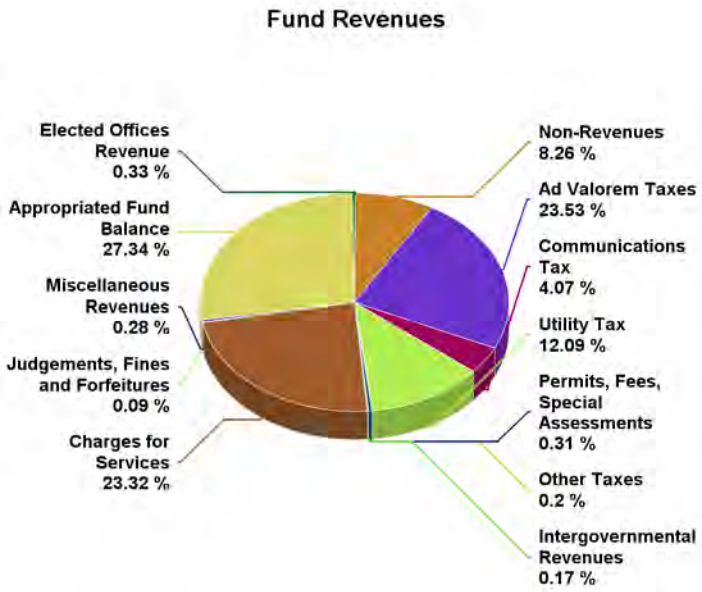
Revenues

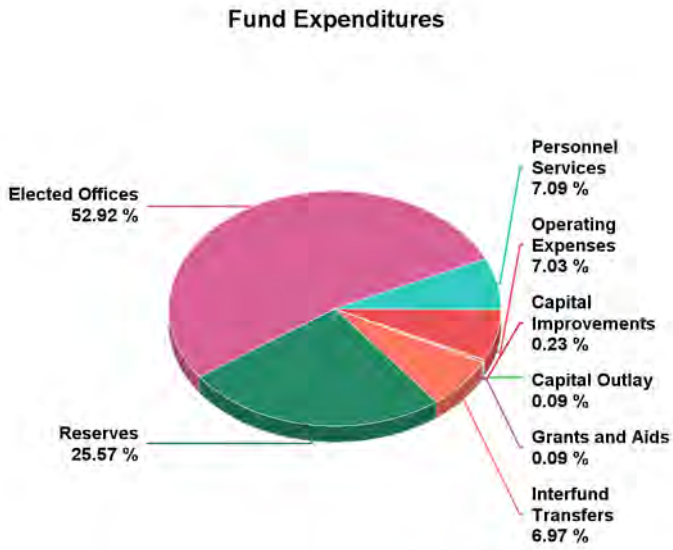
Ad Valorem Taxes	15,318,416	16,372,231	16,461,523	16,461,523	17,636,160
Communications Tax	2,979,978	3,028,199	2,987,223	3,020,219	3,050,422
Utility Tax	8,581,721	8,752,599	8,437,967	8,878,735	9,056,310
Other Taxes	144,300	153,217	146,450	146,450	147,915
Permits, Fees, Special Assessments	2,317,398	2,547,675	2,274,452	2,682,157	231,675
Intergovernmental Revenues	167,232	173,284	134,480	128,318	130,884
Charges for Services	17,190,791	17,468,655	17,463,649	17,687,699	17,476,231
Judgements, Fines and Forfeitures	84,935	74,254	66,500	56,313	67,000
Miscellaneous Revenues	576,047	320,193	310,950	176,600	211,700
Appropriated Fund Balance	0	0	15,757,893	21,290,578	20,487,113
Elected Offices Revenue	0	0	0	250,000	250,000
Non-Revenues	7,740,411	7,128,542	5,910,536	5,912,107	6,191,164
Total Revenues: 120 - Municipal Service District	**55,101,229**	**56,018,849**	**69,951,623**	**76,690,699**	**74,936,574**

Expenditures

Personnel Services	30,316,590	29,556,825	14,075,209	12,852,220	5,310,532
Operating Expenses	11,696,856	12,152,531	8,842,880	8,532,020	5,265,911
Capital Outlay	3,109,309	2,413,621	4,417,120	5,071,557	70,640
Capital Improvements	0	11,253	10,000	0	175,000
Reimbursements	(4,410)	(240)	0	0	0
Grants and Aids	42,967	46,614	67,529	71,710	69,629
Interfund Transfers	5,518,799	5,587,716	5,732,920	5,749,216	5,226,568
Reserves	0	0	12,696,912	0	19,161,890
Elected Offices	0	0	24,109,053	23,926,863	39,656,404
Total Expenditures: 120 - Municipal Service District	**50,680,111**	**49,768,320**	**69,951,623**	**56,203,586**	**74,936,574**

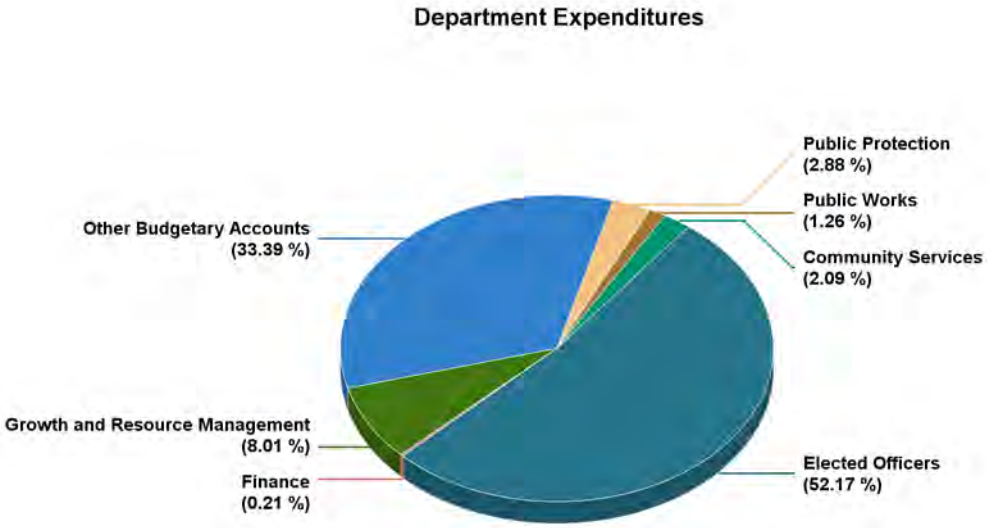
	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund: 120 - Municipal Service District					
Department					
Community Services	1,641,960	1,710,270	1,421,818	1,421,818	1,568,981
Finance	0	0	55,709	55,709	157,411
Growth and Resource Management	6,859,120	6,731,579	8,437,924	7,330,078	6,000,504
Office of the Sheriff	34,446,620	33,316,691	38,177,025	38,442,738	39,091,518
Other Budgetary Accounts	5,495,808	5,652,806	19,043,550	6,168,629	25,017,673
Public Protection	1,486,105	1,530,463	1,994,855	1,963,054	2,157,367
Public Works	698,223	772,484	820,742	821,560	943,120
Tax Collector	52,275	54,027	0	0	0
Total Department:	**50,680,111**	**49,768,320**	**69,951,623**	**56,203,586**	**74,936,574**





FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 120 - Municipal Service District



	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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.

Fund Revenues

Permits, Fees, Special Assessments	0	2,844	0	0	0
Miscellaneous Revenues	25,868	37,269	38,500	12,839	7,173
Appropriated Fund Balance	0	0	901,314	907,703	915,861
Total Revenue Fund: 121 - Special Assessments	**25,868**	**40,113**	**939,814**	**920,542**	**923,034**

Fund Expenditures

Operating Expenses	2,831	5,195	5,000	4,681	5,000
Interfund Transfers	252,551	0	0	0	0
Reserves	0	0	934,814	0	918,034
Total Expenditures: Fund 121 - Special Assessments	**255,382**	**5,195**	**939,814**	**4,681**	**923,034**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Permits, Fees, Special Assessments	7,000	105,500	7,000	15,000	20,000
Miscellaneous Revenues	9,060	6,017	8,000	1,934	2,256
Appropriated Fund Balance	0	0	468,568	557,399	564,860
Total Revenue Fund: 122 - Manatee Conservation	**16,060**	**111,517**	**483,568**	**574,333**	**587,116**

Fund Expenditures

Operating Expenses	450	500	2,500	1,000	2,500
Grants and Aids	0	0	8,473	8,473	21,506
Reserves	0	0	472,595	0	563,110
Total Expenditures: Fund 122 - Manatee Conservation	**450**	**500**	**483,568**	**9,473**	**587,116**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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, profits and commissions from the use of phones, video visitation, and tablets.

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

Miscellaneous Revenues	1,318,996	2,006,750	1,858,000	1,991,790	2,051,708
Non Revenue	419	445	350	350	350
Transfers From Other Funds	0	16,481	0	0	0
Appropriated Fund Balance	0	0	4,347,024	4,652,303	5,460,982
Total Revenue Fund: 123 - Inmate Welfare Trust	**1,319,415**	**2,023,676**	**6,205,374**	**6,644,443**	**7,513,040**

Fund Expenditures

Personnel Services	722,132	715,622	806,306	758,951	1,024,491
Operating Expenses	442,174	370,410	605,864	402,062	626,265
Capital Outlay	148,722	321,996	16,000	22,448	116,000
Capital Improvements	65,124	123,606	0	0	0
Interfund Transfers	0	2,887	0	0	0
Reserves	0	0	4,777,204	0	5,746,284
Total Expenditures: Fund 123 - Inmate Welfare Trust	**1,378,152**	**1,534,521**	**6,205,374**	**1,183,461**	**7,513,040**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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. For fiscal year 2021-22, $25,000 is being transferred to the Library fund to cover expenses for the Deltona Regional Library's Children's Outdoor Discovery Center.

Fund Revenues

Miscellaneous Revenues	12,598	6,137	5,000	1,973	1,859
Appropriated Fund Balance	0	0	457,462	459,435	461,408
Total Revenue Fund: 124 - Library Endowment	**12,598**	**6,137**	**462,462**	**461,408**	**463,267**

Fund Expenditures

Interfund Transfers	160,000	0	0	0	25,000
Reserves	0	0	462,462	0	438,267
Total Expenditures: Fund 124 - Library Endowment	**160,000**	**0**	**462,462**	**0**	**463,267**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 of $400,000 until fiscal year 2023-24 for a total project cost of $4.5 million.

Fund Revenues

Miscellaneous Revenues	69,754	36,432	10,000	11,713	9,313
Transfers From Other Funds	0	226,407	0	0	0
Appropriated Fund Balance	0	0	196,739	2,203,950	212,884
Total Revenue Fund: 125 - Homeless Initiatives	**69,754**	**262,839**	**206,739**	**2,215,663**	**222,197**

Fund Expenditures

Grants and Aids	438,130	1,040,499	0	2,002,779	0
Reserves	0	0	206,739	0	222,197
Total Expenditures: Fund 125 - Homeless Initiatives	**438,130**	**1,040,499**	**206,739**	**2,002,779**	**222,197**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 126 - Economic Development Incentives

On October 19, 2017 County Council voted to support Brown & Brown's request for up to $4.5 million as a county financial incentive for the new Brown & Brown headquarters on North Beach Street in Daytona Beach. The City of Daytona Beach will also contribute up to $4.5 million as a financial incentive, for a combined total of up to $9 million in public funding for public infrastructure improvements. The county funding will be used for certain roadway and stormwater improvements including design, permitting, and construction and for infrastructure associated with IT and franchise utilities. The city funding will be used for public infrastructure improvements that occur in public rights of way or on dedicated public easements and for hardscape, landscaping, fountains or lighting improvements that occur on street frontages adjacent to public right of way. The fiscal year 2017-18 budget included a transfer of $4.5 million from the Economic Development Fund (130) to this fund for tracking purposes and greater transparency. To date, there has been more than $3.5 million reimbursed to Brown & Brown for this project. Once all reimbursements are complete any remaining funds will be transferred back to the Economic Development Fund (130) for use in future Council-approved incentive projects.

Fund Revenues

Miscellaneous Revenues	95,825	60,663	0	19,337	0
Appropriated Fund Balance	0	0	115,825	4,596,488	0
Total Revenue Fund: 126 - Economic Development Incentives	**95,825**	**60,663**	**115,825**	**4,615,825**	**0**

Fund Expenditures

Grants and Aids	0	0	0	4,500,000	0
Interfund Transfers	0	109,422	115,825	115,825	0
Total Expenditures: Fund 126 - Economic Development Incentives	**0**	**109,422**	**115,825**	**4,615,825**	**0**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Miscellaneous Revenues	0	10,258	5,000	15,000	17,000
Transfers From Other Funds	0	111,666	0	0	0
Appropriated Fund Balance	0	0	86,666	71,666	56,666
Total Revenue Fund: 127 - Wetland Mitigation	**0**	**121,924**	**91,666**	**86,666**	**73,666**

Fund Expenditures

Operating Expenses	0	5,000	50,000	30,000	50,000
Reserves	0	0	41,666	0	23,666
Total Expenditures: Fund 127 - Wetland Mitigation	**0**	**5,000**	**91,666**	**30,000**	**73,666**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 such as the state's Qualified Tax Incentive (QTI) program to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2021-22 there are $7.6 million in unobligated prior year incentive funds as well as $600,000 in new incentive money for a total of $8.2 million available for incentives approved by County Council.

Fund Revenues

Miscellaneous Revenues	121,500	72,257	86,920	23,222	33,634
Transfers From Other Funds	4,290,225	4,480,234	4,446,197	4,446,197	2,757,148
Appropriated Fund Balance	0	0	5,961,372	8,233,551	8,616,296
Total Revenue Fund: 130 - Economic Development	**4,411,725**	**4,552,491**	**10,494,489**	**12,702,970**	**11,407,078**

Fund Expenditures

Personnel Services	721,934	651,653	859,712	738,157	969,369
Operating Expenses	1,224,848	1,575,983	8,634,777	3,248,517	9,437,709
Interfund Transfers	0	700	0	100,000	0
Reserves	0	0	1,000,000	0	1,000,000
Total Expenditures: Fund 130 - Economic Development	**1,946,782**	**2,228,336**	**10,494,489**	**4,086,674**	**11,407,078**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22, $1,894,284 is budgeted for debt service of bond funded road projects and $3,583,672 in reserve for future capital projects and debt service in Zone 1.

Fund Revenues

Permits, Fees, Special Assessments	2,332,694	2,899,479	2,317,827	2,775,816	2,317,800
Miscellaneous Revenues	7,876	18,613	4,000	9,000	9,152
Appropriated Fund Balance	0	0	1,600,493	2,260,328	3,151,004
Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)	**2,340,570**	**2,918,092**	**3,922,320**	**5,045,144**	**5,477,956**

Fund Expenditures

Interfund Transfers	1,238,794	1,870,037	1,239,185	1,894,140	1,894,284
Reserves	0	0	2,683,135	0	3,583,672
Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)	**1,238,794**	**1,870,037**	**3,922,320**	**1,894,140**	**5,477,956**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 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 2021-22, $496,122 is budgeted for debt service of bond funded road projects and $5,504,011 in reserves for future capital projects and debt service in Zone 2.

Fund Revenues

Permits, Fees, Special Assessments	1,417,184	2,535,788	2,069,136	2,091,858	2,069,090
Miscellaneous Revenues	21,316	31,076	14,000	14,000	15,523
Appropriated Fund Balance	0	0	1,688,404	3,834,239	3,915,520
Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)	**1,438,500**	**2,566,864**	**3,771,540**	**5,940,097**	**6,000,133**

Fund Expenditures

Capital Improvements	0	0	0	1,528,493	0
Interfund Transfers	495,927	496,335	496,084	496,084	496,122
Reserves	0	0	3,275,456	0	5,504,011
Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)	**495,927**	**496,335**	**3,771,540**	**2,024,577**	**6,000,133**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 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 2021-22, $1,758,976 is budgeted for debt service of bond funded road projects and $10,248,674 in reserve for future capital projects and debt service in Zone 3.

Fund Revenues

Permits, Fees, Special Assessments	2,730,536	5,183,281	4,078,281	3,800,107	4,078,200
Miscellaneous Revenues	19,640	46,706	9,000	20,000	23,663
Appropriated Fund Balance	0	0	5,236,455	5,844,522	7,905,787
Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)	**2,750,176**	**5,229,987**	**9,323,736**	**9,664,629**	**12,007,650**

Fund Expenditures

Interfund Transfers	703,615	1,759,731	703,837	1,758,842	1,758,976
Reserves	0	0	8,619,899	0	10,248,674
Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)	**703,615**	**1,759,731**	**9,323,736**	**1,758,842**	**12,007,650**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 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 2021-22, $360,816 is budgeted for debt service of bond funded road projects and $6,564,663 for capital improvements including Beresford Ave - Blue Lake to Kepler Rd and Blue Lake Extension, as well as the completion of Orange Camp Rd. The reserve for future capital projects and debt service is $5,740,156 in Zone 4.

Fund Revenues

Permits, Fees, Special Assessments	1,907,802	1,793,503	1,624,529	1,632,985	1,624,500
Miscellaneous Revenues	260,167	179,566	200,000	2,524,947	45,517
Appropriated Fund Balance	0	0	6,579,711	11,245,543	10,995,618
Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)	**2,167,969**	**1,973,069**	**8,404,240**	**15,403,475**	**12,665,635**

Fund Expenditures

Operating Expenses	0	135	0	0	0
Capital Improvements	0	54,182	6,200,000	4,047,068	6,564,663
Grants and Aids	0	3,900,000	0	0	0
Interfund Transfers	360,674	360,971	360,788	360,789	360,816
Reserves	0	0	1,843,452	0	5,740,156
Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)	**360,674**	**4,315,288**	**8,404,240**	**4,407,857**	**12,665,635**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 135 - Park Impact Fees-County

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

The 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, Farmton, Glenwood, Kalamazoo, Lemon Bluff, Maytown, Ormond-by-the-Sea, Osteen, Pennichaw, Senyah, Seville, Valdez, Volusia and Wilbur-By-The-Sea.

Fund Revenues

Permits, Fees, Special Assessments	139,550	242,387	256,000	489,681	240,000
Miscellaneous Revenues	12,625	9,297	13,000	2,989	899
Appropriated Fund Balance	0	0	235,492	222,069	480,091
Total Revenue Fund: 135 - Park Impact Fees-County	**152,175**	**251,684**	**504,492**	**714,739**	**720,990**

Fund Expenditures

Capital Improvements	0	0	0	234,648	0
Interfund Transfers	0	716,833	0	0	0
Reserves	0	0	504,492	0	720,990
Total Expenditures: Fund 135 - Park Impact Fees-County	**0**	**716,833**	**504,492**	**234,648**	**720,990**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

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

The 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

Permits, Fees, Special Assessments	27,324	24,308	26,000	49,976	50,725
Miscellaneous Revenues	19,710	8,656	17,000	2,783	2,320
Appropriated Fund Balance	0	0	577,066	573,348	626,107
Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)	**47,034**	**32,964**	**620,066**	**626,107**	**679,152**

Fund Expenditures

Operating Expenses	398	0	0	0	0
Capital Improvements	45,850	390,322	300,000	0	0
Reserves	0	0	320,066	0	679,152
Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)	**46,248**	**390,322**	**620,066**	**0**	**679,152**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

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

The 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

Permits, Fees, Special Assessments	9,964	11,179	10,500	14,556	14,774
Miscellaneous Revenues	815	626	825	201	109
Appropriated Fund Balance	0	0	26,262	27,042	41,799
Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)	**10,779**	**11,805**	**37,587**	**41,799**	**56,682**

Fund Expenditures

Interfund Transfers	0	30,000	0	0	0
Reserves	0	0	37,587	0	56,682
Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)	**0**	**30,000**	**37,587**	**0**	**56,682**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

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

The 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

Permits, Fees, Special Assessments	24,789	94,400	97,000	67,068	68,074
Miscellaneous Revenues	1,606	1,529	1,700	492	759
Appropriated Fund Balance	0	0	160,478	187,596	226,308
Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)	**26,395**	**95,929**	**259,178**	**255,156**	**295,141**

Fund Expenditures

Operating Expenses	0	0	0	28,848	0
Reserves	0	0	259,178	0	295,141
Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)	**0**	**0**	**259,178**	**28,848**	**295,141**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

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

The 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

Permits, Fees, Special Assessments	35,725	39,857	45,000	66,300	56,905
Miscellaneous Revenues	882	955	1,200	307	230
Appropriated Fund Balance	0	0	56,819	56,905	123,512
Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)	**36,607**	**40,812**	**103,019**	**123,512**	**180,647**

Fund Expenditures

Capital Improvements	0	51,728	0	0	0
Reserves	0	0	103,019	0	180,647
Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)	**0**	**51,728**	**103,019**	**0**	**180,647**

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, including one volunteer station at Lake Harney, Station 37. The budget includes a millage rate of 3.8412. Additionally, Fire Administration manages the fire station at the Daytona Beach International Airport, funded by the Airport Fund (451) and a central HAZMAT station funded by the General Fund (001).

The operating budget totals $37.5 million. The Personal Services represents 57.8% of cost. The elected office category was previously included in operating expenses and reflect administrative fees of the tax roll. Capital improvements include the construction of a metal pole barn, the remodel/expansion of Station 15 at Tiger Bay, the design & engineering for the relocation of Station 18 at Rima Ridge, renovation of Station 34 in Osteen, and the renovation of Station 22 in Oak Hill. Major capital outlay items such as a van for logistics, complete extrication kit, drone, and a station generator are included in the fiscal year 2021-22 request.

This year's request also includes an addition of a part-time fire inspector and nine full-time fire fighters to increase the staffing at the stations to three for the safety of personnel and alleviate mandates and additional overtime.

Emergency reserves are $3,385,599 or 10% of current revenue, per County Council policy; the remaining reserves are contingency reserves and capital outlay and capital improvement reserves.

Fund Revenues

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Ad Valorem Taxes	28,537,121	30,516,872	30,689,087	30,689,087	32,901,527
Permits, Fees, Special Assessments	0	30,496	35,000	35,000	35,000
Intergovernmental Revenues	89,390	82,977	87,840	87,840	87,120
Charges for Services	863,178	909,842	756,328	838,115	781,764
Miscellaneous Revenues	471,464	298,466	291,050	96,050	50,582
Non Revenue	1,003	0	0	0	0
Transfers From Other Funds	0	307,544	119,007	119,007	0
Appropriated Fund Balance	0	0	15,093,934	16,916,058	18,650,756
Total Revenue Fund: 140 - Fire Rescue District	**29,962,156**	**32,146,197**	**47,072,246**	**48,781,157**	**52,506,749**

Fund Expenditures

Personnel Services	17,741,192	17,758,094	19,968,011	20,211,206	21,651,396
Operating Expenses	7,553,414	8,929,494	8,385,353	8,171,622	7,838,335
Capital Outlay	195,079	1,124,364	739,200	361,916	356,600
Capital Improvements	421,574	452,185	1,421,097	390,695	5,996,944
Reimbursements	(35,219)	(30,147)	(31,701)	(31,701)	(84,161)
Grants and Aids	373,387	468,430	546,971	532,820	560,581
Interfund Transfers	8,750	793,997	0	0	0
Reserves	0	0	15,216,942	0	15,056,069
Elected Offices	0	0	826,373	493,843	1,130,985
Total Expenditures: Fund 140 - Fire Rescue District	**26,258,177**	**29,496,417**	**47,072,246**	**30,130,401**	**52,506,749**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

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

The fiscal year 2020-21 budget includes the remodel of Station 15 at Tiger Bay for $307,926. This project is split-funded with the Fire Services District Fund (140). The fiscal year 2021-22 budget includes $45,584 in reserves for future fire station renovations.

Fund Revenues

Permits, Fees, Special Assessments	41,373	34,580	37,000	42,084	37,000
Miscellaneous Revenues	4,124	3,109	1,500	1,000	1,500
Appropriated Fund Balance	0	0	271,926	271,926	315,010
Total Revenue Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)	**45,497**	**37,689**	**310,426**	**315,010**	**353,510**

Fund Expenditures

Capital Improvements	0	0	265,767	0	307,926
Reserves	0	0	44,659	0	45,584
Total Expenditures: Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	**0**	**0**	**310,426**	**0**	**353,510**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

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

The fiscal year 2020-21 budget includes the remodel of Station 22 in Oak Hill for $113,076. This project is split-funded with the Fire Services District Fund (140). The fiscal year 2021-22 budget includes $17,166 in reserves for future fire station renovations.

Fund Revenues

Permits, Fees, Special Assessments	18,031	16,108	20,000	14,716	12,150
Miscellaneous Revenues	1,725	1,181	1,200	500	900
Appropriated Fund Balance	0	0	101,976	101,976	117,192
Total Revenue Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)	**19,756**	**17,289**	**123,176**	**117,192**	**130,242**

Fund Expenditures

Capital Improvements	23,800	0	90,000	0	113,076
Reserves	0	0	33,176	0	17,166
Total Expenditures: Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	**23,800**	**0**	**123,176**	**0**	**130,242**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

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

The fiscal year 2020-21 budget includes the renovation costs for Station 34 in Osteen for $239,936. This project is split-funded with the Fire Services District Fund (140). The fiscal year 2020-21 budget includes $41,337 in reserves for future fire station renovations.

Fund Revenues

Permits, Fees, Special Assessments	35,133	121,674	25,500	55,787	30,300
Miscellaneous Revenues	3,233	1,294	2,500	600	500
Appropriated Fund Balance	0	0	194,086	194,086	250,473
Total Revenue Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)	**38,366**	**122,968**	**222,086**	**250,473**	**281,273**

Fund Expenditures

Capital Improvements	243,740	0	0	0	239,936
Reserves	0	0	222,086	0	41,337
Total Expenditures: Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	**243,740**	**0**	**222,086**	**0**	**281,273**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

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

The fiscal year 2021-22 budget includes the purchase of land, engineering, and construction costs for Station 18 (47) at Rima Ridge for $467,643. This project is split-funded with the Fire Services District Fund (140). The fiscal year 2021-22 budget includes $48,395 in reserves for future fire station renovations.

Fund Revenues

Permits, Fees, Special Assessments	46,824	50,100	43,000	69,195	43,000
Miscellaneous Revenues	6,464	4,676	500	1,200	1,000
Appropriated Fund Balance	0	0	401,643	401,643	472,038
Total Revenue Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)	**53,288**	**54,776**	**445,143**	**472,038**	**516,038**

Fund Expenditures

Capital Improvements	0	0	341,355	0	467,643
Reserves	0	0	103,788	0	48,395
Total Expenditures: Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	**0**	**0**	**445,143**	**0**	**516,038**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 0.0144 mills.

Fund Revenues

Ad Valorem Taxes	13,668	14,747	14,729	14,729	15,404
Miscellaneous Revenues	105	65	0	25	0
Appropriated Fund Balance	0	0	1,046	1,623	2,043
Total Revenue Fund: 157 - Silver Sands/Bethune Beach MSD	**13,773**	**14,812**	**15,775**	**16,377**	**17,447**

Fund Expenditures

Operating Expenses	14,055	13,653	15,489	14,095	17,056
Elected Offices	0	0	286	239	391
Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD	**14,055**	**13,653**	**15,775**	**14,334**	**17,447**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22 budget includes $55,555 in reserves which is set aside for future maintenance and repairs. It also includes $5,000 for the operation and maintenance of buildings and grounds at Lake Monroe and Gemini Springs Park specifically trail repair.

Fund Revenues

Miscellaneous Revenues	1,395	873	1,300	281	263
Appropriated Fund Balance	0	0	62,159	65,011	60,292
Total Revenue Fund: 158 - Gemini Springs Endowment	**1,395**	**873**	**63,459**	**65,292**	**60,555**

Fund Expenditures

Operating Expenses	5,000	2,101	5,000	5,000	5,000
Reserves	0	0	58,459	0	55,555
Total Expenditures: Fund 158 - Gemini Springs Endowment	**5,000**	**2,101**	**63,459**	**5,000**	**60,555**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22, $800,000 is appropriated for basin and retention area projects, purchase of flood prone properties, and construction of drainage improvements. Future capital reserves in the amount of $3,904,970 is set aside for the purchase of flood-prone properties and the construction of improvements to address flooding and water quality issues and $459,628 is set aside in emergency reserves, which represents 10% of recurring revenues.

Fund Revenues

Permits, Fees, Special Assessments	4,354,184	4,406,385	4,480,000	4,480,000	4,520,535
Intergovernmental Revenues	(20,219)	0	0	0	0
Charges for Services	86,287	20,056	45,000	45,000	45,000
Miscellaneous Revenues	379,227	335,530	143,000	31,203	30,744
Transfers From Other Funds	0	338,815	1,264,700	1,264,700	0
Appropriated Fund Balance	0	0	5,539,136	6,823,177	5,155,488
Total Revenue Fund: 159 - Stormwater Utility	**4,799,479**	**5,100,786**	**11,471,836**	**12,644,080**	**9,751,767**

Fund Expenditures

Personnel Services	3,309,200	3,077,984	3,477,433	3,242,973	3,664,502
Operating Expenses	2,012,366	1,752,657	2,312,718	2,358,542	2,287,646
Capital Outlay	712,201	772,495	555,000	782,770	577,000
Capital Improvements	994,738	567,148	2,968,685	1,916,047	790,000
Reimbursements	(1,750,574)	(1,883,079)	(2,020,000)	(2,020,000)	(2,000,000)
Interfund Transfers	366,315	3,130	0	1,178,500	0
Reserves	0	0	4,126,984	0	4,364,598
Elected Offices	0	0	51,016	29,760	68,021
Total Expenditures: Fund 159 - Stormwater Utility	**5,644,246**	**4,290,335**	**11,471,836**	**7,488,592**	**9,751,767**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22 tax rate was adopted at 0.2000. In fiscal year 2020-21, County Council did not levy a millage for ECHO, all other fiscal years were levied at the millage rate of 0.2000. 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 2021-22. For fiscal year 2021-22 ECHO will have expenditures of $256,997 for personnel services and operating related to the mission of the ECHO program. $4.5 million is programmed for ECHO grants this fiscal year. ECHO has reserves in the amount of $16.9 million, for future grant awards or direct expenditures.

Fund Revenues

Ad Valorem Taxes	6,535,470	7,082,959	0	0	8,218,034
Intergovernmental Revenues	1,259	1,189	0	1,173	0
Miscellaneous Revenues	389,938	295,148	126,000	93,832	93,679
Transfers From Other Funds	0	3,205	0	0	0
Appropriated Fund Balance	0	0	16,097,516	22,529,148	15,068,831
Total Revenue Fund: 160 - Volusia ECHO	**6,926,667**	**7,382,501**	**16,223,516**	**22,624,153**	**23,380,544**

Fund Expenditures

Personnel Services	0	0	0	0	240,908
Operating Expenses	0	0	0	0	6,324
Capital Outlay	0	0	0	0	9,765
Capital Improvements	0	0	0	738,353	0
Grants and Aids	1,587,602	2,478,992	0	5,906,630	4,735,643
Interfund Transfers	1,400,000	1,000,000	910,339	910,339	1,500,000
Reserves	0	0	15,313,177	0	16,887,904
Total Expenditures: Fund 160 - Volusia ECHO	**2,987,602**	**3,478,992**	**16,223,516**	**7,555,322**	**23,380,544**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 161 - Volusia Forever

In 2000, the voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the Volusia Forever program to purchase endangered lands and permit the issuance of $39,575,000 Limited Tax General Obligation Bonds and was established by resolution 2001-198. In conjunction with acquisition partners, 38,000 acres have been protected through the program. Millage rates are established, first to meet the bonded debt service obligations and, second, to fund current projects and land management operating expenses.

In fiscal year 2020-21 County Council levied a rollback millage of 0.1054 for the Volusia Forever fund and a rate of 0.0784 for the final debt service requirement. The remaining balance of $14,090,521 in the Volusia Forever program is scheduled to be transferred to the 162, 163, and 164 funds as follows: $726,711 to the Land Acquisition Fund (162), $12,657,605 to the Land Management Fund (163) and $706,205 to the Barberville Mitigation Tract Fund (164). Starting in fiscal year 2021-22, the ad valorem taxes for Volusia Forever will be collected and accounted for in fund 162.

Fund Revenues

Ad Valorem Taxes	3,246,894	3,972,507	4,026,484	4,026,484	0
Intergovernmental Revenues	626	667	0	0	0
Charges for Services	127,761	243,080	100,000	100,000	0
Miscellaneous Revenues	454,418	284,882	233,061	157,691	0
Transfers From Other Funds	0	3,519	0	15,772	0
Appropriated Fund Balance	0	0	12,799,150	13,343,031	14,090,521
Total Revenue Fund: 161 - Volusia Forever	**3,829,699**	**4,504,655**	**17,158,695**	**17,642,978**	**14,090,521**

Fund Expenditures

Personnel Services	139,711	142,045	397,224	402,740	0
Operating Expenses	375,162	317,101	609,473	714,128	0
Capital Outlay	21,323	131,485	171,000	166,766	0
Capital Improvements	0	0	25,000	25,000	0
Grants and Aids	94,053	115,446	123,257	119,931	0
Interfund Transfers	0	0	2,091,418	2,105,236	14,090,521
Reserves	0	0	13,741,323	0	0
Elected Offices	0	0	0	18,656	0
Total Expenditures: Fund 161 - Volusia Forever	**630,249**	**706,077**	**17,158,695**	**3,552,457**	**14,090,521**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 162 - Volusia Forever Land Acquisition

In fiscal year 2021-22, Land Acquisition will collect the ad valorem tax at the adopted millage rate of 0.2000. The Volusia Forever Fund (161) will transfer $726,711 to this fund in order to close out the Volusia Forever fund. Expenditures for the Land Acquisition fund will consist of personnel services, operating and capital expenses, CRA payments, taxing district commissions and a 15% set aside for the Land Management Fund (163) which is budgeted at $1,232,705. The available reserves for land acquisition for the fiscal year 2021-22 budget includes $7,180,528.

Fund Revenues

Ad Valorem Taxes	0	0	0	0	8,218,034
Miscellaneous Revenues	0	0	0	0	8,096
Transfers From Other Funds	0	0	0	0	726,711
Total Revenue Fund: 162 - Volusia Forever Land Acquisition	**0**	**0**	**0**	**0**	**8,952,841**

Fund Expenditures

Personnel Services	0	0	0	0	133,099
Operating Expenses	0	0	0	0	10,472
Capital Outlay	0	0	0	0	49,765
Grants and Aids	0	0	0	0	235,643
Interfund Transfers	0	0	0	0	1,232,705
Reserves	0	0	0	0	7,180,528
Elected Offices	0	0	0	0	110,629
Total Expenditures: Fund 162 - Volusia Forever Land Acquisition	**0**	**0**	**0**	**0**	**8,952,841**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 163 - Land Management

For fiscal year 2021-22, Land Management will have a 15% set aside from annual revenue in the amount of $1,232,705 which is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Other revenues for this fund will include a one time transfer in the amount of $12,657,605 from the Volusia Forever Fund (161). Revenue will also be received through investment income, land management fees which come from the sale of timber at various conservation lands, land rentals and hunting/cattle leases.

Land Management has a total of $1,730,559 in total fund expenditures for fiscal year 2021-22 which include personnel services, various operating expenditures, capital outlay and capital improvements. The fiscal year 2021-22 budget includes $12,469,639 in reserves for land management of current and future Forever properties.

Fund Revenues

Charges for Services	0	0	0	0	165,000
Miscellaneous Revenues	0	0	0	0	144,888
Transfers From Other Funds	0	0	0	0	13,890,310
Total Revenue Fund: 163 - Land Management	**0**	**0**	**0**	**0**	**14,200,198**

Fund Expenditures

Personnel Services	0	0	0	0	804,400
Operating Expenses	0	0	0	0	777,010
Capital Outlay	0	0	0	0	94,049
Capital Improvements	0	0	0	0	55,000
Grants and Aids	0	0	0	0	100
Reserves	0	0	0	0	12,469,639
Total Expenditures: Fund 163 - Land Management	**0**	**0**	**0**	**0**	**14,200,198**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 164 - Barberville Mitigation Tract

Since 2000, the Barberville Mitigation Tract has been accounted for in Fund 161 - Volusia Forever. Fiscal year 2021-22, Fund 164 will be 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

Transfers From Other Funds	0	0	0	0	706,205
Total Revenue Fund: 164 - Barberville Mitigation Tract	**0**	**0**	**0**	**0**	**706,205**

Fund Expenditures

Reserves	0	0	0	0	706,205
Total Expenditures: Fund 164 - Barberville Mitigation Tract	**0**	**0**	**0**	**0**	**706,205**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Judgements, Fines and Forfeitures	0	1,350	1,350	1,350	0
Miscellaneous Revenues	59,916	48,348	0	7,461	0
Non Revenue	165,154	435,749	0	51,084	0
Appropriated Fund Balance	0	0	625,263	981,712	818,971
Total Revenue Fund: 170 - Law Enforcement Trust	**225,070**	**485,447**	**626,613**	**1,041,607**	**818,971**

Fund Expenditures

Operating Expenses	131,394	55,885	0	5,636	0
Capital Outlay	22,486	0	0	0	0
Grants and Aids	189,695	273,872	0	217,000	0
Reserves	0	0	626,613	0	818,971
Total Expenditures: Fund 170 - Law Enforcement Trust	**343,575**	**329,757**	**626,613**	**222,636**	**818,971**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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.

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

Fund Revenues

Miscellaneous Revenues	16	359	20	5	5
Appropriated Fund Balance	0	0	1,062	1,407	1,412
Total Revenue Fund: 171 - Beach Enforcement Trust	**16**	**359**	**1,082**	**1,412**	**1,417**

Fund Expenditures

Reserves	0	0	1,082	0	1,417
Total Expenditures: Fund 171 - Beach Enforcement Trust	**0**	**0**	**1,082**	**0**	**1,417**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 172 - Federal Forfeiture Sharing Justice

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

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

Fund Revenues

Miscellaneous Revenues	2,535	1,266	0	515	0
Non Revenue	36,127	44,827	0	3,374	0
Appropriated Fund Balance	0	0	110,861	121,411	125,300
Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice	**38,662**	**46,093**	**110,861**	**125,300**	**125,300**

Fund Expenditures

Operating Expenses	65,211	0	0	0	0
Capital Outlay	63,272	0	0	0	0
Reserves	0	0	110,861	0	125,300
Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice	**128,483**	**0**	**110,861**	**0**	**125,300**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Miscellaneous Revenues	756	483	0	143	0
Appropriated Fund Balance	0	0	39,200	35,491	35,634
Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury	**756**	**483**	**39,200**	**35,634**	**35,634**

Fund Expenditures

Operating Expenses	8,750	0	0	0	0
Reserves	0	0	39,200	0	35,634
Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury	**8,750**	**0**	**39,200**	**0**	**35,634**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Charges for Services	0	0	233,724	121,433	121,433
Appropriated Fund Balance	0	0	0	0	121,433
Total Revenue Fund: 174 - Law Enforcement Education Trust Fund	**0**	**0**	**233,724**	**121,433**	**242,866**

Fund Expenditures

Reserves	0	0	233,724	0	242,866
Total Expenditures: Fund 174 - Law Enforcement Education Trust Fund	**0**	**0**	**233,724**	**0**	**242,866**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 Statute774.083(2).

Fund Revenues

Charges for Services	0	0	155,962	172,655	172,655
Appropriated Fund Balance	0	0	0	0	172,655
Total Revenue Fund: 175 - Crime Prevention Trust	**0**	**0**	**155,962**	**172,655**	**345,310**

Fund Expenditures

Reserves	0	0	155,962	0	345,310
Total Expenditures: Fund 175 - Crime Prevention Trust	**0**	**0**	**155,962**	**0**	**345,310**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Miscellaneous Revenues	11,075	7,615	0	0	0
Transfers From Other Funds	1,811,161	1,813,931	1,820,900	1,820,900	3,921,847
Appropriated Fund Balance	0	0	722,321	722,321	723,797
Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	**1,822,236**	**1,821,546**	**2,543,221**	**2,543,221**	**4,645,644**

Fund Expenditures

Debt Service	1,816,360	1,815,787	1,819,424	1,819,424	1,816,263
Reserves	0	0	723,797	0	2,829,381
Total Expenditures: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	**1,816,360**	**1,815,787**	**2,543,221**	**1,819,424**	**4,645,644**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 203 - Tourist Development Tax Revenue Bonds, 2004

The Tourist Development Tax (TDT) Revenue Bonds Fund provides for the funding of principal, interest, and other debt-related costs for the $55,451,336 Tourist Development Tax Revenue Bonds, Series 2004. These bonds were issued to fund the Ocean Center expansion and renovation project. An additional one-cent tourist development tax was levied and pledged as security for these bonds. Revenue for debt service requirements is provided by a transfer from the Tourist Development Fund (106). In fiscal year 2013-14, a portion of these bonds were refinanced and are budgeted in the Tourist Development Tax (TDT) Refunding Revenue Bonds, Series 2014A and 2014B (202). Reserves are accumulated for the following year's principal and interest payments. Final payment on the remaining portion of the 2004 bonds is December 1, 2021.

Fund Revenues

Miscellaneous Revenues	25,779	16,890	0	0	0
Transfers From Other Funds	2,430,879	2,234,867	2,445,737	2,445,737	652,138
Appropriated Fund Balance	0	0	1,822,125	1,839,016	1,827,253
Total Revenue Fund: 203 - Tourist Development Tax Revenue Bonds, 2004	**2,456,658**	**2,251,757**	**4,267,862**	**4,284,753**	**2,479,391**

Fund Expenditures

Debt Service	2,456,658	2,458,575	2,457,500	2,457,500	2,462,500
Reserves	0	0	1,810,362	0	16,891
Total Expenditures: Fund 203 - Tourist Development Tax Revenue Bonds, 2004	**2,456,658**	**2,458,575**	**4,267,862**	**2,457,500**	**2,479,391**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Miscellaneous Revenues	2	0	0	0	0
Transfers From Other Funds	1,471,090	1,212,772	1,208,475	1,208,475	1,201,634
Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010	**1,471,092**	**1,212,772**	**1,208,475**	**1,208,475**	**1,201,634**

Fund Expenditures

Debt Service	1,471,092	1,212,772	1,208,475	1,208,475	1,201,634
Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010	**1,471,092**	**1,212,772**	**1,208,475**	**1,208,475**	**1,201,634**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Miscellaneous Revenues	1,011	1,189	0	0	0
Transfers From Other Funds	1,010,039	1,010,982	1,013,608	1,013,608	1,008,860
Total Revenue Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	**1,011,050**	**1,012,171**	**1,013,608**	**1,013,608**	**1,008,860**

Fund Expenditures

Debt Service	1,011,050	1,012,171	1,013,608	1,013,608	1,008,860
Total Expenditures: Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	**1,011,050**	**1,012,171**	**1,013,608**	**1,013,608**	**1,008,860**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Miscellaneous Revenues	44,884	25,059	0	0	0
Transfers From Other Funds	4,463,546	4,487,074	4,509,855	4,509,855	4,510,198
Total Revenue Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013	**4,508,430**	**4,512,133**	**4,509,855**	**4,509,855**	**4,510,198**

Fund Expenditures

Debt Service	4,508,431	4,512,132	4,509,855	4,509,855	4,510,198
Total Expenditures: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	**4,508,431**	**4,512,132**	**4,509,855**	**4,509,855**	**4,510,198**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Miscellaneous Revenues	4,192	2,785	0	0	0
Transfers From Other Funds	440,470	462,586	468,220	468,220	465,778
Appropriated Fund Balance	0	0	295,277	295,278	300,933
Total Revenue Fund: 215 - Capital Improvement Note, 2017	**444,662**	**465,371**	**763,497**	**763,498**	**766,711**

Fund Expenditures

Debt Service	399,365	459,621	462,565	462,565	464,385
Reserves	0	0	300,932	0	302,326
Total Expenditures: Fund 215 - Capital Improvement Note, 2017	**399,365**	**459,621**	**763,497**	**462,565**	**766,711**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 262 - Limited Tax General Obligation Refunding Bonds, 2014

The Limited Tax General Obligation Refunding Bonds Fund provides funding for principal, interest, and other debt-related costs for the $18,695,000 Limited Tax General Obligation Refunding Bonds, Series, 2014. Revenue for debt requirements is provided by the voter-approved Volusia Forever limited property tax, not to exceed 0.2000 mills. This voter-approved tax commenced in 2001 and will end in 2021. Final payment on the bonds is scheduled to occur on October 1, 2021.

Fund Revenues

Ad Valorem Taxes	3,288,625	3,110,713	2,996,898	2,996,898	0
Intergovernmental Revenues	633	522	0	0	0
Miscellaneous Revenues	60,039	33,814	79,401	79,401	0
Transfers From Other Funds	0	0	0	13,818	0
Appropriated Fund Balance	0	0	210,525	212,479	0
Total Revenue Fund: 262 - Limited Tax General Obligation Refunding Bonds, 2014	**3,349,297**	**3,145,049**	**3,286,824**	**3,302,596**	**0**

Fund Expenditures

Debt Service	3,281,529	3,284,831	3,286,824	3,286,824	0
Interfund Transfers	0	0	0	15,772	0
Total Expenditures: Fund 262 - Limited Tax General Obligation Refunding Bonds, 2014	**3,281,529**	**3,284,831**	**3,286,824**	**3,302,596**	**0**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 295 - Public Transportation State Infrastructure Loan

On 4/20/2021 the 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

Transfers From Other Funds	0	0	0	0	39,375
Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan	**0**	**0**	**0**	**0**	**39,375**

Fund Expenditures

Debt Service	0	0	0	0	39,375
Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan	**0**	**0**	**0**	**0**	**39,375**

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 2021-22 budget includes an estimated revenue from the traffic fine surcharge of $250,000. 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.

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 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Judgements, Fines and Forfeitures	362,019	283,457	340,000	300,000	250,000
Miscellaneous Revenues	383,031	249,018	260,000	80,059	77,388
Transfers From Other Funds	1,700,000	0	750,000	6,274,307	0
Appropriated Fund Balance	0	0	2,224,468	19,140,875	937,800
Total Revenue Fund: 305 - 800 MHz Capital	**2,445,050**	**532,475**	**3,574,468**	**25,795,241**	**1,265,188**

Fund Expenditures

Operating Expenses	0	0	0	74,701	0
Capital Outlay	266,965	0	2,774,468	23,512,702	0
Capital Improvements	31,240	86,400	800,000	1,170,038	450,000
Grants and Aids	271,937	181,291	0	100,000	0
Reserves	0	0	0	0	815,188
Total Expenditures: Fund 305 - 800 MHz Capital	**570,142**	**267,691**	**3,574,468**	**24,857,441**	**1,265,188**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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

Miscellaneous Revenues	17,900	5,604	14,400	14,400	0
Transfers From Other Funds	600,000	2,868,000	4,523,271	4,523,271	1,776,729
Appropriated Fund Balance	0	0	197,260	2,840,807	6,308,068
Total Revenue Fund: 309 - Correctional Facilities Capital Projects	**617,900**	**2,873,604**	**4,734,931**	**7,378,478**	**8,084,797**

Fund Expenditures

Operating Expenses	17,250	562,400	26,000	605,920	30,000
Capital Outlay	600,603	0	0	0	487,827
Capital Improvements	0	47,773	4,708,931	464,490	7,514,606
Reserves	0	0	0	0	52,364
Total Expenditures: Fund 309 - Correctional Facilities Capital Projects	**617,853**	**610,173**	**4,734,931**	**1,070,410**	**8,084,797**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 fee. 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 $1,220,035 for fiscal year 2021-22.

An interfund transfer is budgeted from Port District in the amount of $150,000 for an Artificial Reef Exhibit at the Marine Science Center.

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

Fund Revenues

Permits, Fees, Special Assessments	0	0	0	300,000	0
Charges for Services	1,182,628	774,051	1,184,500	1,184,500	1,220,035
Miscellaneous Revenues	159,735	102,483	100,000	50,000	0
Transfers From Other Funds	347,471	2,330,655	500,000	500,000	150,000
Appropriated Fund Balance	0	0	5,350,909	10,481,546	4,732,655
Total Revenue Fund: 313 - Beach Capital Projects	**1,689,834**	**3,207,189**	**7,135,409**	**12,516,046**	**6,102,690**

Fund Expenditures

Operating Expenses	26,792	48,265	0	0	0
Capital Outlay	0	0	63,800	32,000	192,939
Capital Improvements	2,031,553	216,492	7,071,609	7,656,422	3,100,474
Interfund Transfers	0	0	0	0	2,809,277
Total Expenditures: Fund 313 - Beach Capital Projects	**2,058,345**	**264,757**	**7,135,409**	**7,688,422**	**6,102,690**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 $1,000,000 and $2,809,277 from the Beach Capital Projects Fund for Lighthouse Point Park Boardwalk. The funds being transferred from the Beach Capital Projects Fund were previously transferred from the Port District Fund for this project and have now been re-allocated to this newly created fund that will be used specifically for Port District Capital 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

Transfers From Other Funds	0	0	0	0	3,809,277
Total Revenue Fund: 314 - Port Authority Capital Projects	**0**	**0**	**0**	**0**	**3,809,277**

Fund Expenditures

Capital Improvements	0	0	0	0	3,809,277
Total Expenditures: Fund 314 - Port Authority Capital Projects	**0**	**0**	**0**	**0**	**3,809,277**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 317 - Library Construction

This fund is to be used for library facility renovations, expansions, and new construction. The Port Orange Regional Library user statistics demonstrate the need for additional space for youth services (children and teens), including additional space for informal study, collaborative meetings and tutor space, dedicated program rooms, and the collections. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2021-22 an interfund transfer of $2,000,000 will occur to begin accumulating reserves for a future Port Orange Regional Library expansion. Capital improvements for this fund include the amount of $1,173,600 which is carry forward from fiscal year 2020-21 appropriations, $296,199 for the Pierson Public Library relocation and renovation project and $70,000 for the Port Orange Library lighting. The reserves of $2,541,401 is the accumulation of funds for the construction, renovation, and large capital replacement for library facilities.

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

Miscellaneous Revenues	1,254	9,503	1,254	4,800	0
Transfers From Other Funds	0	1,000,000	1,000,000	1,000,000	2,000,000
Appropriated Fund Balance	0	0	1,062,070	1,076,400	2,081,200
Total Revenue Fund: 317 - Library Construction	**1,254**	**1,009,503**	**2,063,324**	**2,081,200**	**4,081,200**

Fund Expenditures

Capital Improvements	0	0	1,173,600	0	1,539,799
Reserves	0	0	889,724	0	2,541,401
Total Expenditures: Fund 317 - Library Construction	**0**	**0**	**2,063,324**	**0**	**4,081,200**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22 budget includes an interfund transfer from the Ocean Center Fund (118) of $2,000,000 for the ongoing capital improvement plan to replace and update the ballroom airwall, arena floor boxes, and concourse restroom remodel.

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

Miscellaneous Revenues	110,275	71,858	75,000	23,102	35,000
Transfers From Other Funds	2,821,296	500,000	1,000,000	1,000,000	2,000,000
Appropriated Fund Balance	0	0	1,913,474	5,792,667	232,188
Total Revenue Fund: 318 - Ocean Center	**2,931,571**	**571,858**	**2,988,474**	**6,815,769**	**2,267,188**

Fund Expenditures

Capital Improvements	644,847	359,224	1,611,800	6,583,581	1,600,000
Reserves	0	0	1,376,674	0	667,188
Total Expenditures: Fund 318 - Ocean Center	**644,847**	**359,224**	**2,988,474**	**6,583,581**	**2,267,188**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22 budget has capital improvements in the amount of $350,000 for landscaping and paving at Highbridge Park and a reserve amount of $663,546 that is set aside for future parks waterway 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

Permits, Fees, Special Assessments	161,322	124,453	162,000	148,000	152,060
Miscellaneous Revenues	43,094	21,547	6,000	28,809	6,000
Transfers From Other Funds	400,000	746,833	400,000	400,000	0
Appropriated Fund Balance	0	0	1,005,171	1,780,476	855,486
Total Revenue Fund: 326 - Park Projects	**604,416**	**892,833**	**1,573,171**	**2,357,285**	**1,013,546**

Fund Expenditures

Capital Improvements	1,224,778	736,835	400,000	1,251,799	350,000
Interfund Transfers	0	172,876	0	250,000	0
Reserves	0	0	1,173,171	0	663,546
Total Expenditures: Fund 326 - Park Projects	**1,224,778**	**909,711**	**1,573,171**	**1,501,799**	**1,013,546**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 will be reestablished and the annual contribution to the Trails Fund will be $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 2021-22, funds have been allocated for four projects, including a restroom at the Maytown Spur-Osteen trail and parking area upgrades at SR422. Resurfacing work will be done at the Pat Northey and Debary Pathways. Prior years' fund balance is appropriated for the principal, interest and debt-related costs of the Capital Improvement Revenue Note, Series 2010 in the amount of $507,371, as well as $250,000 for the Master Trails development and maintenance program.

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

Miscellaneous Revenues	143,552	87,815	0	0	0
Transfers From Other Funds	1,000,000	1,322,065	510,339	510,339	1,500,000
Appropriated Fund Balance	0	0	250,000	6,859,535	4,309,597
Total Revenue Fund: 328 - Trail Projects	**1,143,552**	**1,409,880**	**760,339**	**7,369,874**	**5,809,597**

Fund Expenditures

Operating Expenses	0	474	0	328	0
Capital Improvements	172,831	737,626	250,000	2,549,610	1,530,000
Interfund Transfers	576,493	713,248	510,339	510,339	507,371
Reserves	0	0	0	0	3,772,226
Total Expenditures: Fund 328 - Trail Projects	**749,324**	**1,451,348**	**760,339**	**3,060,277**	**5,809,597**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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. In fiscal year 2021-22, $1 million is appropriated for the design of the Westside Maintenance Facility renovations. A needs assessment is currently underway and once complete, funds for construction will be included in the forecast period.

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

Miscellaneous Revenues	396,590	216,657	0	40,000	0
Transfers From Other Funds	0	0	0	0	600,000
Appropriated Fund Balance	0	0	0	8,987,231	400,000
Total Revenue Fund: 365 - Public Works Facilities	**396,590**	**216,657**	**0**	**9,027,231**	**1,000,000**

Fund Expenditures

Operating Expenses	0	450	0	428	0
Capital Outlay	0	102,638	0	11,246	0
Capital Improvements	1,186,208	7,687,529	0	2,441,736	1,000,000
Interfund Transfers	0	2,000,000	0	0	0
Total Expenditures: Fund 365 - Public Works Facilities	**1,186,208**	**9,790,617**	**0**	**2,453,410**	**1,000,000**

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

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 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Miscellaneous Revenues	138,953	82,592	0	21,722	0
Appropriated Fund Balance	0	0	5,356,515	5,430,702	0
Total Revenue Fund: 367 - Elections Warehouse	**138,953**	**82,592**	**5,356,515**	**5,452,424**	**0**

Fund Expenditures

Operating Expenses	0	52,244	0	0	0
Capital Outlay	0	71,768	0	0	0
Capital Improvements	0	1,294,759	5,356,515	160,603	0
Total Expenditures: Fund 367 - Elections Warehouse	**0**	**1,418,771**	**5,356,515**	**160,603**	**0**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 includes 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).

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

Miscellaneous Revenues	124,299	53,852	0	0	0
Transfers From Other Funds	750,000	1,900,000	2,250,000	2,250,000	4,750,286
Appropriated Fund Balance	0	0	0	4,889,408	0
Total Revenue Fund: 369 - Sheriff Capital Projects	**874,299**	**1,953,852**	**2,250,000**	**7,139,408**	**4,750,286**

Fund Expenditures

Operating Expenses	130,966	0	0	0	0
Capital Outlay	97,331	259,933	0	0	0
Capital Improvements	5,795,532	960,187	2,250,000	0	4,750,286
Total Expenditures: Fund 369 - Sheriff Capital Projects	**6,023,829**	**1,220,120**	**2,250,000**	**0**	**4,750,286**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 370 - Sheriff Helicopter Replacement

This fund is being established with a transfer of $2 million in fiscal year 2021-22 and is for the future replacement of three Sheriff helicopters. The total estimated replacement cost is approximately $18 million with the first helicopter scheduled for replacement in 2027. The General Fund will execute an annual transfer to this fund in order to accumulate the necessary funding.

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

Transfers From Other Funds	0	0	0	0	2,000,000
Total Revenue Fund: 370 - Sheriff Helicopter Replacement	**0**	**0**	**0**	**0**	**2,000,000**

Fund Expenditures

Capital Outlay	0	0	0	0	2,000,000
Total Expenditures: Fund 370 - Sheriff Helicopter Replacement	**0**	**0**	**0**	**0**	**2,000,000**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 will be designed to provide separate space for public, medical examiner, and law enforcement. Site approval received in February 2021. This $13 million project is currently in the design phase and is to have design completed in fiscal year 2021-22.

There is a $7 million transfer in fiscal year 2021-22 from the Coronavirus Transition Fund to assist in the funding of this project.

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

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

Miscellaneous Revenues	41,054	35,101	45,000	26,400	25,000
Transfers From Other Funds	1,900,000	3,000,000	1,782,000	8,782,000	0
Appropriated Fund Balance	0	0	5,161,450	5,325,608	13,031,306
Total Revenue Fund: 373 - Medical Examiner's Facility	**1,941,054**	**3,035,101**	**6,988,450**	**14,134,008**	**13,056,306**

Fund Expenditures

Capital Improvements	164	181,028	6,988,450	1,102,702	13,056,306
Total Expenditures: Fund 373 - Medical Examiner's Facility	**164**	**181,028**	**6,988,450**	**1,102,702**	**13,056,306**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 three years, Mosquito Control has performed repairs to extend the life of the existing buildings for approximately five (5) 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 is budgeted to establish the Mosquito Control Capital Projects Fund (378). Forecast years include transfers of $1,150,000 in fiscal year 2022-23, $654,144 in fiscal year 2023-2024, and $682,581 in fiscal year 2024-2025, as funding is built for replacement of existing mosquito control facilities and alternative funding options are explored.

The first planned expenditure from the 378 fund will be $1,500,000 for Architectural Design Services beginning in fiscal year 2021-22. 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

Transfers From Other Funds	0	0	0	0	2,500,000
Total Revenue Fund: 378 - Mosquito Control Capital	**0**	**0**	**0**	**0**	**2,500,000**

Fund Expenditures

Capital Improvements	0	0	0	0	2,500,000
Total Expenditures: Fund 378 - Mosquito Control Capital	**0**	**0**	**0**	**0**	**2,500,000**

Fund: 440 - Waste Collection

The Solid Waste Division operates under the authority of s. 25.01, Florida Statues, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On August 6, 2009, the County Council approved a rate cap of $240, as authorized per 197.3632(6) F.S. and set the rate at $197, via Resolution 2009-115. On August 19, 2019, the annual assessment rate was increased from $238 per residential improved real property to $255 and capping future assessments at $310 unless due notice is given under section 197.3632, Florida Statutes, or as otherwise provided by law. On July 20, 2021, the annual assessment rate increased from $255 per residential improved real property to $262 in order to cover the contract's CPI increase.

Fund Revenues

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Permits, Fees, Special Assessments	10,687,109	11,317,851	11,188,677	11,186,651	11,373,452
Intergovernmental Revenues	49,880	0	0	0	0
Charges for Services	19,191	7,417	4,500	6,000	4,500
Miscellaneous Revenues	109,184	64,236	90,000	18,488	9,477
Transfers From Other Funds	0	4,130	0	0	0
Appropriated Fund Balance	0	0	1,441,606	1,442,107	1,486,443
Total Revenue Fund: 440 - Waste Collection	**10,865,364**	**11,393,634**	**12,724,783**	**12,653,246**	**12,873,872**

Fund Expenditures

Personnel Services	162,909	159,188	171,591	169,614	179,893
Operating Expenses	11,089,016	11,123,517	10,966,660	10,971,095	11,146,060
Reserves	0	0	1,541,800	0	1,488,276
Elected Offices	0	0	44,732	26,094	59,643
Total Expenditures: Fund 440 - Waste Collection	**11,251,925**	**11,282,705**	**12,724,783**	**11,166,803**	**12,873,872**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 December 4, 2018 via Resolution 2018-179. 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.

The use of $9,176,776 of fund balance for fiscal year 2021-22 includes, $2 million for the potential acquisition of the GEL Corp recycling facility at the Tomoka Farms Landfill, Southeast Cell stormwater improvements in the amount of $6.2 million, and design and construction of an additional truck scale at the West Volusia Transfer Station in the amount of approximately $1 million.

Fund Revenues

Other Taxes	363,510	394,051	325,000	323,000	380,000
Permits, Fees, Special Assessments	18,700	16,180	15,000	19,000	17,500
Intergovernmental Revenues	16,011	16,000	0	15,000	0
Charges for Services	18,671,918	20,071,709	18,200,400	19,500,438	19,500,450
Miscellaneous Revenues	962,214	598,734	1,047,983	603,936	699,148
Transfers From Other Funds	0	97,222	0	0	0
Appropriated Fund Balance	0	0	19,313,174	22,689,124	22,148,894
Total Revenue Fund: 450 - Solid Waste	**20,032,353**	**21,193,896**	**38,901,557**	**43,150,498**	**42,745,992**

Fund Expenditures

Personnel Services	4,134,744	4,258,862	4,460,913	4,322,818	4,792,934
Operating Expenses	8,203,413	8,681,872	9,256,733	9,414,644	10,143,789
Capital Outlay	2,187,865	2,841,541	1,959,935	2,232,716	3,548,300
Capital Improvements	4,461,808	5,982,049	4,593,000	4,781,426	11,123,000
Grants and Aids	250,000	250,000	250,000	250,000	250,000
Interfund Transfers	1,250	1,754	0	0	0
Reserves	0	0	18,380,976	0	12,887,969
Total Expenditures: Fund 450 - Solid Waste	**19,239,080**	**22,016,078**	**38,901,557**	**21,001,604**	**42,745,992**

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). The Airport is served by three commercial airlines (Delta, American Airlines, and Sunwing) and eight rental car companies. Airline and passenger fees, as well as rental income generate the operating revenues for the Airport. The budget includes additional funds for future facilities projects. 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. In fiscal year 2021-22 the transfer to the airport grant projects fund for project local match requirements is $3,508,245.

Reserves for fiscal year 2021-22 total $29.4 million which include $1.5 million or 10% of ongoing maintenance and operations expenses; $2.0 million or 20% of on-going revenues for revenue stabilization; $6.6 million for grant match requirements shown in the forecast period; and $19.3 million for future capital commitments. In fiscal year 2021-22 debt service for the Airport is $1 million.

In fiscal year 2019-20 the Daytona Beach International Airport (DBIA) was awarded a grant for $21,053,492 as part of the CARES Act approved by Congress in response to the COVID-19 public health emergency. In fiscal year 2020-21 DBIA was awarded a grant for $2,668,019 as part of the Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA Act) to further assist airports with their on-going operating expenses. These funds will be awarded by the FAA as reimbursements for general airport maintenance and operations costs over the next four years. Due to the on-going effects on tourism and travel because of the COVID-19 health crisis staff is projecting business income related revenue, such as terminal and airline concessions, which have partially recovered, to be budgeted at approximately 50% of pre-pandemic levels. The CARES Act and CRRSA Act grant awards will help offset these temporary revenue deficits in the current year and near-term.

Fund Revenues

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Permits, Fees, Special Assessments	86,413	86,427	86,413	86,413	86,383
Intergovernmental Revenues	3,470,923	9,946,488	3,343,217	20,632,912	11,062,963
Charges for Services	10,677,362	8,888,672	2,434,121	5,505,952	5,939,080
Miscellaneous Revenues	4,689,870	4,139,306	3,554,172	3,797,742	3,943,529
Non Revenue	10,891,878	15,311,711	0	0	0
Transfers From Other Funds	0	79,733	0	100,000	0
Appropriated Fund Balance	0	0	19,814,498	30,489,933	31,914,611
Total Revenue Fund: 451 - Daytona Beach International Airport	**29,816,446**	**38,452,337**	**29,232,421**	**60,612,952**	**52,946,566**

Fund Expenditures

Personnel Services	3,831,758	3,817,357	4,331,477	4,107,780	4,836,314
Operating Expenses	8,280,700	7,506,496	8,088,460	8,339,117	8,913,190
Capital Outlay	206,493	253,902	1,630,402	2,465,303	594,954
Capital Improvements	14,637,490	24,415,715	6,088,126	12,816,886	835,000
Reimbursements	0	(41,652)	0	0	0
Debt Service	687,708	887,097	969,255	969,255	971,500
Interfund Transfers	2,500	9,654	0	0	7,389,701
Reserves	0	0	8,124,701	0	29,405,907
Total Expenditures: Fund 451 - Daytona Beach International Airport	**27,646,649**	**36,848,569**	**29,232,421**	**28,698,341**	**52,946,566**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 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.

Beginning in fiscal year 2021-22 all projects solely funded with PFC revenues will be expensed through the newly created 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.

Fund Revenues

Charges for Services	0	0	0	0	719,784
Transfers From Other Funds	0	0	0	0	2,178,601
Total Revenue Fund: 452 - Airport Passenger Facility Charge	**0**	**0**	**0**	**0**	**2,898,385**

Fund Expenditures

Capital Improvements	0	0	0	0	750,000
Reserves	0	0	0	0	2,148,385
Total Expenditures: Fund 452 - Airport Passenger Facility Charge	**0**	**0**	**0**	**0**	**2,898,385**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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.

Fund Revenues

Charges for Services	0	0	0	0	642,776
Transfers From Other Funds	0	0	0	0	1,702,855
Total Revenue Fund: 453 - Airport Customer Facility Charge	**0**	**0**	**0**	**0**	**2,345,631**

Fund Expenditures

Reserves	0	0	0	0	2,345,631
Total Expenditures: Fund 453 - Airport Customer Facility Charge	**0**	**0**	**0**	**0**	**2,345,631**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 456 - Volusia Transportation Authority

The Volusia County Council created Volusia County's Public Transportation System (Votran) in 1975, to provide transportation throughout the county. Votran also provides its Gold Service to customers who, because of disability are unable to use the fixed-route service. Votran's fleet includes 78 fixed-route buses and 72 paratransit vehicles. Three SunRail (commuter rail) feeder bus routes to the DeBary SunRail station were started in fiscal year 2013-14 and are supported by funding from the Florida Department of Transportation (FDOT), as well as passenger fares (four routes were merged into three in fiscal year 2018-19). FDOT funding for feeder bus service will remain available through the spring/summer of 2024.

This fiscal year 2021-22 budget is funded 12% by passenger fares, 20% by the General Fund contribution, and 68% Federal Transit Administration or Florida Department of Transportation grants. This funding includes $4,136,648 million in Federal Cares Act funds/Covid Relief funds and $816,967 for the American Recovery Program Grant for this fiscal year. Additional funds are derived from bus advertising and charges for services.

Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used 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 2021-22 contribution is $5 million. The Federal Cares Act and Covid Relief funds totaling $17.1 million for Votran services will be utilized to offset operating costs normally subsidized by the General Fund. Funding was partially spent in fiscal year 2019-20, and the balance will be spread over expenditures for the next two fiscal years. Votran also received the American Recovery Grant proceeds in the amount of $9.7 million which is allocated out until fiscal year 2024-25. The fiscal year 2021-22 budget includes $816,967. Reserves included aside from those held for fuel fluctuations and revenue stabilization, in the amount of $3,058,239 are allocated to be used annually for a smooth transition back to local funding efforts. Fuel reserves total $127,350 and Reserves for Revenue Stabilization are $1,171,148 for fiscal year 2021-22.

Fund Revenues

Intergovernmental Revenues	10,998,607	17,676,909	19,801,728	20,975,000	16,567,615
Charges for Services	4,235,467	3,002,343	3,845,500	2,855,500	2,867,629
Miscellaneous Revenues	99,714	98,310	58,000	87,892	47,914
Non Revenue	8,098,579	4,863,279	0	0	0
Transfers From Other Funds	11,901,612	7,711,841	5,000,000	5,000,000	5,000,000
Appropriated Fund Balance	0	0	2,675,804	2,737,771	6,724,990
Total Revenue Fund: 456 - Volusia Transportation Authority	**35,333,979**	**33,352,682**	**31,381,032**	**31,656,163**	**31,208,148**

Fund Expenditures

Personnel Services	17,673,814	14,914,067	18,768,064	0	65,626
Operating Expenses	9,073,910	11,147,183	8,292,738	24,927,123	26,785,785
Capital Outlay	7,683,671	4,809,895	0	4,050	0
Capital Improvements	647,294	315,600	0	0	0
Reimbursements	(8,226)	0	0	0	0
Reserves	0	0	4,320,230	0	4,356,737
Total Expenditures: Fund 456 - Volusia Transportation Authority	**35,070,463**	**31,186,745**	**31,381,032**	**24,931,173**	**31,208,148**

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.

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 use of fund balance of $3.9 million for utility systems extensions and expansions projects planned in fiscal year 2021-22 includes the construction of the Southwest Regional Biosolids Facility. The budget includes $601,144 in debt service payments for the Southwest Regional Water Reclamations Facility Expansion SRF Loan.

Fund Revenues

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Intergovernmental Revenues	558,739	1,819,977	2,046,250	2,572,000	0
Charges for Services	17,697,976	21,321,025	15,155,580	16,773,000	17,134,192
Miscellaneous Revenues	770,411	705,888	633,540	500,071	638,281
Non Revenue	4,159,369	528,054	0	0	0
Transfers From Other Funds	0	96,670	0	0	0
Appropriated Fund Balance	0	0	13,908,748	23,286,553	15,441,411
Total Revenue Fund: 457 - Water and Sewer Utilities	**23,186,495**	**24,471,614**	**31,744,118**	**43,131,624**	**33,213,884**

Fund Expenditures

Personnel Services	4,086,390	4,047,366	4,483,887	4,346,088	4,742,366
Operating Expenses	7,148,464	7,241,252	6,578,434	7,179,873	6,842,177
Capital Outlay	117,175	277,252	275,000	220,000	200,000
Capital Improvements	3,711,853	5,856,958	9,770,000	15,342,985	9,430,000
Debt Service	217,583	171,642	601,267	601,267	601,144
Interfund Transfers	2,500	1,249	0	0	0
Reserves	0	0	10,035,530	0	11,398,197
Total Expenditures: Fund 457 - Water and Sewer Utilities	**15,283,965**	**17,595,719**	**31,744,118**	**27,690,213**	**33,213,884**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22 budget includes principal and interest payments on the Capital Improvement Revenue Note, Series 2013 debt obligation in the amount of $875,037. The interfund transfer is payment to the General Fund for a prior year loan. On-going operating expenditures for this fund are $2.2 million or 74% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2021-22 are security cameras, display monitors, and design and construction of the garage deck level 6 rehab totaling $790,540. In fiscal year 2020-21, the Parking Garage Fund (475) received an Interfund loan from the Ocean Center Fund (118) in the amount of $500,000 for capital projects. In fiscal year 2021-22, the Parking Garage Fund (475) received an Interfund loan from the Ocean Center Fund (118) in the amount of $1,200,000 for the garage deck rehab.

Fund Revenues

Charges for Services	2,166,565	1,556,000	3,115,258	1,775,604	2,259,327
Miscellaneous Revenues	21,914	9,796	16,227	3,270	2,505
Non Revenue	57,130	0	0	0	0
Transfers From Other Funds	0	254,038	0	500,000	1,200,000
Appropriated Fund Balance	0	0	40,223	591,232	210,083
Total Revenue Fund: 475 - Parking Garage	**2,245,609**	**1,819,834**	**3,171,708**	**2,870,106**	**3,671,915**

Fund Expenditures

Personnel Services	169,559	140,372	90,998	81,417	83,749
Operating Expenses	1,236,645	1,024,539	1,221,577	1,090,477	1,229,832
Capital Outlay	4,426	0	15,000	5,000	6,800
Capital Improvements	180,319	4,235	502,737	583,995	783,740
Debt Service	128,983	117,946	868,968	868,968	875,037
Grants and Aids	300	300	300	300	300
Interfund Transfers	0	158	29,866	29,866	29,866
Reserves	0	0	442,262	0	662,591
Total Expenditures: Fund 475 - Parking Garage	**1,720,232**	**1,287,550**	**3,171,708**	**2,660,023**	**3,671,915**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 and Supervisor of Elections 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 2021-22 budget includes funding to replace approximately 781 desktop, laptops, and tablet computers.

Fund Revenues

Charges for Services	0	0	30,569	30,569	57,199
Miscellaneous Revenues	92,001	78,067	97,478	46,020	39,953
Internal Service Revenues	1,027,587	1,104,860	786,474	786,474	1,020,235
Transfers From Other Funds	100,000	100,000	0	0	0
Appropriated Fund Balance	0	0	4,724,130	4,931,035	4,668,553
Total Revenue Fund: 511 - Computer Replacement	**1,219,588**	**1,282,927**	**5,638,651**	**5,794,098**	**5,785,940**

Fund Expenditures

Operating Expenses	162,083	1,943	141,800	6,631	166,270
Capital Outlay	423,087	810,104	995,374	1,118,914	865,300
Reserves	0	0	4,501,477	0	4,754,370
Total Expenditures: Fund 511 - Computer Replacement	**585,170**	**812,047**	**5,638,651**	**1,125,545**	**5,785,940**

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, Florida Department of Health-Information Technology Division, and State Attorney.

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2021-22 all of these charges will be directly billed for services performed rather than collected in arrears as service charges. Also in fiscal year 2021-22 the labor rate was increased to $67/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 2021-22 capital outlay is budgeted for $1.2 million is for the replacement of vehicles, fuel tank remediation, and equipment for diagnostic services. Capital improvement is budgeted for $500k for the roof replacement, painting, and other improvements to the main fleet maintenance service facility.

Fund Revenues

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Charges for Services	0	0	2,773,533	2,226,431	3,064,952
Miscellaneous Revenues	2,681,733	446,646	598,152	416,810	584,513
Non Revenue	7,437	5,078	0	0	0
Internal Service Revenues	9,388,095	11,491,419	9,956,279	10,078,830	9,922,282
Transfers From Other Funds	0	68,838	0	0	0
Appropriated Fund Balance	0	0	1,574,466	1,246,960	1,472,086
Total Revenue Fund: 513 - Equipment Maintenance	**12,077,265**	**12,011,981**	**14,902,430**	**13,969,031**	**15,043,833**

Fund Expenditures

Personnel Services	3,283,532	3,310,027	3,487,154	3,431,714	3,694,796
Operating Expenses	9,051,176	8,532,647	9,075,433	8,666,637	9,391,713
Capital Outlay	62,930	36,209	1,148,800	348,800	1,235,235
Capital Improvements	0	0	400,000	35,055	494,945
Grants and Aids	25,202	17,607	26,800	14,739	28,100
Interfund Transfers	2,150,646	321	0	0	0
Reserves	0	0	764,243	0	199,044
Total Expenditures: Fund 513 - Equipment Maintenance	**14,573,486**	**11,896,811**	**14,902,430**	**12,496,945**	**15,043,833**

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 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 2021-22 Fleet plans to purchase 178 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 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Charges for Services	0	0	33,691	33,691	58,000
Miscellaneous Revenues	6,749,098	6,071,911	6,223,023	6,008,393	6,169,324
Non Revenue	7,751,237	1,243,529	0	0	0
Transfers From Other Funds	2,150,271	0	0	0	0
Appropriated Fund Balance	0	0	21,971,953	26,651,707	23,028,337
Total Revenue Fund: 514 - Fleet Replacement	**16,650,606**	**7,315,440**	**28,228,667**	**32,693,791**	**29,255,661**

Fund Expenditures

Personnel Services	133,256	52,906	0	0	0
Operating Expenses	(23,686)	(6,692)	0	0	0
Capital Outlay	5,095,800	3,252,341	6,760,480	9,665,454	9,146,951
Reimbursements	0	(103,684)	0	0	0
Reserves	0	0	21,468,187	0	20,108,710
Total Expenditures: Fund 514 - Fleet Replacement	**5,205,370**	**3,194,871**	**28,228,667**	**9,665,454**	**29,255,661**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

Fund: 521 - Insurance Management

Risk Management is part of the Human Resources Division. The fund includes the Safety Officer, Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal service charges for workers' compensation are allocated based on claims history use. Charges for auto and general liability are based on full-time equivalents (FTE's). Property/Physical Damage charges are based on property value. Commercial insurance policies are direct-billed to the responsible agency.

The Charges for Services for $3.3 million are the direct billed allocation 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.

Fund Revenues

Charges for Services	0	0	1,957,333	1,957,333	3,279,729
Miscellaneous Revenues	400,660	272,029	351,200	88,594	73,697
Internal Service Revenues	10,428,287	10,278,777	9,739,022	9,311,120	11,517,465
Transfers From Other Funds	0	14,134	0	0	0
Appropriated Fund Balance	0	0	4,874,061	1,803,928	135,476
Total Revenue Fund: 521 - Insurance Management	**10,828,947**	**10,564,940**	**16,921,616**	**13,160,975**	**15,006,367**

Fund Expenditures

Personnel Services	776,258	668,111	734,295	739,385	784,818
Operating Expenses	11,071,558	11,818,302	11,703,056	12,194,314	13,960,345
Grants and Aids	82,891	60,818	91,800	91,800	91,800
Interfund Transfers	0	413	0	0	0
Reserves	0	0	4,392,465	0	169,404
Total Expenditures: Fund 521 - Insurance Management	**11,930,707**	**12,547,644**	**16,921,616**	**13,025,499**	**15,006,367**

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget

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 2021-22 budget, reserves of $21 million have been split into three categories; catastrophic claims - $5 million, premium stabilization reserves - $5 million, and reserves for claims expenses - $11 million. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Premium stabilization reserves help offset increase spikes that often occur in medical costs and allow for smoothing of premium rates. Reserves for claims expenses 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 $10.9 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.

In June 2016, with County Council approval, a five-year contract was awarded to Cigna Health Insurance. This contract is up for review in 2021.

Fund Revenues

Charges for Services	0	0	10,210,701	7,744,018	10,877,204
Miscellaneous Revenues	912,337	632,197	580,000	229,894	138,432
Non Revenue	21,666	132,987	0	0	0
Internal Service Revenues	46,719,148	41,476,460	32,895,762	35,074,038	33,724,685
Appropriated Fund Balance	0	0	30,107,477	24,336,075	22,544,934
Total Revenue Fund: 530 - Group Insurance	**47,653,151**	**42,241,644**	**73,793,940**	**67,384,025**	**67,285,255**

Fund Expenditures

Personnel Services	157,464	130,727	168,552	60,488	120,675
Operating Expenses	43,062,625	41,806,396	43,474,721	44,583,344	46,144,294
Capital Improvements	3,375	13,500	0	195,259	0
Interfund Transfers	0	4,164,010	0	0	0
Reserves	0	0	30,150,667	0	21,020,286
Total Expenditures: Fund 530 - Group Insurance	**43,223,464**	**46,114,633**	**73,793,940**	**44,839,091**	**67,285,255**

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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

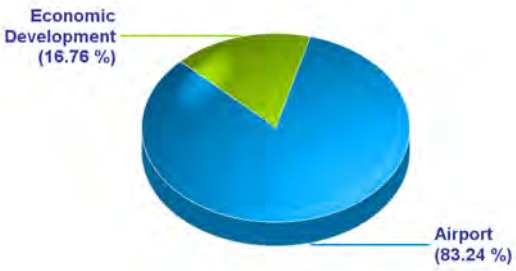
County Council	County Attorney	County Manager	Clerk of the Circuit Court / Justice System / State Mandated	Community Information	Internal Auditor	Sunrail
General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund

Aviation & Economic Resources	Business Services	Community Services	Finance	Growth & Resource Management	Human Resources	Ocean Center	Public Protection	Public Works
Daytona Beach International Airport; Economic Development; Economic Development Incentive; Airport Passenger Facility Charge; Airport Customer Facility Charge; Airport Grant Projects	General Fund; Equipment Maintenance; Fleet Replacement; COVID Transition	General Fund; Municipal Service District; Park Impact Fees; Library; Library Endowment; VOTRAN; Gemini Springs Endowment; Volusia Forever, Volusia ECHO; Homeless Initiatives; COVID Transition; Land Management; Barberville Mitigation	General Fund; Emergency Medical Services; Municipal Services District; Daytona Beach International Airport; Computer Replacement; Coronavirus Relief Fund; Resort Tax, Convention Development Tax	General Fund; Building Permits; Municipal Service District; Manatee Conservation; Wetland Mitigation	General Fund; Insurance Management; Group Insurance	Ocean Center; Parking Garage	General Fund; Emergency Medical Services; COVID Transition; Municipal Service District; Inmate Welfare Trust; Fire Rescue District; Fire Impact Fees; Beach Enforcement Trust; Daytona Beach International Airport	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

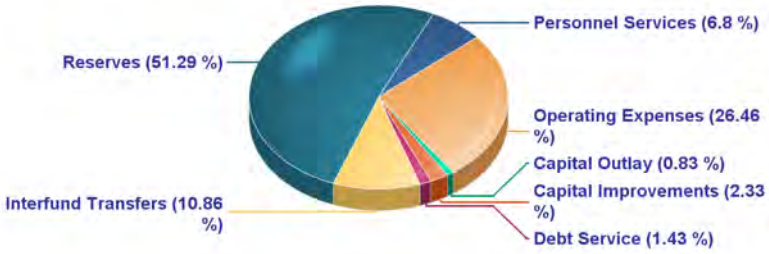
Volusia County FLORIDA

Aviation and Economic Resources	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Airport	26,602,310	35,710,678	27,822,890	27,409,469	56,636,888
Economic Development	1,946,782	2,337,758	10,610,314	8,702,499	11,407,078
Aviation and Economic Resources Total:	**28,549,092**	**38,048,436**	**38,433,204**	**36,111,968**	**68,043,966**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 126 - Economic Development Incentives	0	109,422	115,825	4,615,825	0
Fund 130 - Economic Development	1,946,782	2,228,336	10,494,489	4,086,674	11,407,078
Fund 451 - Daytona Beach International Airport	26,602,310	35,710,678	27,822,890	27,409,469	51,392,872
Fund 452 - Airport Passenger Facility Charge	0	0	0	0	2,898,385
Fund 453 - Airport Customer Facility Charge	0	0	0	0	2,345,631
Fund Total:	**28,549,092**	**38,048,436**	**38,433,204**	**36,111,968**	**68,043,966**

Aviation and Economic Resources Positions		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Airport	Full Time Positions	39	39	39	46
Economic Development	Full Time Positions	12	12	11	10

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

This fiscal year capital budget includes many scheduled projects that are funded by The Federal Aviation Administration (FAA), the Florida Department of Transportation (FDOT), a combination thereof, or local dollars in addition to FAA and FDOT contributions. Scheduled projects for fiscal year 2021-2022 include, terminal renovations; continuation of the Parking Lot Renovation project; ARFF Access to Taxiway P; Security System Replacement; Runway 7R-25L, Taxiway Sierra & Taxiway Tango Rehab Design; PC Air for Passenger Boarding Bridges; Airfield Lighting System - LED Conversion for runway edge lighting; Roof Replacement (portion of Terminal).

The Air Service Development and Marketing activity 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. With the on-set of the COVID-19 health crisis passenger traffic at the airport has declined significantly. One of the primary jobs of the air service development and marketing activity will be to bring those passengers back through continued promotion of the airport. 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.

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 Part 1542. Compliance measures include airfield maintenance, management of the wildlife plan, training, fuel inspections, etc.

Budget variances for fiscal year 2020-21 include reduced debt service due to the early payoff of both airport bonds. Due to reduced revenue related to the on-going public health crisis a large portion of fund balance was used to keep operations at their normal level.

Fiscal year 2020-21 Regularly Scheduled Airlines under agreement: Delta Air Lines; American Airlines; Sunwing. In fiscal year 2019-20 American Airlines increased non-stop daily service to Dallas-Fort Worth (DFW) and Philadelphia (PHL).

Fiscal year 2019-20 started off very strong with good growth in passenger traffic from October 2019 through mid March 2020, then COVID-19 impacted fiscal year 2019-20 from March 2020 through September 2020. There has been a slow recovery in overall passenger traffic in fiscal year 2020-21 with total passenger levels reaching approximately 50% of fiscal year 2018-19 pre-pandemic levels. For fiscal year 2021-22, airport staff is forecasting passenger traffic to remain slightly better than 50% of the pre-pandemic level with slow improvement going forward.

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

03. Retain passengers through market stimulation and development, encourage growth of airline routes through incentives and Small Community Air Service Development Program Grant (if awarded to DAB).

04. Implement effective property management practices and maximize revenue development

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

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

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of capital projects in progress	11	10	8
Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	3	3	3
Number of total passengers	420,141	350,000	400,000
New long term lease agreements	0	1	2
Number of bird/wildlife strikes to commercial aircraft	0	0	0
Random daily security checks (average)	1	1	1

Department: Aviation and Economic Resources

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Airport					
Personnel Services	3,009,441	2,995,938	3,304,765	3,136,811	3,658,650
Operating Expenses	8,058,678	7,275,230	7,815,141	8,102,137	8,565,650
Capital Outlay	206,493	168,696	1,520,902	2,384,380	566,464
Capital Improvements	14,637,490	24,415,715	6,088,126	12,816,886	1,585,000
Debt Service	687,708	887,097	969,255	969,255	971,500
Interfund Transfers	2,500	9,654	0	0	7,389,701
Reserves	0	0	8,124,701	0	33,899,923
Reimbursements	0	(41,652)	0	0	0
Total: Airport	**26,602,310**	**35,710,678**	**27,822,890**	**27,409,469**	**56,636,888**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	39	46
Number of Full Time Equivalent Positions	39	46

Fund Allocation					
Airport Customer Facility Charge - 453	0	0	0	0	2,345,631
Airport Passenger Facility Charge - 452	0	0	0	0	2,898,385
Daytona Beach International Airport - 451	26,602,310	35,710,678	27,822,890	27,409,469	51,392,872
Total Fund Allocation	**26,602,310**	**35,710,678**	**27,822,890**	**27,409,469**	**56,636,888**



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

Economic Development Administration budget supports the division's professional staff and department operating expenses. The staff oversees multiple economic development programs focused on business retention/expansion, business creation and business recruitment; provides data and research support to county leaders, municipal practitioners, and the business community; works directly with the business community; 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, and CareerSource Flagler/ Volusia.

Economic Development Programming includes local business retention and expansion efforts, and the recruitment of companies outside the local market. Funds to assist businesses are leveraged using State and federal programs. 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 educational programs. The appearance of a budget increase under Unit 4000 a Development Programming is the result of unused incentive funding being carried forward from the prior fiscal year (due to COVID closings, a number of anticipated employment increases were not realized).

In fiscal year 2020-21 the division was awarded a $4 million grant from the Economic Development Administration (EDA) for infrastructure and utility improvements to Parcel 62 at the Daytona Beach International Airport. This grant required a $1 million local match for a project total of $5 million to make the parcel shovel-ready for future development.

Key Objectives - Administration

01. Support expansion and retention of businesses in Volusia County, and the recruitment of new businesses to Volusia County

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
New Capital Investment in Volusia County	54,000,000	132,000,000	97,000,000

Department: Aviation and Economic Resources

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Economic Development					
Personnel Services	721,934	651,653	859,712	738,157	969,369
Operating Expenses	1,224,848	1,575,983	8,634,777	3,248,517	9,437,709
Grants and Aids	0	0	0	4,500,000	0
Interfund Transfers	0	110,122	115,825	215,825	0
Reserves	0	0	1,000,000	0	1,000,000
Total: Economic Development	**1,946,782**	**2,337,758**	**10,610,314**	**8,702,499**	**11,407,078**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	11	10
Number of Full Time Equivalent Positions	11	10

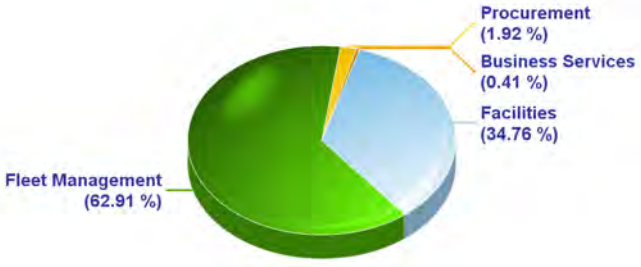
Fund Allocation					
Economic Development - 130	1,946,782	2,228,336	10,494,489	4,086,674	11,407,078
Economic Development Incentives - 126	0	109,422	115,825	4,615,825	0
Total Fund Allocation	**1,946,782**	**2,337,758**	**10,610,314**	**8,702,499**	**11,407,078**



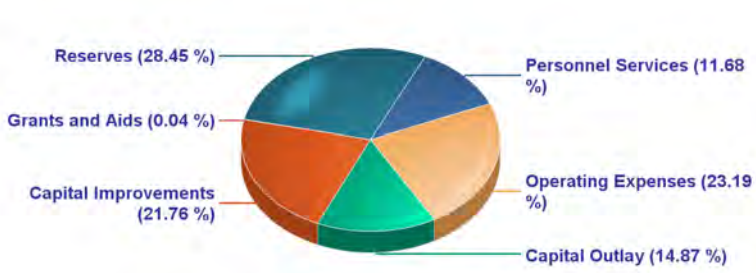
Business Services

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Business Services	0	0	281,916	226,853	285,176
Facilities	10,165,136	11,056,908	20,764,008	16,737,254	24,473,750
Fleet Management	19,778,856	15,091,682	43,131,097	22,162,399	44,299,494
Procurement	1,161,842	1,155,036	1,300,694	1,250,175	1,353,885
Business Services Total:	**31,105,834**	**27,303,626**	**65,477,715**	**40,376,681**	**70,412,305**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	11,326,978	12,211,944	22,346,618	18,214,282	24,912,811
Fund 003 - COVID Transition	0	0	0	0	1,200,000
Fund 513 - Equipment Maintenance	14,573,486	11,896,811	14,902,430	12,496,945	15,043,833
Fund 514 - Fleet Replacement	5,205,370	3,194,871	28,228,667	9,665,454	29,255,661
Fund Total:	**31,105,834**	**27,303,626**	**65,477,715**	**40,376,681**	**70,412,305**

Business Services Positions

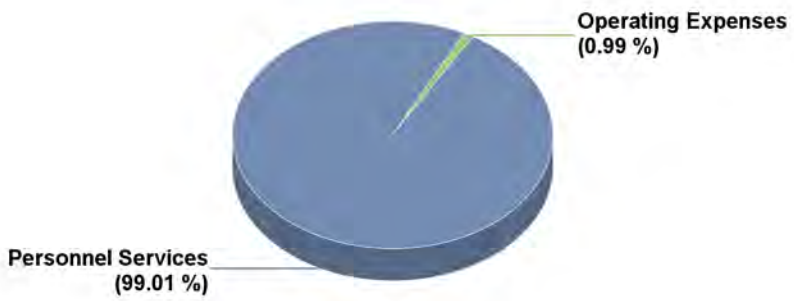
		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Business Services	Full Time Positions	0	0	1	2
Facilities	Full Time Positions	41	41	43	41
Fleet Management	Full Time Positions	51	51	50	50
Procurement	Full Time Positions	16	16	16	15

Department: Business Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Business Services					
Personnel Services	0	0	280,785	225,722	282,362
Operating Expenses	0	0	1,131	1,131	2,814
Total: Business Services	**0**	**0**	**281,916**	**226,853**	**285,176**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	1	2
Number of Full Time Equivalent Positions	1	2

Fund Allocation					
General Fund - 001	0	0	281,916	226,853	285,176
Total Fund Allocation	**0**	**0**	**281,916**	**226,853**	**285,176**



Mission **We are entrusted to act as accountable stewards of the taxpayer and exist to provide safe, efficient, and sustainable facilities for public use and enjoyment.**

Highlights

Facilities Management provides both on-call services and planned maintenance for over three million square feet in over 200 county owned buildings. A computerized work order system (Lucity) records all service activities, creating a service history on each building to enable proper budgeting and planning. Facilities Management also oversees contracts to ensure performance standards are met. Other services include grounds maintenance, parking lots, HVAC, janitorial, pest control, mail, painting, electrical, plumbing, and carpet replacement to maintain efficient and effective facilities. In addition, Facilities Management ensures ADA access to county buildings.

Due to the COVID-19 pandemic, Facilities Management has been working diligently to ensure that the employees and visitors to our buildings are protected. Hand sanitizing stations have been installed near entrances and elevators. Social distancing barriers and floor stickers have been placed to remind everyone to use social distancing to combat any outbreak. UV lighting within the HVAC system has been installed to help in the elimination of the virus. Additionally, specialized body temperature monitoring devices have been installed at various locations.

Facilities Management also manages the County security needs for the DeLand complex that includes both the Thomas C. Kelly Administration Building and the Historic Courthouse through contracted staff, providing daily and after hour security within these highly complex building environments. In addition, Facilities continues to oversee the access and security needs for county buildings including security cameras.

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

Performance Measures - Maintenance	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of capital improvement projects	17	51	51
Number of buildings security is provided	5	5	5
Changes of entrances/interiors	2	0	0
Square feet maintained/7 days per week	450,632	1,947,108	1,947,108

Department: Business Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Facilities					
Personnel Services	2,883,737	2,863,793	3,011,913	2,936,877	3,070,997
Operating Expenses	4,942,781	6,640,642	6,394,685	5,522,432	6,710,027
Capital Outlay	55,979	90,474	229,850	229,850	229,850
Capital Improvements	3,137,016	2,074,376	11,868,832	8,672,064	15,035,729
Grants and Aids	4,031	8,613	2,525	2,347	2,525
Reimbursements	(858,408)	(620,990)	(743,797)	(626,316)	(575,378)
Total: Facilities	**10,165,136**	**11,056,908**	**20,764,008**	**16,737,254**	**24,473,750**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	43	41
Number of Full Time Equivalent Positions	43	41

Fund Allocation					
COVID Transition - 003	0	0	0	0	1,200,000
General Fund - 001	10,165,136	11,056,908	20,764,008	16,737,254	23,273,750
Total Fund Allocation	**10,165,136**	**11,056,908**	**20,764,008**	**16,737,254**	**24,473,750**



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 in the Fleet Business and Sustainability Plan to streamline goals and incorporate Fleet's sustainability action measures into operations. This living document 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. In fiscal year 2020-21, Fleet expanded the use of the Lucity system to make capital outlay vehicle/equipment purchases more efficient.

Fleet maintenance continues to enhance customer service by decreasing vehicle breakdowns and increasing preventative maintenance. Fleet achieved 28,250+ hours of scheduled repairs in fiscal year 2019-20. 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 2021-22 the labor rate charged by Fleet will increase by $5 to $67/hour.

Fleet continues to purchase fuel with a consortium of 10 local agencies using a bulk fuel bid. Prior year fuel sales were over two million gallons. County fuel sites are kept within Florida DEP 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 receipt and issuance of parts. Staff reviews reports, audits inventory, and processes accounts payable transactions. Fleet maintains an administrative mark-up of 15%.

Fleet's motor pool provides rental vehicles while assigned vehicles are in for maintenance. 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 517 times in fiscal year 2019-20.

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. They 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 service charge which is accumulated in the fund and used to pay for its eventual replacement. The purchase of environmentally friendly vehicles has continued to expand over the past several years, with a total of 785 flex fuel, 12 hybrid, and one (1) electric vehicle in the county fleet.

In fiscal year 2021-22, 178 vehicles/equipment, ambulances, passenger vehicles, and grounds maintenance equipment are scheduled for replacement.

Key Objectives - Administration

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	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Overall customer satisfaction rate	99	99	99
Billable mechanic hours	50,671	49,450	49,450
Fully burdened labor rate	62	62	67
Monthly scheduled work order hours to total hours	60	60	60
Generator preventive maintenance on-schedule rate	99	99	99
Vehicle availability rate	99	99	99
Fuel inventory accountability	99	99	99
Parts on-demand rate	83	83	83
Parts inventory accuracy rate	98	98	98
Monitor monthly overhead report	5,000	5,000	5,000

Key Objectives - Lease Purchase Program

1. Provide replacement vehicles for divisions participating in the lease program

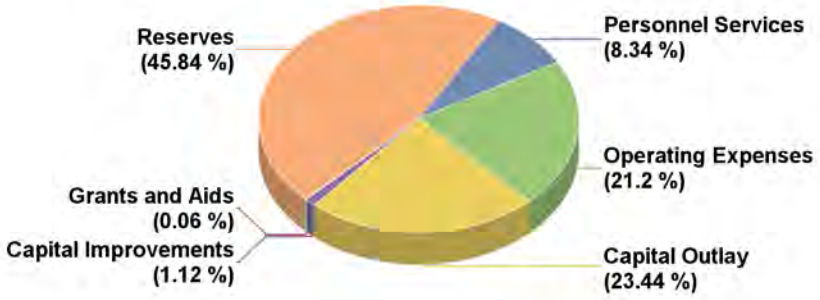
Performance Measures - Lease Purchase Program	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of vehicles replaced	48	81	178

Department: Business Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fleet Management					
Personnel Services	3,416,788	3,362,933	3,487,154	3,431,714	3,694,796
Operating Expenses	9,027,490	8,525,955	9,075,433	8,666,637	9,391,713
Capital Outlay	5,158,730	3,288,550	7,909,280	10,014,254	10,382,186
Capital Improvements	0	0	400,000	35,055	494,945
Grants and Aids	25,202	17,607	26,800	14,739	28,100
Interfund Transfers	2,150,646	321	0	0	0
Reserves	0	0	22,232,430	0	20,307,754
Reimbursements	0	(103,684)	0	0	0
Total: Fleet Management	**19,778,856**	**15,091,682**	**43,131,097**	**22,162,399**	**44,299,494**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	50	50
Number of Full Time Equivalent Positions	50	50

Fund Allocation					
Equipment Maintenance - 513	14,573,486	11,896,811	14,902,430	12,496,945	15,043,833
Fleet Replacement - 514	5,205,370	3,194,871	28,228,667	9,665,454	29,255,661
Total Fund Allocation	**19,778,856**	**15,091,682**	**43,131,097**	**22,162,399**	**44,299,494**



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 May of 2020, Purchasing and Contracts began the implementation of an online/electronic procurement system with Negometrix that allowed the solicitation process to be completed on-line in one software platform. As of March 1, 2021, Vendors are required to respond to all solicitations types on-line and the delivery of physical responses to our office, either in person or by third party carrier, has been eliminated. Summer of 2021 the on-line intake module, which allows staff to submit their solicitation requests, shall be available, as well as, staff will begin online evaluation of responses to ITB and Quotes. Fall of 2021, staff will begin online evaluation of responses to RFP and RSQ detailed training for all staff who may serve on evaluation committee. This will not eliminate the need for evaluation committee meetings but will streamline the process for our committee members. Procurement staff will have a detailed audit trail of all submissions and evaluation.

ELECTRONIC SIGNATURE: In late 2020, Purchasing and Contracts began a pilot program using DocuSign for electronic signatures and continues to expand its use and testing for the Information Technology Division as they consider expanding this to other divisions.

TRAINING: Covid 19 has provided Purchasing and Contracts with opportunities to update many of our training classes and move them to a virtual platform using Go to Meeting and Go to Webinar. Use of new technology continues to enhance and expedite the purchasing process.

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 master agreements]

02. Implement, maintain, and improve e-commerce/automated solutions that add value to the procurement and surplus property disposition services for county departments.

03. Purchasing process community outreach of the updated vendor "How to do Business with Volusia County" training inclusive of the integration of partnership events with local municipalities.

Performance Measures - Procurement	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of formal and informal solicitations and master agreements	1,154	1,190	1,225
Number of training hours conducted	76	72	85
Number of vendor training programs and outreach events	5	12	16

Department: Business Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Procurement					
Personnel Services	1,301,814	1,235,596	1,315,173	1,264,244	1,289,604
Operating Expenses	311,593	404,688	423,756	424,166	445,898
Capital Outlay	0	0	0	0	2,314
Reimbursements	(451,565)	(485,248)	(438,235)	(438,235)	(383,931)
Total: Procurement	**1,161,842**	**1,155,036**	**1,300,694**	**1,250,175**	**1,353,885**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	16	15
Number of Full Time Equivalent Positions	16	15

Fund Allocation					
General Fund - 001	1,161,842	1,155,036	1,300,694	1,250,175	1,353,885
Total Fund Allocation	**1,161,842**	**1,155,036**	**1,300,694**	**1,250,175**	**1,353,885**

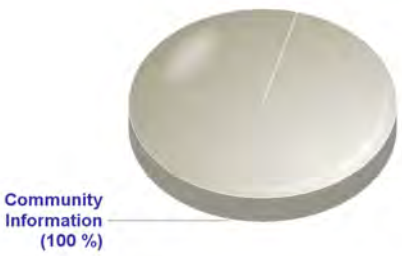


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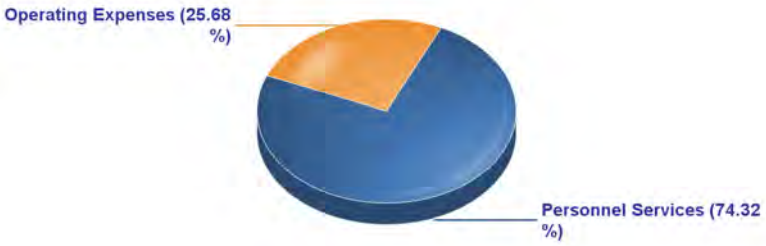
Community Information

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Community Information	758,524	729,160	1,116,129	1,083,586	1,303,970
Community Information Total:	**758,524**	**729,160**	**1,116,129**	**1,083,586**	**1,303,970**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	758,524	729,160	1,116,129	1,083,586	1,303,970
Fund Total:	**758,524**	**729,160**	**1,116,129**	**1,083,586**	**1,303,970**

Community Information Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Community Information	Full Time Positions	11	13	13	13
Community Information	Part Time Positions	1	1	1	1

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 community wide messaging through increased reach on Facebook with the public

03. Support and manage the county's public information, public relations, and marketing programs through earned publicity of news releases picked up by one or more media outlets

Performance Measures - Community Information	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of internet users visiting www.volusia.org	10,318,633	10,000,000	9,500,000
The monthly average number of impressions	128,285	130,000	140,000
The percentage of press releases picked up by one or more news outlets	81	83	80

Department: Community Information

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Community Information					
Personnel Services	956,608	936,804	1,130,561	1,101,219	1,220,294
Operating Expenses	209,580	203,891	363,522	360,321	421,715
Reimbursements	(407,664)	(411,535)	(377,954)	(377,954)	(338,039)
Total: Community Information	**758,524**	**729,160**	**1,116,129**	**1,083,586**	**1,303,970**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	13	13
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	13.75	13.75

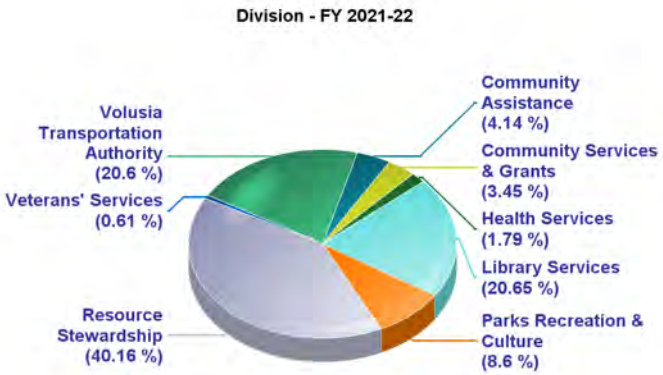
Fund Allocation					
General Fund - 001	758,524	729,160	1,116,129	1,083,586	1,303,970
Total Fund Allocation	**758,524**	**729,160**	**1,116,129**	**1,083,586**	**1,303,970**

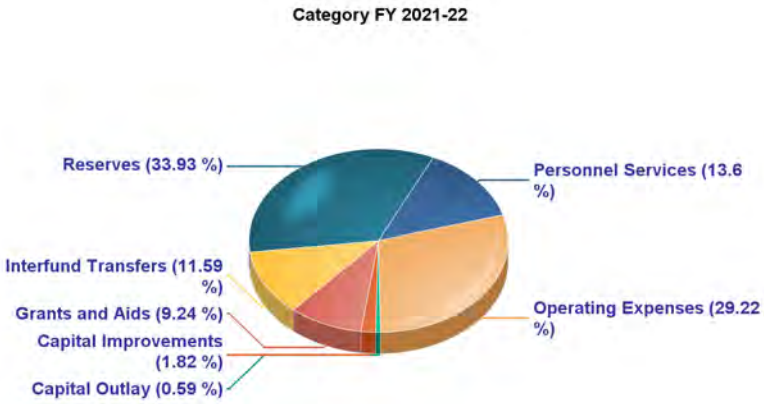


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Community Services

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Community Assistance	6,049,277	5,977,542	6,274,033	6,632,523	6,269,429
Community Services & Grants	4,504,300	5,933,859	5,487,994	6,976,579	5,233,112
Health Services	2,928,812	2,470,260	2,488,535	2,854,176	2,707,660
Library Services	18,036,307	19,111,271	29,349,118	20,347,321	31,292,696
Parks Recreation & Culture	8,980,485	9,741,205	11,339,361	9,406,116	13,030,056
Resource Stewardship	4,963,501	5,658,915	34,701,458	12,376,480	60,841,335
Veterans' Services	745,972	734,138	871,881	842,698	927,118
Volusia Transportation Authority	35,070,463	31,186,745	31,381,032	24,931,173	31,208,148
Community Services Total:	**81,279,117**	**80,813,935**	**121,893,412**	**84,367,066**	**151,509,554**





Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	22,423,158	22,389,097	24,564,693	23,603,594	25,237,390
Fund 003 - COVID Transition	0	0	0	702,762	0
Fund 104 - Library	17,876,307	19,111,271	28,886,656	20,347,321	30,829,429
Fund 120 - Municipal Service District	1,641,960	1,710,270	1,421,818	1,421,818	1,568,981
Fund 124 - Library Endowment	160,000	0	462,462	0	463,267
Fund 125 - Homeless Initiatives	438,130	1,040,499	206,739	2,002,779	222,197
Fund 135 - Park Impact Fees-County	0	716,833	504,492	234,648	720,990
Fund 136 - Park Impact Fees-Zone 1 (Northeast)	46,248	390,322	620,066	0	679,152
Fund 137 - Park Impact Fees-Zone 2 (Southeast)	0	30,000	37,587	0	56,682
Fund 138 - Park Impact Fees-Zone 3 (Southwest)	0	0	259,178	28,848	295,141
Fund 139 - Park Impact Fees-Zone 4 (Northwest)	0	51,728	103,019	0	180,647
Fund 158 - Gemini Springs Endowment	5,000	2,101	63,459	5,000	60,555
Fund 160 - Volusia ECHO	2,987,602	3,478,992	16,223,516	7,555,322	23,380,544
Fund 161 - Volusia Forever	630,249	706,077	17,158,695	3,533,801	14,090,521
Fund 162 - Volusia Forever Land Acquisition	0	0	0	0	7,609,507
Fund 163 - Land Management	0	0	0	0	14,200,198
Fund 164 - Barberville Mitigation Tract	0	0	0	0	706,205
Fund 456 - Volusia Transportation Authority	35,070,463	31,186,745	31,381,032	24,931,173	31,208,148
Fund Total:	**81,279,117**	**80,813,935**	**121,893,412**	**84,367,066**	**151,509,554**

Community Services Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Community Assistance	Full Time Positions	1	0	0	0
Community Services & Grants	Full Time Positions	15	16	17	16
Library Services	Full Time Positions	178	179	178	176
Parks Recreation & Culture	Full Time Positions	73	72	70	70
Resource Stewardship	Full Time Positions	23	23	25	29
Veterans' Services	Full Time Positions	10	11	12	12
Library Services	Part Time Positions	13	9	9	9
Parks Recreation & Culture	Part Time Positions	190	190	190	183
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

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 two contracts 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 and Stewart Marchman/ACT Healthcare. The fiscal year 2021-22 budget for these grant programs is $3.7 million.

The Guardian Ad Litem program is a statewide program governed and mandated by Florida State Statues. Guardian Ad Litems 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. Currently, Guardian Ad Litems are appointed to 800 children.

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 2021-22 CFAB will have a budget of $2.4 million to disperse through grants for many agencies like: The House Next Door, Early Learning Coalition, Boys and Girls Club Volusia, Volusia Council on Aging, Food Brings Hope and Volusia Flagler YMCA to name a few.

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of meetings with private and state agencies	1	9	7
Number of community meetings and updates given	1	7	7
Number of other relevant community and agency meetings	1	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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of Children and Families Advisory Board meetings	2	7	6

Key Objectives - Guardian Ad Litem

01. Increase the representation of dependent children by certified community or staff advocates to 95%

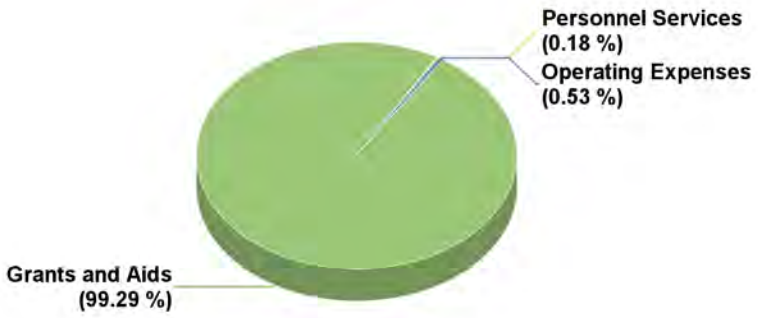
02. Increase the percent of community advocates by 20%

03. Maintain a minimum annual retention rate of certified community advocates of 85%

Performance Measures - Guardian Ad Litem	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Percent representation of dependent children by volunteers	95	95	80
Number of certified community advocates	390	390	350
Percent of advocates retained annually	85	85	80

Department: Community Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Community Assistance					
Personnel Services	98,235	74,506	89,144	78,171	10,985
Operating Expenses	30,416	30,089	29,003	28,838	33,364
Grants and Aids	5,920,626	5,872,947	6,155,886	6,525,514	6,225,080
Total: Community Assistance	**6,049,277**	**5,977,542**	**6,274,033**	**6,632,523**	**6,269,429**
Fund Allocation					
COVID Transition - 003	0	0	0	322,762	0
General Fund - 001	6,049,277	5,977,542	6,274,033	6,309,761	6,269,429
Total Fund Allocation	**6,049,277**	**5,977,542**	**6,274,033**	**6,632,523**	**6,269,429**

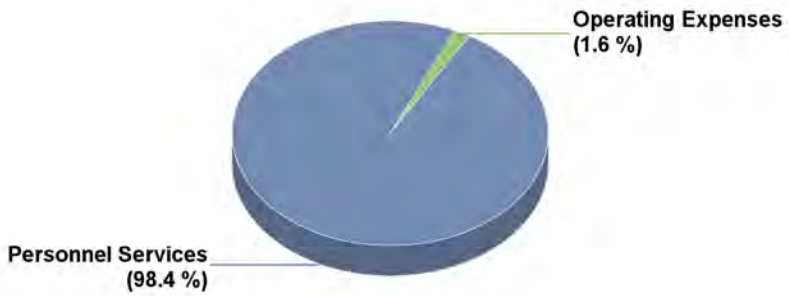


Department: Community Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Community Services					
Personnel Services	0	0	0	276,055	369,195
Operating Expenses	0	0	0	0	5,989
Total: Community Services	**0**	**0**	**0**	**276,055**	**375,184**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	0	3
Number of Full Time Equivalent Positions	0	3

Fund Allocation					
General Fund - 001	0	0	0	276,055	375,184
Total Fund Allocation	**0**	**0**	**0**	**276,055**	**375,184**



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 2021-22 Volusia County's annual contribution is $7,652,381 which will be shared by each of the County's three hospital districts.

Volusia County residents have suffered serious financial injury as a result of the COVID-19 crisis. In an effort to help ensure our most vulnerable residents remain in a stable living environment, the county has developed Relaunch Volusia: Individual Rent and Mortgage Grant Program. This program provides funding for County residents' rental and mortgage payments.

Key Objectives - Human Services

01. Assist eligible Volusia County citizens who are experiencing a crisis situation to prevent eviction, foreclosure, utility disconnection, 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. Monitor, review, and prepare reports for compliance with local, state, and federal regulations

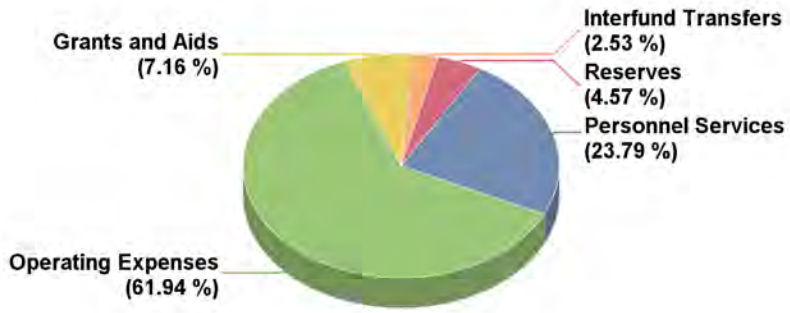
Performance Measures - Human Services	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of individuals that received homeless prevention services	1,923	700	1,500
Number of clients screened for eligibility for HCRA	462	490	550
Number of individuals that received utilities assistance	1,016	1,000	500

Department: Community Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Community Services & Grants					
Personnel Services	1,283,227	1,405,499	1,611,326	1,235,682	1,155,864
Operating Expenses	2,491,052	2,908,208	2,900,564	2,692,698	3,009,215
Grants and Aids	610,021	1,290,540	646,365	2,649,144	347,652
Interfund Transfers	120,000	329,612	123,000	123,000	123,000
Reserves	0	0	206,739	0	222,197
Total: Community Services & Grants	**4,504,300**	**5,933,859**	**5,487,994**	**6,700,524**	**4,857,928**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	17	13
Number of Full Time Equivalent Positions	17	13

Fund Allocation					
General Fund - 001	4,066,170	4,893,360	5,281,255	4,697,745	4,635,731
Homeless Initiatives - 125	438,130	1,040,499	206,739	2,002,779	222,197
Total Fund Allocation	**4,504,300**	**5,933,859**	**5,487,994**	**6,700,524**	**4,857,928**



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) received national accreditation through the Public Health Accreditation Board in 2020. We are continuing our efforts to meet national standards for ensuring that essential public health services are provided for our community. Additionally, we are expanding our efforts through new funding provided by the National Association of City and County Health Officials and the Centers for Disease Control & Prevention. These funds allow FDOH-Volusia to support local overdose prevention strategies and evaluate public health programs using a social determinants of health lens.

FDOH-Volusia has a dedicated and highly trained public health workforce which is ready to respond to a range of emergencies, as demonstrated by the COVID-19 pandemic response. Our dedicated staff plays a vital role in supporting and carrying out our mission by providing information to the community, providing COVID-19 testing and vaccination and conducting case investigations, contact tracing and other disease control activities.

Our goal is to provide you with important public health information to make informed decisions about the communities health and well-being. Other goals include: increase vaccination rates of children and reduce the incidence of HIV infections, reduce rates of infant mortality and infant mortality disparities, decrease the number of fatal and non-fatal overdoses, and support all residents to achieve 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 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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of communicable disease control services provided to all residents and visitors	102,680	82,752	96,000
Number of primary care services provided to all residents and visitors	346,598	409,316	650,000
Number of environmental health services provided	18,114	17,488	25,000

Department: Community Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Health Services					
Operating Expenses	751,078	730,458	661,336	646,977	724,611
Grants and Aids	2,177,734	1,739,802	1,827,199	2,207,199	1,983,049
Total: Health Services	**2,928,812**	**2,470,260**	**2,488,535**	**2,854,176**	**2,707,660**
Fund Allocation					
COVID Transition - 003	0	0	0	380,000	0
General Fund - 001	2,928,812	2,470,260	2,488,535	2,474,176	2,707,660
Total Fund Allocation	**2,928,812**	**2,470,260**	**2,488,535**	**2,854,176**	**2,707,660**



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 implementation of library technology resources geared to meet community needs

02. Maintain an adequate level of service (LOS) with library materials

03. Continue development of wide-ranging adult, teen, and juvenile learning and cultural programs

04. Provide public access to broadband Internet via computers, wireless connection, and circulating hotspots

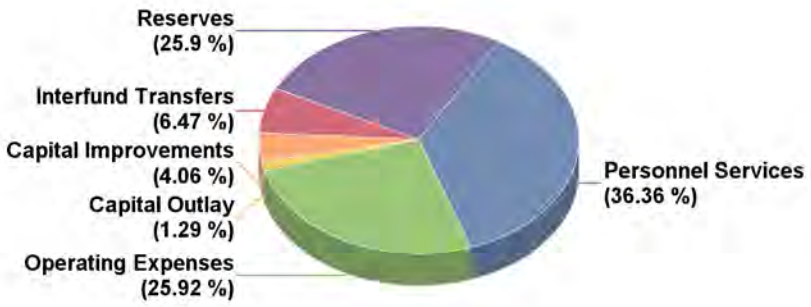
Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of program attendees	108,113	144,150	172,980
Number of collection items per capita (LOS=1.82 per capita)	25	25	25
Number of virtual visits to networked resources	2,265,877	3,065,877	3,942,625
Number of internet and computer use sessions	599,958	359,978	797,944

Department: Community Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Library Services					
Personnel Services	9,936,328	9,448,304	10,829,727	10,031,880	11,379,508
Operating Expenses	7,423,869	8,036,742	8,102,498	7,663,789	8,110,121
Capital Outlay	91,996	127,630	378,633	406,254	403,632
Capital Improvements	366,571	493,901	1,140,000	1,199,193	1,270,000
Interfund Transfers	217,543	1,004,694	1,000,000	1,046,205	2,025,000
Reserves	0	0	7,898,260	0	8,104,435
Total: Library Services	**18,036,307**	**19,111,271**	**29,349,118**	**20,347,321**	**31,292,696**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	178	176
Number of Part Time Positions	9	9
Number of Full Time Equivalent Positions	182.5	180.5

Fund Allocation					
Library - 104	17,876,307	19,111,271	28,886,656	20,347,321	30,829,429
Library Endowment - 124	160,000	0	462,462	0	463,267
Total Fund Allocation	**18,036,307**	**19,111,271**	**29,349,118**	**20,347,321**	**31,292,696**



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 2021-22 budget reflects the addition of new trail segment along Guise Road to Gobbler's Lodge Road. Replacement of playground at Lake Ashby, Spring Hill & Spruce creek. Repairs to Lake Ashby & Lake George Fishing docks & Riverbreeze Boat Launch docks.

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 will continue to evaluate the Summer Recreation Program to address the growth and changing needs of the community. Volusia County's three ballfield complexes are also managed under this activity. Contracted classes continue at Private First Class Emory Bennett park with great success. The Robert Strickland RC track and BMX track are open and operating.

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. Develop and maintain park operation plans

03. Improve parks and facilities

Performance Measures - Operations And Maintenance	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of safety & new operations implemented	4	3	4
Number of park/operations plans prepared	6	7	6
Number of parks and facilities improved	4	4	6

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 programing activities

Performance Measures - Parks Environmental & Outdoor Programs	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of coordinated activities	10	20	30
Number of program participants	15,000	22,000	36,000

Department: Community Services

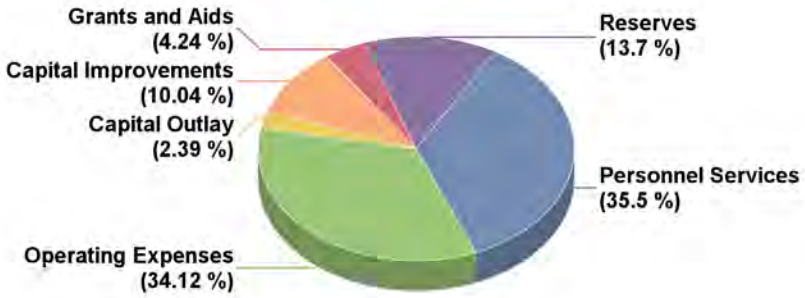
	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Parks Recreation & Culture					
Personnel Services	4,887,125	4,965,201	5,216,038	4,900,998	5,153,677
Operating Expenses	5,060,810	4,918,381	5,240,688	4,882,307	4,953,215
Capital Outlay	106,388	125,202	123,000	151,927	346,650
Capital Improvements	401,371	633,944	714,257	1,435,658	1,458,000
Grants and Aids	2,204,577	3,110,914	615,758	6,522,288	616,035
Interfund Transfers	1,400,000	1,746,833	910,339	910,339	0
Reserves	0	0	16,595,978	0	1,988,167
Reimbursements	(1,521,504)	(1,582,718)	(1,318,570)	(1,318,570)	(1,485,688)
Total: Parks Recreation & Culture	**12,538,767**	**13,917,757**	**28,097,488**	**17,484,947**	**13,030,056**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	74	70
Number of Part Time Positions	190	183
Number of Full Time Equivalent Positions	105.32	100.27

Fund Allocation					
Gemini Springs Endowment - 158	5,000	2,101	63,459	5,000	60,555
General Fund - 001	7,857,957	7,537,511	8,864,353	8,239,311	9,467,908
Municipal Service District - 120	1,641,960	1,710,270	1,421,818	1,421,818	1,568,981
Park Impact Fees-County - 135	0	716,833	504,492	234,648	720,990
Park Impact Fees-Zone 1 (Northeast) - 136	46,248	390,322	620,066	0	679,152
Park Impact Fees-Zone 2 (Southeast) - 137	0	30,000	37,587	0	56,682
Park Impact Fees-Zone 3 (Southwest) - 138	0	0	259,178	28,848	295,141
Park Impact Fees-Zone 4 (Northwest) - 139	0	51,728	103,019	0	180,647
Volusia ECHO - 160	2,987,602	3,478,992	16,223,516	7,555,322	0
Total Fund Allocation	**12,538,767**	**13,917,757**	**28,097,488**	**17,484,947**	**13,030,056**

Department: Community Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget



Mission **The mission of the division is 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 goal of Resource Stewardship Services team is to a) educate our citizens how to be better stewards of our natural resources, b) develop human and economic resources through UF/IFAS Extension's research-based resources, c) implement science-based land management practices, d) strengthen the quality of life for our citizens by partnering to enhance environmental, cultural, historical, and outdoor recreational opportunities, e) acquire, protect and conserve environmentally sensitive, water resource protection, and outdoor recreation lands.

Key Objectives - Administration

01. Develop partnerships to leverage resources and accomplish the goals of the division

02. Recruit, train, and retain volunteers to help accomplish our mission

03. Acquire lands for preservation, conservation and public access

04. Provide for new ECHO projects for the community to enjoy

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Partnerships Formed	17	11	25
Number of Adult Volunteer Hours	39,225	15,462	40,841
Acres Actively Managed	37,411	37,411	41,000
ECHO Projects Funded	11	0	18

Department: Community Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Resource Stewardship					
Personnel Services	1,120,452	1,204,898	1,270,362	1,228,618	1,838,183
Operating Expenses	739,773	723,842	1,055,482	1,152,734	988,390
Capital Outlay	21,323	131,485	171,000	169,592	153,579
Capital Improvements	0	4,127	25,000	783,300	55,000
Grants and Aids	1,681,953	2,594,563	123,357	6,026,661	4,971,386
Interfund Transfers	1,400,000	1,000,000	3,001,757	3,015,575	15,590,521
Reserves	0	0	29,054,500	0	37,244,276
Total: Resource Stewardship	**4,963,501**	**5,658,915**	**34,701,458**	**12,376,480**	**60,841,335**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	25	29
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	25.5	29.5

Fund Allocation					
Barberville Mitigation Tract - 164	0	0	0	0	706,205
General Fund - 001	1,345,650	1,473,846	1,319,247	1,287,357	854,360
Land Management - 163	0	0	0	0	14,200,198
Volusia ECHO - 160	2,987,602	3,478,992	16,223,516	7,555,322	23,380,544
Volusia Forever - 161	630,249	706,077	17,158,695	3,533,801	14,090,521
Volusia Forever Land Acquisition - 162	0	0	0	0	7,609,507
Total Fund Allocation	**4,963,501**	**5,658,915**	**34,701,458**	**12,376,480**	**60,841,335**

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 Statue 292.11 allows for the county to employ a Veteran Service Officer and Staff. The Volusia County Veterans Services Division assists all former and present members of the Armed Forces and their dependents in preparing claims for compensation, hospitalization, vocational training and other benefits and privileges for which they are entitled under Federal and State Laws and County regulations. Offices are located in Daytona Beach, Deland, New Smyrna Beach, and Orange City. Due to the frequent changes in laws and regulations, training and certification of the staff is essential. Continued certification and accreditation is necessary through the training provided by the Florida Department of Veteran Affairs (FDVA), the Department of Veteran Affairs (VA), and internally by the division.

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/assisted living facilities

03. Complete and file all requested forms and applications for veterans/dependents

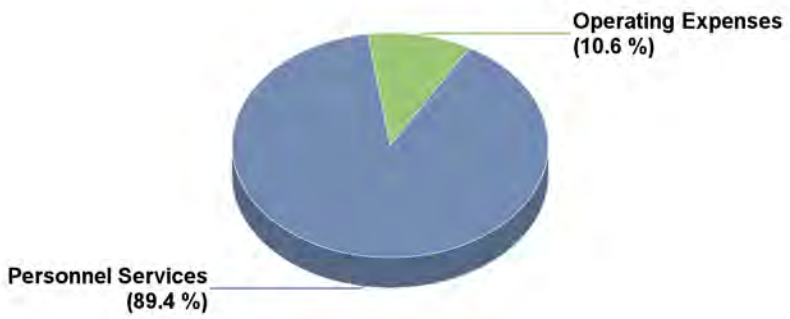
Performance Measures - Veterans' Services	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of claims & benefits filed	5,022	7,000	11,000
Number of veterans/dependents served	13,338	15,500	18,000
Number of forms and applications completed for Veterans/dependents	21,658	28,000	34,000

Department: Community Services

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Veterans' Services					
Personnel Services	675,965	681,004	787,081	767,212	828,861
Operating Expenses	70,007	53,134	84,800	75,486	98,257
Total: Veterans' Services	**745,972**	**734,138**	**871,881**	**842,698**	**927,118**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	12	12
Number of Full Time Equivalent Positions	12	12

Fund Allocation					
General Fund - 001	745,972	734,138	871,881	842,698	927,118
Total Fund Allocation	**745,972**	**734,138**	**871,881**	**842,698**	**927,118**



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

Votran offers its Gold Service to customers who, because of a disability, cannot access the fixed route bus service. All Votran revenue vehicles are built to meet the requirements of the American with Disabilities Act. Votran bus operators receive special training in personal assistance and passenger sensitivity to ensure safe and comfortable transportation to Votran Gold customers. Votran Gold services operates within the same service area and during equivalent days and hours as the fixed-route bus services for those that meet the eligibility requirements. Votran operates Gold service with a fleet of 75 para transit vehicles. Votran also contracts with para transit subcontractors to provide service on Votran behalf: 2 para transit providers and 2 taxi providers.

The Volusia County Council created Volusia County's public transportation system, Votran, in 1975. Votran provides fixed route public transportation service to urban ares of the county with a fleet of 78 revenue producing fixed route buses. The budget is funded by the Volusia County General Fund, Federal Transit Administration (FTA) and Florida Department of Transportation (FDOT) grant funds. Revenues are produced by Votran through passenger fares, contract services and advertising.

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 2021-22 contribution is $5 million. The Federal Cares Act funding allocated for Votran services will be utilized to offset operating costs normally subsidized by the General Fund. Funding is estimated to be partially spent in fiscal year 2019-20, and the balance will be spread over expenditures for the next two fiscal years. Reserves included aside from those held for fuel fluctuations and revenue stabilization, in the amount of $3,058,239, are allocated to be used annually for a smooth transition back to local funding efforts. Fuel reserves total $127,350 and Reserves for Revenue Stabilization are $1,171,148 for fiscal year 2021-22.

Key Objectives - Public Transportation

01. Respond to complaints promptly

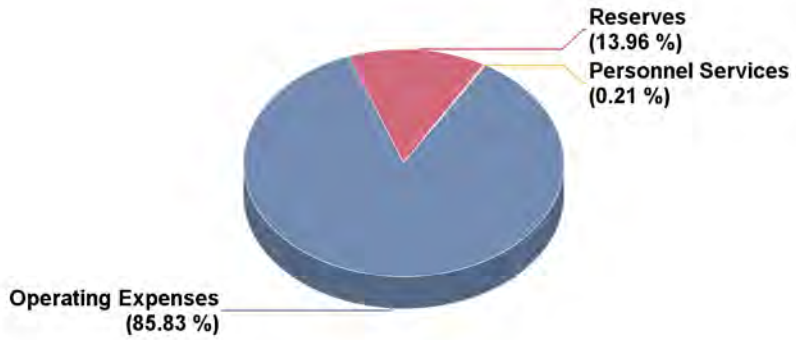
02. Increase the level of ridership by 1%

03. Maintain an "on-time" performance at 90%

Performance Measures - Public Transportation	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of complaints	156	140	130
Number of passengers	3,470,311	2,429,218	3,670,000
Percent of on-time performance	92	92	92

Department: Community Services

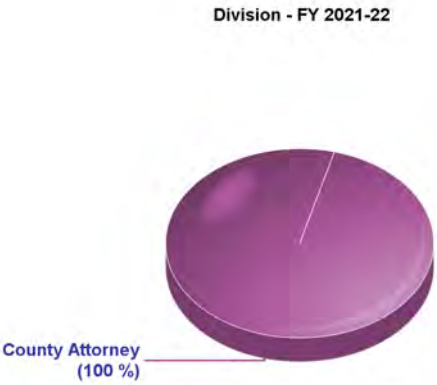
	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Volusia Transportation Authority					
Personnel Services	17,673,814	14,914,067	18,768,064	0	65,626
Operating Expenses	9,073,910	11,147,183	8,292,738	24,927,123	26,785,785
Capital Outlay	7,683,671	4,809,895	0	4,050	0
Capital Improvements	647,294	315,600	0	0	0
Reserves	0	0	4,320,230	0	4,356,737
Reimbursements	(8,226)	0	0	0	0
Total: Volusia Transportation Authority	**35,070,463**	**31,186,745**	**31,381,032**	**24,931,173**	**31,208,148**
Fund Allocation					
Volusia Transportation Authority - 456	35,070,463	31,186,745	31,381,032	24,931,173	31,208,148
Total Fund Allocation	**35,070,463**	**31,186,745**	**31,381,032**	**24,931,173**	**31,208,148**



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County Attorney

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
County Attorney	2,325,629	2,069,140	2,844,364	2,444,448	2,883,252
County Attorney Total:	**2,325,629**	**2,069,140**	**2,844,364**	**2,444,448**	**2,883,252**





Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	2,325,629	2,069,140	2,844,364	2,444,448	2,883,252
Fund Total:	**2,325,629**	**2,069,140**	**2,844,364**	**2,444,448**	**2,883,252**

County Attorney Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
County Attorney	Full Time Positions	32	32	32	28

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

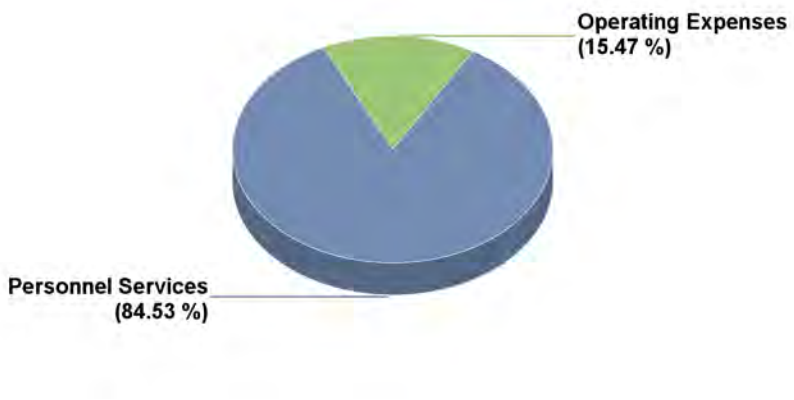
Performance Measures - County Attorney	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of ordinances and resolutions adopted	229	230	230
Number of new cases	1,025	1,100	1,100

Department: County Attorney

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
County Attorney					
Personnel Services	3,712,769	3,473,896	3,889,198	3,489,282	3,787,581
Operating Expenses	269,220	258,736	574,711	574,711	693,140
Capital Outlay	1,053	12,129	0	0	0
Reimbursements	(1,657,413)	(1,675,621)	(1,619,545)	(1,619,545)	(1,597,469)
Total: County Attorney	**2,325,629**	**2,069,140**	**2,844,364**	**2,444,448**	**2,883,252**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	32	28
Number of Full Time Equivalent Positions	32	28

Fund Allocation					
General Fund - 001	2,325,629	2,069,140	2,844,364	2,444,448	2,883,252
Total Fund Allocation	**2,325,629**	**2,069,140**	**2,844,364**	**2,444,448**	**2,883,252**

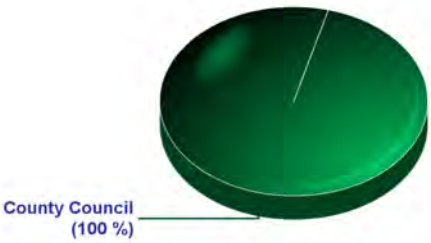


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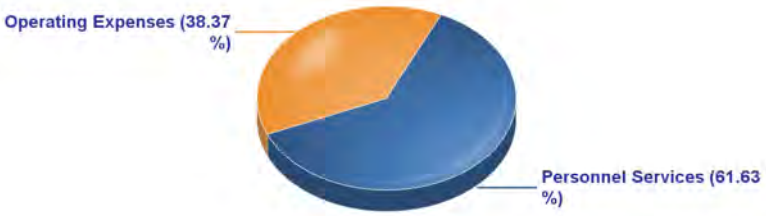
County Council

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
County Council	658,331	655,800	677,422	680,070	731,141
County Council Total:	**658,331**	**655,800**	**677,422**	**680,070**	**731,141**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	658,331	655,800	677,422	680,070	731,141
Fund Total:	**658,331**	**655,800**	**677,422**	**680,070**	**731,141**

County Council Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
County Council	Full Time Positions	7	7	7	7

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

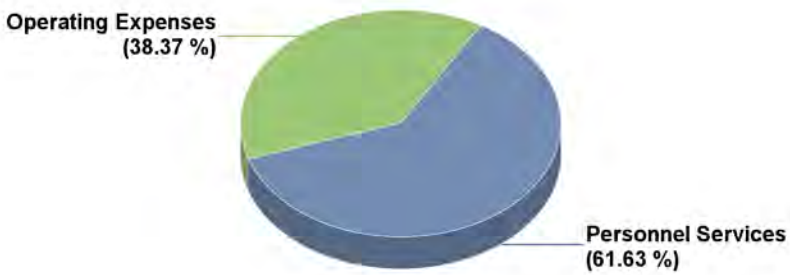
The County Council serves as the legislative and policy-making body for Volusia County government. The County operates under a Council/Manager form of government and provides various services including public safety, economic development, transportation, health and social services, planning, zoning, 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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
County Council					
Personnel Services	589,447	575,875	600,009	597,539	635,184
Operating Expenses	371,937	411,302	386,883	392,001	395,420
Capital Outlay	2,198	0	0	0	0
Reimbursements	(305,251)	(331,377)	(309,470)	(309,470)	(299,463)
Total: County Council	**658,331**	**655,800**	**677,422**	**680,070**	**731,141**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	7	7
Number of Full Time Equivalent Positions	7	7

Fund Allocation					
General Fund - 001	658,331	655,800	677,422	680,070	731,141
Total Fund Allocation	**658,331**	**655,800**	**677,422**	**680,070**	**731,141**



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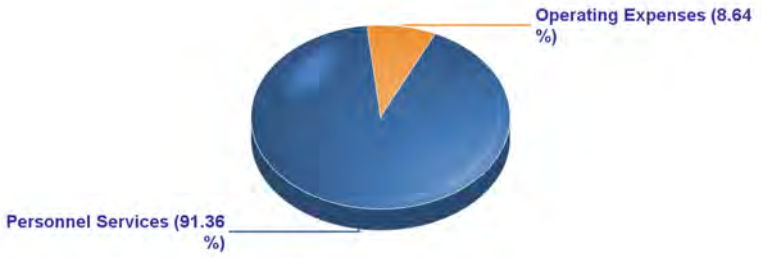
County Manager

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
County Manager	826,811	1,189,205	1,477,834	1,170,011	1,416,734
County Manager Total:	**826,811**	**1,189,205**	**1,477,834**	**1,170,011**	**1,416,734**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	826,811	1,189,205	1,477,834	1,170,011	1,416,734
Fund Total:	**826,811**	**1,189,205**	**1,477,834**	**1,170,011**	**1,416,734**

County Manager Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
County Manager	Full Time Positions	14	16	16	16
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 Managers Office.

Department: County Manager

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
County Manager					
Personnel Services	1,195,182	1,496,948	1,774,666	1,466,847	1,736,872
Operating Expenses	85,774	134,560	117,757	117,753	164,277
Capital Outlay	3,389	0	0	0	0
Reimbursements	(457,534)	(442,303)	(414,589)	(414,589)	(484,415)
Total: County Manager	**826,811**	**1,189,205**	**1,477,834**	**1,170,011**	**1,416,734**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	16	16
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	16.5	16.5

Fund Allocation					
General Fund - 001	826,811	1,189,205	1,477,834	1,170,011	1,416,734
Total Fund Allocation	**826,811**	**1,189,205**	**1,477,834**	**1,170,011**	**1,416,734**

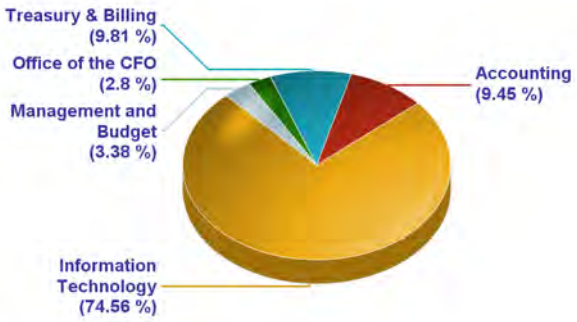


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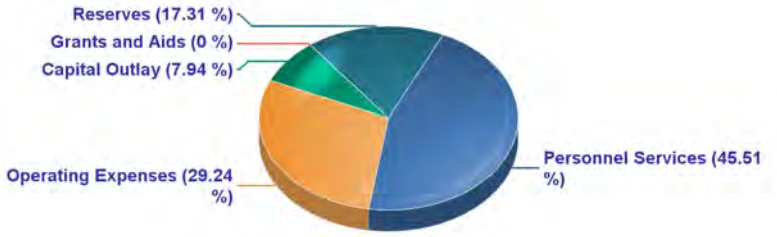
Finance

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Accounting	3,508,020	3,098,625	3,675,470	2,605,734	2,215,000
Information Technology	8,124,367	8,582,834	14,771,139	10,411,045	17,477,664
Management and Budget	712,652	632,457	985,106	787,153	791,918
Office of the CFO	259,958	324,779	250,878	294,936	656,894
Treasury & Billing	0	0	1,011,996	1,519,656	2,300,387
Finance Total:	**12,604,997**	**12,638,695**	**20,694,589**	**15,618,524**	**23,441,863**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	10,558,439	10,437,323	12,992,455	12,900,278	15,679,790
Fund 002 - Emergency Medical Services	1,461,388	1,389,325	1,464,819	1,431,743	1,519,987
Fund 101 - Coronavirus Relief	0	0	0	0	124,069
Fund 106 - Resort Tax	0	0	149,879	0	0
Fund 111 - Convention Development Tax	0	0	224,820	0	0
Fund 120 - Municipal Service District	0	0	55,709	55,709	157,411
Fund 451 - Daytona Beach International Airport	0	0	168,256	105,249	174,666
Fund 511 - Computer Replacement	585,170	812,047	5,638,651	1,125,545	5,785,940
Fund Total:	**12,604,997**	**12,638,695**	**20,694,589**	**15,618,524**	**23,441,863**

Finance Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Accounting	Full Time Positions	46	46	46	28
Information Technology	Full Time Positions	79	79	80	80
Management and Budget	Full Time Positions	11	10	10	10
Office of the CFO	Full Time Positions	5	5	4	4
Treasury & Billing	Full Time Positions	0	0	15	28
Accounting	Part Time Positions	2	2	2	0
Treasury & Billing	Part Time Positions	0	0	2	0

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 140 funds have been established in the County's general ledger to assist in this task. Each year the Division prepares the Comprehensive Annual Financial Report which is audited by an independent, external auditor selected by the County Council. The Division also prepares the Annual Report on County Debt and the Popular Annual Financial Report. Within Accounting, operational sections have been established for accounts receivable, accounts payable, capital asset tracking, payroll, and cash management functions.

Key Objectives - Accounting

01. Provide accurate and timely payments of all County financial obligations

02. Provide accurate billing and collection of all County receivables

03. Record and maintain files on all County capital assets

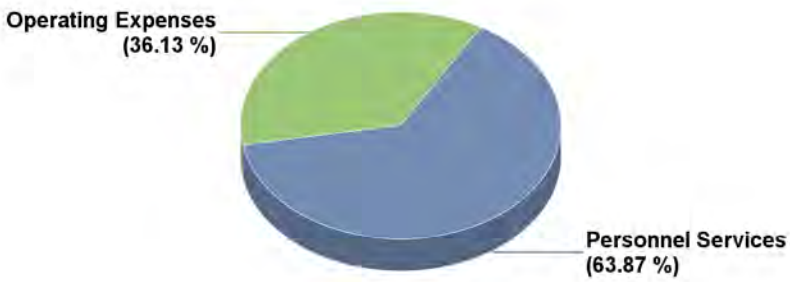
Performance Measures - Accounting	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of invoices processed for payment	110,540	110,000	111,560
Number of invoices/statements mailed	7,376	7,500	7,642
Number of capital asset records maintained	25,714	25,900	25,682

Department: Finance

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Accounting					
Personnel Services	3,017,501	2,678,547	3,020,007	2,225,129	1,962,770
Operating Expenses	1,505,815	1,509,879	1,629,074	1,357,082	1,110,253
Capital Outlay	16,847	0	11,400	8,534	0
Reimbursements	(1,032,143)	(1,089,801)	(985,011)	(985,011)	(858,023)
Total: Accounting	**3,508,020**	**3,098,625**	**3,675,470**	**2,605,734**	**2,215,000**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	46	28
Number of Part Time Positions	2	0
Number of Full Time Equivalent Positions	47	28

Fund Allocation					
Emergency Medical Services - 002	1,461,388	1,389,325	1,464,819	573,471	0
General Fund - 001	2,046,632	1,709,300	2,210,651	2,032,263	2,215,000
Total Fund Allocation	**3,508,020**	**3,098,625**	**3,675,470**	**2,605,734**	**2,215,000**



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 80 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 2021-22, the division will focus on increasing the security and integrity of the County's data processing systems. Other initiatives will include the implementation of a new countywide radio communications network, including the replacement of the fire station alerting system. Engineers will focus on enhancing the speed, reliability, and scope of the County's voice and data network, as well as overseeing the replacement of approximately 940 desktop, laptop, and tablet computers as part of the PC Replacement Program. In addition, the division will be expanding the scope and support for the ZOLL software used by Public Protection, continuing the rollout of the County's web and document accessibility plan, and providing GIS support for federal, state, and local redistricting processes.

Information Technology's recommended budget increased from previous fiscal years, primarily due to two factors. The first factor is an increased emphasis on cyber-security, which has led to increased costs for new software suites used to monitor and manage the security of servers, databases, desktop computers, and the network that connects them. The second factor is an increase in service scope due to the assumption of responsibility for software packages formerly overseen by the Sheriff's Office (Firehouse, ZOLL) and new duties involving technology support for the Daytona Beach International Airport.

The fiscal year 2021-22 budget includes one unfunded position. Two new positions were added in fiscal year 2020-21 to provide support to data and security systems at the Daytona Beach International Airport.

The division also manages the ongoing PC Replacement Program. During fiscal year 2020-21, approximately 1,413 desktops, laptops, and tablet computers will be replaced, with 781 planned replacements to happen in fiscal year 2021-22. 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

1. Modernize the 800 MHz Public Safety Radio System to use P25 Phase 2 technology.

2. Successfully accomplish all required reapportionment tasks for Volusia County Council and School Board.

3. Teach employees how to avoid phishing scams using simulated attacks and training.

4. Replace core firewalls to improve the speed, security, and manageability of the County's Internet connections.

5. Implement alternate network connectivity between the DeLand and Daytona data centers to provide high availability and continuity of operations.

6. Provide redundant internet access to County's public-facing servers.

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Percentage of modernizing the 800 MHz radio system complete	2	50	80
Percentage of redistricting initiative complete	5	15	100
Percentage of employees who successfully avoid phishing tests	0	90	95
Percentage of firewall replacement project complete	50	80	100
Percentage of alternate network connectivity project completed	0	75	100
Percentage of redundant internet access project complete	10	80	100

Key Objectives - Computer Replacement

01. Provide up-to-date equipment for County users that satisfy application requirements

02. Stabilize service charge acquisitions and replacement of computer equipment

Performance Measures - Computer Replacement	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Percent of computers that meet application requirements with the standard configuration	99	99	99
Dollar amount of annual service charge per desktop	349	353	349

Department: Finance

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Information Technology					
Personnel Services	5,596,739	6,031,705	6,932,404	6,382,490	7,087,424
Operating Expenses	4,017,855	4,064,979	4,412,793	5,052,110	5,830,840
Capital Outlay	809,209	1,042,023	1,391,874	1,443,854	2,151,200
Capital Improvements	128,133	0	0	0	0
Reserves	0	0	4,501,477	0	4,754,370
Reimbursements	(2,427,569)	(2,555,873)	(2,467,409)	(2,467,409)	(2,346,170)
Total: Information Technology	**8,124,367**	**8,582,834**	**14,771,139**	**10,411,045**	**17,477,664**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	80	80
Number of Full Time Equivalent Positions	80	80

Fund Allocation					
Computer Replacement - 511	585,170	812,047	5,638,651	1,125,545	5,785,940
Daytona Beach International Airport - 451	0	0	168,256	105,249	174,666
General Fund - 001	7,539,197	7,770,787	8,964,232	9,180,251	11,517,058
Total Fund Allocation	**8,124,367**	**8,582,834**	**14,771,139**	**10,411,045**	**17,477,664**



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.

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 Value Adjustment Board (VAB) with certain exceptions; a non-refundable $15.00 filing fee per parcel is statutorily required at the time of petition filing.

The board clerk prepares a schedule of appearances before special magistrates; a notice of hearing will be provided to each petitioner at least 25 calendar days in advance for those petitions not settled or withdrawn. Once a hearing has concluded the magistrate makes a recommendation to the VAB which will render a final decision of such recommendations. A petitioner may file a claim with the circuit court if they disagree with the final decision of the VAB within 15 days (for exemptions) and 60 days (for valuation) from the date of recusal (Section 196.151 and Section 194.171 F.S.).

Key Objectives - Management and Budget

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, an operations guide, and as 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 the departments

Performance Measures - Management and Budget	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Accuracy rate in forecasting annual General Fund revenue estimates (percent)	96	96	96
GFOA Distinguished Budget Presentation Award earned	1	1	1
Number of budget amendments processed (Operating/Non-Operating/ Grants)	385	440	440
Number of reports developed and maintained	311	215	215

Key Objectives - VAB/TRIM

01. Process citizen petitions for value adjustment review by the Value Adjustment Board per statute 193.155(8) and Chapter 194.011, Florida Statutes

02. Follow statutory procedures governing the Value Adjustment Board regarding administrative and judicial review of property taxes, pursuant to Chapter 194.034, Florida Statutes

Performance Measures - VAB/TRIM	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of VAB Petitions	756	708	723
Number of VAB Hearings	309	271	282

Department: Finance

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Management and Budget					
Personnel Services	788,175	757,582	968,799	774,060	861,607
Operating Expenses	223,761	199,120	261,526	258,312	155,106
Reimbursements	(299,284)	(324,245)	(245,219)	(245,219)	(224,795)
Total: Management and Budget	**712,652**	**632,457**	**985,106**	**787,153**	**791,918**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	10	10
Number of Full Time Equivalent Positions	10	10

Fund Allocation					
General Fund - 001	712,652	632,457	985,106	787,153	791,918
Total Fund Allocation	**712,652**	**632,457**	**985,106**	**787,153**	**791,918**



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

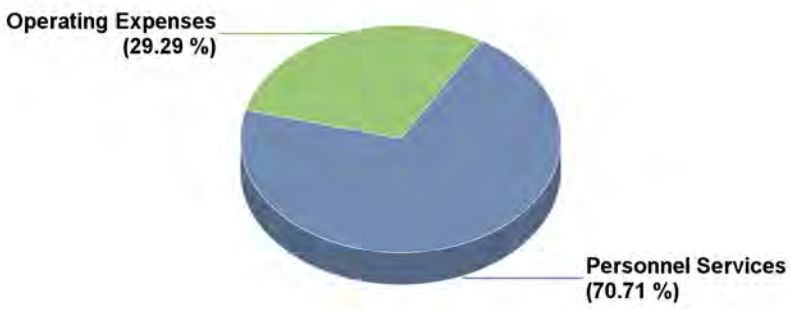
Performance Measures - CFO/Treasury	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of grants coordinated and overseen by the Office of the CFO	260	262	261

Department: Finance

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Office of the CFO					
Personnel Services	375,912	454,114	348,584	395,395	552,561
Operating Expenses	16,875	12,028	26,447	23,694	228,886
Reimbursements	(132,829)	(141,363)	(124,153)	(124,153)	(124,553)
Total: Office of the CFO	**259,958**	**324,779**	**250,878**	**294,936**	**656,894**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	4	4
Number of Full Time Equivalent Positions	4	4

Fund Allocation					
Coronavirus Relief - 101	0	0	0	0	124,069
General Fund - 001	259,958	324,779	250,878	294,936	432,825
Municipal Service District - 120	0	0	0	0	100,000
Total Fund Allocation	**259,958**	**324,779**	**250,878**	**294,936**	**656,894**



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.

The division processed over 90,000 payment transactions last year, and it is anticipated that the number of transactions processed will reach 100,000 in the coming fiscal year. Despite the increasing number of transactions, this year's budget includes the defunding of two vacant positions, recognizing efficiencies within the payment processing operation.

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 division will be closing the third-party payment lockbox and bringing the processing of mailed ambulance services payments in-house for an annual savings of $30,000.

Key Objectives - EMS Billing & Collection

01. Provide accurate and timely billing of all ambulance services

Performance Measures - EMS Billing & Collection	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of transports billed	58,021	60,342	62,756

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of payment transactions processed	90,349	93,000	100,000

Department: Finance

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Treasury & Billing					
Personnel Services	0	0	852,603	1,477,227	2,032,650
Operating Expenses	0	0	548,897	464,897	705,518
Capital Outlay	0	0	40,504	4,300	28,000
Grants and Aids	0	0	400	400	400
Reimbursements	0	0	(430,408)	(427,168)	(466,181)
Total: Treasury & Billing	**0**	**0**	**1,011,996**	**1,519,656**	**2,300,387**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	15	28
Number of Part Time Positions	2	0
Number of Full Time Equivalent Positions	16	28

Fund Allocation					
Convention Development Tax - 111	0	0	224,820	0	0
Emergency Medical Services - 002	0	0	0	858,272	1,519,987
General Fund - 001	0	0	581,588	605,675	722,989
Municipal Service District - 120	0	0	55,709	55,709	57,411
Resort Tax - 106	0	0	149,879	0	0
Total Fund Allocation	**0**	**0**	**1,011,996**	**1,519,656**	**2,300,387**

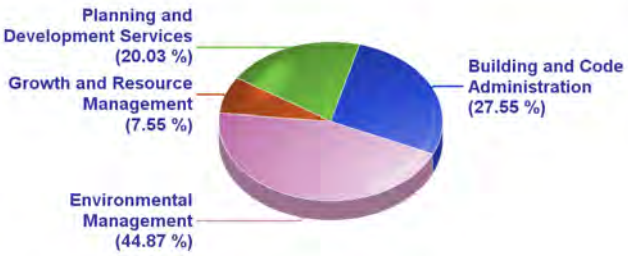


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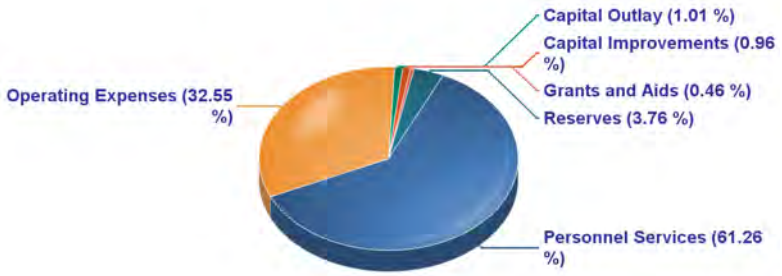
Growth and Resource Management

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Building and Code Administration	4,037,246	3,783,087	3,862,379	3,634,208	4,192,052
Environmental Management	4,794,214	4,944,562	6,374,696	5,163,306	6,825,652
Growth and Resource Management	201,069	260,282	1,003,762	775,185	1,148,521
Planning and Development Services	2,510,923	2,507,537	2,874,459	2,725,134	3,047,276
Growth and Resource Management Total:	**11,543,452**	**11,495,468**	**14,115,296**	**12,297,833**	**15,213,501**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	4,683,882	4,758,389	5,102,138	4,928,282	5,546,425
Fund 117 - Building Permits	0	0	0	0	3,005,790
Fund 120 - Municipal Service District	6,859,120	6,731,579	8,437,924	7,330,078	6,000,504
Fund 122 - Manatee Conservation	450	500	483,568	9,473	587,116
Fund 127 - Wetland Mitigation	0	5,000	91,666	30,000	73,666
Fund Total:	**11,543,452**	**11,495,468**	**14,115,296**	**12,297,833**	**15,213,501**

Growth and Resource Management Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Building and Code Administration	Full Time Positions	43	40	38	38
Environmental Management	Full Time Positions	41	41	43	44
Growth and Resource Management	Full Time Positions	5	5	9	9
Planning and Development Services	Full Time Positions	22	25	26	26
Environmental Management	Part Time Positions	26	26	8	5
Planning and Development Services	Part Time Positions	2	2	0	0

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

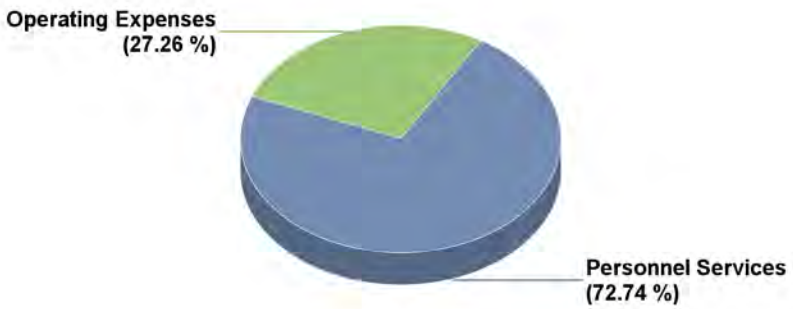
Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of unpermitted work investigations	821	878	899
Number of new local specialty license applications and listings processed	1,152	876	1,100
Percent of residential and commercial reviews completed within 10 days	97	98	98
Average number of daily site visits performed by each building inspector	15	15	16
Number of code complaints responded to and precessed	3,830	4,433	4,522
Number of countywide Code Enforcement Board cases	848	998	1,001
Number of orders of code compliance issued	101	88	100
Total number of building permits processed and issued	10,367	10,879	11,422
Percent of permit applications processed for issuance within 2 business days after reviews are completed	77	48	60

Department: Growth and Resource Management

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Building and Code Administration					
Personnel Services	2,823,640	2,538,937	2,806,512	2,530,501	3,049,170
Operating Expenses	1,213,606	1,192,544	1,055,867	1,103,707	1,142,882
Capital Outlay	0	51,606	0	0	0
Total: Building and Code Administration	**4,037,246**	**3,783,087**	**3,862,379**	**3,634,208**	**4,192,052**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	38	38
Number of Full Time Equivalent Positions	38	38

Fund Allocation					
Building Permits - 117	0	0	0	0	3,005,790
General Fund - 001	278,829	166,988	148,909	158,070	171,387
Municipal Service District - 120	3,758,417	3,616,099	3,713,470	3,476,138	1,014,875
Total Fund Allocation	**4,037,246**	**3,783,087**	**3,862,379**	**3,634,208**	**4,192,052**



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 Environmental Permitting activity is responsible for administration and enforcement of the tree preservation, wetland protection, Indian River Lagoon Surface Water Improvements and Management Overlay Zone, and gopher tortoise protection ordinances. Environmental Permitting implements the Tree Replacement Trust and Wetland Mitigation Fund programs.

The Water Quality program functions to document the quality of Volusia County waters. 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.

The Sustainability and Resilience activity advances resiliency efforts within our community to prepare the county for sea level rise and future climate conditions and provides outdoor education on conservation lands that encourages stewardship of our natural resources.

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

The Protected Species activity was created in 2020 and combined the Sea Turtle Habitat Conservation Plan Program and the Manatee Protection Program, which are responsible for managing the county's efforts to protect these state and federally regulated species.

The Sea Turtle Conservation Program includes: managing the county's federal Incidental Take Permit and implementation of a Habitat Conservation Plan, sea turtle nest monitoring and reporting, small- and large-scale habitat restoration projects, review of coastal development projects, beach lighting enforcement, and conservation zone management.

Marine Science Center

The major goals of the Marine Science Center (MSC) are 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 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. The MSC closed to the public in March 2020 due to the COVID-19 pandemic. During the closure, the Education Department created a virtual studio to provide educational lessons to the public, and worked closely with the Exhibit and Animal Hospital Departments to detail the MSC's animal ambassadors, Volusia County's marine and terrestrial habitats, rehabilitation programs, and how humans can help lessen their impacts on the environment. The programs have been viewed close to 1 million times on Community Information's Facebook page.

Lyonia Environmental Center

The Lyonia Environmental Center (LEC) provides visitors with a unique insight into fragile Volusia County ecosystems. The Center 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. Due to the COVID-19 pandemic, the LEC has been closed, or open in a limited capacity, since March 2020. In person visitors have declined, however staff created virtual programming via Facebook to continue the education programs and engagement with our audiences. These virtual options reached nearly 200,000 people.

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 (TMDL) 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 (ITP) and associated Habitat Conservation Plan (HCP) for sea turtles and other listed species

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of budget units monitored	22	23	24
Number of building permit, site plan, subdivision, planning, zoning, and other environmental reviews	11,902	12,200	12,500
Number of tree removal, wetland alteration, Class II, and farm pond permits processed	956	975	1,000
Water quality sample sets collected	514	520	535
Number of volunteers	1,683	1,635	1,690
Number of resiliency and green initiatives promoted	37	37	37
Number of domestic waste, solid waste, and bio-solids, and small quantity generator inspections	840	1,050	1,050
Number of citizen pollution complaints and environmental incidents investigated and resolved	209	225	225
Number of nests laid on Volusia County managed beaches	984	900	800
Number of documented incidental takes of listed species by vehicles	4	1	1

Key Objectives - Lyonia Preserve Environmental Center

01. Encourage discovery and exploration of Volusia County ecosystems through visitation to the Lyonia Environmental Center and through outreach events

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. Foster community involvement by facilitating workshops for professional groups

Performance Measures - Lyonia Preserve Environmental Center	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of visitors to center and at outreach events	11,239	1,500	5,000
Number of public programs	222	50	150
Number of student programs	36	25	25
Number of on-site workshops facilitated	13	5	10

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of sea turtles in rehabilitation	161	160	160
Number of birds in rehabilitation	1,380	1,400	1,400
Number of visitors	37,788	30,000	80,000
Number of attendees at events	1,200	0	1,200

Department: Growth and Resource Management

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Environmental Management					
Personnel Services	3,181,503	3,132,083	3,277,718	3,027,610	3,380,387
Operating Expenses	1,533,073	1,567,780	2,384,489	1,856,928	2,555,938
Capital Outlay	68,001	45,837	138,755	141,616	151,045
Capital Improvements	26,113	239,192	71,000	148,679	150,000
Grants and Aids	39,524	29,670	58,473	58,473	71,506
Interfund Transfers	16,000	0	0	0	0
Reserves	0	0	514,261	0	586,776
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
Total: Environmental Management	**4,794,214**	**4,944,562**	**6,374,696**	**5,163,306**	**6,825,652**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	43	44
Number of Part Time Positions	8	5
Number of Full Time Equivalent Positions	44.73	45.19

Fund Allocation					
General Fund - 001	4,094,187	4,250,592	4,545,752	4,375,359	4,716,437
Manatee Conservation - 122	450	500	483,568	9,473	587,116
Municipal Service District - 120	699,577	688,470	1,253,710	748,474	1,448,433
Wetland Mitigation - 127	0	5,000	91,666	30,000	73,666
Total Fund Allocation	**4,794,214**	**4,944,562**	**6,374,696**	**5,163,306**	**6,825,652**



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 Growth and Resource Management divisions: Building and Code Administration, Environmental Management, and Planning and Development Services. Administration processes and collects impact fees for transportation, schools, parks, and fire. Administration supports the AMANDA software system and Connect Live web portal, which integrate a majority of the functions within the department, including those related to building, contractor licensing, code compliance, environmental permitting, land development, planning, and zoning. Administration staff is also responsible for the monitoring and coordination of the 17 community redevelopment agencies.

Key Objectives - Administration

01. Provide supervisory, clerical, and administrative support for the department

02. Monitor department budgets and expenditures

03. Ensure compliance with county impact fee requirements

04. Encourage use of Connect Live web portal for submittal of permit and development applications

05. Encourage use of web portal for customers to schedule inspections

06. Encourage customers to pay department fees online

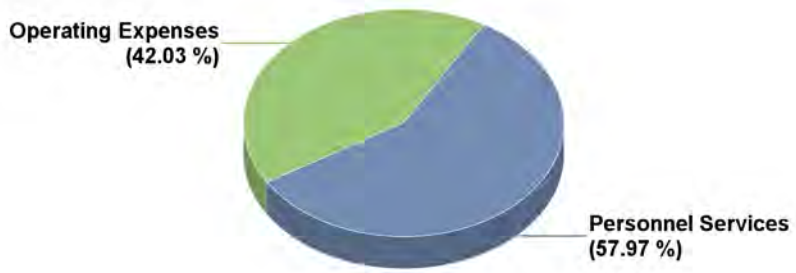
Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of funded, full-time department positions supported	115	116	118
Number of budget units monitored, including grants	39	41	41
Number of applications processed for impact fee compliance	3,181	3,120	3,060
Percentage of building permit applications submitted online	70	74	76
Percentage of building inspections scheduled online	79	83	86
Percentage of payment transactions made online	61	68	70

Department: Growth and Resource Management

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Growth and Resource Management					
Personnel Services	533,879	579,905	818,343	789,575	854,601
Operating Expenses	35,670	32,284	557,998	358,189	619,659
Capital Outlay	0	1,426	0	0	0
Reimbursements	(368,480)	(353,333)	(372,579)	(372,579)	(325,739)
Total: Growth and Resource Managemen	**201,069**	**260,282**	**1,003,762**	**775,185**	**1,148,521**

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	201,069	260,282	320,019	308,100	567,470
Municipal Service District - 120	0	0	683,743	467,085	581,051
Total Fund Allocation	**201,069**	**260,282**	**1,003,762**	**775,185**	**1,148,521**



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 continues to streamline the review process by utilizing advanced software for submission, review, and approval of digital applications and plans, and to link applicants with County staff and outside agencies and municipalities.

The Zoning activity is focused on streamlining the County application review process to increase the efficiency and quality of staff analysis for building permit and site development plan reviews.

The Planning activity is focused on refining the Comprehensive Plan to improve efficiency and function, removing hurdles to smart growth, and streamlining permitting activities. This activity is also focused on streamlining the application review process to increase efficiency and quality of staff analyses and presentations to County Council. Planning implements the Smart Growth Policy Review Committee recommendations, which may include administrative comprehensive plan and zoning code text amendments.

The Mapping and Addressing activity oversees maintenance of County addressing, streets, zoning, and future land use databases; makes updates for city annexations; and provides monthly updates. This activity also updates and integrates the Geographic Information System for the Growth and Resource Management Department.

The Real Estate activity handles services including guidance with land donations and assisting County departments in acquisitions. Other services include land swaps, lands available, release of mineral rights, and sale and disposition of county-owned surplus land.

Key Objectives - Administration

01. Process site plan and subdivision applications, including preparation of staff analysis reports and recommendations to the Development Review Committee

02. Determine Land Development Code compliance for all other applications, including vacations, vested rights, use permits, and customer inquiries

03. Arrange for the sale of county surplus properties

04. Implement Volusia County's Comprehensive Plan, Land Development Code, and Zoning Ordinance through building permit review and other related processes

05. Promote smart growth in the County through the review of site plans and subdivisions to create enhanced and safe developments

06. Process Volusia County Zoning Ordinance applications and requests that require public hearings, prepare analysis reports and recommendations for the Planning and Land Development Regulation Commission, and forward Commission actions to the County Council

07. Monitor, review, comment, and coordinate all city comprehensive plan amendments and annexations

08. Manage planning program objectives, including smart growth initiatives, local area studies, intergovernmental planning agreements, and zoning code text amendments that may be necessary to remove hurdles to smart growth implementation

09. Maintain 60+ GIS layers, including the official County zoning and future land use layers, providing timely updates

10. Maintain County addressing databases; update municipal boundary map layers for city annexations; provide complete mapping services for Growth and Resource Management, Legal, Economic Development, and VCSO; and provide some mapping services for Parks, Recreation and Culture and Fire Rescue

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of site plan and subdivision applications reviewed	102	166	216
Number of code compliance determinations and reviews of other applications	1,810	2,157	2,779
Number of surplus properties reviewed	40	43	45
Number of building permit applications reviewed	4,564	4,164	4,580
Number of site plans and subdivisions reviewed	513	339	406
Number of County zoning applications processed	106	201	220
Number of city/agency applications reviewed	642	366	400
Number of intergovernmental coordination efforts	3	6	6
Number of comprehensive plan and zoning amendments added to County GIS map layers	90	95	100
Number of updates for County addressing database, city annexations, and intergovernmental coordination efforts	2,350	2,400	2,500

Department: Growth and Resource Management

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Planning and Development Services					
Personnel Services	1,919,504	1,957,700	2,186,881	2,061,282	2,278,220
Operating Expenses	589,589	547,678	683,558	653,937	762,656
Capital Outlay	1,830	2,159	4,020	9,915	6,400
Total: Planning and Development Servic	**2,510,923**	**2,507,537**	**2,874,459**	**2,725,134**	**3,047,276**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	26	26
Number of Full Time Equivalent Positions	26	26

Fund Allocation					
General Fund - 001	109,797	80,527	87,458	86,753	91,131
Municipal Service District - 120	2,401,126	2,427,010	2,787,001	2,638,381	2,956,145
Total Fund Allocation	**2,510,923**	**2,507,537**	**2,874,459**	**2,725,134**	**3,047,276**

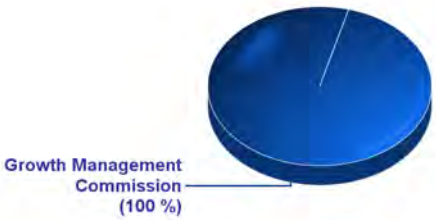


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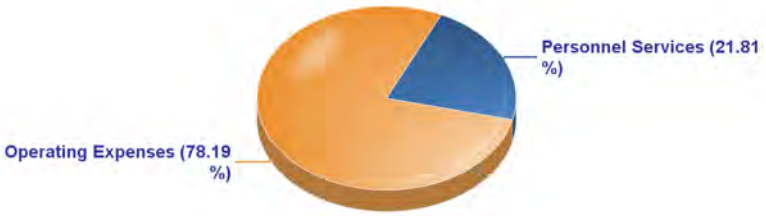
Growth Management Commission

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Growth Management Commission	111,880	136,274	181,854	176,208	184,297
Growth Management Commission Total:	**111,880**	**136,274**	**181,854**	**176,208**	**184,297**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

		FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund		111,880	136,274	181,854	176,208	184,297
Fund Total:		**111,880**	**136,274**	**181,854**	**176,208**	**184,297**
Growth Management Commission	Part Time Positions	1	1	1		1

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of applications reviewed	94	44	90

Department: Growth Management Commission

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Growth Management Commission					
Personnel Services	36,808	36,886	38,562	38,501	40,195
Operating Expenses	75,072	99,388	143,292	137,707	144,102
Total: Growth Management Commission	**111,880**	**136,274**	**181,854**	**176,208**	**184,297**

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	111,880	136,274	181,854	176,208	184,297
Total Fund Allocation	**111,880**	**136,274**	**181,854**	**176,208**	**184,297**

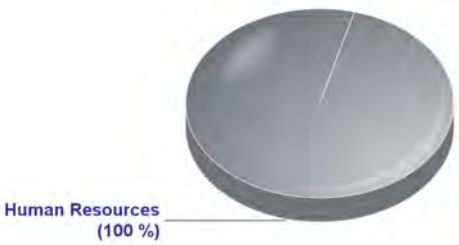


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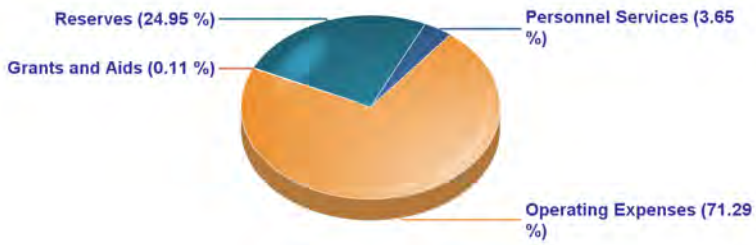
Human Resources

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Human Resources	56,675,839	60,114,124	92,475,499	59,552,749	84,094,810
Human Resources Total:	**56,675,839**	**60,114,124**	**92,475,499**	**59,552,749**	**84,094,810**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	1,521,668	1,451,847	1,759,943	1,688,159	1,803,188
Fund 521 - Insurance Management	11,930,707	12,547,644	16,921,616	13,025,499	15,006,367
Fund 530 - Group Insurance	43,223,464	46,114,633	73,793,940	44,839,091	67,285,255
Fund Total:	**56,675,839**	**60,114,124**	**92,475,499**	**59,552,749**	**84,094,810**

Human Resources Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Human Resources	Full Time Positions	36	37	36	36
Human Resources	Part Time Positions	2	2	2	0

Mission **Human Resources is 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.

In spite of the pandemic, during fiscal year 2020-21 diversity initiatives continued, which included training approximately 100 new employees, and approximately 211 attended the County's mandatory Diversity and Inclusion Awareness Workshop. Human Resources conducts an Annual Diversity and Inclusion Leadership Meeting each fiscal year.

The Human Resources Division continues to implement efficiency modifications resulting from the constant changes in Local, Federal and State legislation.

Commercial Insurance - This unit covers commercial insurance policies for the County's elected officials, law enforcement personnel, high risk employees, Parks, Recreation and Culture programs, and Fleet Management. Additionally, aviation policies are required for the Daytona Beach International Airport, Sheriff's Office, and Mosquito Control. Costs for these policies are charged directly to the using departments.

Loss Control - Human Resources has an on-going commitment to reducing losses in the workplace through intervention programs designed to inspire employees to embrace good safety protocols. The medical staff conducts pre-employment and annual physicals and drug screenings as required by licensing or other regulations for certain job classifications.

Physical Damage - Volusia County insures facilities with a total value over $750 million. The County has purchased additional insurance coverage of $40 million for named storm and wind damage with a 3% deductible. The policy provides coverage up to $150 million for damage for non-named storms with a $100,000 deductible. All other perils are covered with a deductible of $25,000. The reserves in this account are to cover the County's deductible and any major claims or settlement expenses above the actuarial projection.

The Group Insurance fund reflects both the employer and employee health plan contributions and payments of claims. The program costs include employee-paid options such as dependent coverage, cancer, vision care, and dental coverage. Additionally, the program includes retirees who continue to participate in the County's plan. Currently, the County's health provider is Cigna Health Insurance.

The County continues to provide flex dollars to employees who obtain screenings and health assessments that will help employees understand their current health status. Human Resources conducts ongoing programs to educate employees on how to use the health plan to receive the best health care at the lowest cost.

For the 2021-22 budget, reserves have been split into three categories; catastrophic claims reserves, premium stabilization reserves, and reserves for 60 days of claims. Stop loss insurance coverage is purchased to protect against large claims. Reserves are set aside to cover major claims not covered by stop loss. Premium stabilization reserves help offset increase spikes that often occur in medical costs and allow for smoothing of premium raises. Transitional reserves are for the potential changes in subscriber membership. Reserves for 60 days of claims 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.

The Wellness Program promotes healthy lifestyles through training via on-site wellness centers, virtual lunch-and-learn programs, wellness challenges, health coaching, and mental/behavioral health programs that provide information to help cope with stress and improve overall well-being. The continued emphasis on containing health care costs by ensuring the employees, retirees and their dependents are provided the appropriate care at reasonable costs, including early screenings, will have beneficial effects on the fund.

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of applications processed	23,892	25,000	30,000
Number of tests administered	4	10	15
Number of training course attendees	1,254	1,100	1,200
Number of employee orientation attendees	569	610	631

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
County contribution per FTE	9,000	9,000	9,540
Health claim costs	40,681,543	43,260,742	44,673,676
Number of employees who qualify for wellness incentive	2,412	2,500	2,500
Number of employees participating in Wellness Center	92	90	90

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Total premium (dollars)	4,125,377	4,409,593	5,381,059
Number of policies	32	32	32

Key Objectives - Physical Damage

01. Maintain accurate listing of County property

Performance Measures - Physical Damage	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Total property value ($millions)	717	738	750

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

03. Reduce the spread of influenza through the annual flu shot program

Performance Measures - Loss Control Program	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of drug screens	430	500	500
Number of physicals	565	560	560
Number of vaccinations	2,200	600	600

Department: Human Resources

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Human Resources					
Personnel Services	2,780,581	2,687,869	2,954,498	2,803,295	3,097,492
Operating Expenses	54,559,342	54,013,330	55,598,600	57,174,926	60,543,113
Capital Improvements	3,375	13,500	0	195,259	0
Grants and Aids	82,891	60,818	91,800	91,800	91,800
Interfund Transfers	0	4,164,423	0	0	0
Reserves	0	0	34,543,132	0	21,189,690
Reimbursements	(750,350)	(825,816)	(712,531)	(712,531)	(827,285)
Total: Human Resources	**56,675,839**	**60,114,124**	**92,475,499**	**59,552,749**	**84,094,810**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	36	36
Number of Part Time Positions	2	0
Number of Full Time Equivalent Positions	37	36

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund Allocation					
General Fund - 001	1,521,668	1,451,847	1,759,943	1,688,159	1,803,188
Group Insurance - 530	43,223,464	46,114,633	73,793,940	44,839,091	67,285,255
Insurance Management - 521	11,930,707	12,547,644	16,921,616	13,025,499	15,006,367
Total Fund Allocation	**56,675,839**	**60,114,124**	**92,475,499**	**59,552,749**	**84,094,810**

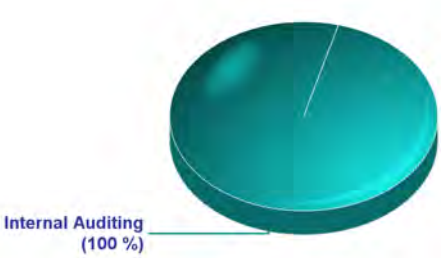


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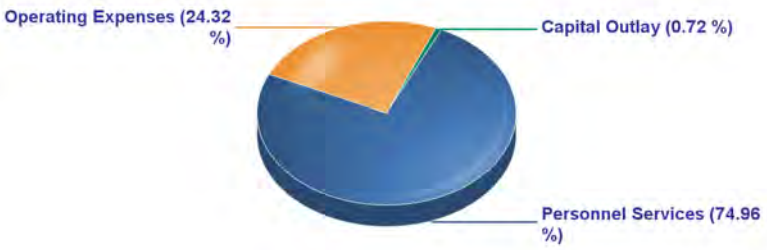
Internal Auditing

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Internal Auditing	0	160,641	281,136	250,915	326,503
Internal Auditing Total:	**0**	**160,641**	**281,136**	**250,915**	**326,503**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	0	160,641	281,136	250,915	326,503
Fund Total:	**0**	**160,641**	**281,136**	**250,915**	**326,503**

Internal Auditing Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Internal Auditing	Full Time Positions	0	0	1	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 department was established in 2019 with an internal auditor hired late in the year. 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. This 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 management responses to audit recommendations

Performance Measures - Internal Auditing	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
The number of audit reports issued	5	7	7
The percentage of audit recommendations in audit reports with management concurrence	100	100	100

Department: Internal Auditing

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Internal Auditing					
Personnel Services	0	152,338	198,372	196,275	281,272
Operating Expenses	0	8,303	82,764	54,640	91,255
Capital Outlay	0	0	0	0	2,702
Reimbursements	0	0	0	0	(48,726)
Total: Internal Auditing	**0**	**160,641**	**281,136**	**250,915**	**326,503**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	1	2
Number of Full Time Equivalent Positions	1	2

Fund Allocation					
General Fund - 001	0	160,641	281,136	250,915	326,503
Total Fund Allocation	**0**	**160,641**	**281,136**	**250,915**	**326,503**



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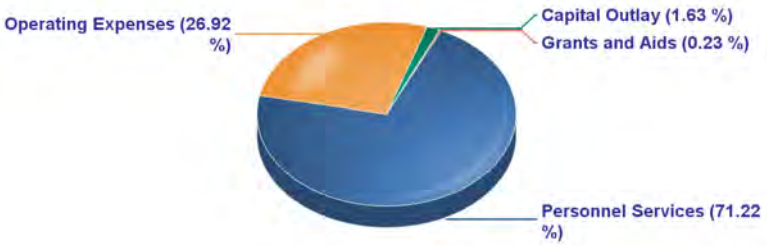
Judicial

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Justice System Administration	329,159	321,707	364,596	330,680	353,525
Justice System Circ Ct Criminal	2,085,998	1,869,986	2,223,301	2,144,228	2,401,941
Justice System Circuit Juvenile	319,170	268,893	370,889	322,539	386,328
Justice System County Civil	7,894	10,525	10,525	13,157	10,525
Justice System General Operations	866,066	1,005,164	1,238,916	1,075,625	1,393,809
Judicial Total:	**3,608,287**	**3,476,275**	**4,208,227**	**3,886,229**	**4,546,128**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	3,608,287	3,476,275	4,208,227	3,886,229	4,546,128
Fund Total:	**3,608,287**	**3,476,275**	**4,208,227**	**3,886,229**	**4,546,128**

Judicial Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 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	7	8	9	10

Key Objectives - Court Administration

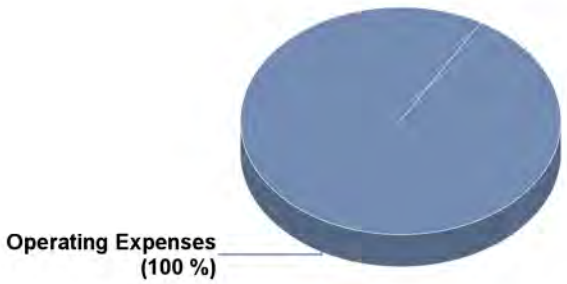
01. Provide administrative support to the Circuit and County judges of the Seventh Judicial Circuit

02. Provide court-related services to the public and legal community

Performance Measures - Court Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of county court filings	57,934	63,000	64,000
Number of circuit court filings	20,564	22,000	22,500

Department: Judicial

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Justice System Administration					
Operating Expenses	329,159	321,707	364,596	330,680	353,525
Total: Justice System Administration	**329,159**	**321,707**	**364,596**	**330,680**	**353,525**
Fund Allocation					
General Fund - 001	329,159	321,707	364,596	330,680	353,525
Total Fund Allocation	**329,159**	**321,707**	**364,596**	**330,680**	**353,525**



Highlights

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.

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.

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Drug Court participants admitted	49	60	75
Drug Court retention rates (percent)	31	50	60
Drug Court graduates	36	40	55

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Victim contacts by Pretrial Services	1,626	1,500	1,700
Defendants assigned to Pretrial Supervision	4,036	4,000	4,500

Department: Judicial

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Justice System Circ Ct Criminal					
Personnel Services	1,942,933	1,760,997	2,056,169	2,000,781	2,117,916
Operating Expenses	143,065	108,989	167,132	143,447	284,025
Total: Justice System Circ Ct Criminal	**2,085,998**	**1,869,986**	**2,223,301**	**2,144,228**	**2,401,941**

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	2,085,998	1,869,986	2,223,301	2,144,228	2,401,941
Total Fund Allocation	**2,085,998**	**1,869,986**	**2,223,301**	**2,144,228**	**2,401,941**



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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of case referrals	204	110	200
Number of program completions	192	80	185
Number of student volunteer hours	1,680	400	2,000
Number of adult volunteer hours	128	90	200

Department: Judicial

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Justice System Circuit Juvenile					
Personnel Services	273,715	245,965	298,161	293,751	313,350
Operating Expenses	45,455	22,928	72,728	28,788	72,978
Total: Justice System Circuit Juvenile	**319,170**	**268,893**	**370,889**	**322,539**	**386,328**

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	319,170	268,893	370,889	322,539	386,328
Total Fund Allocation	**319,170**	**268,893**	**370,889**	**322,539**	**386,328**



Highlights

Mediation is a form of dispute resolution whereby individuals meet with a neutral third party (mediator) in an attempt to reach a mutually agreeable solution to a disagreement. County Court Mediation Services offers assistance in neighborhood disputes, animal nuisance complaints, landlord/tenant disagreements, code enforcement matters and other types of cases.

Key Objectives - Alternative Dispute Resolution

01. Provide a forum for individuals to resolve their differences in a mutually agreeable way

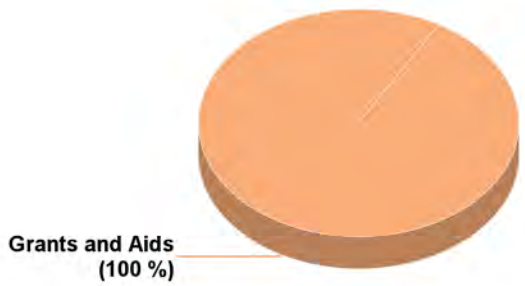
02. Facilitates resolution of disputes by trained mediator

Performance Measures - Alternative Dispute Resolution	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of cases referred	736	750	850
Number of Mediations Held	599	680	725

Department: Judicial

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Justice System County Civil					
Grants and Aids	7,894	10,525	10,525	13,157	10,525
Total: Justice System County Civil	**7,894**	**10,525**	**10,525**	**13,157**	**10,525**

Fund Allocation					
General Fund - 001	7,894	10,525	10,525	13,157	10,525
Total Fund Allocation	**7,894**	**10,525**	**10,525**	**13,157**	**10,525**



Highlights

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.

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.

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Supported Custom Applications	24	26	29
Number of Judicial and Court Administration users	210	212	214

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Percentage of Positive Specimens	16	15	15
Number of individual tests	143,795	120,000	200,000
Number of specimens tested	16,507	13,000	30,000

Department: Judicial

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Justice System General Operations					
Personnel Services	499,807	505,004	677,248	659,652	806,487
Operating Expenses	353,672	453,881	504,668	392,843	513,322
Capital Outlay	12,587	46,279	57,000	23,130	74,000
Total: Justice System General Operation	**866,066**	**1,005,164**	**1,238,916**	**1,075,625**	**1,393,809**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	9	10
Number of Full Time Equivalent Positions	9	10

Fund Allocation					
General Fund - 001	866,066	1,005,164	1,238,916	1,075,625	1,393,809
Total Fund Allocation	**866,066**	**1,005,164**	**1,238,916**	**1,075,625**	**1,393,809**



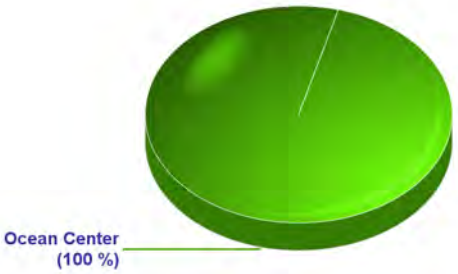
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Ocean Center

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Ocean Center	13,320,845	9,080,788	15,487,389	11,232,085	17,473,509
Ocean Center Total:	**13,320,845**	**9,080,788**	**15,487,389**	**11,232,085**	**17,473,509**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 118 - Ocean Center	11,600,613	7,793,238	12,315,681	8,572,062	13,801,594
Fund 475 - Parking Garage	1,720,232	1,287,550	3,171,708	2,660,023	3,671,915
Fund Total:	**13,320,845**	**9,080,788**	**15,487,389**	**11,232,085**	**17,473,509**

Ocean Center Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Ocean Center	Full Time Positions	46	46	46	46

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. During 2020 and 2021, the Ocean Center continued to provide services while keeping within the guidelines of the CDC and local rules and regulations pertaining to COVID19. Although many events were postponed or cancelled due to COVID19, the Ocean Center was able to obtain new events due to our open for business initiative. 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 does daily maintenance, set-up for events 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 $875,037 are included in the fiscal year 2021-22 budget. 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 2020-21, commencement of parking garage deck refurbishment project was completed with a continued phased construction throughout the next few years.

Key Objectives - Administration

01. Increase economic impact numbers through increased events

02. Book local catering events

03. Book family entertainment and community events for the enjoyment of Volusia County residents

04. To increase the number of tourism and convention attendees by increasing the number of event days utilized

05. Provide safe and comfortable facilities for patrons who attend various events

06. Continue marketing the Ocean Center to event planners

07. Increase the number of recurring event contracts

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of events to increase economic impact	56	93	78
Number of catering functions booked	14	3	12
Number of community related events	17	16	23
Number of event days utilized	125	143	200
Attendee Days	174,241	216,855	308,613
Number of conventions/trade shows	9	12	20
Number of events held	73	109	101

Key Objectives - Parking/Operations

01. Provide adequate parking for patrons attending area events and activities

Performance Measures - Parking/Operations	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of cars and trucks parked	199,433	227,091	288,405

Department: Ocean Center

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Ocean Center					
Personnel Services	3,040,715	2,866,009	3,374,751	2,503,878	3,096,396
Operating Expenses	5,216,531	4,553,041	6,048,349	5,039,617	6,064,482
Capital Outlay	21,488	191,711	222,800	134,647	306,800
Capital Improvements	1,475,307	4,235	502,737	583,995	788,740
Debt Service	128,983	117,946	868,968	868,968	875,037
Grants and Aids	15,005	5,890	12,366	8,845	6,125
Interfund Transfers	3,524,517	1,452,254	1,728,002	2,228,002	3,924,129
Reserves	0	0	2,865,283	0	2,508,972
Reimbursements	(101,701)	(110,298)	(135,867)	(135,867)	(97,172)
Total: Ocean Center	**13,320,845**	**9,080,788**	**15,487,389**	**11,232,085**	**17,473,509**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	46	46
Number of Full Time Equivalent Positions	46	46

Fund Allocation					
Ocean Center - 118	11,600,613	7,793,238	12,315,681	8,572,062	13,801,594
Parking Garage - 475	1,720,232	1,287,550	3,171,708	2,660,023	3,671,915
Total Fund Allocation	**13,320,845**	**9,080,788**	**15,487,389**	**11,232,085**	**17,473,509**



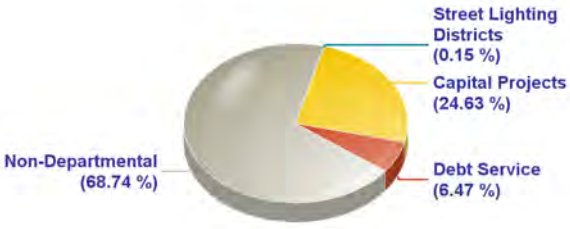
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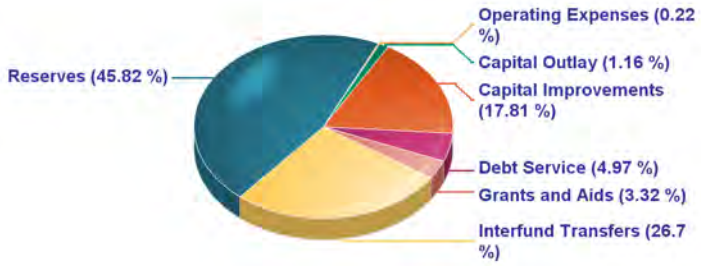
Other Budgetary Accounts

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Capital Projects	16,073,166	17,005,968	37,425,081	48,677,550	55,740,075
Debt Service	30,089,443	14,755,889	17,593,342	14,758,251	14,651,813
Non-Departmental	64,833,713	61,312,413	118,228,495	107,024,369	155,548,668
Street Lighting Districts	315,460	307,166	355,057	304,213	346,874
Other Budgetary Accounts Total:	**111,311,782**	**93,381,436**	**173,601,975**	**170,764,383**	**226,287,430**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	24,705,611	23,522,435	67,146,256	53,957,404	80,104,814
Fund 003 - COVID Transition	0	0	0	12,524,307	10,600,731
Fund 106 - Resort Tax	11,967,164	9,970,894	11,119,065	11,763,925	12,272,872
Fund 108 - Sales Tax Trust	22,665,130	22,166,278	20,200,405	22,875,055	23,542,088
Fund 115 - E-911 Emergency Telephone System	0	0	0	0	1,821,390
Fund 116 - Special Lighting Districts	301,405	293,513	343,470	290,118	335,045
Fund 120 - Municipal Service District	5,495,808	5,652,806	18,596,409	5,903,678	24,405,987
Fund 157 - Silver Sands/Bethune Beach MSD	14,055	13,653	15,489	14,095	17,056
Fund 162 - Volusia Forever Land Acquisition	0	0	0	0	1,232,705
Fund 170 - Law Enforcement Trust	0	0	626,613	0	818,971
Fund 172 - Federal Forfeiture Sharing Justice	0	0	110,861	0	125,300
Fund 173 - Federal Forfeiture Sharing Treasury	0	0	39,200	0	35,634
Fund 174 - Law Enforcement Education Trust Fund	0	0	233,724	0	242,866
Fund 175 - Crime Prevention Trust	0	0	155,962	0	345,310
Fund 201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 20	1,708	0	0	0	0
Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,816,360	1,815,787	2,543,221	1,819,424	4,645,644
Fund 203 - Tourist Development Tax Revenue Bonds, 2004	2,456,658	2,458,575	4,267,862	2,457,500	2,479,391
Fund 204 - Capital Improvement Refunding Revenue Bonds, 2012	1,500	0	0	0	0
Fund 208 - Capital Improvement Revenue Note, 2010	1,471,092	1,212,772	1,208,475	1,208,475	1,201,634

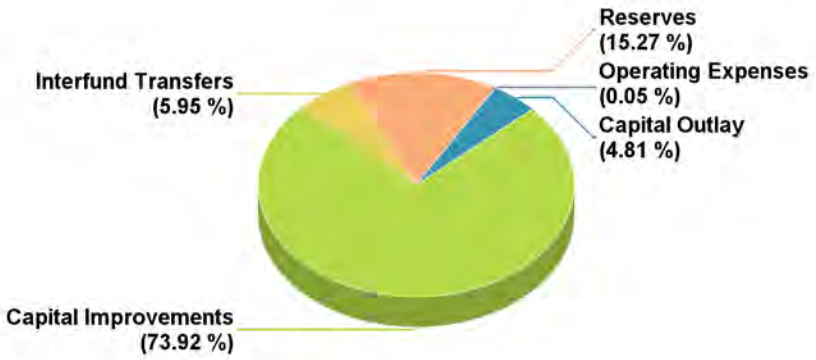
Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,011,050	1,012,171	1,013,608	1,013,608	1,008,860
Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,508,431	4,512,132	4,509,855	4,509,855	4,510,198
Fund 214 - CDD Capital Improvement Revenue Note, 2016	15,141,750	0	0	0	0
Fund 215 - Capital Improvement Note, 2017	399,365	459,621	763,497	462,565	766,711
Fund 262 - Limited Tax General Obligation Refunding Bonds, 2014	3,281,529	3,284,831	3,286,824	3,286,824	0
Fund 295 - Public Transportation State Infrastructure Loan	0	0	0	0	39,375
Fund 305 - 800 MHz Capital	570,142	267,691	3,574,468	24,857,441	1,265,188
Fund 308 - Capital Improvement Projects	0	1	0	0	0
Fund 309 - Correctional Facilities Capital Projects	617,853	610,173	4,734,931	1,070,410	8,084,797
Fund 313 - Beach Capital Projects	2,058,345	264,757	7,135,409	7,688,422	6,102,690
Fund 314 - Port Authority Capital Projects	0	0	0	0	3,809,277
Fund 317 - Library Construction	0	0	2,063,324	0	4,081,200
Fund 318 - Ocean Center	644,847	359,224	2,988,474	6,583,581	2,267,188
Fund 322 - I.T. Capital Projects	68,820	223,239	0	198,905	0
Fund 326 - Park Projects	1,224,778	909,711	1,573,171	1,501,799	1,013,546
Fund 328 - Trail Projects	749,324	1,451,348	760,339	3,060,277	5,809,597
Fund 330 - Economic Development Capital Projects Fund	0	48,604	0	0	0
Fund 365 - Public Works Facilities	1,186,208	9,790,617	0	2,453,410	1,000,000
Fund 367 - Elections Warehouse	0	1,418,771	5,356,515	160,603	0
Fund 368 - Court/Central Services Warehouse	2,928,856	260,684	0	0	0
Fund 369 - Sheriff Capital Projects	6,023,829	1,220,120	2,250,000	0	4,750,286
Fund 370 - Sheriff Helicopter Replacement	0	0	0	0	2,000,000
Fund 373 - Medical Examiner's Facility	164	181,028	6,988,450	1,102,702	13,056,306
Fund 378 - Mosquito Control Capital	0	0	0	0	2,500,000
Fund Total:	**111,311,782**	**93,381,436**	**173,605,877**	**170,764,383**	**226,292,657**

Department: Other Budgetary Accounts

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Capital Projects					
Operating Expenses	243,828	694,881	26,000	880,282	30,000
Capital Outlay	964,899	626,530	2,838,268	23,555,948	2,680,766
Capital Improvements	14,016,009	12,309,993	30,610,905	23,380,981	41,200,748
Grants and Aids	271,937	181,291	0	100,000	0
Interfund Transfers	576,493	3,193,273	510,339	760,339	3,316,648
Reserves	0	0	3,439,569	0	8,511,913
Total: Capital Projects	**16,073,166**	**17,005,968**	**37,425,081**	**48,677,550**	**55,740,075**
Fund Allocation					
800 MHz Capital - 305	570,142	267,691	3,574,468	24,857,441	1,265,188
Beach Capital Projects - 313	2,058,345	264,757	7,135,409	7,688,422	6,102,690
Capital Improvement Projects - 308	0	1	0	0	0
Correctional Facilities Capital Projects - 309	617,853	610,173	4,734,931	1,070,410	8,084,797
Court/Central Services Warehouse - 368	2,928,856	260,684	0	0	0
Economic Development Capital Projects Fund - 330	0	48,604	0	0	0
Elections Warehouse - 367	0	1,418,771	5,356,515	160,603	0
I.T. Capital Projects - 322	68,820	223,239	0	198,905	0
Library Construction - 317	0	0	2,063,324	0	4,081,200
Medical Examiner's Facility - 373	164	181,028	6,988,450	1,102,702	13,056,306
Mosquito Control Capital - 378	0	0	0	0	2,500,000
Ocean Center - 318	644,847	359,224	2,988,474	6,583,581	2,267,188
Park Projects - 326	1,224,778	909,711	1,573,171	1,501,799	1,013,546
Port Authority Capital Projects - 314	0	0	0	0	3,809,277
Public Works Facilities - 365	1,186,208	9,790,617	0	2,453,410	1,000,000
Sheriff Capital Projects - 369	6,023,829	1,220,120	2,250,000	0	4,750,286
Sheriff Helicopter Replacement - 370	0	0	0	0	2,000,000
Trail Projects - 328	749,324	1,451,348	760,339	3,060,277	5,809,597
Total Fund Allocation	**16,073,166**	**17,005,968**	**37,425,081**	**48,677,550**	**55,740,075**

Department: Other Budgetary Accounts

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget



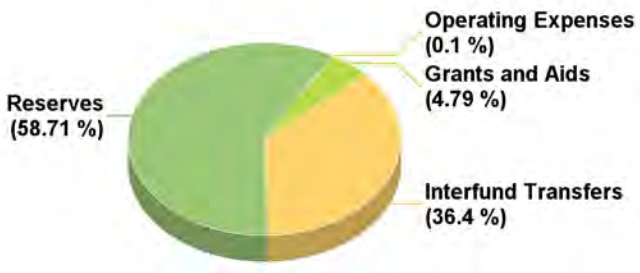
Department: Other Budgetary Accounts

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Debt Service					
Debt Service	30,089,443	14,755,889	14,758,251	14,758,251	11,503,215
Interfund Transfers	0	0	0	15,772	0
Reserves	0	0	2,835,091	0	3,148,598
Total: Debt Service	**30,089,443**	**14,755,889**	**17,593,342**	**14,774,023**	**14,651,813**
Fund Allocation					
Capital Improvement Note, 2017 - 215	399,365	459,621	763,497	462,565	766,711
Capital Improvement Refunding Revenue Bonds, 2012 - 204	1,500	0	0	0	0
Capital Improvement Revenue Note, 2010 - 208	1,471,092	1,212,772	1,208,475	1,208,475	1,201,634
CDD Capital Improvement Revenue Note, 2016 - 214	15,141,750	0	0	0	0
Gas Tax Refunding Revenue Bonds, 2013 - 213	4,508,431	4,512,132	4,509,855	4,509,855	4,510,198
Limited Tax General Obligation Refunding Bonds, 2014 - 262	3,281,529	3,284,831	3,286,824	3,302,596	0
Public Transportation State Infrastructure Loan - 295	0	0	0	0	39,375
Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008 - 201	1,708	0	0	0	0
Tourist Development Tax Refunding Revenue Bonds, 2014 - 202	1,816,360	1,815,787	2,543,221	1,819,424	4,645,644
Tourist Development Tax Revenue Bonds, 2004 - 203	2,456,658	2,458,575	4,267,862	2,457,500	2,479,391
Williamson Blvd. Capital Improvement Revenue Note, 2015 - 209	1,011,050	1,012,171	1,013,608	1,013,608	1,008,860
Total Fund Allocation	**30,089,443**	**14,755,889**	**17,593,342**	**14,774,023**	**14,651,813**



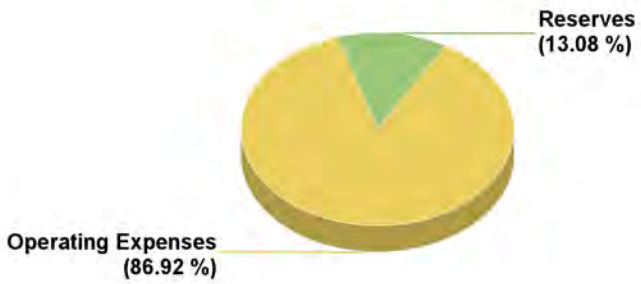
Department: Other Budgetary Accounts

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Non-Departmental					
Operating Expenses	655,708	647,576	149,048	296,518	166,843
Grants and Aids	5,910,571	6,461,204	7,596,446	7,122,341	7,687,308
Interfund Transfers	58,267,434	54,203,633	53,906,033	99,605,510	58,434,428
Reserves	0	0	56,576,968	0	94,260,089
Reimbursements	0	0	0	0	(5,000,000)
Total: Non-Departmental	**64,833,713**	**61,312,413**	**118,228,495**	**107,024,369**	**155,548,668**
Fund Allocation					
COVID Transition - 003	0	0	0	12,524,307	10,600,731
Crime Prevention Trust - 175	0	0	155,962	0	345,310
E-911 Emergency Telephone System - 115	0	0	0	0	1,821,390
Federal Forfeiture Sharing Justice - 172	0	0	110,861	0	125,300
Federal Forfeiture Sharing Treasury - 173	0	0	39,200	0	35,634
General Fund - 001	24,705,611	23,522,435	67,146,256	53,957,404	80,104,814
Law Enforcement Education Trust Fund - 174	0	0	233,724	0	242,866
Law Enforcement Trust - 170	0	0	626,613	0	818,971
Municipal Service District - 120	5,495,808	5,652,806	18,596,409	5,903,678	24,405,987
Resort Tax - 106	11,967,164	9,970,894	11,119,065	11,763,925	12,272,872
Sales Tax Trust - 108	22,665,130	22,166,278	20,200,405	22,875,055	23,542,088
Volusia Forever Land Acquisition - 162	0	0	0	0	1,232,705
Total Fund Allocation	**64,833,713**	**61,312,413**	**118,228,495**	**107,024,369**	**155,548,668**



Department: Other Budgetary Accounts

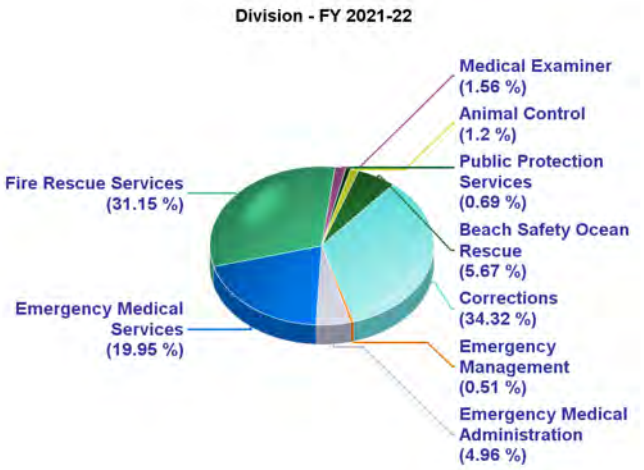
	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Street Lighting Districts					
Operating Expenses	315,460	307,166	306,162	304,213	301,494
Reserves	0	0	48,895	0	45,380
Total: Street Lighting Districts	**315,460**	**307,166**	**355,057**	**304,213**	**346,874**
Fund Allocation					
Silver Sands/Bethune Beach MSD - 157	14,055	13,653	15,489	14,095	17,056
Special Lighting Districts - 116	301,405	293,513	339,568	290,118	329,818
Total Fund Allocation	**315,460**	**307,166**	**355,057**	**304,213**	**346,874**

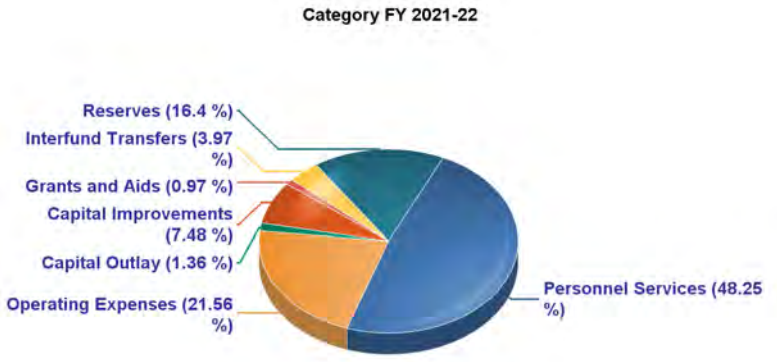


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Public Protection

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Animal Control	1,486,105	1,530,463	1,994,855	1,963,054	2,157,367
Beach Safety Ocean Rescue	8,449,574	7,965,877	9,287,288	8,822,562	10,205,895
Corrections	45,001,185	31,952,381	52,330,679	41,931,625	61,829,429
Emergency Management	705,832	737,529	892,962	907,601	913,942
Emergency Medical Administration	6,361,362	7,735,480	8,860,421	8,846,415	8,930,695
Emergency Medical Services	22,724,805	22,433,695	31,819,655	25,640,572	35,936,056
Fire Rescue Services	29,176,124	32,257,464	50,501,618	32,674,839	56,106,352
Medical Examiner	4,706,833	5,766,106	4,662,661	4,654,118	2,810,742
Public Protection Services	750,376	805,522	872,490	903,478	1,243,571
Public Protection Total:	**119,362,196**	**111,184,517**	**161,222,629**	**126,344,264**	**180,134,049**





Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	66,203,078	55,051,530	72,613,684	66,736,996	75,865,314
Fund 002 - Emergency Medical Services	22,724,805	22,433,695	31,819,655	25,640,572	35,936,056
Fund 003 - COVID Transition	0	0	0	0	4,625,000
Fund 120 - Municipal Service District	1,486,105	1,530,463	1,994,855	1,963,054	2,157,367
Fund 123 - Inmate Welfare Trust	1,378,152	1,534,521	6,205,374	1,183,461	7,513,040
Fund 140 - Fire Rescue District	26,258,177	29,496,417	46,245,873	29,636,558	51,375,764
Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	310,426	0	353,510
Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	23,800	0	123,176	0	130,242
Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	243,740	0	222,086	0	281,273
Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	445,143	0	516,038
Fund 171 - Beach Enforcement Trust	0	0	1,082	0	1,417
Fund 451 - Daytona Beach International Airport	1,044,339	1,137,891	1,241,275	1,183,623	1,379,028
Fund Total:	**119,362,196**	**111,184,517**	**161,222,629**	**126,344,264**	**180,134,049**

Public Protection Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Animal Control	Full Time Positions	15	15	15	16
Beach Safety Ocean Rescue	Full Time Positions	80	80	80	80
Corrections	Full Time Positions	350	350	350	356
Emergency Management	Full Time Positions	6	6	6	6
Emergency Medical Administration	Full Time Positions	3	3	3	3
Emergency Medical Services	Full Time Positions	197	219	221	227
Fire Rescue Services	Full Time Positions	184	193	193	202
Medical Examiner	Full Time Positions	20	19	0	0
Public Protection Services	Full Time Positions	7	7	7	8
Animal Control	Part Time Positions	0	1	1	0
Beach Safety Ocean Rescue	Part Time Positions	317	317	317	317
Corrections	Part Time Positions	2	1	1	1
Emergency Medical Administration	Part Time Positions	1	1	1	1
Emergency Medical Services	Part Time Positions	10	10	5	14
Fire Rescue Services	Part Time Positions	0	0	0	1

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 protect citizens from the potential threats that animals pose to public safety and health. The Field Ops section enforces local ordinances and state statutes involving animals. VCAS investigates criminal cases involving animals including dog fighting, cock fighting, hoarding, abuse, cruelty/neglect, and puppy mills. VCAS has an alliance with University of Florida and has collectively investigated animal crimes. VCAS has established 10 interlocal agreements with local municipalities. In fiscal year 2019-20, VCAS processed nine criminal cases, removed 591 animals, and filed 21 criminal charges of animal cruelty to the State Attorney's Office. VCAS also held two large public engagement events providing free pet food and microchips to pets in need. Four additional events are planned for fiscal year 2020-21. VCAS has implemented a new volunteer program and in fiscal year 2019-20, six volunteers worked a total of 315 hours.

In fiscal year 2019-20 our high volume, low cost clinic sterilized 2,586 dogs/cats, making a significant impact on reducing pet over population in the community. As part of our commitment to returning lost pets, 1,790 pets were microchipped; resulting in the reduction of fees paid for animals housed in shelters. Working in conjunction with the GIS department, VCAS identified areas of high need and can now target its resources to people and pets in need. VCAS is working to incorporate wellness exams as part of its core services offered to the community. With increased demand for spay/neuter, the clinic anticipates growth in revenue for fiscal year 2021-22.

VCAS is also the lead animal agency during declared disasters and manages people and pet shelters during these events.

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of awareness activities	7	12	15
Number of law enforcement trainings offered	1	4	8
Number of cruelty investigations	955	900	980
Number of dangerous dogs declared	2	4	6
Number of licenses sold	1,539	1,600	1,800
Number of animals sheltered	1,097	1,080	800
Number of cat Trap/Neuter/Return surgeries	1,169	1,600	2,000
Number of animals returned to owner	191	160	200
Number of spay/neuter services provided	2,586	3,500	4,000
Number of animals microchipped	1,790	2,292	3,500

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Animal Control					
Personnel Services	918,008	805,138	1,014,696	954,568	1,123,860
Operating Expenses	565,299	654,879	659,859	613,528	818,857
Capital Outlay	2,798	70,446	310,300	394,958	37,550
Capital Improvements	0	0	10,000	0	175,000
Grants and Aids	0	0	0	0	2,100
Total: Animal Control	**1,486,105**	**1,530,463**	**1,994,855**	**1,963,054**	**2,157,367**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	15	16
Number of Part Time Positions	1	0
Number of Full Time Equivalent Positions	15.5	16

Fund Allocation					
Municipal Service District - 120	1,486,105	1,530,463	1,994,855	1,963,054	2,157,367
Total Fund Allocation	**1,486,105**	**1,530,463**	**1,994,855**	**1,963,054**	**2,157,367**



Animal Control Revenues					
Charges for Services	39,042	28,879	34,450	32,850	41,532
Judgements, Fines and Forfeitures	501	300	0	100	500
Miscellaneous Revenues	13,518	9,401	13,950	10,000	16,000
Non-Revenues	320	1,996	600	2,171	2,500
Sum:	**53,381**	**40,576**	**49,000**	**45,121**	**60,532**

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, emergency medical and law enforcement services 365 days a year.

The Volusia County Junior Lifeguard Program was started in 1990 as a springboard 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. Selected youths can then attend the junior lifeguard camps held weekly beginning in June.

This program has grown significantly with the revenue increasing by 61% in FY 2019-20. The fee for this program is $150/session and $200 for the advanced camp for those who have completed two camps successfully.

Completion of this program is valuable to those wishing to pursue a career as a lifeguard.

Key Objectives - Beach Patrol

01. Provide quality lifeguard, emergency first aid and law enforcement services.

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.

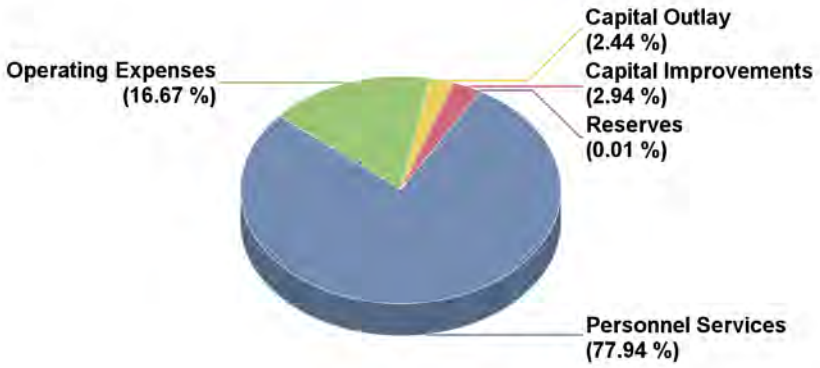
Performance Measures - Beach Patrol	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of water related rescues	1,926	1,822	1,920
Number of lifeguards per weekend (peak season)	90	95	100
Average number of hours associated with community outreach programs	503	340	500

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Beach Safety Ocean Rescue					
Personnel Services	7,274,410	6,676,682	7,628,348	7,222,817	7,954,762
Operating Expenses	1,095,142	1,158,640	1,447,246	1,386,877	1,700,831
Capital Outlay	67,486	130,555	160,612	161,940	248,885
Capital Improvements	0	0	50,000	50,000	300,000
Interfund Transfers	12,536	0	0	928	0
Reserves	0	0	1,082	0	1,417
Total: Beach Safety Ocean Rescue	**8,449,574**	**7,965,877**	**9,287,288**	**8,822,562**	**10,205,895**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	80	80
Number of Part Time Positions	317	317
Number of Full Time Equivalent Positions	125.37	125.37

Fund Allocation					
Beach Enforcement Trust - 171	0	0	1,082	0	1,417
General Fund - 001	8,449,574	7,965,877	9,286,206	8,822,562	10,204,478
Total Fund Allocation	**8,449,574**	**7,965,877**	**9,287,288**	**8,822,562**	**10,205,895**



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

Highlights

Administration and Training
The Corrections administration and training activity encapsulates expenses associated with internal administration and support such as human resources/payroll, accounting, purchasing, central supply/inventory, budget and contract management; certified officer training, and inmate case management program services.

Corrections Institutions
The Corrections Institutions 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 inmate meals, clothing, and hygiene products is included in this account. Due to COVID, the average daily inmate population (ADP) averaged 1,560, resulting in higher than normal medical and inmate care charges.

Equipment Replacement and Contracts
The Equipment Replacement account was added in fiscal year 2019-20 to identify standard department wide operational and replacement costs including contracts, warranties, etc. All capital improvements and capital outlay expenses are posted in this account including the facility kitchen remodel, the potable water relocation project and body camera expenses.

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.

Corrections Clinic
The Corrections Clinic activity identifies costs associated with inmate medical and mental health care. In January 2019, Centurion Detention Health Services began operating as the new inmate medical services provider. The $10 million contract expands services in preventative medical and mental health care and is closely monitored by the county. During FY 2020-21, instead of fines, a mental health study was performed. This study produced findings that will provide performance guarantees with corrective action that should lead to the best outcome for the inmates.

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. Of the revenue, 46% comes from the sale of commissary articles are deposited into the IWF to purchase recreational, spiritual and rehabilitative equipment and services.

COVID restriction and quarantines suspended inmate programs. Work was completed on a second horticulture greenhouse for the inmate gardening program.

Key Objectives - Administration

01. Recruit and train sufficient officer applicants to fill budgeted positions.

02. Provide more interactions between supervisors and subordinate staff through on-shift training.

03. Classify inmates in a timely manner.

04. Provide housing, food, clothing, recreation, medical, and other services to the inmate population.

05. Provide heating, ventilation, and air conditioning (HVAC) repair services and preventative maintenance as scheduled.

06. Provide operational electrical repair/replacement for lighting, power, motors and security doors.

07. Provide operational plumbing repair/replacement for all fixtures, piping, laundry, kitchen equipment and other repairs.

08. Respond to all other requests not identified under a specific trade and assume a support role in completion of projects.

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of corrections officers hired	24	50	30
Annual number of on-shift training for corrections officers	20	20	20
Average hours to inmate classification	65	68	72
Average daily inmate population	1,367	1,450	1,450
Number of HVAC work hours planned/completed	398	974	500
Number of electrical service calls completed	1,480	1,466	1,500
Number of plumbing service calls completed	2,053	3,244	2,400
Number of scheduled preventative maintenance checks	2,338	2,957	2,500

Key Objectives - Inmate Welfare Services

01. Provide visitation for inmates and their families and friends

02. Provide outdoor and indoor recreation for inmate diversion.

Performance Measures - Inmate Welfare Services	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of social visits	13,223	24,000	25,500
Number of faith-based programs offered	875	350	500

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Annual number of intake screenings	25,510	18,191	25,000
Number of medical visits	77,200	39,687	88,000
Annual number of mental health evaluations	24,500	16,836	26,000

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Corrections					
Personnel Services	27,956,481	14,766,619	28,959,251	23,648,030	31,487,236
Operating Expenses	15,403,462	16,151,217	17,556,844	17,226,367	18,395,409
Capital Outlay	276,122	592,079	337,380	403,828	295,500
Capital Improvements	1,348,627	439,485	700,000	653,400	5,905,000
Grants and Aids	0	94	0	0	0
Interfund Transfers	16,493	2,887	0	0	0
Reserves	0	0	4,777,204	0	5,746,284
Total: Corrections	**45,001,185**	**31,952,381**	**52,330,679**	**41,931,625**	**61,829,429**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	350	356
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	350.5	356.5

Fund Allocation					
COVID Transition - 003	0	0	0	0	4,625,000
General Fund - 001	43,623,033	30,417,860	46,125,305	40,748,164	49,691,389
Inmate Welfare Trust - 123	1,378,152	1,534,521	6,205,374	1,183,461	7,513,040
Total Fund Allocation	**45,001,185**	**31,952,381**	**52,330,679**	**41,931,625**	**61,829,429**



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

Since March of 2020, the Coronavirus (COVID-19) pandemic has limited the ability for the Division of Emergency Management to conduct a normal exercise schedule.

To ensure compliance with social distancing guidelines, Emergency Management has been able to accomplish their core mission of planning, coordination, response, and recovery through virtual meetings and limited person to person interaction.

Throughout the Coronavirus (COVID-19) pandemic, the Division of Emergency Management has been able to conduct a limited amount of public outreach presentations through the use of virtual platforms and socially distanced person to person meetings.

With the COVID-19 vaccination site being held at the Volusia County Fairgrounds Hester Building, Emergency Management has been able to conduct all-hazard preparedness presentations.

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 2021-22, 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 5 of these plans a year allows EM to review all 20 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.

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.

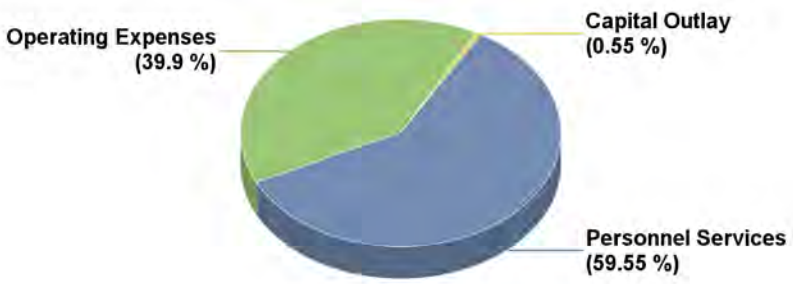
Performance Measures - Operations	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of Emergency Support Function annex/COOP reviews	14	10	10
Number of all hazard exercises	3	3	5
Number of community outreach programs	20	60	80
Number of Health Care Facility/Emergency Power Plan reviews	210	210	210

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Emergency Management					
Personnel Services	497,866	502,069	524,826	545,675	544,266
Operating Expenses	207,966	235,460	368,136	361,926	364,676
Capital Outlay	0	0	0	0	5,000
Total: Emergency Management	**705,832**	**737,529**	**892,962**	**907,601**	**913,942**

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	705,832	737,529	892,962	907,601	913,942
Total Fund Allocation	**705,832**	**737,529**	**892,962**	**907,601**	**913,942**



Mission **To coordinate and oversee the responsible delivery of effective pre-hospital emergency medical services.**

Highlights

The Emergency Medical Administration (EMA) budget for fiscal year 2021-22 budget includes a transfer of $7.2 million, which is a 6% decrease over the prior year's adopted transfer to the Emergency Medical Services Fund.
In fiscal year 2019-20, the Florida State Legislature authorized the expansion of the 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), Volusia Emergency Medical Services (EMS) is able to leverage the 61% federal share of costs by providing the state share, approximately 39% through an intergovernmental transfer (IGT). The County is reimbursed by the MCO providers for the supplemental payments totaling 100% under this program. The required IGT for fiscal year 2021-22 is $1.1 million and is now budgeted in the EMA budget.

Key Objectives - Emergency Medical Administration

1. Manual review of patient care reports for compliance with prehospital standing orders and treatment protocols.

2. Review and update of federally- and state-required documents.

3. Analyze patient care report data for compliance with predefined metrics.

4. Paramedic clearances conducted by the medical director.

Performance Measures - Emergency Medical Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of patient care reports manually reviewed for compliance with field protocols	2,483	1,200	1,200
Number of federal & state required documents and licenses revised or renewed	2	3	2
Number of individual metrics analyzed within patient care reports	0	8,000	32,000
Number of paramedic clearances conducted by the medical director	43	50	53

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Emergency Medical Administration					
Personnel Services	426,810	433,659	453,479	449,806	476,916
Operating Expenses	33,111	31,732	122,374	112,011	138,744
Grants and Aids	4,025	711,830	699,733	699,763	1,145,783
Interfund Transfers	5,897,416	6,558,259	7,584,835	7,584,835	7,169,252
Total: Emergency Medical Administratior	**6,361,362**	**7,735,480**	**8,860,421**	**8,846,415**	**8,930,695**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	3	3
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	3.5	3.5

Fund Allocation					
General Fund - 001	6,361,362	7,735,480	8,860,421	8,846,415	8,930,695
Total Fund Allocation	**6,361,362**	**7,735,480**	**8,860,421**	**8,846,415**	**8,930,695**



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 911 medical care and transportation for Volusia County residents and visitors. EMS closely collaborates with all internal and external public service organizations operating within the County to address emergent medical needs as efficiently and effectively as possible.

With anticipated transports of 53,365 for fiscal year 2021-22 the EMS business plan employs a hybrid deployment strategy that dynamically deploys a percentage of the fleet and also provides fixed locations where EMS assets are stationed.

In fiscal year 2019-20, the Florida State Legislature authorized the expansion of the 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), Volusia Emergency Medical Services (EMS) is able to leverage the 61% federal share of costs by providing the state share, approximately 39% through an intergovernmental transfer (IGT). The County is reimbursed by the MCO providers for the supplemental payments totaling 100% under this program. The required IGT for fiscal year 2021-22 is budgeted in the General Fund Division of Emergency Medical Administration.

In fiscal year 2019-20, the EMS Division launched the E-911 Nurse Re-direct Program which is the first of its kind in the State of Florida and one of the few in the nation. This program enhances a tiered response system of added assets for a Basic Life Support Ambulance program and the Interfacility Ambulance program have shown great success at improving EMS service delivery in Volusia County.

Key Objectives - Emergency Medical Services Ops

01. Demonstrate need for emergency medical services (EMS) services.

02. Provide timely ambulance response in urban areas-greater than 1,000 residents per square mile.

03. Provide training to EMS personnel.

04. Maximize operational efficiency.

Performance Measures - Emergency Medical Services Ops	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of transports	50,730	51,283	51,365
Average response time - urban/rural (seconds)	397	410	400
Total Training contact hours by EMS Division personnel	757	779	760
Operating cost per EMS transport	477	480	494

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Emergency Medical Services					
Personnel Services	16,879,088	16,609,416	18,299,513	17,419,440	20,153,272
Operating Expenses	4,838,022	4,538,817	5,690,245	5,469,454	5,776,828
Capital Outlay	1,005,618	1,287,766	1,908,478	2,634,871	1,365,949
Grants and Aids	0	0	25,335	0	0
Interfund Transfers	5,000	0	119,007	119,007	0
Reserves	0	0	5,778,577	0	8,642,273
Reimbursements	(2,923)	(2,304)	(1,500)	(2,200)	(2,266)
Total: Emergency Medical Services	**22,724,805**	**22,433,695**	**31,819,655**	**25,640,572**	**35,936,056**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	221	227
Number of Part Time Positions	5	14
Number of Full Time Equivalent Positions	223.25	231.5

Fund Allocation					
Emergency Medical Services - 002	22,724,805	22,433,695	31,819,655	25,640,572	35,936,056
Total Fund Allocation	**22,724,805**	**22,433,695**	**31,819,655**	**25,640,572**	**35,936,056**



Mission **To protect life, property and the environment through efficient and responsive services.**

Highlights

The Prescribed Burns and Wildfire Prevention activity is tasked with reducing the potential for loss of life and property due to uncontrolled wildfire by managing the amount of natural fuels available in the area. This task is primarily accomplished through prescribed burning, mechanical thinning and mowing. VCFR will continue to foster relationships with outside agencies (ie: St. John's Water Management District, Florida Forest Service, US Fish and Wlidlife Services, and Florida Park Services), who are responsible for land management inside the County, assisting their fuels management program through technical expertise, manpower and equipment. This activity will continue to review and update any memorandum of understanding/cooperative agreements and mutual aid agreements with above named agencies; and continue education for the public living in the wildland/urban interface on prescribed burning, mechanical fuel reduction, and wildfire preparedness through educational programs like Firewise and the Ready, Set, Go Program. This function provides oversight of permitted burns to ensure property owners remain compliant to the regulations that were established by ordinances, codes and statutes.

The Training activity provides instruction for the current staff of VCFR in accordance with the national, state and local best practices and at the highest standard following all safety procedures outlined in current standards. The main goal is always to train students and to maintain the required hours set forth by the Insurance Service Office (ISO). Training will consist of Emergency Medical Services certifications, company and multi-company fire training drills and specialized team training including Volusia County Hazmat, Technical Rescue and Firewalker teams. The primary focus on Training is VCFR personnel.

Training will continue to offer the latest education curriculum to all VCFR personnel in the effort to provide the latest and highest level of emergency response and care to all citizens, guests and visitors in Volusia County. Training will begin to perform a more in-depth Quality Assurance program to eliminate documentation errors in every reporting system. Continue developing nonuniform members through Incident Command System (ICS) training classes to supplement emergency operations during disaster activation.

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 our stations and equipment to make the way we conduct our business more efficient. This practice continues with the adjustment of personnel, equipment, and the incorporation of new technology each fiscal year. As the economy begins to grow, Fire Rescue Operations Team must continue this practice of searching for efficient methods and technologies in an effort to improve our service and plan for the future. Fiscal year 2021-22 focuses on the repair, maintenance and replacement of critical equipment, continued maintenance at our fire stations for operational viability, and use of staffing and inventory control programs to become more cost effective. Continued software upgrades will allow access by VCFR to focus on reviewing emergency response times to all areas of the unincorporated county and the cities of Oak Hill, Pierson, and Lake Helen to assure efficient and effective all hazards emergency responses occur.

The fiscal year 2021-22 budget includes enhancements to the fire stations to improve working environments, make them more efficient and a host of needed items to outfit our stations and personnel with the day-to-day equipment required to complete our mission.

The fiscal year 2021-22 budget includes the addition of six additional firefighters which will allow VCFR to increase staffing to three at two of our fire stations. Additionally, VCFR is seeking to add three new firefighters over the next five years to increase staffing to alleviate the number of hours needed for mandates and overtime. Eventually there will be a total increase of 21 positions by fiscal year 2025-26.

Key Objectives - Support Services

01. Deliver high quality Fire Rescue first response.

02. Provide immediate and effective response capability to any hazardous materials event.

03. Inform and educate the public regarding personal and property safety.

04. Reduce hazardous fuel accumulations to lessen the threat of catastrophic wildfire.

05. Support/assist the efforts of adjoining or cooperating agencies/jurisdictions that could result in the reduction of wildland fuels.

06. Conduct public education programs relating to wildland fuel hazard reduction and wildfire preparedness.

07. Provide training and education recognized and supported by Insurance Services Organization (ISO), State Department of Health, Emergency Medical Services (EMS), Office of the State Fire Marshal-Bureau of Fire Standards and Training and those agencies that direct/support the agency's core mission.

08. Continue multi-discipline training by enhancing existing relationships with local educational institutions, Florida Forestry Services, and County and municipal agencies.

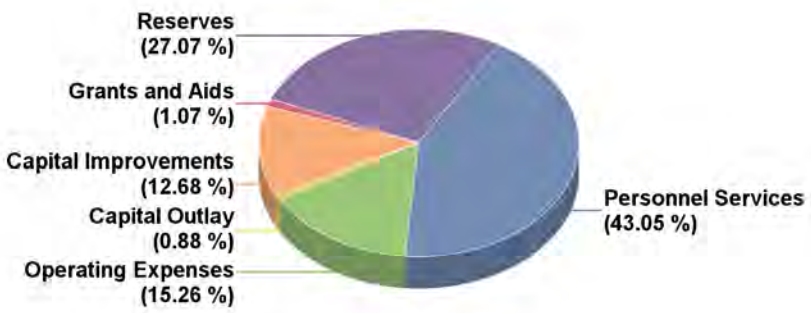
Performance Measures - Support Services	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Average response time for emergency responses countywide (in minutes)	9	9	9
Number of responses to hazardous materials incidents	91	150	175
Number of community outreach projects conducted	145	250	300
Acres managed through prescribed burning and mechanical reduction	2,504	2,504	2,504
Number of man hours directed to control wildland fires	313	313	313
Public education programs in the wildland urban interface communities	0	6	6
Number of students attending training at Volusia County Fire Rescue Training Center	6,826	10,000	12,000
Number of training classes conducted	525	725	850

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fire Rescue Services					
Personnel Services	19,928,582	19,889,983	22,284,899	22,528,937	24,190,656
Operating Expenses	7,943,346	9,343,985	8,988,946	8,685,664	8,572,877
Capital Outlay	236,401	1,307,268	933,400	528,191	492,090
Capital Improvements	689,114	452,185	2,118,219	390,695	7,125,525
Grants and Aids	405,150	500,193	587,204	573,053	600,814
Interfund Transfers	8,750	793,997	0	0	0
Reserves	0	0	15,620,651	0	15,208,551
Reimbursements	(35,219)	(30,147)	(31,701)	(31,701)	(84,161)
Total: Fire Rescue Services	**29,176,124**	**32,257,464**	**50,501,618**	**32,674,839**	**56,106,352**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	193	202
Number of Part Time Positions	0	1
Number of Full Time Equivalent Positions	193	202.5

Fund Allocation					
Daytona Beach International Airport - 451	1,044,339	1,137,891	1,241,275	1,183,623	1,379,028
Fire Impact Fees-Zone 1 (Northeast) - 151	0	0	310,426	0	353,510
Fire Impact Fees-Zone 2 (Southeast) - 152	23,800	0	123,176	0	130,242
Fire Impact Fees-Zone 3 (Southwest) - 153	243,740	0	222,086	0	281,273
Fire Impact Fees-Zone 4 (Northwest) - 154	0	0	445,143	0	516,038
Fire Rescue District - 140	26,258,177	29,496,417	46,245,873	29,636,558	51,375,764
General Fund - 001	1,606,068	1,623,156	1,913,639	1,854,658	2,070,497
Total Fund Allocation	**29,176,124**	**32,257,464**	**50,501,618**	**32,674,839**	**56,106,352**



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 service.

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of autopsies performed	681	741	800
Percentage of medical examiner reports completed in 90 days or less	99	99	99
Cremation authorizations	6,580	7,098	7,500

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Medical Examiner					
Personnel Services	40,747	427	0	0	0
Operating Expenses	2,765,908	2,758,049	2,877,983	2,867,837	2,805,564
Capital Outlay	0	7,452	2,500	4,103	5,000
Grants and Aids	178	178	178	178	178
Interfund Transfers	1,900,000	3,000,000	1,782,000	1,782,000	0
Total: Medical Examiner	**4,706,833**	**5,766,106**	**4,662,661**	**4,654,118**	**2,810,742**
Fund Allocation					
General Fund - 001	4,706,833	5,766,106	4,662,661	4,654,118	2,810,742
Total Fund Allocation	**4,706,833**	**5,766,106**	**4,662,661**	**4,654,118**	**2,810,742**



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

The Public Protection Department oversees seven divisions providing services to the visitors and residents of Volusia County who are impacted most traumatically during emergencies resulting from accident, illness, loss of property or life. The department attempts to mitigate the effects of those events through effective planning (Emergency Management), appropriate preventive actions (Animal Control, Beach Safety and Fire Prevention), as well as prompt and efficient response to emergencies (Beach Safety, Emergency Medical Services and Fire Rescue). The department also meets statutory responsibilities as required for Corrections and the Medical Examiner's Office which was privatized in fiscal year 2017-18.

Key Objectives - Administration

01. Regularly monitor and track performance of county public protection service system.

02. Provide new hire background investigation services in support of Public Protection Divisions.

Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of system performance reviews held	55	64	76
Number of background investigations completed	205	220	215

Department: Public Protection

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Public Protection Services					
Personnel Services	910,636	961,520	1,004,024	1,047,503	1,158,762
Operating Expenses	66,383	78,366	98,506	86,765	340,668
Capital Outlay	0	0	0	0	6,000
Grants and Aids	0	203	1,000	250	1,000
Reimbursements	(226,643)	(234,567)	(231,040)	(231,040)	(262,859)
Total: Public Protection Services	**750,376**	**805,522**	**872,490**	**903,478**	**1,243,571**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	7	8
Number of Full Time Equivalent Positions	7	8

Fund Allocation					
General Fund - 001	750,376	805,522	872,490	903,478	1,243,571
Total Fund Allocation	**750,376**	**805,522**	**872,490**	**903,478**	**1,243,571**

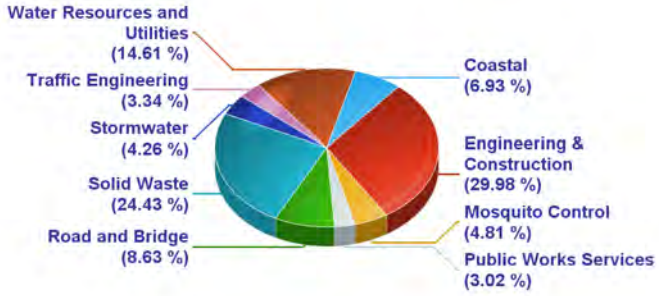


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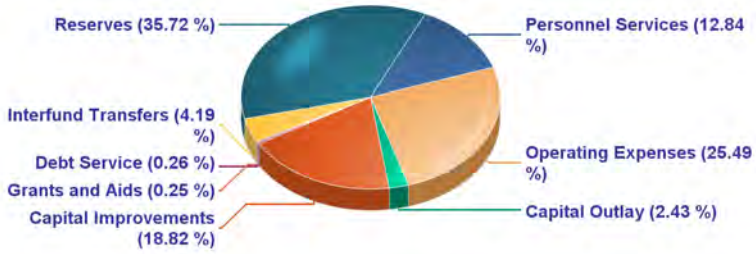
Public Works

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Coastal	9,755,840	10,780,724	13,466,555	11,430,800	15,757,253
Engineering & Construction	17,582,036	28,352,625	55,233,217	54,140,688	68,160,757
Mosquito Control	3,913,850	5,496,002	9,731,207	5,141,200	10,947,543
Public Works Services	690,109	742,392	4,653,675	1,138,338	6,857,192
Road and Bridge	12,127,817	13,697,241	20,719,589	15,973,714	19,621,121
Solid Waste	30,491,005	33,298,783	51,581,608	32,142,313	55,560,221
Stormwater	5,644,246	4,290,335	11,420,820	7,458,832	9,683,746
Traffic Engineering	3,910,708	3,344,360	6,777,532	5,255,503	7,587,675
Water Resources and Utilities	15,283,965	17,595,719	31,744,118	27,690,213	33,213,884
Public Works Total:	**99,399,576**	**117,598,181**	**205,328,321**	**160,371,601**	**227,389,392**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	8,006,495	6,776,740	8,183,822	8,183,722	9,942,629
Fund 103 - County Transportation Trust	28,680,043	30,223,947	55,256,193	55,368,096	55,959,945
Fund 105 - E Volusia Mosquito Control	3,734,260	5,285,923	9,431,207	4,841,200	10,647,543
Fund 113 - Road Proportionate Share	797	3,057,934	4,396,956	2,147,124	7,583,137
Fund 114 - Ponce De Leon Inlet and Port District	2,384,068	4,722,859	5,768,256	3,710,756	6,368,933
Fund 119 - Road District Maintenance	148,771	175,168	363,395	197,950	412,421
Fund 120 - Municipal Service District	698,223	772,484	820,742	821,560	943,120
Fund 121 - Special Assessments	255,382	5,195	939,814	4,681	923,034
Fund 131 - Road Impact Fees-Zone 1 (Northeast)	1,238,794	1,870,037	3,922,320	1,894,140	5,477,956
Fund 132 - Road Impact Fees-Zone 2 (Southeast)	495,927	496,335	3,771,540	2,024,577	6,000,133
Fund 133 - Road Impact Fees-Zone 3 (Southwest)	703,615	1,759,731	9,323,736	1,758,842	12,007,650
Fund 134 - Road Impact Fees-Zone 4 (Northwest)	360,674	4,315,288	8,404,240	4,407,857	12,665,635
Fund 159 - Stormwater Utility	5,644,246	4,290,335	11,442,076	7,458,832	9,712,088
Fund 334 - Bond Funded Road Program	1,273,311	2,951,703	0	7,719,738	0
Fund 440 - Waste Collection	11,251,925	11,282,705	12,698,689	11,140,709	12,839,080
Fund 450 - Solid Waste	19,239,080	22,016,078	38,901,557	21,001,604	42,745,992
Fund 457 - Water and Sewer Utilities	15,283,965	17,595,719	31,744,118	27,690,213	33,213,884
Fund Total:	**99,399,576**	**117,598,181**	**205,368,661**	**160,371,601**	**227,443,180**

Public Works Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget
Coastal	Full Time Positions	27	27	27	27
Engineering & Construction	Full Time Positions	52	52	41	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	126	124	117	117
Solid Waste	Full Time Positions	69	71	71	71
Stormwater	Full Time Positions	55	55	54	54
Traffic Engineering	Full Time Positions	21	21	21	22
Water Resources and Utilities	Full Time Positions	60	60	60	60
Mosquito Control	Part Time Positions	1	1	0	0
Road and Bridge	Part Time Positions	12	12	7	7
Stormwater	Part Time Positions	1	1	1	1

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 activity 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 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 activity manages reef construction in the waters offshore in Volusia County.

The permit for artificial reef construction in Federal waters offshore Volusia County expires on June 1, 2021. This Federal permit is currently under review for re-authorization to allow for continued deployment at Volusia County artificial reef sites 1 through 13. Reauthorization will require compilation of descriptive data and information characterizing all reef deployment conducted since the inception of the artificial reef program in 1980.

Additionally, a series of three (3) new reef construction areas located in state waters located immediately inshore of the 3-mile Federal waters boundary are currently under development and in the permitting process. State and Federal permitting are necessary for the new reefs and requires sidescan sonar, proton magnetometer and hydrographic survey work as well as desktop and diver reconnaissance for any cultural or natural resources that may exist on the seafloor in the vicinity of the proposed sites. While the new sites are under development, the reef yard is currently being used as a staging site for the Federal North Jetty Repair contract that is underway in fiscal year 2020-2021 and scheduled for completion in early fiscal year 2021-2022.

The Coastal Parks & Public Access activity manages over 35 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, 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 2020-2021 Edwin W. Peck Sr. Park went under construction along with the Dahlia Avenue Park. Both locations will provide ADA compliant family style restrooms, ADA beach access, playgrounds, pavilions, picnic tables, and other park amenities.

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

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Dune walkovers maintained	101	101	103
Dune walkovers re-decked	10	10	10
Off beach parking spaces maintained	2,015	2,139	2,311
Operational days for Sun Splash splash pad	275	261	275
Permanent restroom facilities maintained	13	13	14

Key Objectives - Inlet 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 - Inlet Parks	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Acres of brazilian pepper chemically treated and mechanically removed at the Inlet Parks	3	5	7
Beach mouse monitoring events conducted	2	3	4
Complimentary handicap vehicular entries provided at the Inlet Parks	16,066	17,000	17,000
Parking spaces maintained	356	356	356
Total vehicle entries at the Inlet Parks	226,033	250,000	250,000
Number of federal reef site permits renewed	0	1	1
Number of near shore reef construction areas permitted	0	0	3

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

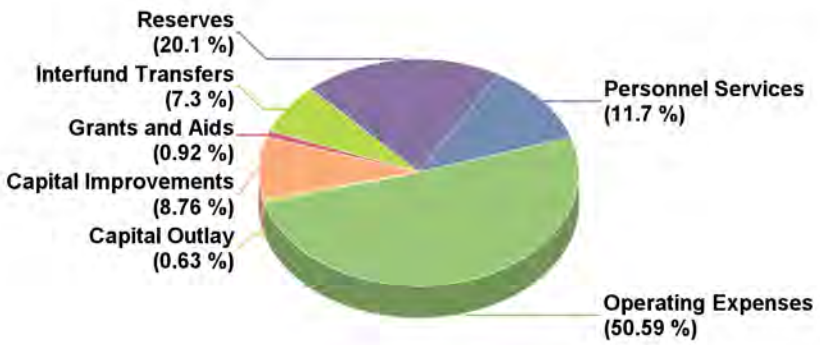
Performance Measures - Beach Maintenance and Concessions	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of portable restrooms locations	20	20	20
Complimentary handicap beach vehicle entries	87,764	113,969	113,969
Number of restroom facilities cleaned daily	13	14	15
Tons of garbage removed from the beach & coastal facilities	505	505	505
Total beach vehicle entries	875,000	905,159	905,159

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Coastal					
Personnel Services	1,636,629	1,704,784	1,805,239	1,783,213	1,843,356
Operating Expenses	6,960,736	6,094,604	7,781,046	7,810,270	7,971,389
Capital Outlay	121,267	83,441	56,475	36,702	99,950
Capital Improvements	588,551	473,285	1,099,435	872,913	1,380,000
Grants and Aids	86,386	92,316	148,867	148,867	145,552
Interfund Transfers	362,271	2,332,294	500,000	778,835	1,150,000
Reserves	0	0	2,075,493	0	3,167,006
Total: Coastal	**9,755,840**	**10,780,724**	**13,466,555**	**11,430,800**	**15,757,253**

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	7,371,772	6,057,865	7,698,299	7,720,044	9,388,320
Ponce De Leon Inlet and Port District - 114	2,384,068	4,722,859	5,768,256	3,710,756	6,368,933
Total Fund Allocation	**9,755,840**	**10,780,724**	**13,466,555**	**11,430,800**	**15,757,253**



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

Construction Engineering

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 departments in developing and building their construction projects. Engineering & Construction is part of the review process for the Land Development code to help insure compliance with state and local regulations. The Division also provides information to the public and private sector on a variety of subjects such as road rights-of-way, road maintenance, abandonments, special assessment districts, benchmarks, control data, etc.

Vertical Construction

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

Development Engineering provides professional and technical review and comments on development projects. Development Engineering is responsible for approval of County Stormwater Permits and Use Permits, and serves as an important link in the chain of the development review process. Development Engineering provides engineering reviews and inspections for Subdivisions, Site Plans and Use Permits under Volusia County regulations, and has increased the review effort with respect to traffic-related elements, a specific example being the review and field inspection relating to work zone safety plans. Development Engineering also performs inspection and tracking of National Pollution Discharge Elimination System (NPDES) sites and assists in the preparation of the annual report to the State. A large portion of time is devoted to a variety of requests from citizens and businesses for information regarding current and historic development regulations, status of permits, reviews, and properties, and requests for copies of material from files. Additionally, Development Engineering handles grading, drainage and right-of-way complaints as well as variances, grading plan reviews and FEMA Letters of Map Revisions (LOMR's).

Key Objectives - Construction Engineering

01. Construct county roadway projects

02. Perform engineering review and inspections of site plans and stormwater plans

03. Review and inspect use permits

Performance Measures - Construction Engineering	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of construction projects completed per CIP schedule	4	5	3
Number of site plans/stormwater reviews	120	130	130
Number of permit applications processed	500	600	600

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Engineering & Construction					
Personnel Services	2,627,379	2,599,751	2,955,700	2,573,062	3,023,552
Operating Expenses	5,396,118	4,227,776	7,270,071	11,110,823	7,506,744
Capital Outlay	0	0	0	6,650	0
Capital Improvements	5,182,832	10,419,661	13,586,956	36,425,627	17,790,183
Grants and Aids	0	3,950,000	0	0	0
Interfund Transfers	5,762,797	8,624,446	5,523,463	5,523,463	5,519,058
Reserves	0	0	27,555,964	0	35,801,436
Reimbursements	(1,387,090)	(1,469,009)	(1,658,937)	(1,498,937)	(1,480,216)
Total: Engineering & Construction	**17,582,036**	**28,352,625**	**55,233,217**	**54,140,688**	**68,160,757**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	41	40
Number of Full Time Equivalent Positions	41	40

Fund Allocation					
Bond Funded Road Program - 334	1,273,311	2,951,703	0	7,719,738	0
County Transportation Trust - 103	12,100,180	12,615,122	23,468,346	33,198,491	22,305,783
General Fund - 001	634,723	718,875	485,523	463,678	554,309
Municipal Service District - 120	518,633	562,405	520,742	521,560	643,120
Road Impact Fees-Zone 1 (Northeast) - 131	1,238,794	1,870,037	3,922,320	1,894,140	5,477,956
Road Impact Fees-Zone 2 (Southeast) - 132	495,927	496,335	3,771,540	2,024,577	6,000,133
Road Impact Fees-Zone 3 (Southwest) - 133	703,615	1,759,731	9,323,736	1,758,842	12,007,650
Road Impact Fees-Zone 4 (Northwest) - 134	360,674	4,315,288	8,404,240	4,407,857	12,665,635
Road Proportionate Share - 113	797	3,057,934	4,396,956	2,147,124	7,583,137
Special Assessments - 121	255,382	5,195	939,814	4,681	923,034
Total Fund Allocation	**17,582,036**	**28,352,625**	**55,233,217**	**54,140,688**	**68,160,757**



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.

State and local 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 2021-22. Reserves have been set aside for future capital improvements including replacement of mosquito control facilities.

Key Objectives - Mosquito Control

01. Maintain proactive residential inspections and treatment of container (domestic) mosquito production

02. Reduce the number of 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 - Mosquito Control	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of sites where domestic inspections were performed	2,689	1,500	3,000
Number of acres larvicided by helicopter	7,767	6,000	6,500
Number of adult mosquito surveillance traps collected	5,796	5,500	7,500
Number of aerial larval site inspections	4,113	3,500	3,500
Number of citizens educated by Mosquito Control staff at community events	4,526	4,500	8,500

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Mosquito Control					
Personnel Services	1,501,508	1,662,530	1,996,926	1,885,309	2,104,941
Operating Expenses	2,311,030	2,626,670	2,786,018	2,890,987	2,681,268
Capital Outlay	32,295	1,148,388	79,118	171,180	93,000
Capital Improvements	0	98,784	231,670	301,357	0
Grants and Aids	172,373	184,411	197,310	192,367	198,498
Interfund Transfers	7,500	0	0	0	2,500,000
Reserves	0	0	4,740,165	0	3,669,836
Reimbursements	(110,856)	(224,781)	(300,000)	(300,000)	(300,000)
Total: Mosquito Control	**3,913,850**	**5,496,002**	**9,731,207**	**5,141,200**	**10,947,543**

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	3,734,260	5,285,923	9,431,207	4,841,200	10,647,543
Municipal Service District - 120	179,590	210,079	300,000	300,000	300,000
Total Fund Allocation	**3,913,850**	**5,496,002**	**9,731,207**	**5,141,200**	**10,947,543**



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 rigorous 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.

The COVID-19 pandemic adversely impacted several revenue sources (Fuel Taxes, Beach Access, Concessionaire Contract payments, and Park Fees) and had converse effects on others (Landfill Charges and Water & Sewer sales). Conservative growth is anticipated for fiscal year 2021-22.

Key Objectives - Administration

01. Review and implementation of practical productivity recommendations

02. Quarterly review of budget performance

03. Bi-monthly department meetings with division directors

04. Coordinate annual disaster and debris management meeting to include local FDOT staff and municipalities

05. Annual work plan development in Lucity

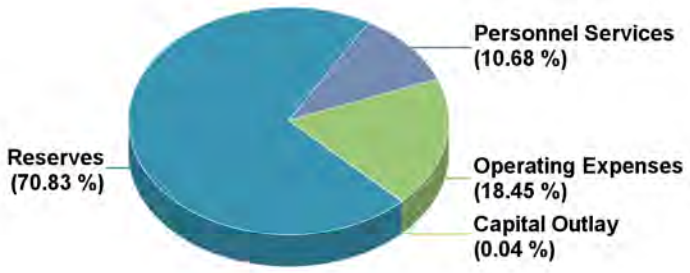
Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Percent of productivity improvements completed	37	17	35
Quarterly reviews completed	4	4	4
Bi-monthly department meetings conducted	26	20	20
Annual debris management meetings held	1	1	1
Number of work plans completed in Lucity	24	24	24

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Public Works Services					
Personnel Services	578,460	659,475	830,276	735,220	834,822
Operating Expenses	1,191,134	1,306,759	1,226,716	1,221,109	1,442,804
Capital Outlay	0	0	0	0	3,000
Reserves	0	0	3,414,674	0	5,538,871
Reimbursements	(1,079,485)	(1,223,842)	(817,991)	(817,991)	(962,305)
Total: Public Works Services	**690,109**	**742,392**	**4,653,675**	**1,138,338**	**6,857,192**

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	690,109	742,392	4,653,675	1,138,338	6,857,192
Total Fund Allocation	**690,109**	**742,392**	**4,653,675**	**1,138,338**	**6,857,192**



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

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.

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, Volusia County Food Drive, and Keep Deland Beautiful projects.

Road and Bridge Operations is responsible for the maintenance of approximately 1,000 center line miles of paved roads and approximately 100 miles of dirt roads. This includes the associated right-of-way mowing, median maintenance, tree removal and trimming, signs, striping, curbing, stormwater system, and sidewalk maintenance. The primary capital focus is to replace/repair aging infrastructure and address ADA sidewalk issues. Reserves in the amount of $6 million are set aside for planned transportation-related projects.

Key Objectives - Road and 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. Right-of-ways are mowed to maintain a level of service for safety purposes

04. Perform non-transportation trust maintenance activities to ensure roadway safety

Performance Measures - Road and Bridge Operations	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Miles of trees trimmed	102	100	100
Square feet of sidewalk repaired	26,635	35,000	35,000
Number of acres mowed	13,056	13,000	13,000
Cubic yards of emergency road spot repair	2,200	2,200	2,200

Key Objectives - W Highlands/Highlands Park

01. Ensure maintenance for the rights-of-way are provided at the highest possible level of service.

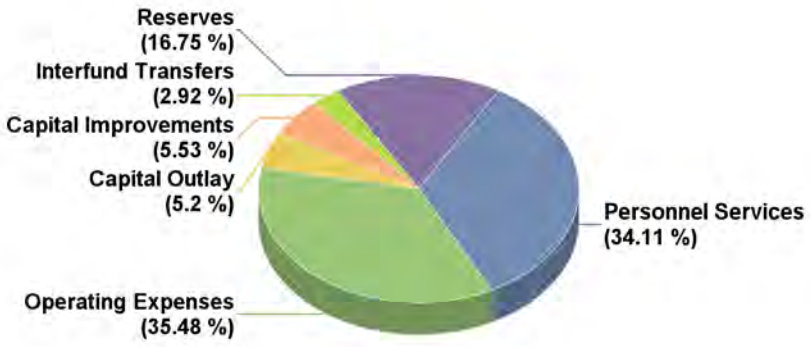
Performance Measures - W Highlands/Highlands Park	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Miles of dirt roads graded	240	240	240

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Road and Bridge					
Personnel Services	6,010,184	5,978,196	6,698,128	6,368,670	6,999,759
Operating Expenses	6,290,277	7,316,092	6,835,801	6,882,427	7,281,255
Capital Outlay	626,608	1,110,753	985,000	1,118,112	1,067,500
Capital Improvements	2,810	0	850,000	2,504,505	1,135,000
Interfund Transfers	18,750	0	0	0	600,000
Reserves	0	0	6,250,660	0	3,437,607
Reimbursements	(820,812)	(707,800)	(900,000)	(900,000)	(900,000)
Total: Road and Bridge	**12,127,817**	**13,697,241**	**20,719,589**	**15,973,714**	**19,621,121**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	117	117
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	119.45	119.45

Fund Allocation					
County Transportation Trust - 103	11,979,046	13,522,073	20,356,640	15,775,764	19,209,295
Road District Maintenance - 119	148,771	175,168	362,949	197,950	411,826
Total Fund Allocation	**12,127,817**	**13,697,241**	**20,719,589**	**15,973,714**	**19,621,121**



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 the Waste Collection Operations is to provide safe, efficient and cost effective refuse collection services through contracted services; that includes curbside refuse, recycling, yard waste and bulk item pick-up.
The annual non-ad valorem special assessment to residents of the unincorporated areas of the county is currently $255 per year via resolution 2019-103. Based on a CPI adjustment to the contract, the non-ad valorem rate, approved by council on July 20, 2021, the rate will increase to $262 per year effective October 1, 2021.

Solid Waste Administration:
The Solid Waste Division provides transfer and disposal of municipal solid waste while evaluating technology. The fiscal year 2021-22 budget provides for transfer of refuse, operation of our municipal solid waste facility, Tomoka Farms Road Landfill, and facilities management of private/public partnership contracts and leases.
The fiscal year 2021-22 budget includes southeast area landfill stormwater management system construction, entrance improvements and an additional scale at the West Volusia Transfer Station, and recycling contract negotiations with GEL Corp that may include purchase of the recycling facility building. The budget also includes funds for resurfacing a section of Tomoka Landfill Road and at the West Volusia Transfer Station, engineering for stormwater site improvements, floor and chute repairs. 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.

Key Objectives - Administration

01. Administer solid waste programs 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 well-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

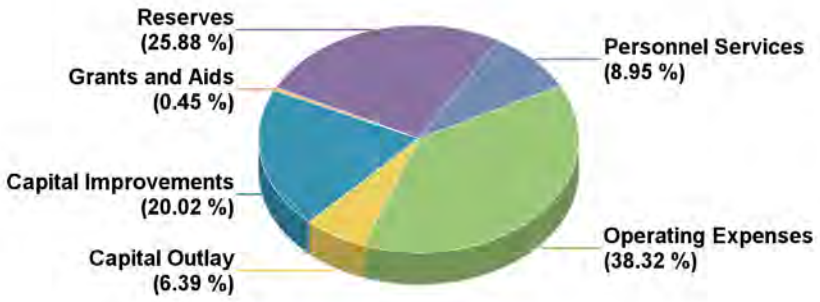
Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Tons of solid waste processed per year	674,156	680,898	687,707
Percent recycled materials per year	49	50	50
Tons of transported waste per year	184,206	189,732	195,424
Years of available permitted capacity	3	8	7
Number of unincorporated residential units per year	46,020	45,226	45,678
Number of residential education contacts	38,999	5,238	5,500
Percent of complaints resolved in 24 hours	99	99	99
Tons of residential waste collected for recycling	3,834	3,795	3,757

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Solid Waste					
Personnel Services	4,297,653	4,418,050	4,632,504	4,492,432	4,972,827
Operating Expenses	19,292,429	19,805,389	20,223,393	20,385,739	21,289,849
Capital Outlay	2,187,865	2,841,541	1,959,935	2,232,716	3,548,300
Capital Improvements	4,461,808	5,982,049	4,593,000	4,781,426	11,123,000
Grants and Aids	250,000	250,000	250,000	250,000	250,000
Interfund Transfers	1,250	1,754	0	0	0
Reserves	0	0	19,922,776	0	14,376,245
Total: Solid Waste	**30,491,005**	**33,298,783**	**51,581,608**	**32,142,313**	**55,560,221**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	71	71
Number of Full Time Equivalent Positions	71	71

Fund Allocation					
Solid Waste - 450	19,239,080	22,016,078	38,901,557	21,001,604	42,745,992
Waste Collection - 440	11,251,925	11,282,705	12,680,051	11,140,709	12,814,229
Total Fund Allocation	**30,491,005**	**33,298,783**	**51,581,608**	**32,142,313**	**55,560,221**



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 Capital Improvement projects in fiscal year 2021-22 include the North Peninsula stormwater improvements. 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 facilities maintenance to improve water quality and 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

04. Develop and manage capital improvement projects

Performance Measures - Drainage Task Team	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Miles of roadside ditch systems cleaned	53	50	50
Feet of stormwater pipe replaced or installed	4,546	7,000	7,000
Number of street miles swept	2,225	3,000	3,000
Number of capital improvement projects	11	9	7

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Stormwater					
Personnel Services	3,309,200	3,077,984	3,477,433	3,242,973	3,664,502
Operating Expenses	2,012,366	1,752,657	2,312,718	2,358,542	2,287,646
Capital Outlay	712,201	772,495	555,000	782,770	577,000
Capital Improvements	994,738	567,148	2,968,685	1,916,047	790,000
Interfund Transfers	366,315	3,130	0	1,178,500	0
Reserves	0	0	4,126,984	0	4,364,598
Reimbursements	(1,750,574)	(1,883,079)	(2,020,000)	(2,020,000)	(2,000,000)
Total: Stormwater	**5,644,246**	**4,290,335**	**11,420,820**	**7,458,832**	**9,683,746**

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	5,644,246	4,290,335	11,420,820	7,458,832	9,683,746
Total Fund Allocation	**5,644,246**	**4,290,335**	**11,420,820**	**7,458,832**	**9,683,746**



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

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.

Traffic Signal Maintenance & Modernization

Traffic Engineering provides routine and emergency maintenance to all local jurisdiction signals, school flashers, and flashers; except for the City of Daytona Beach. Currently, this entails 346 signals, and 333 school and other flasher types countywide. Traffic Engineering is proposing to design and rebuild the following three (3) signals this fiscal year: (1) Taylor Rd & Tomoka Farms Rd, (2) Rich Ave & Amelia Ave, and (3) Clyde Morris Blvd & Big Tree Rd. Traffic Engineering is also planning to modernize the traffic signal controllers, cabinets and overhead signal equipment.

FDOT Traffic Signal Upgrades

Traffic signal operations, maintenance, modernization and traffic signal updates for Florida Department of Transportation (federal and state roads) are all responsibilities of the Traffic Engineering Division.

Key Objectives - Traffic Engineering

01. Provide a comprehensive program of 24-hour Traffic Counts at Fixed Stations 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 review projects for transportation

05. Provide a comprehensive program of scheduled traffic signal maintenance two times per year on signals

06. Maintain communications system to 186 state, county, and city coordinated traffic signals countywide

07. Provide a comprehensive program of scheduled school zone and flasher maintenance along county and city roads once per year

08. 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

09. Provide a comprehensive program of scheduled school zone and flasher maintenance along state roads once per year

10. Provide countywide 24/7 coverage for both emergency traffic signal trouble calls and non-emergency traffic related problems on signals along state roads

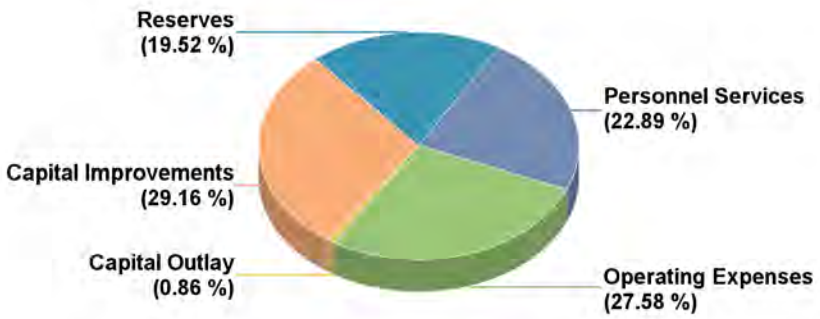
Performance Measures - Traffic Engineering	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of traffic studies & volume/vehicle classification counts	350	350	350
Complete yearly AADT & LOS report	1	1	1
Number of days to complete traffic studies after receiving request	90	90	90
Number of development projects reviewed	958	800	800
Number of once per year school zone & flasher maintenance along state roads	680	692	692
Miles of signal communications network maintained & operated	60	63	63
Number of annual school zone/flasher preventative maintenance	242	333	333
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2
Number of once per year school zone & flasher maintenance along state roads	214	214	214
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Traffic Engineering					
Personnel Services	1,426,173	1,478,614	1,602,557	1,589,469	1,736,698
Operating Expenses	1,667,405	1,494,737	1,978,432	2,016,924	2,092,383
Capital Outlay	155,123	21,860	64,000	63,334	65,000
Capital Improvements	680,561	349,149	1,440,000	1,585,776	2,212,850
Reserves	0	0	1,692,543	0	1,480,744
Reimbursements	(18,554)	0	0	0	0
Total: Traffic Engineering	**3,910,708**	**3,344,360**	**6,777,532**	**5,255,503**	**7,587,675**

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	21	22
Number of Full Time Equivalent Positions	21	22

Fund Allocation					
County Transportation Trust - 103	3,910,708	3,344,360	6,777,532	5,255,503	7,587,675
Total Fund Allocation	**3,910,708**	**3,344,360**	**6,777,532**	**5,255,503**	**7,587,675**



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

Water and Wastewater Treatment, Field Operations & Maintenance

The Water activity consists of state licensed treatment plant operators responsible for operation of 15 water and wastewater treatment 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 collections system operators maintain approximately 268 miles of water mains, 1,579 fire hydrants, 195 miles of sewer mains, 57 miles of reclaimed water mains, and 117 lift stations in seven utility service areas throughout the County.

During fiscal year 2020-21, installation of ground storage tank aeration and mixing systems were completed at the Glen Abby water treatment plant located in the county's southwest utility service area. The new systems help to enhance water quality through the reduction of disinfectant by-products.

Replacement of the roofing systems at the Spruce Creek and Halifax water treatment plants is expected to be completed during fiscal year 2021-22.

Utility Engineering

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.

During FY 2020-21, staff will complete a risk & resiliency assessment of the county's water service areas to ensure continued reliability of its systems.

In FY 2021-22, construction will commence on a 1.2 mile potable water interconnect that will provide backup supply for the northeast service area in the event of an emergency

In addition, staff works closely 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.

Water Utilities Capital Improvements

The capital improvement activity is where new construction, rehabilitation projects, and replacement equipment is budgeted for treatment plants and utility system infrastructure to ensure reliable and safe delivery of water and wastewater services.

During fiscal year 2020-21, the County will complete construction of approximately 3 miles of infrastructure connecting the county's wastewater systems in southwest Volusia will allow for advanced wastewater treatment benefiting water quality in the Blue Spring basin. The $5.8 million project has been made possible through cooperative funding efforts with the Florida Department of Environmental Protection and the St. Johns River Water Management District.

In fiscal year 2021-22, 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 local area spring basins.

While annual debt service 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.

Water Utilities Division Administration

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.

In recent years, this activity has facilitated several water quality initiatives for the protection of Volusia Blue and Gemini Springs through cooperative funding partnerships with the Department of Environmental Protection and St Johns River Management District.

Working in cooperation with the Florida Dept of Environmental Protection, staff has secured a $2.5 million grant during FY 2020-21 for design and construction of 3 miles of wastewater infrastructure benefiting environmental water quality within the DeLeon Springs basin area. DeLeon Springs is one of 30 Outstanding Florida Springs established by the Florida Legislature. Currently in design and permitting at this time, construction is expected to commence during FY 2021-22.

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

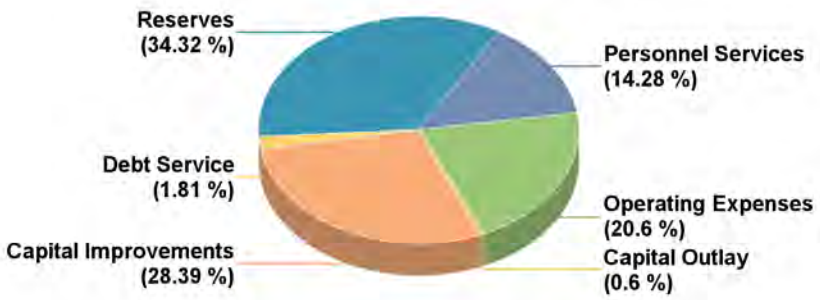
Performance Measures - Administration	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of utility connections	16,093	16,300	16,550
Number of bills mailed to active water and sewer accounts per month	179,569	179,750	160,000
Number of work orders	5,581	5,600	5,600
Number of utility locates performed	3,495	3,500	3,550
Amount of potable water processed (millions of gallons per day)	4,095,000	4,165,000	4,300,000
Reclaimed water pumped (millions of gallons per day)	1,337,000	1,500,000	1,600,000
Number of permits maintained	17	20	20
Number of capital projects	7	7	8

Department: Public Works

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Water Resources and Utilities					
Personnel Services	4,086,390	4,047,366	4,483,887	4,346,088	4,742,366
Operating Expenses	7,148,464	7,241,252	6,578,434	7,179,873	6,842,177
Capital Outlay	117,175	277,252	275,000	220,000	200,000
Capital Improvements	3,711,853	5,856,958	9,770,000	15,342,985	9,430,000
Debt Service	217,583	171,642	601,267	601,267	601,144
Interfund Transfers	2,500	1,249	0	0	0
Reserves	0	0	10,035,530	0	11,398,197
Total: Water Resources and Utilities	**15,283,965**	**17,595,719**	**31,744,118**	**27,690,213**	**33,213,884**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	60	60
Number of Full Time Equivalent Positions	60	60

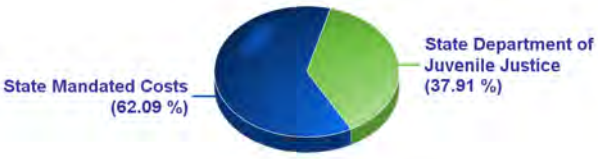
Fund Allocation					
Water and Sewer Utilities - 457	15,283,965	17,595,719	31,744,118	27,690,213	33,213,884
Total Fund Allocation	**15,283,965**	**17,595,719**	**31,744,118**	**27,690,213**	**33,213,884**



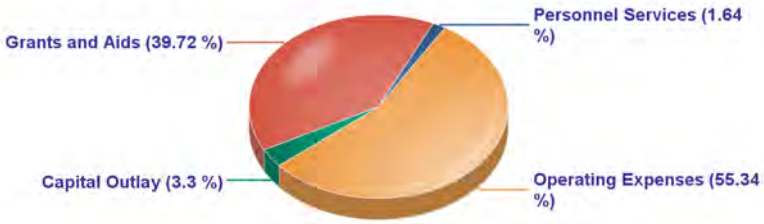
State Mandated Costs

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
State Department of Juvenile Justice	2,163,999	2,085,877	2,324,382	2,017,470	2,138,518
State Mandated Costs	2,907,885	3,033,864	3,581,547	3,376,647	3,503,072
State Mandated Costs Total:	**5,071,884**	**5,119,741**	**5,905,929**	**5,394,117**	**5,641,590**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	5,071,884	5,119,741	5,905,929	5,394,117	5,641,590
Fund Total:	**5,071,884**	**5,119,741**	**5,905,929**	**5,394,117**	**5,641,590**

State Mandated Costs Positions

		FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 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.**

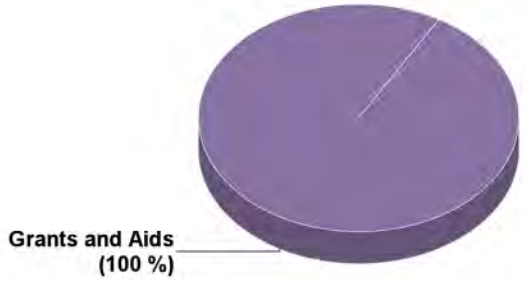
Highlights

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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
State Department of Juvenile Justice					
Grants and Aids	2,163,999	2,085,877	2,324,382	2,017,470	2,138,518
Total: State Department of Juvenile Justi	**2,163,999**	**2,085,877**	**2,324,382**	**2,017,470**	**2,138,518**

Fund Allocation					
General Fund - 001	2,163,999	2,085,877	2,324,382	2,017,470	2,138,518
Total Fund Allocation	**2,163,999**	**2,085,877**	**2,324,382**	**2,017,470**	**2,138,518**



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

Community Legal Services of Mid-Florida (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 71% 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 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 licensed to practice law in Florida, is responses to each caller and 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 or 20+ 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 Volunteer Lawyers Project (VLP) collaborates with private attorneys to provide additional free legal assistance or court representation to lowÃ¿Â- income clients that augments CLSMF's attorney team. Annually, our VLP handles approximately 300 cases for Volusia County residents. CLSMF offers a weekly general legal advice clinic in Daytona Beach, a twice-monthly legal advice clinic in DeLand, and a periodic legal advice clinic in Ormond Beach.

State Attorney

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 or 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.

Public Defender

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.

Volusia County Law Library

The Volusia County Law Library (VCLL) provides the necessary resources and services to facilitate meaningful access to the legal information needs of the community. Users of the VCLL include the general public, attorneys, judges, court and government agencies, students, and members of the business community. Referrals from other agencies and libraries are common. The legal resources and reference services required by these user groups vary in terms of type, degree and complexity.

The VCLL operates branches located in Daytona Beach, DeLand and New Smyrna Beach, and legal research workstations in Deltona and Ormond Beach. The 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 their 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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of persons reached through education, outreach, and website	92,320	95,000	100,000
Number of new cases	6,953	7,200	7,500
Number of hours of service provided by pro bono attorneys and other professionals	2,414	2,500	2,750

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 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Pursuing the prosecution in criminal cases in Volusia County	20,876	25,000	27,500

Key Objectives - Public Defender

01. Represent indigent persons as required by Section 27.51(1)

Performance Measures - Public Defender	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Number of cases appointed to represent in Volusia County	26,446	25,049	27,425

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

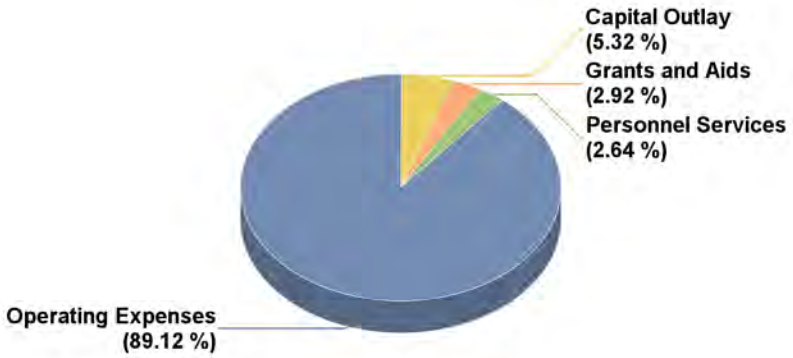
Performance Measures - Public Law Library	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Law Library usage by calendar year	23,787	23,811	25,002
Website Usage	122,414	114,948	114,948
Educational seminars, tutorial sessions, and tours	3	6	12

Department: State Mandated Costs

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
State Mandated Costs					
Personnel Services	82,139	85,159	88,855	87,967	92,572
Operating Expenses	2,706,043	2,737,314	3,205,741	3,082,403	3,121,818
Capital Outlay	26,827	119,330	193,049	109,499	186,334
Grants and Aids	92,876	92,061	93,902	96,778	102,348
Total: State Mandated Costs	**2,907,885**	**3,033,864**	**3,581,547**	**3,376,647**	**3,503,072**

Positions	**Prior Year Positions**	**Proposed Positions**
Number of Full Time Positions	1	1
Number of Full Time Equivalent Positions	1	1

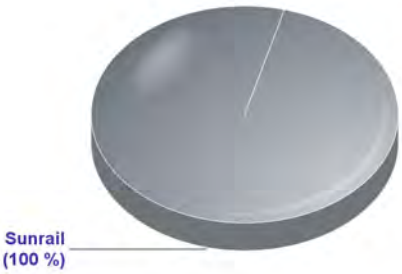
Fund Allocation					
General Fund - 001	2,907,885	3,033,864	3,581,547	3,376,647	3,503,072
Total Fund Allocation	**2,907,885**	**3,033,864**	**3,581,547**	**3,376,647**	**3,503,072**



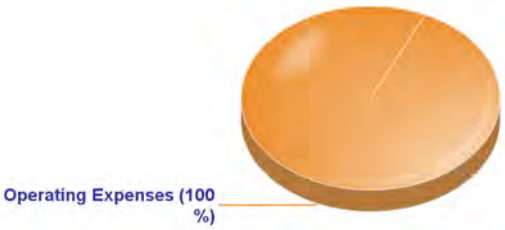
Sunrail

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Sunrail	0	220,000	83,500	11,304,017	70,960
Sunrail Total:	**0**	**220,000**	**83,500**	**11,304,017**	**70,960**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 001 - General Fund	0	220,000	83,500	11,304,017	70,960
Fund Total:	**0**	**220,000**	**83,500**	**11,304,017**	**70,960**

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.

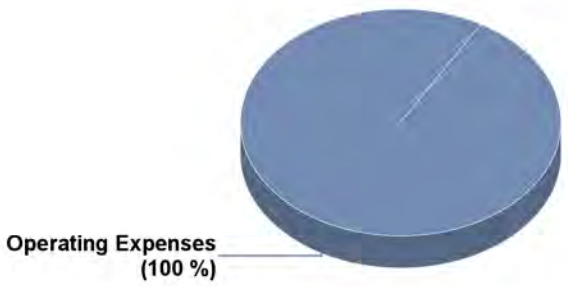
The Florida Department of Transportation (FDOT) is the project sponsor and the project now navigates its way through four counties and the city of Orlando. Operational subsidies and management responsibilities are currently the obligation of FDOT and are proposed to terminate in 2024 whereby local control, 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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Sunrail					
Operating Expenses	0	0	83,500	64,451	70,960
Grants and Aids	0	220,000	0	11,239,566	0
Total: Sunrail	**0**	**220,000**	**83,500**	**11,304,017**	**70,960**
Fund Allocation					
General Fund - 001	0	220,000	83,500	11,304,017	70,960
Total Fund Allocation	**0**	**220,000**	**83,500**	**11,304,017**	**70,960**

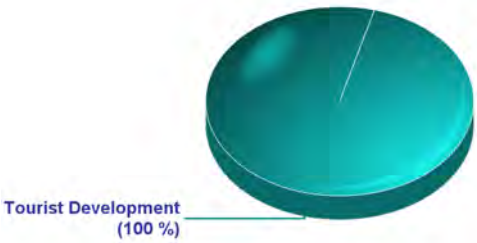


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Tourist Development

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Tourist Development	11,840,457	9,958,009	11,023,615	11,357,459	12,272,872
Tourist Development Total:	**11,840,457**	**9,958,009**	**11,023,615**	**11,357,459**	**12,272,872**

Division - FY 2021-22



Category FY 2021-22



Appropriation by Fund

	FY 2018-19 Actuals	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Fund 111 - Convention Development Tax	11,840,457	9,958,009	11,023,615	11,357,459	12,272,872
Fund Total:	**11,840,457**	**9,958,009**	**11,023,615**	**11,357,459**	**12,272,872**

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 2020-21 budgeted distributions are net of $224,820 for collection and administration of the tax: Halifax Area, $8,195,892; Southeast Volusia, $2,129,218; West Volusia, $698,505.

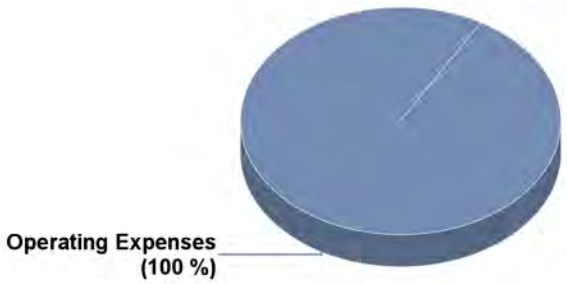
Key Objectives - Halifax Area Advertising Authority

01. To provide quality marketing and promotion for tourism in Volusia County

Performance Measures - Halifax Area Advertising Authority	FY 2019-20 Actual	FY 2020-21 Estimate	FY 2021-22 Budget
Percent variance of actual Convention Development Tax collections versus projected amounts	14	18	2

Department: Tourist Development

	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Tourist Development					
Operating Expenses	11,840,457	9,958,009	11,023,615	11,357,459	12,272,872
Total: Tourist Development	**11,840,457**	**9,958,009**	**11,023,615**	**11,357,459**	**12,272,872**
Fund Allocation					
Convention Development Tax - 111	11,840,457	9,958,009	11,023,615	11,357,459	12,272,872
Total Fund Allocation	**11,840,457**	**9,958,009**	**11,023,615**	**11,357,459**	**12,272,872**



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Department: Constitutional Offices

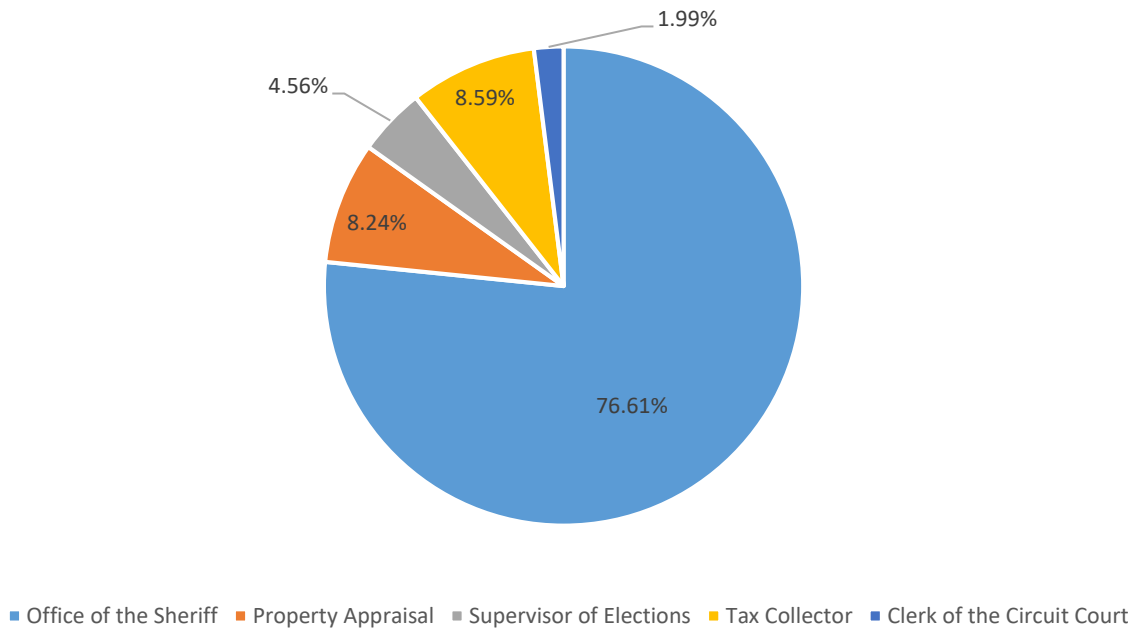
On January 6, 2021 the structure of Volusia County government was changed by the implementation of Amendment 10, which added the Tax Collector's office and separated the other constitutional offices from the County operation. What is represented below is not the complete budgets for these offices, but rather the expenses associated to these offices within the County's budget. The complete budgets for these offices can be found on the website for each office or can be obtained by contacting the constitutional office directly.

It is important to note, that the Property Appraiser and Tax Collector are commission based offices, and their commissions are set in accordance with State of Florida Statutes. Volusia County pays the ad valorem commissions to the Property Appraiser and Tax Collector, not only for the County's tax levies, but also for the School Board and municipalities. The Supervisor of Elections and Clerk of the Circuit Court are directly funded from the General Fund and the Office of the Sheriff receives funding from the General Fund, the Municipal Service District, and E911 Technology Fund.

Constitutional Office	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 Estimate	FY 2021-22 Budget
Office of the Sheriff	86,807,624	73,466,834	98,060,592	100,074,640	105,918,222
Property Appraisal	7,932,434	8,579,785	10,337,006	10,451,042	11,397,739
Supervisor of Elections	4,028,652	4,456,295	4,845,620	5,111,580	6,309,879
Tax Collector	3,471,987	3,603,796	8,174,288	3,120,327	11,882,182
Clerk of the Circuit Court	2,359,023	2,678,560	2,729,981	2,682,118	2,747,643
TOTAL ELECTED OFFICES	**104,599,720**	**92,785,269**	**124,147,487**	**121,439,707**	**138,255,665**

Fiscal year 2021-22 Full-time Equivalent Positions by Constitutional Office

Office of the Sheriff	825.60
Property Appraisal	109.00
Supervisor of Elections	32.00
Tax Collector	116.00
Clerk of the Circuit Court	19.20
Total Constitutional FTE's	**1,101.80**



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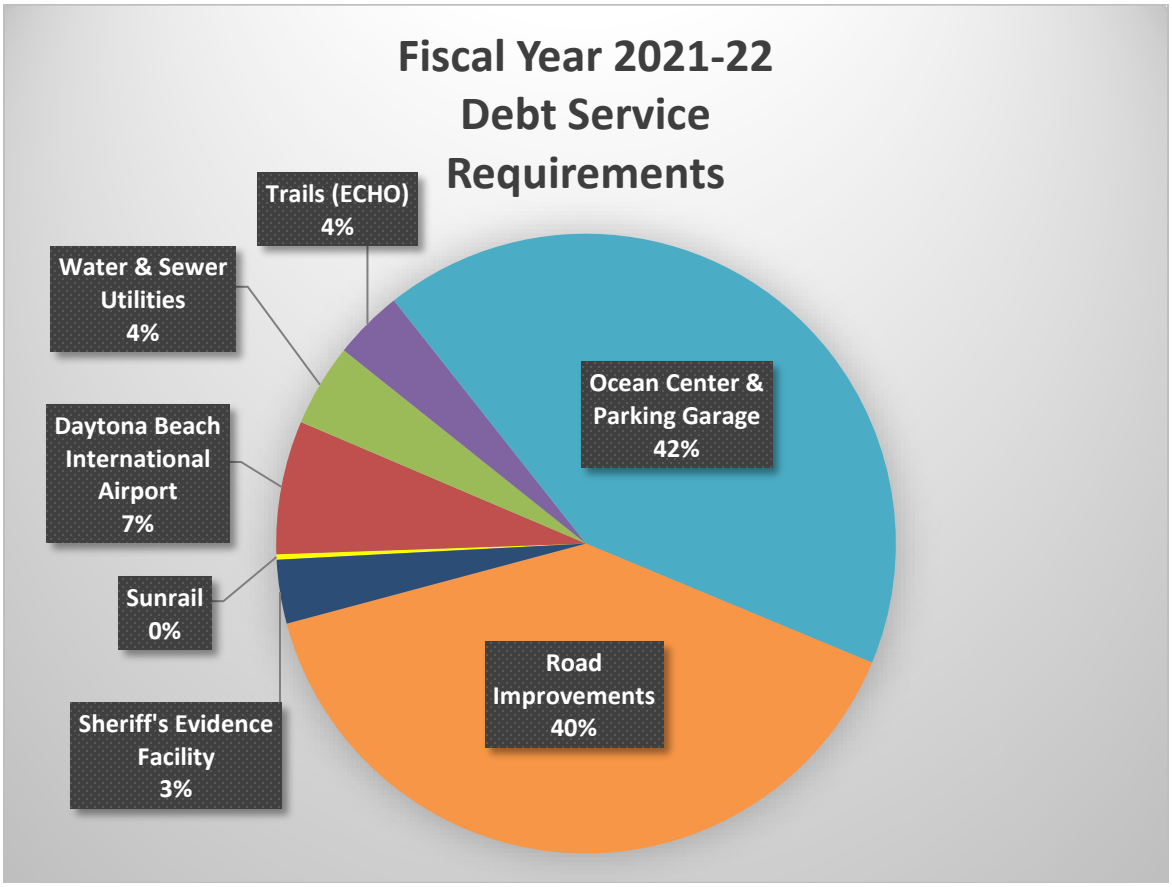
VOLUSIA COUNTY DEBT

The County takes a planned approach to the funding of large projects: funding from internally generated capital, where appropriate, or financing with debt. The County issues debt only for the purposes of constructing 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 2021-22 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is $13,950,896 including $11,503,215 in governmental fund debt and $2,447,681 in proprietary fund debt including revenue notes and state revolving loans. The graph below shows debt by function for fiscal year 2021-22.



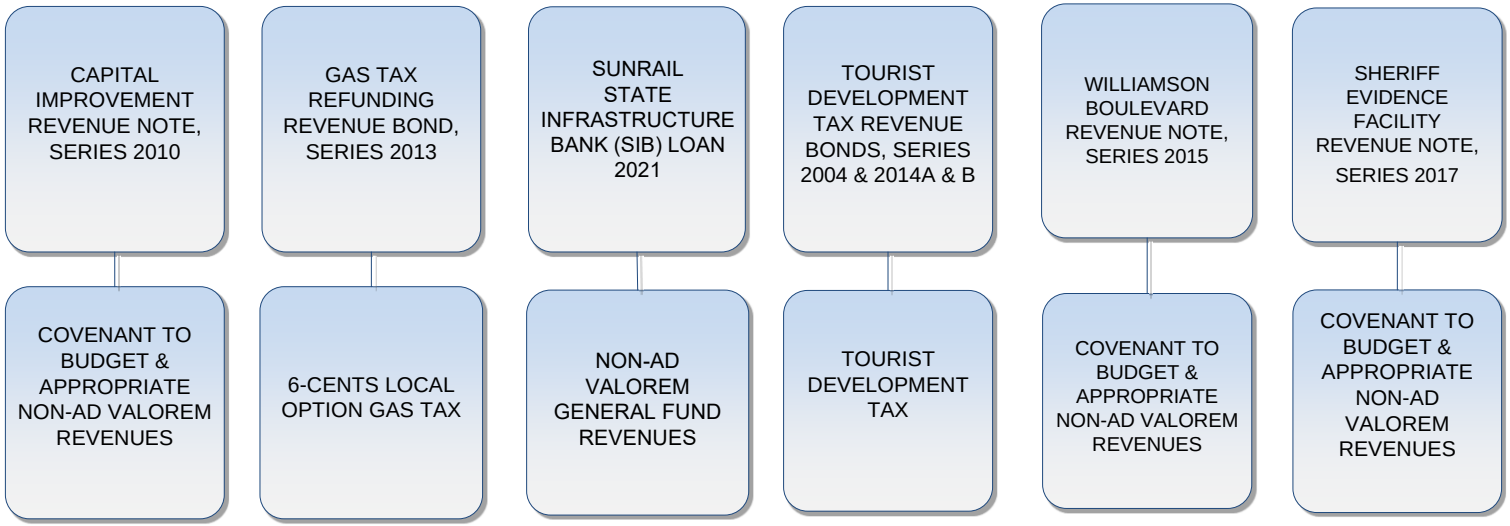
COUNTY DEBT MANAGEMENT

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 of 2022 and 2023 with the principal payments commencing in 2024. Non-Ad Valorem revenues have been pledged from the general fund to pay this debt.

The debt burden is low, and the County has significant debt capacity remaining. Volusia County has no specified debt limit; however, debt procedures provide guidelines for prudent fiscal management of all obligations.

VOLUSIA COUNTY DEBT SERVICE
PLEDGED REVENUE



Fiscal Year 2021-22 Debt Summary

Type of Financing	Original Amount	Final Maturity	Pledged Source	Purpose
Bond Issues				
Gas Tax Refunding Revenue Bond, Series 2013	$41,505,000	October 1, 2024	Six Cents Local Option Gas Tax	To refund the Gas Tax Revenue Bonds, Series 2004 Bonds maturing on and after October 1, 2015, which were issued to finance the costs of acquisition, construction, and reconstruction of roads and bridges and other transportation improvements within the County.
Tourist Development Tax Revenue Bonds, Series 2004	$55,451,336	December 1, 2021	Tourist Development Tax and interest earnings.	To fund renovation and expansion of Ocean Center.
Tourist Development Tax Refunding Revenue Bond, Series 2014A and 2014B	$46,380,000	December 1, 2034	Tourist Development Tax and interest earnings.	To refund a portion of the Tourist Development Tax Revenue Bonds, Series 2004 for renovation and expansion of the Ocean Center.
Notes and Loans				
Sunrail State Infrastructure Bank (SIB) Loan 2021	$11,239,566	October 1, 2036	Non-Ad Valorem General Fund Revenues	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).
Airport System Revenue Note, Series 2019	$12,000,000	December 1, 2034	Net revenues derived from operation of airport system and interest earnings.	To finance construction and improvements of certain terminal facilities at Daytona Beach International Airport.
Capital Improvement Revenue Note, Series 2010	$17,750,000	December 1, 2030	Covenant to budget and appropriate non-ad valorem revenues	To refinance the County's outstanding Short Term Commercial Paper Debt Service related to Airport land purchase (matured), Capri Drive and West Highlands improvements; Trails; and Ocean Center expansion.
Capital Improvement Revenue Note, Series 2013	$8,030,000	April 1, 2024	Covenant to budget and appropriate non-ad valorem revenues	To refinance the County's outstanding Parking Facility Revenue Bonds, Series 2007 issued to finance the acquisition of the Ocean Center Parking Garage.
Capital Improvement Revenue Note, Series 2015	$9,000,000	October 1, 2025	Covenant to budget and appropriate non-ad valorem revenues	To fund William Boulevard extension construction.
Capital Improvement Revenue Note, Series 2017	$7,000,000	December 1, 2037	Covenant to Budget and Appropriate (CBA) - Non - Ad Valorem Revenues	To finance a portion of Sheriff's Evidence Facility.
State Revolving Fund (SRF) Loan, Southwest Regional Water Reclaimation Facility Expansion	$9,103,717	June 15, 2030	Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.	To finance additional expansion of the Southwest Regional Water Reuse Facility; 1.7 million gallons per day (MGD).

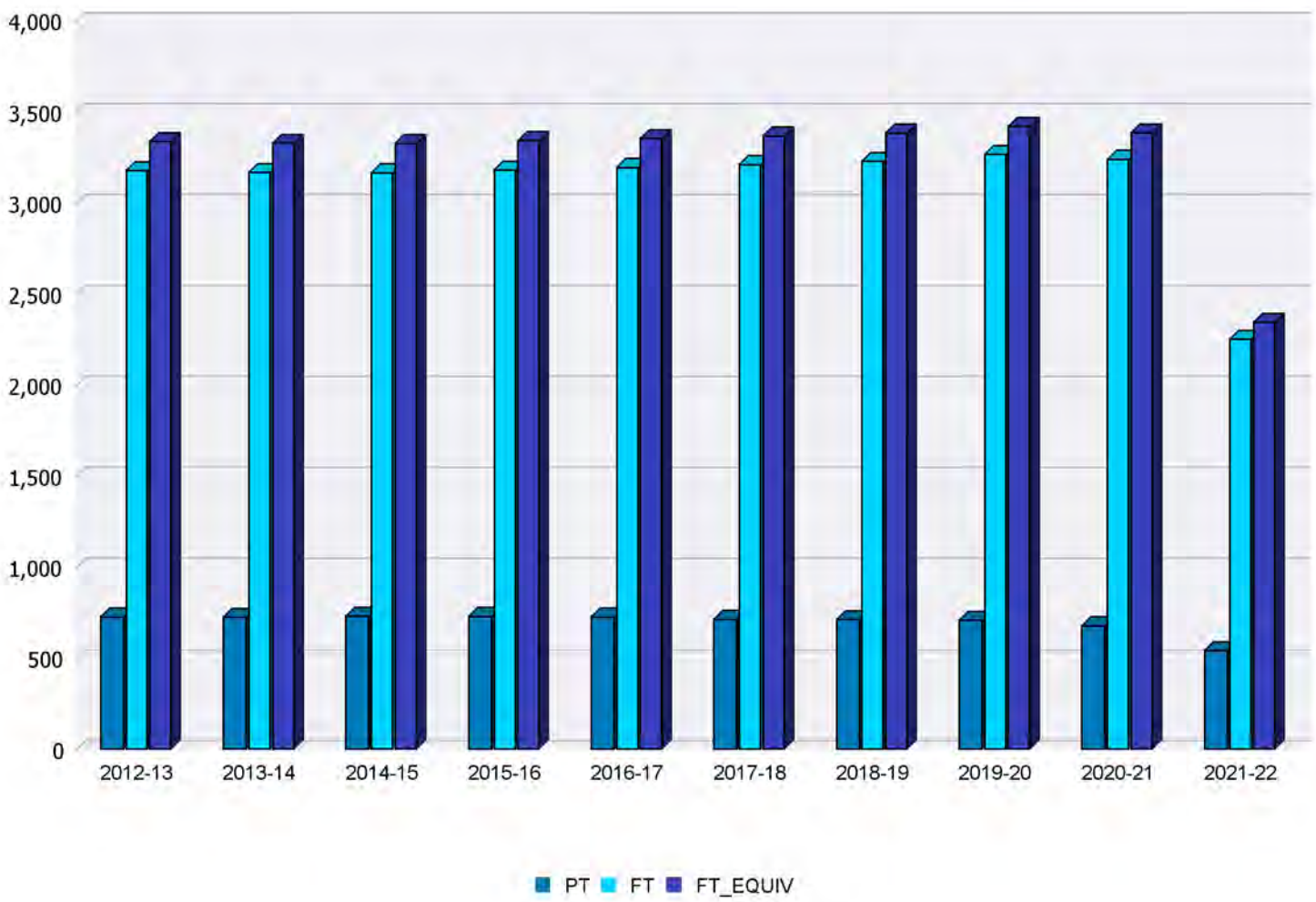
VOLUSIA COUNTY, FLORIDA
SCHEDULE OF DEBT SERVICE REQUIREMENTS
Fiscal Year 2021-22

	FUND	Fiscal Year 2021-22 PRINCIPAL PAYMENT	Fiscal Year 2021-22 INTEREST PAYMENT	Fiscal Year 2021-22 OTHER FEES	Fiscal Year 2021-22 TOTAL
Governmental Fund Debt					
Revenue Note Loans					
2010 Capital Improvement Revenue Note					
Ocean Center Expansion	208	494,000	199,013	1,250	694,263
Trails	208	497,000	9,121	1,250	507,371
2015 Capital Improvement Revenue Note	209	925,000	83,110	750	1,008,860
2017 Capital Improvement Revenue Note	215	290,000	173,635	750	464,385
Total Revenue Note Loans		**$2,206,000**	**$464,879**	**$4,000**	**$2,674,879**
Non-Self Supporting Bonds					
2004 Tourist Development Tax Revenue Bonds	203	$1,042,172	$1,412,828	$7,500	2,462,500
2014A Tourist Development Refunding Revenue Bond	202	100,000	730,431	750	831,181
2014B Tourist Development Refunding Revenue Bond	202	135,000	849,332	750	985,082
2013 Gas Tax Refunding Revenue Bond	213	4,245,000	264,448	750	4,510,198
Total Non-Self Supporting Bonds		**$5,522,172**	**$3,257,039**	**$9,750**	**$8,788,961**
State Revolving Loans (SRF)					
Sunrail SIB Loan 2021	295	0	39,375	0	39,375
Total State Revolving Loans (SRF)		**$0**	**$39,375**	**$0**	**$39,375**
Total Governmental Fund Debt		**$7,728,172**	**$3,761,293**	**$13,750**	**$11,503,215**
Proprietary Fund Debt					
Revenue Note Loans					
2013 Capital Improvement Revenue Note (Parking Garage)	475	825,000	50,037	0	875,037
2019 Capital Improvement Revenue Note (Airport)	451	680,000	291,500	0	971,500
Total Proprietary Fund Notes		**$1,505,000**	**$341,537**	**$0**	**$1,846,537**
State Revolving Loans (SRF)					
Southwest Regional Water Reclamation Facility 2	457	464,449	136,695	0	601,144
Total State Revolving Loans (SRF)		**$464,449**	**$136,695**	**$0**	**$601,144**
Total Proprietary Fund Debt		**$1,969,449**	**$478,232**	**$0**	**$2,447,681**
Total Debt Service		**$9,697,621**	**$4,239,525**	**$13,750**	**$13,950,896**

VOLUSIA COUNTY, FLORIDA

Personnel Authorizations

Ten Year History



County of Volusia Personnel Authorizations FY 2012-13 to FY 2021-22			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
2012-13	728	3,179	3,338
2013-14	726	3,169	3,329
2014-15	732	3,167	3,328
2015-16	731	3,182	3,342
2016-17	728	3,196	3,355
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

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Personnel Authorization Summary By Division

Division	FY 2018-19 Budget			FY 2020-21 Budget			FY 2021-22 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	46.00	2.00	47.00	46.00	2.00	47.00	28.00	0.00	28.00
Airport	39.00	0.00	39.00	39.00	0.00	39.00	46.00	0.00	46.00
Animal Control	15.00	1.00	15.50	15.00	1.00	15.50	16.00	0.00	16.00
Beach Safety Ocean Rescue	80.00	317.00	123.52	80.00	317.00	125.37	80.00	317.00	125.37
Building and Code Administration	40.00	0.00	40.00	38.00	0.00	38.00	38.00	0.00	38.00
Business Services	0.00	0.00	0.00	1.00	0.00	1.00	2.00	0.00	2.00
Coastal	27.00	0.00	27.00	27.00	0.00	27.00	27.00	0.00	27.00
Community Information	13.00	1.00	13.75	13.00	1.00	13.75	13.00	1.00	13.75
Community Services & Grants	16.00	0.00	16.00	17.00	0.00	17.00	16.00	0.00	16.00
Corrections	350.00	1.00	350.50	350.00	1.00	350.50	356.00	1.00	356.50
County Attorney	32.00	0.00	32.00	32.00	0.00	32.00	28.00	0.00	28.00
County Council	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
County Manager	16.00	1.00	16.50	16.00	1.00	16.50	16.00	1.00	16.50
Economic Development	12.00	0.00	12.00	11.00	0.00	11.00	10.00	0.00	10.00
Emergency Management	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Emergency Medical Administration	3.00	1.00	3.50	3.00	1.00	3.50	3.00	1.00	3.50
Emergency Medical Services	219.00	10.00	223.55	221.00	5.00	223.25	227.00	14.00	231.50
Engineering & Construction	52.00	0.00	52.00	41.00	0.00	41.00	40.00	0.00	40.00
Environmental Management	41.00	26.00	45.97	43.00	8.00	44.73	44.00	5.00	45.19
Facilities	41.00	0.00	41.00	43.00	0.00	43.00	41.00	0.00	41.00
Fire Rescue Services	193.00	0.00	193.00	193.00	0.00	193.00	202.00	1.00	202.50
Fleet Management	51.00	0.00	51.00	50.00	0.00	50.00	50.00	0.00	50.00
Growth and Resource Management	5.00	0.00	5.00	9.00	0.00	9.00	9.00	0.00	9.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50
Human Resources	37.00	2.00	38.00	36.00	2.00	37.00	36.00	0.00	36.00
Information Technology	79.00	0.00	79.00	80.00	0.00	80.00	80.00	0.00	80.00
Internal Auditing	0.00	0.00	0.00	1.00	0.00	1.00	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

Personnel Authorization Summary By Division

Division	FY 2018-19 Budget			FY 2020-21 Budget			FY 2021-22 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Justice System General Operations	8.00	0.00	8.00	9.00	0.00	9.00	10.00	0.00	10.00
Library Services	179.00	9.00	183.50	178.00	9.00	182.50	176.00	9.00	180.50
Management and Budget	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00
Medical Examiner	19.00	0.00	19.00	0.00	0.00	0.00	0.00	0.00	0.00
Mosquito Control	28.00	1.00	28.75	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	46.00	0.00	46.00
Office of the CFO	5.00	0.00	5.00	4.00	0.00	4.00	4.00	0.00	4.00
Office of the Sheriff	818.00	128.00	869.60	816.00	128.00	867.60	0.00	0.00	0.00
Parks Recreation & Culture	72.00	190.00	103.32	70.00	190.00	101.32	70.00	183.00	100.27
Planning and Development Services	25.00	2.00	26.00	26.00	0.00	26.00	26.00	0.00	26.00
Procurement	16.00	0.00	16.00	16.00	0.00	16.00	15.00	0.00	15.00
Property Appraisal	104.00	0.00	104.00	106.00	0.00	106.00	0.00	0.00	0.00
Public Protection Services	7.00	0.00	7.00	7.00	0.00	7.00	8.00	0.00	8.00
Public Works Services	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
Resource Stewardship	23.00	1.00	23.50	25.00	1.00	25.50	29.00	1.00	29.50
Road and Bridge	124.00	12.00	128.10	117.00	7.00	119.45	117.00	7.00	119.45
Solid Waste	71.00	0.00	71.00	71.00	0.00	71.00	71.00	0.00	71.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	55.00	1.00	55.75	54.00	1.00	54.75	54.00	1.00	54.75
Supervisor of Elections	32.00	0.00	32.00	32.00	0.00	32.00	0.00	0.00	0.00
Tax Collector	70.00	2.00	71.00	55.00	0.00	55.00	0.00	0.00	0.00
Traffic Engineering	21.00	0.00	21.00	21.00	0.00	21.00	22.00	0.00	22.00
Treasury & Billing	0.00	0.00	0.00	15.00	2.00	16.00	28.00	0.00	28.00
Veterans' Services	11.00	0.00	11.00	12.00	0.00	12.00	12.00	0.00	12.00
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	**3,268.00**	**709.00**	**3,421.81**	**3,240.00**	**678.00**	**3,386.72**	**2,253.00**	**543.00**	**2,345.78**
Attrition			**36.00**			**38.00**			**18.00**
Unfunded			**195.00**			**133.00**			**92.00**

Fiscal Year 2020-21 Changes in Authorized Positions

Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes approved during fiscal year 2020-21:					
General Fund					
Office of the Sheriff	Transfers	-540.00	-125.00	-590.10	Amendment 10 transfers of positions to the Office of the Sheriff
Property Appraiser	Transfers	-106.00	0.00	-106.00	Amendment 10 transfers of positions to the Property Appraiser's Office
Supervisor of Elections	Transfers	-32.00	0.00	-32.00	Amendment 10 transfers of positions to the Supervisor of Elections
Tax Collector	Transfers	-65.00	-4.00	-68.00	Amendment 10 transfers of positions to the Tax Collector's Office
Office of the CFO	Transfer	-1.00	0.00	-1.00	Transfer Operations Manager to ARPA fund for grant administration
Coastal	Transfer	9.00	0.00	9.00	Transfer of Port Staff working on General Fund assets
Parks, Recreation & Culture	Reclassify/ Transfer	-1.00	-7.00	-1.05	Rec Aides reclassified to full-time Administrative Coordinator I and transferred to Resource Stewardship
Parks, Recreation & Culture - Land Management	Transfer	-3.00	0.00	-3.00	Transfer of Land Management staff into new Land Management Fund
Corrections	Reclassify/ Transfer	-1.00	0.00	-1.00	Facilities Maintenance Supervisor reclassified to Corrections Captain and moved to Inmate Welfare Fund
Environmental	Delete	0.00	-3.00	-0.54	Delete Recreation Aide positions
Environmental	Reclassify	1.00	-1.00	0.50	Change Environmental Technician from part-time to full-time
Community Assistance	Transfer	-1.00	0.00	-1.00	Transfer Administrative Coordinator II to the new Volusia ECHO Fund
Cooperative Extension	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassified and Office Assistant III to a Resource Stewardship Director and transferred to the Volusia ECHO Fund
General Fund Total		**-741.00**	**-140.00**	**-795.19**	
ARPA Transition Fund					
Office of the CFO	Transfer	1.00	0.00	1.00	Operations Manager transferred from the General Fund
ARPA Transition Fund Total		**1.00**	**0.00**	**1.00**	
E-911					
Office of the Sheriff	Transfer	-3.00	0.00	-3.00	Amendment 10 position transfers for the Office of the Sheriff
E-911 Total		**-3.00**	**0.00**	**-3.00**	
Municipal Service District					
Office of the Sheriff	Transfer	-273.00	-3.00	-274.50	Amendment 10 position transfers for the Office of the Sheriff
Building & Zoning	Transfer	-26.00	0.00	-26.00	Transfer Building Permits staff into the new Building Permits Fund
Municipal Service District Total		**-299.00**	**-3.00**	**-300.50**	
Building Permits Fund					
Building & Zoning	Transfer	26.00	0.00	26.00	Transfer of Building Permits staff from the Municipal Services District
Building Permits Fund Total		**26.00**	**0.00**	**26.00**	
Port Authority Fund					
Coastal	Transfer	-9.00	0.00	-9.00	Transfer of Port Staff working on General Fund assets
Port Authority Fund Total		**-9.00**	**0.00**	**-9.00**	

Fiscal Year 2020-21 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 2020-21 continued:					
Economic Development Fund					
Economic Development	Transfer	-1.00	0.00	-1.00	Transfer Business Manager to the Airport Fund
Economic Development Fund Total		**-1.00**	**0.00**	**-1.00**	
Airport Fund					
Airport	Transfer	1.00	0.00	1.00	Business Manager transferred from the Economic Development Fund
Airport Fund Total		**1.00**	**0.00**	**1.00**	
Library Fund					
Library Services	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassify Library Assistant II to an Activity Project Manager and transfer to Volusia Land Acquisition Fund
Library Services	Reclassify/ Transfer	-1.00	0.00	-1.00	Reclassify Library Assistant II to an Activity Project Manager and transfer to Volusia ECHO Fund
Library Fund Total		**-2.00**	**0.00**	**-2.00**	
Insurance Management					
Human Resources	Delete	0.00	-2.00	-1.00	Amendment 10 transfer, deleted two part-time positions to add full-time position requested by the Tax Collector's Office
Insurance Management Total		**0.00**	**-2.00**	**-1.00**	
Inmate Welfare Trust Fund					
Corrections	Reclassify/ Transfer	1.00	0.00	1.00	Corrections Captain transferred from the General Fund
Inmate Welfare Trust Fund Total		**1.00**	**0.00**	**1.00**	
Volusia ECHO					
Resource Stewardship	Transfer	1.00	0.00	1.00	Activity Project Manager transferred from the Library Fund
Resource Stewardship	Transfer	1.00	0.00	1.00	Administrative Coordinator II transferred from General Fund
Resource Stewardship	Transfer	1.00	0.00	1.00	Resource Stewardship Director transferred from the General Fund
Volusia ECHO Total		**3.00**	**0.00**	**3.00**	
Volusia Forever Fund					
Land Management	Transfer	-6.00	0.00	-6.00	Transfer Land Management staff into the new Volusia Forever Land Management Fund
Volusia Forever Fund Total		**-6.00**	**0.00**	**-6.00**	
Volusia Forever Land Acquisition Fund					
Resource Stewardship	Transfer	1.00	0.00	1.00	Administrative Coordinator I
Resource Stewardship	Transfer	1.00	0.00	1.00	Activity Project Manager transferred from the Library Fund
Volusia Forever Land Acquisition Fund Total		**2.00**	**0.00**	**2.00**	
Volusia Forever Land Management Fund					
Resource Stewardship	Transfer	3.00	0.00	3.00	Transfer of Land Management staff from the General Fund
Resource Stewardship	Transfer	6.00	0.00	6.00	Transfer of Land Management staff from the Volusia Forever Fund
Volusia Forever Land Management Total		**9.00**	**0.00**	**9.00**	
Total changes during fiscal year 2020-21		**-1,018.00**	**-145.00**	**-1,074.69**	

Fiscal Year 2021-22 Changes in Authorized Positions

Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes for fiscal year 2021-22 Budget:					
General Fund					
Internal Auditor	Add	1.00	0.00	1.00	Accountant
Corrections	Add	6.00	0.00	6.00	Corrections Officers
Corrections	Add	1.00	0.00	1.00	Information Services Analyst II
Environmental	Reclassify	-1.00	1.00	-0.50	Changed Environmental Specialist from full-time to part-time
Courts	Add	1.00	0.00	1.00	Computer Support Analyst II
Resource Stewardship	Transfer	-1.00	0.00	-1.00	Transfer Environmental Specialist to Forever Land Management Fund
Total General Fund		**7.00**	**1.00**	**7.50**	
Emergency Medical Services Fund					
Emergency Medical Services Operations	Add	2.00	0.00	2.00	Paramedics
Emergency Medical Services Operations	Add	2.00	0.00	2.00	EMT's
Emergency Medical Services Operations	Add	2.00	0.00	2.00	Ambulance Supply Technicians
Emergency Medical Services Nurse Triage	Add	0.00	9.00	2.25	Nurse Triage positions
Emergency Medical Services Fund Total		**6.00**	**9.00**	**8.25**	
Municipal Service District					
Animal Services	Reclassify	1.00	-1.00	0.50	Changing Veterinarian from part-time to full-time
Environmental	Add	1.00	0.00	1.00	Environmental Specialist I
Municipal Service District Total		**2.00**	**-1.00**	**1.50**	
Fire Services Fund					
Fire Rescue	Add	0.00	1.00	0.50	Part-time Fire Inspector
Fire Rescue	Add	9.00	0.00	9.00	Firefighters
Fire Services Fund Total		**9.00**	**1.00**	**9.50**	
Volusia Forever Land Management Fund					
Resource Stewardship	Transfer	1.00	0.00	1.00	Environmental Specialist transferred from the General Fund
Volusia Forever Land Management Fund Total		**1.00**	**0.00**	**1.00**	
Airport Fund					
Airport Operations	Add	6.00	0.00	6.00	Airport security positions
Airport Fund Total		**6.00**	**0.00**	**6.00**	
Total change in fiscal year 2021-22		**31.00**	**10.00**	**33.75**	
Total change in authorized positions		**-987.00**	**-135.00**	**-1,040.94**	

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MISCELLANEOUS STATISTICAL DATA

Date of Charter	January 1, 1971
Form of Government	Council/Manager
Number of Full-Time Equivalent Positions (FTE's)	2,346

Government Facilities and Services:

Aviation and Economic Resources	
Airline Activities	Aircraft movements
Number of commercial airlines: 3	Air carrier: 6,751
Enplanement Passengers: 259,772	Air taxi: 129,062
Deplanement Passengers: 257,853	Civil: 106,843
Air freight: 883 Pounds	General Aviation: 40,392
Air express: 2,566 Pounds	Military: 1,726



Volusia Transportation Authority (VOTRAN)	
Fixed Route	
Passengers	2,451,928
Revenue Miles	3,153,274
Gold Paratransit	
Passengers	225,621
Revenue Miles	1,362,948



Road and Bridge	
State Bridges	County Bridges
St. Johns River: 2	Halifax River: 3
Lake Monroe: 2	Miles of streets
Halifax River: 4	Paved: 974
Indian River, New Smyrna Beach: 2	Unpaved: 165
Bike Paths and Sidewalks (Paved): 282	



MISCELLANEOUS STATISTICAL DATA (Cont'd)

Parks, Recreation, and Culture	
Beaches, Lakes and Rivers	Parks
Atlantic Ocean: 47 Miles	County: 56
Lakes (large): 2	State: 6
Springs: 4	Federal: 1
Rivers: 3	Trail Miles Maintained: 60



Elections	
Registered Voters (as of 9/20/2021)	411,146
Number of votes cast in last County-wide general election (11/3/2020)	309,367



EMS (Emergency Medical Services)	
EVAC Medical Transports	49,773



Fire Protection	
Dependent	
Number of stations	20
Number of career fire personnel	179
Number of volunteer certified fire personnel	6



Water Resources and Utilities		
Water System	Number of plants: 9	Number of customers: 16,396
Reclaimed Water System	Number of plants: 2	Number of customers: 2,118
Sewer System	Number of plants: 7	Number of customers: 12,195

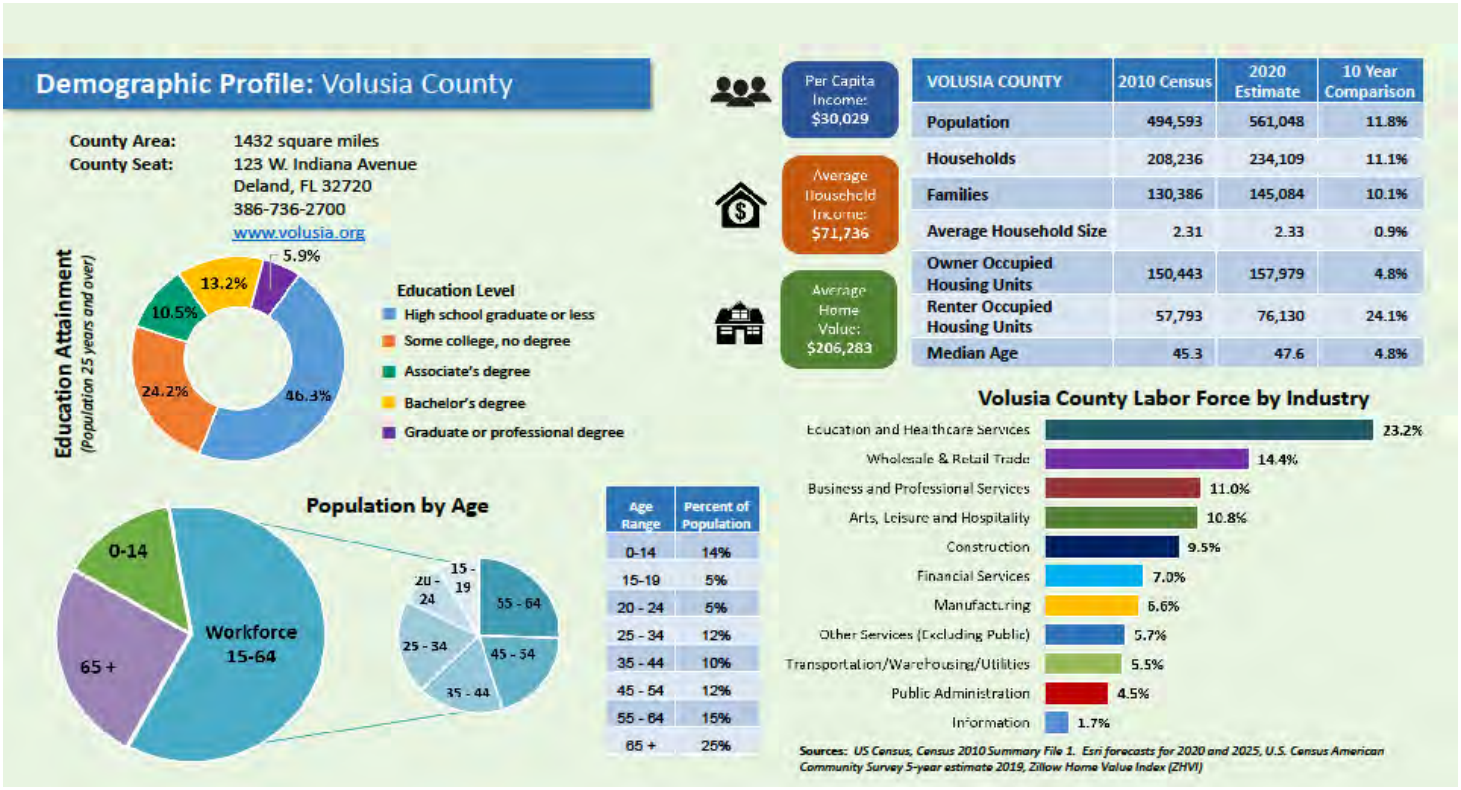


Solid Waste and Recycling	
Tomoka Landfill	Transfer Station
Tons: 444,771	Tons: 229,340
Cubic Yards: 1,779,084	Cubic Yards: 917,360



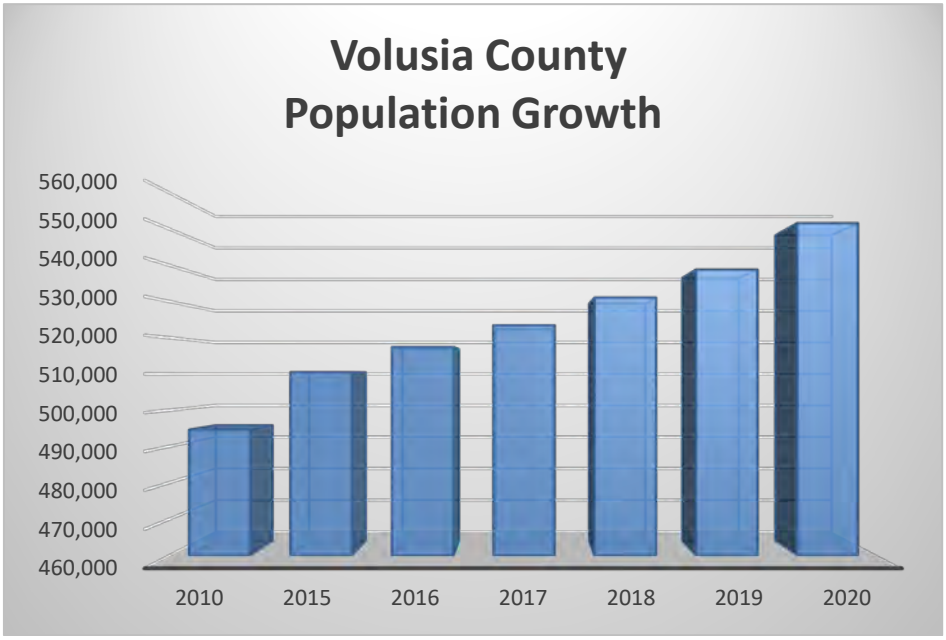
MISCELLANEOUS STATISTICAL DATA (Cont'd)

Volusia County Taxable Sales	
Fiscal Year 2020	8,692,806,393
Fiscal Year 2019	8,880,602,161
Fiscal Year 2018	8,506,054,529



Area	April 1, 2020 Population Estimate
Volusia County	551,588
Daytona Beach	70,235
Daytona Beach Shores	4,489
Debary	21,973
Deland	37,043
Deltona	93,677
Edgewater	23,818
Flagler Beach (part)	60
Holly Hill	12,398
Lake Helen	2,849
New Smyrna Beach	28,594
Oak Hill	2,110
Orange City	12,436
Ormond Beach	41,782
Pierson	1,869
Ponce Inlet	3,205
Port Orange	62,832
South Daytona	13,007
UNINCORPORATED	119,211

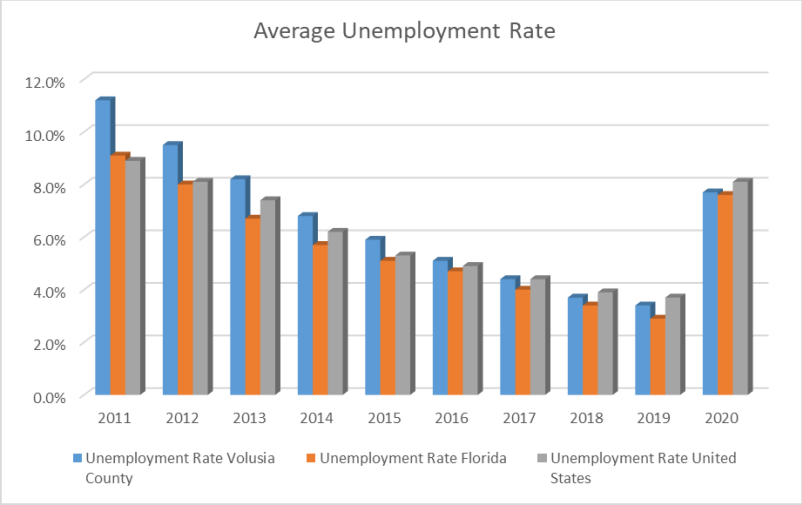
Source: Bureau of Economic and Business Research (BEBR)



Top Public Sector Employers	
1	Volusia County Schools
2	Volusia County
3	State of Florida
4	Daytona State College
5	City of Daytona Beach
6	United States Postal Service
7	City of New Smyrna Beach
8	City of Port Orange
9	Florida Department of Transportation
10	City of DeLand

Top Private Sector Employers	
1	AdventHealth System
2	Halifax Hospital System
3	Publix Supermarkets, Inc.
4	Walmart Associates, Inc.
5	Stetson University
6	Embry-Riddle Aeronautical University
7	Florida Healthcare Plans
8	Sykes Communications
9	Winn Dixie Super Markets
10	Brunswick Corporation

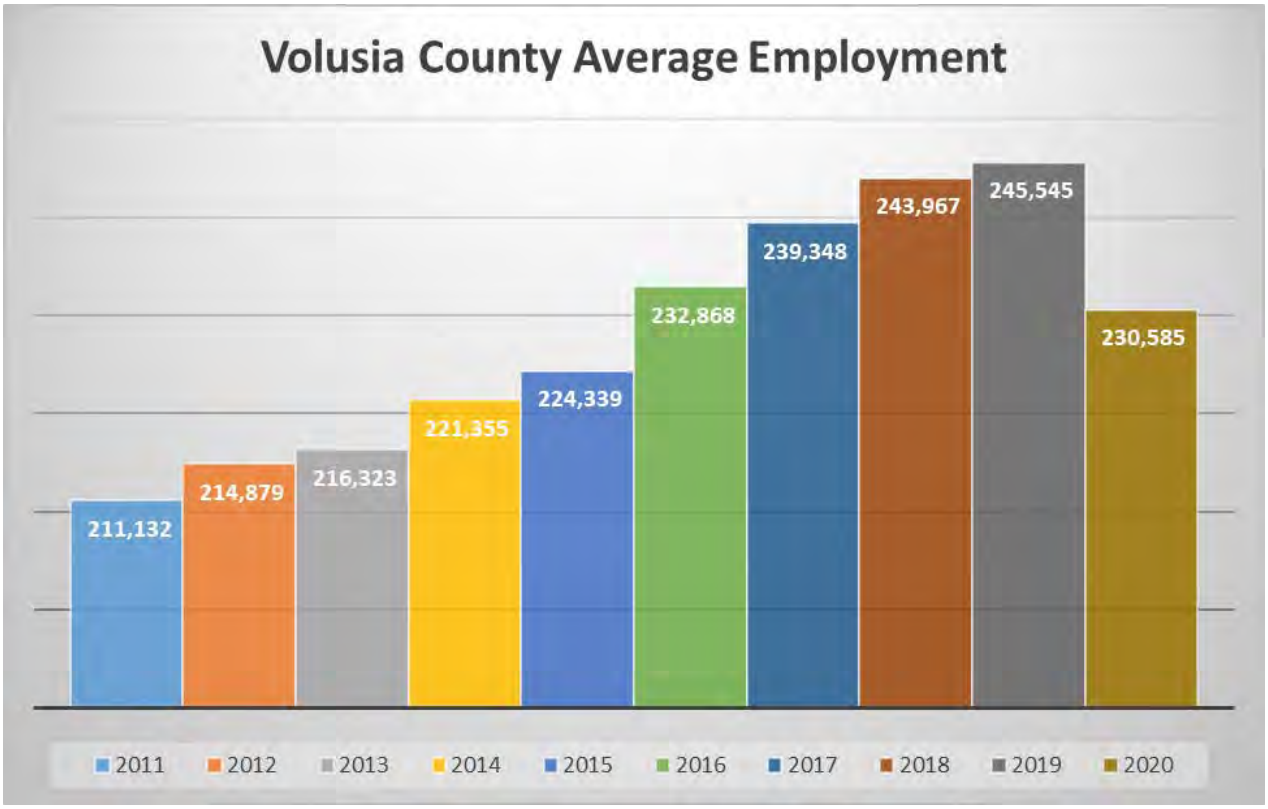
Average Unemployment Rate			
Year	Volusia County	Florida	United States
2011	11.2	9.1	8.9
2012	9.5	8.0	8.1
2013	8.2	6.7	7.4
2014	6.8	5.7	6.2
2015	5.9	5.1	5.3
2016	5.1	4.7	4.9
2017	4.4	4.0	4.4
2018	3.7	3.4	3.9
2019	3.4	2.9	3.7
2020	7.7	7.6	8.1



U.S. Consumer Price Index	
Year	Average Inflation Percent
2010	1.6
2011	3.2
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 (Jan-Aug)	3.9



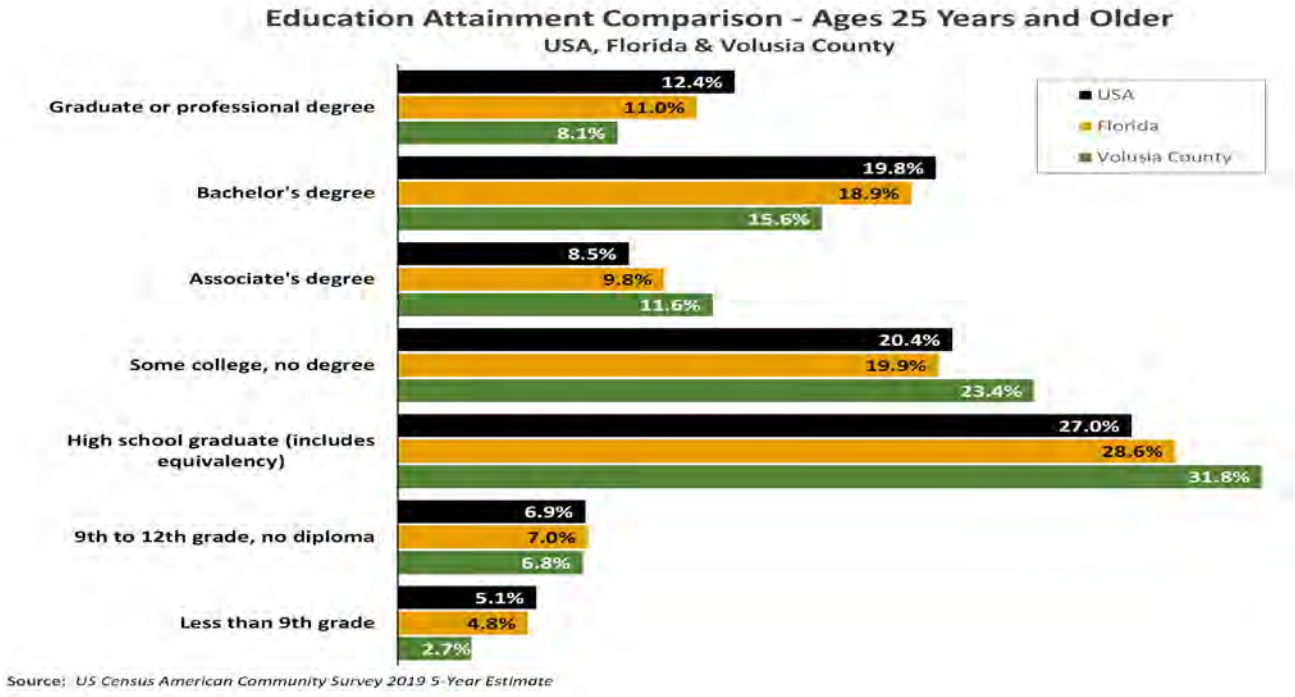
Schools & Universities	
Elementary Schools	45
Middle Schools	14
High Schools	10
Alternative Education Schools	11
Charter Schools	8
Universities and Colleges (8)	• Bethune Cookman University • Daytona State College • Embry-Riddle Aeronautical University • FSU College of Medicine • Keiser University • Palmer College of Chiropractic • Stetson University • University of Central Florida

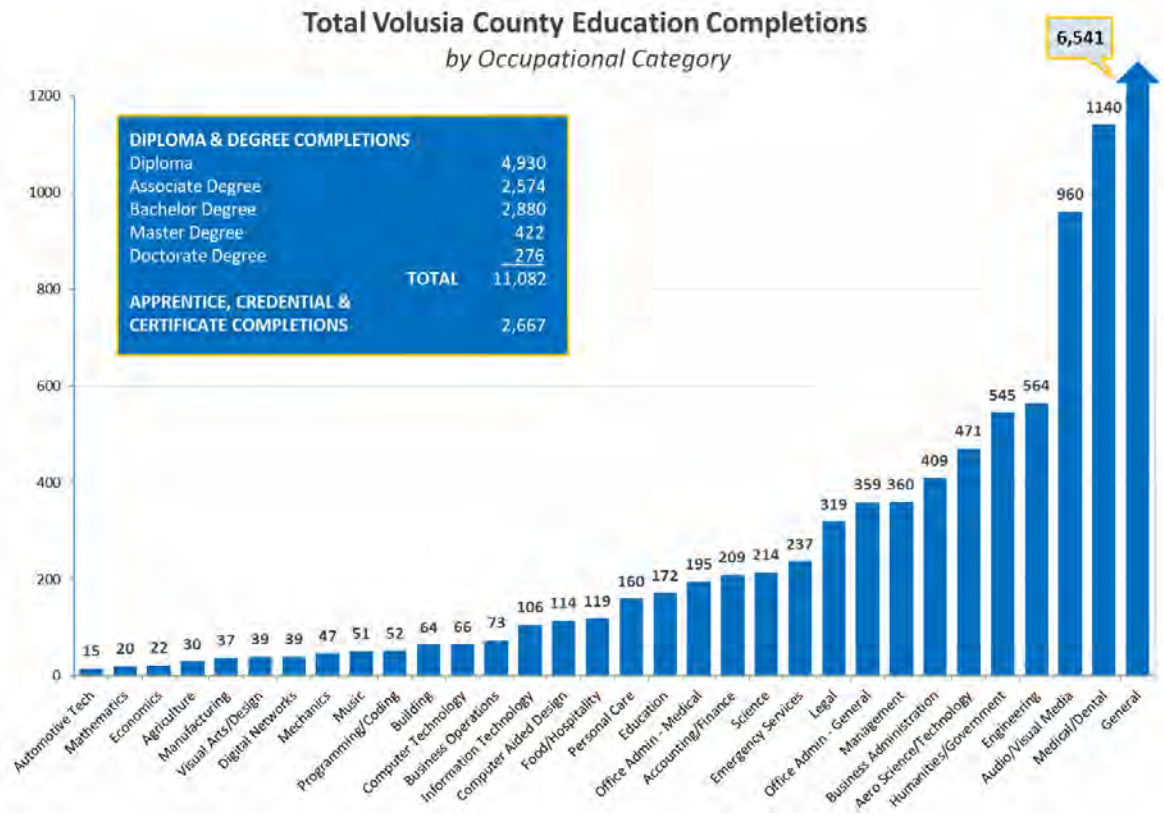


Source: Florida Department of Economic Opportunity, Local Area Unemployment Statistics (LAUS) program

Education Attainment Comparison - Ages 25 Years and Older

USA, State of Florida & Volusia County





Source: *Volusia County public and private education institutions responding to DOED graduation survey for academic year ending June 30, 2019.*

RESOLUTION NO. 2021- 153

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, 2021, and ending September 30, 2022, as reported by the Property Appraiser, County of Volusia, Florida, under the 2021 Assessment Roll is $42,802,088,936; 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 21st DAY OF SEPTEMBER, A.D., 2021 AS FOLLOWS:

SECTION I. ALL COUNTY PURPOSE LEVIES.

A. The Fiscal Year 2021-22 operating millage rate for the countywide taxing authority, Volusia County General Fund is 5.3812 mills; which is greater than the rolled-back rate of 5.2025 mills by 3.43%.

B. The Fiscal Year 2021-22 operating millage rate for the countywide taxing authority, Volusia County Library Fund is 0.5174 mills; which is greater than the rolled-back rate of 0.4928 mills by 4.99%.

C. The Fiscal Year 2021-22 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1002 mills by 99.60%.

D. The Fiscal Year 2021-22 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills.

SECTION II. SPECIAL TAXING DISTRICTS.

E. The Fiscal Year 2021-22 operating millage rate for the taxing authority, Mosquito Control Fund is 0.1781 mills; which is greater than the rolled-back rate of 0.1710 mills by 4.15%.

F. The Fiscal Year 2021-22 operating millage rate for the taxing authority, Ponce Inlet and Port Authority Fund is the rolled-back rate of 0.0845 mills.

G. The Fiscal Year 2021-22 operating millage rate for the taxing authority, Municipal Service District Fund is 2.1083 mills; which is greater than the rolled-back rate of 1.9923 mills by 5.82%.

H. The Fiscal Year 2021-22 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is 0.0144 mills; which is greater than the rolled-back rate of 0.0138 mills by 4.35%.

I. The Fiscal Year 2021-22 operating millage rate for the taxing authority, Fire Rescue District Fund is 3.8412 mills; which is greater than the rolled-back rate of 3.6288 mills by 5.85%.

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 21st day of September, A.D., 2021.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

BY: _____
JEFFREY S. BROWER
COUNTY CHAIR

ATTEST:

_____
GEORGE RECKTENWALD
COUNTY MANAGER

RESOLUTION NO. 2021- 154

A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021-22 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the county council has on this September 21, 2021, held the public hearing for a final budget adoption required by Section 200.065, Florida Statutes; and

WHEREAS, the county council has considered and discussed the appropriations and revenue estimate set forth in the attached Schedule A for the Budget for Fiscal Year 2021-22 which includes the amount of **$960,999,531** for the operating budget and **$185,307,854** 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 21st DAY OF SEPTEMBER, 2021, AS FOLLOWS:

SECTION I: The Fiscal Year 2021-22 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

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.

Activity – Sub-organizational function of a Division established to provide specialized service to citizens.

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 Terms

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.

Budget Terms

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.

Budget Terms

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 Forever Fund (161).

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 Forever Fund (161).

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.

Budget Terms

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
VCSO – 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