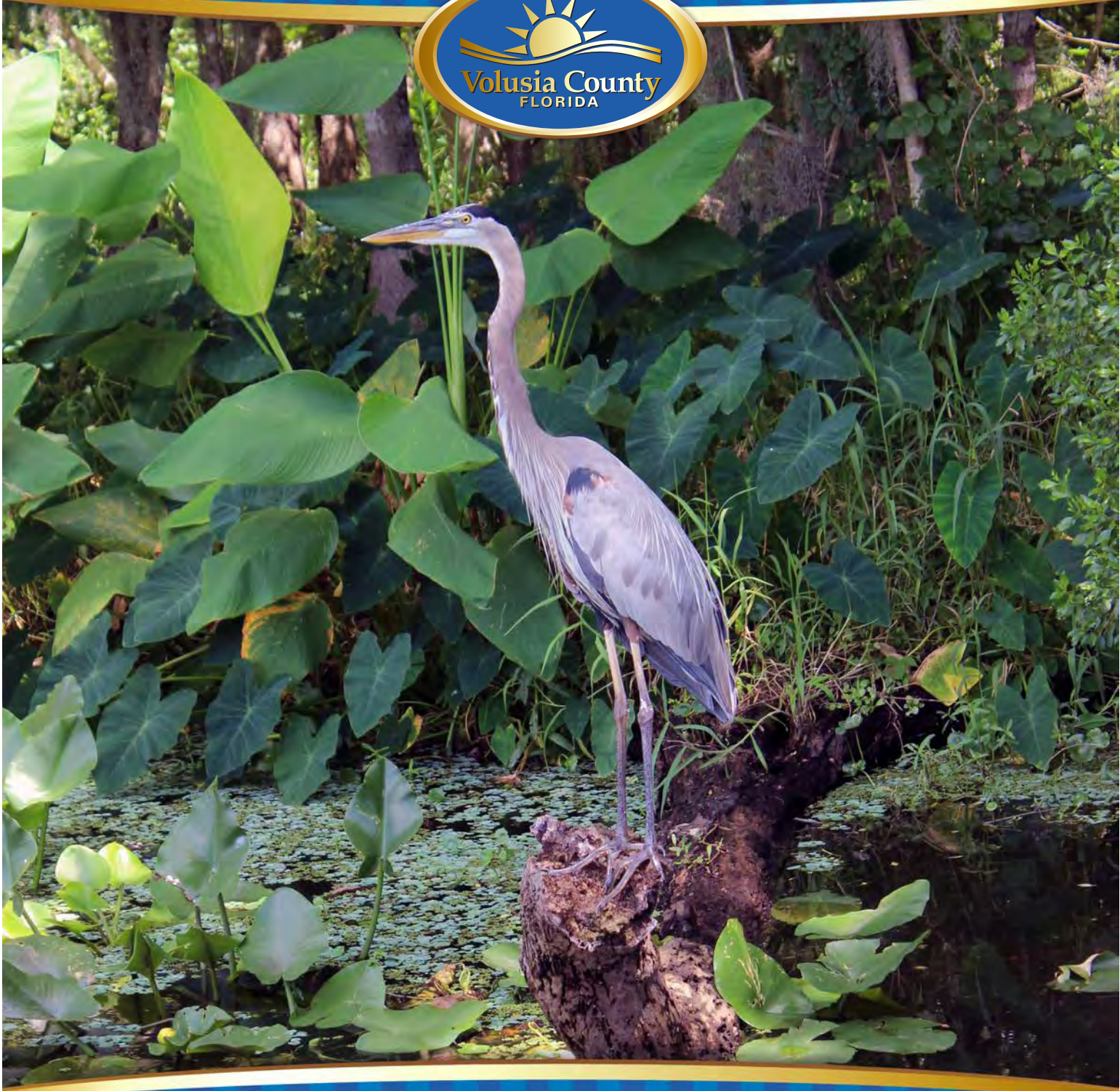


COUNTY OF VOLUSIA, FLORIDA



ADOPTED BUDGET  
FISCAL YEAR 2022-23

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# ADOPTED BUDGET FISCAL YEAR 2022-23



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**BEN JOHNSON, AT-LARGE**

**BILLIE WHEELER, DISTRICT 2**

**BARBARA GIRTMAN, DISTRICT 1**

**DANNY ROBINS, DISTRICT 3**

**HEATHER POST, DISTRICT 4**

**DR. FRED LOWRY, DISTRICT 5**



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## **ACKNOWLEDGMENTS**

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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*

PRESENTED TO

**Volusia County  
Florida**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director

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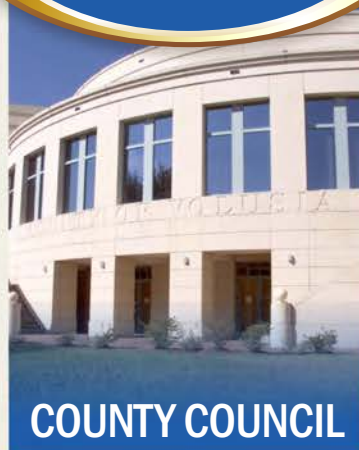
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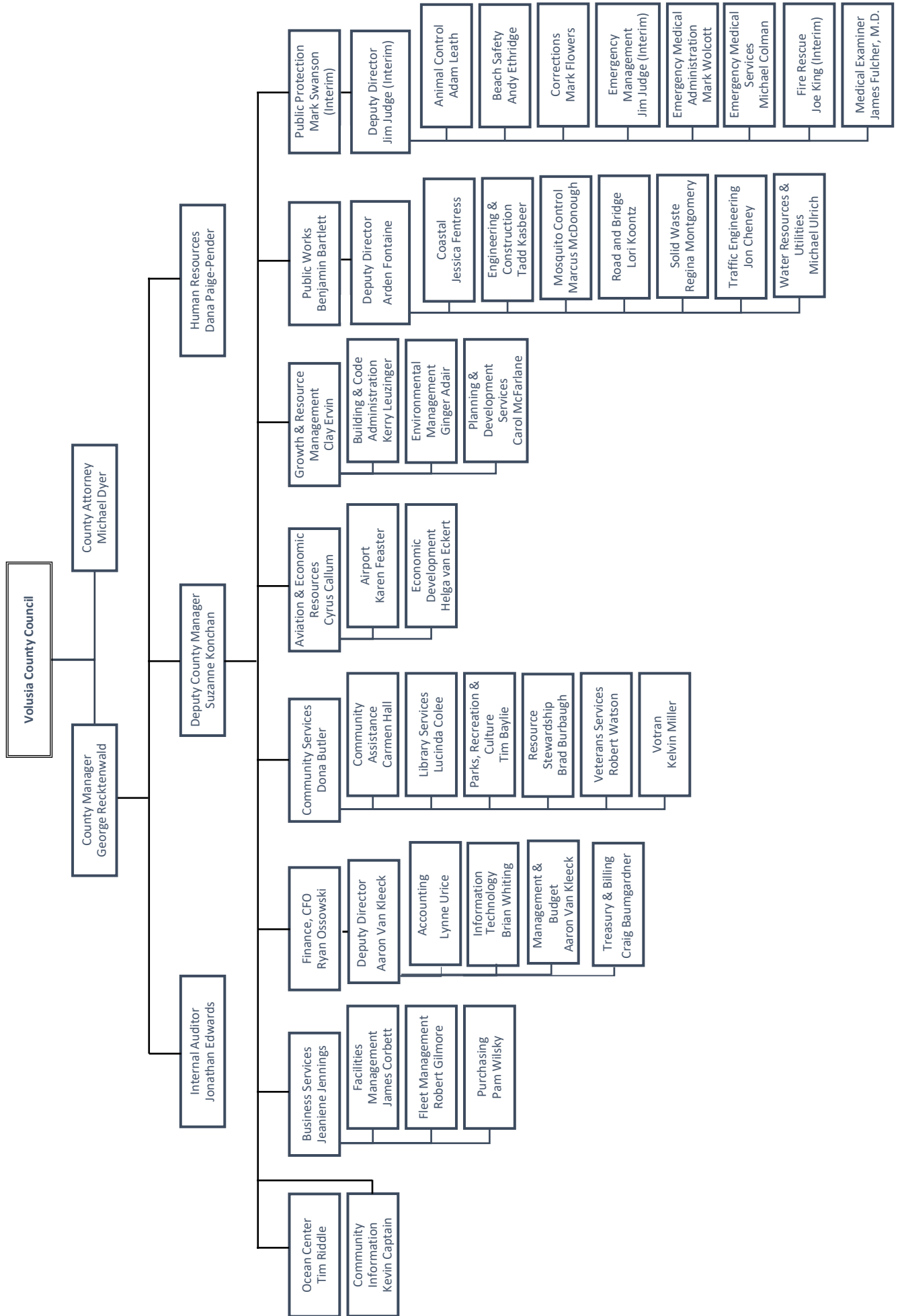
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# Volusia County Organizational Chart





# 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

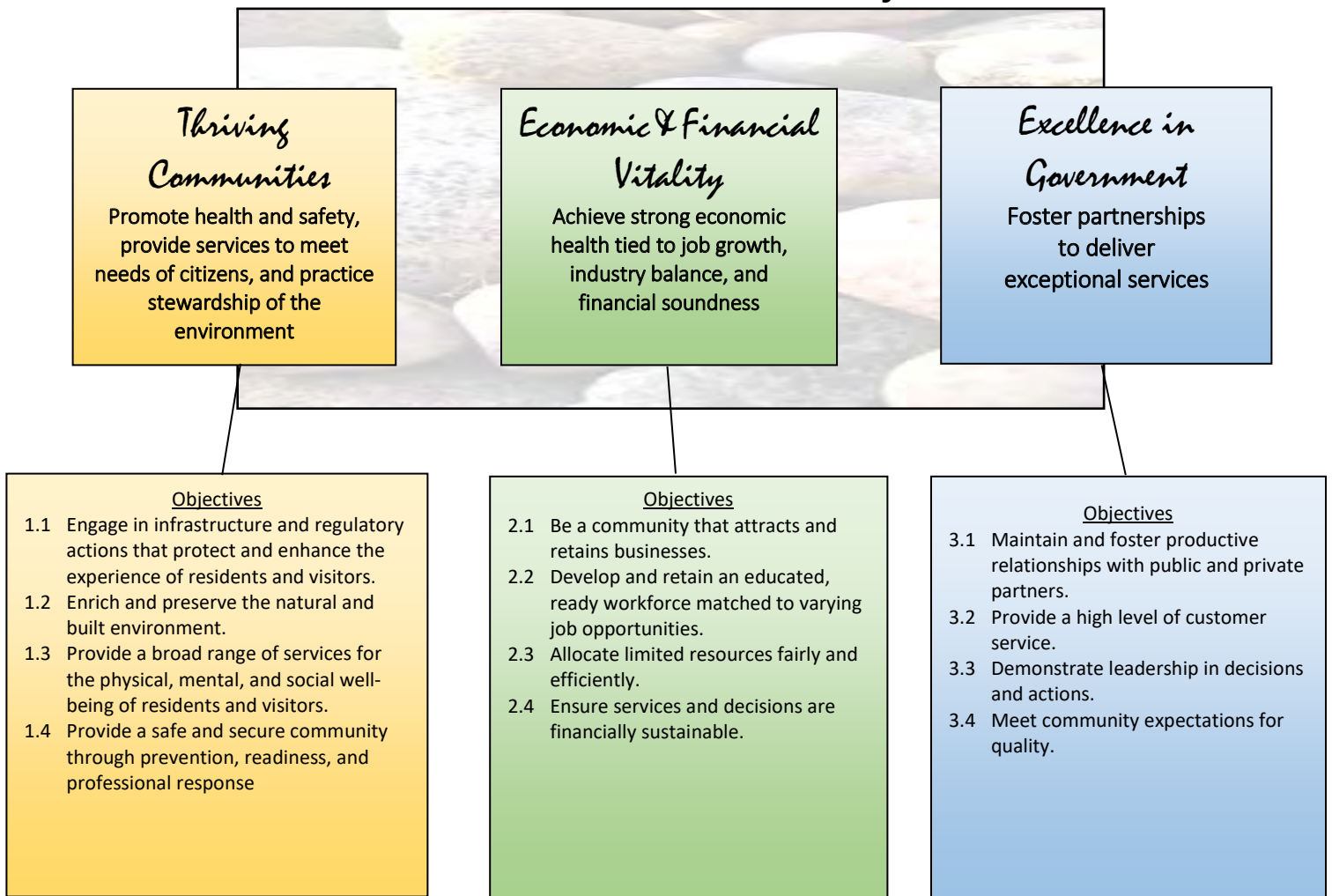
## Pathway to the Future – The Vision and the Mission

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



## Volusia County Responsibilities

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

### Services

#### For all Volusia County Residents

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

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

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

## FINANCIAL FORECASTING

One tool that Volusia County utilizes in preparation for and throughout the annual budget process is the five-year financial forecast. The annual five-year forecast document includes all revenues and expenses for 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 2021-22 through FY 2025-26. 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 government's borrowing position by demonstrating sound fiscal management and showing the local government's commitment to maximizing the benefit to the public within its resource constraints.

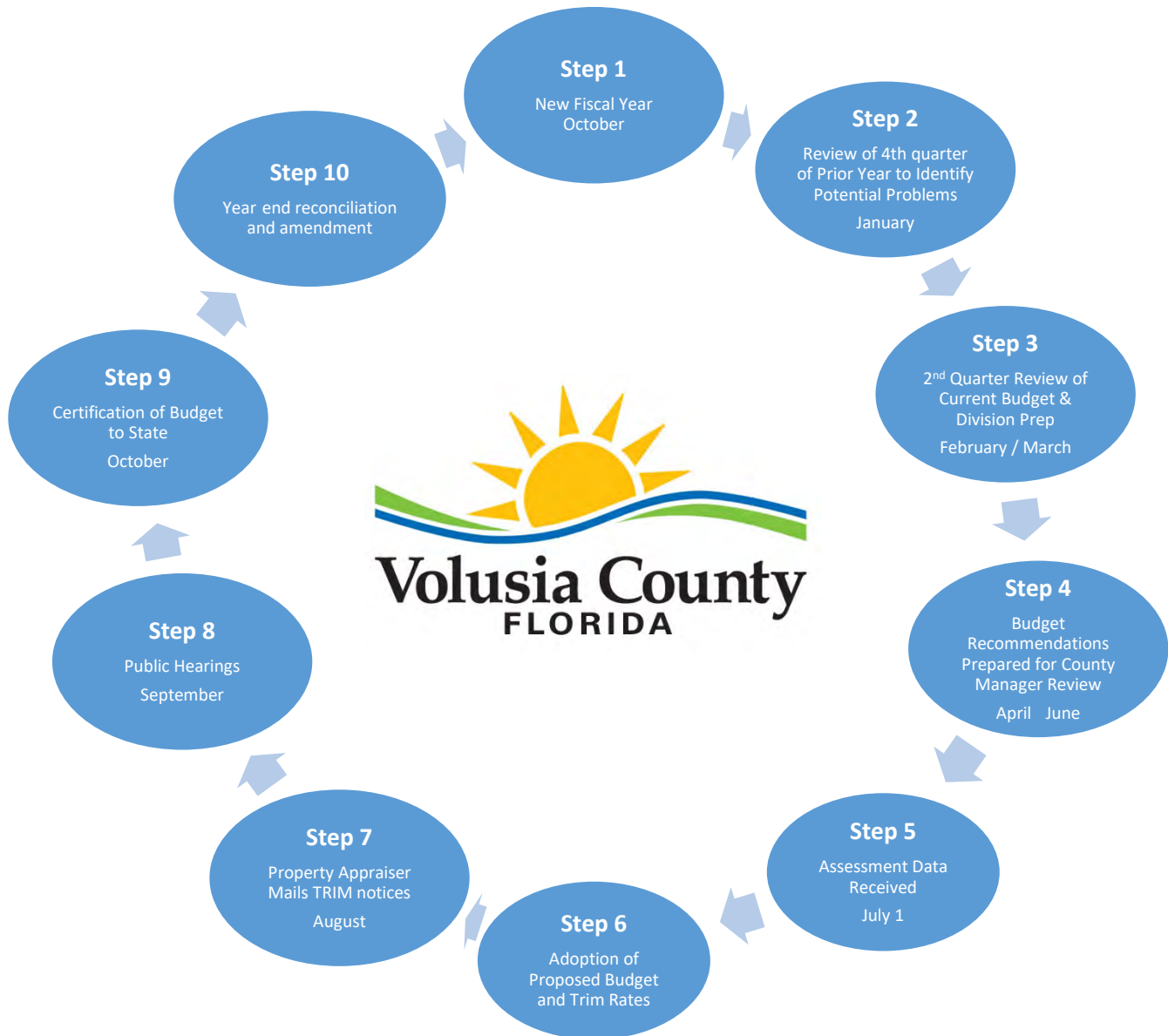
In Volusia County, the capital planning process commences annually with the preparation of the five-year financial forecasts. Each year the five-year financial forecasts are created for more than thirty funds to illustrate the current financial position of each fund. Included within the forecasts is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

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

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

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

<b>5th and 6th Cent (Constitutional Fuel Tax)</b>	<b>Maintenance</b>
<b>7th Cent (County Fuel Tax)</b>	<b>Operation and Maintenance</b>
<b>9th Cent County Voted (9th Cent Fuel Tax)</b>	<b>50% Resurfacing, 50% Construction</b>
<b>6-Cent Local Option Gas Tax * (1-6 Cents Local Option Fuel Tax)</b>	<b>Operations and Maintenance Construction of County major arterial and collector roads within the cities</b>
<b>Additional 5-Cent Local Option Gas Tax * (1-5 Cents Local Option Fuel Tax)</b>	<b>Transportation Expenditures to meet the Capital Improvement Element of the Comprehensive Plan</b>

\* 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.

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## County Manager

**JEFFREY BROWER**  
COUNTY CHAIR

October 1, 2022

**BARBARA GIRTMAN**  
VICE CHAIR, DISTRICT 1

Honorable Members of the County Council:

**BEN JOHNSON**  
AT-LARGE

**BILLIE WHEELER**  
DISTRICT 2

**DANNY ROBINS**  
DISTRICT 3

**HEATHER POST**  
DISTRICT 4

**DR. FRED LOWRY**  
DISTRICT 5

**GEORGE RECKTENWALD**  
COUNTY MANAGER

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 2022-23. My recommended budget includes an operating budget of \$1,058,802,678 and a non-operating budget of \$168,824,126. 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. My staff and I, in great partnership with our constitutional offices, have put together a fiscally responsible budget that will continue to fund critical services throughout Volusia County.

### Operating versus Non-Operating Budget

When reviewing a local government budget, there can be some confusion over operating budgets versus non-operating budgets and how the two coincide. The operating budget contains the on-going costs to provide services to the residents of the county, while the non-operating budget is typically for large capital improvement projects and internal services. It is important to note that most of the non-operating budget for Volusia County is funded via transfers from the operating budget so to combine the numbers as one budget number would result in an overstatement of total expenditures. Also of importance to remember is that Volusia County's operating budget contains many funds that do not levy or use property taxes such as the Daytona Beach International Airport, the Ocean Center, Solid Waste, and Water and Sewer Utilities. For fiscal year 2022-23, the operating budget represents an increase of 10.2% over fiscal year 2021-22. Personnel costs, which includes wage adjustments, health insurance increases, state mandated retirement rate increases, and additional staffing represents an 8% increase. Across all funds, considering increased service demands and inflation, the increases in operating expenses were kept relatively low for fiscal year 2022-23 at an 11.3% increase and reserves increased by 16.8% with the largest reserve increases being in transportation and enterprise funds as well as Volusia Forever and ECHO. As you will see on the following pages, the changes in the operating budget are being recommended with a rolled back millage rate in five of our nine taxing funds, including our biggest fund, the General Fund.

**Property Tax Comparisons**

More than 500,000 people call the 1,207 square miles of Volusia County home. As a resident and public servant in Volusia County for more than 25 years, I have come to know Volusia as one of the greatest counties to live and call home. Still, it is important to take a step back and look at how you compare as an organization to your peers. The table below contains some key rankings that show how Volusia County compares to the other 67 counties in the State of Florida, related to property taxes:

	<b>Volusia County Ranking</b>
Per Capita Taxable Value of Property	30 <sup>th</sup>
Average Property Tax Rates (Combines all taxing districts):	6 <sup>th</sup>
<b>Volusia County Government</b>	<b>39<sup>th</sup></b>
Volusia County Cities	2 <sup>nd</sup>
Volusia County School Board	51 <sup>st</sup>
Volusia County Independent Districts	8 <sup>th</sup>
Per Capita Total Property Tax Levies (Combines all taxing districts)	21 <sup>st</sup>
<b>Volusia County Government</b>	<b>32<sup>nd</sup></b>
Volusia County Cities	6 <sup>th</sup>
Growth in Total Property Tax Levies (2012 to 2021) (Combines all taxing districts)	50 <sup>th</sup> (9.2% growth)
Per Capita County Government Revenue	48 <sup>th</sup>
Per Capita County Government Expenditures (66 counties, excludes Duval)	57 <sup>th</sup> (bottom 10 in the state)

Using data downloaded directly from the Florida Department of Revenue website, any resident can validate these rankings.

**Taxing Authorities**

In Volusia County, we have 16 cities and towns that levy their own property taxes for providing services to their residents, which are in addition to the taxes levied by the Volusia County School Board and Volusia County Government. There are also independent districts that levy ad valorem taxes in Volusia County which include three hospital districts (Halifax, West Volusia, and Southeast Volusia), the Florida Inland Navigation District, and the St. Johns River Water Management District. The boards of each taxing district vote annually on the millage rates to levy and those rates are applied to the taxable property value to determine the amount of property taxes owed. The Volusia County Government levies nine different millage rates, but only four of those rates are levied county-wide and those include two voter-approved programs, of Volusia Forever and Volusia ECHO. As you can see, there are many parties involved when it comes to the amount of taxes levied in Volusia County.

**Taxable Value**

Each year, property appraisers across the state assess all real property in their counties as of January 1. Every parcel of real property has a just value, an assessed value, and a taxable value. The just value is the property’s market value. The assessed value is the just value minus the Save Our Homes assessment limitation, which limits the assessed value increase of homestead properties to 3% or Consumer Price Index (CPI), whichever is less. The taxable value is the assessed value minus exemptions such as

homestead, senior, disability, veteran, or other exemption categories. The taxable values of all properties within a specific taxing district are combined to provide that taxing authority with the total taxable value to apply their millage rate against and levy property taxes.

For fiscal year 2022-23, our taxable value has significantly increased in each of our nine taxing districts as follows:

Taxing District	Area	Increase	New Construction
General Fund, Library, Volusia Forever, & Volusia ECHO	County-wide	14.3%	2.3%
Ponce De Leon Inlet & Port District & East Volusia Mosquito Control	East Volusia County	14.2%	2.3%
Municipal Service District & Fire Services	Unincorporated Volusia County	13.9%	1.4%
Silver Sands Bethune Beach MSD	Silver Sands Bethune Beach	12%	0.4%

### **Millage Rate & Ad Valorem Taxes**

As part of the annual budget process, a rolled back millage rate is determined by taking the prior year property tax proceeds, less payments made to Community Redevelopment Agencies (CRAs), and dividing that total by the adjusted current year taxable value (which is the total taxable value of the specific district minus new construction and estimated payments to CRAs). The rolled back rate is designed to limit a taxing authority to collecting the same amount of ad valorem proceeds as the prior year with exception of new construction growth. Relying on the rolled back rate as a measure of tax relief can be problematic when the economy softens, and taxable value increases begin to slow or decrease. The concern is not year one of levying the rolled back rate as this can be periodically done, after a few years of consistent taxable value growth, it is the cumulative effect should it be decided that rolled back rate is the new normal; or the rolled back rate is abandoned when the tax base decreases, and flat millage then becomes the tax policy because the rolled back rate increases as the tax base declines. Rolled back rate does not provide the marginal revenue increase needed to support maintaining the County’s significant infrastructure investment, let alone capital facility expansion and related services for an expanding population base in this community. Below is a comparison of our recommended millage rates for fiscal year 2022-23:

Taxing Fund	FY 2021-22 Millage Rate	FY 2022-23 Recommended Millage Rate	% change
General Fund	5.3812	4.8499	(9.9%)
Library	0.5174	0.4635	(10.4%)
Ponce De Leon Inlet & Port District	0.0845	0.0760	(10.1%)
Municipal Service District	2.1083	1.8795	(10.9%)
Silver Sands Bethune Beach MSD	0.0144	0.0129	(10.4%)
East Volusia Mosquito Control	0.1781	0.1781	0%
Fire Services	3.8412	3.8412	0%
Volusia ECHO	0.2000	0.2000	0%
Volusia Forever	0.2000	0.2000	0%

Our operating budget spans across 72 funds, most of which are restrictive in nature. Out of 72 operating funds, only nine levy property taxes. Of the total operating budget of \$1,058,802,678, only 31.3% or \$331,196,203 comes from current property taxes with \$9,763,407 of those taxes being directly distributed to CRAs. This represents a 4.7% increase in property tax revenue for fiscal year 2022-23 and a 15.1% increase in payments made to the city-run CRAs. During my time as County Manager, I have continued to work with council to reduce the tax rate when possible. In the General Fund, we have been at the rolled back rate or a partial rolled back rate every year since fiscal year 2018-19 which has translated to \$149,933,881 in property taxes forgone in the General Fund alone compared to if the rate would have been the same as fiscal year's 2017-18 rate. While maintaining a low tax rate is important for the residents of Volusia County, it does limit our ability to keep up with inflationary cost increases, provide competitive wages to our employees, or complete major capital projects.

### **Non-ad valorem Revenues**

While property taxes represent 31.3% of the operating revenue, they are not the only source of revenue for Volusia County. In fact, the increases in other operating revenues is one of the main reasons we were able to recommend a rolled back rate in the General Fund for fiscal year 2022-23. Those revenues are not anticipated to increase by as much in future years which is another reason continued rolled rates will not be feasible. 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 30.2% of the total operating revenue and had an increase of 15.2% over fiscal year 2021-22.

Sales tax sharing distributed to Volusia County by the state is expected to increase 21.7% and state revenue sharing is expected to increase by 17.3%, these two increases alone account for a \$6.7 million increase in non-property tax revenue. Our beach access fees are anticipated to increase by 26.2% or \$1.5 million, which can be related to an increased level of tourism. While tourism in Volusia County slowed in the beginning of the pandemic, it quickly rebounded and continues to greatly exceed expectations as we are expecting a 52.7% increase in resort tax and convention development for fiscal year 2022-23. The Public Works department is estimating gas taxes to increase by only 8.5% based on trend, however approved and proposed gas tax holidays could impact this revenue source. A significant increase in intergovernmental revenue for fiscal year 2022-23 is the inclusion of the payments made by the hospital districts within Volusia County for their share of the State of Florida Medicaid payment at \$5.9 million. We have received this revenue in years past, but the revenue and subsequent expense (payment to the state) was treated as a pass-through so neither the revenue nor the expense were represented in the annual budget. Including this revenue in the fiscal year 2022-23 budget was done at the recommendation of our external audit firm; the expense equal to the revenue was included as well. Other major revenue increases include ambulance fees up 12.1%, landfill charges up 8.7%, sewer sales up 13%, and public emergency medical transportation revenue for Medicaid managed care organizations up 59.5% or \$1.7 million.

### **Staffing**

Last fiscal year, I introduced a plan to achieve the \$15 per hour minimum wage by 2026 that included an annual increase for staff equal to 4% or a minimum of \$1.00 per hour. This plan is designed to address not only the minimum wage mandate, but also the compression caused by the increased minimums in the labor market. As a continuation of that plan, my recommended budget for fiscal year 2022-23 includes the 4% or minimum of \$1.00 per hour for all County staff. In addition, as of October 1, 2022, additional adjustments will be made so that all full-time positions will be at a wage of \$15 per hour. Staffing is as always our number one asset and it is vital that we remain competitive in an ever changing labor market. Coming out of the pandemic, many organizations are faced with talent loss due to a highly competitive

labor market and an expanded ability to work remotely in many areas which entices staff to take jobs elsewhere. We have begun to address recruitment challenges by introducing flexible schedules where possible and implementing recruitment and retention bonuses in areas with high vacancy rates. We have also included the acknowledgement of Veterans Day as a paid holiday in this years recommended budget, which will provide staff with another day to spend with their families and honor the Veterans who have served our great nation.

The fiscal year 2022-23 budget also includes the addition of 55 new positions throughout the organization, which will bring our full-time equivalent (FTE) count to 2,407.53, which represents a 2.6% or 61.75 FTE increase over fiscal year 2021-22’s adopted position count. The additional change in FTE count outside of the new positions being added is due to the addition of six Firefighters, which were funded by a SAFER grant for three years, and two EMS Division Commanders added by council vote during fiscal year 2021-22. A complete list of the new positions being added can be seen in the table below:

Position	Division
1 – Computer Support Analyst II	Judicial – Information Systems
6 – Corrections Officers	Corrections
1 – Special Projects Coordinator 2 – Tradesworkers	Facilities
1 – Accounting Specialist 8 – Emergency Medical Technicians 5 – Paramedics 2 – Lieutenant Paramedics 2 – Ambulance Supply Technicians	Emergency Medical Services
1 – Zoning Technician	Planning & Development Services
2 – Veterinarian Assistants	Animal Services
15 - Firefighters	Fire Services
1 – Permit Technician	Impact Fee Administration
5 – Maintenance Workers 1 – Landfill Attendant	Solid Waste
1 – Airport Operations Agent 1 – Airport Control Center Agent	Daytona Beach International Airport

**Capital Program**

On June 7, 2022, as part of the recommendation stemming from the internal audit of our capital program, we presented to council our five-year capital plan which included projects where funding has not been identified. In total, we have project needs that exceed \$897 million with no funding currently identified. The majority of projects from this list are transportation projects that include road widening, road extensions, and dirt road reduction.

In total, the operating budget includes \$85 million of funding for capital projects, of which \$33.3 million is project funding carried forward from fiscal year 2021-22. The \$85 million represents an 8.7% increase over fiscal year 2021-22, while the amount of carry-forward represents a 66.6% increase. The large

increase in carry-forward funding is due to supply chain issues and some project bids coming in higher than anticipated. Carry-forward funding allows us to complete planned projects using prior year funding and it will allow more time for the supply chain issues to be corrected. We can also re-bid projects with modified scopes to achieve more reasonable bids. A complete list of capital projects can be reviewed in the following pages of this executive summary section.

**Fund Balance and Reserves**

Fund balance represents 37.5% 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 16.8% for fiscal year 2022-23 and represents 33.1% of our total operating budget. It is vital that a government remains flexible enough to be sustainable over a period of time (i.e. reserves to handle temporary changes in revenues, one-time capital needs, emergencies, or operations that can be adjusted for changing service priorities). While Florida Statutes mandate that a local government’s budget is balanced annually (i.e. revenues equal to expenditures), there is no mandate to guarantee that a budget is financially sustainable. For budget purposes, fund balance is the amount at the end of one fiscal year that is available for appropriation in the next fiscal year. The County utilizes pay-as-you-go financing for the majority of its capital projects, and while saving up for these projects the savings are budgeted in reserves. In addition, adequate fund balance translates into sustainable emergency reserve levels. It is essential that sustainable levels are maintained to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures. The availability of reserves for use in a financial emergency is one indication that a government is financially strong. The chart below details the emergency reserve balances and associated percentages to budgeted current revenues:

Budgeted Emergency Reserves	FY 2021-22	FY 2022-23	% of revenues
General Fund	26,851,060	28,549,786	10.0%
Library	2,181,328	2,276,026	10.0%
East Volusia Mosquito Control	521,303	594,708	10.0%
Ponce De Leon Inlet & Port District	349,096	399,460	10.0%
Municipal Service District	4,486,509	3,325,046	10.0%
Fire Services	3,385,599	3,847,244	10.0%

**Current Accomplishments**

As your County Manager, ensuring effective communication and transparency in operations with County Council and the public is one of my main responsibilities, and it is a responsibility I take very seriously. During the fiscal year 2021-22 budget process, County Council requested a more detailed look at the budgets and operations of county departments. At every council meeting from January 18, 2022 to May 17, 2022 we brought forward each department to present the details of their budgets and the vital services they provide. During the month of June 2022, and at the first meeting in July, we presented the five-year capital plan for all funds and five-year forecasts for our taxing funds as well as funds supported by the taxing funds. In addition, we have held multiple workshops requested by council to cover a variety of important topics. Each of these presentations, workshops, and other great Volusia County information can be reviewed on our YouTube channel which is updated regularly at the following link:

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

The hard work and dedication of staff reaches far beyond presentations and workshops. Over the last year, we have completed many important projects and continued to provide vital services. A long-time

need for a new Medical Examiner Facility is in the final stages as construction has begun and is estimated to be completed by the 1<sup>st</sup> quarter of fiscal year 2023-24. In April 2022, we improved access to the St. Johns River with the opening of Lemon Bluff Park in Osteen. The park features a free boat and kayak launch, pavilions, restrooms, and parking. On June 30, 2022 Edwin W. Peck Sr. Park was officially dedicated and open to the public in Daytona Beach Shores. The park provides features that include off-beach parking, a restroom, showers, fitness stations, bike racks, barbecue grills and an ADA-accessible dune walkover. These are just some examples of the communication, transparency, and hard work over the last year.

### **Future Challenges**

While I am proud what has been accomplished over the last year and the budget I am recommending, I am concerned about the fiscal cliffs that lie ahead. We are forecasted to assume maintenance responsibilities for our portions of the Sunrail system in fiscal year 2023-24, which has an estimated impact of \$9.7 million to our General Fund. The subsidy provided from the General Fund to Votran operations is also estimated to increase over the next three fiscal years as federal pandemic funding directly received by Votran is fully expended. The transition back to full General Fund subsidy was previously estimated, but it is still a cost increase we are faced with. In addition, we will need to continue to address compensation for staff to remain competitive in the labor market. The vote to raise minimum wage to \$15 per hour is fully mandated by 2026. While we will achieve the minimum mandate with this recommended budget, the inflation in other wages caused by the increase in the minimum will need to be addressed for us to remain competitive and appropriately compensate staff. In addition, there are some experts forecasting various degrees of an economic recession. This would have a negative effect on our ability to reduce property taxes in future years as revenues from other sources will sharply decline, but the services we provide will still be required and in some cases increase. Finally, the current budget has minimal recurring funding for capital improvements which has been mitigated by the influx of federal coronavirus funding. This will be a challenge in future years considering the previously discussed \$897 million of capital projects with no funding currently identified.

### **Closing**

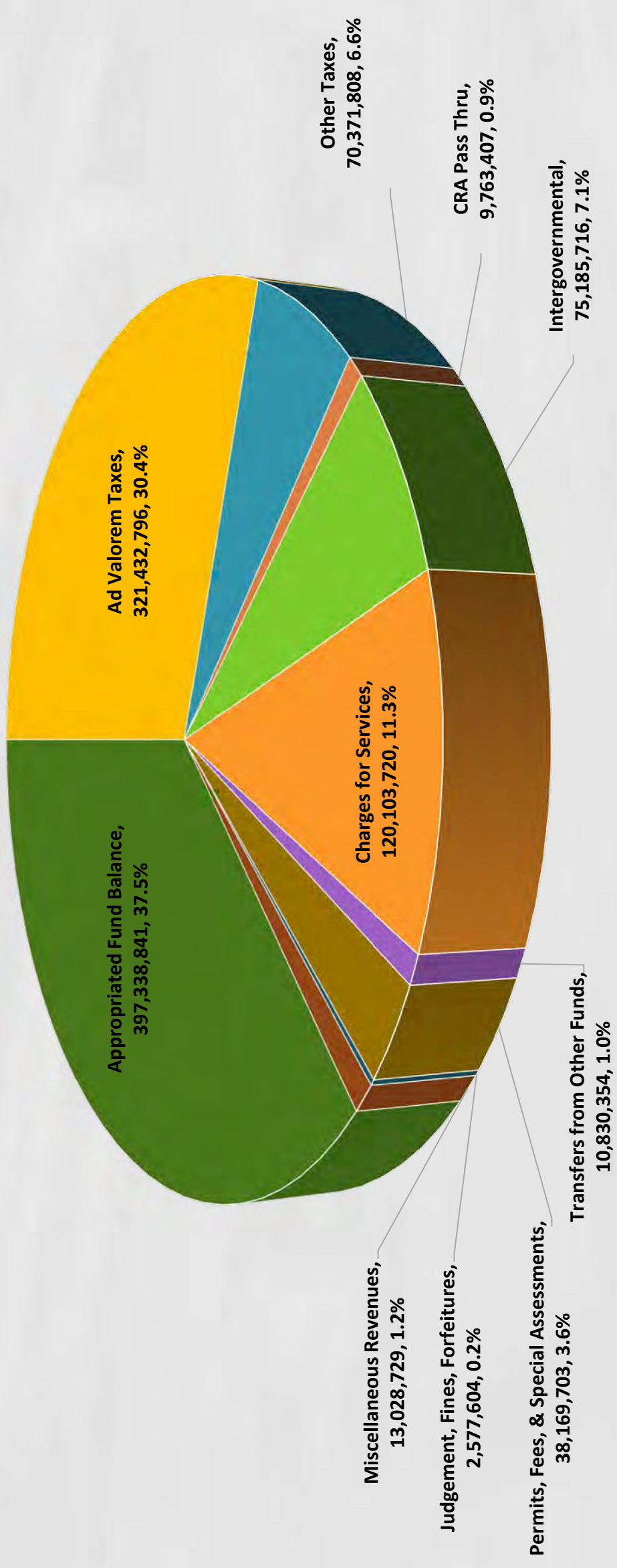
In closing, it is important that we work together to continue to build on what has been done and set us up for continued success through the challenges that lie ahead. I would like to thank all staff for their hard work and dedication to the success of Volusia County. From frontline workers to executive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

Sincerely,



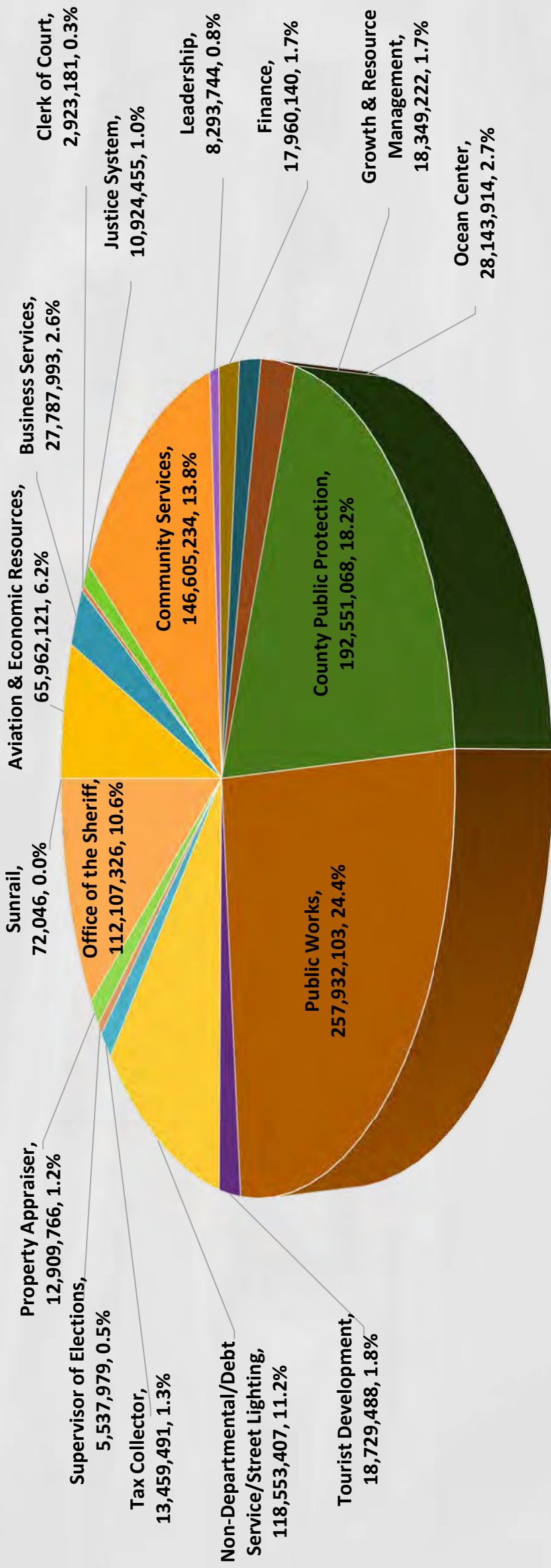
George Recktenwald  
County Manager

# Countywide Operating Revenues - \$1,058,802,678

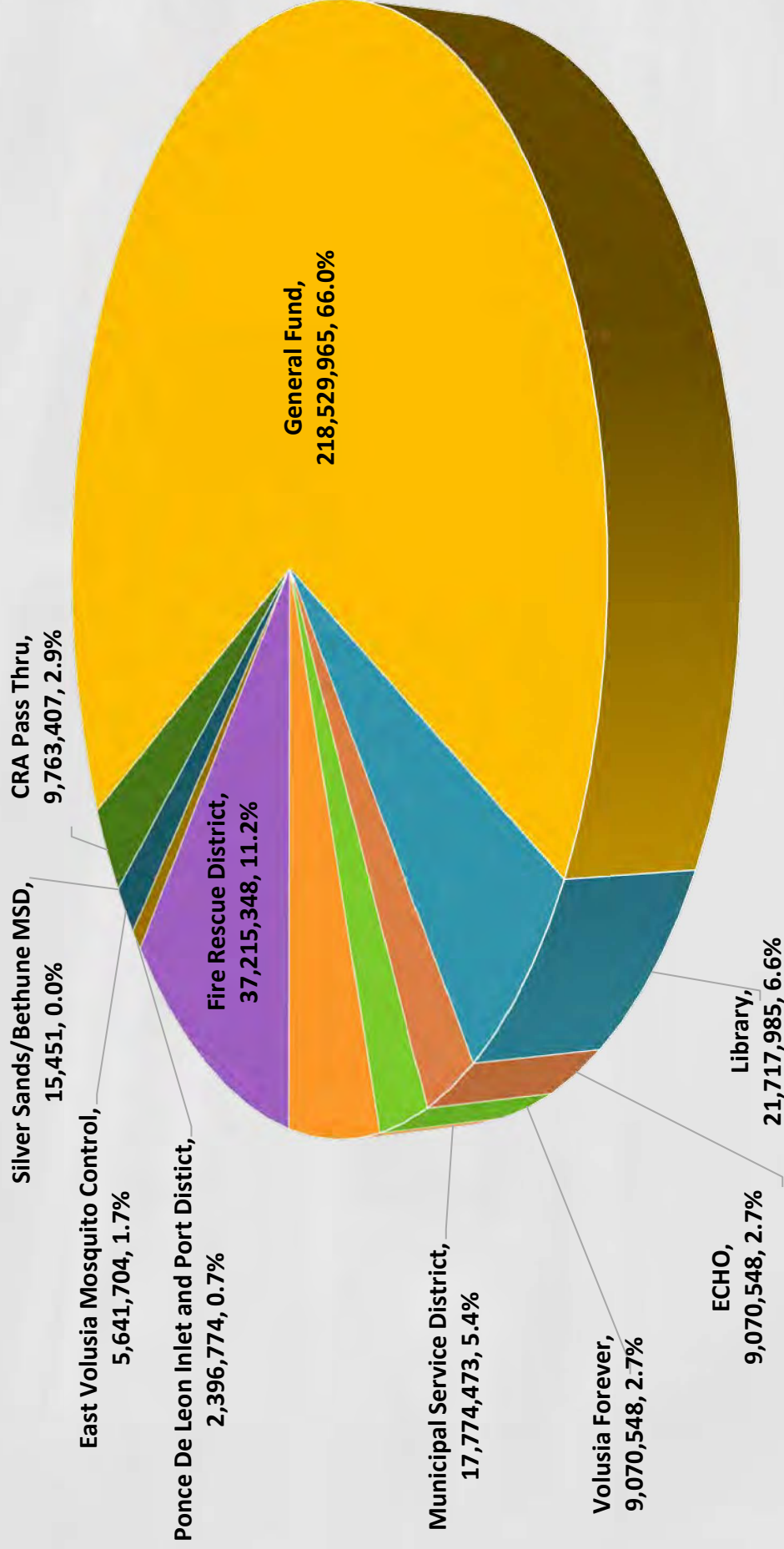




# Countywide Operating Expenditures by Department - \$1,058,802,678



# Fiscal Year 2022-23 Ad Valorem Tax Revenue by Fund

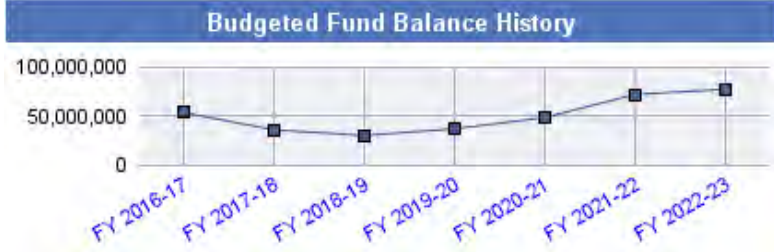
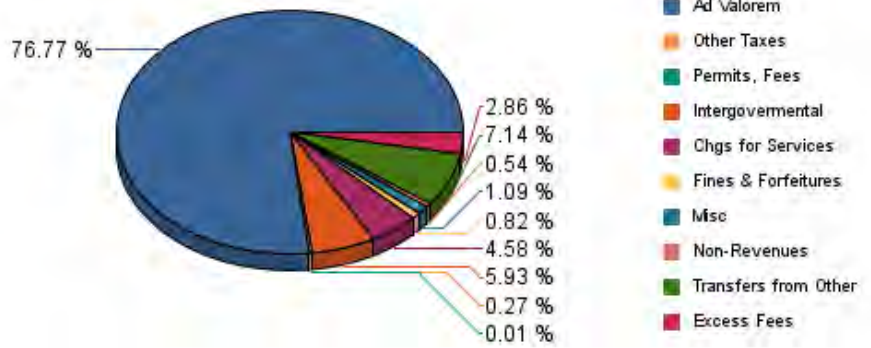


# General Fund

## Fiscal Year 2022-23 Revenues

Revenues	FY 2021-22 Budget	FY 2022-23 Budget
Ad Valorem	221,563,537	227,699,312
Other Taxes	817,000	808,901
Permits, Fees	32,591	28,464
Intergovernmental	10,031,346	17,583,358
Chgs for Services	12,065,351	13,582,051
Fines & Forfeitures	2,024,054	2,445,604
Misc	2,053,100	3,220,564
Non-Revenues	869,491	1,605,150
Transfers from Other	17,383,290	21,164,820
Excess Fees	9,974,811	8,474,614
<b>Subtotal Revenues</b>	<b>276,814,571</b>	<b>296,612,838</b>
<b>Fund Balance</b>	<b>72,319,548</b>	<b>77,657,693</b>
<b>Total Revenues</b>	<b>349,134,119</b>	<b>374,270,531</b>

### Operating Revenues



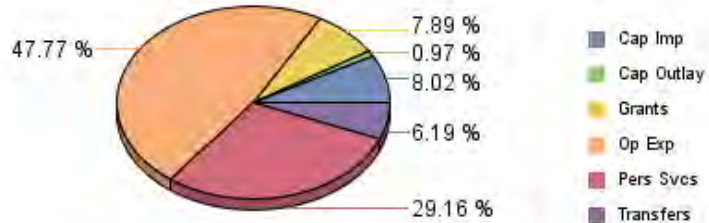
Millage Rate History	
FY 2016-17	6.1000
FY 2017-18	6.1000
FY 2018-19	5.6944
FY 2019-20	5.5900
FY 2020-21	5.4500
FY 2021-22	5.3812
FY 2022-23	4.8499

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
FY 2022-23	1,042.33

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Personnel Services	84,603,002	90,596,024
Operating Expenses	62,706,938	93,106,339
Reimbursements	(15,798,930)	(17,907,083)
Capital Outlay	2,896,490	3,014,147
Capital Improvements	18,692,361	25,317,090
Grants and Aids	22,700,530	24,523,404
Interfund Transfers	23,615,790	19,215,950
Elected Offices	88,609,941	74,135,968
<b>Subtotal Expenditures</b>	<b>288,026,122</b>	<b>312,001,839</b>
<b>Reserves</b>	<b>61,107,997</b>	<b>62,268,692</b>
<b>Total Expenses</b>	<b>349,134,119</b>	<b>374,270,531</b>

### Operating Expenses



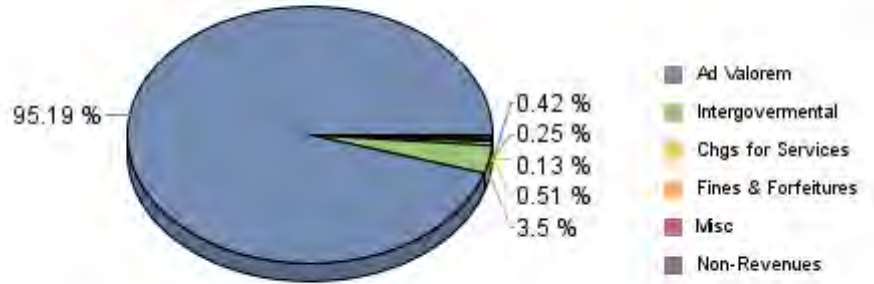
	Transfers Out	Major Capital Improvement >\$500,000
Future Capital Reserves	Transfers to Votran Fund 7,500,000	Chiller Replacement - Branch Jail 3,000,000
Emergencies Reserves	28,549,786 Transfers to Emergency Medical Services Fund 6,617,677	DeLand Courthouse - Elevator Modernization 900,000
Contingency Reserves	3,337,073 Transfer to Economic Development Fund 2,607,148	Potable Water Pipes 800,000
	Transfers to Capital Projects Fund 2,250,000	Tide & Floral Dune Walkover - Construction 800,000
	Trans To Grants 123,000	Dredging Spruce Creek FEC Trestle - CF 750,000
	Transfers to Debt Service Fund 118,125	DeLand Courthouse - Cooling Tower Replacement - CF 640,000
		Carpet Replacement - CF 523,000
		City Island Courthouse Annex - Plumbing Infrastructure Ph2 500,000
		DeLand Annex ADA Compliance - Entrance and Restroom 500,000
		Information Technology Roof Replacement - CF 500,000
		Old Elections Demolition - CF 500,000
		Old Elections Parking Lot - CF 500,000

# Library Fund

## Fiscal Year 2022-23 Revenues

Ad Valorem	21,299,969	21,757,985
Intergovernmental	356,016	799,685
Chgs for Services	82,500	116,500
Fines & Forfeitures	30,000	30,000
Misc	44,792	56,092
Non-Revenues	50,000	96,790
Transfers from Other	25,000	0
<b>Subtotal Revenues</b>	<b>21,888,277</b>	<b>22,857,052</b>
<b>Fund Balance</b>	<b>9,684,056</b>	<b>9,805,287</b>
<b>Total Revenues</b>	<b>31,572,333</b>	<b>32,662,339</b>

### 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
FY 2022-23	0.4635

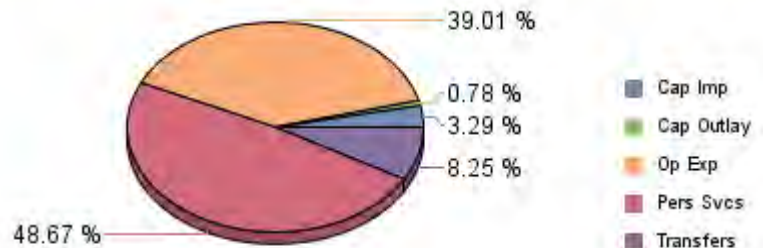
### Position History - FTE

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
FY 2022-23	179.50

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Personnel Services	11,379,508	11,794,917
Operating Expenses	8,110,121	9,453,662
Capital Outlay	403,632	189,075
Capital Improvements	1,270,000	797,427
Interfund Transfers	2,000,000	2,000,000
Elected Offices	742,904	0
<b>Subtotal Expenditures</b>	<b>23,906,165</b>	<b>24,235,081</b>
<b>Reserves</b>	<b>7,666,168</b>	<b>8,427,258</b>
<b>Total Expenses</b>	<b>31,572,333</b>	<b>32,662,339</b>

### Operating Expenses



### Reserve Summary

Future Capital Reserves	6,151,232
Emergencies Reserves	2,276,026

### Transfers Out

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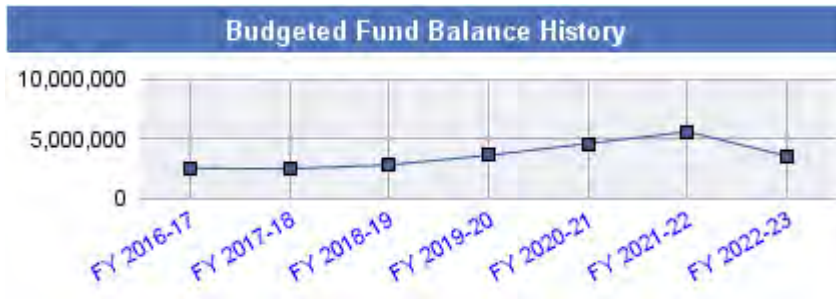
### Major Capital Improvement >\$50,000

New Smyrna Beach Regional Library Stucco	500,000
HVAC and Other Renovations	100,000
Orange City Library HVAC	75,000
DeBary Library HVAC - CF	70,000

# E Volusia Mosquito Control Fund

## Fiscal Year 2022-23 Revenues

Revenues	FY 2021-22 Budget	FY 2022-23 Budget
Ad Valorem	5,153,985	5,878,033
Intergovernmental	11,000	11,000
Chgs for Services	21,000	21,000
Misc	27,050	37,050
<b>Subtotal Revenues</b>	<b>5,213,035</b>	<b>5,947,083</b>
<b>Fund Balance</b>	<b>5,623,597</b>	<b>3,580,413</b>
<b>Total Revenues</b>	<b>10,836,632</b>	<b>9,527,496</b>



### Millage Rate History

Fiscal Year	Millage Rate
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
FY 2022-23	0.1781

### Position History - FTE

Fiscal Year	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
FY 2022-23	28.00

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Personnel Services	2,104,941	2,115,315
Operating Expenses	2,381,268	2,962,754
Reimbursements	(300,000)	(300,000)
Capital Outlay	93,000	219,000
Capital Improvements	0	400,000
Grants and Aids	198,498	224,329
Interfund Transfers	2,500,000	1,650,000
Elected Offices	189,089	0
<b>Subtotal Expenditures</b>	<b>7,166,796</b>	<b>7,271,398</b>
<b>Reserves</b>	<b>3,669,836</b>	<b>2,256,098</b>
<b>Total Expenses</b>	<b>10,836,632</b>	<b>9,527,496</b>



### Reserve Summary

Future Capital Reserves	1,561,390
Emergencies Reserves	594,708
Contingency Reserves	100,000

### Transfers Out

Transfers to Capital Impr Projects Fund	1,650,000
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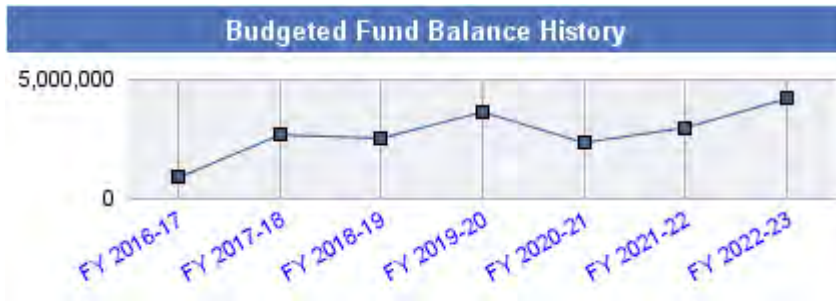
### Major Capital Improvement >\$50,000

Drainage Ditch Repair	400,000
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# Ponce De Leon Inlet and Port District Fund

## Fiscal Year 2022-23 Revenues

Revenues	FY 2021-22 Budget	FY 2022-23 Budget
Ad Valorem	2,447,632	2,511,196
Intergovernmental	200	200
Chgs for Services	1,030,301	1,470,376
Misc	12,825	12,825
<b>Subtotal Revenues</b>	<b>3,490,958</b>	<b>3,994,597</b>
<b>Fund Balance</b>	<b>2,976,969</b>	<b>4,197,906</b>
<b>Total Revenues</b>	<b>6,467,927</b>	<b>8,192,503</b>



### 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
FY 2022-23	0.0760

### 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
FY 2022-23	9.00

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Personnel Services	479,623	546,898
Operating Expenses	1,192,227	1,474,101
Capital Outlay	34,950	25,400
Capital Improvements	200,000	250,000
Grants and Aids	145,127	157,372
Interfund Transfers	1,150,000	750,000
Elected Offices	98,994	0
<b>Subtotal Expenditures</b>	<b>3,300,921</b>	<b>3,203,771</b>
<b>Reserves</b>	<b>3,167,006</b>	<b>4,988,732</b>
<b>Total Expenses</b>	<b>6,467,927</b>	<b>8,192,503</b>



### Reserve Summary

Future Capital Reserves	4,589,272
Emergencies Reserves	399,460

### Transfers Out

Transfer to Port Capital Fund	750,000
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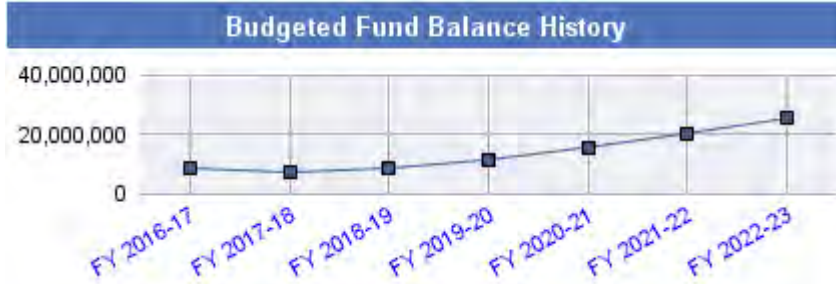
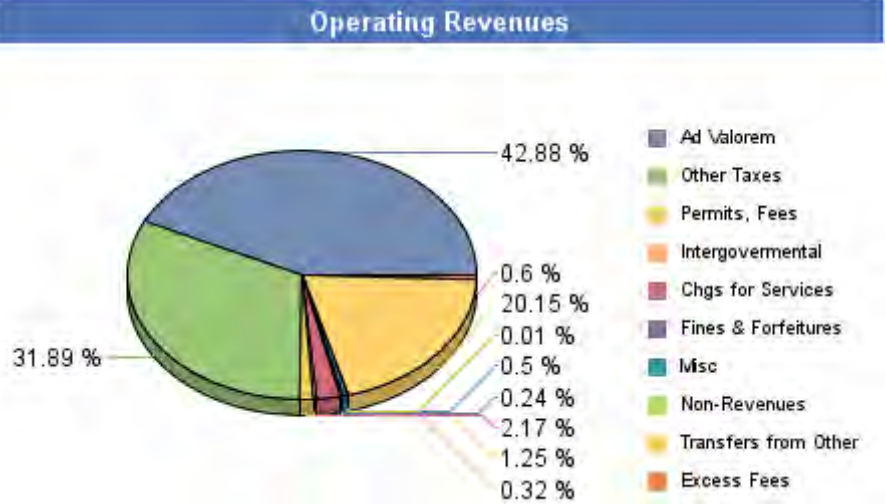
### Major Capital Improvement >\$50,000

Reef Deployments	200,000
Reef Materials Acquisition and Handling	50,000

# Municipal Service District Fund

## Fiscal Year 2022-23 Revenues

Revenues	FY 2021-22 Budget	FY 2022-23 Budget
Ad Valorem	17,636,160	17,856,203
Other Taxes	12,254,647	13,278,724
Permits, Fees	231,675	520,199
Intergovernmental	130,884	132,000
Chgs for Services	17,476,231	901,536
Fines & Forfeitures	67,000	102,000
Misc	211,700	206,800
Non-Revenues	2,500	3,000
Transfers from Other	6,188,664	8,389,998
Excess Fees	250,000	250,000
<b>Subtotal Revenues</b>	<b>54,449,461</b>	<b>41,640,460</b>
<b>Fund Balance</b>	<b>20,487,113</b>	<b>25,540,071</b>
<b>Total Revenues</b>	<b>74,936,574</b>	<b>67,180,531</b>



### Millage Rate History

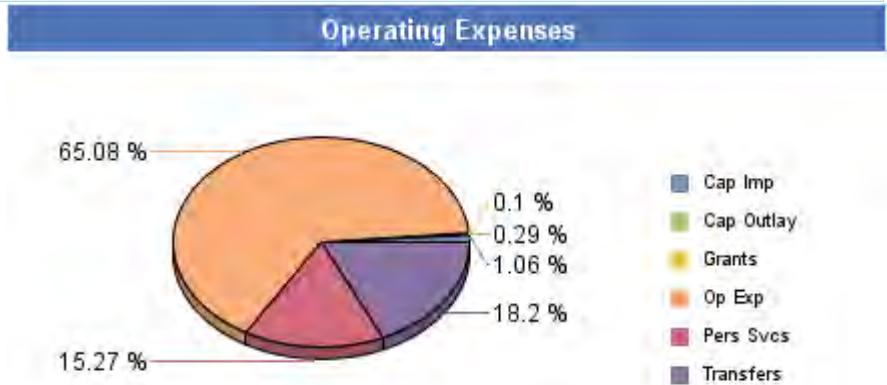
FY 2016-17	2.2399
FY 2017-18	2.2399
FY 2018-19	2.2399
FY 2019-20	2.2399
FY 2020-21	2.1083
FY 2021-22	2.1083
FY 2022-23	1.8795

### 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
FY 2022-23	72.00

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Personnel Services	5,310,532	6,057,034
Operating Expenses	5,265,911	6,318,647
Capital Outlay	70,640	113,300
Capital Improvements	175,000	420,000
Grants and Aids	69,629	39,730
Interfund Transfers	5,226,568	7,219,115
Elected Offices	39,656,404	19,542,399
<b>Subtotal Expenditures</b>	<b>55,774,684</b>	<b>39,710,225</b>
<b>Reserves</b>	<b>19,161,890</b>	<b>27,470,306</b>
<b>Total Expenses</b>	<b>74,936,574</b>	<b>67,180,531</b>



### Reserve Summary

Reserves	16,762,622
Loan Repayment Reserves	7,382,638
Emergencies Reserves	3,325,046

### Transfers Out

Transfers to Transportation Trust Fund	5,000,000
Transfers to Other Funds	1,371,656
Transfers to 2017 Cap Impr Rev Note	470,752
Transfers to Building Permits Fund	376,707

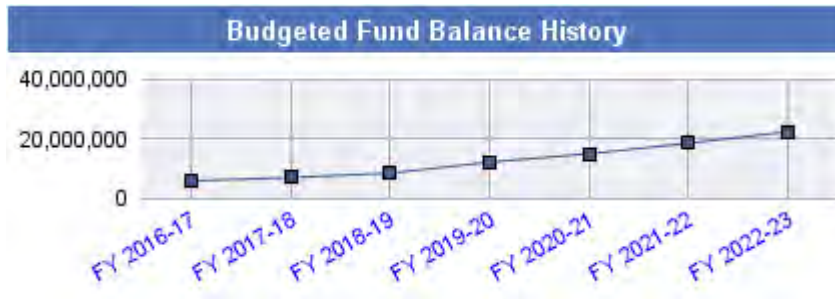
### Major Capital Improvement >\$50,000

Replacement Pole Barn and Awning - CF	320,000
Re-Paving of the Animal Services' Parking Lot	100,000

# Fire Rescue District Fund

## Fiscal Year 2022-23 Revenues

Revenues	FY 2021-22 Budget	FY 2022-23 Budget
Ad Valorem	32,901,527	37,370,359
Permits, Fees	35,000	100,000
Intergovernmental	87,120	69,480
Chgs for Services	781,764	882,015
Misc	50,582	50,582
<b>Subtotal Revenues</b>	<b>33,855,993</b>	<b>38,472,436</b>
<b>Fund Balance</b>	<b>18,650,756</b>	<b>22,523,769</b>
<b>Total Revenues</b>	<b>52,506,749</b>	<b>60,996,205</b>



### Millage Rate History

Fiscal Year	Millage Rate
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
FY 2022-23	3.8412

### Position History - FTE

Fiscal Year	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
FY 2022-23	206.00

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Personnel Services	21,651,396	25,575,270
Operating Expenses	7,838,335	9,294,411
Reimbursements	(84,161)	(89,440)
Capital Outlay	356,600	2,434,200
Capital Improvements	5,996,944	2,095,946
Grants and Aids	560,581	696,158
Elected Offices	1,130,985	0
<b>Subtotal Expenditures</b>	<b>37,450,680</b>	<b>40,006,545</b>
<b>Reserves</b>	<b>15,056,069</b>	<b>20,989,660</b>
<b>Total Expenses</b>	<b>52,506,749</b>	<b>60,996,205</b>



### Reserve Summary

Future Capital Reserves	15,967,416
Emergencies Reserves	3,847,244
Contingency Reserves	500,000
Grants-Match Reserves	500,000
Transition Reserves	175,000

### Major Capital Improvement >\$50,000

Station 34 - Construction - CF	700,000
Station 22 - Oak Hill - Construction	600,000
Station 22 - Oak Hill - Construction - CF	536,546
Training Center -Restroom Facility - CF	168,053
Exhaust Removal System	50,000

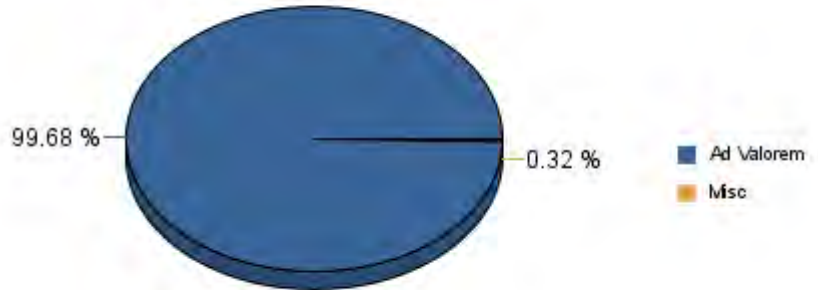


# Silver Sands/Bethune Beach MSD Fund

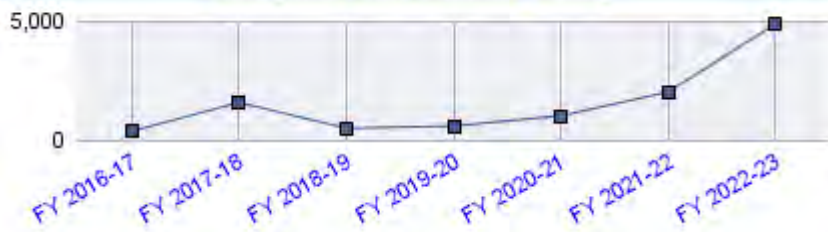
## Fiscal Year 2022-23 Revenues

Revenues	FY 2021-22 Budget	FY 2022-23 Budget
Ad Valorem	15,404	15,451
Misc	0	50
<b>Subtotal Revenues</b>	<b>15,404</b>	<b>15,501</b>
<b>Fund Balance</b>	<b>2,043</b>	<b>4,900</b>
<b>Total Revenues</b>	<b>17,447</b>	<b>20,401</b>

### Operating Revenues



### Budgeted Fund Balance History



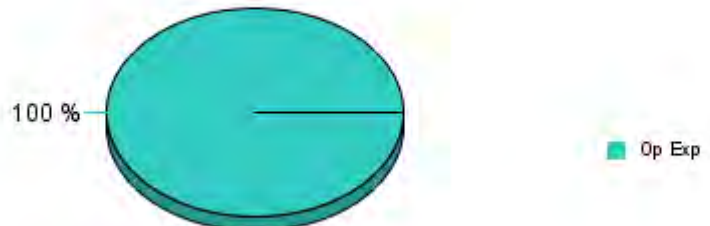
### Millage Rate History

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
FY 2022-23	0.0129

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Operating Expenses	17,056	20,401
Elected Offices	391	0
<b>Subtotal Expenditures</b>	<b>17,447</b>	<b>20,401</b>
<b>Reserves</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>17,447</b>	<b>20,401</b>

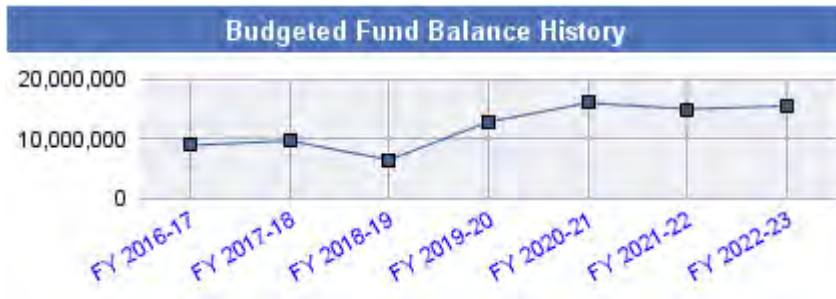
### Operating Expenses



# Volusia ECHO Fund

## Fiscal Year 2022-23 Revenues

Revenues	FY 2021-22 Budget	FY 2022-23 Budget
Ad Valorem	8,218,034	9,371,332
Intergovernmental	0	985
Misc	93,679	93,679
<b>Subtotal Revenues</b>	<b>8,311,713</b>	<b>9,465,996</b>
<b>Fund Balance</b>	<b>15,068,831</b>	<b>15,575,178</b>
<b>Total Revenues</b>	<b>23,380,544</b>	<b>25,041,174</b>



### Millage Rate History

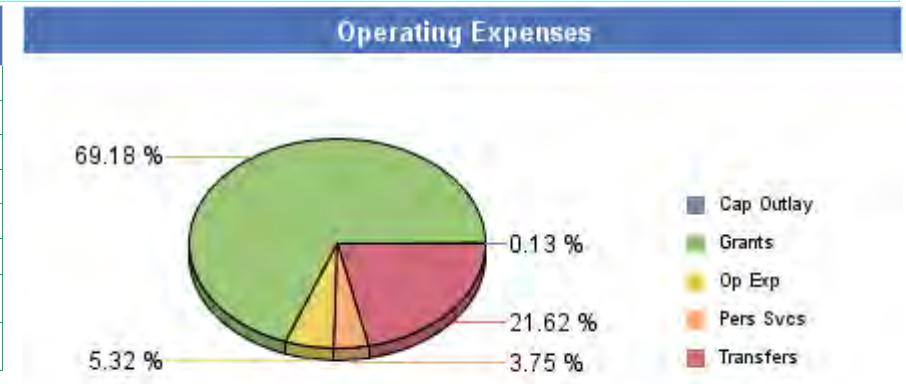
FY 2016-17	0.2000
FY 2017-18	0.2000
FY 2018-19	0.2000
FY 2019-20	0.2000
FY 2020-21	0.0000
FY 2021-22	0.2000
FY 2022-23	0.2000

### Position History - FTE

FY 2021-22	3.00
FY 2022-23	3.00

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Personnel Services	240,908	260,139
Operating Expenses	6,324	369,508
Capital Outlay	9,765	8,765
Grants and Aids	4,735,643	4,800,784
Interfund Transfers	1,500,000	1,500,000
<b>Subtotal Expenditures</b>	<b>6,492,640</b>	<b>6,939,196</b>
<b>Reserves</b>	<b>16,887,904</b>	<b>18,101,978</b>
<b>Total Expenses</b>	<b>23,380,544</b>	<b>25,041,174</b>



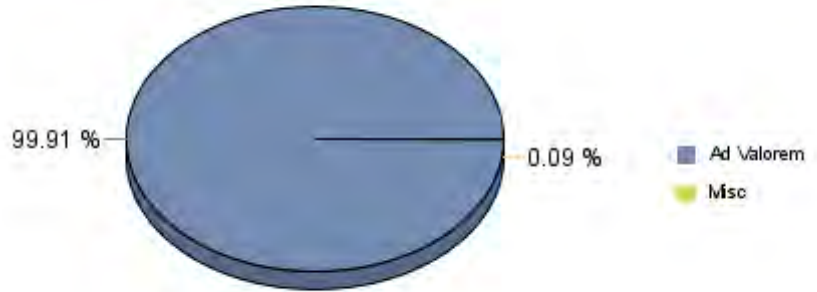
Reserve Summary		Transfers Out	
Future Capital Reserves	18,101,978	Transfers to Trails Project Fund	1,500,000

# Volusia Forever Land Acquisition Fund

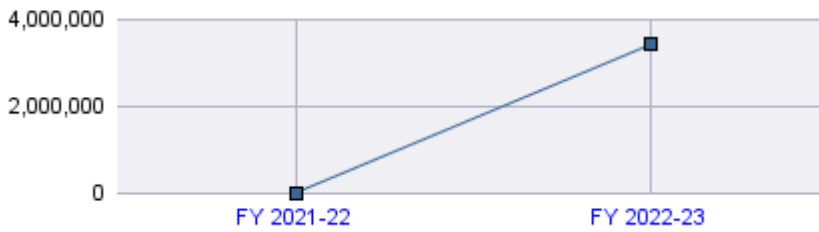
## Fiscal Year 2022-23 Revenues

Revenues	FY 2021-22 Budget	FY 2022-23 Budget
Ad Valorem	8,218,034	9,371,332
Misc	8,096	8,096
Transfers from Other	726,711	0
<b>Subtotal Revenues</b>	<b>8,952,841</b>	<b>9,379,428</b>
<b>Fund Balance</b>	<b>0</b>	<b>3,417,345</b>
<b>Total Revenues</b>	<b>8,952,841</b>	<b>12,796,773</b>

### Operating Revenues



### Budgeted Fund Balance History



### Millage Rate History

FY 2021-22	0.2000
FY 2022-23	0.2000

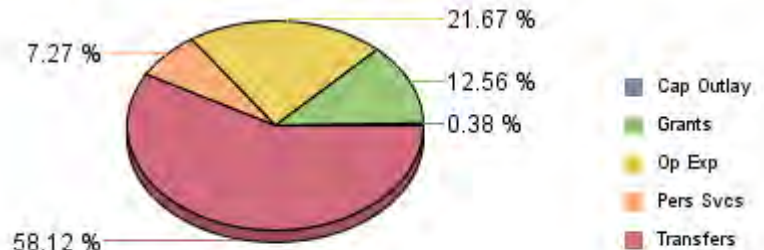
### Position History - FTE

FY 2021-22	2.00
FY 2022-23	2.00

## Fiscal Year 2022-23 Expenditures

Expenditures	FY 2021-22 Budget	FY 2022-23 Budget
Personnel Services	133,099	174,172
Operating Expenses	10,472	518,923
Capital Outlay	49,765	9,000
Grants and Aids	235,643	300,784
Interfund Transfers	1,232,705	1,391,784
Elected Offices	110,629	0
<b>Subtotal Expenditures</b>	<b>1,772,313</b>	<b>2,394,663</b>
<b>Reserves</b>	<b>7,180,528</b>	<b>10,402,110</b>
<b>Total Expenses</b>	<b>8,952,841</b>	<b>12,796,773</b>

### Operating Expenses



### Reserve Summary

Maint & Operations Reserves    10,402,110

### Transfers Out

Transfers to Forever Land Management    1,391,784

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**VOLUSIA COUNTY, FLORIDA**  
**Summary of Positions by Fund**

FUND	FY 2020-21 Budget			FY 2021-22 Budget			FY 2022-23 Budget		
	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv	Full-Time	Part-Time	F/T Equiv
001 - General Fund	1,691.00	650.00	1,824.77	957.00	511.00	1,037.08	963.00	510.00	1,042.33
002 - Emergency Medical Services	238.00	5.00	240.25	244.00	14.00	248.50	267.00	14.00	271.50
101 - Coronavirus Relief	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	1.00
103 - County Transportation Trust	177.00	7.00	179.45	177.00	7.00	179.45	177.00	7.00	179.45
104 - Library	178.00	9.00	182.50	176.00	9.00	180.50	175.00	9.00	179.50
105 - E Volusia Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
114 - Ponce De Leon Inlet and Port Distr	17.00	0.00	17.00	8.00	0.00	8.00	9.00	0.00	9.00
115 - E-911 Emergency Telephone Syst	3.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00
117 - Building Permits	0.00	0.00	0.00	26.00	0.00	26.00	25.00	0.00	25.00
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	364.00	4.00	366.00	67.00	0.00	67.00	72.00	0.00	72.00
123 - Inmate Welfare Trust	12.00	0.00	12.00	13.00	0.00	13.00	14.00	0.00	14.00
130 - Economic Development	11.00	0.00	11.00	10.00	0.00	10.00	8.00	0.00	8.00
140 - Fire Rescue District	175.00	0.00	175.00	184.00	1.00	184.50	206.00	0.00	206.00
155 - Impact Fee Administration	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00
159 - Stormwater Utility	54.00	1.00	54.75	54.00	1.00	54.75	54.00	1.00	54.75
160 - Volusia ECHO	0.00	0.00	0.00	3.00	0.00	3.00	3.00	0.00	3.00
161 - Volusia Forever	6.00	0.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00
162 - Volusia Forever Land Acquisition	0.00	0.00	0.00	2.00	0.00	2.00	2.00	0.00	2.00
163 - Land Management	0.00	0.00	0.00	10.00	0.00	10.00	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	74.00	0.00	74.00
451 - Daytona Beach International Airpor	48.00	0.00	48.00	55.00	0.00	55.00	57.00	0.00	57.00
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
<b>Total - Operating Funds</b>	<b>3,179.00</b>	<b>676.00</b>	<b>3,324.72</b>	<b>2,192.00</b>	<b>543.00</b>	<b>2,284.78</b>	<b>2,256.00</b>	<b>541.00</b>	<b>2,347.53</b>
513 - Equipment Maintenance	50.00	0.00	50.00	50.00	0.00	50.00	50.00	0.00	50.00
521 - Insurance Management	9.00	0.00	9.00	9.00	0.00	9.00	7.00	0.00	7.00
530 - Group Insurance	2.00	2.00	3.00	2.00	0.00	2.00	3.00	0.00	3.00
<b>Total - Non-Operating Funds</b>	<b>61.00</b>	<b>2.00</b>	<b>62.00</b>	<b>61.00</b>	<b>0.00</b>	<b>61.00</b>	<b>60.00</b>	<b>0.00</b>	<b>60.00</b>
<b>Attrition</b>			<b>38.00</b>			<b>18.00</b>			<b>24.00</b>
<b>Unfunded</b>			<b>133.00</b>			<b>92.00</b>			<b>90.00</b>

## Summary of Capital Outlay by Fund

**FY 2022-23**

Fund	New Request	Carryforward	Total Request
<b>Countywide Funds</b>			
001 General Fund	2,494,147	520,000	3,014,147
104 Library	189,075	0	189,075
160 Volusia ECHO	3,000	5,765	8,765
<b>Total Countywide Funds</b>	<b>\$2,686,222</b>	<b>\$525,765</b>	<b>\$3,211,987</b>
<b>Special Revenue Funds</b>			
002 Emergency Medical Services	1,717,805	0	1,717,805
103 County Transportation Trust	1,471,388	0	1,471,388
105 E Volusia Mosquito Control	219,000	0	219,000
114 Ponce De Leon Inlet and Port District	25,400	0	25,400
118 Ocean Center	121,600	0	121,600
120 Municipal Service District	113,300	0	113,300
123 Inmate Welfare Trust	22,000	0	22,000
140 Fire Rescue District	2,434,200	0	2,434,200
155 Impact Fee Administration	2,400	0	2,400
159 Stormwater Utility	700,000	0	700,000
162 Volusia Forever Land Acquisition	9,000	0	9,000
163 Land Management	43,000	0	43,000
<b>Total Special Revenue Funds</b>	<b>\$6,879,093</b>	<b></b>	<b>\$6,879,093</b>
<b>Enterprise Funds</b>			
450 Solid Waste	3,604,020	0	3,604,020
451 Daytona Beach International Airport	388,204	0	388,204
457 Water and Sewer Utilities	150,000	0	150,000
475 Parking Garage	9,000	0	9,000
<b>Total Enterprise Funds</b>	<b>\$4,151,224</b>	<b></b>	<b>\$4,151,224</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$13,716,539</b>	<b>\$525,765</b>
			<b>\$14,242,304</b>

## Summary of Capital Outlay by Fund

**FY 2022-23**

Fund	New Request	Carryforward	Total Request
<b>Capital Projects Funds</b>			
305 800 MHz Capital	64,500	0	64,500
313 Beach Capital Projects	102,061	150,000	252,061
370 Sheriff Helicopter Replacement	2,250,000	0	2,250,000
<b>Total Capital Projects Funds</b>	<b>\$2,416,561</b>	<b>\$150,000</b>	<b>\$2,566,561</b>
<b>Internal Service Funds</b>			
511 Computer Replacement	1,403,600	0	1,403,600
513 Equipment Maintenance	73,880	412,500	486,380
514 Fleet Replacement	7,226,895	0	7,226,895
<b>Total Internal Service Funds</b>	<b>\$8,704,375</b>	<b>\$412,500</b>	<b>\$9,116,875</b>
<b>TOTAL NON-OPERATING FUNDS</b>		<b>\$11,120,936</b>	<b>\$562,500</b>
<b>TOTAL ALL FUNDS</b>		<b>\$24,837,475</b>	<b>\$1,088,265</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b><u>Fund: 001 - General Fund</u></b>					
<b>Beach Safety Ocean Rescue</b>					
All Terrain Vehicle	6	8,150	48,900	0	48,900
Automated External Defibrillator	5	1,399	6,995	0	6,995
Automated License Plate Reader	1	38,516	38,516	0	38,516
Ballistic Vest	37	1,205	44,585	0	44,585
Body Worn Camera & Taser Accessories	1	17,898	17,898	0	17,898
Cargo Trailer	1	4,400	4,400	0	4,400
Drone	1	3,500	3,500	0	3,500
Ice Machine	1	5,575	5,575	0	5,575
Jet Skis	2	10,100	20,200	0	20,200
Jet Ski Trailer	1	2,299	2,299	0	2,299
Laser Radars	3	3,200	9,600	0	9,600
Rapid ID	1	3,249	3,249	0	3,249
Rescue Sleds	4	2,100	8,400	0	8,400
		<b>101,591</b>	<b>214,117</b>	<b>0</b>	<b>214,117</b>
<b>Corrections</b>					
Badge Printer	1	6,000	6,000	0	6,000
Commercial Kitchen Equipment	1	50,000	50,000	0	50,000
Commercial Laundry Washer	1	60,000	60,000	0	60,000
Corrections Medical Equipment	1	25,000	25,000	0	25,000
Secured Observation Holding Area	6	4,078	24,468	0	24,468
Security Cameras	50	1,500	75,000	0	75,000
Tasers	10	1,400	14,000	0	14,000
Tasers - Replacement	5	1,400	7,000	0	7,000
		<b>149,378</b>	<b>261,468</b>	<b>0</b>	<b>261,468</b>
<b>Emergency Management</b>					
Kitchen Equipment - Carry Forward	1	5,000	0	5,000	5,000
		<b>5,000</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>



**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 001 - General Fund</b>					
<b>Environmental Management</b>					
Autoclave	1	3,000	3,000	0	3,000
Chiller - Large System - Turtle A	1	2,700	2,700	0	2,700
Heater - Large System - Turtle D1	1	3,200	3,200	0	3,200
Heater - Small System - Turtle Quarantine 1	1	1,500	1,500	0	1,500
Incubator	1	3,000	3,000	0	3,000
Ozone Monitoring System	1	3,000	3,000	0	3,000
Refrigerator	1	1,200	1,200	0	1,200
Saltwater Aquarium	1	20,000	20,000	0	20,000
Sand Filter 1 - Main	1	2,000	2,000	0	2,000
Stainless Surgery/Treatment Table	1	5,000	5,000	0	5,000
Stat Spin Centrifuge - Turtles	1	1,600	1,600	0	1,600
Turtle Refrigerator	1	2,800	2,800	0	2,800
Utility Vehicle	1	14,000	14,000	0	14,000
Water Bath	1	2,300	2,300	0	2,300
Water Testing System	1	5,000	5,000	0	5,000
		<b>70,300</b>	<b>70,300</b>	<b>0</b>	<b>70,300</b>
<b>Fire Rescue Services</b>					
Portable High Pressure Pump	2	3,500	7,000	0	7,000
Rigid Inflatable Boat	1	13,500	13,500	0	13,500
Ventilation Fan	1	3,772	3,772	0	3,772
Water Tank/Pump for All Terrain Vehicle	1	4,000	4,000	0	4,000
		<b>24,772</b>	<b>28,272</b>	<b>0</b>	<b>28,272</b>
<b>Information Technology</b>					
Desktop Telephone Replacement	1	187,500	187,500	0	187,500
Network Switch	1	25,000	25,000	0	25,000
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	1	266,000	266,000	0	266,000
Storage Area Network	1	195,000	195,000	0	195,000
Tape Library - Carry Forward	1	160,000	0	160,000	160,000
Time Clock	5	4,000	20,000	0	20,000
UPS - DeLand Data Center - Carry Forward	1	355,000	0	355,000	355,000
UPS Unit	1	75,000	75,000	0	75,000
Wireless Access Point	1	45,000	45,000	0	45,000
		<b>1,338,000</b>	<b>839,000</b>	<b>515,000</b>	<b>1,354,000</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 001 - General Fund</b>					
<b>Justice System General Operations</b>					
Desktops	50	1,200	60,000	0	60,000
Laptops	7	1,600	11,200	0	11,200
Network Switches	2	5,000	10,000	0	10,000
Server Rack	1	2,000	2,000	0	2,000
Technology Equipment	1	330,000	330,000	0	330,000
		<b>339,800</b>	<b>413,200</b>	<b>0</b>	<b>413,200</b>
<b>Medical Examiner</b>					
Fingerprint Scanner	1	1,500	1,500	0	1,500
Gurney	1	2,800	2,800	0	2,800
		<b>4,300</b>	<b>4,300</b>	<b>0</b>	<b>4,300</b>
<b>Parks Recreation &amp; Culture</b>					
Bunker Rake with Attachment - Chuck Lennon	1	19,500	19,500	0	19,500
HVAC System - DeBary Hall	1	7,000	7,000	0	7,000
HVAC Units - DeBary Hall	3	7,500	22,500	0	22,500
Ice Machine - DeBary Hall	1	7,500	7,500	0	7,500
Ice Vending Machines	2	69,528	139,056	0	139,056
Laser Level Equipment	1	45,000	45,000	0	45,000
Lift Trailer	1	36,000	36,000	0	36,000
Sicklebar Mower	1	5,000	5,000	0	5,000
Skid Loader - Airport Barn	1	64,000	64,000	0	64,000
Stump Grinder - Airport Barn	1	32,000	32,000	0	32,000
Tractor - Chuck Lennon Park	1	40,000	40,000	0	40,000
Wood Chipper - Airport Barn	1	38,000	38,000	0	38,000
		<b>371,028</b>	<b>455,556</b>	<b>0</b>	<b>455,556</b>
<b>State Mandated Costs</b>					
Battery Backup	1	6,000	6,000	0	6,000
Body Cams/Evidence Storage and Security	1	100,000	100,000	0	100,000
Body Cam Storage	2	8,000	16,000	0	16,000
Laptops	3	1,500	4,500	0	4,500
Processor	1	17,194	17,194	0	17,194
Scanners	2	1,470	2,940	0	2,940
Various Technology/Upgrades	1	22,000	22,000	0	22,000
		<b>156,164</b>	<b>168,634</b>	<b>0</b>	<b>168,634</b>
<b>County Manager</b>					
Creative Pen Display	1	2,500	2,500	0	2,500
Multi Box Device	1	2,500	2,500	0	2,500
		<b>5,000</b>	<b>5,000</b>	<b>0</b>	<b>5,000</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 001 - General Fund</b>					
<b>Facilities Services</b>					
Laptop	1	2,300	2,300	0	2,300
Service Truck	1	30,000	30,000	0	30,000
Tablets	2	1,000	2,000	0	2,000
		<b>33,300</b>	<b>34,300</b>	<b>0</b>	<b>34,300</b>
<b>TOTAL FUND 001 - General Fund</b>			<b>\$2,494,147</b>	<b>\$520,000</b>	<b>\$3,014,147</b>

**Fund: 002 - Emergency Medical Services**

<b>Emergency Medical Services</b>					
Ambulance	1	255,000	255,000	0	255,000
Battery Chargers	7	2,000	14,000	0	14,000
Cardiac Monitor Mounts	21	1,453	30,513	0	30,513
Cardiac Monitors	21	32,995	692,895	0	692,895
Central Vac System	2	3,900	7,800	0	7,800
CPR Assist Device	1	11,429	11,429	0	11,429
ePCR Tablets	2	4,765	9,530	0	9,530
ePCR Tablets - Replacement	14	4,765	66,710	0	66,710
GPS Vehicle Kit	1	3,040	3,040	0	3,040
Mobile Data Computer - Tablet	1	2,398	2,398	0	2,398
Mobile Data Computer - Tablets - Replacement	13	2,410	31,330	0	31,330
Mobile Radio	1	6,320	6,320	0	6,320
Oxygen Generator	1	210,500	210,500	0	210,500
Patient Lifting Cushions	34	1,500	51,000	0	51,000
Portable Radios	2	7,385	14,770	0	14,770
Radio Control Units	16	1,475	23,600	0	23,600
Radio Frequency Identification Device Printers	3	2,000	6,000	0	6,000
Stretchers	4	19,442	77,768	0	77,768
Traffic Signal Pre-emption	10	9,000	90,000	0	90,000
Trailer - Mass Casualty Incident	1	80,500	80,500	0	80,500
Ventilator	1	30,000	30,000	0	30,000
		<b>692,277</b>	<b>1,715,103</b>	<b>0</b>	<b>1,715,103</b>
<b>Treasury &amp; Billing</b>					
Laptop Computer	1	2,702	2,702	0	2,702
		<b>2,702</b>	<b>2,702</b>	<b>0</b>	<b>2,702</b>
<b>TOTAL FUND 002 - Emergency Medical Services</b>			<b>\$1,717,805</b>	<b>\$0</b>	<b>\$1,717,805</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 103 - County Transportation Trust</b>					
<b>Public Works Services</b>					
Plotter	1	7,700	7,700	0	7,700
		<b>7,700</b>	<b>7,700</b>	<b>0</b>	<b>7,700</b>
<b>Road and Bridge</b>					
Air Compressor	1	3,500	3,500	0	3,500
Asphalt Patch Truck	1	243,000	243,000	0	243,000
Boat Trailer	1	5,000	5,000	0	5,000
Ice Machines	2	5,000	10,000	0	10,000
Mixer	1	5,000	5,000	0	5,000
Outboard Motor	1	15,000	15,000	0	15,000
Scag Mower	1	16,500	16,500	0	16,500
Slope Mowers	2	253,344	506,688	0	506,688
Tri Axle Tandem Dump Trucks	3	200,000	600,000	0	600,000
Utility Boat	1	20,000	20,000	0	20,000
Welder	1	4,000	4,000	0	4,000
		<b>770,344</b>	<b>1,428,688</b>	<b>0</b>	<b>1,428,688</b>
<b>Traffic Engineering</b>					
Trailers	2	17,500	35,000	0	35,000
		<b>17,500</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>
<b>TOTAL FUND 103 - County Transportation Trust</b>			<b>\$1,471,388</b>	<b>\$0</b>	<b>\$1,471,388</b>

**Fund: 104 - Library**

<b>Library Services</b>					
Audio/Visual Equipment	3	5,000	15,000	0	15,000
Early Literacy Computers	2	4,150	8,300	0	8,300
Network Equipment	11	5,525	60,775	0	60,775
Radio Frequency Identification System	1	30,000	30,000	0	30,000
Security Camera Server	1	10,000	10,000	0	10,000
Servers	3	10,000	30,000	0	30,000
Smart Access Management System Equipment Replacement	1	25,000	25,000	0	25,000
Various Equipment Purchased by Friends of the Library	1	10,000	10,000	0	10,000
		<b>99,675</b>	<b>189,075</b>	<b>0</b>	<b>189,075</b>
<b>TOTAL FUND 104 - Library</b>			<b>\$189,075</b>	<b>\$0</b>	<b>\$189,075</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 105 - E Volusia Mosquito Control</b>					
<b>Mosquito Control</b>					
100 - Gallon Skid Sprayer with Motor	2	9,000	18,000	0	18,000
1/2 Ton 4x4 Truck with Super Cab	3	38,000	114,000	0	114,000
All Terrain Vehicle with Tank and Spray Equipment	1	15,000	15,000	0	15,000
Aviation Track & Balance System	1	18,000	18,000	0	18,000
Handheld Ultra Low Volume (ULV) Application System	2	3,000	6,000	0	6,000
Local Exhaust Ventilation System	2	5,000	10,000	0	10,000
Sports Utility Vehicle	1	38,000	38,000	0	38,000
		<b>126,000</b>	<b>219,000</b>	<b>0</b>	<b>219,000</b>
<b>TOTAL FUND 105 - E Volusia Mosquito Control</b>			<b>\$219,000</b>	<b>\$0</b>	<b>\$219,000</b>

<b>Fund: 114 - Ponce De Leon Inlet and Port District</b>					
<b>Coastal</b>					
Lighthouse Point Park Back Gate	1	15,000	15,000	0	15,000
Utility Terrain Vehicle - Inlet Parks	1	10,400	10,400	0	10,400
		<b>25,400</b>	<b>25,400</b>	<b>0</b>	<b>25,400</b>
<b>TOTAL FUND 114 - Ponce De Leon Inlet and Port District</b>			<b>\$25,400</b>	<b>\$0</b>	<b>\$25,400</b>

<b>Fund: 118 - Ocean Center</b>					
<b>Ocean Center</b>					
Computer Network Servers	2	10,000	20,000	0	20,000
Ice Machines	2	3,800	7,600	0	7,600
Scissor Lift	1	75,000	75,000	0	75,000
Security Camera	1	12,000	12,000	0	12,000
Vacuums - Commercial Grade	2	3,500	7,000	0	7,000
		<b>104,300</b>	<b>121,600</b>	<b>0</b>	<b>121,600</b>
<b>TOTAL FUND 118 - Ocean Center</b>			<b>\$121,600</b>	<b>\$0</b>	<b>\$121,600</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 120 - Municipal Service District</b>					
<b>Animal Control</b>					
Anesthesia Machines	2	5,500	11,000	0	11,000
Electrosurgical Unit	1	1,200	1,200	0	1,200
Office Furniture	1	45,000	45,000	0	45,000
Pulse O2 Monitors	3	2,000	6,000	0	6,000
Washer & Dryer	1	2,500	2,500	0	2,500
		<b>56,200</b>	<b>65,700</b>	<b>0</b>	<b>65,700</b>
<b>Environmental Management</b>					
Desktop Computers	2	2,400	4,800	0	4,800
Pickup Truck	1	30,000	30,000	0	30,000
		<b>32,400</b>	<b>34,800</b>	<b>0</b>	<b>34,800</b>
<b>Planning and Development Services</b>					
Desktop Computer	1	2,400	2,400	0	2,400
Historical Markers	2	2,200	4,400	0	4,400
Office Equipment	2	1,800	3,600	0	3,600
		<b>6,400</b>	<b>10,400</b>	<b>0</b>	<b>10,400</b>
<b>Growth and Resource Management</b>					
Laptop Computer	1	2,400	2,400	0	2,400
		<b>2,400</b>	<b>2,400</b>	<b>0</b>	<b>2,400</b>
<b>TOTAL FUND 120 - Municipal Service District</b>			<b>\$113,300</b>	<b>\$0</b>	<b>\$113,300</b>

**Fund: 123 - Inmate Welfare Trust**

<b>Corrections</b>					
Zero Turn Mowers	2	11,000	22,000	0	22,000
		<b>11,000</b>	<b>22,000</b>	<b>0</b>	<b>22,000</b>
<b>TOTAL FUND 123 - Inmate Welfare Trust</b>			<b>\$22,000</b>	<b>\$0</b>	<b>\$22,000</b>

**Fund: 140 - Fire Rescue District**

<b>Fire Rescue Services</b>					
1000 - Gallon Tank	1	15,000	15,000	0	15,000
12 - Lead EKG Simulators	2	2,000	4,000	0	4,000
4 x 4 Ambulance	1	225,000	225,000	0	225,000
Appliance	1	7,800	7,800	0	7,800
Automated CPR Units	2	16,000	32,000	0	32,000
Battery Operated Saw	1	2,500	2,500	0	2,500
Brush Truck	1	250,000	250,000	0	250,000

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 140 - Fire Rescue District</b>					
<b>Fire Rescue Services</b>					
Cardiac Monitors	27	31,500	850,500	0	850,500
Cascade System	1	50,000	50,000	0	50,000
Complete Extrication Tool Sets	2	43,680	87,360	0	87,360
CPR Mannequin	1	6,000	6,000	0	6,000
Drones	2	20,000	40,000	0	40,000
Drop Tanks	2	2,000	4,000	0	4,000
EMS Vending Machines	3	9,000	27,000	0	27,000
Enclosed Trailers	2	5,600	11,200	0	11,200
Extension Ladder	1	1,500	1,500	0	1,500
Extrication Tool Set	1	30,000	30,000	0	30,000
Extrication Tool Set - Training	1	41,000	41,000	0	41,000
Forcible Entry Prop	1	7,400	7,400	0	7,400
Gas Powered Blower	1	2,500	2,500	0	2,500
Generator	1	70,000	70,000	0	70,000
Hale Pump	1	10,000	10,000	0	10,000
Headset Communication Package	3	6,240	18,720	0	18,720
Mannequin Head (infant)	1	1,000	1,000	0	1,000
Mannequin Heads (adult)	2	2,500	5,000	0	5,000
Mannequin Heads (child)	2	1,000	2,000	0	2,000
Mannequins	2	1,500	3,000	0	3,000
Master Stream Devices	3	3,200	9,600	0	9,600
Pick Up Truck	1	45,000	45,000	0	45,000
Podium	1	5,500	5,500	0	5,500
Portable Generator	1	6,000	6,000	0	6,000
Portable Generators	2	1,200	2,400	0	2,400
Positive Pressure Fans	4	5,150	20,600	0	20,600
Rescue Struts	4	3,500	14,000	0	14,000
Safety Cabinets	2	1,560	3,120	0	3,120
Smart Board	1	8,000	8,000	0	8,000
Tender - 3,000 Gallon	1	450,000	450,000	0	450,000
Thermal Imaging Cameras	2	8,500	17,000	0	17,000
Turbo Drafts	6	4,300	25,800	0	25,800
Utility Terrain Vehicle - Training Center	1	15,500	15,500	0	15,500
VHF Antenna	1	7,200	7,200	0	7,200
		<b>1,425,330</b>	<b>2,434,200</b>	<b>0</b>	<b>2,434,200</b>
<b>TOTAL FUND 140 - Fire Rescue District</b>			<b>\$2,434,200</b>	<b>\$0</b>	<b>\$2,434,200</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 155 - Impact Fee Administration</b>					
<b>Growth and Resource Management</b>					
Laptop Computer	1	2,400	2,400	0	2,400
		<b>2,400</b>	<b>2,400</b>	<b>0</b>	<b>2,400</b>
<b>TOTAL FUND 155 - Impact Fee Administration</b>			<b>\$2,400</b>	<b>\$0</b>	<b>\$2,400</b>

<b>Fund: 159 - Stormwater Utility</b>					
<b>Stormwater</b>					
Camera Truck	1	85,000	85,000	0	85,000
Spray Truck	1	65,000	65,000	0	65,000
Vac Truck	1	550,000	550,000	0	550,000
		<b>700,000</b>	<b>700,000</b>	<b>0</b>	<b>700,000</b>
<b>TOTAL FUND 159 - Stormwater Utility</b>			<b>\$700,000</b>	<b>\$0</b>	<b>\$700,000</b>

<b>Fund: 160 - Volusia ECHO</b>					
<b>ECHO Program</b>					
Desktop Computer - Carry Forward	1	3,063	0	3,063	3,063
Laptop Computer - Carry Forward	1	2,702	0	2,702	2,702
Storage Furniture	1	3,000	3,000	0	3,000
		<b>8,765</b>	<b>3,000</b>	<b>5,765</b>	<b>8,765</b>
<b>TOTAL FUND 160 - Volusia ECHO</b>			<b>\$3,000</b>	<b>\$5,765</b>	<b>\$8,765</b>

<b>Fund: 162 - Volusia Forever Land Acquisition</b>					
<b>Land Acquisition</b>					
Office Furniture	1	6,000	6,000	0	6,000
Storage Area Equipment	1	3,000	3,000	0	3,000
		<b>9,000</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>
<b>TOTAL FUND 162 - Volusia Forever Land Acquisition</b>			<b>\$9,000</b>	<b>\$0</b>	<b>\$9,000</b>



**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 163 - Land Management</b>					
<b>Land Management</b>					
Auger for Skid Steer	1	4,000	4,000	0	4,000
Fire Skid Tank	1	9,000	9,000	0	9,000
Map Plotter	1	3,500	3,500	0	3,500
Mobile Fire Radios	2	11,000	22,000	0	22,000
Welder	1	4,500	4,500	0	4,500
		<b>32,000</b>	<b>43,000</b>	<b>0</b>	<b>43,000</b>
<b>TOTAL FUND 163 - Land Management</b>			<b>\$43,000</b>	<b>\$0</b>	<b>\$43,000</b>

<b>Fund: 450 - Solid Waste</b>					
<b>Solid Waste</b>					
Chlorine Tank	1	14,000	14,000	0	14,000
Dozer	1	725,000	725,000	0	725,000
GPS Unit - Reader	1	12,600	12,600	0	12,600
Litter Fences	5	8,000	40,000	0	40,000
Loader	1	514,000	514,000	0	514,000
Mobile Cart and Camera	1	46,100	46,100	0	46,100
Mower	1	15,000	15,000	0	15,000
Mower - Tomoka Landfill	1	90,000	90,000	0	90,000
Off Road Dump	1	635,000	635,000	0	635,000
Radio Frequency Reader	1	4,000	4,000	0	4,000
Roll Off Container - Tomoka Landfill	5	5,775	28,875	0	28,875
Roll Off Container - West Volusia Transfer Station	2	8,000	16,000	0	16,000
Skid Steer	1	100,000	100,000	0	100,000
Tractor	1	900,000	900,000	0	900,000
Transfer Truck Tractor	1	184,800	184,800	0	184,800
Transfer Truck Trailers	2	126,000	252,000	0	252,000
UPS Battery Backup	1	1,645	1,645	0	1,645
Utility Vehicle	1	25,000	25,000	0	25,000
		<b>3,414,920</b>	<b>3,604,020</b>	<b>0</b>	<b>3,604,020</b>
<b>TOTAL FUND 450 - Solid Waste</b>			<b>\$3,604,020</b>	<b>\$0</b>	<b>\$3,604,020</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 451 - Daytona Beach International Airport</b>					
<b>Airport</b>					
3 Foot Belt Lacer for Baggage Handling System	1	6,000	6,000	0	6,000
Compact High Speed Tractor with Bucket and Backhoe	1	60,000	60,000	0	60,000
Data Storage System	1	120,000	120,000	0	120,000
Fiber Optic Cable	1	27,000	27,000	0	27,000
Light Cart Towers	4	12,500	50,000	0	50,000
Lighted "X" Markers	2	10,000	20,000	0	20,000
Plasma Cutter	1	6,000	6,000	0	6,000
Portable Generator	1	2,500	2,500	0	2,500
Small Mower	1	7,500	7,500	0	7,500
Solar Message Boards	4	20,000	80,000	0	80,000
Walk Behind Brush Mower	1	5,205	5,205	0	5,205
		<b>276,705</b>	<b>384,205</b>	<b>0</b>	<b>384,205</b>
<b>Fire Rescue Services</b>					
Treadmill	1	3,999	3,999	0	3,999
		<b>3,999</b>	<b>3,999</b>	<b>0</b>	<b>3,999</b>
<b>TOTAL FUND 451 - Daytona Beach International Airport</b>			<b>\$388,204</b>	<b>\$0</b>	<b>\$388,204</b>
<b>Fund: 457 - Water and Sewer Utilities</b>					
<b>Water Resources and Utilities</b>					
Ops and Treatment Plant Equipment	1	75,000	75,000	0	75,000
Telemetry	1	75,000	75,000	0	75,000
		<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
<b>TOTAL FUND 457 - Water and Sewer Utilities</b>			<b>\$150,000</b>	<b>\$0</b>	<b>\$150,000</b>
<b>Fund: 475 - Parking Garage</b>					
<b>Ocean Center</b>					
Network Switches	2	2,000	4,000	0	4,000
Security Cameras	2	2,500	5,000	0	5,000
		<b>4,500</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>
<b>TOTAL FUND 475 - Parking Garage</b>			<b>\$9,000</b>	<b>\$0</b>	<b>\$9,000</b>
<b>Total OPERATING FUNDS</b>			<b>\$13,716,539</b>	<b>\$525,765</b>	<b>\$14,242,304</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
<b>Fund: 305 - 800 MHz Capital</b>					
<b>Capital Projects</b>					
Network Monitors	3	1,500	4,500	0	4,500
Uninterruptable Power Supply	1	60,000	60,000	0	60,000
		<b>61,500</b>	<b>64,500</b>	<b>0</b>	<b>64,500</b>
<b>TOTAL FUND 305 - 800 MHz Capital</b>			<b>\$64,500</b>	<b>\$0</b>	<b>\$64,500</b>

<b>Fund: 313 - Beach Capital Projects</b>					
<b>Capital Projects</b>					
Beach Ramp Gate Upgrades	1	102,061	102,061	0	102,061
Wayfinding Signs - Carry Forward	1	150,000	0	150,000	150,000
		<b>252,061</b>	<b>102,061</b>	<b>150,000</b>	<b>252,061</b>
<b>TOTAL FUND 313 - Beach Capital Projects</b>			<b>\$102,061</b>	<b>\$150,000</b>	<b>\$252,061</b>

<b>Fund: 370 - Sheriff Helicopter Replacement</b>					
<b>Capital Projects</b>					
Helicopter	1	2,250,000	2,250,000	0	2,250,000
		<b>2,250,000</b>	<b>2,250,000</b>	<b>0</b>	<b>2,250,000</b>
<b>TOTAL FUND 370 - Sheriff Helicopter Replacement</b>			<b>\$2,250,000</b>	<b>\$0</b>	<b>\$2,250,000</b>

<b>Fund: 511 - Computer Replacement</b>					
<b>Information Technology</b>					
Computer Replacement	1	1,353,600	1,353,600	0	1,353,600
		<b>1,353,600</b>	<b>1,353,600</b>	<b>0</b>	<b>1,353,600</b>
<b>County Manager</b>					
Audio/Visual Equipment - Community Information	1	50,000	50,000	0	50,000
		<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>
<b>TOTAL FUND 511 - Computer Replacement</b>			<b>\$1,403,600</b>	<b>\$0</b>	<b>\$1,403,600</b>

**Detail of Capital Outlay by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Quantity</b>	<b>Unit Cost</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 513 - Equipment Maintenance</b>					
<b>Fleet Management</b>					
12-Passenger Van	1	29,400	29,400	0	29,400
A/C Machine	2	7,000	14,000	0	14,000
Diagnostic Equipment	1	10,000	10,000	0	10,000
Fuel Dispenser	2	8,740	17,480	0	17,480
Fuel/Lube Truck - Carry Forward	1	330,000	0	330,000	330,000
Heavy Telescopic Jack	1	3,000	3,000	0	3,000
Service Truck - Carry Forward	1	82,500	0	82,500	82,500
		<b>470,640</b>	<b>73,880</b>	<b>412,500</b>	<b>486,380</b>
<b>TOTAL FUND 513 - Equipment Maintenance</b>			<b>\$73,880</b>	<b>\$412,500</b>	<b>\$486,380</b>
<b>Fund: 514 - Fleet Replacement</b>					
<b>Fleet Management</b>					
Vehicle Replacement Program - 100 Vehicles/ Equipment	1	7,226,895	7,226,895	0	7,226,895
		<b>7,226,895</b>	<b>7,226,895</b>	<b>0</b>	<b>7,226,895</b>
<b>TOTAL FUND 514 - Fleet Replacement</b>			<b>\$7,226,895</b>	<b>\$0</b>	<b>\$7,226,895</b>
<b>Total NON-OPERATING FUNDS</b>			<b>\$11,120,936</b>	<b>\$562,500</b>	<b>\$11,683,436</b>
<b>TOTAL ALL FUNDS</b>			<b>\$24,837,475</b>	<b>\$1,088,265</b>	<b>\$25,925,740</b>

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## Summary of Capital Improvements by Fund

**FY 2022-23**

Fund	New Request	Carryforward	Total Request
<b>Countywide Funds</b>			
001 General Fund	16,676,000	8,641,090	25,317,090
104 Library	727,427	70,000	797,427
<b>Total Countywide Funds</b>	<b>\$17,403,427</b>	<b>\$8,711,090</b>	<b>\$26,114,517</b>
<b>Special Revenue Funds</b>			
103 County Transportation Trust	8,630,000	1,634,783	10,264,783
105 E Volusia Mosquito Control	400,000	0	400,000
113 Road Proportionate Share	0	7,582,197	7,582,197
114 Ponce De Leon Inlet and Port District	250,000	0	250,000
118 Ocean Center	35,000	0	35,000
120 Municipal Service District	100,000	320,000	420,000
123 Inmate Welfare Trust	50,000	0	50,000
133 Road Impact Fees-Zone 3 (Southwest)	2,400,000	0	2,400,000
134 Road Impact Fees-Zone 4 (Northwest)	0	6,564,663	6,564,663
140 Fire Rescue District	650,000	1,445,946	2,095,946
151 Fire Impact Fees-Zone 1 (Northeast)	25,000	0	25,000
152 Fire Impact Fees-Zone 2 (Southeast)	25,000	99,812	124,812
153 Fire Impact Fees-Zone 3 (Southwest)	34,191	239,936	274,127
154 Fire Impact Fees-Zone 4 (Northwest)	25,000	235,000	260,000
159 Stormwater Utility	820,000	0	820,000
163 Land Management	62,000	0	62,000
<b>Total Special Revenue Funds</b>	<b>\$13,506,191</b>	<b>\$18,122,337</b>	<b>\$31,628,528</b>
<b>Enterprise Funds</b>			
450 Solid Waste	4,127,625	6,425,000	10,552,625
451 Daytona Beach International Airport	675,000	0	675,000
457 Water and Sewer Utilities	14,954,348	0	14,954,348
475 Parking Garage	1,050,000	0	1,050,000
<b>Total Enterprise Funds</b>	<b>\$20,806,973</b>	<b>\$6,425,000</b>	<b>\$27,231,973</b>
<b>TOTAL OPERATING FUNDS</b>		<b>\$51,716,591</b>	<b>\$33,258,427</b>
			<b>\$84,975,018</b>

## Summary of Capital Improvements by Fund

**FY 2022-23**

Fund	New Request	Carryforward	Total Request
<b><u>Capital Projects Funds</u></b>			
305 800 MHz Capital	100,000	0	100,000
313 Beach Capital Projects	1,832,065	498,461	2,330,526
314 Port Authority Capital Projects	750,000	0	750,000
317 Library Construction	745,000	0	745,000
318 Ocean Center	2,367,600	0	2,367,600
328 Trail Projects	250,000	0	250,000
369 Sheriff Capital Projects	0	6,878,104	6,878,104
378 Mosquito Control Capital	1,650,000	0	1,650,000
<b>Total Capital Projects Funds</b>	<b>\$7,694,665</b>	<b>\$7,376,565</b>	<b>\$15,071,230</b>
<b><u>Internal Service Funds</u></b>			
513 Equipment Maintenance	185,000	0	185,000
<b>Total Internal Service Funds</b>	<b>\$185,000</b>		<b>\$185,000</b>
<b>TOTAL NON-OPERATING FUNDS</b>		<b>\$7,879,665</b>	<b>\$7,376,565</b>
<b>TOTAL ALL FUNDS</b>		<b>\$59,596,256</b>	<b>\$40,634,992</b>

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 001 - General Fund</u></b>			
<b>Coastal</b>			
Dredging Spruce Creek FEC Trestle - CF	0	750,000	750,000
Frank Rendon Park South Walkover - Design	50,000	0	50,000
Tide & Floral Dune Walkover - Construction	800,000	0	800,000
	<b>850,000</b>	<b>750,000</b>	<b>1,600,000</b>
<b>Environmental Management</b>			
Prefabricated Metal Carport and Pad	45,000	0	45,000
Prefabricated Metal Carport and Pad - CF	0	25,000	25,000
	<b>45,000</b>	<b>25,000</b>	<b>70,000</b>
<b>Office of the Sheriff</b>			
Sheriff's Aviation - Hangar Door Replacement Ph2 - CF	0	98,632	98,632
Sheriff's Operations Envelope and Restrooms - CF	0	121,000	121,000
Sheriff's Operations Parking Lot - CF	0	187,000	187,000
	<b>0</b>	<b>406,632</b>	<b>406,632</b>
<b>Corrections</b>			
Air Handler Replacement - Branch Jail - Design	300,000	0	300,000
Chiller Replacement - Branch Jail	3,000,000	0	3,000,000
Exterior Window Replacement	60,000	0	60,000
Fire Suppression System	100,000	0	100,000
Parking Lot Upgrade and Resurfacing	400,000	0	400,000
Potable Water Pipes	800,000	0	800,000
	<b>4,660,000</b>	<b>0</b>	<b>4,660,000</b>
<b>Beach Safety Ocean Rescue</b>			
Beach Headquarters - 3rd Floor Remodel	75,000	0	75,000
Frank Rendon Park Control Tower	300,000	0	300,000
Sun Splash Modified Control Tower - CF	0	300,000	300,000
	<b>375,000</b>	<b>300,000</b>	<b>675,000</b>



**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry-forward	Total Request
<b>Fund: 001 - General Fund</b>			
<b>Parks Recreation &amp; Culture</b>			
Ballfields Wind Screens Bennett Park	5,000	0	5,000
Bennett Fence Repair	7,000	0	7,000
Briggs Fishing Dock Replacement	110,000	0	110,000
Chuck Lennon Fence Repair	10,000	0	10,000
Chuck Lennon Racquetball Court Painting	24,000	0	24,000
Chuck Lennon Tennis Court Resurfacing	250,000	0	250,000
Chuck Lennon Tennis Hit Down and Concrete Surface	55,000	0	55,000
DeBary Hall Audiovisual Updates	27,500	0	27,500
DeBary Hall Caretaker and Tennant House Repairs	85,000	0	85,000
DeBary Hall Mansion Shutters	5,000	0	5,000
DeBary Hall Painting	25,000	0	25,000
DeBary Hall Storage Shed with Concrete Slab	25,000	0	25,000
Design & Engineering of Two Gemini Springs Walking Bridges	65,000	0	65,000
Divito Property Engineering/Design Seawall Repairs	50,000	0	50,000
Lake Ashby Fishing Dock Repairs	425,000	0	425,000
PFC Emory Bennett Military Flags/Poles	1,500	0	1,500
Riverbreeze Park Restroom Renovations	130,000	0	130,000
Spruce Creek Park Pavilion Renovation	50,000	0	50,000
Spruce Creek Park Repair/Renovate Fishing Dock	300,000	0	300,000
Spruce Creek Park Restroom Renovation	30,000	0	30,000
Strickland Park Fence Repair	5,000	0	5,000
Strickland Range Roof Repairs	50,000	0	50,000
	<b>1,735,000</b>	<b>0</b>	<b>1,735,000</b>
<b>Facilities Services</b>			
ADA Projects at Various County Facilities	150,000	0	150,000
Agriculture Ctr Admin/Auditorium Restroom Upgrade - Design	40,000	0	40,000
Carpet Replacement - CF	0	523,000	523,000
City Island Courthouse Annex - Plumbing Infrastructure Ph2	500,000	0	500,000
City Island Courthouse - Building Envelope - CF	0	425,000	425,000
City Island Courthouse - Generator/Electrical Upgrade	200,000	0	200,000
City Island Courthouse Generator/Electrical Upgrade - Eng	15,000	0	15,000
City Island Courthouse - Plumbing Infrastructure - CF	0	232,019	232,019
City Island Courthouse - Variable Air Volume Controls Ph1	300,000	0	300,000
Coastal Maintenance Building Roof Repair - CF	0	50,000	50,000
Daytona Beach I.T. - Bldg Automation System HVAC Controls	125,000	0	125,000
DeLand Annex ADA Compliance - Entrance and Restroom	500,000	0	500,000
DeLand Annex ADA Compliance - Entrance and Restroom - Design	50,000	0	50,000

**Detail of Capital Improvements by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 001 - General Fund</b>			
<b>Facilities Services</b>			
DeLand Annex - Envelope - CF	0	250,000	250,000
DeLand Annex - Roof Repairs - CF	0	165,729	165,729
DeLand Courthouse - Cooling Tower Replacement - CF	0	640,000	640,000
DeLand Courthouse - Elevator Modernization	900,000	0	900,000
DeLand Courthouse - Fire Dampers - CF	0	223,000	223,000
DeLand Courthouse - Holding Cell Lighting Rep - Eng	10,000	0	10,000
DeLand Courthouse - Interior Elevator Modernization - Eng	10,000	0	10,000
DeLand Courthouse - Low Slope Roof Replacement - CF	0	370,710	370,710
DeLand Courthouse - Low Slope Roof Replacement Ph2	200,000	0	200,000
DeLand Courthouse - Parking Garage Drainage Ph2 - CF	0	350,000	350,000
DeLand Courthouse - Parking Garage Drainage Ph3	400,000	0	400,000
DeLand Courthouse - Parking Garage Lighting Ph1 - Eng - CF	0	10,000	10,000
DeLand Courthouse - Parking Garage Lighting Ph2 - Eng	10,000	0	10,000
DeLand Courthouse - Parking Garage Lighting Upgrade Ph1 - CF	0	25,000	25,000
DeLand Courthouse - Parking Garage Lighting Upgrade Ph2	25,000	0	25,000
DeLand Courthouse - Stormwater/Erosion Control	100,000	0	100,000
DeLand Courthouse - Stormwater/Erosion Control - Eng	60,000	0	60,000
DeLand Historic Courthouse East Side Envelope Reseal - CF	0	60,000	60,000
DeLand I.T - Bldg Automation System HVAC Controls	125,000	0	125,000
DeLand I.T. - HVAC Replacement (2 units)	165,000	0	165,000
Dunlawton Lifeguard Tower - CF	0	30,000	30,000
Emergency Operations Capacitor Replacement	50,000	0	50,000
Emergency Projects - Design	150,000	0	150,000
Emergency Service Request - Various Court Projects - Eng	75,000	0	75,000
Energy Conservation Measures	75,000	0	75,000
Energy Conservation Measures - Court Facilities - Eng	50,000	0	50,000
Facility Management Bathroom Remodel	75,000	0	75,000
Foxman Justice Center - Elevator Modifications	470,000	0	470,000
Foxman Justice Center - Elevator Modifications - Eng	26,000	0	26,000
Foxman Justice Center - Front Entrance Repair	150,000	0	150,000
Foxman Justice Center - Generator/Electrical Upgrade	300,000	0	300,000
Foxman Justice Center - Generator/Electrical Upgrade - Eng	15,000	0	15,000
Foxman Justice Center - LED Lighting Upgrade Ph3	25,000	0	25,000
Foxman Justice Center - LED Upgrade Ph3 - Eng	10,000	0	10,000
Foxman Justice Center - Lighting Upgrade Ph2 - CF	0	25,000	25,000
Foxman Justice Center - Lobby Updates/Restroom Reno	300,000	0	300,000
Foxman Justice Center - Register Replacements	10,000	0	10,000
Foxman Justice Center - Register Replacements - Eng	25,000	0	25,000

**Detail of Capital Improvements by Fund  
FY 2022-23**

<b>Item Description</b>	<b>Ongoing</b>	<b>Carry-forward</b>	<b>Total Request</b>
<b>Fund: 001 - General Fund</b>			
<b>Facilities Services</b>			
Foxman Justice Center - Roof Replacement - CF	0	400,000	400,000
Generator/Switchgear Re-build	250,000	0	250,000
Generator/Switchgear Re-build - Design	20,000	0	20,000
Halifax Historical Museum Roof Replacement - CF	0	150,000	150,000
Halifax Museum Repairs - Design	75,000	0	75,000
Hester Daughtery Building - Envelope Repairs Ph 1 - CF	0	20,000	20,000
Hester Daughtery Building - Envelope Repairs Ph 2	80,000	0	80,000
Hester Daughtery Building - Re-epoxy Floors - CF	0	35,000	35,000
Hester Daughtery Building - Restroom ADA Upgrade - Design	45,000	0	45,000
Historic Courthouse Elevator Modification - CF	0	120,000	120,000
Historic Courthouse - Exterior Wall Resealing	300,000	0	300,000
Information Technology Roof Replacement - CF	0	500,000	500,000
Marine Science Center - Bird Hospital Renovation	25,000	0	25,000
Marine Science Center - Exterior Siding - CF	0	150,000	150,000
Marine Science Center - Painting - CF	0	25,000	25,000
Marine Science Center Reno of Existing Spaces - Design	30,000	0	30,000
Marine Science Center - Water and Sewer Upgrades - CF	0	300,000	300,000
Microcomputer Building Infrastructure/Restroom Reno - CF	0	315,000	315,000
Microcomputer Building Plumbing Infrastructure / Restroom	450,000	0	450,000
Modular Furniture Updates at Various County Facilities	250,000	0	250,000
New Smyrna Beach Annex Roof Replacement - CF	0	250,000	250,000
New Smyrna Beach Annex Window Replacement	250,000	0	250,000
New Smyrna Beach Life Guard Tower at 27th Avenue - CF	0	300,000	300,000
Old Elections Demolition - CF	0	500,000	500,000
Old Elections Parking Lot - CF	0	500,000	500,000
Plumbing and Stormwater Upgrades/Replacement	150,000	0	150,000
Roof Replacements at Various Court Facilities	300,000	0	300,000
State Attorney's Office Exterior Staircase Replacement - CF	0	90,000	90,000
Thomas C. Kelly Administration Chiller Rebuild	220,000	0	220,000
Thomas C. Kelly Bldg - Bathroom Remodel	375,000	0	375,000
Thomas C. Kelly Bldg - Bathroom Remodel - CF	0	125,000	125,000
Thomas C. Kelly Bldg - LED Upgrade	100,000	0	100,000
Thomas C. Kelly Plumbing and Stormwater Upgrades - Design	75,000	0	75,000
Thomas C. Kelly - Reconfiguration for Property Appraiser	250,000	0	250,000
Thomas C. Kelly - Reconfiguration Property Appr. - Design	75,000	0	75,000
	<b>9,011,000</b>	<b>7,159,458</b>	<b>16,170,458</b>
<b>TOTAL FUND 001 - General Fund</b>	<b>\$16,676,000</b>		

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry-forward	Total Request
<b>Fund: 103 - County Transportation Trust</b>			
<b>Engineering &amp; Construction</b>			
Doyle Rd - Twisted Oak to Lush Ln	450,000	0	450,000
	<b>450,000</b>	<b>0</b>	<b>450,000</b>
<b>Road and Bridge</b>			
Bridge Repairs	50,000	0	50,000
Knox Bridge Deck Repair	275,000	0	275,000
Main Street Bridge Mechanical System Components Ph1	350,000	0	350,000
Main Street Bridge Mech. System Components Ph. II, Painting	125,000	0	125,000
Main Street Bridge Submarine Cable Replacement	75,000	0	75,000
	<b>875,000</b>	<b>0</b>	<b>875,000</b>
<b>Traffic Engineering</b>			
244-Amelia & Minnesota - Design of Traffic Signals	45,000	0	45,000
275-Taylor Rd & Tomoka Farms - Design of Traffic Signals	45,000	0	45,000
275-Taylor & Tomoka Farms - Mast Arms & Upgrades	425,000	0	425,000
279-CMB & Big Tree - Mast Arms & Upgrades	550,000	0	550,000
Design of Traffic Signals - CF	0	57,052	57,052
Mast Arms & Upgrades - CF	0	569,431	569,431
S. Atlantic & Hiles - Design of Traffic Signals	40,000	0	40,000
S. Atlantic & Hiles - Mast Arms & Upgrades	300,000	0	300,000
	<b>1,405,000</b>	<b>626,483</b>	<b>2,031,483</b>
<b>LOGT 5 Road Projects</b>			
Advanced Engineering & Permitting	700,000	0	700,000
Advanced Right of Way Acquisition	300,000	0	300,000
Countywide Safety Projects	1,500,000	0	1,500,000
Old Mission Rd - Josephine St to West Park Ave	2,000,000	0	2,000,000
Old Mission Rd - Josephine St to West Park Ave - CF	0	1,008,300	1,008,300
Pioneer Tr Safety Impr - Tomoka Farm to Williamson Blvd	1,200,000	0	1,200,000
Turnbull Bay Rd - Pioneer Tr to Railroad	200,000	0	200,000
	<b>5,900,000</b>	<b>1,008,300</b>	<b>6,908,300</b>
<b>TOTAL FUND 103 - County Transportation Trust</b>	<b>\$8,630,000</b>		

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry-forward	Total Request
<b>Fund: 104 - Library</b>			
<b>Library Services</b>			
DeBary Library HVAC - CF	0	70,000	70,000
HVAC and Other Renovations	100,000	0	100,000
New Smyrna Beach Regional Library Roof Repairs	22,427	0	22,427
New Smyrna Beach Regional Library Stucco	500,000	0	500,000
Orange City Library HVAC	75,000	0	75,000
Ormond Beach Regional Library HVAC Roof Unit	30,000	0	30,000
	<b>727,427</b>	<b>70,000</b>	<b>797,427</b>
<b>TOTAL FUND 104 - Library</b>	<b>\$727,427</b>	<b>\$70,000</b>	<b>\$797,427</b>

**Fund: 105 - E Volusia Mosquito Control**

<b>Mosquito Control</b>			
Drainage Ditch Repair	400,000	0	400,000
	<b>400,000</b>	<b>0</b>	<b>400,000</b>
<b>TOTAL FUND 105 - E Volusia Mosquito Control</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$400,000</b>

**Fund: 113 - Road Proportionate Share**

<b>LOGT 5 Road Projects</b>			
Blue Lake Ave Extension - CF	0	356,296	356,296
LPGA at Clyde Morris - Turn Lane Improvements - CF	0	1,295,829	1,295,829
LPGA Widening N Tomoka Farms to Tymber Creek - CF	0	1,403,822	1,403,822
Pioneer Trail & Sugar Mill Intersection - CF	0	419,836	419,836
Williamson Blvd and Strickland Range Intersection - CF	0	22,615	22,615
Williamson Blvd - Strickland Range to Hand Ave - CF	0	4,083,799	4,083,799
	<b>0</b>	<b>7,582,197</b>	<b>7,582,197</b>
<b>TOTAL FUND 113 - Road Proportionate Share</b>	<b>\$0</b>	<b>\$7,582,197</b>	<b>\$7,582,197</b>

**Fund: 114 - Ponce De Leon Inlet and Port District**

<b>Coastal</b>			
Reef Deployments	200,000	0	200,000
Reef Materials Acquisition and Handling	50,000	0	50,000
	<b>250,000</b>	<b>0</b>	<b>250,000</b>
<b>TOTAL FUND 114 - Ponce De Leon Inlet and Port District</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 118 - Ocean Center</u></b>			
<b>Ocean Center</b>			
Drapery	15,000	0	15,000
Kitchen Doors	20,000	0	20,000
	<b>35,000</b>	<b>0</b>	<b>35,000</b>
<b>TOTAL FUND 118 - Ocean Center</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$35,000</b>
<b><u>Fund: 120 - Municipal Service District</u></b>			
<b>Animal Control</b>			
Re-Paving of the Animal Services' Parking Lot	100,000	0	100,000
Replacement Pole Barn and Awning - CF	0	320,000	320,000
	<b>100,000</b>	<b>320,000</b>	<b>420,000</b>
<b>TOTAL FUND 120 - Municipal Service District</b>	<b>\$100,000</b>	<b>\$320,000</b>	<b>\$420,000</b>
<b><u>Fund: 123 - Inmate Welfare Trust</u></b>			
<b>Corrections</b>			
Fencing	50,000	0	50,000
	<b>50,000</b>	<b>0</b>	<b>50,000</b>
<b>TOTAL FUND 123 - Inmate Welfare Trust</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>
<b><u>Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</u></b>			
<b>Engineering &amp; Construction</b>			
Veterans Memorial Pkwy Extension - Graves Ave to SR 472	1,500,000	0	1,500,000
Veterans Memorial Pkwy Widening - Rhode Island Ave to Graves	900,000	0	900,000
	<b>2,400,000</b>	<b>0</b>	<b>2,400,000</b>
<b>TOTAL FUND 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>\$2,400,000</b>	<b>\$0</b>	<b>\$2,400,000</b>
<b><u>Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</u></b>			
<b>Engineering &amp; Construction</b>			
Beresford Ave - Blue Lake to Kepler - CF	0	3,414,000	3,414,000
Blue Lake Extension - Blue Lake Ave to SR 472 - CF	0	2,297,916	2,297,916
Orange Camp Rd - MLK Blvd to I-4 - CF	0	852,747	852,747
	<b>0</b>	<b>6,564,663</b>	<b>6,564,663</b>
<b>TOTAL FUND 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>\$0</b>	<b>\$6,564,663</b>	<b>\$6,564,663</b>

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry-forward	Total Request
<b>Fund: 140 - Fire Rescue District</b>			
<b>Fire Rescue Services</b>			
Exhaust Removal System	50,000	0	50,000
Fire Station 22 Oak Hill - Engineering - CF	0	9,347	9,347
Station 22 - Oak Hill - Construction	600,000	0	600,000
Station 22 - Oak Hill - Construction - CF	0	536,546	536,546
Station 34 - Construction - CF	0	700,000	700,000
Station 47 - Land - CF	0	32,000	32,000
Training Center - Restroom Facility - CF	0	168,053	168,053
	<b>650,000</b>	<b>1,445,946</b>	<b>2,095,946</b>
<b>TOTAL FUND 140 - Fire Rescue District</b>	<b>\$650,000</b>	<b>\$1,445,946</b>	<b>\$2,095,946</b>

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

<b>Fire Rescue Services</b>			
Restroom Facility at Training Center	25,000	0	25,000
	<b>25,000</b>	<b>0</b>	<b>25,000</b>
<b>TOTAL FUND 151 - Fire Impact Fees-Zone 1 (Northeast)</b>	<b>\$25,000</b>		<b>\$25,000</b>

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

<b>Fire Rescue Services</b>			
Fire Station 22 - Oak Hill - Renovation - CF	0	99,812	99,812
Training Center - Restroom Facility	25,000	0	25,000
	<b>25,000</b>	<b>99,812</b>	<b>124,812</b>
<b>TOTAL FUND 152 - Fire Impact Fees-Zone 2 (Southeast)</b>	<b>\$25,000</b>	<b>\$99,812</b>	<b>\$124,812</b>

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

<b>Fire Rescue Services</b>			
Fire Station 34 Renovation/Addition	9,191	0	9,191
Fire Station 34 Renovation/Addition - CF	0	239,936	239,936
Restroom Facility at Training Center	25,000	0	25,000
	<b>34,191</b>	<b>239,936</b>	<b>274,127</b>
<b>TOTAL FUND 153 - Fire Impact Fees-Zone 3 (Southwest)</b>	<b>\$34,191</b>	<b>\$239,936</b>	<b>\$274,127</b>

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)</u></b>			
<b>Fire Rescue Services</b>			
Station 47 - Oak Hill - Land - CF	0	235,000	235,000
Training Center - Restroom Facility	25,000	0	25,000
	<b>25,000</b>	<b>235,000</b>	<b>260,000</b>
<b>TOTAL FUND 154 - Fire Impact Fees-Zone 4 (Northwest)</b>	<b>\$25,000</b>	<b>\$235,000</b>	<b>\$260,000</b>

**Fund: 159 - Stormwater Utility**

<b>Stormwater</b>			
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
Retention Pond Construction	100,000	0	100,000
	<b>820,000</b>	<b>0</b>	<b>820,000</b>
<b>TOTAL FUND 159 - Stormwater Utility</b>	<b>\$820,000</b>	<b>\$0</b>	<b>\$820,000</b>

**Fund: 163 - Land Management**

<b>Land Management</b>			
Reid Hughes Outdoor Learning Center & Trail Development	62,000	0	62,000
	<b>62,000</b>	<b>0</b>	<b>62,000</b>
<b>TOTAL FUND 163 - Land Management</b>	<b>\$62,000</b>	<b>\$0</b>	<b>\$62,000</b>



**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry- forward	Total Request
<b>Fund: 450 - Solid Waste</b>			
<b>Solid Waste</b>			
Household Hazardous Waste/CCC/Yard Waste Improvements	551,000	0	551,000
Landfill Gas Collection System Monitoring and Improvements	25,000	0	25,000
Landfill Gas Condensate Improvements	100,000	0	100,000
Landfill Gas Expansion	625,000	0	625,000
Landfill Gas Expansion/CQA Services	60,000	0	60,000
SE Area Solid Waste Permit and 1st Cell Design	716,625	0	716,625
SE Stormwater Construction Improvements CQA - CF	0	150,000	150,000
Southeast Stormwater Construction Improvements	900,000	0	900,000
Southeast Stormwater Construction Improvements CF	0	6,100,000	6,100,000
Tomoka Farms Landfill Road Resurfacing	400,000	0	400,000
Tomoka Leachate System Improvements - Engineering - CF	0	175,000	175,000
Transfer Station Leachate Plant Tank Replacement	750,000	0	750,000
	<b>4,127,625</b>	<b>6,425,000</b>	<b>10,552,625</b>
<b>TOTAL FUND 450 - Solid Waste</b>	<b>\$4,127,625</b>		

**Fund: 451 - Daytona Beach International Airport**

<b>Airport</b>			
Landside HVAC Volume Air Boxes and Controls	250,000	0	250,000
NextGen Building Window Replacement	175,000	0	175,000
Terminal Repairs and Paint	250,000	0	250,000
	<b>675,000</b>	<b>0</b>	<b>675,000</b>
<b>TOTAL FUND 451 - Daytona Beach International Airport</b>	<b>\$675,000</b>	<b>\$0</b>	<b>\$675,000</b>

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry- forward	Total Request
<b><u>Fund: 457 - Water and Sewer Utilities</u></b>			
<b>Water Resources and Utilities</b>			
Construction	10,329,348	0	10,329,348
Engineering	275,000	0	275,000
Improvements	50,000	0	50,000
Raw Water Transmission Mains - Southwest Interconnect	475,000	0	475,000
Sanitary Sewer Extension - Gemini Springs	700,000	0	700,000
Spruce Creek Master Control Center Upgrades	2,250,000	0	2,250,000
Wasterwater Plant Upgrade	200,000	0	200,000
Water Main Replacement	150,000	0	150,000
Water Plant Upgrades	475,000	0	475,000
Well Rehabilitation	50,000	0	50,000
	<b>14,954,348</b>	<b>0</b>	<b>14,954,348</b>
<b>TOTAL FUND 457 - Water and Sewer Utilities</b>	<b>\$14,954,348</b>	<b>\$0</b>	<b>\$14,954,348</b>
<b><u>Fund: 475 - Parking Garage</u></b>			
<b>Ocean Center</b>			
Engineering for Building Exterior Repair	125,000	0	125,000
Engineering for Mechanical, Electrical, Plumbing Upgrades	300,000	0	300,000
Garage Exterior Repairs	625,000	0	625,000
	<b>1,050,000</b>	<b>0</b>	<b>1,050,000</b>
<b>TOTAL FUND 475 - Parking Garage</b>	<b>\$1,050,000</b>	<b>\$0</b>	<b>\$1,050,000</b>
<b>Total OPERATING FUNDS</b>			

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry- forward	Total Request
<b>Fund: 305 - 800 MHz Capital</b>			
<b>Capital Projects</b>			
800 MHz Project Mgmt Services	100,000	0	100,000
	<b>100,000</b>	<b>0</b>	<b>100,000</b>
<b>TOTAL FUND 305 - 800 MHz Capital</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>

**Fund: 313 - Beach Capital Projects**

<b>Capital Projects</b>			
16th Avenue Ramp - Design	34,105	0	34,105
3293 Dunlawton Avenue Ramp - Design	150,000	0	150,000
726 N Atlantic Avenue Ramp - Construction	50,000	0	50,000
Browning Avenue Ramp - Construction	40,000	0	40,000
Cardinal Drive Ramp - Construction	100,000	0	100,000
International Speedway Blvd Ramp - Construction	917,974	0	917,974
Land for Future Off Beach Parking	489,986	0	489,986
Land for Future Off Beach Parking - CF	0	498,461	498,461
Resurfacing and Restriping Parking Lots	50,000	0	50,000
	<b>1,832,065</b>	<b>498,461</b>	<b>2,330,526</b>
<b>TOTAL FUND 313 - Beach Capital Projects</b>	<b>\$1,832,065</b>	<b>\$498,461</b>	<b>\$2,330,526</b>

**Fund: 314 - Port Authority Capital Projects**

<b>Capital Projects</b>			
Lighthouse Point Park Boardwalk Renovation - Design/Build	750,000	0	750,000
	<b>750,000</b>	<b>0</b>	<b>750,000</b>
<b>TOTAL FUND 314 - Port Authority Capital Projects</b>	<b>\$750,000</b>	<b>\$0</b>	<b>\$750,000</b>

**Fund: 317 - Library Construction**

<b>Capital Projects</b>			
Daytona Beach Regional Library Phase 2 Mitigation	745,000	0	745,000
	<b>745,000</b>	<b>0</b>	<b>745,000</b>
<b>TOTAL FUND 317 - Library Construction</b>	<b>\$745,000</b>	<b>\$0</b>	<b>\$745,000</b>

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry-forward	Total Request
<b><u>Fund: 318 - Ocean Center</u></b>			
<b>Capital Projects</b>			
Bi Directional Amplifier System Upgrade	60,000	0	60,000
Electric Upgrade	125,000	0	125,000
Electric Vault Roof	76,600	0	76,600
Exterior Door Replacement	50,000	0	50,000
Exterior Signage Upgrades	50,000	0	50,000
Interior Door Replacement	30,000	0	30,000
Kitchen Drainage Replacement	250,000	0	250,000
Louver, Vertical Wall and Roof Repair	1,000,000	0	1,000,000
Louver, Vertical Wall and Roof Repair - Engineering	76,000	0	76,000
Power Distribution Replacement - Engineering	250,000	0	250,000
Utility Grid Upgrade	400,000	0	400,000
	<b>2,367,600</b>	<b>0</b>	<b>2,367,600</b>
<b>TOTAL FUND 318 - Ocean Center</b>	<b>\$2,367,600</b>	<b>\$0</b>	<b>\$2,367,600</b>

<b><u>Fund: 328 - Trail Projects</u></b>			
<b>Capital Projects</b>			
Construction Engineering Services - Interdepartmental Charge	250,000	0	250,000
	<b>250,000</b>	<b>0</b>	<b>250,000</b>
<b>TOTAL FUND 328 - Trail Projects</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>

<b><u>Fund: 369 - Sheriff Capital Projects</u></b>			
<b>Capital Projects</b>			
E911 Sytem Upgrade - CF	0	6,878,104	6,878,104
	<b>0</b>	<b>6,878,104</b>	<b>6,878,104</b>
<b>TOTAL FUND 369 - Sheriff Capital Projects</b>	<b>\$0</b>	<b>\$6,878,104</b>	<b>\$6,878,104</b>

<b><u>Fund: 378 - Mosquito Control Capital</u></b>			
<b>Capital Projects</b>			
Facilities Replacement - Construction	1,650,000	0	1,650,000
	<b>1,650,000</b>	<b>0</b>	<b>1,650,000</b>
<b>TOTAL FUND 378 - Mosquito Control Capital</b>	<b>\$1,650,000</b>	<b>\$0</b>	<b>\$1,650,000</b>

**Detail of Capital Improvements by Fund  
FY 2022-23**

Item Description	Ongoing	Carry- forward	Total Request
<b><u>Fund: 513 - Equipment Maintenance</u></b>			
<b>Fleet Management</b>			
Electric Gate & Access Control - After Hours Cage	45,000	0	45,000
Fleet Bldg - Bay Doors	40,000	0	40,000
Fleet Bldg - Exterior Paint	100,000	0	100,000
	<b>185,000</b>	<b>0</b>	<b>185,000</b>
<b>TOTAL FUND 513 - Equipment Maintenance</b>	<b>\$185,000</b>	<b>\$0</b>	<b>\$185,000</b>
<b>Total NON-OPERATING FUNDS</b>	<b>\$7,879,665</b>		
<b>TOTAL ALL FUNDS</b>	<b>\$59,596,256</b>	<b>\$40,634,992</b>	<b>\$100,231,248</b>

## Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2022-23 Transfer Amount
<b><u>001 - General Fund Transfers</u></b>		
Emergency Medical Services Fund (002)	EMS Subsidy	6,617,677
Section 8 Fund (784)	Section 8 Grant Match	123,000
Sheriff Helicopter Replacement (370)	Transfer for future replacement of Sheriff's Helicopters	2,250,000
Economic Development Fund (130)	Economic Development Subsidy	2,607,148
Votran (456)	Votran subsidy	7,500,000
Sunrail Debt Fund (295)	SIB Loan Repayment to FDOT for Sunrail Expansion	118,125
<b>Total General Fund Transfers</b>		<b>19,215,950</b>
<b><u>103 - County Transportation Trust Fund Transfers</u></b>		
Debt Service Fund (209)	Debt service for Capital Improvement Revenue Note, Series 2015	1,008,790
<b>Total Transportation Trust Transfers</b>		<b>1,008,790</b>
<b><u>104 - Library Fund Transfers</u></b>		
Library Capital Fund (317)	Transfer to library capital fund for future Port Orange library expansion	2,000,000
<b>Total Library Transfers</b>		<b>2,000,000</b>
<b><u>105 - Mosquito Control Fund</u></b>		
Mosquito Control Projects Fund (378)	Transfer to fund new Mosquito Control Facility	1,650,000
<b>Total Mosquito Control Transfers</b>		<b>1,650,000</b>
<b><u>106 - Resort Tax Fund Transfers</u></b>		
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014A	2,004,632
Debt Service Fund (202)	Debt service for TDT Refunding Revenue Bond, Series 2014B	2,339,964
Ocean Center Fund (118)	Ocean Center Operations	12,331,173
<b>Total Resort Tax Transfers</b>		<b>16,675,769</b>
<b><u>108 - Sales Tax Fund Transfers</u></b>		
General Fund (001)	Sales tax revenue portion to the General Fund	20,286,954
Municipal Service District Fund (120)	Sales tax revenue portion to Municipal Service District Fund	8,389,998
<b>Total Sales Tax Transfers</b>		<b>28,676,952</b>
<b><u>114 - Port Authority Fund Transfers</u></b>		
Port Capital Projects Fund (314)	Transfer for Boardwalk renovations at Lighthouse Point Park	750,000
<b>Total Port Authority Transfers</b>		<b>750,000</b>
<b><u>118 - Ocean Center Fund Transfers</u></b>		
Debt Service Fund (208)	Debt service for Capital Improvement Note, Series 2010	692,105
Ocean Center Capital Fund (318)	Transfer for Ocean Center capital improvement projects	4,315,000
<b>Total Ocean Center Transfers</b>		<b>5,007,105</b>
<b><u>120 - Municipal Service District Fund Transfers</u></b>		
Debt Service Fund (215)	Debt service for Capital Improvement Note, Series 2017	470,752
County Transportation Trust Fund (103)	Utility tax transfer to transportation trust fund	5,000,000
Tree Mitigation Fund (109)	Transfer of tree mitigation (replacement) balance into new restricted fund	1,371,656
Building Fund (117)	Transfer for Building Fund subsidy	376,707
<b>Total Municipal Service District Transfers</b>		<b>7,219,115</b>
<b><u>131,132,133,134 - Road Impact Fee Fund Transfers</u></b>		
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (131)	1,897,587
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (132)	496,987
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (133)	1,762,043
Debt Service Fund (213)	Debt service for Gas Tax Revenue Bond, Series 2013 (134)	361,445
<b>Total Road Impact Fee Transfers</b>		<b>4,518,062</b>

## Summary of Interfund Transfers

Receiving Fund	Purpose	FY 2022-23 Transfer Amount
<b><u>160 - ECHO Fund Transfers</u></b>		
Trails Projects Fund (328)	Annual set aside for trails maintenance and construction	1,500,000
<b>Total ECHO Transfers</b>		<b>1,500,000</b>
<b><u>162 - Land Acquisition Fund</u></b>		
Land Management Fund (163)	Transfer of 15% set aside for land management activities	1,391,784
<b>Total Land Acquisition Fund Transfers</b>		<b>1,391,784</b>
<b><u>450 - Solid Waste Fund Transfers</u></b>		
General Fund (001)	Annual transfer of 4% of tipping fees collected by Solid Waste	848,000
<b>Total Solid Waste Fund Transfers</b>		<b>848,000</b>
<b><u>475 - Parking Garage Fund Transfers</u></b>		
General Fund (001)	Parking garage loan repayment to general fund	29,866
<b>Total Parking Garage Transfers</b>		<b>29,866</b>
<b>Summary of Interfund Transfers</b>		
<b>Transfers between Operating Funds</b>		<b>77,903,393</b>
<b>Transfers from Operating Funds to Non-Operating Funds</b>		<b>12,588,000</b>
<b>Total Interfund Transfers</b>		<b>90,491,393</b>

# Reserve Summary by Fund

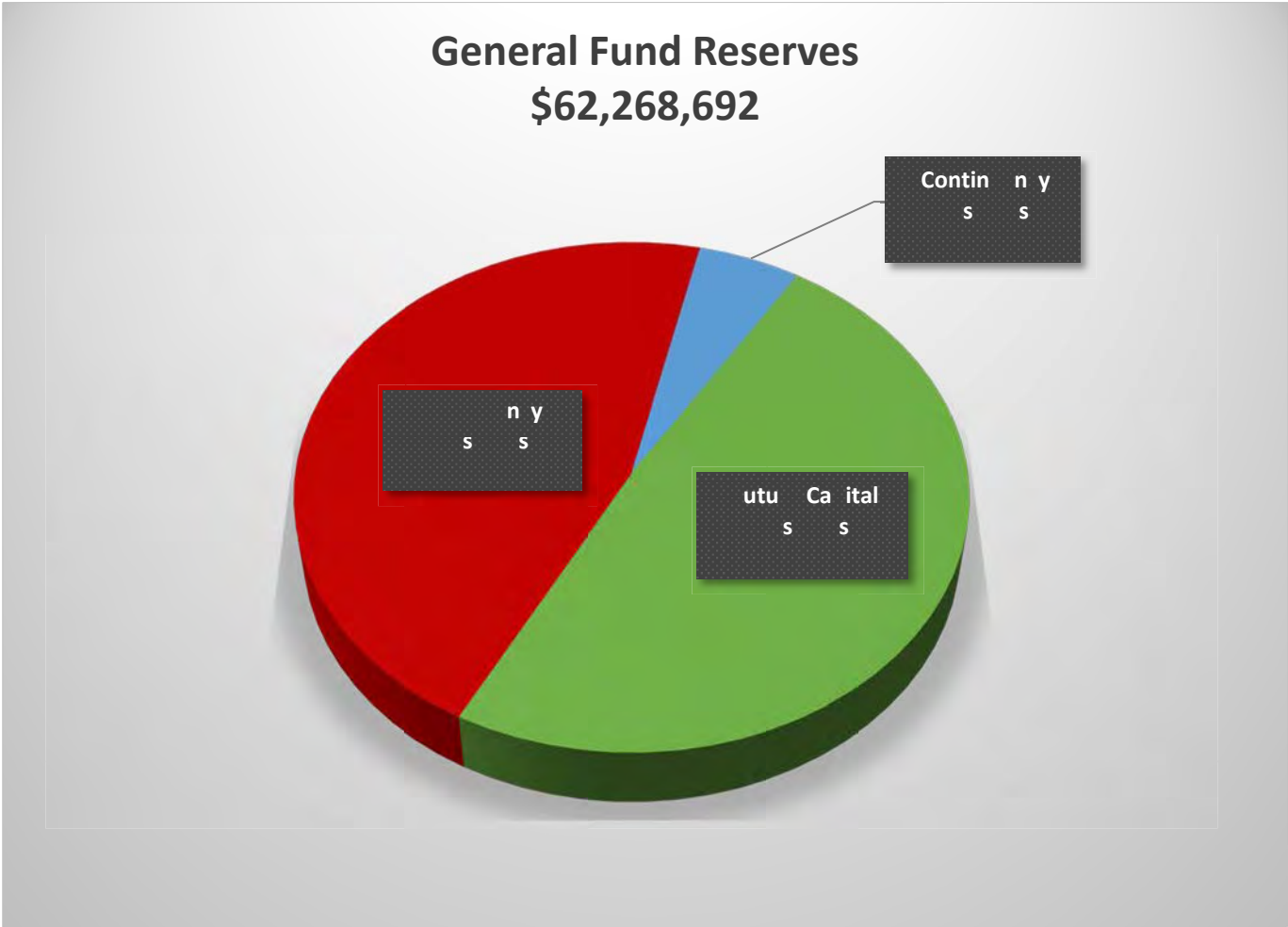
**Reserve Category**

**Purpose**

**FY 2022-23**

**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	30,381,833
Emergency Reserves	Per Council reserve policy at 10%	28,549,786
<b>Total Reserves Fund: 001 - General</b>		<b>62,268,692</b>





## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

### Special Revenue Funds

#### Fund: 002 - Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs and major replacement plans	11,557,333
Revenue Stabilization	Set aside to offset volatility in ambulance fees	2,559,647
<b>Total Reserves Fund: 002 - Emergency Medical Services</b>		<b>14,116,980</b>

#### Fund: 103 - County Transportation Trust

Future Capital	Set aside for future one-time capital needs	17,690,502
Contingency Reserves	Address unexpected one-time Council priority expenditures	1,873,475
Revenue Stabilization	Set aside to offset volatility in various revenue streams	2,354,844
<b>Total Reserves Fund: 103 - County Transportation Trust</b>		<b>21,918,821</b>

#### Fund: 104 - Library

Future Capital Reserves	Set aside for future one-time capital needs	6,151,232
Emergency Reserves	Per Council reserve policy at 10%	2,276,026
<b>Total Reserves Fund: 104 - Library</b>		<b>8,427,258</b>

#### Fund: 105 - East Volusia Mosquito Control

Future Capital Reserves	Set aside for future capital needs	1,561,390
Contingency Reserves	Set aside for fuel rate fluctuations	100,000
Emergency Reserves	Per Council reserve policy at 10%	594,708
<b>Total Reserves Fund: 105 - East Volusia Mosquito Control</b>		<b>2,256,098</b>

#### Fund: 106 - Resort Tax

Revenue Stabilization	Set aside for volatility in resort tax collections	2,000,000
<b>Total Reserves Fund: 106 - Resort Tax</b>		<b>2,000,000</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

### Fund: 109 - Tree Mitigation

Reserves	Set aside for future expenses related to tree replacement program	592,623
<b>Total Reserves Fund: 109 - Tree Mitigation</b>		<b>592,623</b>

### Fund: 113 - Road Proportionate Share

Future Capital Reserves	Set aside for future expenses	12,994,392
<b>Total Reserves Fund: 113 - Road Proportionate Share</b>		<b>12,994,392</b>

### Fund: 114 - Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for future one-time capital needs	4,589,272
Emergency Reserves	Per Council reserve policy at 10%	399,460
<b>Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District</b>		<b>4,988,732</b>

### Fund: 115 - E-911 Emergency Telephone System

Reserves	Set aside for future system costs	2,686,282
<b>Total Reserves Fund: 115 - E-911 Emergency Telephone System</b>		<b>2,686,282</b>

### Fund: 116 - Special Lighting Districts

Reserves	Set aside for future expenses	26,632
<b>Total Reserves Fund: 116 - Special Lighting Districts</b>		<b>26,632</b>

### Fund: 117 - Building Permits

Reserves	Set aside for future expenses	480,052
<b>Total Reserves Fund: 117 - Building Permits</b>		<b>480,052</b>

### Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	10,639,274
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	1,200,000
<b>Total Reserves Fund: 118 - Ocean Center</b>		<b>11,839,274</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

### Fund: 119 - Road District Maintenance

Future Capital Reserves	Set aside for future one-time capital needs	283,544
<b>Total Reserves Fund: 119 - Road District Maintenance</b>		<b>283,544</b>

### Fund: 120 - Municipal Service District

Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	7,382,638
Reserves	Set aside for one-time capital needs	16,762,622
Emergency Reserves	Per Council reserve policy at 10%	3,325,046
<b>Total Reserves Fund: 120 - Municipal Service District</b>		<b>27,470,306</b>

### Fund: 121 - Special Assessments

Reserves	Set aside for future costs	888,026
<b>Total Reserves Fund: 121 - Special Assessments</b>		<b>888,026</b>

### Fund: 122 - Manatee Conservation

Reserves	Set aside for law enforcement water patrol	581,267
<b>Total Reserves Fund: 122 - Manatee Conservation</b>		<b>581,267</b>

### Fund: 123 - Inmate Welfare Trust

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	3,259,635
<b>Total Reserves Fund: 123 - Inmate Welfare Trust</b>		<b>3,259,635</b>

### Fund: 124 - Library Endowment

Reserves	Set aside for library services	430,948
<b>Total Reserves Fund: 124 - Library Endowment</b>		<b>430,948</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

**Fund: 125 - Homeless Initiatives**

Future Capital Reserves	Set aside for homeless shelters as needed	179,143
<b>Total Reserves Fund: 125 - Homeless Initiatives</b>		<b>179,143</b>

**Fund: 127 - Wetland Mitigation**

Reserves	Set aside for wetland mitigation materials as needed	127,706
<b>Total Reserves Fund: 127 - Wetland Mitigation</b>		<b>127,706</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	4,117,260
<b>Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</b>		<b>4,117,260</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	7,022,253
<b>Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</b>		<b>7,022,253</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	6,813,817
<b>Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</b>		<b>6,813,817</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	7,695,885
<b>Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</b>		<b>7,695,885</b>

**Fund: 135 - Park Impact Fees - County**

Future Capital Reserves	Set aside for future one-time capital needs	899,857
<b>Total Reserves Fund: 135 - Park Impact Fees-County</b>		<b>899,857</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

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

Future Capital Reserves	Set aside for future one-time capital needs	716,273
<b>Total Reserves Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</b>		<b>716,273</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	43,211
<b>Total Reserves Fund: 137 - Park Impact Fees-Zone 2 (Southeast)</b>		<b>43,211</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	285,034
<b>Total Reserves Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</b>		<b>285,034</b>

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

Future Capital Reserves	Set aside for future one-time capital needs	275,063
<b>Total Reserves Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</b>		<b>275,063</b>

**Fund: 140 - Fire Rescue District**

Contingency Reserves	Set aside for unexpected needs	500,000
Grant Match Reserve	Set aside for future grant match opportunities	500,000
Future Capital Reserves	Set aside for future fire station remodel and relocation and equipment replacement.	15,967,416
Transition Reserves	To cover payouts for employees who retire	175,000
Emergency Reserves	Per Council reserve policy at 10%	3,847,244
<b>Total Reserves Fund: 140 - Fire Rescue District</b>		<b>20,989,660</b>

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	386,535
<b>Total Reserves Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)</b>		<b>386,535</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	11,664
<b>Total Reserves Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)</b>		<b>11,664</b>

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	45,969
<b>Total Reserves Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)</b>		<b>45,969</b>

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	341,647
<b>Total Reserves Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)</b>		<b>341,647</b>

**Fund: 158 - Gemini Springs Endowment**

Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	59,488
<b>Total Reserves Fund: 158 - Gemini Springs Endowment</b>		<b>59,488</b>

**Fund: 159 - Stormwater Utility**

Future Capital Reserves	Set aside for future capital projects	4,202,754
<b>Total Reserves Fund: 159 - Stormwater Utility</b>		<b>4,202,754</b>

**Fund: 160 - Volusia ECHO**

Future Capital Reserves	Set aside for future Council allocation for ECHO projects	18,101,978
<b>Total Reserves Fund: 160 - Volusia ECHO</b>		<b>18,101,978</b>

**Fund: 162 - Land Acquisition**

Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property	10,402,110
<b>Total Reserves Fund: 162 - Land Acquisition</b>		<b>10,402,110</b>

## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

### Fund: 163 - Land Management

Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	12,454,713
<b>Total Reserves Fund: 163 - Land Management</b>		<b>12,454,713</b>

### 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	592,188
<b>Total Reserves Fund: 164 - Barberville Mitigation Tract</b>		<b>592,188</b>

### Fund: 165 - Dune Restoration Fund

Reserves	Set aside for future dune restoration needs	19,543
<b>Total Reserves Fund: 165 - Dune Restoration Fund</b>		<b>19,543</b>

### Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	817,906
<b>Total Reserves Fund: 170 - Law Enforcement Trust</b>		<b>817,906</b>

### Fund: 171 - Beach Enforcement Trust

Reserves	Set aside for future needs	1,391
<b>Total Reserves Fund: 171 - Beach Enforcement Trust</b>		<b>1,391</b>

### Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	159,910
<b>Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice</b>		<b>159,910</b>

## Reserve Summary by Fund

Reserve Category

Purpose

FY 2022-23

### Fund: 174 - Law Enforcement Education Trust

Reserves	Set aside for future needs	274,194
<b>Total Reserves Fund: 174 - Law Enforcement Education Trust</b>		<b>274,194</b>

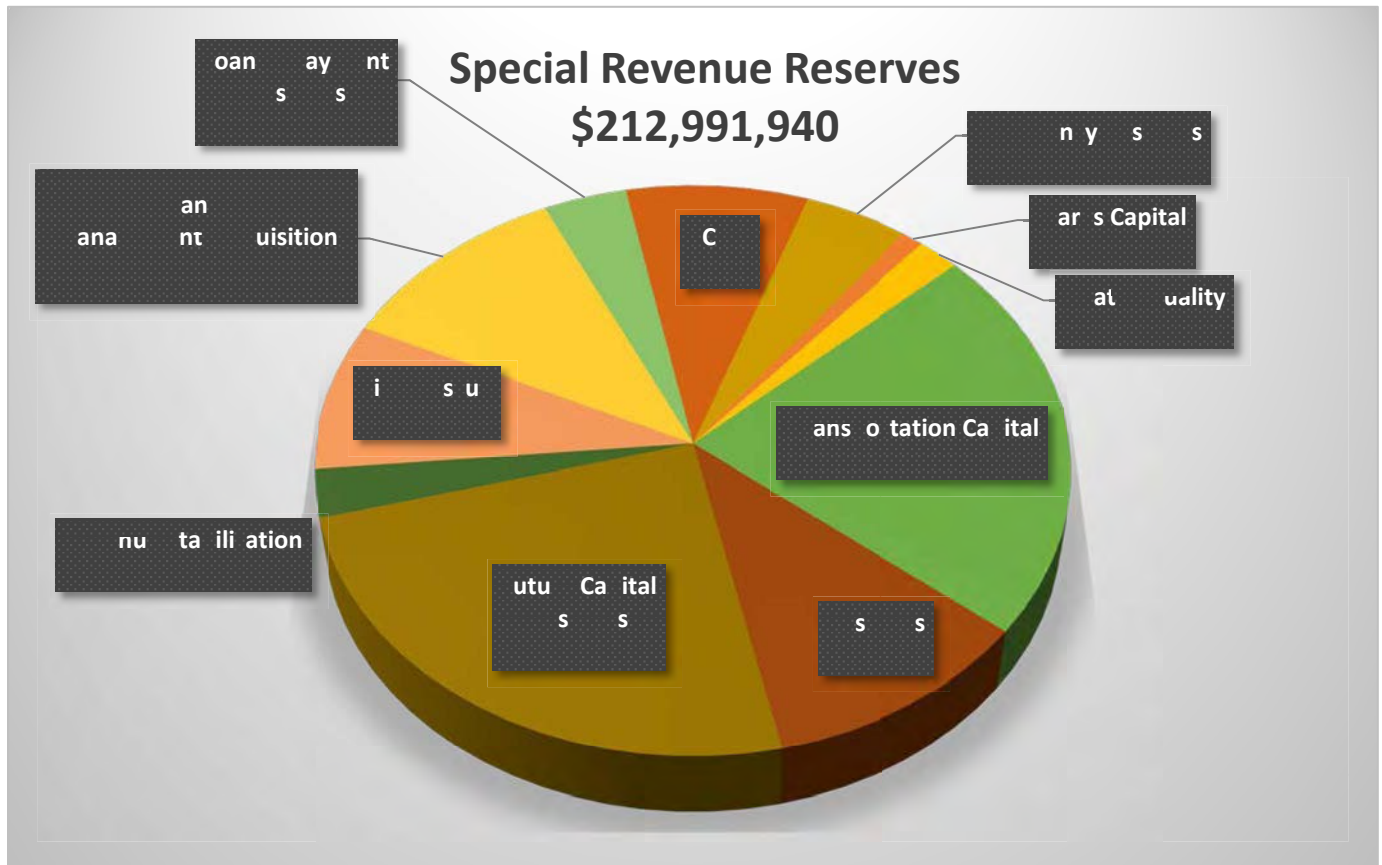
### Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	704,194
<b>Total Reserves Fund: 175 - Crime Prevention Trust</b>		<b>704,194</b>

### Fund: 177 - Dori Slosberg

Maintenance & Operations Reserves	Set aside for future needs	9,724
<b>Total Reserves Fund: 177 - Dori Slosberg</b>		<b>9,724</b>

**Special Revenue Funds Total 212,991,940**





## Reserve Summary by Fund

Reserve Category

Purpose

FY 2022-23

### Debt Service Funds

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

Debt Requirement Reserves	Set aside requirement established in bond/note covenants	2,880,362
<b>Total Reserves Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>		<b>2,880,362</b>

#### Fund: 215 - Capital Improvement Note, Series 2017

Loan Repayment Reserves	Set aside requirement established in bond/note covenants	307,837
<b>Total Reserves Fund: 215 - Capital Improvement Note, 2017</b>		<b>307,837</b>

<b>Debt Service Funds Total</b>	<b>3,188,199</b>
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### Capital Project Funds

#### Fund: 305 - 800 MHz Capital Project

Future Capital Reserves	Set aside for future phases of 800MHz capital project	1,144,268
<b>Total Reserves Fund: 305 - 800 MHz Capital Project</b>		<b>1,144,268</b>

#### Fund: 317 - Library Construction Projects

Future Capital Reserves	Set aside for future library construction and capital projects	3,842,691
<b>Total Reserves Fund: 317 - Library Construction Projects</b>		<b>3,842,691</b>

#### Fund: 318 - Ocean Center Capital Projects

Future Capital Reserves	Set aside for carpet replacement	3,477,784
<b>Total Reserves Fund: 318 - Ocean Center Capital Projects</b>		<b>3,477,784</b>

#### Fund: 326 - Park Projects

Future Capital Reserves	Set aside for future parks waterway projects	879,372
<b>Total Reserves Fund: 326 - Park Projects</b>		<b>879,372</b>

#### Fund: 328 - Trail Projects

Future Capital Reserves	Set aside for future trail projects	5,979,675
<b>Total Reserves Fund: 328 - Trail Projects</b>		<b>5,979,675</b>

#### Fund: 367 - Elections Warehouse

Future Capital Reserves	Set aside for future elections warehouse building	5,722,865
<b>Total Reserves Fund: 367 - Elections Warehouse</b>		<b>5,722,865</b>

<b>Capital Project Funds Total</b>	<b>21,046,655</b>
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## Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

### Enterprise Funds

#### Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	1,656,665
<b>Total Reserves Fund: 440 - Waste Collection</b>		<b>1,656,665</b>

#### Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	1,676,508
Landfill Closure Reserves	Set aside for future landfill closures	11,137,558
<b>Total Reserves Fund: 450 - Solid Waste</b>		<b>12,814,066</b>

#### Fund: 451 - Daytona Beach International Airport

Revenue Stabilization Reserve	Set aside to cover unexpected loss of airline related revenue	2,536,364
Grants-Match Reserves	Set aside for local contribution to grant match projects	17,095,233
Future Capital Reserves	Set aside for future one-time capital needs	13,707,071
<b>Total Reserves Fund: 451 - Daytona Beach International Airport</b>		<b>33,338,668</b>

#### Fund: 452 - Airport Passenger Facility Charge

Future Capital Reserves	Set aside for approved PFC capital projects	3,972,089
<b>Total Reserves Fund: 452 - Airport Passenger Facility Charge</b>		<b>3,972,089</b>

#### Fund: 453 - Airport Customer Facility Charge

Future Capital Reserves	Set aside for future rental car related capital projects	3,225,942
<b>Total Reserves Fund: 453 - Airport Customer Facility Charge</b>		<b>3,225,942</b>

#### Fund: 456 - Volusia Transportation Authority (Votran)

Special Programs Reserves	Set aside for future fluctuation in fuel costs	209,507
Revenue Stabilization	Set aside to offset volatility of transit revenue streams	1,423,395
<b>Total Reserves Fund: 456 - Volusia Transportation Authority</b>		<b>1,632,902</b>

# Reserve Summary by Fund

**Reserve Category**

**Purpose**

**FY 2022-23**

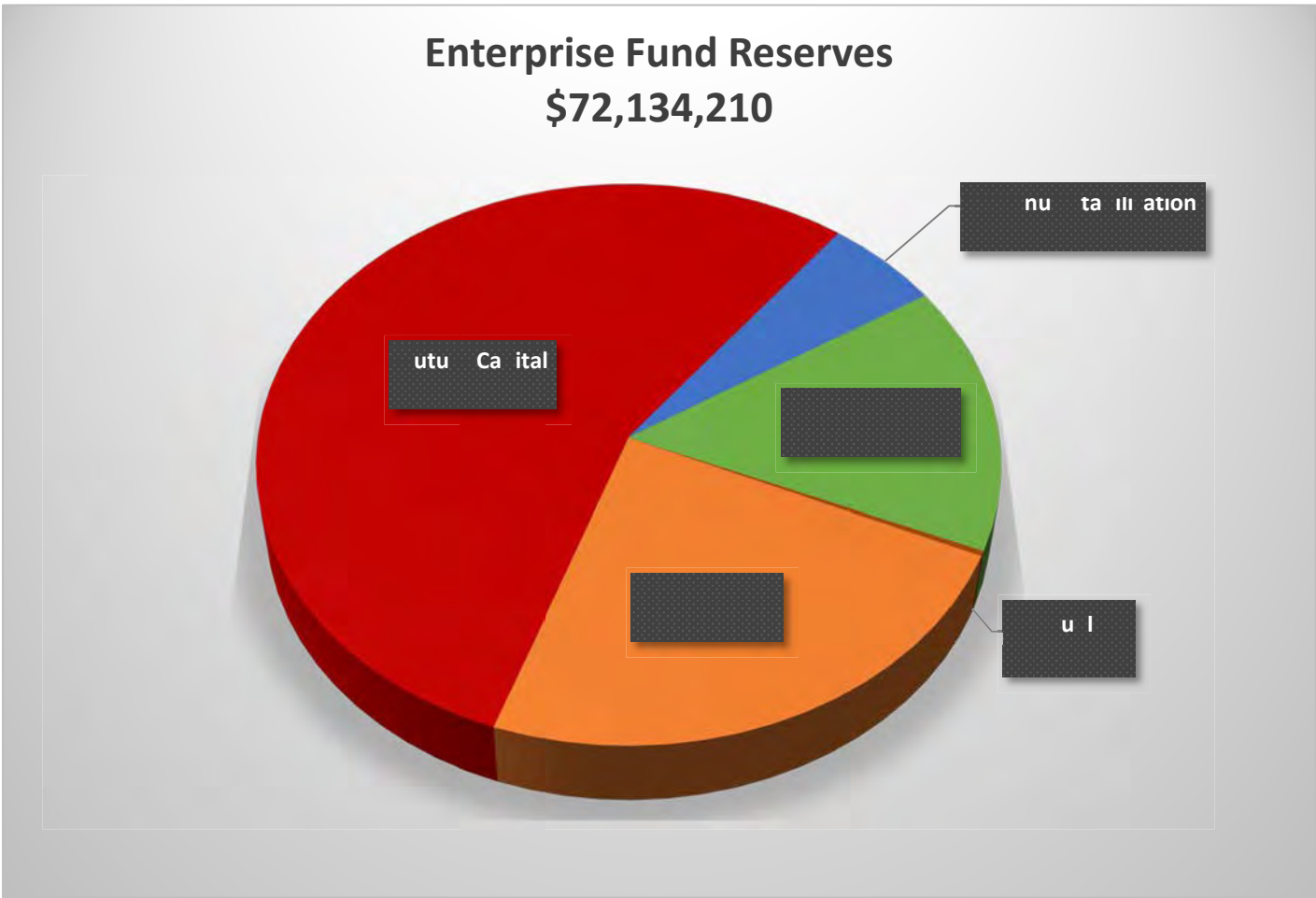
**Fund: 457 - Water and Sewer Utilities**

Future Capital Reserves	Set aside for future one-time capital needs	15,418,998
<b>Total Reserves Fund: 457 - Water and Sewer Utilities</b>		<b>15,418,998</b>

**Fund: 475 - Parking Garage**

Future Capital Reserves	Set aside for future one-time capital needs	74,880
<b>Total Reserves Fund: 475 - Parking Garage</b>		<b>74,880</b>

<b>Enterprise Funds Total</b>	<b>72,134,210</b>
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## Reserve Summary by Fund

Reserve Category

Purpose

FY 2022-23

### Internal Service Funds

#### Fund: 511 - Computer Replacement

Future Capital Reserves	Set aside for scheduled computer replacement program & audio/visual equipment replacement	3,600,689
<b>Total Reserves Fund: 511 - Computer Replacement</b>		<b>3,600,689</b>

#### Fund: 513 - Fleet Equipment Maintenance

Future Capital Reserves	For future capital equipment purchases or improvements to fleet maintenance facility	300,767
<b>Total Reserves Fund: 513 - Equipment Maintenance</b>		<b>300,767</b>

#### Fund: 514 - Fleet Replacement

Equipment Replacement Reserves	Set aside for scheduled fleet replacement program	18,793,343
<b>Total Reserves Fund: 514 - Fleet Replacement</b>		<b>18,793,343</b>

#### Fund: 521 - Insurance Management

Reserve for Catastrophic Claims	Set aside for property losses, policy changes and workers' compensation claims	2,578,711
<b>Total Reserves Fund: 521 - Insurance Management</b>		<b>2,578,711</b>

#### Fund: 530 - Group Insurance

IBNR Funding Reserves	Set aside for 60 days of claims	7,958,134
Catastrophic Claims	Set aside for potential risk of claim greater than \$500,000	4,914,584
<b>Total Reserves Fund: 530 - Group Insurance</b>		<b>12,872,718</b>
<b>Internal Service Funds Total</b>		<b>38,146,228</b>

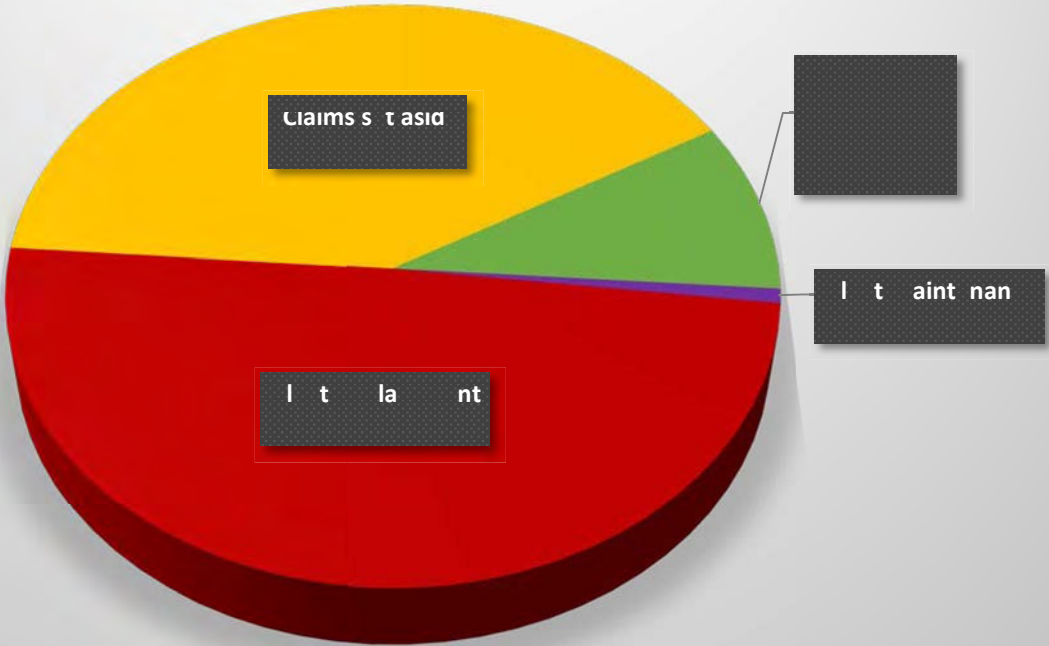
# Reserve Summary by Fund

Reserve Category

Purpose

FY 2022-23

## Internal Service Fund Reserves \$38,146,228

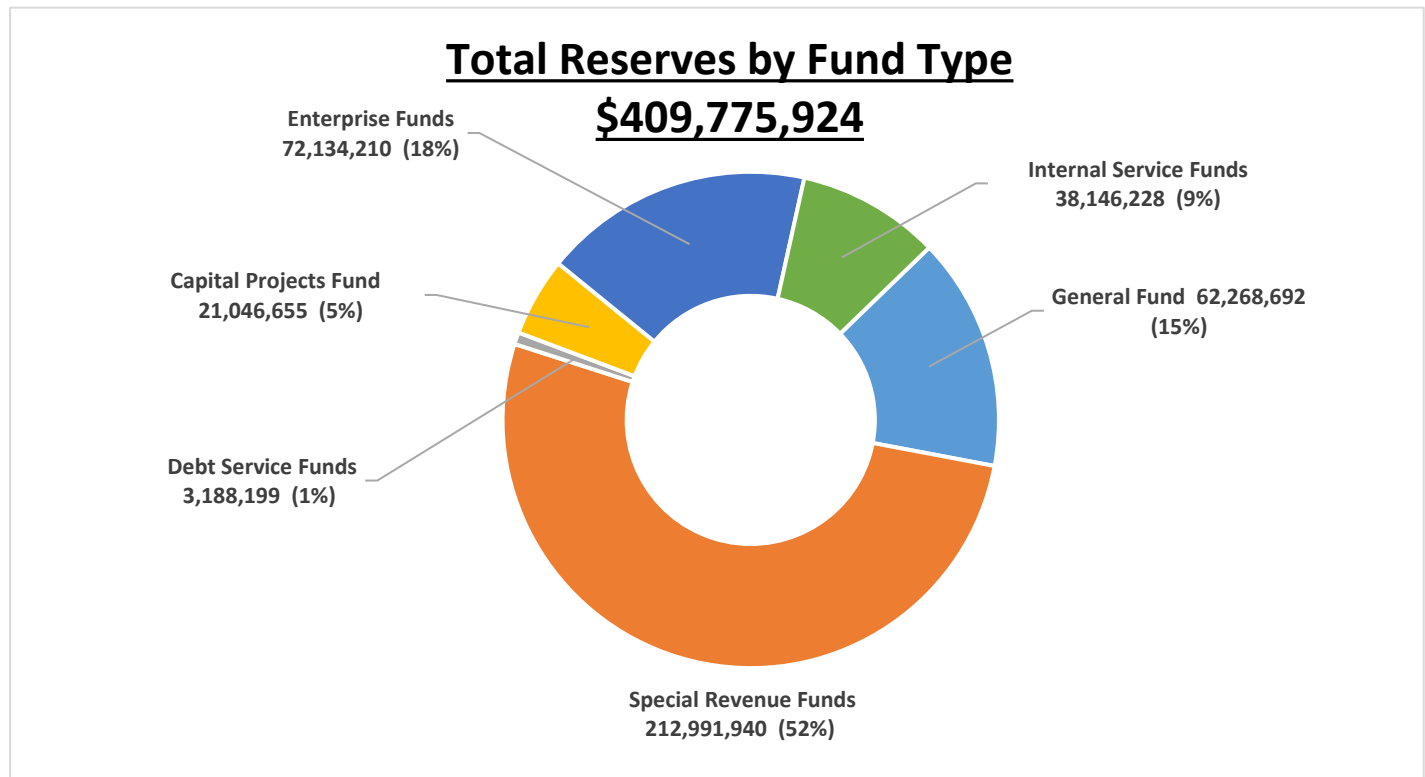
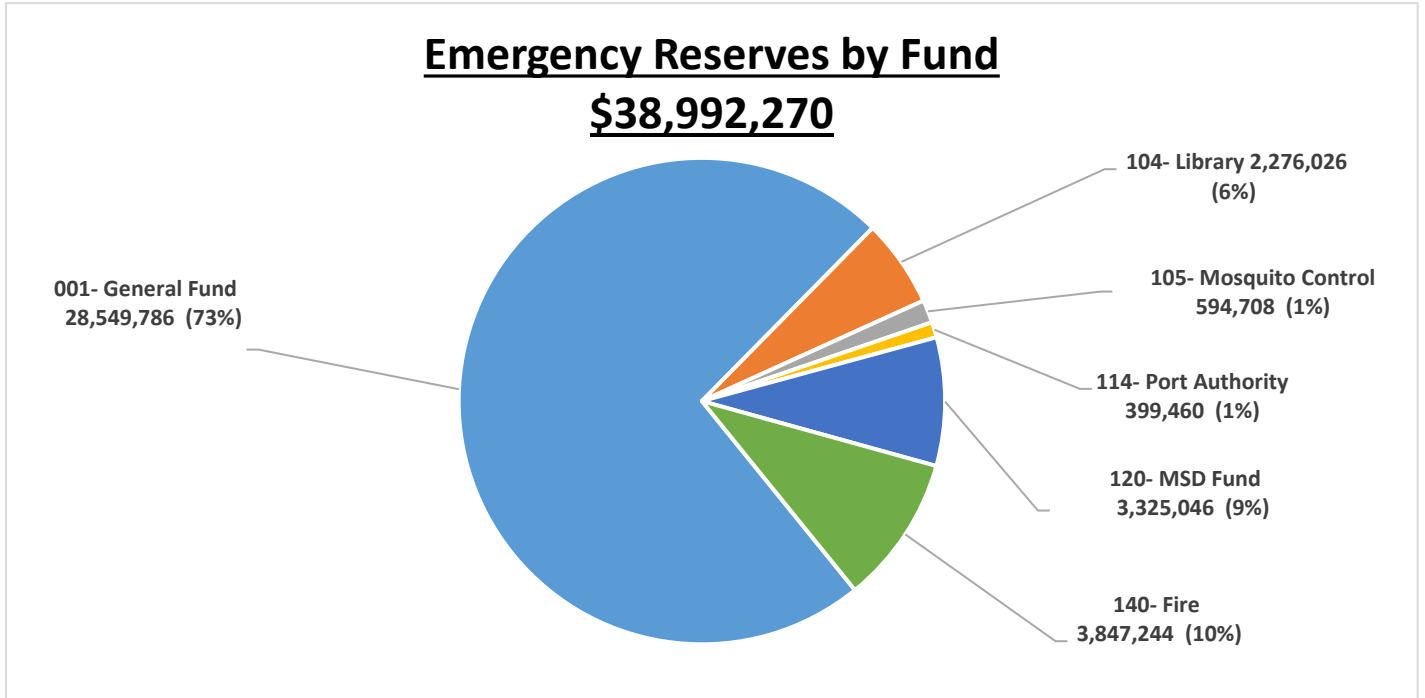


## Reserve Summary by Fund

Reserve Category

Purpose

FY 2022-23



## 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 2021-22 Budget	Operating Transfers	FY 2021-22 Net Budget	FY 2022-23 Budget	Operating Transfers	FY 2022-23 Net Budget
001 - General Fund	349,134,119	14,965,775	334,168,344	374,270,531	16,842,950	357,427,581
002 - Emergency Medical Services	37,456,043	0	37,456,043	45,909,055	0	45,909,055
003 - COVID Transition	16,425,731	0	16,425,731	0	0	0
101 - Coronavirus Relief	124,069	0	124,069	127,606	0	127,606
103 - County Transportation Trust	55,959,945	1,008,860	54,951,085	62,488,334	1,008,790	61,479,544
104 - Library	31,572,333	0	31,572,333	32,662,339	0	32,662,339
105 - E Volusia Mosquito Control	10,836,632	0	10,836,632	9,527,496	0	9,527,496
106 - Resort Tax	12,272,872	12,109,529	163,343	18,750,084	16,675,769	2,074,315
108 - Sales Tax Trust	23,542,088	23,542,088	0	28,676,952	28,676,952	0
109 - Tree Mitigation	0	0	0	1,776,656	0	1,776,656
110 - Volusia Sheriff Contracted Services	0	0	0	19,147,569	0	19,147,569
111 - Convention Development Tax	12,272,872	0	12,272,872	18,729,488	0	18,729,488
113 - Road Proportionate Share	7,583,137	0	7,583,137	20,576,589	0	20,576,589
114 - Ponce De Leon Inlet and Port District	6,467,927	0	6,467,927	8,192,503	0	8,192,503
115 - E-911 Emergency Telephone System	5,022,022	0	5,022,022	5,918,300	0	5,918,300
116 - Special Lighting Districts	342,379	0	342,379	369,479	0	369,479
117 - Building Permits	3,005,790	0	3,005,790	3,414,259	0	3,414,259
118 - Ocean Center	13,801,594	1,894,263	11,907,331	25,528,530	692,105	24,836,425
119 - Road District Maintenance	413,255	0	413,255	479,298	0	479,298
120 - Municipal Service District	74,936,574	5,226,568	69,710,006	67,180,531	7,219,115	59,961,416
121 - Special Assessments	923,034	0	923,034	888,026	0	888,026
122 - Manatee Conservation	587,116	0	587,116	596,224	0	596,224
123 - Inmate Welfare Trust	7,513,040	0	7,513,040	5,079,308	0	5,079,308
124 - Library Endowment	463,267	25,000	438,267	430,948	0	430,948
125 - Homeless Initiatives	222,197	0	222,197	179,143	0	179,143
127 - Wetland Mitigation	73,666	0	73,666	177,706	0	177,706
130 - Economic Development	11,407,078	0	11,407,078	9,957,291	0	9,957,291
131 - Road Impact Fees-Zone 1 (Northeast)	5,477,956	1,894,284	3,583,672	6,014,847	1,897,587	4,117,260
132 - Road Impact Fees-Zone 2 (Southeast)	6,000,133	496,122	5,504,011	7,519,240	496,987	7,022,253
133 - Road Impact Fees-Zone 3 (Southwest)	12,007,650	1,758,976	10,248,674	10,975,860	1,762,043	9,213,817
134 - Road Impact Fees-Zone 4 (Northwest)	12,665,635	360,816	12,304,819	14,621,993	361,445	14,260,548
135 - Park Impact Fees-County	720,990	0	720,990	899,857	0	899,857



## Summary Operating Budgets by Fund

	FY 2021-22 Budget	Operating Transfers	FY 2021-22 Net Budget	FY 2022-23 Budget	Operating Transfers	FY 2022-23 Net Budget
136 - Park Impact Fees-Zone 1 (Northeast)	679,152	0	679,152	716,273	0	716,273
137 - Park Impact Fees-Zone 2 (Southeast)	56,682	0	56,682	43,211	0	43,211
138 - Park Impact Fees-Zone 3 (Southwest)	295,141	0	295,141	285,034	0	285,034
139 - Park Impact Fees-Zone 4 (Northwest)	180,647	0	180,647	275,063	0	275,063
140 - Fire Rescue District	52,506,749	0	52,506,749	60,996,205	0	60,996,205
151 - Fire Impact Fees-Zone 1 (Northeast)	353,510	0	353,510	411,535	0	411,535
152 - Fire Impact Fees-Zone 2 (Southeast)	130,242	0	130,242	136,476	0	136,476
153 - Fire Impact Fees-Zone 3 (Southwest)	281,273	0	281,273	320,096	0	320,096
154 - Fire Impact Fees-Zone 4 (Northwest)	516,038	0	516,038	601,647	0	601,647
155 - Impact Fee Administration	0	0	0	231,726	0	231,726
157 - Silver Sands/Bethune Beach MSD	17,447	0	17,447	20,401	0	20,401
158 - Gemini Springs Endowment	60,555	0	60,555	64,488	0	64,488
159 - Stormwater Utility	9,751,767	0	9,751,767	10,015,356	0	10,015,356
160 - Volusia ECHO	23,380,544	0	23,380,544	25,041,174	0	25,041,174
161 - Volusia Forever	14,090,521	14,090,521	0	0	0	0
162 - Volusia Forever Land Acquisition	8,952,841	1,232,705	7,720,136	12,796,773	1,391,784	11,404,989
163 - Land Management	14,200,198	0	14,200,198	14,245,747	0	14,245,747
164 - Barberville Mitigation Tract	706,205	0	706,205	649,205	0	649,205
165 - Dune Restoration Fund	0	0	0	30,000	0	30,000
166 - Opioid Direct Settlement Fund	0	0	0	132,949	0	132,949
168 - Walgreens Opioid Direct Settlement Fund	0	0	0	132,949	0	132,949
170 - Law Enforcement Trust	818,971	0	818,971	1,034,906	0	1,034,906
171 - Beach Enforcement Trust	1,417	0	1,417	1,391	0	1,391
172 - Federal Forfeiture Sharing Justice	125,300	0	125,300	189,910	0	189,910
173 - Federal Forfeiture Sharing Treasury	35,634	0	35,634	34,780	0	34,780
174 - Law Enforcement Education Trust Fund	242,866	0	242,866	424,194	0	424,194
175 - Crime Prevention Trust	345,310	0	345,310	704,194	0	704,194
177 - Dori Slosberg	0	0	0	195,000	0	195,000
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	4,645,644	0	4,645,644	7,173,976	0	7,173,976
203 - Tourist Development Tax Revenue Bonds, 2004	2,479,391	0	2,479,391	0	0	0
208 - Capital Improvement Revenue Note, 2010	1,201,634	0	1,201,634	692,105	0	692,105
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,008,860	0	1,008,860	1,008,790	0	1,008,790

## Summary Operating Budgets by Fund

	FY 2021-22 Budget	Operating Transfers	FY 2021-22 Net Budget	FY 2022-23 Budget	Operating Transfers	FY 2022-23 Net Budget
213 - Gas Tax Refunding Revenue Bonds, 2013	4,510,198	0	4,510,198	4,518,062	0	4,518,062
215 - Capital Improvement Note, 2017	766,711	0	766,711	773,078	0	773,078
295 - Public Transportation State Infrastructure Loan	39,375	0	39,375	118,125	0	118,125
440 - Waste Collection	12,873,872	0	12,873,872	13,392,489	0	13,392,489
450 - Solid Waste	42,745,992	0	42,745,992	44,933,961	848,000	44,085,961
451 - Daytona Beach International Airport	52,946,566	3,881,456	49,065,110	50,111,128	0	50,111,128
452 - Airport Passenger Facility Charge	2,898,385	0	2,898,385	3,972,089	0	3,972,089
453 - Airport Customer Facility Charge	2,345,631	0	2,345,631	3,225,942	0	3,225,942
456 - Volusia Transportation Authority	31,208,148	0	31,208,148	29,214,161	0	29,214,161
457 - Water and Sewer Utilities	33,213,884	0	33,213,884	43,438,085	0	43,438,085
475 - Parking Garage	3,671,915	29,866	3,642,049	3,337,355	29,866	3,307,489
<b>TOTAL</b>	<b>1,043,516,360</b>	<b>82,516,829</b>	<b>960,999,531</b>	<b>1,136,706,071</b>	<b>77,903,393</b>	<b>1,058,802,678</b>

## Summary Non-Operating Budgets by Fund

	FY 2021-22 Budget	Transfers	FY 2021-22 Net Budget	FY 2022-23 Budget	Transfers	FY 2022-23 Net Budget
305 - 800 MHz Capital	1,265,188	0	1,265,188	1,543,768	0	1,543,768
309 - Correctional Facilities Capital Projects	8,084,797	0	8,084,797	0	0	0
313 - Beach Capital Projects	6,102,690	2,809,277	3,293,413	2,582,587	0	2,582,587
314 - Port Authority Capital Projects	3,809,277	0	3,809,277	750,000	0	750,000
317 - Library Construction	4,081,200	0	4,081,200	4,587,691	0	4,587,691
318 - Ocean Center	2,267,188	0	2,267,188	5,845,384	0	5,845,384
326 - Park Projects	1,013,546	0	1,013,546	879,372	0	879,372
328 - Trail Projects	5,809,597	0	5,809,597	6,229,675	0	6,229,675
365 - Public Works Facilities	1,000,000	0	1,000,000	0	0	0
367 - Elections Warehouse	0	0	0	5,722,865	0	5,722,865
369 - Sheriff Capital Projects	4,750,286	0	4,750,286	6,878,104	0	6,878,104
370 - Sheriff Helicopter Replacement	2,000,000	0	2,000,000	2,250,000	0	2,250,000
373 - Medical Examiner's Facility	13,056,306	0	13,056,306	0	0	0
378 - Mosquito Control Capital	2,500,000	0	2,500,000	1,650,000	0	1,650,000
511 - Computer Replacement	5,785,940	0	5,785,940	5,030,265	0	5,030,265
513 - Equipment Maintenance	15,043,833	0	15,043,833	16,591,260	0	16,591,260
514 - Fleet Replacement	29,255,661	0	29,255,661	26,020,238	0	26,020,238
521 - Insurance Management	15,006,367	0	15,006,367	19,146,819	0	19,146,819
530 - Group Insurance	67,285,255	0	67,285,255	63,116,098	0	63,116,098
<b>TOTAL</b>	<b>188,117,131</b>	<b>2,809,277</b>	<b>185,307,854</b>	<b>168,824,126</b>	<b>0</b>	<b>168,824,126</b>

## Estimated Fund Balances

	Fund Balance 10/01/21	Revenues FY 2021-22 Projected	Expenditures FY 2021-22 Projected	Fund Balance 10/01/22
<b>Countywide Funds</b>				
001 - General Fund	80,330,569	287,458,048	290,130,924	77,657,693
104 - Library	10,780,400	22,169,063	23,144,176	9,805,287
160 - Volusia ECHO	18,814,893	8,404,259	11,643,974	15,575,178
161 - Volusia Forever	14,288,349	0	14,288,349	0
<b>Total Countywide Funds</b>	<b>\$124,214,211</b>	<b>\$318,031,370</b>	<b>\$339,207,423</b>	<b>\$103,038,158</b>
<b>Special Revenue Funds</b>				
002 - Emergency Medical Services	11,025,467	30,270,054	27,600,614	13,694,907
004 - ARPA Transition Fund	0	23,023,234	2,945,000	0
101 - Coronavirus Relief	0	5,133,440	5,133,440	0
103 - County Transportation Trust	49,457,000	30,729,841	50,342,455	29,844,386
105 - E Volusia Mosquito Control	5,732,207	5,222,847	7,374,641	3,580,413
106 - Resort Tax	0	18,304,982	18,304,982	0
108 - Sales Tax Trust	0	27,914,817	27,914,817	0
111 - Convention Development Tax	0	18,151,695	18,151,695	0
113 - Road Proportionate Share	7,970,653	8,156,115	4,357,577	11,769,191
114 - Ponce De Leon Inlet and Port District	3,958,978	3,879,050	3,640,122	4,197,906
115 - E-911 Emergency Telephone System	3,534,623	2,809,486	3,200,632	3,143,477
116 - Special Lighting Districts	64,734	286,374	319,429	31,679
117 - Building Permits	0	3,310,868	2,830,816	480,052
118 - Ocean Center	6,941,172	16,133,342	12,748,131	10,326,383
119 - Road District Maintenance	268,827	205,609	195,138	279,298
120 - Municipal Service District	29,587,439	57,755,287	61,802,655	25,540,071
121 - Special Assessments	903,665	(10,701)	4,938	888,026
122 - Manatee Conservation	574,922	13,228	14,182	573,968
123 - Inmate Welfare Trust	5,189,137	1,194,296	1,921,591	4,461,842
124 - Library Endowment	459,411	(5,322)	25,000	429,089
125 - Homeless Initiatives	1,541,737	(19,423)	1,343,171	179,143
126 - Economic Development Incentives	1,102,107	(21,715)	1,080,392	0
127 - Wetland Mitigation	152,706	25,000	25,000	152,706
130 - Economic Development	10,211,569	2,628,206	5,529,516	7,310,259
131 - Road Impact Fees-Zone 1 (Northeast)	4,930,370	3,550,814	4,804,156	3,677,028
132 - Road Impact Fees-Zone 2 (Southeast)	4,577,097	1,783,054	571,694	5,788,457
133 - Road Impact Fees-Zone 3 (Southwest)	9,332,090	1,503,570	3,168,143	7,667,517

## Estimated Fund Balances

	Fund Balance 10/01/21	Revenues FY 2021-22 Projected	Expenditures FY 2021-22 Projected	Fund Balance 10/01/22
<b>Special Revenue Funds</b>				
134 - Road Impact Fees-Zone 4 (Northwest)	15,901,024	2,054,828	4,701,096	13,254,756
135 - Park Impact Fees-County	403,028	249,821	11,441	641,408
136 - Park Impact Fees-Zone 1 (Northeast)	613,774	47,811	3,182	658,403
137 - Park Impact Fees-Zone 2 (Southeast)	34,842	11,601	15,461	30,982
138 - Park Impact Fees-Zone 3 (Southwest)	215,146	47,477	28,848	233,775
139 - Park Impact Fees-Zone 4 (Northwest)	99,068	86,885	0	185,953
140 - Fire Rescue District	20,613,840	33,637,198	31,727,269	22,523,769
151 - Fire Impact Fees-Zone 1 (Northeast)	313,685	57,350	0	371,035
152 - Fire Impact Fees-Zone 2 (Southeast)	110,864	12,212	0	123,076
153 - Fire Impact Fees-Zone 3 (Southwest)	229,974	49,472	0	279,446
154 - Fire Impact Fees-Zone 4 (Northwest)	455,481	85,166	0	540,647
157 - Silver Sands/Bethune Beach MSD	3,042	15,449	13,591	4,900
158 - Gemini Springs Endowment	64,995	(770)	0	64,225
159 - Stormwater Utility	6,083,542	4,461,575	5,143,776	5,401,341
162 - Volusia Forever Land Acquisition	0	8,958,373	5,541,028	3,417,345
163 - Land Management	0	14,341,157	1,799,073	12,542,084
164 - Barberville Mitigation Tract	0	706,205	57,000	649,205
165 - Dune Restoration Fund	0	15,000	0	15,000
170 - Law Enforcement Trust	1,036,763	(1,857)	0	1,034,906
171 - Beach Enforcement Trust	1,405	(19)	0	1,386
172 - Federal Forfeiture Sharing Justice	151,419	38,491	0	189,910
173 - Federal Forfeiture Sharing Treasury	35,473	(693)	0	34,780
174 - Law Enforcement Education Trust Fund	136,876	143,659	0	280,535
175 - Crime Prevention Trust	241,833	227,630	0	469,463
<b>Total Special Revenue Funds</b>	<b>\$204,261,985</b>	<b>\$327,172,069</b>	<b>\$314,391,692</b>	<b>\$196,964,128</b>

## Estimated Fund Balances

	Fund Balance 10/01/21	Revenues FY 2021-22 Projected	Expenditures FY 2021-22 Projected	Fund Balance 10/01/22
<b>Debt Service Funds</b>				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	726,603	3,919,040	1,816,263	2,829,380
203 - Tourist Development Tax Revenue Bonds, 2004	1,832,883	629,617	2,462,500	0
208 - Capital Improvement Revenue Note, 2010	0	1,201,634	1,201,634	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	1,008,860	1,008,860	0
213 - Gas Tax Refunding Revenue Bonds, 2013	0	4,510,198	4,510,198	0
215 - Capital Improvement Note, 2017	301,948	464,763	464,385	302,326
<b>Total Debt Service Funds</b>	<b>\$2,861,434</b>	<b>\$11,734,112</b>	<b>\$11,463,840</b>	<b>\$3,131,706</b>
<b>Enterprise Funds</b>				
440 - Waste Collection	1,558,289	11,569,366	11,480,754	1,646,901
450 - Solid Waste	26,251,286	21,394,230	24,973,784	22,671,732
451 - Daytona Beach International Airport	37,644,516	22,155,283	21,793,003	38,006,796
452 - Airport Passenger Facility Charge	0	2,763,839	0	2,763,839
453 - Airport Customer Facility Charge	0	2,496,462	0	2,496,462
454 - Airport Grant Projects	0	23,575,830	23,575,830	0
456 - Volusia Transportation Authority	5,066,581	23,206,420	25,755,533	2,517,468
457 - Water and Sewer Utilities	30,165,944	29,490,797	36,246,656	23,410,085
475 - Parking Garage	109,040	4,996,717	4,414,191	691,566
<b>Total Enterprise Funds</b>	<b>\$100,795,656</b>	<b>\$141,648,944</b>	<b>\$148,239,751</b>	<b>\$94,204,849</b>

## Estimated Fund Balances

	Fund Balance 10/01/21	Revenues FY 2021-22 Projected	Expenditures FY 2021-22 Projected	Fund Balance 10/01/22
<b>Capital Projects Funds</b>				
303 - Marine Science Center Capital	0	2,945,000	2,945,000	0
305 - 800 MHz Capital	24,115,124	48,246	23,010,910	1,152,460
309 - Correctional Facilities Capital Projects	7,030,698	1,691,228	8,721,926	0
313 - Beach Capital Projects	9,957,635	1,454,347	10,267,053	1,144,929
314 - Port Authority Capital Projects	0	3,809,277	3,809,277	0
317 - Library Construction	2,080,226	1,967,264	1,469,799	2,577,691
318 - Ocean Center	4,079,803	1,940,009	4,524,428	1,495,384
322 - I.T. Capital Projects	402,841	(4,752)	198,905	0
326 - Park Projects	1,611,267	187,025	1,132,071	666,221
328 - Trail Projects	6,357,150	1,419,642	3,067,117	4,709,675
334 - Bond Funded Road Program	2,674,218	(50,573)	1,613,691	0
365 - Public Works Facilities	6,622,110	1,001,253	1,573,000	0
367 - Elections Warehouse	5,831,936	(109,071)	0	5,722,865
369 - Sheriff Capital Projects	4,215,495	4,605,483	1,942,874	6,878,104
370 - Sheriff Helicopter Replacement	0	2,000,000	2,000,000	0
373 - Medical Examiner's Facility	13,611,937	4,058,633	17,670,570	0
378 - Mosquito Control Capital	0	2,500,000	2,500,000	0
<b>Total Capital Projects Funds</b>	<b>\$88,590,440</b>	<b>\$29,463,011</b>	<b>\$86,446,621</b>	<b>\$24,347,329</b>
<b>Internal Service Funds</b>				
511 - Computer Replacement	4,859,572	1,023,116	1,998,160	3,884,528
513 - Equipment Maintenance	1,165,776	13,582,868	14,696,109	52,535
514 - Fleet Replacement	27,634,490	5,774,519	13,550,309	19,858,700
521 - Insurance Management	2,341,574	15,364,229	14,223,478	3,482,325
530 - Group Insurance	14,088,885	48,451,450	48,551,496	13,988,839
<b>Total Internal Service Funds</b>	<b>\$50,090,297</b>	<b>\$84,196,182</b>	<b>\$93,019,552</b>	<b>\$41,266,927</b>

**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 2022-23 budget has \$439,605,768 appropriated fund balance a 8% increase from prior fiscal year.

<b>Fund Type</b>	<b>Fiscal Year 2021-22</b>	<b>Fiscal Year 2022-23</b>	<b>Difference</b>	<b>% change</b>
General Fund	72,319,548	77,657,693	5,338,145	7.4%
Special Revenue Fund	230,417,798	255,797,076	25,379,278	11.0%
Debt Service Fund	2,851,983	3,131,706	279,723	9.8%
Capital Fund	32,888,300	24,347,329	(8,540,971)	-26.0%
Enterprise Fund	77,926,432	94,204,849	16,278,417	20.9%
Internal Service Fund	51,849,386	41,266,927	(10,582,459)	-20.4%
	<u>468,253,447</u>	<u>496,405,580</u>	<u>28,152,133</u>	<u>6.0%</u>

<b>Fund</b>	<b>% Change</b>	<b>Explanation</b>
Emergency Medical Services	59.5%	Carry forward of capital outlay replacement to future forecast years
County Transportation Trust	12.9%	Accumulation of prior year receipts for future road projects
E Volusia Mosquito Control	-36.3%	Transfer to Mosquito Control Capital Fund (378) for future facility replacement
Road Proportionate Share	86.9%	Capital funding committed for future capital projects in areas where developer's impact is identified
Ponce De Leon Inlet and Port District	41.0%	Accumulation of prior years' receipts for future Port District Projects
E-911 Emergency Telephone System	37.2%	Fund balance is used for future capital outlay needs
Special Lighting Districts	-30.8%	Fund balance reduced to cover increased electric costs
Ocean Center	188.9%	Increase in fund balance is due to an increase in the transfer from Tourist Development Tax
Road District Maintenance	31.0%	Additional funds collected to be used for future paving of dirt roads
Municipal Service District	24.7%	Operating savings used to increase debt service reserves
Inmate Welfare Trust	-18.3%	Reflects transfer of revenues that are not restricted to General Fund
Homeless Initiatives	-15.8%	Use of fund balance for the Daytona Homeless Shelter
Wetland Mitigation	169.5%	Increase in fund balance is due to an increase in development activity requiring mitigation
Economic Development	-15.2%	Use of fund balance to cover \$1M EDA grant match requirement as well as more than \$1.3M in existing encumbered incentives
Road Impact fees	17.0%	Accumulation of prior year receipts for future road projects
Park Impact Fees	16.9%	Accumulation of prior year receipts for future park projects
Fire Rescue District	20.8%	Carry forward of capital projects to future forecast years
Fire Impact Fees	13.8%	Accumulation of prior year receipts for future fire station projects
Silver Sands/Bethune Beach MSD	139.8%	Accumulation of funds to cover fluctuation in energy costs during unstable economic periods
Volusia Forever	-100.0%	Reflects transfers to new Volusia Forever Funds: Land Acquisition, Land Management and Barberville Mitigation Tract
Law Enforcement Trust	26.4%	Accumulation of funds to cover training and education costs for law enforcement
Federal Forfeiture Sharing Justice	51.6%	Accumulation of funds to defray the costs of protracted or complex investigations requested by the Sheriff

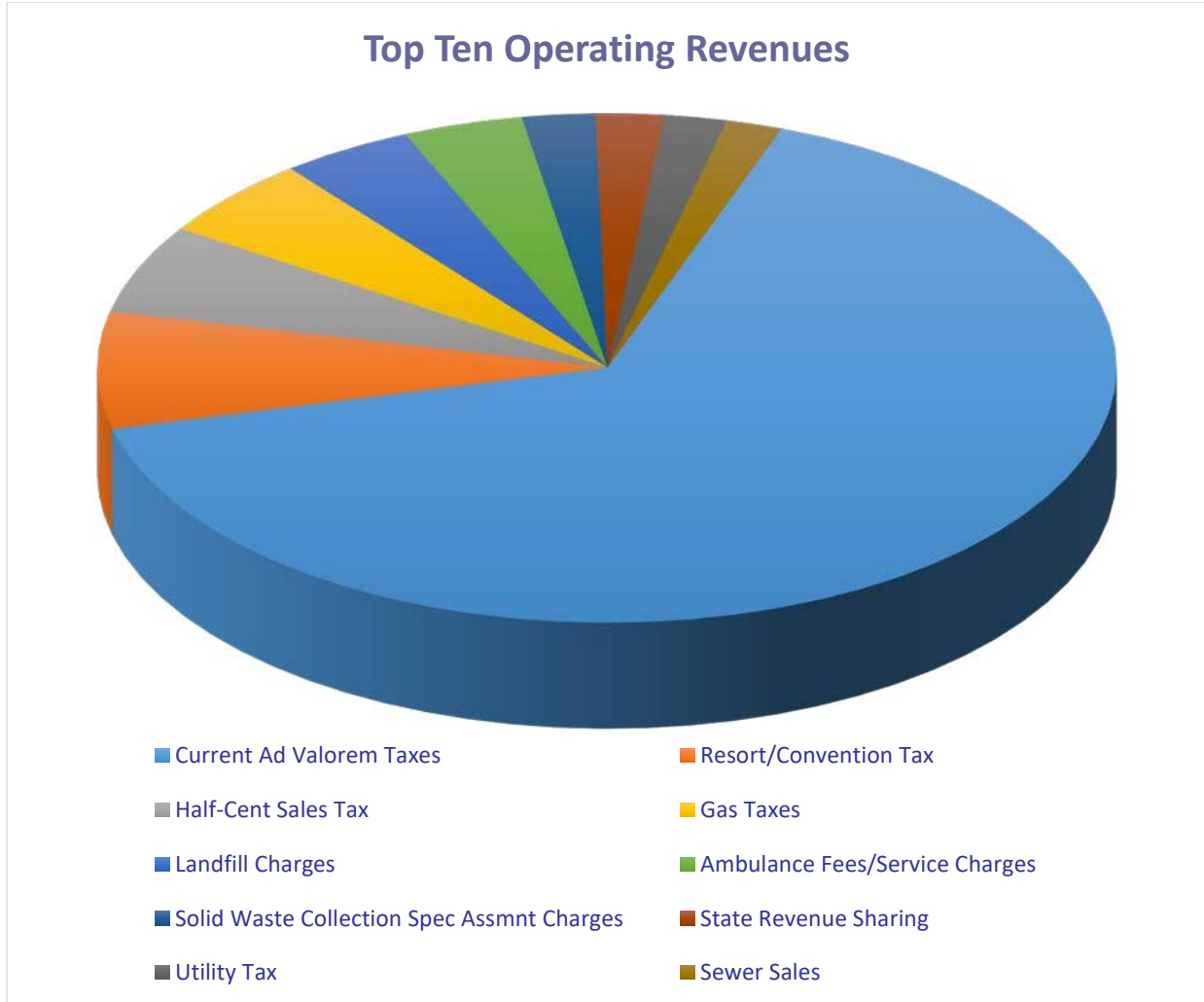


**Changes in Fund Balance - Greater than 10%**

Law Enforcement Education Trust Func	131.0%	Accumulation of funds to cover training and education costs for law enforcement
Crime Prevention Trust	171.9%	Accumulation of funds to fund crime prevention programs or activities
Daytona Beach International Airport	19.1%	Accumulation of fund balance due to remaining federal airport aid due to be received by the airport from CARES Act, CRRSA Act, and ARPA programs
Volusia Transportation Authority	-62.6%	Use of fund balance for VOTRAN's expenditures due to less reoccurring federal assistance
Water and Sewer Utilities	51.6%	Carry forward of funds for future water and sewer utility related projects
Parking Garage	229.2%	Increase in fund balance is due to loan from Ocean Center
Computer Replacement	-16.8%	Use of fund balance for large computer replacement orders that were delayed due to shortages and back-orders
Equipment Maintenance	-96.4%	Use of accumulated fund balance for large capital outlays in current year
Fleet Replacement	-13.8%	Use of fund balance to purchase vehicles and equipment that were unable to be purchased in prior year due to shortages
Insurance Management	2470.4%	Accumulation of additional fund balance from \$1M transfer from Coronavirus Local Fiscal Recovery Fund, and right-sizing of insurance service charges
Group Insurance	-38.0%	Higher health insurance claims required use of fund balance

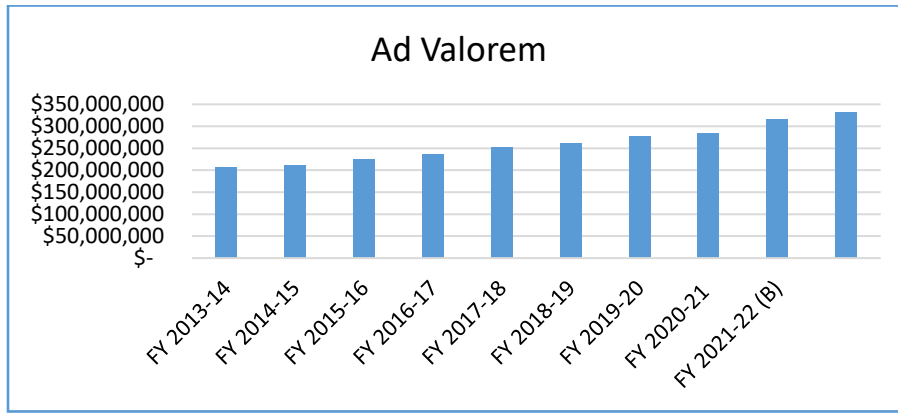
## Volusia County Top Ten Operating Revenues

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 2022-23 budget.



	<b>FY 2021-22 Adopted Budget</b>	<b>FY 2022-23 Adopted Budget</b>	<b>% of Operating Revenues</b>
Current Ad Valorem Taxes	316,819,282	331,196,203	31.28%
Resort Tax/Convention Dev. Tax	24,522,049	37,455,877	3.54%
Half-Cent Sales Tax	23,497,088	28,601,952	2.70%
Gas Taxes	23,783,926	25,799,117	2.44%
Landfill Charges	19,500,000	21,200,000	2.00%
Ambulance Fees/Service Charges	17,080,346	19,149,791	1.81%
Solid Waste Collection Assessment	11,373,452	11,731,611	1.11%
State Revenue Sharing	9,365,967	10,981,601	1.04%
Utility Tax	9,056,310	9,938,936	0.94%
Sewer Sales	8,010,000	9,050,000	0.85%

**Ad Valorem Property Taxes (Various Taxing Funds)**

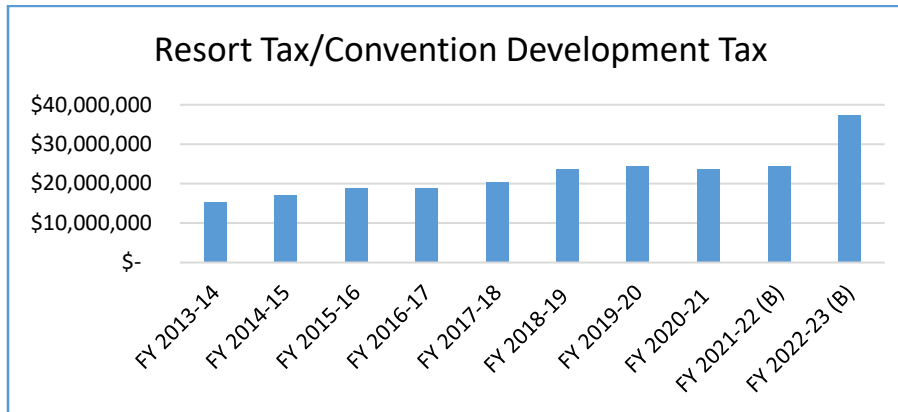


The County’s largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2022-23 is \$331,196,203, an increase of \$14.3 million from fiscal year 2021-22. Ad valorem taxes are 31.28% 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.

<b>Countywide</b> (Levied within the entire county)	<b>County's Special Taxing Districts</b> (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**



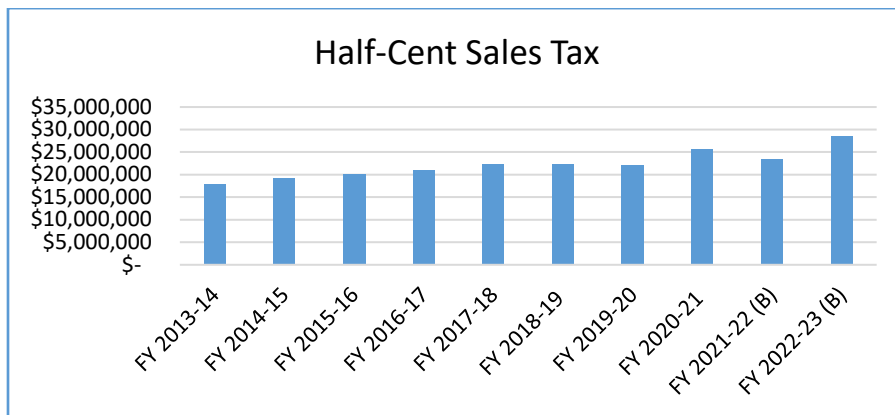
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated from the Tourist Development/Resort Tax go to support the Ocean Center in Daytona Beach. Revenues from these funds are pledged to secure and liquidate revenue bonds for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of one or more publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums

within Volusia County. The fiscal year 2022-23 budget is \$12,485,293 which is a 1.9% increase from fiscal year 2021-22 budget and the *Resort Tax – Additional One Cent* fiscal year 2022-23 budget is \$6,242,646. 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 2022-23 budget is \$18,727,938 which is a 52.6% increase from fiscal year 2021-22 budget. The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

**Local Government Half-Cent Sales Tax**



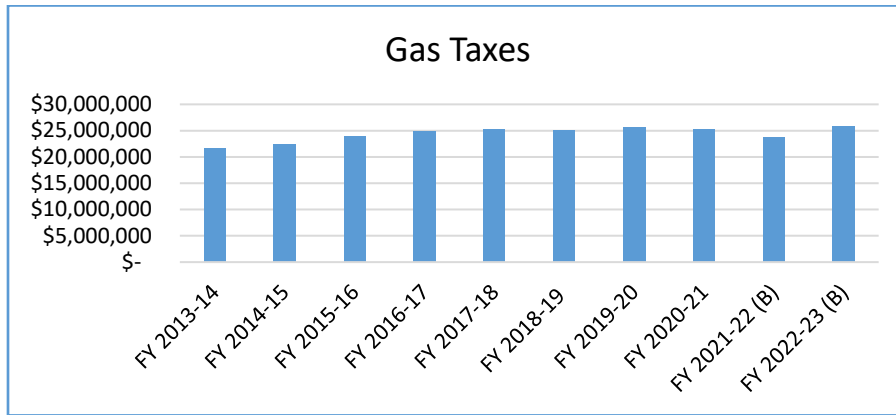
The Local Government Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. The primary purpose for the Sales Tax Fund is to record the County's receipt of the Half-Cent Sales Tax that is received from the State of Florida monthly. Funds are authorized by F.S. 212.20(6) and 218.60.67 for countywide purposes, including debt service. The Half-Cent Sales Tax is allocated per statutory formula based on population. The current fiscal year 2022-23 budget is \$28,601,952 which is a 21.7% increase over the 2021-22 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 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	FY 2021-22 Estimate
16,894,299	17,861,072	19,115,761	20,167,829	20,995,101	22,217,798	22,424,375	21,966,220	25,646,637	28,179,263

## 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 5<sup>th</sup> and 6<sup>th</sup> cent constitutional fuel tax, the 7<sup>th</sup> cent county fuel tax and the 9<sup>th</sup> cent fuel tax. All these revenues are accounted for in separate revenue codes and tracked for assurance that each revenue source is used in accordance with its authorized use. The fiscal year 2022-23 budget for gas taxes is \$25,799,117.

### 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 2022-23 budget is \$8,709,192. 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 2022-23 budget is \$6,367,446. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join for the issuance of these bonds. This tax is not eligible for the use of routine maintenance on roads.

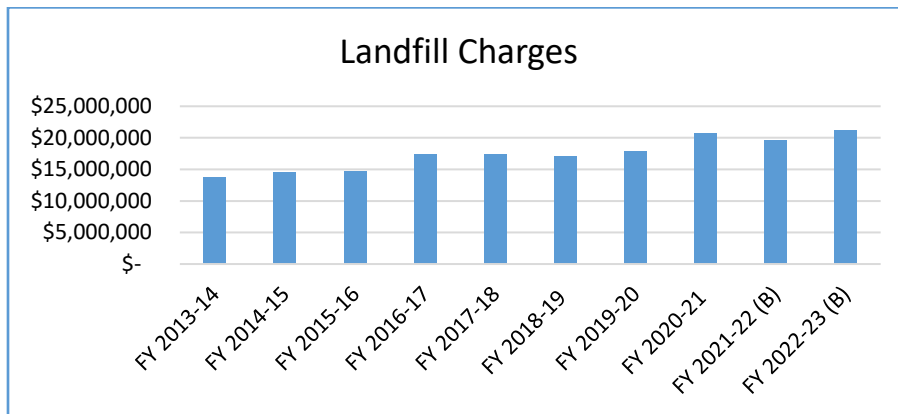
*Constitutional Fuel Tax 5<sup>th</sup> & 6<sup>th</sup> Cent-* pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied. The first call on tax proceeds is to meet the debt service requirements, if any, on local bond issues backed 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 2022-23 budget is \$5,533,612.

*County Fuel Tax- 7<sup>th</sup> Cent*- the county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses; including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax. The fiscal year 2022-23 budget is \$2,452,199.

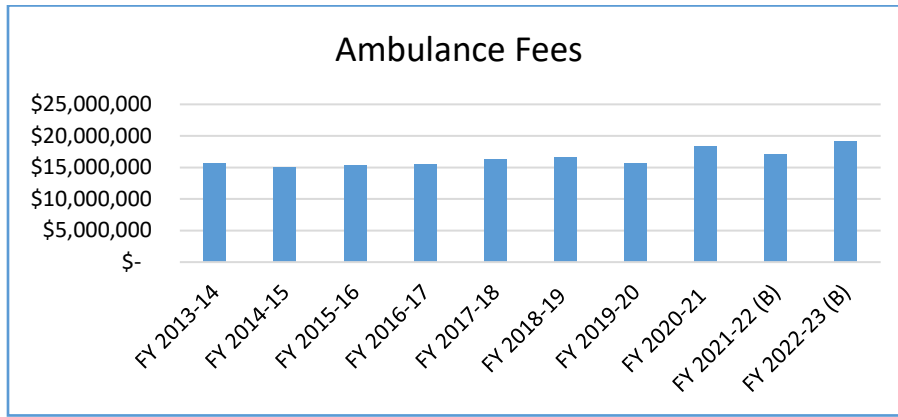
*Ninth Cent Fuel Tax*- the Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The proceeds are used to fund specified transportation expenditures. County and municipal governments may use the tax proceeds for transportation expenditures as defined 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 2022-23 budget is \$2,736,668.

**Landfill Charges**



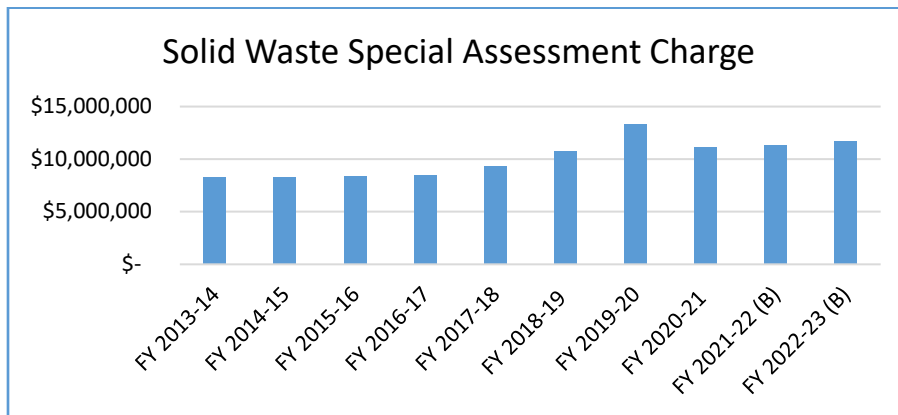
The County’s 5<sup>th</sup> largest revenue is landfill charges as authorized by ordinance. The Solid Waste Fund’s main source of operating revenue are landfill charges which are budgeted at \$21,200,000 in fiscal year 2022-23. These charges are derived from tipping fees based on tonnage of various types 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**



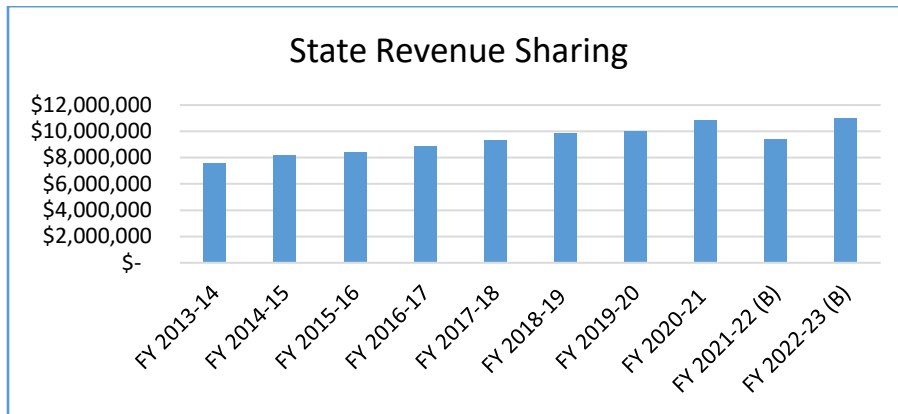
The Emergency Medical Services Fund was established in fiscal year 2011-12 when the county took over provision of ambulance services. The main operating revenue source in the Emergency Medical Services fund are the ambulance fees, which represent 74.8% of the total of all operating revenue or \$19,149,791 budgeted in fiscal year 2022-23. Ambulance fee revenue is a net of required adjustments such as Medicare, Medicaid, and other entitlements and reductions. The fiscal year 2022-2023 is based on the total estimated transports of 54,093 and an average unit of \$343.79 per transport.

**Solid Waste Collection-Special Assessment**



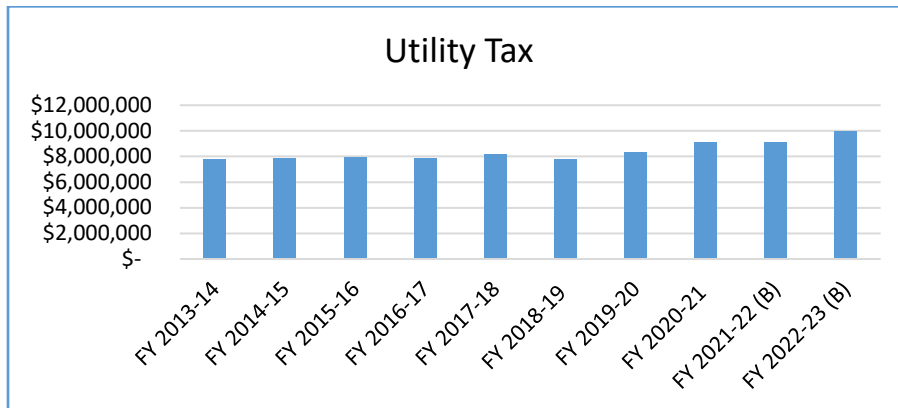
Volusia County established the Waste Collection fund to account for collection of trash and debris and recycling program services. A residential collection of non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill for residential garbage, 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 2022-23 budget is \$11,731,611.

**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 2022-23 budget is \$10,981,601 and gets distributed to the general fund in the amount of \$10,799,701 and \$181,900 to the County Transportation Trust Fund.

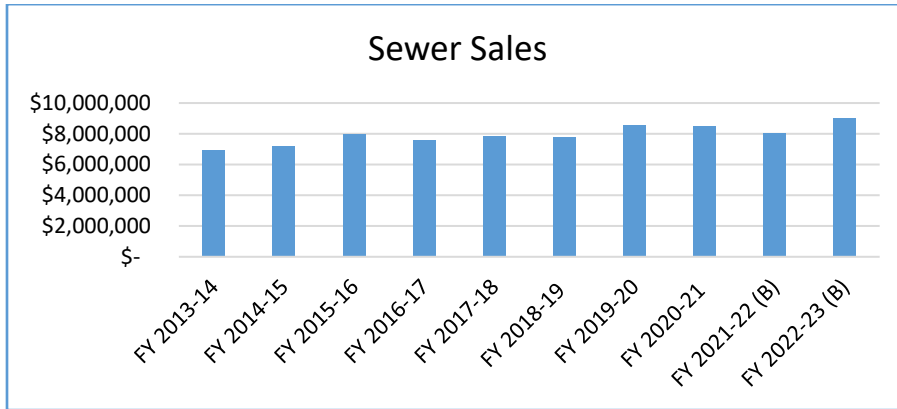
**Utility Tax**



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 2022-23 budget is \$9,938,936 which is a 9.7% increase from the 2021-22 budget.



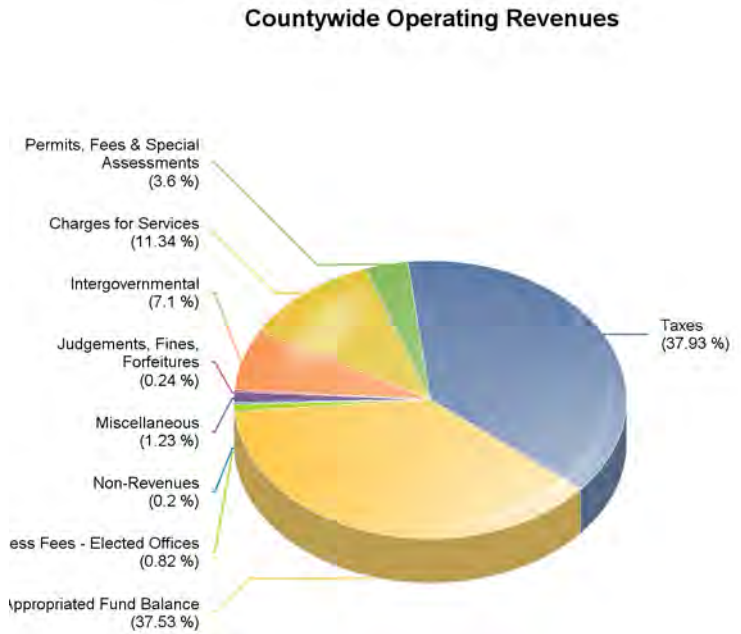
## Sewer Sales



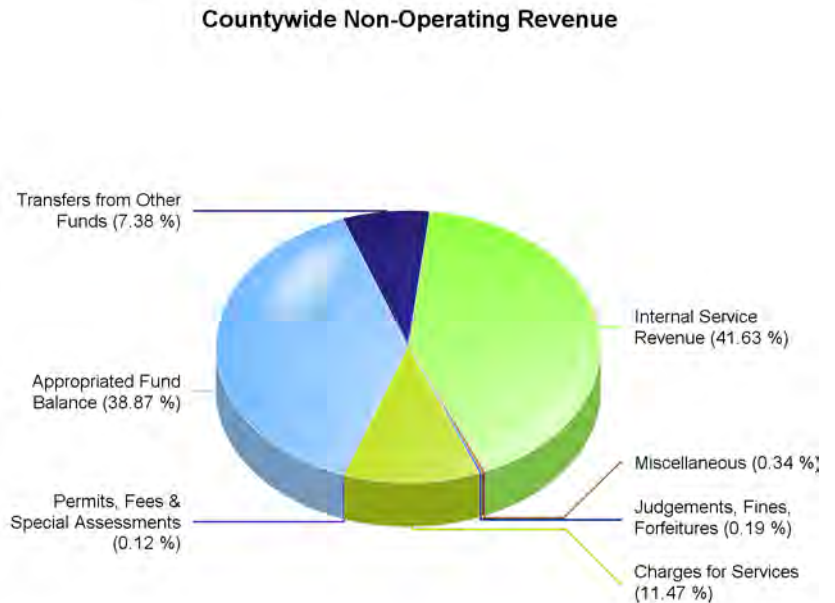
The Water Resources and Utilities (WRU) Division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees. The organization owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. The division also maintains two smaller wastewater facilities on behalf of other agencies. Sewer service is charged to all customers connected to a sanitary sewer system, based on consumption. The fiscal year 2022-23 budget is \$9,050,000 which is an 13.0% increase from the 2021-22 budget.

**VOLUSIA COUNTY, FLORIDA**  
**Countywide Revenues by Source**  
**Fiscal Year 2022-23**

<b>Countywide Operating Revenues by Source</b>	
<b>Fiscal Year 2022-23</b>	
Taxes	401,568,011
Permits, Fees & Special Assessments	38,169,703
Charges for Services	120,103,720
Intergovernmental	75,185,716
Judgements, Fines, Forfeitures	2,577,604
Miscellaneous	13,028,729
Non-Revenues	2,105,740
Excess Fees - Elected Offices	8,724,614
Appropriated Fund Balance	397,338,841
<b>Total Countywide Operating Revenues</b>	<b>\$1,058,802,678</b>



<b>Countywide Non-Operating Revenues By Category</b>	
<b>Fiscal Year 2022-23</b>	
Permits, Fees & Special Assessments	207,151
Charges for Services	19,361,589
Judgements, Fines, Forfeitures	313,920
Miscellaneous	574,211
Internal Service Revenue	70,287,999
Transfers from Other Funds	12,465,000
Appropriated Fund Balance	65,614,256
<b>Total Countywide Non-Operating Revenues</b>	<b>\$168,824,126</b>



## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Taxes</b>							
Business Tax Receipt	110,000	147,915	0	0	0	0	257,915
Bus Tax Haz Waste Surcharge	148,901	0	0	0	0	0	148,901
Communications Services Tax	0	3,191,873	0	0	0	0	3,191,873
Convention Development Tax	0	18,727,938	0	0	0	0	18,727,938
Current Ad Valorem Taxes	227,249,312	103,946,891	0	0	0	0	331,196,203
Delinquent Ad Valorem Taxes	450,000	185,000	0	0	0	0	635,000
Franchise Fees	550,000	0	0	0	0	0	550,000
Local Option Fuel Tax 5 F.S. 336.025(1)(b)	0	6,367,446	0	0	0	0	6,367,446
Local Option Fuel Tax 6 F.S. 336.025(1)(a)	0	8,709,192	0	0	0	0	8,709,192
Ninth Cent Fuel Tax F.S. 336.021	0	2,736,668	0	0	0	0	2,736,668
Resort Tax	0	12,485,293	0	0	0	0	12,485,293
Resort Tax - Addl One Cent	0	6,242,646	0	0	0	0	6,242,646
SW Non-Exclusive Franchise Fee	0	0	0	0	380,000	0	380,000
Utility Tax	0	9,938,936	0	0	0	0	9,938,936
<b>Total Taxes</b>	<b>\$228,508,213</b>	<b>\$172,679,798</b>	<b>\$0</b>	<b>\$0</b>	<b>\$380,000</b>	<b>\$0</b>	<b>\$401,568,011</b>

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Permits, Fees &amp; Special Assessments</b>							
Beach & Dune Permit Fees	7,564	0	0	0	0	0	7,564
Boat Slip Mitigation Fee	0	20,000	0	0	0	0	20,000
Building Permits	0	2,600,000	0	0	0	0	2,600,000
Commercial Solicitation Permit	8,900	0	0	0	0	0	8,900
Culture/Rec Impact Fees Residential	0	464,600	0	0	0	0	464,600
Dune Restoration Mitigation Fee	0	15,000	0	0	0	0	15,000
Exam Fees	1,400	0	0	0	0	0	1,400
Farm Pond Permit	0	1,500	0	0	0	0	1,500
F.S. 382.72(15) Vessel Registration Fees	0	0	0	207,151	0	0	207,151
Garbage Haul Permit	0	0	0	0	15,000	0	15,000
Outdoor Entertainment Permit	0	3,000	0	0	0	0	3,000
Proportionate Share/Concurrency	0	8,807,398	0	0	0	0	8,807,398
Public Safety Impact Fees - Commercial	0	6,650	0	0	0	0	6,650
Public Safety Impact Fees - Residential	0	145,000	0	0	0	0	145,000
Road Impact Fees - Commercial	0	1,287,775	0	0	0	0	1,287,775
Road Impact Fees - Residential	0	7,362,552	0	0	0	0	7,362,552
Road Maintenance Spec Assmnt Charges	0	200,000	0	0	0	0	200,000
Sign Permits	0	10,000	0	0	0	0	10,000
Sludge Permit Fees	10,000	0	0	0	0	0	10,000
Solid Waste Collection Spec Assmnt Charges	0	0	0	0	11,731,611	0	11,731,611
Stormwater Spec Assmnt Charges	0	4,541,271	0	0	86,383	0	4,627,654
Streetlighting Spec Assmnt Charges	0	337,800	0	0	0	0	337,800
Trades-Miscellaneous	600	0	0	0	0	0	600
Utility Use Permit Fees	0	505,699	0	0	0	0	505,699
<b>Total Permits, Fees &amp; Special Assessments</b>	<b>\$28,464</b>	<b>\$26,308,245</b>	<b>\$0</b>	<b>\$207,151</b>	<b>\$11,832,994</b>	<b>\$0</b>	<b>\$38,376,854</b>

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Intergovernmental Revenues</b>							
Beverage Licenses	233,382	7,000	0	0	0	0	240,382
E911 Nonwireless Distributions	0	603,970	0	0	0	0	603,970
E911 Prepaid Wireless Distributions	0	373,169	0	0	0	0	373,169
E911 Wireless Distributions	0	1,795,684	0	0	0	0	1,795,684
ECF Program	0	385,290	0	0	0	0	385,290
FCC E-Rate	0	75,936	0	0	0	0	75,936
Federal Airport Aid	0	0	0	0	72,000	0	72,000
Federal Transit Administration-Operating	0	0	0	0	11,915,279	0	11,915,279
Firefighters Supplemental Comp	0	69,480	0	0	0	0	69,480
Half-Cent Sales Tax	0	28,601,952	0	0	0	0	28,601,952
Hospital Authority Medicaid Contributions	5,873,881	0	0	0	0	0	5,873,881
Insurance Agents	165,194	0	0	0	0	0	165,194
Licenses-Mobile Homes	0	125,000	0	0	0	0	125,000
Other Transportation	0	10,000	0	0	0	0	10,000
Payment In Lieu Of Taxes	250,000	1,185	0	0	273,637	0	524,822
Racing-Extra Distribution	260,000	0	0	0	0	0	260,000
State Aid To Library	0	338,459	0	0	0	0	338,459
State Fuel Tax Refund F.S. 206.41(4)(d)	0	450,000	0	0	0	0	450,000
State Mass Transit	0	0	0	0	4,198,000	0	4,198,000
State Mosquito Control I	0	11,000	0	0	0	0	11,000
State Revenue Sharing	10,799,701	181,900	0	0	0	0	10,981,601
State Sales & Use Commission	1,200	0	0	0	0	0	1,200
State Shared Constitutional Fuel Tax F.S. 206.47	0	5,533,612	0	0	0	0	5,533,612
State Shared County Fuel Tax F.S. 206.41(1)	0	2,452,199	0	0	0	0	2,452,199
US Treasury - Coronavirus Relief Fund	0	127,606	0	0	0	0	127,606
<b>Total Intergovernmental Revenues</b>	<b>\$17,583,358</b>	<b>\$41,143,442</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,458,916</b>	<b>\$0</b>	<b>\$75,185,716</b>

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Admin Service Charge	0	231,726	0	0	0	0	231,726
Airfield	0	0	0	0	573,022	0	573,022
Ambulance Fees/Svc Chgs	0	19,149,791	0	0	0	0	19,149,791
Animal Control \$5 FS 828.27(4)(b)	0	500	0	0	0	0	500
Animal Control Fees	0	7,200	0	0	0	0	7,200
Animal Control Fees - Oak Hill	0	5,500	0	0	0	0	5,500
Animal Ctrl-Svc Chgs	0	156,671	0	0	0	0	156,671
Beach Access Fees	7,060,485	0	0	1,412,658	0	0	8,473,143
Booking Fees	190,000	0	0	0	0	0	190,000
Camping Fees	95,666	0	0	0	0	0	95,666
Charges For Labor	15,350	70,000	0	0	0	0	85,350
Charges For Services	21,000	486,015	0	0	450	0	507,465
Class II Permit Fees	0	4,060	0	0	0	0	4,060
Cobra - VSO	0	0	0	0	0	7,629	7,629
Commercial Insurance - VSO	0	0	0	0	0	186,500	186,500
Computer Replacement Service Charge - Property Appraiser	0	0	0	0	0	44,137	44,137
Computer Replacement Service Charge - SOE	0	0	0	0	0	1,392	1,392
Computer Replacement Service Charge - Tax Collector	0	0	0	0	0	15,763	15,763
Concession-Stands	0	600,000	0	0	0	0	600,000
Concurrency Management Review	0	4,400	0	0	0	0	4,400
Concurrency Review	0	15,000	0	0	0	0	15,000
Const. Officer Fees-Sheriff-City Contracts & Airport	0	17,264,803	0	0	0	0	17,264,803
Const. Officer Fees-Sheriff-Other	0	1,887,766	0	0	0	0	1,887,766
Const. Officer Fees-Sheriff-Outside Detail	677,000	0	0	0	0	0	677,000
Const. Officer Fees-Sheriff-School Board Contract	504,900	0	0	0	0	0	504,900
Court Facility Fees 87.5% FS 318.18(13)(a)	1,040,580	0	0	0	0	0	1,040,580

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Customer Facility Charge	0	0	0	0	728,480	0	728,480
Daily Subsistence - Inmates	650,000	0	0	0	0	0	650,000
Development Order Review Appli	0	7,000	0	0	0	0	7,000
Domestic Violence Surcharge FS 938.08	97,708	0	0	0	0	0	97,708
Dori Slosberg Drivers Ed FS 318.1215	0	195,000	0	0	0	0	195,000
Drug Lab Fee	130,000	0	0	0	0	0	130,000
Employee Dependent Contribution - VSO	0	0	0	0	0	2,648,000	2,648,000
Employer Premium - Property Appraiser	0	0	0	0	0	1,112,760	1,112,760
Employer Premium - SOE	0	0	0	0	0	323,712	323,712
Employer Premium - Tax Collector	0	0	0	0	0	1,173,456	1,173,456
Employer Premium - VSO	0	0	0	0	0	8,805,217	8,805,217
Event Sponsorship	0	6,250	0	0	0	0	6,250
Excess Fees Clerk Circuit Ct	600,000	0	0	0	0	0	600,000
Facility Entrance	350,000	0	0	0	0	0	350,000
Filing Fee FS 34.045(1) (c)	7,000	0	0	0	0	0	7,000
Fire Contingency Transportation Svcs	0	350,000	0	0	0	0	350,000
Fire Line Availability Fee	0	0	0	0	85,000	0	85,000
Fire Training Charges	0	71,000	0	0	0	0	71,000
Fleet Replacement Service Charge - Property Appraiser	0	0	0	0	0	40,000	40,000
Fleet Replacement Service Charge - SOE	0	0	0	0	0	26,000	26,000
Fleet Replacement Service Charge - Tax Collector	0	0	0	0	0	7,500	7,500
F.S. 468.631 / 553.721 10% Building Education	0	7,500	0	0	0	0	7,500
Gopher Tortoise Fees	0	123,180	0	0	0	0	123,180
Hangar Area	0	0	0	0	922,467	0	922,467
Housing Of Prisoners	22,000	0	0	0	0	0	22,000

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Inspection Fees	0	0	0	0	15,000	0	15,000
Itinerant Merchant Admin Svcs	0	35,525	0	0	0	0	35,525
Landfill Charges	0	0	0	0	21,200,000	0	21,200,000
Land Management Fees	0	165,000	0	0	0	0	165,000
League Registration Fees	10,788	0	0	0	0	0	10,788
LEC Fees: Lyonia Envirmntl Ctr	18,000	0	0	0	0	0	18,000
LE Crime Prevention - FS 775.083(2)	0	234,731	0	0	0	0	234,731
LE Education Trust - FS 938.15; FS 318.18(11) (c)	0	143,659	0	0	0	0	143,659
Liability - Property Appraiser	0	0	0	0	0	165,227	165,227
Liability - SOE	0	0	0	0	0	48,507	48,507
Liability - Tax Collector	0	0	0	0	0	175,838	175,838
Liability - VSO	0	0	0	0	0	1,251,482	1,251,482
Library Service Charges	0	17,500	0	0	0	0	17,500
Library Service-Lost Books	0	17,500	0	0	0	0	17,500
Library Service-Lost Cards	0	6,500	0	0	0	0	6,500
Maintenance Agreements	0	589,212	0	0	0	0	589,212
Maintenance Fees	0	20,000	0	0	0	0	20,000
Management Fee	0	390,000	0	0	0	0	390,000
Mass Transit Fares	0	0	0	0	2,100,000	0	2,100,000
Medical Examiner's Fees	361,957	0	0	0	0	0	361,957
Meter Disconnection Fee	0	0	0	0	115,000	0	115,000
Meter Installation	0	0	0	0	100,000	0	100,000
MSC Gift Shop/ Novelties	345,000	0	0	0	0	0	345,000
MSC School Field Trips	30,000	0	0	0	0	0	30,000
MSC Special Events	24,500	0	0	0	0	0	24,500
Ocean Center Revenues	0	24,239	0	0	0	0	24,239
Other Charges For Services	153,000	45,000	0	0	0	0	198,000



## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Other Mass Transit-Advertising	0	0	0	0	630,000	0	630,000
Other Mass Transit-Concessions	0	0	0	0	300,000	0	300,000
Other Mass Transit-I D Cards	0	0	0	0	500	0	500
Park Fees	179,140	1,470,376	0	0	0	0	1,649,516
Parking Daily Receipts	0	0	0	0	937,171	0	937,171
Parking Monthly Receipts	0	0	0	0	107,444	0	107,444
Parking Special Events	0	0	0	0	1,500,923	0	1,500,923
Parking Validation Receipts	0	0	0	0	97,746	0	97,746
Passenger Facility Charge	0	0	0	0	1,207,250	0	1,207,250
PEMT MCO Program	0	4,686,792	0	0	0	0	4,686,792
PEMT Program	0	125,888	0	0	0	0	125,888
Physical Damage - Property Appraiser	0	0	0	0	0	12,883	12,883
Physical Damage - Tax Collector	0	0	0	0	0	13,563	13,563
Physical Damage - VSO	0	0	0	0	0	334,558	334,558
Planning Development Fees	0	221,450	0	0	0	0	221,450
Power Ski Registration Fees	4,200	0	0	0	0	0	4,200
Prisoner Reporting-Incentv Pay	70,000	0	0	0	0	0	70,000
Program Income	0	0	0	0	4,500	0	4,500
Prostitution Drug Court Programs - FS 796.07 (6)	750	0	0	0	0	0	750
Reclaimed Water	0	0	0	0	1,400,000	0	1,400,000
Recreation Fees	206,646	0	0	0	0	0	206,646
Research Services	5,000	0	0	0	0	0	5,000
Sales-Maps, Code Bks, Publicat	350	75,050	0	0	0	0	75,400
Sewer C.I.A.C. Fees	0	0	0	0	300,000	0	300,000
Sewer Connection Fees	0	0	0	0	300,000	0	300,000
Sewer Sales	0	0	0	0	9,050,000	0	9,050,000
Special Events	16,000	0	0	0	385,606	0	401,606

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Sp Rec Fac-Arena	0	445,916	0	0	0	0	445,916
Sp Rec Fac- Concessions	1,458	6,405	0	0	0	0	7,863
Sp Rec Fac-Conference Center	0	572,191	0	0	0	0	572,191
Sp Rec Fac-Equipment	0	196,045	0	0	0	0	196,045
Sp Rec Fac- Lot Event	0	30,000	0	0	0	0	30,000
Sp Rec Fac- Reimbursable-Staff	0	80,000	0	0	0	0	80,000
Statutory Offset - Incarceration Costs	1	0	0	0	0	0	1
Summer Recreation Program	490,100	0	0	0	0	0	490,100
Terminal-Airlines	0	0	0	0	1,470,475	0	1,470,475
Terminal-Concession	0	0	0	0	3,760,294	0	3,760,294
Training/Education Services	0	0	0	0	0	72,500	72,500
Training Service Charge	0	1,000	0	0	0	0	1,000
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	100,000	0	0	0	0	100,000
Tree Replacement Fee	0	405,000	0	0	0	0	405,000
Vab Filing Fees	11,000	0	0	0	0	0	11,000
VAB Reimbursement - School Board	50,000	0	0	0	0	0	50,000
Volusia County Law Library 12.5% FS 318.18(13)(a)	142,472	0	0	0	0	0	142,472
Water C.I.A.C. Fees	0	0	0	0	150,000	0	150,000
Water Connection Fees	0	0	0	0	150,000	0	150,000
Water Sales	0	0	0	0	7,750,000	0	7,750,000
Wetland Application	0	57,000	0	0	0	0	57,000
Worker's Compensation - Property Appraiser	0	0	0	0	0	4,093	4,093
Worker's Compensation - SOE	0	0	0	0	0	28,881	28,881
Worker's Compensation - Tax Collector	0	0	0	0	0	4,371	4,371

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Charges for Services</b>							
Worker's Compensation - VSO	0	0	0	0	0	1,444,962	1,444,962
Zoning Fees	0	138,000	0	0	0	0	138,000
<b>Total Charges for Services</b>	<b>\$13,582,051</b>	<b>\$51,180,341</b>	<b>\$0</b>	<b>\$1,412,658</b>	<b>\$55,341,328</b>	<b>\$17,948,931</b>	<b>\$139,465,309</b>
<b>Judgements, Fines and Forfeitures</b>							
800 MHz Comm Surchg-Trffc Fine FS 318.21(9)	0	0	0	313,920	0	0	313,920
Beach Fines	21,000	0	0	0	0	0	21,000
Code Enforcement Fines	0	82,500	0	0	0	0	82,500
Court Innovation 25% FS 939.185(1)(a)	144,756	0	0	0	0	0	144,756
Court Technology FS 28.24(12)(e)	1,656,367	0	0	0	0	0	1,656,367
Fines-Assmts-Drug Abuse Trtmnt - FS 938.13 FS 938.21	57,752	0	0	0	0	0	57,752
Legal Aid 25% FS 939.185(1)(a)	144,756	0	0	0	0	0	144,756
Library Fines	0	30,000	0	0	0	0	30,000
Mitigation Late Fees	0	15,000	0	0	0	0	15,000
Restitution - FS 960.293 (2)(b)	0	4,500	0	0	0	0	4,500
Teen Court FS 938.19 (2)	141,001	0	0	0	0	0	141,001
Teen Court / JAC / Alt 25% FS 939.185(1)(a)	132,000	0	0	0	0	0	132,000
Trade Board Fines	2,500	0	0	0	0	0	2,500
Unlicensed Contractors	3,000	0	0	0	0	0	3,000
Volusia County Law Library 25% FS 939.185 (1)(a)	142,472	0	0	0	0	0	142,472
<b>Total Judgements, Fines and Forfeitures</b>	<b>\$2,445,604</b>	<b>\$132,000</b>	<b>\$0</b>	<b>\$313,920</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,891,524</b>
<b>Miscellaneous Revenues</b>							
Animal Control License	0	17,000	0	0	0	0	17,000
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	40,000	0	0	0	0	0	40,000
Child Recrtn Prog-Contr	6,434	0	0	0	0	0	6,434

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Miscellaneous Revenues</b>							
Commission-Coke Contract	22,000	0	0	0	0	0	22,000
Commissions	100,000	617,300	0	0	0	0	717,300
Contractor License	200,000	0	0	0	0	0	200,000
Corrections Phone Commissions	880,000	0	0	0	0	0	880,000
Donations-Library NON FOL	0	5,000	0	0	0	0	5,000
Ins Proceeds-Loss Furn/ Equip	0	5,000	0	0	30,000	0	35,000
Investment Earnings/ Loss	850,000	899,199	0	173,388	231,820	345,503	2,499,910
Investment Income	0	25,000	0	0	0	0	25,000
Land Rentals	0	101,000	0	0	2,797,820	0	2,898,820
Late Charges	0	0	0	0	223,225	0	223,225
Miscellaneous Revenue	210,510	32,255	0	0	25,200	5,351	273,316
Mitigation Fees	0	25,000	0	0	0	0	25,000
Other Reimbursements	15,000	25	0	0	53,100	0	68,125
Outside Revenue	0	0	0	0	315,000	0	315,000
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	34,969	34,969
Rent	150,000	383,057	0	0	1,474,132	0	2,007,189
Rent - Facilities	0	0	0	0	115,979	0	115,979
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	49,007	0	59,007
Sale-Surplus Furn/Fixtr/ Equip	455,620	203,200	0	0	428,000	15,000	1,101,820
Settlement	0	265,898	0	0	0	0	265,898
Smart Communications (Tablets)	106,000	0	0	0	0	0	106,000
Utilities-Rent Related	0	108,108	0	0	0	0	108,108
Vehicle/Equipment Revenue	0	4,000	0	0	0	0	4,000
Video Visitation Commissions	115,000	0	0	0	0	0	115,000
<b>Total Miscellaneous Revenues</b>	<b>\$3,220,564</b>	<b>\$3,901,042</b>	<b>\$0</b>	<b>\$173,388</b>	<b>\$5,907,123</b>	<b>\$400,823</b>	<b>\$13,602,940</b>

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Excess Fees - Elected Offices</b>							
Transfer In to County from Property Appraiser - Excess Fees	150,000	0	0	0	0	0	150,000
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	5,724,614	0	0	0	0	0	5,724,614
Transfer In to County from VCSO - Excess Fees	2,000,000	250,000	0	0	0	0	2,250,000
<b>Total Excess Fees - Elected Offices</b>	<b>\$8,474,614</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,724,614</b>
<b>Internal Service Revenues</b>							
COBRA Payments- COUNTY	0	0	0	0	0	50,000	50,000
Contributions- Commercial Ins- COUNTY	0	0	0	0	0	311,339	311,339
Contributions-Liability- COUNTY	0	0	0	0	0	3,536,137	3,536,137
Contributions-Physical Damage-COUNTY	0	0	0	0	0	4,499,766	4,499,766
Contributions-Workers' Comp-COUNTY	0	0	0	0	0	3,373,690	3,373,690
Gas & Oil	0	0	0	0	0	6,537,000	6,537,000
Health Insurance	0	0	0	0	0	23,397,803	23,397,803
Health Insurance-Dep Contr	0	0	0	0	0	6,890,000	6,890,000
Information Systems Revenue	0	0	0	0	0	1,049,492	1,049,492
Non-Replacement Maint - Labor	0	0	0	0	0	4,165,042	4,165,042
Non-Replacement Maint - Parts	0	0	0	0	0	3,836,766	3,836,766
Non-Replacement Maint - Sublets	0	0	0	0	0	1,623,234	1,623,234
Pharmacy Rebates	0	0	0	0	0	2,694,241	2,694,241
Pool Cars	0	0	0	0	0	74,764	74,764
Recoveries-Claims	0	0	0	0	0	200,000	200,000
Retiree Drug Subsidy	0	0	0	0	0	500	500
Retiree Premiums- COUNTY	0	0	0	0	0	1,831,360	1,831,360

## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Internal Service Revenues</b>							
Retirees Premium & Subsidy - Property Appraiser	0	0	0	0	0	5,997	5,997
Retirees Premium & Subsidy - SOE	0	0	0	0	0	5,997	5,997
Retirees Premium & Subsidy - Tax Collector	0	0	0	0	0	4,259	4,259
Retirees Premium & Subsidy - VSO	0	0	0	0	0	37,896	37,896
Vehicle Replacement Program Contributions	0	0	0	0	0	5,979,966	5,979,966
Vehicle Replacement Program (VPR) Maintenance Service Charge	0	0	0	0	0	182,750	182,750
<b>Total Internal Service Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,287,999</b>	<b>\$70,287,999</b>
<b>Non-Revenues</b>							
Animal Welfare Donations	0	3,000	0	0	0	0	3,000
Contributions	0	400,000	0	0	0	0	400,000
Corrections Welfare Trust	0	800	0	0	0	0	800
Library Contributions	0	96,790	0	0	0	0	96,790
Msc Donations	20,000	0	0	0	0	0	20,000
Transfer from County Transportation Trust	0	0	1,008,790	0	0	0	1,008,790
Transfer from ECHO	0	0	0	1,500,000	0	0	1,500,000
Transfer from Mosquito Control	0	0	0	1,650,000	0	0	1,650,000
Transfer from MSD	0	6,748,363	470,752	0	0	0	7,219,115
Transfer from Ocean Center	0	0	692,105	4,315,000	0	0	5,007,105
Transfer from Parking Garage Fund	29,866	0	0	0	0	0	29,866
Transfer from Port Authority	0	0	0	750,000	0	0	750,000
Transfer from Resort Tax	0	12,331,173	4,344,596	0	0	0	16,675,769
Transfer from Road Impact Fees Zone 1	0	0	1,897,587	0	0	0	1,897,587
Transfer from Road Impact Fees Zone 2	0	0	496,987	0	0	0	496,987

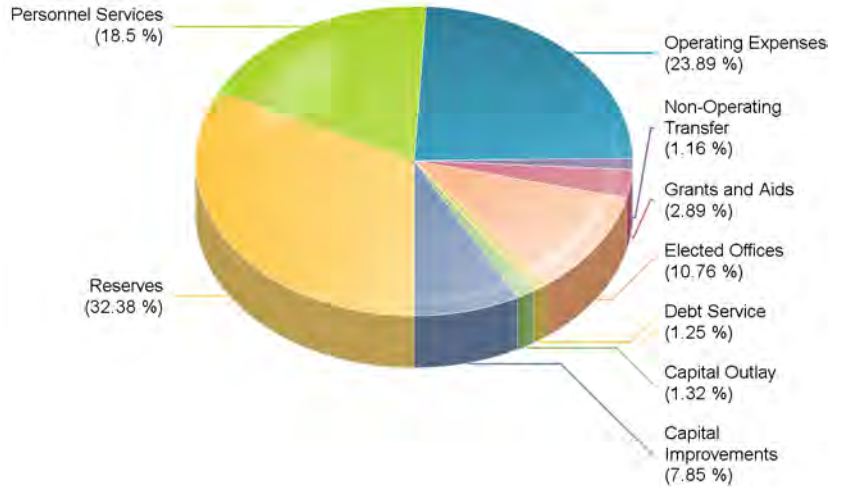
## Revenues by Major Source and Fund

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
<b>Non-Revenues</b>							
Transfer from Road Impact Fees Zone 3	0	0	1,762,043	0	0	0	1,762,043
Transfer from Road Impact Fees Zone 4	0	0	361,445	0	0	0	361,445
Transfer from Sales Tax	20,286,954	8,389,998	0	0	0	0	28,676,952
Transfer from Solid Waste	848,000	0	0	0	0	0	848,000
Transfer from Volusia Forever Acquisition	0	1,391,784	0	0	0	0	1,391,784
Transfer General Fund	0	9,224,825	118,125	2,250,000	7,500,000	0	19,092,950
Transfer In to County from PRAP-Admin Srv Chg-Indirect Costs	597,196	0	0	0	0	0	597,196
Transfer In to County from SOE-Admin Srv Chg-Indirect Costs	325,029	0	0	0	0	0	325,029
Transfer In to County from TXCO-Admin Srv Chg-Indirect Costs	662,925	0	0	0	0	0	662,925
Transfers From Other Funds	0	0	0	2,000,000	0	0	2,000,000
<b>Total Non-Revenues</b>	<b>\$22,769,970</b>	<b>\$38,586,733</b>	<b>\$11,152,430</b>	<b>\$12,465,000</b>	<b>\$7,500,000</b>	<b>\$0</b>	<b>\$92,474,133</b>
<b>Appropriated Fund Balance</b>							
Appropriated Fund Balance	77,657,693	222,344,593	3,131,706	24,347,329	94,204,849	41,266,927	462,953,097
<b>Total Appropriated Fund Balance</b>	<b>\$77,657,693</b>	<b>\$222,344,593</b>	<b>\$3,131,706</b>	<b>\$24,347,329</b>	<b>\$94,204,849</b>	<b>\$41,266,927</b>	<b>\$462,953,097</b>
<b>Total Budget</b>	<b>374,270,531</b>	<b>556,526,194</b>	<b>14,284,136</b>	<b>38,919,446</b>	<b>191,625,210</b>	<b>129,904,680</b>	<b>1,305,530,197</b>
Less Transfers	(21,164,820)	(38,086,143)	(11,152,430)	0	(7,500,000)	0	(77,903,393)
<b>Total Net Budget</b>	<b>353,105,711</b>	<b>518,440,051</b>	<b>3,131,706</b>	<b>38,919,446</b>	<b>184,125,210</b>	<b>129,904,680</b>	<b>1,227,626,804</b>

**VOLUSIA COUNTY, FLORIDA**  
**Countywide Expenditures By Category**  
**Fiscal Year 2022-23**

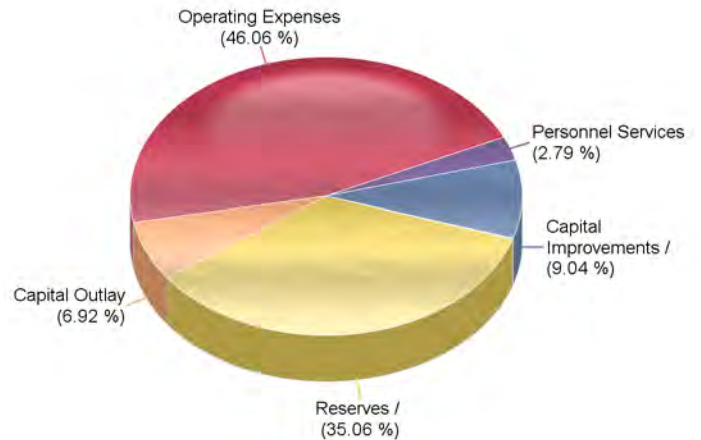
<b>Countywide Operating Expenditures By Category</b> <b>Fiscal Year 2022-23</b>	
Personnel Services	200,269,212
Operating Expenses	258,611,777
Capital Outlay	14,242,304
<b>Subtotal Operating Expenses</b>	<b>\$473,123,293</b>
Capital Improvements	84,975,018
Debt Service	13,552,202
Elected Offices	116,489,734
Grants and Aids	31,247,523
Non-Operating Transfer	12,588,000
Reserves	350,583,041
Reimbursements	(23,756,133)
<b>Total Countywide Operating Expenditures</b>	<b>1,058,802,678</b>

**Operating Expenditures by Category**



<b>Countywide Non-Operating Expenditures By Category</b> <b>Fiscal Year 2022-23</b>	
Personnel Services	4,715,388
Operating Expenses	77,757,941
Capital Outlay	11,683,436
<b>Subtotal Non-Operating Expenses</b>	<b>94,156,765</b>
Capital Improvements	15,256,230
Grants and Aids	218,248
Reserves	59,192,883
<b>Total Countywide Non-Operating Expenditures</b>	<b>\$168,824,126</b>

**Non-Operating Expenditures by Category**





## Expenditures by Fund and Category

Countywide Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
001 - General Fund	90,596,024	75,199,256	3,014,147	25,317,090	0	24,523,404	19,215,950	62,268,692	74,135,968	374,270,531
104 - Library	11,794,917	9,453,662	189,075	797,427	0	0	2,000,000	8,427,258	0	32,662,339
160 - Volusia ECHO	260,139	369,508	8,765	0	0	4,800,784	1,500,000	18,101,978	0	25,041,174
162 - Volusia Forever Land Acquisition	174,172	518,923	9,000	0	0	300,784	1,391,784	10,402,110	0	12,796,773
163 - Land Management	842,093	843,891	43,000	62,000	0	50	0	12,454,713	0	14,245,747
164 - Barberville Mitigation Tract	0	57,017	0	0	0	0	0	592,188	0	649,205
<b>Total: Countywide Funds</b>	<b>103,667,345</b>	<b>86,442,257</b>	<b>3,263,987</b>	<b>26,176,517</b>	<b>0</b>	<b>29,625,022</b>	<b>24,107,734</b>	<b>112,246,939</b>	<b>74,135,968</b>	<b>459,665,769</b>

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
002 - Emergency Medical Services	23,296,032	6,777,988	1,717,805	0	0	250	0	14,116,980	0	45,909,055
101 - Coronavirus Relief	127,606	0	0	0	0	0	0	0	0	127,606
103 - County Transportation Trust	12,448,988	15,375,564	1,471,388	10,264,783	0	0	1,008,790	21,918,821	0	62,488,334
105 - E Volusia Mosquito Control	2,115,315	2,662,754	219,000	400,000	0	224,329	1,650,000	2,256,098	0	9,527,496
106 - Resort Tax	0	74,315	0	0	0	0	16,675,769	2,000,000	0	18,750,084
108 - Sales Tax Trust	0	0	0	0	0	0	28,676,952	0	0	28,676,952
109 - Tree Mitigation	0	1,134,033	0	0	0	50,000	0	592,623	0	1,776,656
110 - Volusia Sheriff Contracted Services	0	0	0	0	0	0	0	0	19,147,569	19,147,569
111 - Convention Development Tax	0	18,729,488	0	0	0	0	0	0	0	18,729,488
113 - Road Proportionate Share	0	0	0	7,582,197	0	0	0	12,994,392	0	20,576,589
114 - Ponce De Leon Inlet and Port District	546,898	1,474,101	25,400	250,000	0	157,372	750,000	4,988,732	0	8,192,503
115 - E-911 Emergency Telephone System	0	0	0	0	0	0	0	2,686,282	3,232,018	5,918,300
116 - Special Lighting Districts	0	342,847	0	0	0	0	0	26,632	0	369,479
117 - Building Permits	2,084,570	849,637	0	0	0	0	0	480,052	0	3,414,259
118 - Ocean Center	3,086,662	5,430,424	121,600	35,000	0	8,465	5,007,105	11,839,274	0	25,528,530
119 - Road District Maintenance	0	195,754	0	0	0	0	0	283,544	0	479,298
120 - Municipal Service District	6,057,034	6,318,647	113,300	420,000	0	39,730	7,219,115	27,470,306	19,542,399	67,180,531
121 - Special Assessments	0	0	0	0	0	0	0	888,026	0	888,026
122 - Manatee Conservation	0	4,000	0	0	0	10,957	0	581,267	0	596,224

## Expenditures by Fund and Category

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
123 - Inmate Welfare Trust	1,037,054	710,619	22,000	50,000	0	0	0	3,259,635	0	5,079,308
124 - Library Endowment	0	0	0	0	0	0	0	430,948	0	430,948
125 - Homeless Initiatives	0	0	0	0	0	0	0	179,143	0	179,143
127 - Wetland Mitigation	0	50,000	0	0	0	0	0	127,706	0	177,706
130 - Economic Development	873,080	9,084,211	0	0	0	0	0	0	0	9,957,291
131 - Road Impact Fees-Zone 1 (Northeast)	0	0	0	0	0	0	1,897,587	4,117,260	0	6,014,847
132 - Road Impact Fees-Zone 2 (Southeast)	0	0	0	0	0	0	496,987	7,022,253	0	7,519,240
133 - Road Impact Fees-Zone 3 (Southwest)	0	0	0	2,400,000	0	0	1,762,043	6,813,817	0	10,975,860
134 - Road Impact Fees-Zone 4 (Northwest)	0	0	0	6,564,663	0	0	361,445	7,695,885	0	14,621,993
135 - Park Impact Fees-County	0	0	0	0	0	0	0	899,857	0	899,857
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	0	0	0	0	0	716,273	0	716,273
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	0	0	0	0	0	43,211	0	43,211
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	0	0	0	0	0	285,034	0	285,034
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	0	0	0	0	0	275,063	0	275,063
140 - Fire Rescue District	25,575,270	9,204,971	2,434,200	2,095,946	0	696,158	0	20,989,660	0	60,996,205
151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	0	25,000	0	0	0	386,535	0	411,535
152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	0	124,812	0	0	0	11,664	0	136,476
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	0	274,127	0	0	0	45,969	0	320,096
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	0	260,000	0	0	0	341,647	0	601,647
155 - Impact Fee Administration	127,629	101,697	2,400	0	0	0	0	0	0	231,726
157 - Silver Sands/ Bethune Beach MSD	0	20,401	0	0	0	0	0	0	0	20,401
158 - Gemini Springs Endowment	0	5,000	0	0	0	0	0	59,488	0	64,488
159 - Stormwater Utility	3,558,732	733,870	700,000	820,000	0	0	0	4,202,754	0	10,015,356
165 - Dune Restoration Fund	0	10,457	0	0	0	0	0	19,543	0	30,000
166 - Opioid Direct Settlement Fund	0	132,949	0	0	0	0	0	0	0	132,949

## Expenditures by Fund and Category

Special Revenue Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
168 - Walgreens Opioid Direct Settlement Fund	0	132,949	0	0	0	0	0	0	0	132,949
170 - Law Enforcement Trust	0	0	0	0	0	0	0	817,906	217,000	1,034,906
171 - Beach Enforcement Trust	0	0	0	0	0	0	0	1,391	0	1,391
172 - Federal Forfeiture Sharing Justice	0	0	0	0	0	0	0	159,910	30,000	189,910
173 - Federal Forfeiture Sharing Treasury	0	0	0	0	0	0	0	0	34,780	34,780
174 - Law Enforcement Education Trust Fund	0	0	0	0	0	0	0	274,194	150,000	424,194
175 - Crime Prevention Trust	0	0	0	0	0	0	0	704,194	0	704,194
177 - Dori Slosberg	0	336	0	0	0	184,940	0	9,724	0	195,000
<b>Total: Special Revenue Funds</b>	<b>80,934,870</b>	<b>79,557,012</b>	<b>6,827,093</b>	<b>31,566,528</b>	<b>0</b>	<b>1,372,201</b>	<b>65,505,793</b>	<b>163,013,693</b>	<b>42,353,766</b>	<b>471,130,956</b>

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	4,293,614	0	0	2,880,362	0	7,173,976
208 - Capital Improvement Revenue Note, 2010	0	0	0	0	692,105	0	0	0	0	692,105
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	0	0	0	1,008,790	0	0	0	0	1,008,790
213 - Gas Tax Refunding Revenue Bonds, 2013	0	0	0	0	4,518,062	0	0	0	0	4,518,062
215 - Capital Improvement Note, 2017	0	0	0	0	465,241	0	0	307,837	0	773,078
295 - Public Transportation State Infrastructure Loan	0	0	0	0	118,125	0	0	0	0	118,125
<b>Total: Debt Service Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,095,937</b>	<b>0</b>	<b>0</b>	<b>3,188,199</b>	<b>0</b>	<b>14,284,136</b>

## 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	182,163	11,553,661	0	0	0	0	0	1,656,665	0	13,392,489
450 - Solid Waste	5,439,529	11,425,721	3,604,020	10,552,625	0	250,000	848,000	12,814,066	0	44,933,961
451 - Daytona Beach International Airport	5,015,755	9,723,719	388,204	675,000	969,782	0	0	33,338,668	0	50,111,128
452 - Airport Passenger Facility Charge	0	0	0	0	0	0	0	3,972,089	0	3,972,089
453 - Airport Customer Facility Charge	0	0	0	0	0	0	0	3,225,942	0	3,225,942
456 - Volusia Transportation Authority	68,844	27,512,415	0	0	0	0	0	1,632,902	0	29,214,161
457 - Water and Sewer Utilities	4,873,002	7,440,719	150,000	14,954,348	601,018	0	0	15,418,998	0	43,438,085
475 - Parking Garage	87,704	1,200,140	9,000	1,050,000	885,465	300	29,866	74,880	0	3,337,355
<b>Total: Enterprise Funds</b>	<b>15,666,997</b>	<b>68,856,375</b>	<b>4,151,224</b>	<b>27,231,973</b>	<b>2,456,265</b>	<b>250,300</b>	<b>877,866</b>	<b>72,134,210</b>	<b>0</b>	<b>191,625,210</b>

<b>Total: Operating Budget</b>	<b>200,269,212</b>	<b>234,855,644</b>	<b>14,242,304</b>	<b>84,975,018</b>	<b>13,552,202</b>	<b>31,247,523</b>	<b>90,491,393</b>	<b>350,583,041</b>	<b>116,489,734</b>	<b>1,136,706,071</b>
Less Operating Transfers:	0	0	0	0	0	0	77,903,393	0	0	77,903,393
<b>Net Operating Budget:</b>	<b>200,269,212</b>	<b>234,855,644</b>	<b>14,242,304</b>	<b>84,975,018</b>	<b>13,552,202</b>	<b>31,247,523</b>	<b>12,588,000</b>	<b>350,583,041</b>	<b>116,489,734</b>	<b>1,058,802,678</b>

Capital Projects Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
305 - 800 MHz Capital	0	115,000	64,500	100,000	0	120,000	0	1,144,268	0	1,543,768
313 - Beach Capital Projects	0	0	252,061	2,330,526	0	0	0	0	0	2,582,587
314 - Port Authority Capital Projects	0	0	0	750,000	0	0	0	0	0	750,000
317 - Library Construction	0	0	0	745,000	0	0	0	3,842,691	0	4,587,691
318 - Ocean Center	0	0	0	2,367,600	0	0	0	3,477,784	0	5,845,384
326 - Park Projects	0	0	0	0	0	0	0	879,372	0	879,372
328 - Trail Projects	0	0	0	250,000	0	0	0	5,979,675	0	6,229,675
367 - Elections Warehouse	0	0	0	0	0	0	0	5,722,865	0	5,722,865
369 - Sheriff Capital Projects	0	0	0	6,878,104	0	0	0	0	0	6,878,104
370 - Sheriff Helicopter Replacement	0	0	2,250,000	0	0	0	0	0	0	2,250,000
378 - Mosquito Control Capital	0	0	0	1,650,000	0	0	0	0	0	1,650,000
<b>Total: Capital Projects Funds</b>	<b>0</b>	<b>115,000</b>	<b>2,566,561</b>	<b>15,071,230</b>	<b>0</b>	<b>120,000</b>	<b>0</b>	<b>21,046,655</b>	<b>0</b>	<b>38,919,446</b>

## Expenditures by Fund and Category

Internal Service Funds	Personnel Services	Operating	Capital Outlay	Capital Improve.	Debt Service	Grants & Aids	Transfers	Reserves	Elected Offices	Total
511 - Computer Replacement	0	25,976	1,403,600	0	0	0	0	3,600,689	0	5,030,265
513 - Equipment Maintenance	3,753,093	11,849,572	486,380	185,000	0	16,448	0	300,767	0	16,591,260
514 - Fleet Replacement	0	0	7,226,895	0	0	0	0	18,793,343	0	26,020,238
521 - Insurance Management	707,150	15,779,158	0	0	0	81,800	0	2,578,711	0	19,146,819
530 - Group Insurance	255,145	49,988,235	0	0	0	0	0	12,872,718	0	63,116,098
<b>Total: Internal Service Funds</b>	<b>4,715,388</b>	<b>77,642,941</b>	<b>9,116,875</b>	<b>185,000</b>	<b>0</b>	<b>98,248</b>	<b>0</b>	<b>38,146,228</b>	<b>0</b>	<b>129,904,680</b>

<b>Total: Non-Operating Budget</b>	<b>4,715,388</b>	<b>77,757,941</b>	<b>11,683,436</b>	<b>15,256,230</b>	<b>0</b>	<b>218,248</b>	<b>0</b>	<b>59,192,883</b>	<b>0</b>	<b>168,824,126</b>
Less Non-Operating Transfers:	0	0	0	0	0	0	0	0	0	0
<b>Net Non-Operating Budget:</b>	<b>4,715,388</b>	<b>77,757,941</b>	<b>11,683,436</b>	<b>15,256,230</b>	<b>0</b>	<b>218,248</b>	<b>0</b>	<b>59,192,883</b>	<b>0</b>	<b>168,824,126</b>

# Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**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 76.8% of operating revenues. The recommended millage rate of 4.8499 is the rollback rate for fiscal year 2022-23. The fiscal year 2022-23 millage rate will generate \$227.7 million in ad valorem tax revenue. Other revenues in the General Fund include sales tax, state revenue sharing, beach access fees, and other charges for services.

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. 39.4% of the total General Fund's budget is attributed to the Constitutional offices and other external operations, these operations account for 48.8% of the recurring General Fund budget.

Public Protection, which includes Beach Safety, Corrections Branch Jail, Medical Examiner, Emergency Management, Fire Services, and funding support for Emergency Medical Services, represents 21.1% of the total and 26.1% of the recurring General Fund budget.

Reserves, which are funded by prior year fund balance and not current operating revenues, represent 16.6% 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 22.9% 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**

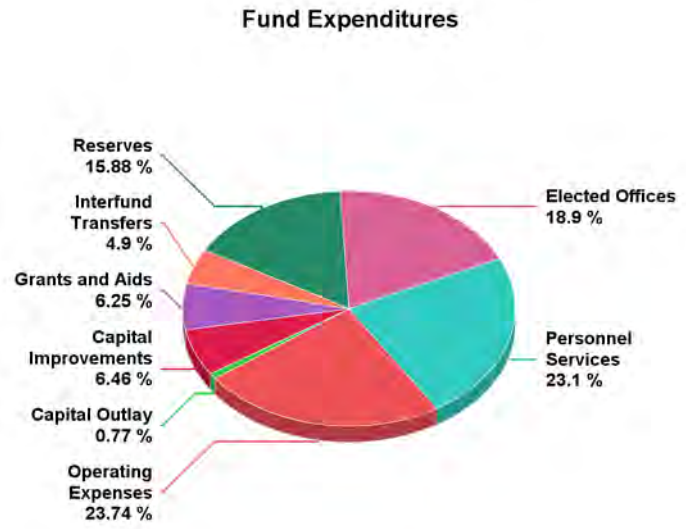
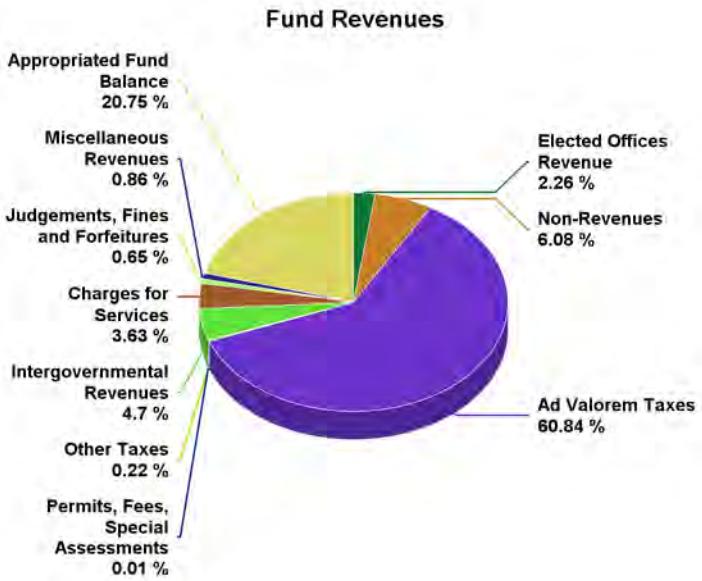
Ad Valorem Taxes	197,982,110	209,954,461	221,563,537	222,010,206	227,699,312
Other Taxes	831,315	468,795	817,000	855,565	808,901
Permits, Fees, Special Assessments	16,926	19,274	32,591	24,297	28,464
Intergovernmental Revenues	10,577,400	16,711,679	10,031,346	17,419,104	17,583,358
Charges for Services	16,207,494	17,160,348	12,065,351	13,760,420	13,582,051
Judgements, Fines and Forfeitures	2,184,546	2,450,789	2,024,054	2,425,735	2,445,604
Miscellaneous Revenues	3,261,530	2,570,975	2,053,100	219,349	3,220,564
Appropriated Fund Balance	0	0	72,319,548	80,330,569	77,657,693
Elected Offices Revenue	0	6,370,241	9,974,811	9,974,811	8,474,614
Non-Revenues	19,185,426	18,346,158	18,252,781	20,768,561	22,769,970
<b>Total Revenues: 001 - General Fund</b>	<b>250,246,747</b>	<b>274,052,720</b>	<b>349,134,119</b>	<b>367,788,617</b>	<b>374,270,531</b>

## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
<b>Fund: 001 - General Fund</b>					
<b>Expenditures</b>					
Personnel Services	105,252,244	70,853,793	84,603,002	60,125,356	90,596,024
Operating Expenses	65,655,813	79,040,655	62,706,938	67,606,687	93,106,339
Capital Outlay	3,319,696	1,890,336	2,896,490	2,062,719	3,014,147
Capital Improvements	3,027,344	6,566,984	18,692,361	10,544,531	25,317,090
Reimbursements	(17,293,051)	(14,144,192)	(15,798,930)	(11,378,037)	(17,907,083)
Grants and Aids	20,359,750	20,592,278	22,700,530	22,308,473	24,523,404
Interfund Transfers	26,974,623	75,124,702	23,615,790	49,697,589	19,215,950
Reserves	0	0	61,107,997	0	62,268,692
Elected Offices	0	47,211,327	88,609,941	89,163,606	74,135,968
<b>Total Expenditures: 001 - General Fund</b>	<b>207,296,419</b>	<b>287,135,883</b>	<b>349,134,119</b>	<b>290,130,924</b>	<b>374,270,531</b>

# Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
<b>Fund: 001 - General Fund</b>					
<b>Department</b>					
Business Services	12,211,944	14,715,892	24,912,811	16,988,561	27,787,993
Clerk of the Circuit Court	2,678,560	2,701,546	2,747,643	2,721,198	2,923,181
Community Services	22,389,097	28,339,519	25,237,390	30,604,563	31,569,931
County Attorney	2,069,140	1,890,011	2,883,252	2,604,318	2,375,281
County Council	655,800	606,912	731,141	705,153	1,445,125
County Manager	1,918,365	1,946,685	2,720,704	2,434,924	2,344,054
Finance	10,437,323	11,309,333	15,679,790	13,875,992	16,153,237
Growth and Resource Management	4,758,389	4,516,045	5,546,425	5,582,187	5,407,310
Growth Management Commission	136,274	108,529	184,297	179,833	186,309
Human Resources	1,451,847	1,390,964	1,803,188	1,763,159	1,808,958
Internal Auditing	160,641	248,196	326,503	248,133	320,326
Justice System	3,476,275	3,824,312	4,546,128	4,238,108	5,144,914
Office of the Sheriff	37,744,812	58,824,514	63,626,072	63,392,590	69,706,760
Other Budgetary Accounts	23,522,435	70,038,689	80,104,814	49,957,949	78,466,861
Property Appraiser	8,579,784	9,489,970	10,037,881	10,054,081	11,226,041
Public Protection	55,051,530	57,112,389	75,865,314	53,383,250	84,094,219
Public Works	6,776,740	7,328,153	9,942,629	9,632,672	10,682,520
State Mandated Costs	5,119,741	5,088,330	5,641,590	4,986,807	5,779,541
Sunrail	220,000	66,183	70,960	70,960	72,046
Supervisor of Elections	4,387,953	5,602,362	6,309,879	6,565,778	5,537,979
Tax Collector	3,549,769	1,987,349	10,215,708	10,140,708	11,237,945
<b>Total Department:</b>	<b>207,296,419</b>	<b>287,135,883</b>	<b>349,134,119</b>	<b>290,130,924</b>	<b>374,270,531</b>





# Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

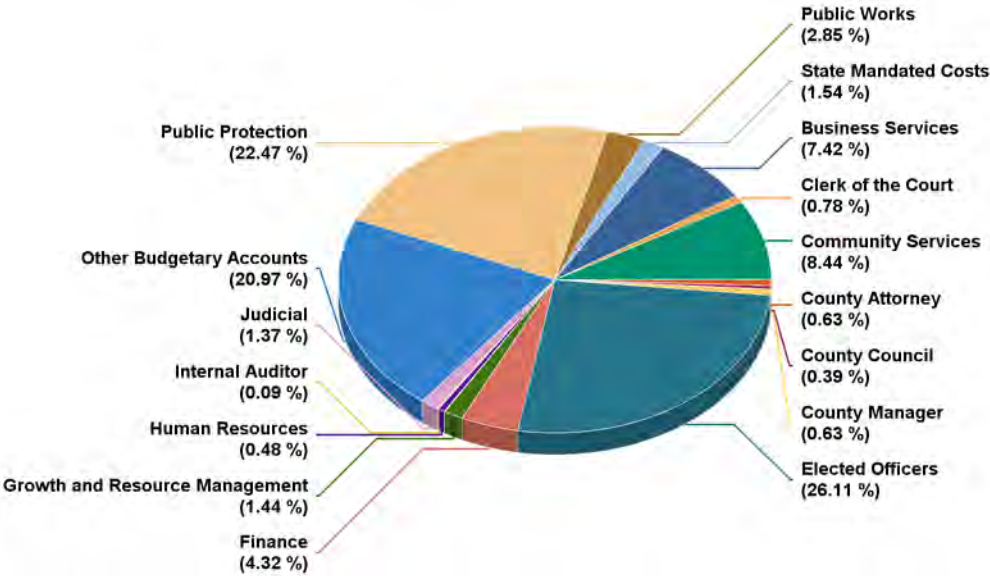
FY 2021-22  
Budget

FY 2021-22  
Estimate

FY 2022-23  
Budget

Fund: 001 - General Fund

Department Expenditures



## General Fund - Budget Breakdown

**FY2022-23 Recommended General Fund Revenue:**

Ad Valorem Taxes	227,699,312	
Department Revenue	36,954,645	
Other Revenue	31,958,881	
Fund Balance	77,657,693	
<b>Total Recommended General Fund Budget</b>	<b>374,270,531</b>	

\$296,612,838  
on-going  
revenue to  
support  
balance of

		<b>% of Rec. Budget</b>
<b>Carry-forward From Prior Year:</b>		
Capital Improvement & Capital Outlay purchases	9,161,090	
<b>Subtotal</b>	<b>9,161,090</b>	<b>2.4%</b>
<b>Reserves:</b>		
Reserves for Contingencies	3,337,073	
Reserves for Future Capital	30,381,833	
Emergency Reserves	28,549,786	
<b>Subtotal</b>	<b>62,268,692</b>	<b>16.6%</b>
<b>"Pay-as-you-go" Major Capital:</b>		
Sheriff Helicopter Replacement	2,250,000	
Corrections Chiller/Air Handler Replacement	3,300,000	
<b>Subtotal</b>	<b>5,550,000</b>	<b>1.5%</b>
<b>Non-reoccurring Expenditures</b>	<b>76,979,782</b>	<b>20.5%</b>
<b>Balance of Expenditures</b>	<b>297,290,749</b>	<b>79.5%</b>
Sustainable use of fund balance	5,000,000	1.3%
<b>Recurring Expenditures</b>	<b>302,290,749</b>	<b>80.8%</b>

## General Fund - Budget Breakdown

		% of Rec. Budget	% of Recurring
<b>External Expenses &amp; Support:</b>			
Office of the Sheriff	68,862,059		
Tax Collector	11,098,945		
Property Appraiser	11,116,041		
Supervisor of Elections	5,273,909		
Clerk of Court	2,923,181		
Constitutional Offices - County Support	951,139		
Court & DJJ Costs	19,607,359		
CRA Payments/Commissions	8,722,896		
Medicaid	7,430,590		
Drug Abuse and Mental Health	3,836,608		
Children & Families Advisory Board	2,420,472		
Department of Health	2,704,591		
Cultural Arts	611,758		
Volusia Growth Management Commission	186,309		
Public Emergency Medical Transport Program	1,703,808		
Sunrail Debt Service	118,125		
Sunrail Maintenance	72,046		
<b>Subtotal</b>	<b>147,639,836</b>	<b>39.4%</b>	<b>48.8%</b>
<b>Public Protection:</b>			
Public Protection Administration	966,294		
Corrections	53,235,237		
Emergency Management	965,225		
Fire Services	1,996,304		
Emergency Medical Administration	895,469		
Beach Safety & Ocean Rescue	11,171,338		
Medical Examiner Contract & Operations	2,937,867		
Emergency Medical Services	6,617,677		
<b>Subtotal</b>	<b>78,785,411</b>	<b>21.1%</b>	<b>26.1%</b>
<b>Subsidies:</b>			
Votran	7,500,000		
Economic Development	2,607,148		
<b>Subtotal</b>	<b>10,107,148</b>	<b>2.7%</b>	<b>3.3%</b>
<b>Operational Support:</b>			
Business Services	1,590,385		
Facilities	10,430,680		
Finance	4,322,929		
Information Technology	11,315,308		
Leadership	6,484,786		
Human Resources	1,808,958		
<b>Subtotal</b>	<b>35,953,046</b>	<b>9.6%</b>	<b>11.9%</b>
<b>Other County Operations:</b>			
Community Services	4,911,273		
Parks, Recreation & Culture	9,579,205		
Growth & Resource Management	5,382,310		
Public Works	9,932,520		
<b>Subtotal</b>	<b>29,805,308</b>	<b>8.0%</b>	<b>9.9%</b>

## General Fund Equivalent Millage Rates

	FY 2022-23 Millage Equivalent	% of Millage Equivalent
<b>Elected Offices</b>		
Office of the Sheriff	1.1710	24.1%
Tax Collector	0.0573	1.2%
Supervisor of Elections	0.0875	1.8%
Property Appraiser	0.1962	4.0%
Clerk of the Court	0.0118	0.2%
Judicial Services/State Mandated	0.1762	3.6%
<b>Total Elected Offices</b>	<b>1.7000</b>	<b>34.9%</b>
<b>Public Protection</b>		
Public Protection Department	1.3157	27.1%
Emergency Medical Services	0.1410	2.9%
<b>Total Public Protection</b>	<b>1.4567</b>	<b>30.0%</b>
<b>Subsidies/Direct Costs</b>		
Votran	0.1598	3.3%
Economic Development	0.0556	1.1%
Community Redevelopment Areas (CRA)	0.1858	3.8%
Sunrail Debt	0.0025	0.1%
<b>Total Subsidies &amp; Direct Costs</b>	<b>0.4037</b>	<b>8.3%</b>
<b>Other County Departments</b>		
Business Services	0.3405	7.2%
Finance	0.2543	5.3%
Community Services	0.4374	9.0%
Growth & Resource Management	0.0781	1.6%
Public Works	0.0403	0.8%
Human Resources	0.0283	0.6%
Leadership	0.1093	2.3%
Sunrail Maintenance	0.0013	0.0%
<b>Total County Departments</b>	<b>1.2895</b>	<b>26.8%</b>
<b>Total General Fund Millage</b>	<b>4.8499</b>	<b>100.0%</b>

## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 002 - Emergency Medical Services

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

For fiscal year 2022-23, the revenues in the EMS fund are estimated to increase by 11.6% or \$3.3 million. Ambulance fees and the PEMT (MCO) program revenues are the two sources of the increase. Ambulance fees are estimated to increase by 12.1% or \$2.1 million, this is due to an increase in the estimated transports for fiscal year 2022-23. The PEMT (MCO) program revenue, which is federal funding passed through the state of Florida to participating managed care organizations, is estimated to increase by 59.5% or \$1.7 million. The general fund subsidy to the EMS fund is reduced by 7.7% or \$551,575 due to the payment for participating in the PEMT (MCO) program, which is made out of the general fund, increasing by the same amount.

The expense increase in the EMS fund, excluding reserves, for fiscal year 2022-23 is 10.3% or \$3.0 million. Personnel is increasing by 9.6% or \$2.0 million as the operation is adding 18 positions (8 EMTs, 7 Paramedics, 2 Ambulance Supply Technicians, and 1 Accounting Specialist) to address staffing relief, alternative transport, and growth and demand. Other operating increases include fuel costs which are up 45% or \$202,215, maintenance of equipment up 23% or \$219,380, and the purchase of a new ambulance at \$386,377. Other operational increases such as medical supplies account for the remaining \$124,176 of the total increase.

Savings from prior years are increasing the reserve balances by 63.3% or \$5.5 million. The total reserves of \$14.1 million, include \$11.5 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. An, additional, \$2.6 million is set aside as a revenue stabilization reserve which represents 10% of all operating revenues outside of the General Fund transfer.

### Fund Revenues

Charges for Services	18,724,612	20,537,174	20,470,918	22,087,492	24,352,471
Miscellaneous Revenues	1,242,203	1,493,850	1,227,851	1,013,310	1,244,000
Transfers From Other Funds	6,839,410	8,530,359	7,169,252	7,169,252	6,617,677
Appropriated Fund Balance	0	0	8,588,022	11,025,467	13,694,907
<b>Total Revenue Fund: 002 - Emergency Medical Services</b>	<b>26,806,225</b>	<b>30,561,383</b>	<b>37,456,043</b>	<b>41,295,521</b>	<b>45,909,055</b>

### Fund Expenditures

Personnel Services	17,600,101	18,969,460	21,249,875	19,807,679	23,296,032
Operating Expenses	4,937,457	6,252,491	6,200,212	6,122,211	6,780,254
Capital Outlay	1,287,766	2,167,618	1,365,949	1,672,965	1,717,805
Reimbursements	(2,304)	(833)	(2,266)	(2,266)	(2,266)
Grants and Aids	0	0	0	25	250
Interfund Transfers	0	119,007	0	0	0
Reserves	0	0	8,642,273	0	14,116,980
<b>Total Expenditures: Fund 002 - Emergency Medical Services</b>	<b>23,823,020</b>	<b>27,507,743</b>	<b>37,456,043</b>	<b>27,600,614</b>	<b>45,909,055</b>

## Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

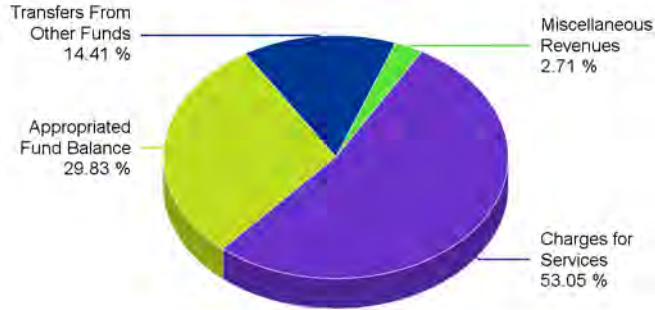
FY 2021-22  
Budget

FY 2021-22  
Estimate

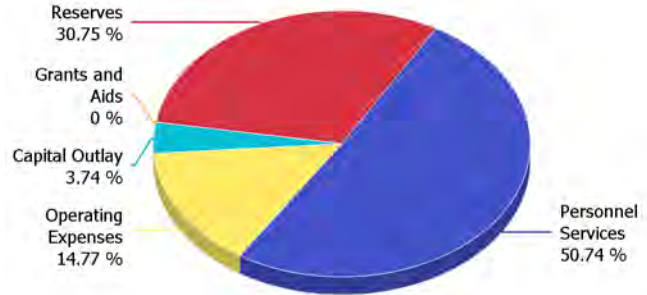
FY 2022-23  
Budget

### Fund: 002 - Emergency Medical Services

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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. As projects in this fund are ready to proceed, a budget resolution will be brought forward to Council for approval and appropriation.

### Fund Revenues

Miscellaneous Revenues	0	(1,926)	65,441	0	0
Transfers From Other Funds	0	30,000,000	0	0	0
Appropriated Fund Balance	0	0	16,360,290	0	0
<b>Total Revenue Fund: 003 - COVID Transition</b>	<b>0</b>	<b>29,998,074</b>	<b>16,425,731</b>	<b>0</b>	<b>0</b>

### Fund Expenditures

Operating Expenses	0	78,102	0	0	0
Capital Improvements	0	0	5,825,000	0	0
Grants and Aids	0	702,762	0	0	0
Interfund Transfers	0	12,524,307	0	0	0
Reserves	0	0	10,600,731	0	0
<b>Total Expenditures: Fund 003 - COVID Transition</b>	<b>0</b>	<b>13,305,171</b>	<b>16,425,731</b>	<b>0</b>	<b>0</b>

**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 101 - Coronavirus Relief**

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

**Fund Revenues**

Intergovernmental Revenues	0	12,616,936	124,069	5,133,440	127,606
Miscellaneous Revenues	0	5,148	0	0	0
<b>Total Revenue Fund: 101 - Coronavirus Relief</b>	<b>0</b>	<b>12,622,084</b>	<b>124,069</b>	<b>5,133,440</b>	<b>127,606</b>

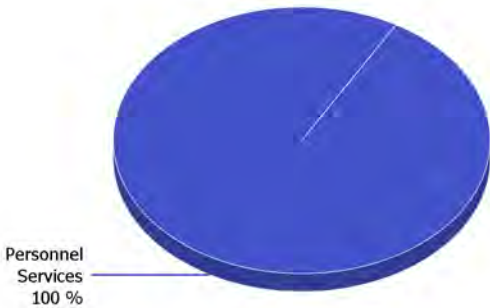
**Fund Expenditures**

Personnel Services	0	12,448,922	124,069	133,440	127,606
Operating Expenses	0	137,737	0	0	0
Capital Outlay	0	30,277	0	0	0
Interfund Transfers	0	0	0	5,000,000	0
<b>Total Expenditures: Fund 101 - Coronavirus Relief</b>	<b>0</b>	<b>12,616,936</b>	<b>124,069</b>	<b>5,133,440</b>	<b>127,606</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 103 - County Transportation Trust

Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; 7th cent county gas tax; the 9th cent gas tax, and \$5.0 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 2022-23 operating budget of \$62.5 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.

Reserve balances of \$21.9 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 \$1,008,790 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	16,493,732	17,519,828	16,335,728	17,636,936	17,813,306
Intergovernmental Revenues	7,917,848	8,488,215	8,090,098	8,543,236	8,627,711
Charges for Services	1,027,098	824,342	742,782	924,184	855,212
Miscellaneous Revenues	682,919	909,785	347,719	(374,515)	347,719
Transfers From Other Funds	5,244,186	4,366,053	4,000,000	4,000,000	5,000,000
Appropriated Fund Balance	0	0	26,443,618	49,457,000	29,844,386

<b>Total Revenue Fund: 103 - County Transportation Trust</b>	<b>31,365,783</b>	<b>32,108,223</b>	<b>55,959,945</b>	<b>80,186,841</b>	<b>62,488,334</b>
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### Fund Expenditures

Personnel Services	9,927,463	10,181,967	11,804,744	11,021,735	12,448,988
Operating Expenses	13,574,564	14,363,542	17,636,919	22,421,387	18,767,857
Capital Outlay	1,132,613	793,160	1,135,500	1,465,398	1,471,388
Capital Improvements	7,623,937	12,941,329	7,117,850	16,571,899	10,264,783
Reimbursements	(3,304,611)	(2,702,097)	(3,262,305)	(3,262,305)	(3,392,293)
Grants and Aids	50,000	0	0	0	0
Interfund Transfers	1,219,981	548,484	1,608,860	2,124,341	1,008,790
Reserves	0	0	19,918,377	0	21,918,821

<b>Total Expenditures: Fund 103 - County Transportation Trust</b>	<b>30,223,947</b>	<b>36,126,385</b>	<b>55,959,945</b>	<b>50,342,455</b>	<b>62,488,334</b>
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## Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

FY 2021-22  
Budget

FY 2021-22  
Estimate

FY 2022-23  
Budget

### Fund: 103 - County Transportation Trust

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 104 - Library

Established in Volusia County Code, Article IV, 2-113(d)(3), Volusia County's public library system includes six regional libraries, two full service branch libraries, six community branch libraries, and one support/training facility. The budget includes a countywide rollback millage rate of 0.4635 for the tax revenues and expenditures relating to the operation of the library system.

Revenue received from Ad Valorem is approximately 95% of all operating revenues. Volusia County earns State Aid grant funds based on a match of up to \$0.25 of each local dollar expended centrally for the operation and maintenance of the library, budgeted at \$338,459 for fiscal year 2022-23. The library also receives revenue from the Federal Communications Commission (FCC) for the E-rate program to help obtain affordable broadband and the Emergency Connectivity Fund (ECF) to help provide relief to library patrons and will help close the homework gap for students who currently lack necessary internet access or the devices they need to connect to classrooms, budgeted at \$75,936 and \$385,290 respectively, for fiscal year 2022-23. Revenue also comes from charges for services, fees, donations, and Friends of the Library contributions, budgeted at \$299,382.

Fiscal year 2022-23 included a \$2 million interfund transfer to the Library Capital Fund (Fund 317) for the expansion and renovation of the Port Orange Library.

Emergency reserves are set at 10% to continue to meet County Council requirements budgeted at \$2,276,026. The reserve for future capital is set aside for one-time capital outlay and improvement expenditures budgeted at \$6,151,232.

### Fund Revenues

Ad Valorem Taxes	19,547,482	19,935,827	21,299,969	21,347,379	21,757,985
Intergovernmental Revenues	430,068	356,016	356,016	800,180	799,685
Charges for Services	90,378	99,296	82,500	89,000	116,500
Judgements, Fines and Forfeitures	99,526	29,097	30,000	13,000	30,000
Miscellaneous Revenues	178,830	97,172	44,792	(145,496)	56,092
Non Revenue	80,411	66,255	50,000	40,000	96,790
Transfers From Other Funds	245,536	0	25,000	25,000	0
Appropriated Fund Balance	0	0	9,684,056	10,780,400	9,805,287
Elected Offices Revenue	0	27,082	0	0	0
<b>Total Revenue Fund: 104 - Library</b>	<b>20,672,231</b>	<b>20,610,745</b>	<b>31,572,333</b>	<b>32,949,463</b>	<b>32,662,339</b>

### Fund Expenditures

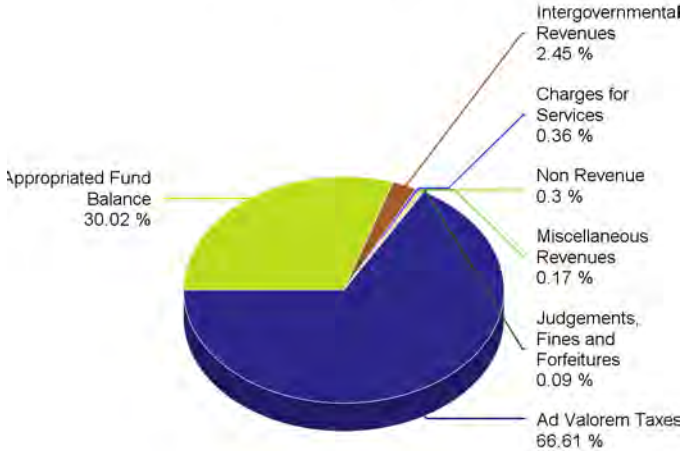
Personnel Services	9,448,304	9,898,550	11,379,508	10,640,671	11,794,917
Operating Expenses	8,036,742	8,477,025	8,110,121	8,273,488	9,453,662
Capital Outlay	127,630	97,368	403,632	444,034	189,075
Capital Improvements	493,901	307,319	1,270,000	1,035,901	797,427
Interfund Transfers	1,004,694	1,000,875	2,000,000	2,007,178	2,000,000
Reserves	0	0	7,666,168	0	8,427,258
Elected Offices	0	0	742,904	742,904	0
<b>Total Expenditures: Fund 104 - Library</b>	<b>19,111,271</b>	<b>19,781,137</b>	<b>31,572,333</b>	<b>23,144,176</b>	<b>32,662,339</b>

**Budget by Fund - Category**

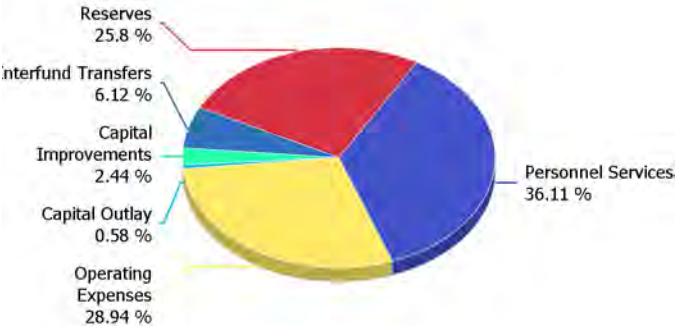
FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 104 - Library**

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 the recommended millage rate of 0.1781 remains flat with the adopted rate in fiscal year 2021-22. 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 \$2,256,098 held in reserves, \$1,561,390 is for future capital, \$100,000 is held in a reserves for contingency for fluctuation in commodity prices, and \$594,708 in emergency reserves, which represents 10% of recurring revenues, per County Council policy.

### Fund Revenues

Ad Valorem Taxes	4,772,769	4,876,565	5,153,985	5,169,671	5,878,033
Intergovernmental Revenues	15,435	12,311	11,000	8,000	11,000
Charges for Services	35,299	19,697	21,000	21,000	21,000
Miscellaneous Revenues	94,974	52,304	27,050	(63,824)	37,050
Transfers From Other Funds	2,077,514	0	0	88,000	0
Appropriated Fund Balance	0	0	5,623,597	5,732,207	3,580,413
Elected Offices Revenue	0	6,685	0	0	0
<b>Total Revenue Fund: 105 - E Volusia Mosquito Control</b>	<b>6,995,991</b>	<b>4,967,562</b>	<b>10,836,632</b>	<b>10,955,054</b>	<b>9,527,496</b>

### Fund Expenditures

Personnel Services	1,662,530	1,758,846	2,104,941	1,816,255	2,115,315
Operating Expenses	2,416,591	2,438,101	2,381,268	2,701,181	2,962,754
Capital Outlay	1,148,388	92,061	93,000	164,385	219,000
Capital Improvements	98,784	299,341	0	0	400,000
Reimbursements	(224,781)	(144,728)	(300,000)	(200,000)	(300,000)
Grants and Aids	184,411	192,367	198,498	203,731	224,329
Interfund Transfers	0	0	2,500,000	2,500,000	1,650,000
Reserves	0	0	3,669,836	0	2,256,098
Elected Offices	0	0	189,089	189,089	0
<b>Total Expenditures: Fund 105 - E Volusia Mosquito Control</b>	<b>5,285,923</b>	<b>4,635,988</b>	<b>10,836,632</b>	<b>7,374,641</b>	<b>9,527,496</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

**FY 2021-22  
Budget**

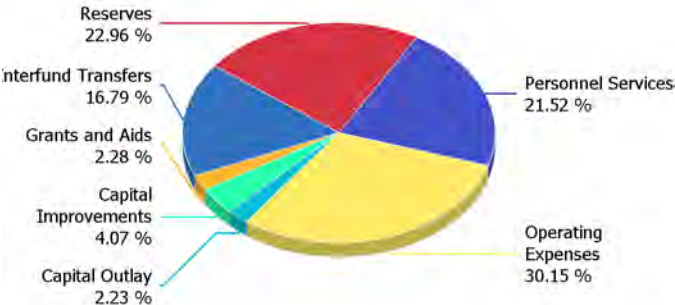
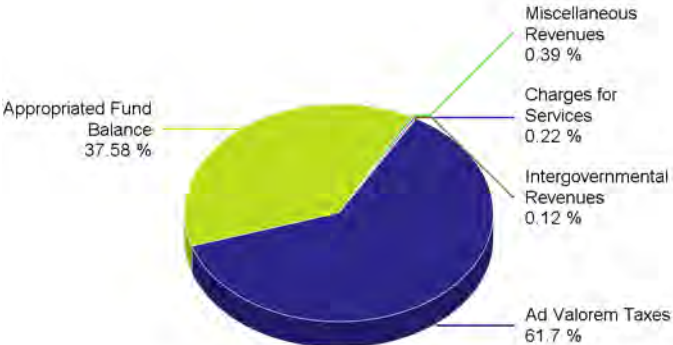
**FY 2021-22  
Estimate**

**FY 2022-23  
Budget**

**Fund: 105 - E Volusia Mosquito Control**

**Fund Revenues**

**Fund Expenditures**



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**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 to fund debt service for the bonds issued to finance the expansion costs at \$4.3 million, with the remaining revenue allocated to Ocean Center operations.

In fiscal year 2022-23, a reserve of \$2 million is being held in the Resort Tax Fund due to the potential volatility of tourism revenue.

**Fund Revenues**

Other Taxes	9,954,985	14,223,101	12,250,727	18,360,725	18,727,939
Miscellaneous Revenues	15,909	11,636	22,145	(55,743)	22,145
<b>Total Revenue Fund: 106 - Resort Tax</b>	<b>9,970,894</b>	<b>14,234,737</b>	<b>12,272,872</b>	<b>18,304,982</b>	<b>18,750,084</b>

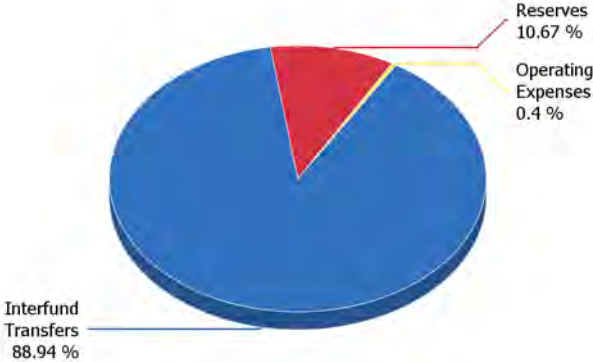
**Fund Expenditures**

Operating Expenses	132,744	189,667	163,343	244,810	74,315
Interfund Transfers	9,838,150	14,045,072	12,109,529	18,060,172	16,675,769
Reserves	0	0	0	0	2,000,000
<b>Total Expenditures: Fund 106 - Resort Tax</b>	<b>9,970,894</b>	<b>14,234,739</b>	<b>12,272,872</b>	<b>18,304,982</b>	<b>18,750,084</b>

**Fund Revenues**



**Fund Expenditures**



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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) - \$20.3 million and the Municipal Service District Fund (120) - \$8.4 million. The allocation is based on unincorporated and incorporated county population.

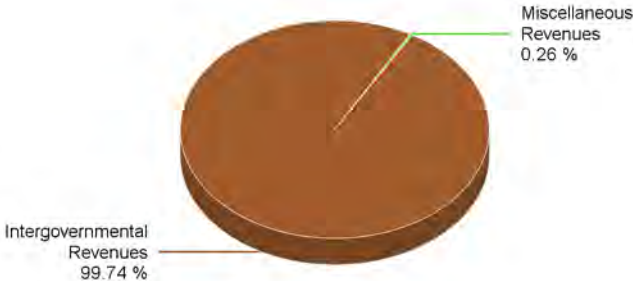
**Fund Revenues**

Intergovernmental Revenues	21,966,220	25,646,637	23,497,088	28,179,263	28,601,952
Miscellaneous Revenues	193,928	76,287	45,000	(264,446)	75,000
<b>Total Revenue Fund: 108 - Sales Tax Trust</b>	<b>22,160,148</b>	<b>25,722,924</b>	<b>23,542,088</b>	<b>27,914,817</b>	<b>28,676,952</b>

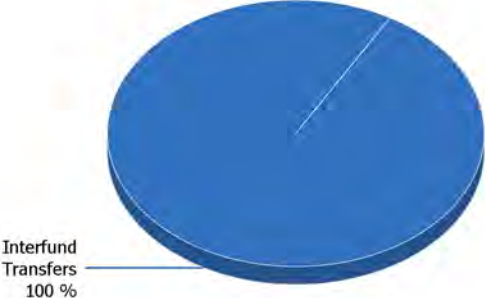
**Fund Expenditures**

Interfund Transfers	22,166,278	25,722,923	23,542,088	27,914,817	28,676,952
<b>Total Expenditures: Fund 108 - Sales Tax Trust</b>	<b>22,166,278</b>	<b>25,722,923</b>	<b>23,542,088</b>	<b>27,914,817</b>	<b>28,676,952</b>

Fund Revenues



Fund Expenditures





**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 109 - Tree Mitigation**

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

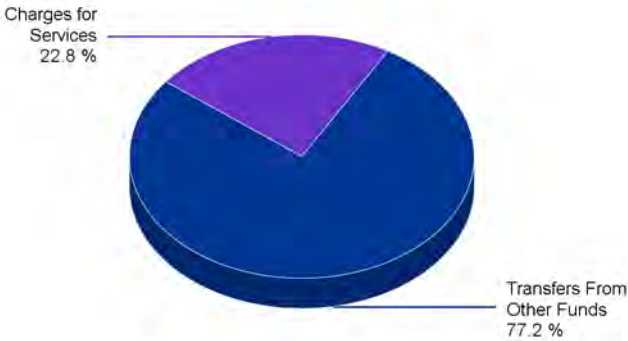
**Fund Revenues**

Charges for Services	0	0	0	0	405,000
Transfers From Other Funds	0	0	0	0	1,371,656
<b>Total Revenue Fund: 109 - Tree Mitigation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,776,656</b>

**Fund Expenditures**

Operating Expenses	0	0	0	0	1,134,033
Grants and Aids	0	0	0	0	50,000
Reserves	0	0	0	0	592,623
<b>Total Expenditures: Fund 109 - Tree Mitigation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,776,656</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 110 - Volusia Sheriff Contracted Services**

The Volusia Sheriff Contracted Services fund is being established with the fiscal year 2022-23 budget in order to segregate the costs of the contract expenses and revenues that the Volusia Sheriff's Office has. The Volusia Sheriff is the contracted law enforcement agency for the cities of Deltona, Debary, Oak Hill, and Pierson. The estimated costs for the city contracts in fiscal year 2022-23 equals \$16,926,967. In addition, the Volusia Sheriff provides security services at the Daytona Beach International Airport estimated at \$1,844,096 for fiscal year 2022-23.

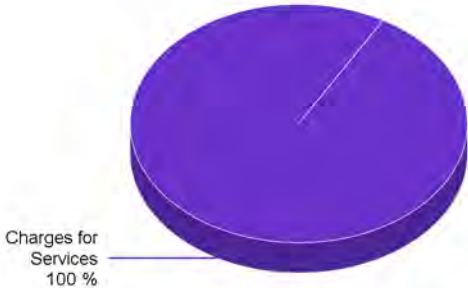
**Fund Revenues**

Charges for Services	0	0	0	0	19,147,569
<b>Total Revenue Fund: 110 - Volusia Sheriff Contracted Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,147,569</b>

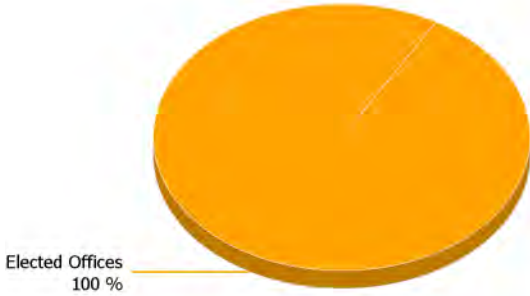
**Fund Expenditures**

Elected Offices	0	0	0	0	19,147,569
<b>Total Expenditures: Fund 110 - Volusia Sheriff Contracted Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,147,569</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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 2022-23 budget includes an administrative fee that is collected by Treasury & Billing Division based on the direct and indirect cost of collection. The net total of taxes to be remitted to HAAA is estimated at \$13,939,270. The net total of taxes to be remitted to SVAA is estimated at \$3,643,145. The net total of taxes to be remitted to WVAA is estimated at \$996,589.

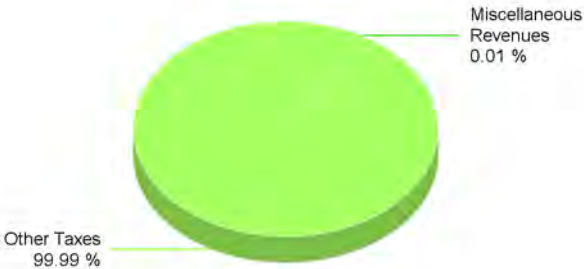
**Fund Revenues**

Other Taxes	9,954,985	14,223,107	12,271,322	18,161,298	18,727,938
Miscellaneous Revenues	3,024	2,160	1,550	(9,603)	1,550
<b>Total Revenue Fund: 111 - Convention Development Tax</b>	<b>9,958,009</b>	<b>14,225,267</b>	<b>12,272,872</b>	<b>18,151,695</b>	<b>18,729,488</b>

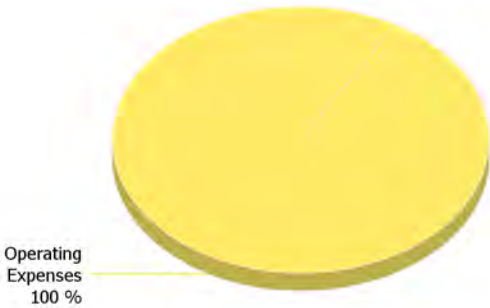
**Fund Expenditures**

Operating Expenses	9,958,009	14,225,266	12,272,872	18,151,695	18,729,488
<b>Total Expenditures: Fund 111 - Convention Development Tax</b>	<b>9,958,009</b>	<b>14,225,266</b>	<b>12,272,872</b>	<b>18,151,695</b>	<b>18,729,488</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget includes five projects utilizing proportionate share funding, Williamson Blvd., Taylor Rd., Blue Lake Extension, LPGA Widening, LPGA Boulevard at Clyde Morris, and Pioneer Trail & Sugarmill Lane for a total amount of \$7.5 million. Reserves in the amount of \$12.9 million consist of developer contributions committed but not yet received based on the individual agreement terms.

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	2,469,064	5,257,608	1,286,411	8,156,115	8,807,398
Appropriated Fund Balance	0	0	6,296,726	7,970,653	11,769,191
<b>Total Revenue Fund: 113 - Road Proportionate Share</b>	<b>2,469,064</b>	<b>5,257,608</b>	<b>7,583,137</b>	<b>16,126,768</b>	<b>20,576,589</b>

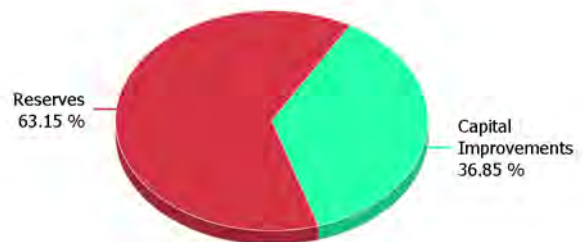
### Fund Expenditures

Operating Expenses	1,555	111	0	0	0
Capital Improvements	138,988	983,845	7,455,520	4,357,577	7,582,197
Grants and Aids	0	250,000	0	0	0
Interfund Transfers	2,917,391	0	0	0	0
Reserves	0	0	127,617	0	12,994,392
<b>Total Expenditures: Fund 113 - Road Proportionate Share</b>	<b>3,057,934</b>	<b>1,233,956</b>	<b>7,583,137</b>	<b>4,357,577</b>	<b>20,576,589</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 recommended at 0.0760, which is the rollback rate for fiscal year 2022-23. 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. Of the \$4,988,732 held in reserves, \$4,589,272 is for future capital improvements and \$399,460 in emergency reserves, which represents 10% of recurring revenues per County Council policy.

#### Fund Revenues

Ad Valorem Taxes	2,358,097	2,409,034	2,447,632	2,452,124	2,511,196
Intergovernmental Revenues	215	0	200	200	200
Charges for Services	1,111,846	1,363,503	1,030,301	1,470,376	1,470,376
Miscellaneous Revenues	66,969	18,468	12,825	(43,650)	12,825
Transfers From Other Funds	23,840	0	0	0	0
Appropriated Fund Balance	0	0	2,976,969	3,958,978	4,197,906
Elected Offices Revenue	0	3,303	0	0	0

<b>Total Revenue Fund: 114 - Ponce De Leon Inlet and Port District</b>	<b>3,560,967</b>	<b>3,794,308</b>	<b>6,467,927</b>	<b>7,838,028</b>	<b>8,192,503</b>
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#### Fund Expenditures

Personnel Services	1,067,373	1,126,933	479,623	449,315	546,898
Operating Expenses	910,600	894,987	1,192,227	1,399,950	1,474,101
Capital Outlay	47,475	9,357	34,950	37,502	25,400
Capital Improvements	273,226	147,172	200,000	282,154	250,000
Grants and Aids	91,891	97,638	145,127	148,707	157,372
Interfund Transfers	2,332,294	640,619	1,150,000	1,223,500	750,000
Reserves	0	0	3,167,006	0	4,988,732
Elected Offices	0	0	98,994	98,994	0

<b>Total Expenditures: Fund 114 - Ponce De Leon Inlet and Port District</b>	<b>4,722,859</b>	<b>2,916,706</b>	<b>6,467,927</b>	<b>3,640,122</b>	<b>8,192,503</b>
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**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

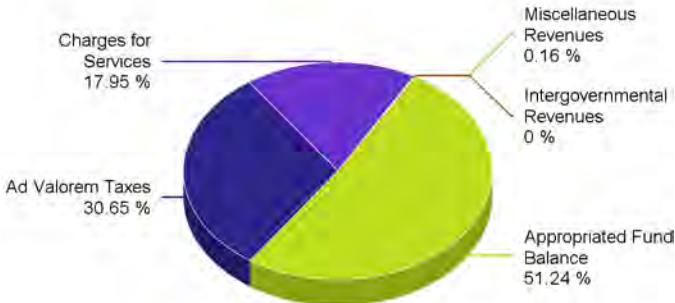
**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

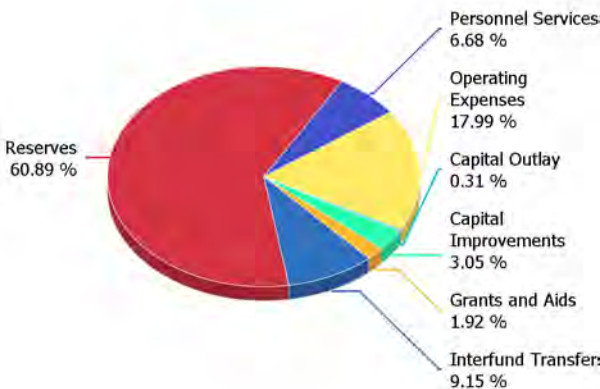
**FY 2022-23  
Budget**

**Fund: 114 - Ponce De Leon Inlet and Port District**

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget includes transfer of \$3,232,018 to the Office of the Sheriff for reimbursement of associated operational and personnel costs associated with the E911 system. A reserve balance of \$2.7 million is set aside for future operational and capital needs.

#### Fund Revenues

Intergovernmental Revenues	2,845,970	2,827,783	2,725,000	2,842,813	2,772,823
Miscellaneous Revenues	18,648	7,314	6,000	(33,327)	2,000
Transfers From Other Funds	5,733	0	0	0	0
Appropriated Fund Balance	0	0	2,291,022	3,534,623	3,143,477
Elected Offices Revenue	0	1,202,005	0	0	0

<b>Total Revenue Fund: 115 - E-911 Emergency Telephone System</b>	<b>2,870,351</b>	<b>4,037,102</b>	<b>5,022,022</b>	<b>6,344,109</b>	<b>5,918,300</b>
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#### Fund Expenditures

Personnel Services	186,485	43,987	0	0	0
Operating Expenses	1,064,870	461,041	0	0	0
Capital Outlay	20,312	0	0	0	0
Interfund Transfers	803,914	150,000	0	0	0
Reserves	0	0	1,821,390	0	2,686,282
Elected Offices	0	2,100,384	3,200,632	3,200,632	3,232,018

<b>Total Expenditures: Fund 115 - E-911 Emergency Telephone System</b>	<b>2,075,581</b>	<b>2,755,412</b>	<b>5,022,022</b>	<b>3,200,632</b>	<b>5,918,300</b>
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# Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

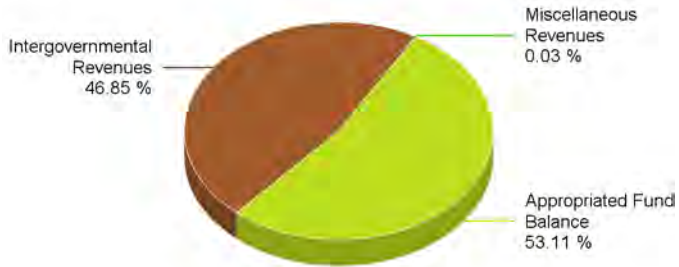
FY 2021-22  
Budget

FY 2021-22  
Estimate

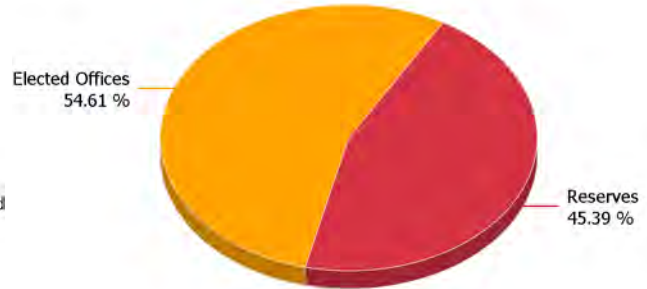
FY 2022-23  
Budget

## Fund: 115 - E-911 Emergency Telephone System

Fund Revenues



Fund Expenditures





**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**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 2022-23 budget is predicated on assessment rates of either a rate based on cost per front foot or a per parcel rate per year, depending on adopted Ordinance in that district.

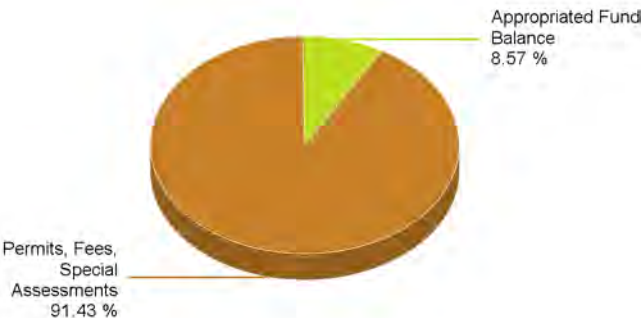
**Fund Revenues**

Permits, Fees, Special Assessments	286,905	291,031	296,622	286,374	337,800
Appropriated Fund Balance	0	0	45,757	64,734	31,679
<b>Total Revenue Fund: 116 - Special Lighting Districts</b>	<b>286,905</b>	<b>291,031</b>	<b>342,379</b>	<b>351,108</b>	<b>369,479</b>

**Fund Expenditures**

Operating Expenses	293,513	279,845	284,438	306,868	342,847
Reserves	0	0	45,380	0	26,632
Elected Offices	0	0	12,561	12,561	0
<b>Total Expenditures: Fund 116 - Special Lighting Districts</b>	<b>293,513</b>	<b>279,845</b>	<b>342,379</b>	<b>319,429</b>	<b>369,479</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 117 - Building Permits**

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

In fiscal year 2022-23 the building permits operation is subsidized with a transfer of \$376,707 from the Municipal Service District, which represents a 49.5% reduction from fiscal year 2021-22. An ongoing subsidy would support the need to increase permit costs as the function should be self supporting.

**Fund Revenues**

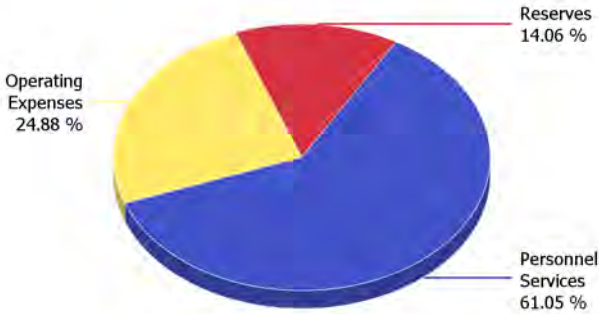
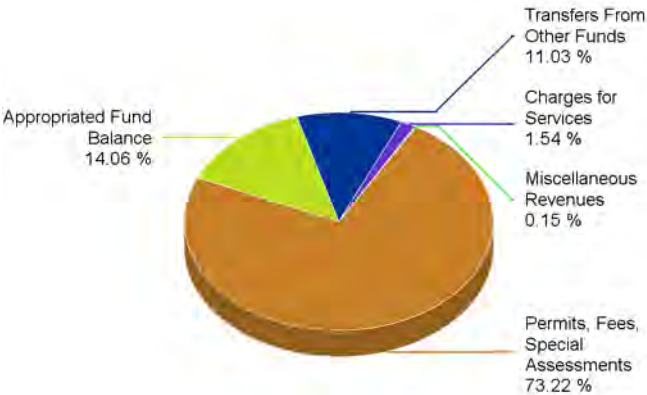
Permits, Fees, Special Assessments	0	0	2,200,000	2,500,000	2,500,000
Charges for Services	0	0	45,000	52,500	52,500
Miscellaneous Revenues	0	0	0	(2,422)	5,000
Transfers From Other Funds	0	0	760,790	760,790	376,707
Appropriated Fund Balance	0	0	0	0	480,052
<b>Total Revenue Fund: 117 - Building Permits</b>	<b>0</b>	<b>0</b>	<b>3,005,790</b>	<b>3,310,868</b>	<b>3,414,259</b>

**Fund Expenditures**

Personnel Services	0	0	2,206,954	2,018,524	2,084,570
Operating Expenses	0	0	798,836	812,292	849,637
Reserves	0	0	0	0	480,052
<b>Total Expenditures: Fund 117 - Building Permits</b>	<b>0</b>	<b>0</b>	<b>3,005,790</b>	<b>2,830,816</b>	<b>3,414,259</b>

**Fund Revenues**

**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23, the transfer in from resort tax totals \$12,331,173. The Ocean Center is also supported by event revenue totaling over \$1.9 million in fiscal year 2022-23.

The Ocean Center has \$8.7 million in fund expenditures for fiscal year 2022-23 which includes personnel services, various operating expenditure, and capital outlay. A master plan study is included in the fiscal year 2022-23 operating expenditures for the development and planning of future projects and upgrades to the Ocean Center complex.

Interfund transfers include \$692,105 to fund debt service (208) for the Ocean Center Expansion and \$4,315,000 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of \$1,520,215 or 10% of current revenues has been included, as well as reserves for on-going maintenance and capital needs in the amount of \$10,319,059.

### Fund Revenues

Charges for Services	1,886,265	1,262,392	1,800,607	1,970,606	1,954,796
Miscellaneous Revenues	344,801	404,302	491,281	542,837	516,178
Non Revenue	195,188	142,191	400,000	139,271	400,000
Transfers From Other Funds	5,844,637	10,029,935	7,535,544	13,480,628	12,331,173
Appropriated Fund Balance	0	0	3,574,162	6,941,172	10,326,383

<b>Total Revenue Fund: 118 - Ocean Center</b>	<b>8,270,891</b>	<b>11,838,820</b>	<b>13,801,594</b>	<b>23,074,514</b>	<b>25,528,530</b>
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### Fund Expenditures

Personnel Services	2,725,637	2,378,661	3,012,647	2,707,917	3,086,662
Operating Expenses	3,528,502	3,867,652	4,834,650	4,635,006	5,495,475
Capital Outlay	191,711	59,265	300,000	319,028	121,600
Capital Improvements	0	0	5,000	0	35,000
Reimbursements	(110,298)	(135,867)	(97,172)	(97,172)	(65,051)
Grants and Aids	5,590	8,930	5,825	7,975	8,465
Interfund Transfers	1,452,096	1,697,638	3,894,263	5,175,377	5,007,105
Reserves	0	0	1,846,381	0	11,839,274

<b>Total Expenditures: Fund 118 - Ocean Center</b>	<b>7,793,238</b>	<b>7,876,279</b>	<b>13,801,594</b>	<b>12,748,131</b>	<b>25,528,530</b>
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**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

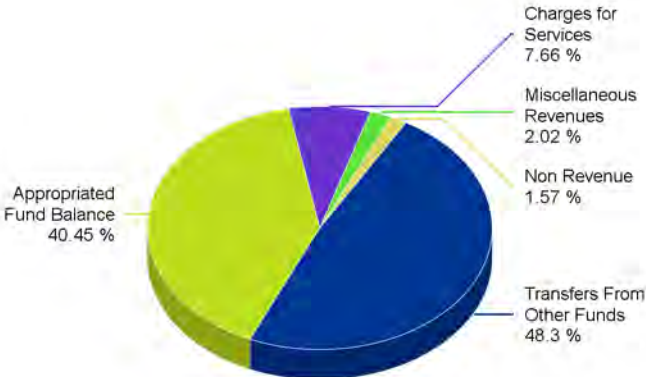
**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

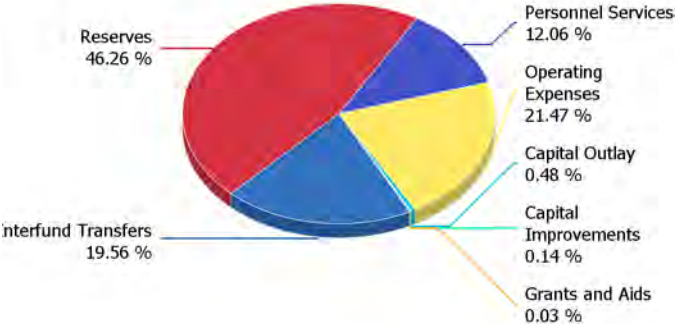
**FY 2022-23  
Budget**

**Fund: 118 - Ocean Center**

**Fund Revenues**



**Fund Expenditures**



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**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.

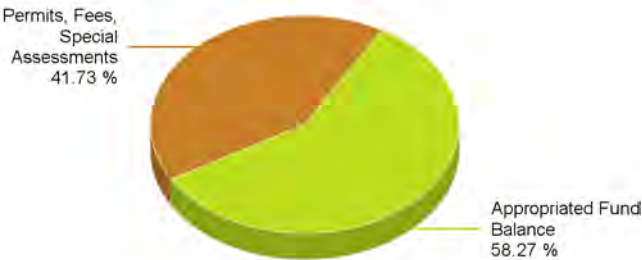
**Fund Revenues**

Ad Valorem Taxes	0	0	0	5,609	0
Permits, Fees, Special Assessments	224,292	238,775	200,000	200,000	200,000
Miscellaneous Revenues	109	0	0	0	0
Appropriated Fund Balance	0	0	213,255	268,827	279,298
<b>Total Revenue Fund: 119 - Road District Maintenance</b>	<b>224,401</b>	<b>238,775</b>	<b>413,255</b>	<b>474,436</b>	<b>479,298</b>

**Fund Expenditures**

Operating Expenses	175,168	181,779	193,709	193,709	195,754
Reserves	0	0	218,117	0	283,544
Elected Offices	0	0	1,429	1,429	0
<b>Total Expenditures: Fund 119 - Road District Maintenance</b>	<b>175,168</b>	<b>181,779</b>	<b>413,255</b>	<b>195,138</b>	<b>479,298</b>

**Fund Revenues**



**Fund Expenditures**



# Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 120 - Municipal Service District**

The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all the unincorporated areas of the county. The budget for fiscal year 2022-23 includes a millage of 1.8809 mills. Ad Valorem revenues represent 42.8% of total operating revenues. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, and a transfer from the Half-Cent Sales Tax Fund (108).

The MSD Fund includes expenditures for Animal Control; Engineering and Construction; Environmental Management; Growth and Resource Management; Parks; and Sheriff Operations for the unincorporated area. Interfund transfers out include \$470,752 for debt service of the Sheriff Evidence Facility/Lab, \$5,000,000 for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103), and \$376,707 of support for the Building Permits operation in unincorporated Volusia. An additional transfer of \$1,371,656 will be executed in fiscal year 2022-23 to move the restricted revenue for tree replacement into its own fund (109).

Reserves of \$16,762,622 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. In addition, the possibility of utilizing a portion of the reserve balance for increased road maintenance and/or unincorporated dirt road reduction is being explored. Emergency reserves are currently allocated at \$3,325,046 or 10% of current revenues which is consistent with County Council policy. The Debt Service Reserve of \$7,382,638 is set aside for the debt service payments for Sheriff Warehouse.

**Revenues**

Ad Valorem Taxes	16,372,231	16,550,749	17,636,160	17,648,874	17,856,203
Communications Tax	3,028,199	3,069,827	3,050,422	3,144,702	3,191,873
Utility Tax	8,752,599	9,060,730	9,056,310	9,649,452	9,938,936
Other Taxes	153,217	143,434	147,915	141,322	147,915
Permits, Fees, Special Assessments	2,547,675	3,088,439	231,675	517,281	520,199
Intergovernmental Revenues	173,284	134,350	130,884	130,884	132,000
Charges for Services	17,468,655	16,881,936	17,476,231	18,049,772	901,536
Judgements, Fines and Forfeitures	74,254	66,517	67,000	93,702	102,000
Miscellaneous Revenues	320,193	103,421	211,700	(40,523)	206,800
Appropriated Fund Balance	0	0	20,487,113	29,587,439	25,540,071
Elected Offices Revenue	0	8,965,898	250,000	250,000	250,000
Non-Revenues	7,128,542	6,772,870	6,191,164	8,169,821	8,392,998

<b>Total Revenues: 120 - Municipal Service District</b>	<b>56,018,849</b>	<b>64,838,171</b>	<b>74,936,574</b>	<b>87,342,726</b>	<b>67,180,531</b>
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**Expenditures**

Personnel Services	29,556,825	12,807,154	5,310,532	5,336,967	6,057,034
Operating Expenses	12,152,531	7,537,106	5,265,911	4,577,627	6,318,647
Capital Outlay	2,413,621	624,573	70,640	446,494	113,300
Capital Improvements	11,253	0	175,000	0	420,000
Reimbursements	(240)	(480)	0	0	0
Grants and Aids	46,614	18,389	69,629	40,851	39,730
Interfund Transfers	5,587,716	5,748,465	5,226,568	5,228,095	7,219,115
Reserves	0	0	19,161,890	0	27,470,306
Elected Offices	0	29,872,236	39,656,404	46,172,621	19,542,399

<b>Total Expenditures: 120 - Municipal Service District</b>	<b>49,768,320</b>	<b>56,607,443</b>	<b>74,936,574</b>	<b>61,802,655</b>	<b>67,180,531</b>
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# Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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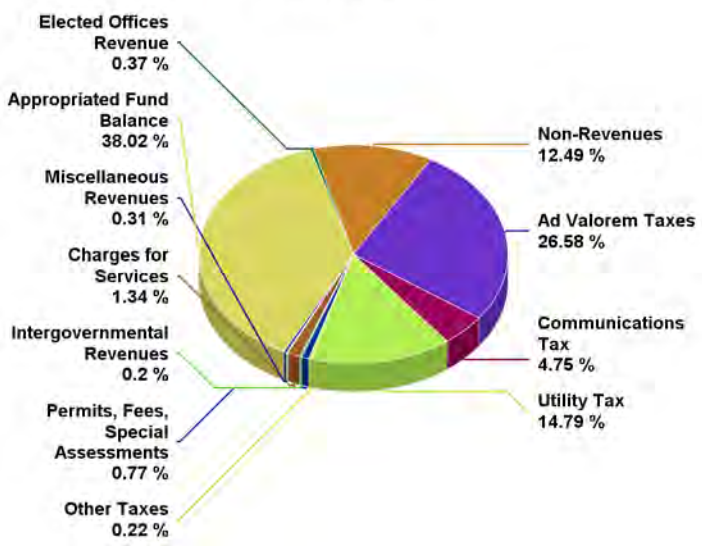
## Fund: 120 - Municipal Service District

### Department

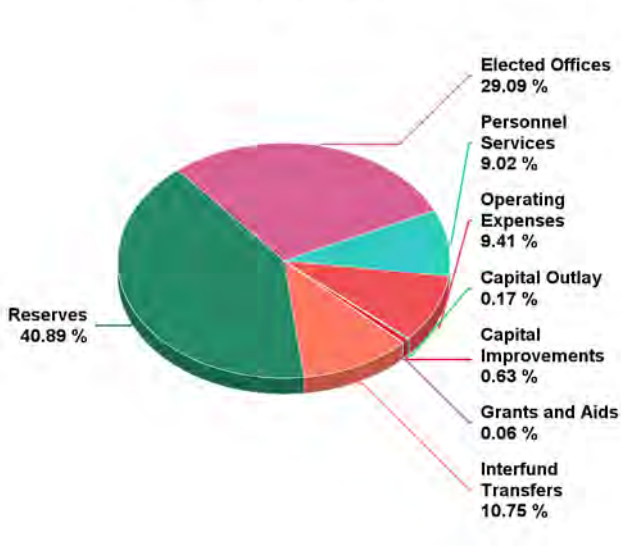
Community Services	1,710,270	1,421,818	1,568,981	1,568,981	1,592,866
Finance	0	55,709	157,411	144,966	0
Growth and Resource Management	6,731,579	7,147,233	6,000,504	5,466,287	6,529,032
Office of the Sheriff	33,316,691	39,345,234	39,091,518	45,607,735	19,589,199
Other Budgetary Accounts	5,652,806	6,310,649	25,017,673	5,853,132	35,426,430
Public Protection	1,530,463	1,658,233	2,157,367	2,308,316	2,984,542
Public Works	772,484	668,567	943,120	853,238	1,058,462
Tax Collector	54,027	0	0	0	0

<b>Total Department:</b>	<b>49,768,320</b>	<b>56,607,443</b>	<b>74,936,574</b>	<b>61,802,655</b>	<b>67,180,531</b>
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Fund Revenues



Fund Expenditures

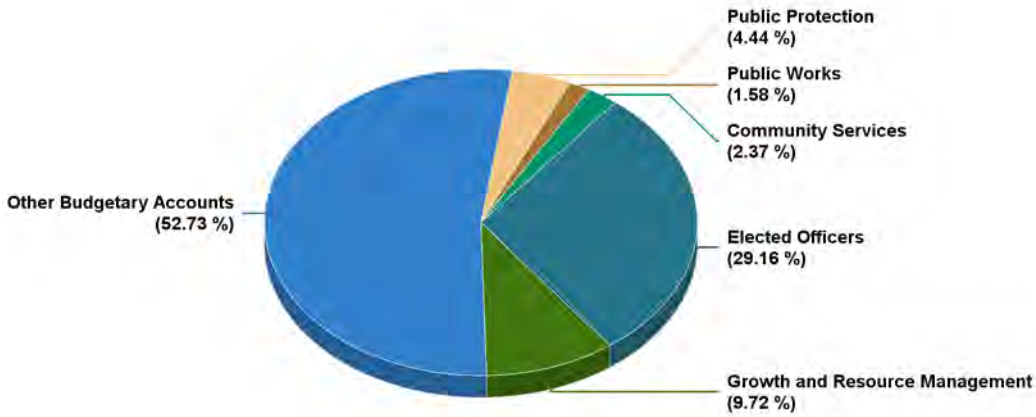


**Budget by Fund - Category**

FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 120 - Municipal Service District**

**Department Expenditures**





**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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	2,844	0	0	0	0
Miscellaneous Revenues	37,269	5,071	7,173	(10,701)	0
Appropriated Fund Balance	0	0	915,861	903,665	888,026
<b>Total Revenue Fund: 121 - Special Assessments</b>	<b>40,113</b>	<b>5,071</b>	<b>923,034</b>	<b>892,964</b>	<b>888,026</b>

**Fund Expenditures**

Operating Expenses	5,195	4,681	5,000	4,938	0
Reserves	0	0	918,034	0	888,026
<b>Total Expenditures: Fund 121 - Special Assessments</b>	<b>5,195</b>	<b>4,681</b>	<b>923,034</b>	<b>4,938</b>	<b>888,026</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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.

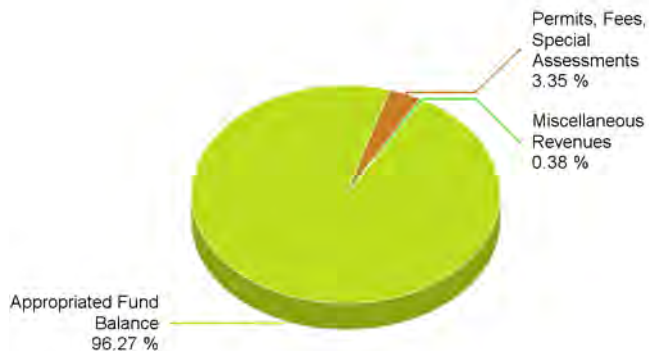
### Fund Revenues

Permits, Fees, Special Assessments	105,500	18,250	20,000	20,000	20,000
Miscellaneous Revenues	6,017	2,723	2,256	(6,772)	2,256
Appropriated Fund Balance	0	0	564,860	574,922	573,968
<b>Total Revenue Fund: 122 - Manatee Conservation</b>	<b>111,517</b>	<b>20,973</b>	<b>587,116</b>	<b>588,150</b>	<b>596,224</b>

### Fund Expenditures

Operating Expenses	500	0	2,500	2,500	4,000
Grants and Aids	0	910	21,506	11,682	10,957
Reserves	0	0	563,110	0	581,267
<b>Total Expenditures: Fund 122 - Manatee Conservation</b>	<b>500</b>	<b>910</b>	<b>587,116</b>	<b>14,182</b>	<b>596,224</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 123 - Inmate Welfare Trust

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

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

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

### Fund Revenues

Miscellaneous Revenues	2,006,750	1,666,943	2,051,708	1,193,617	616,666
Non Revenue	445	941	350	679	800
Transfers From Other Funds	16,481	0	0	0	0
Appropriated Fund Balance	0	0	5,460,982	5,189,137	4,461,842
<b>Total Revenue Fund: 123 - Inmate Welfare Trust</b>	<b>2,023,676</b>	<b>1,667,884</b>	<b>7,513,040</b>	<b>6,383,433</b>	<b>5,079,308</b>

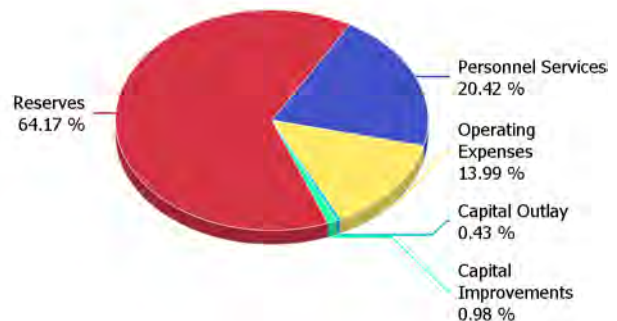
### Fund Expenditures

Personnel Services	715,622	657,283	1,024,491	980,737	1,037,054
Operating Expenses	370,410	447,369	626,265	560,689	710,619
Capital Outlay	321,996	8,058	116,000	136,512	22,000
Capital Improvements	123,606	0	0	243,653	50,000
Interfund Transfers	2,887	0	0	0	0
Reserves	0	0	5,746,284	0	3,259,635
<b>Total Expenditures: Fund 123 - Inmate Welfare Trust</b>	<b>1,534,521</b>	<b>1,112,710</b>	<b>7,513,040</b>	<b>1,921,591</b>	<b>5,079,308</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 124 - Library Endowment**

The Library Endowment Fund was created via Resolution 2007-77, Section X. Endowments, gifts or other specially earmarked funds presented to the Library for the furtherance of library services should remain under its exclusive control and not diverted to other purposes. Nor should the receipt of gift funds be used as a reason for decreasing local tax support or holding it to a level less than necessary to meet standards. Such gifts shall be deposited into this fund and used for future services in the various libraries. This fund has a reserve amount of \$430,948.

**Fund Revenues**

Miscellaneous Revenues	6,137	2,216	1,859	(5,322)	1,859
Appropriated Fund Balance	0	0	461,408	459,411	429,089
<b>Total Revenue Fund: 124 - Library Endowment</b>	<b>6,137</b>	<b>2,216</b>	<b>463,267</b>	<b>454,089</b>	<b>430,948</b>

**Fund Expenditures**

Interfund Transfers	0	0	25,000	25,000	0
Reserves	0	0	438,267	0	430,948
<b>Total Expenditures: Fund 124 - Library Endowment</b>	<b>0</b>	<b>0</b>	<b>463,267</b>	<b>25,000</b>	<b>430,948</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 125 - Homeless Initiatives

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

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

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

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

### Fund Revenues

Miscellaneous Revenues	36,432	9,204	9,313	(19,423)	0
Transfers From Other Funds	226,407	0	0	0	0
Appropriated Fund Balance	0	0	212,884	1,541,737	179,143
<b>Total Revenue Fund: 125 - Homeless Initiatives</b>	<b>262,839</b>	<b>9,204</b>	<b>222,197</b>	<b>1,522,314</b>	<b>179,143</b>

### Fund Expenditures

Grants and Aids	1,040,499	659,608	0	1,343,171	0
Reserves	0	0	222,197	0	179,143
<b>Total Expenditures: Fund 125 - Homeless Initiatives</b>	<b>1,040,499</b>	<b>659,608</b>	<b>222,197</b>	<b>1,343,171</b>	<b>179,143</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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	10,258	35,782	17,000	25,000	25,000
Transfers From Other Funds	111,666	0	0	0	0
Appropriated Fund Balance	0	0	56,666	152,706	152,706
<b>Total Revenue Fund: 127 - Wetland Mitigation</b>	<b>121,924</b>	<b>35,782</b>	<b>73,666</b>	<b>177,706</b>	<b>177,706</b>

**Fund Expenditures**

Operating Expenses	5,000	0	50,000	25,000	50,000
Reserves	0	0	23,666	0	127,706
<b>Total Expenditures: Fund 127 - Wetland Mitigation</b>	<b>5,000</b>	<b>0</b>	<b>73,666</b>	<b>25,000</b>	<b>177,706</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 130 - Economic Development

The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs to expand the benefits for Volusia County manufacturers and other higher wage businesses. In fiscal year 2022-23 there are \$7.31 million in unobligated prior year incentive funds as well as \$664,482 in new incentive money for a total of approximately \$8 million available for incentives approved by County Council.

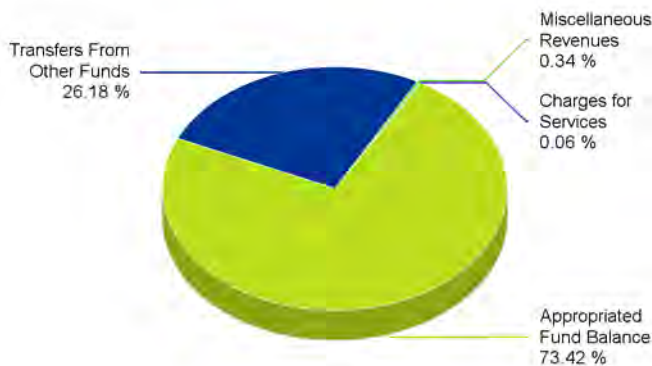
#### Fund Revenues

Charges for Services	0	1,500	0	6,250	6,250
Miscellaneous Revenues	72,257	49,396	33,634	(135,192)	33,634
Transfers From Other Funds	4,480,234	4,330,372	2,757,148	2,757,148	2,607,148
Appropriated Fund Balance	0	0	8,616,296	10,211,569	7,310,259
<b>Total Revenue Fund: 130 - Economic Development</b>	<b>4,552,491</b>	<b>4,381,268</b>	<b>11,407,078</b>	<b>12,839,775</b>	<b>9,957,291</b>

#### Fund Expenditures

Personnel Services	651,653	613,912	969,369	768,842	873,080
Operating Expenses	1,575,983	798,138	9,437,709	3,760,674	9,084,211
Interfund Transfers	700	1,000,000	0	1,000,000	0
Reserves	0	0	1,000,000	0	0
<b>Total Expenditures: Fund 130 - Economic Development</b>	<b>2,228,336</b>	<b>2,412,050</b>	<b>11,407,078</b>	<b>5,529,516</b>	<b>9,957,291</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23, \$1,897,587 is budgeted for debt service of bond funded road projects and \$4,117,260 in reserve for future capital projects and debt service in Zone 1.

### Fund Revenues

Permits, Fees, Special Assessments	2,899,479	4,544,283	2,317,800	3,608,844	2,328,667
Miscellaneous Revenues	18,613	16,004	9,152	(58,030)	9,152
Appropriated Fund Balance	0	0	3,151,004	4,930,370	3,677,028
<b>Total Revenue Fund: 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>2,918,092</b>	<b>4,560,287</b>	<b>5,477,956</b>	<b>8,481,184</b>	<b>6,014,847</b>

### Fund Expenditures

Capital Improvements	0	0	0	2,900,000	0
Interfund Transfers	1,870,037	1,882,875	1,894,284	1,904,156	1,897,587
Reserves	0	0	3,583,672	0	4,117,260
<b>Total Expenditures: Fund 131 - Road Impact Fees-Zone 1 (Northeast)</b>	<b>1,870,037</b>	<b>1,882,875</b>	<b>5,477,956</b>	<b>4,804,156</b>	<b>6,014,847</b>



# Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

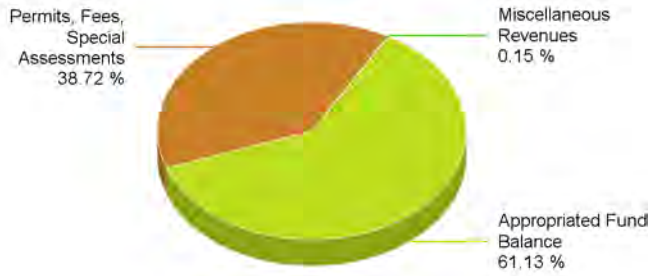
FY 2021-22  
Budget

FY 2021-22  
Estimate

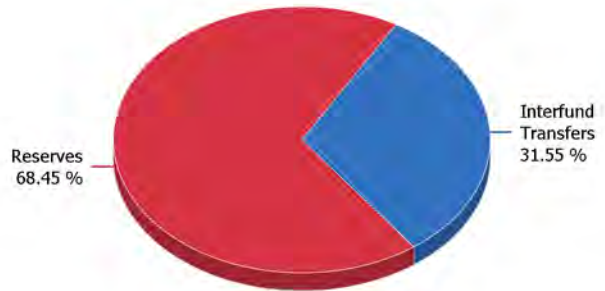
FY 2022-23  
Budget

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

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 132 - Road Impact Fees-Zone 2 (Southeast)

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

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

In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 2 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2022-23, \$496,987 is budgeted for debt service of bond funded road projects and \$7,022,253 in reserves for future capital projects and debt service in Zone 2.

### Fund Revenues

Permits, Fees, Special Assessments	2,535,788	2,789,924	2,069,090	1,837,541	1,715,260
Miscellaneous Revenues	31,076	19,487	15,523	(54,487)	15,523
Appropriated Fund Balance	0	0	3,915,520	4,577,097	5,788,457
<b>Total Revenue Fund: 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>2,566,864</b>	<b>2,809,411</b>	<b>6,000,133</b>	<b>6,360,151</b>	<b>7,519,240</b>

### Fund Expenditures

Capital Improvements	0	1,553,905	0	72,987	0
Interfund Transfers	496,335	496,001	496,122	498,707	496,987
Reserves	0	0	5,504,011	0	7,022,253
<b>Total Expenditures: Fund 132 - Road Impact Fees-Zone 2 (Southeast)</b>	<b>496,335</b>	<b>2,049,906</b>	<b>6,000,133</b>	<b>571,694</b>	<b>7,519,240</b>

## Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

FY 2021-22  
Budget

FY 2021-22  
Estimate

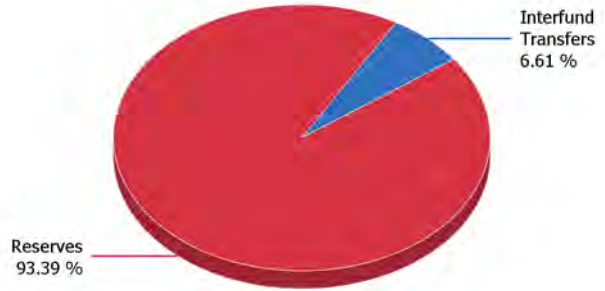
FY 2022-23  
Budget

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

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 133 - Road Impact Fees-Zone 3 (Southwest)

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

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

In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 3 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements.

For fiscal year 2022-23, \$1,500,000 is budgeted for right of way acquisition for the Veteran's Memorial Parkway Extension - Graves-SR472 road project and \$900,000 for design work for Veterans Memorial Parkway Widening - Rhode Island to Graves as well as \$1,762,043 for debt service of bond funded road projects and \$6,813,817 in reserve for future capital projects and debt service in Zone 3.

### Fund Revenues

Permits, Fees, Special Assessments	5,183,281	5,231,131	4,078,200	1,613,018	3,284,680
Miscellaneous Revenues	46,706	37,593	23,663	(109,448)	23,663
Appropriated Fund Balance	0	0	7,905,787	9,332,090	7,667,517
<b>Total Revenue Fund: 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>5,229,987</b>	<b>5,268,724</b>	<b>12,007,650</b>	<b>10,835,660</b>	<b>10,975,860</b>

### Fund Expenditures

Capital Improvements	0	0	0	1,400,000	2,400,000
Interfund Transfers	1,759,731	1,758,725	1,758,976	1,768,143	1,762,043
Reserves	0	0	10,248,674	0	6,813,817
<b>Total Expenditures: Fund 133 - Road Impact Fees-Zone 3 (Southwest)</b>	<b>1,759,731</b>	<b>1,758,725</b>	<b>12,007,650</b>	<b>3,168,143</b>	<b>10,975,860</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

**FY 2022-23  
Budget**

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

**Fund Revenues**

**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 134 - Road Impact Fees-Zone 4 (Northwest)

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year.

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

In fiscal year 2004-05, the County issued \$65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 4 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2022-23, \$361,445 is budgeted for debt service of bond funded road projects and \$6,564,663 for capital improvements including Beresford Ave - Kepler Rd to SR44 and Blue Lake Extension, as well as the right of way payment for the Orange Camp Rd. project. The reserve for future capital projects and debt service is \$7,695,885 in Zone 4.

#### Fund Revenues

Permits, Fees, Special Assessments	1,793,503	3,260,792	1,624,500	2,222,611	1,321,720
Miscellaneous Revenues	179,566	2,539,312	45,517	(167,783)	45,517
Appropriated Fund Balance	0	0	10,995,618	15,901,024	13,254,756
<b>Total Revenue Fund: 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>1,973,069</b>	<b>5,800,104</b>	<b>12,665,635</b>	<b>17,955,852</b>	<b>14,621,993</b>

#### Fund Expenditures

Operating Expenses	135	0	0	0	0
Capital Improvements	54,182	732,404	6,564,663	4,338,400	6,564,663
Grants and Aids	3,900,000	0	0	0	0
Interfund Transfers	360,971	360,728	360,816	362,696	361,445
Reserves	0	0	5,740,156	0	7,695,885
<b>Total Expenditures: Fund 134 - Road Impact Fees-Zone 4 (Northwest)</b>	<b>4,315,288</b>	<b>1,093,132</b>	<b>12,665,635</b>	<b>4,701,096</b>	<b>14,621,993</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

**FY 2021-22  
Budget**

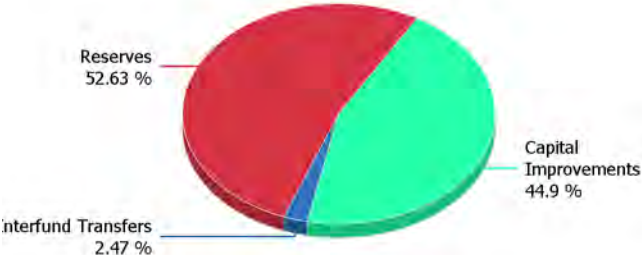
**FY 2021-22  
Estimate**

**FY 2022-23  
Budget**

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

**Fund Revenues**

**Fund Expenditures**



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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**

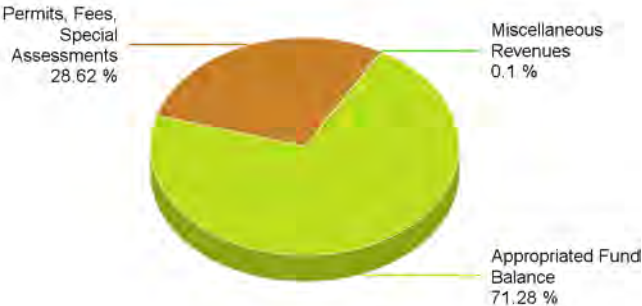
Permits, Fees, Special Assessments	242,387	402,788	240,000	255,000	257,550
Miscellaneous Revenues	9,297	1,897	899	(5,179)	899
Non Revenue	0	26,800	0	0	0
Appropriated Fund Balance	0	0	480,091	403,028	641,408
<b>Total Revenue Fund: 135 - Park Impact Fees-County</b>	<b>251,684</b>	<b>431,485</b>	<b>720,990</b>	<b>652,849</b>	<b>899,857</b>

**Fund Expenditures**

Operating Expenses	0	328	0	11,441	0
Capital Improvements	0	249,320	0	0	0
Interfund Transfers	716,833	0	0	0	0
Reserves	0	0	720,990	0	899,857
<b>Total Expenditures: Fund 135 - Park Impact Fees-County</b>	<b>716,833</b>	<b>249,648</b>	<b>720,990</b>	<b>11,441</b>	<b>899,857</b>

**Fund Revenues**

**Fund Expenditures**





## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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.

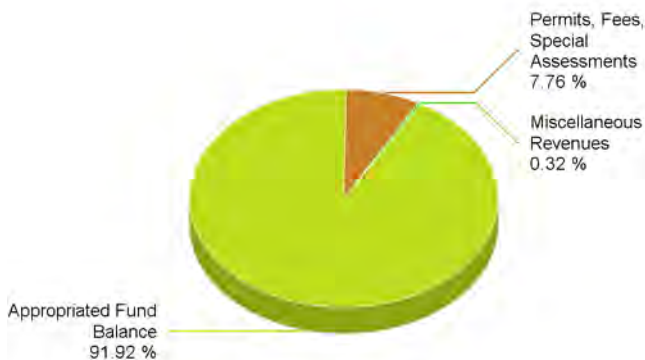
#### Fund Revenues

Permits, Fees, Special Assessments	24,308	40,348	50,725	55,000	55,550
Miscellaneous Revenues	8,656	2,833	2,320	(7,189)	2,320
Appropriated Fund Balance	0	0	626,107	613,774	658,403
<b>Total Revenue Fund: 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>32,964</b>	<b>43,181</b>	<b>679,152</b>	<b>661,585</b>	<b>716,273</b>

#### Fund Expenditures

Capital Improvements	390,322	0	0	3,146	0
Grants and Aids	0	0	0	36	0
Reserves	0	0	679,152	0	716,273
<b>Total Expenditures: Fund 136 - Park Impact Fees-Zone 1 (Northeast)</b>	<b>390,322</b>	<b>0</b>	<b>679,152</b>	<b>3,182</b>	<b>716,273</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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	11,179	7,777	14,774	12,000	12,120
Miscellaneous Revenues	626	146	109	(399)	109
Appropriated Fund Balance	0	0	41,799	34,842	30,982
<b>Total Revenue Fund: 137 - Park Impact Fees-Zone 2 (Southeast)</b>	<b>11,805</b>	<b>7,923</b>	<b>56,682</b>	<b>46,443</b>	<b>43,211</b>

#### Fund Expenditures

Operating Expenses	0	0	0	15,461	0
Interfund Transfers	30,000	0	0	0	0
Reserves	0	0	56,682	0	43,211
<b>Total Expenditures: Fund 137 - Park Impact Fees-Zone 2 (Southeast)</b>	<b>30,000</b>	<b>0</b>	<b>56,682</b>	<b>15,461</b>	<b>43,211</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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	94,400	27,459	68,074	50,000	50,500
Miscellaneous Revenues	1,529	967	759	(2,523)	759
Appropriated Fund Balance	0	0	226,308	215,146	233,775
<b>Total Revenue Fund: 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>95,929</b>	<b>28,426</b>	<b>295,141</b>	<b>262,623</b>	<b>285,034</b>

**Fund Expenditures**

Operating Expenses	0	0	0	28,848	0
Reserves	0	0	295,141	0	285,034
<b>Total Expenditures: Fund 138 - Park Impact Fees-Zone 3 (Southwest)</b>	<b>0</b>	<b>0</b>	<b>295,141</b>	<b>28,848</b>	<b>285,034</b>

**Fund Revenues**



**Fund Expenditures**



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**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	39,857	42,042	56,905	88,000	88,880
Miscellaneous Revenues	955	350	230	(1,115)	230
Appropriated Fund Balance	0	0	123,512	99,068	185,953
<b>Total Revenue Fund: 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>40,812</b>	<b>42,392</b>	<b>180,647</b>	<b>185,953</b>	<b>275,063</b>

**Fund Expenditures**

Capital Improvements	51,728	0	0	0	0
Reserves	0	0	180,647	0	275,063
<b>Total Expenditures: Fund 139 - Park Impact Fees-Zone 4 (Northwest)</b>	<b>51,728</b>	<b>0</b>	<b>180,647</b>	<b>0</b>	<b>275,063</b>

**Fund Revenues**

**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 140 - Fire Rescue District

The Fire Services Fund was established in fiscal year 1999-00 (Ordinance 99-24) to replace six separate fire districts. The unified district was created to provide a uniform level of service at a single tax rate. There are 20 stations in the Fire District, including one volunteer station at Lake Harney, Station 37.

Revenues in the Fire Rescue District Fund are mainly ad valorem tax revenues, which account for 97.1% of the operating revenues. The budget includes a recommended millage rate of 3.8412, which is a flat millage rate with fiscal year 2021-22. The Fire Fund also receives transport revenues when conducting EMS transports and revenues from the contract with the City of Lake Helen for Fire Rescue services.

The operating budget, less reserves, totals \$40 million. Personnel services account for 63.9% of the total operating budget and for fiscal year 2022-23 include the addition of 15 Firefighters. The additional staff is being added to address overtime mandates, which should reduce future overtime budgets. The Fire division is seeking a SAFER grant which would provide funding for 12 of the new positions over the next three years if awarded.

Reserves in the Fire Fund total \$20,989,660 with emergency reserves at \$3,847,244 or 10% of current revenue, per County Council policy. Reserves for future capital needs are set at \$15,967,416 with a planned use over the next two fiscal years. The remaining reserves of \$1,175,000 are set aside for grant match and contingencies.

### Fund Revenues

Ad Valorem Taxes	30,516,872	30,862,525	32,901,527	32,935,066	37,370,359
Permits, Fees, Special Assessments	30,496	59,189	35,000	100,000	100,000
Intergovernmental Revenues	82,977	172,508	87,120	63,120	69,480
Charges for Services	909,842	808,489	781,764	816,764	882,015
Miscellaneous Revenues	298,466	202,167	50,582	(277,752)	50,582
Non Revenue	0	225	0	0	0
Transfers From Other Funds	307,544	124,804	0	0	0
Appropriated Fund Balance	0	0	18,650,756	20,613,840	22,523,769
Elected Offices Revenue	0	44,491	0	0	0
<b>Total Revenue Fund: 140 - Fire Rescue District</b>	<b>32,146,197</b>	<b>32,274,398</b>	<b>52,506,749</b>	<b>54,251,038</b>	<b>60,996,205</b>

### Fund Expenditures

Personnel Services	17,758,094	19,728,858	21,651,396	21,834,529	25,575,270
Operating Expenses	8,929,494	8,351,856	7,838,335	7,475,055	9,294,411
Capital Outlay	1,124,364	185,833	356,600	350,304	2,434,200
Capital Improvements	452,185	153,335	5,996,944	446,364	2,095,946
Reimbursements	(30,147)	(31,701)	(84,161)	(84,161)	(89,440)
Grants and Aids	468,430	430,200	560,581	574,193	696,158
Interfund Transfers	793,997	0	0	0	0
Reserves	0	0	15,056,069	0	20,989,660
Elected Offices	0	0	1,130,985	1,130,985	0
<b>Total Expenditures: Fund 140 - Fire Rescue District</b>	<b>29,496,417</b>	<b>28,818,381</b>	<b>52,506,749</b>	<b>31,727,269</b>	<b>60,996,205</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

**FY 2021-22  
Budget**

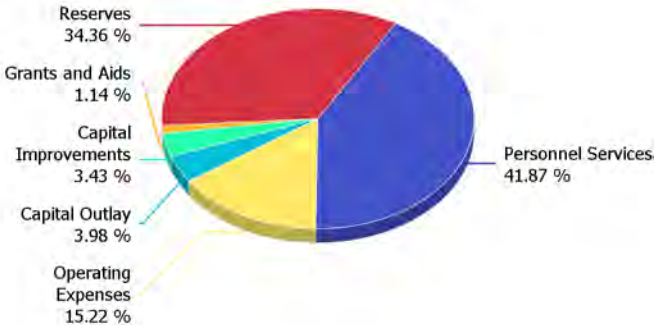
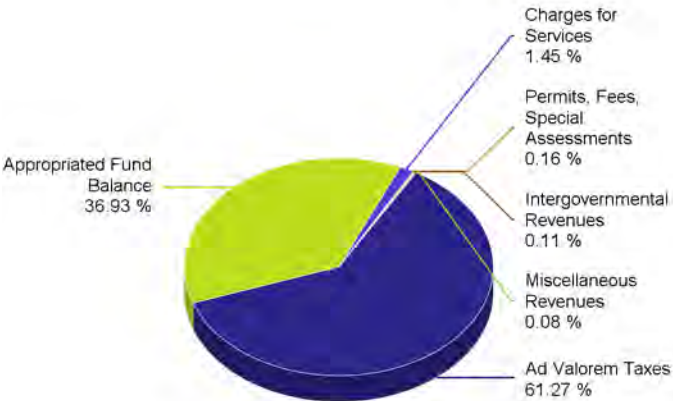
**FY 2021-22  
Estimate**

**FY 2022-23  
Budget**

**Fund: 140 - Fire Rescue District**

**Fund Revenues**

**Fund Expenditures**



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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 2022-23 budget includes \$25,000 for the construction of the restroom facility at the training center. This project is split-funded with the Fire Services District Fund (140) along with the other Impact Fee Funds (152, 153, 154). The fiscal year 2022-23 budget includes \$386,533 in reserves for future fire station renovations.

**Fund Revenues**

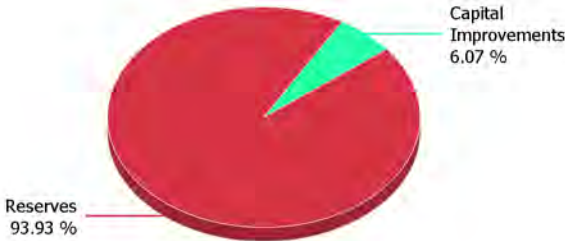
Permits, Fees, Special Assessments	34,580	48,768	37,000	61,000	39,000
Miscellaneous Revenues	3,109	1,359	1,500	(3,650)	1,500
Appropriated Fund Balance	0	0	315,010	313,685	371,035
<b>Total Revenue Fund: 151 - Fire Impact Fees-Zone 1 (Northeast)</b>	<b>37,689</b>	<b>50,127</b>	<b>353,510</b>	<b>371,035</b>	<b>411,535</b>

**Fund Expenditures**

Capital Improvements	0	0	307,926	0	25,000
Reserves	0	0	45,584	0	386,535
<b>Total Expenditures: Fund 151 - Fire Impact Fees-Zone 1 (Northeast)</b>	<b>0</b>	<b>0</b>	<b>353,510</b>	<b>0</b>	<b>411,535</b>

**Fund Revenues**

**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget includes \$25,000 for the construction of the restroom facility at the training center. This project is split-funded with the Fire Services District Fund (140) along with the other Impact Fee Funds (151, 153, 154). The remodel of Station 22 - Oak Hill, which is split-funded with Fire Services District Fund (140) is being carried forward \$98,812. The fiscal year 2022-23 budget includes \$11,664 in reserves for future fire station renovations.

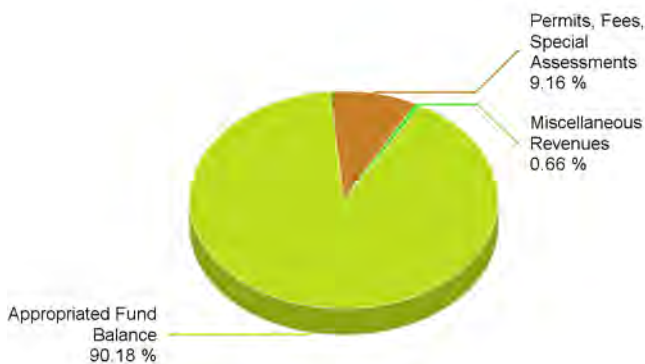
### Fund Revenues

Permits, Fees, Special Assessments	16,108	12,565	12,150	13,500	12,500
Miscellaneous Revenues	1,181	499	900	(1,288)	900
Appropriated Fund Balance	0	0	117,192	110,864	123,076
<b>Total Revenue Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)</b>	<b>17,289</b>	<b>13,064</b>	<b>130,242</b>	<b>123,076</b>	<b>136,476</b>

### Fund Expenditures

Capital Improvements	0	0	113,076	0	124,812
Reserves	0	0	17,166	0	11,664
<b>Total Expenditures: Fund 152 - Fire Impact Fees-Zone 2 (Southeast)</b>	<b>0</b>	<b>0</b>	<b>130,242</b>	<b>0</b>	<b>136,476</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget includes \$25,000 for the construction of the restroom facility at the training center. This project is split-funded with the Fire Services District Fund (140) along with the other Impact Fee Funds (151, 152, 154). The remodel of Station 34 - Osteen, which is split-funded with Fire Services District Fund (140) is being carried forward \$249,127. The fiscal year 2022-23 budget includes \$45,969 in reserves for future fire station renovations.

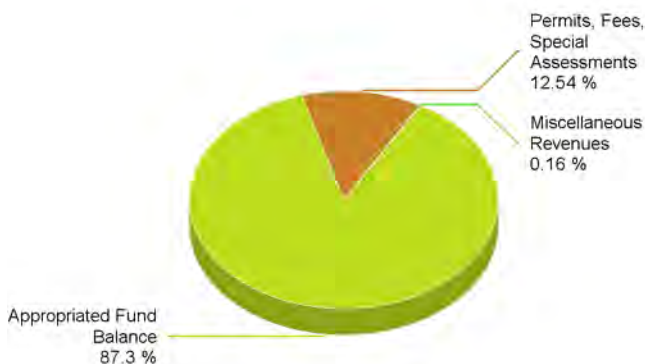
### Fund Revenues

Permits, Fees, Special Assessments	121,674	39,838	30,300	52,150	40,150
Miscellaneous Revenues	1,294	1,005	500	(2,678)	500
Appropriated Fund Balance	0	0	250,473	229,974	279,446
<b>Total Revenue Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)</b>	<b>122,968</b>	<b>40,843</b>	<b>281,273</b>	<b>279,446</b>	<b>320,096</b>

### Fund Expenditures

Capital Improvements	0	0	239,936	0	274,127
Reserves	0	0	41,337	0	45,969
<b>Total Expenditures: Fund 153 - Fire Impact Fees-Zone 3 (Southwest)</b>	<b>0</b>	<b>0</b>	<b>281,273</b>	<b>0</b>	<b>320,096</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget includes \$25,000 for the construction of the restroom facility at the training center. This project is split-funded with the Fire Services District Fund (140) along with the other Impact Fee Funds (151, 152, 153). The land purchase for Station 18(47) - Rima Ridge, which is split-funded with Fire Services District Fund (140) is being carried forward \$235,000. The fiscal year 2022-23 budget includes \$341,647 in reserves for future fire station renovations.

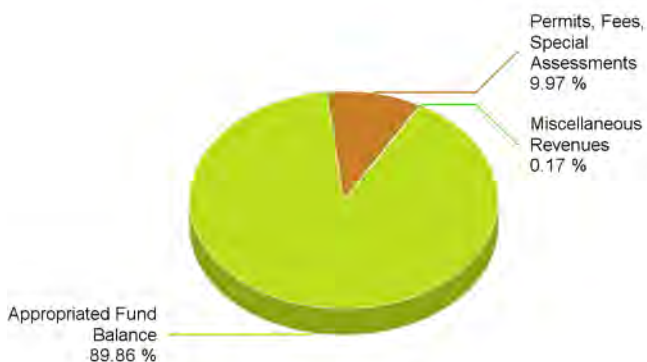
### Fund Revenues

Permits, Fees, Special Assessments	50,100	60,667	43,000	90,500	60,000
Miscellaneous Revenues	4,676	2,044	1,000	(5,334)	1,000
Appropriated Fund Balance	0	0	472,038	455,481	540,647
<b>Total Revenue Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)</b>	<b>54,776</b>	<b>62,711</b>	<b>516,038</b>	<b>540,647</b>	<b>601,647</b>

### Fund Expenditures

Capital Improvements	0	0	467,643	0	260,000
Reserves	0	0	48,395	0	341,647
<b>Total Expenditures: Fund 154 - Fire Impact Fees-Zone 4 (Northwest)</b>	<b>0</b>	<b>0</b>	<b>516,038</b>	<b>0</b>	<b>601,647</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 155 - Impact Fee Administration**

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

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

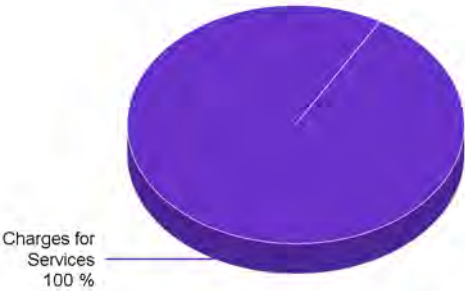
**Fund Revenues**

Charges for Services	0	0	0	0	231,726
<b>Total Revenue Fund: 155 - Impact Fee Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,726</b>

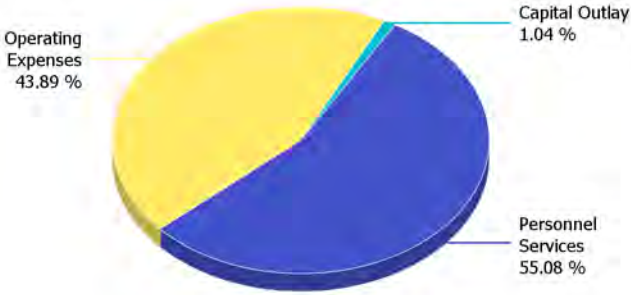
**Fund Expenditures**

Personnel Services	0	0	0	0	127,629
Operating Expenses	0	0	0	0	101,697
Capital Outlay	0	0	0	0	2,400
<b>Total Expenditures: Fund 155 - Impact Fee Administration</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>231,726</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 157 - Silver Sands/Bethune Beach MSD**

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage is recommended at 0.0129 mills, which is the rollback rate.

**Fund Revenues**

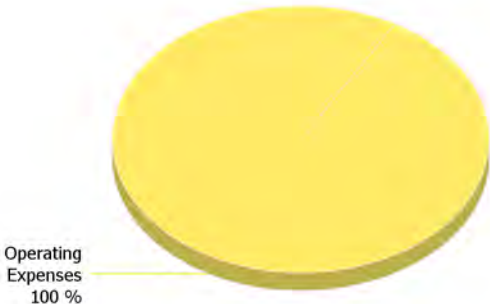
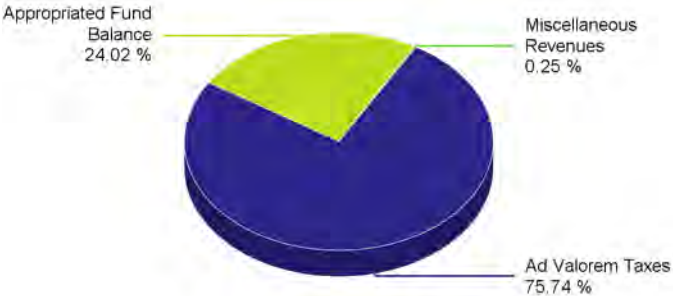
Ad Valorem Taxes	14,747	14,980	15,404	15,518	15,451
Miscellaneous Revenues	65	27	0	(69)	50
Appropriated Fund Balance	0	0	2,043	3,042	4,900
Elected Offices Revenue	0	21	0	0	0
<b>Total Revenue Fund: 157 - Silver Sands/Bethune Beach MSD</b>	<b>14,812</b>	<b>15,028</b>	<b>17,447</b>	<b>18,491</b>	<b>20,401</b>

**Fund Expenditures**

Operating Expenses	13,653	13,603	17,056	13,200	20,401
Elected Offices	0	0	391	391	0
<b>Total Expenditures: Fund 157 - Silver Sands/Bethune Beach MSD</b>	<b>13,653</b>	<b>13,603</b>	<b>17,447</b>	<b>13,591</b>	<b>20,401</b>

Fund Revenues

Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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 2022-23 budget includes \$59,488 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**

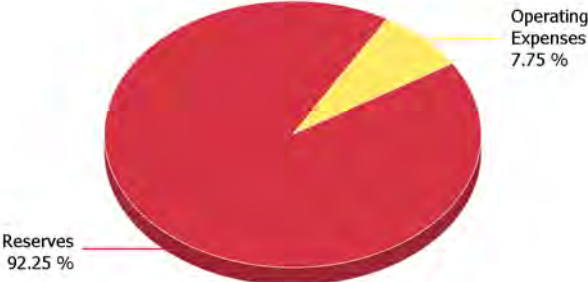
Miscellaneous Revenues	873	313	263	(770)	263
Appropriated Fund Balance	0	0	60,292	64,995	64,225
<b>Total Revenue Fund: 158 - Gemini Springs Endowment</b>	<b>873</b>	<b>313</b>	<b>60,555</b>	<b>64,225</b>	<b>64,488</b>

**Fund Expenditures**

Operating Expenses	2,101	0	5,000	0	5,000
Reserves	0	0	55,555	0	59,488
<b>Total Expenditures: Fund 158 - Gemini Springs Endowment</b>	<b>2,101</b>	<b>0</b>	<b>60,555</b>	<b>0</b>	<b>64,488</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23, \$820,000 is appropriated for basin and retention area projects, purchase of flood prone properties, and construction of drainage improvements, and \$4,202,754 is set aside in reserves for future capital.

#### Fund Revenues

Ad Valorem Taxes	0	0	0	489	0
Permits, Fees, Special Assessments	4,406,385	4,430,513	4,520,535	4,496,308	4,541,271
Charges for Services	20,056	12,103	45,000	16,080	45,000
Miscellaneous Revenues	335,530	52,699	30,744	(51,302)	27,744
Transfers From Other Funds	338,815	1,322,885	0	0	0
Appropriated Fund Balance	0	0	5,155,488	6,083,542	5,401,341

<b>Total Revenue Fund: 159 - Stormwater Utility</b>	<b>5,100,786</b>	<b>5,818,200</b>	<b>9,751,767</b>	<b>10,545,117</b>	<b>10,015,356</b>
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#### Fund Expenditures

Personnel Services	3,077,984	3,105,564	3,664,502	3,162,643	3,558,732
Operating Expenses	1,752,657	2,363,962	2,287,646	2,322,449	2,733,870
Capital Outlay	772,495	752,769	577,000	575,246	700,000
Capital Improvements	567,148	490,086	790,000	1,014,056	820,000
Reimbursements	(1,883,079)	(1,308,827)	(2,000,000)	(2,000,000)	(2,000,000)
Interfund Transfers	3,130	1,122,496	0	0	0
Reserves	0	0	4,364,598	0	4,202,754
Elected Offices	0	0	68,021	69,382	0

<b>Total Expenditures: Fund 159 - Stormwater Utility</b>	<b>4,290,335</b>	<b>6,526,050</b>	<b>9,751,767</b>	<b>5,143,776</b>	<b>10,015,356</b>
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**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

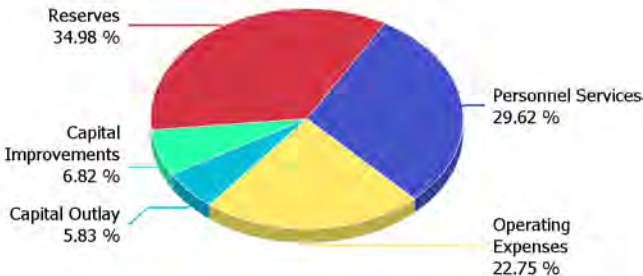
**FY 2022-23  
Budget**

**Fund: 159 - Stormwater Utility**

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 millage rate is recommended at 0.2000, which is the same millage rate adopted in fiscal year 2021-22. 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 2022-23. \$4.5 million is programmed for ECHO grants in fiscal year 2022-23. ECHO has reserves in the amount of \$18.1 million, for future grant awards or direct expenditures.

### Fund Revenues

Ad Valorem Taxes	7,082,959	20,170	8,218,034	8,251,090	9,371,332
Intergovernmental Revenues	1,189	0	0	956	985
Miscellaneous Revenues	295,148	160,946	93,679	152,213	93,679
Transfers From Other Funds	3,205	0	0	0	0
Appropriated Fund Balance	0	0	15,068,831	18,814,893	15,575,178
Elected Offices Revenue	0	35	0	0	0
<b>Total Revenue Fund: 160 - Volusia ECHO</b>	<b>7,382,501</b>	<b>181,151</b>	<b>23,380,544</b>	<b>27,219,152</b>	<b>25,041,174</b>

### Fund Expenditures

Personnel Services	0	12,596	240,908	252,395	260,139
Operating Expenses	0	273	6,324	7,774	369,508
Capital Outlay	0	0	9,765	3,000	8,765
Capital Improvements	0	738,353	0	0	0
Grants and Aids	2,478,992	2,291,013	4,735,643	9,710,805	4,800,784
Interfund Transfers	1,000,000	737,300	1,500,000	1,500,000	1,500,000
Reserves	0	0	16,887,904	0	18,101,978
Elected Offices	0	0	0	170,000	0
<b>Total Expenditures: Fund 160 - Volusia ECHO</b>	<b>3,478,992</b>	<b>3,779,535</b>	<b>23,380,544</b>	<b>11,643,974</b>	<b>25,041,174</b>



**Budget by Fund - Category**

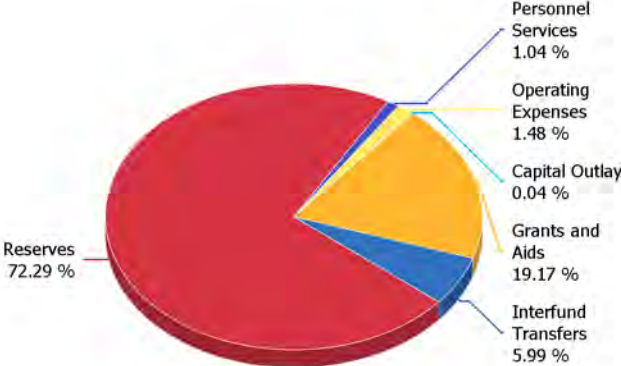
FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 160 - Volusia ECHO**

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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.

Fiscal year 2021-22 is the last year this fund will be utilized for Volusia Forever. New funds have been created to account for the new Volusia Forever levy; Land Acquisition (162), Land Management (163) and Barberville Mitigation (164). These funds were established by the transfer of appropriate funds for each operation.

### Fund Revenues

Ad Valorem Taxes	3,972,507	4,052,897	0	0	0
Intergovernmental Revenues	667	0	0	0	0
Charges for Services	243,080	132,101	0	0	0
Miscellaneous Revenues	284,882	165,203	0	0	0
Transfers From Other Funds	3,519	0	0	0	0
Appropriated Fund Balance	0	0	14,090,521	14,288,349	0
Elected Offices Revenue	0	2,550	0	0	0
<b>Total Revenue Fund: 161 - Volusia Forever</b>	<b>4,504,655</b>	<b>4,352,751</b>	<b>14,090,521</b>	<b>14,288,349</b>	<b>0</b>

### Fund Expenditures

Personnel Services	142,045	390,592	0	0	0
Operating Expenses	317,101	588,826	0	0	0
Capital Outlay	131,485	96,266	0	0	0
Capital Improvements	0	6,905	0	0	0
Grants and Aids	115,446	119,931	0	0	0
Interfund Transfers	0	40,981	14,090,521	14,288,349	0
<b>Total Expenditures: Fund 161 - Volusia Forever</b>	<b>706,077</b>	<b>1,243,501</b>	<b>14,090,521</b>	<b>14,288,349</b>	<b>0</b>

## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 162 - Volusia Forever Land Acquisition

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

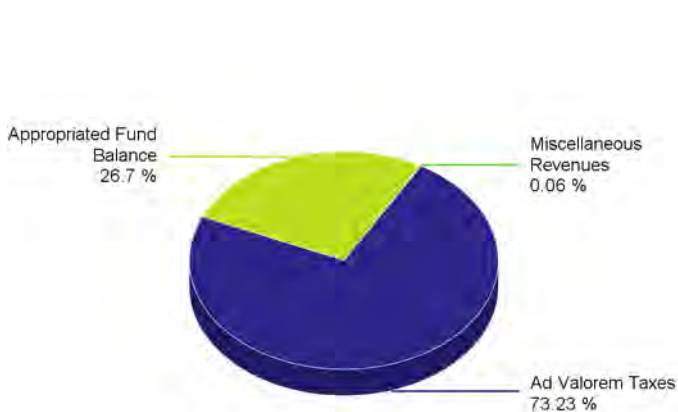
#### Fund Revenues

Ad Valorem Taxes	0	0	8,218,034	8,249,392	9,371,332
Miscellaneous Revenues	0	0	8,096	(17,730)	8,096
Transfers From Other Funds	0	0	726,711	726,711	0
Appropriated Fund Balance	0	0	0	0	3,417,345
<b>Total Revenue Fund: 162 - Volusia Forever Land Acquisition</b>	<b>0</b>	<b>0</b>	<b>8,952,841</b>	<b>8,958,373</b>	<b>12,796,773</b>

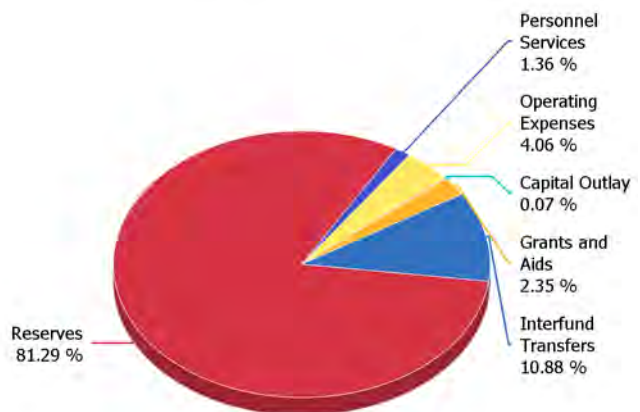
#### Fund Expenditures

Personnel Services	0	0	133,099	165,860	174,172
Operating Expenses	0	0	10,472	70,164	518,923
Capital Outlay	0	0	49,765	34,357	9,000
Capital Improvements	0	0	0	3,405,514	0
Grants and Aids	0	0	235,643	241,170	300,784
Interfund Transfers	0	0	1,232,705	1,232,705	1,391,784
Reserves	0	0	7,180,528	0	10,402,110
Elected Offices	0	0	110,629	391,258	0
<b>Total Expenditures: Fund 162 - Volusia Forever Land Acquisition</b>	<b>0</b>	<b>0</b>	<b>8,952,841</b>	<b>5,541,028</b>	<b>12,796,773</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 163 - Land Management

For fiscal year 2022-23, Land Management will have a 15% set aside from annual revenue from the Land Acquisition fund (162) in the amount of \$1,391,784 which is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Other revenues for this fund include investment income, land management fees which come from the sale of timber at various conservation lands, land rentals and hunting/cattle leases.

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

The fiscal year 2022-23 budget includes \$12,454,713 in reserves for land management of current forever properties.

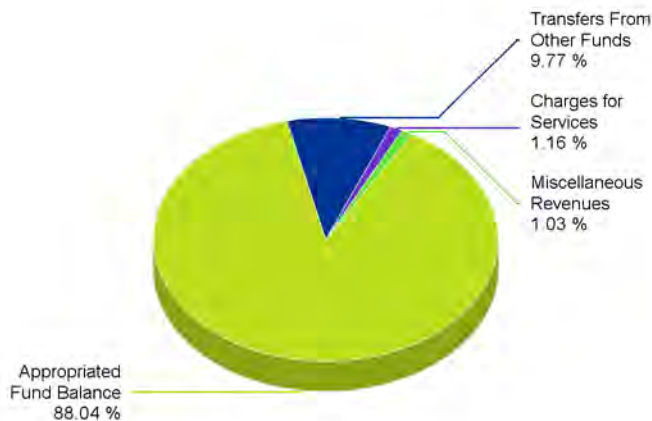
### Fund Revenues

Charges for Services	0	0	165,000	206,113	165,000
Miscellaneous Revenues	0	0	144,888	46,906	146,879
Transfers From Other Funds	0	0	13,890,310	14,088,138	1,391,784
Appropriated Fund Balance	0	0	0	0	12,542,084
<b>Total Revenue Fund: 163 - Land Management</b>	<b>0</b>	<b>0</b>	<b>14,200,198</b>	<b>14,341,157</b>	<b>14,245,747</b>

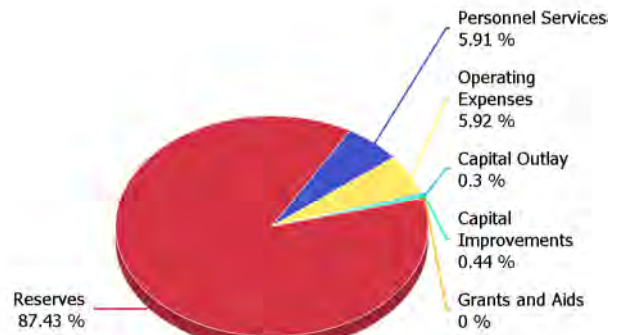
### Fund Expenditures

Personnel Services	0	0	804,400	764,386	842,093
Operating Expenses	0	0	777,010	885,538	843,891
Capital Outlay	0	0	94,049	60,798	43,000
Capital Improvements	0	0	55,000	88,251	62,000
Grants and Aids	0	0	100	100	50
Reserves	0	0	12,469,639	0	12,454,713
<b>Total Expenditures: Fund 163 - Land Management</b>	<b>0</b>	<b>0</b>	<b>14,200,198</b>	<b>1,799,073</b>	<b>14,245,747</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 164 - Barberville Mitigation Tract**

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

**Fund Revenues**

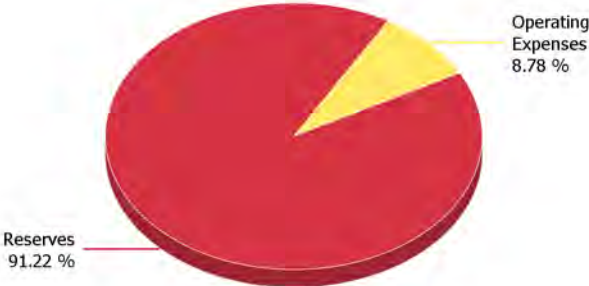
Transfers From Other Funds	0	0	706,205	706,205	0
Appropriated Fund Balance	0	0	0	0	649,205
<b>Total Revenue Fund: 164 - Barberville Mitigation Tract</b>	<b>0</b>	<b>0</b>	<b>706,205</b>	<b>706,205</b>	<b>649,205</b>

**Fund Expenditures**

Operating Expenses	0	0	0	57,000	57,017
Reserves	0	0	706,205	0	592,188
<b>Total Expenditures: Fund 164 - Barberville Mitigation Tract</b>	<b>0</b>	<b>0</b>	<b>706,205</b>	<b>57,000</b>	<b>649,205</b>

Fund Revenues

Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 165 - Dune Restoration Fund**

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

**Fund Revenues**

Permits, Fees, Special Assessments	0	0	0	15,000	15,000
Appropriated Fund Balance	0	0	0	0	15,000
<b>Total Revenue Fund: 165 - Dune Restoration Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>30,000</b>

**Fund Expenditures**

Operating Expenses	0	0	0	0	10,457
Reserves	0	0	0	0	19,543
<b>Total Expenditures: Fund 165 - Dune Restoration Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

Fund Revenues

Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 166 - Opioid Direct Settlement Fund**

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

In fiscal year 2022-23 funding is being utilized to help fund increased staffing at the Corrections Division health clinic in the amount of \$132,949.

**Fund Revenues**

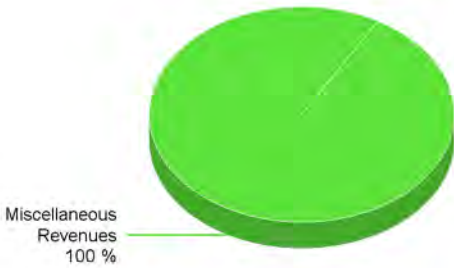
Miscellaneous Revenues	0	0	0	0	132,949
<b>Total Revenue Fund: 166 - Opioid Direct Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,949</b>

**Fund Expenditures**

Operating Expenses	0	0	0	0	132,949
<b>Total Expenditures: Fund 166 - Opioid Direct Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,949</b>

Fund Revenues

Fund Expenditures



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 168 - Walgreens Opioid Direct Settlement Fund**

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

In fiscal year 2022-23 some of the funding is being utilized to help fund increased staffing at the Corrections Division health clinic in the amount of \$132,949.

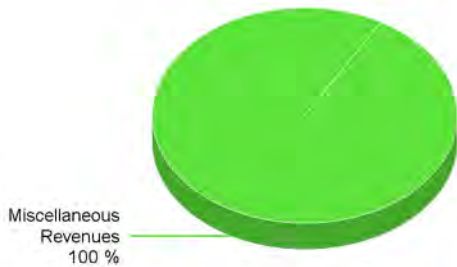
**Fund Revenues**

Miscellaneous Revenues	0	0	0	0	132,949
<b>Total Revenue Fund: 168 - Walgreens Opioid Direct Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,949</b>

**Fund Expenditures**

Operating Expenses	0	0	0	0	132,949
<b>Total Expenditures: Fund 168 - Walgreens Opioid Direct Settlement Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,949</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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	1,350	1,037	0	0	0
Miscellaneous Revenues	48,348	40,978	0	(20,197)	0
Non Revenue	435,749	242,553	0	18,340	0
Appropriated Fund Balance	0	0	818,971	1,036,763	1,034,906
Elected Offices Revenue	0	10,500	0	0	0
<b>Total Revenue Fund: 170 - Law Enforcement Trust</b>	<b>485,447</b>	<b>295,068</b>	<b>818,971</b>	<b>1,034,906</b>	<b>1,034,906</b>

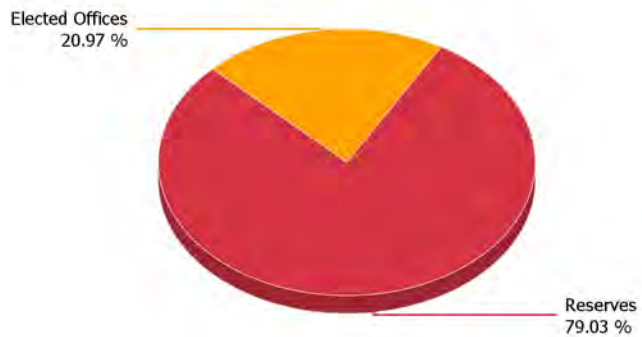
#### Fund Expenditures

Operating Expenses	55,885	15,724	0	0	0
Grants and Aids	273,872	0	0	0	0
Reserves	0	0	818,971	0	817,906
Elected Offices	0	217,000	0	0	217,000
<b>Total Expenditures: Fund 170 - Law Enforcement Trust</b>	<b>329,757</b>	<b>232,724</b>	<b>818,971</b>	<b>0</b>	<b>1,034,906</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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	359	3	5	(19)	5
Appropriated Fund Balance	0	0	1,412	1,405	1,386
<b>Total Revenue Fund: 171 - Beach Enforcement Trust</b>	<b>359</b>	<b>3</b>	<b>1,417</b>	<b>1,386</b>	<b>1,391</b>

**Fund Expenditures**

Reserves	0	0	1,417	0	1,391
<b>Total Expenditures: Fund 171 - Beach Enforcement Trust</b>	<b>0</b>	<b>0</b>	<b>1,417</b>	<b>0</b>	<b>1,391</b>

Fund Revenues

Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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	1,266	636	0	(2,873)	0
Non Revenue	44,827	29,919	0	41,364	0
Appropriated Fund Balance	0	0	125,300	151,419	189,910

<b>Total Revenue Fund: 172 - Federal Forfeiture Sharing Justice</b>	<b>46,093</b>	<b>30,555</b>	<b>125,300</b>	<b>189,910</b>	<b>189,910</b>
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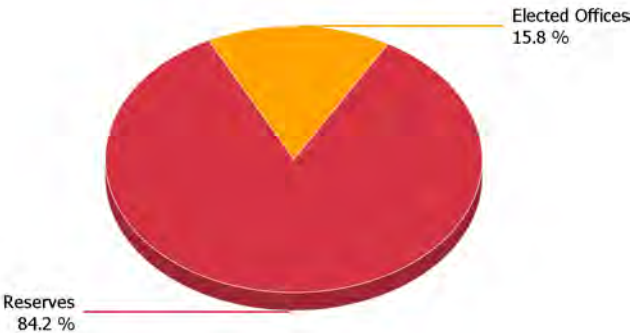
**Fund Expenditures**

Reserves	0	0	125,300	0	159,910
Elected Offices	0	0	0	0	30,000

<b>Total Expenditures: Fund 172 - Federal Forfeiture Sharing Justice</b>	<b>0</b>	<b>0</b>	<b>125,300</b>	<b>0</b>	<b>189,910</b>
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Fund Revenues

Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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**

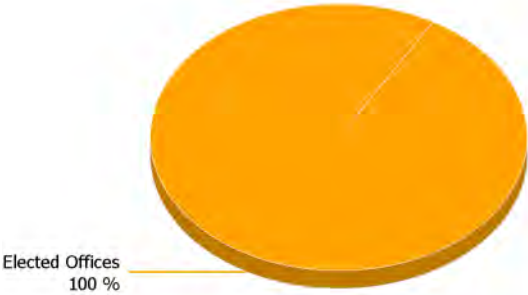
Miscellaneous Revenues	483	175	0	(693)	0
Appropriated Fund Balance	0	0	35,634	35,473	34,780
<b>Total Revenue Fund: 173 - Federal Forfeiture Sharing Treasury</b>	<b>483</b>	<b>175</b>	<b>35,634</b>	<b>34,780</b>	<b>34,780</b>

**Fund Expenditures**

Reserves	0	0	35,634	0	0
Elected Offices	0	0	0	0	34,780
<b>Total Expenditures: Fund 173 - Federal Forfeiture Sharing Treasury</b>	<b>0</b>	<b>0</b>	<b>35,634</b>	<b>0</b>	<b>34,780</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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.

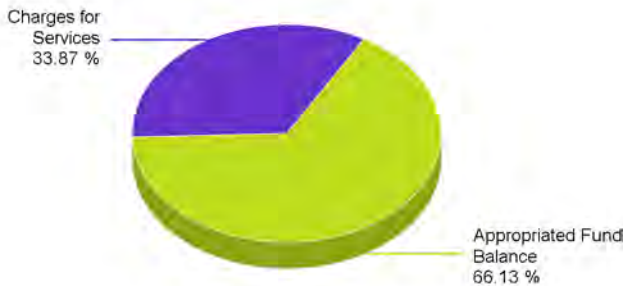
#### Fund Revenues

Charges for Services	0	136,876	121,433	143,659	143,659
Appropriated Fund Balance	0	0	121,433	136,876	280,535
<b>Total Revenue Fund: 174 - Law Enforcement Education Trust Fund</b>	<b>0</b>	<b>136,876</b>	<b>242,866</b>	<b>280,535</b>	<b>424,194</b>

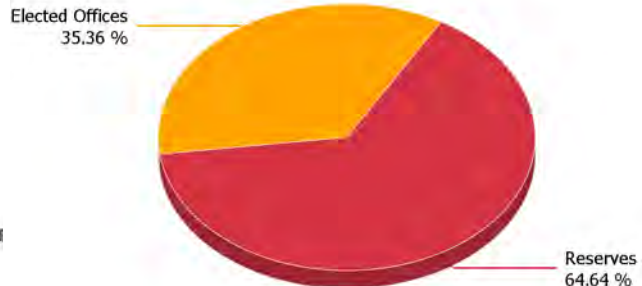
#### Fund Expenditures

Reserves	0	0	242,866	0	274,194
Elected Offices	0	0	0	0	150,000
<b>Total Expenditures: Fund 174 - Law Enforcement Education Trust Fund</b>	<b>0</b>	<b>0</b>	<b>242,866</b>	<b>0</b>	<b>424,194</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 175 - Crime Prevention Trust**

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

**Fund Revenues**

Charges for Services	0	241,833	172,655	227,630	234,731
Appropriated Fund Balance	0	0	172,655	241,833	469,463
<b>Total Revenue Fund: 175 - Crime Prevention Trust</b>	<b>0</b>	<b>241,833</b>	<b>345,310</b>	<b>469,463</b>	<b>704,194</b>

**Fund Expenditures**

Reserves	0	0	345,310	0	704,194
<b>Total Expenditures: Fund 175 - Crime Prevention Trust</b>	<b>0</b>	<b>0</b>	<b>345,310</b>	<b>0</b>	<b>704,194</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 177 - Dori Slosberg**

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

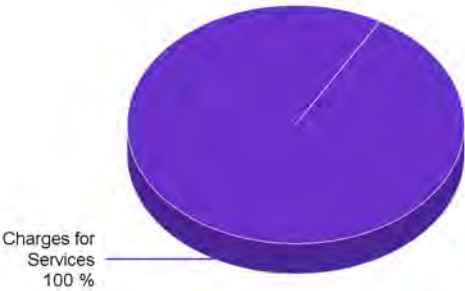
**Fund Revenues**

Charges for Services	0	0	0	0	195,000
<b>Total Revenue Fund: 177 - Dori Slosberg</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,000</b>

**Fund Expenditures**

Operating Expenses	0	0	0	0	336
Grants and Aids	0	0	0	0	184,940
Reserves	0	0	0	0	9,724
<b>Total Expenditures: Fund 177 - Dori Slosberg</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,000</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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	7,615	2,807	0	(8,366)	0
Transfers From Other Funds	1,813,931	1,819,399	3,921,847	3,927,406	4,344,596
Appropriated Fund Balance	0	0	723,797	726,603	2,829,380

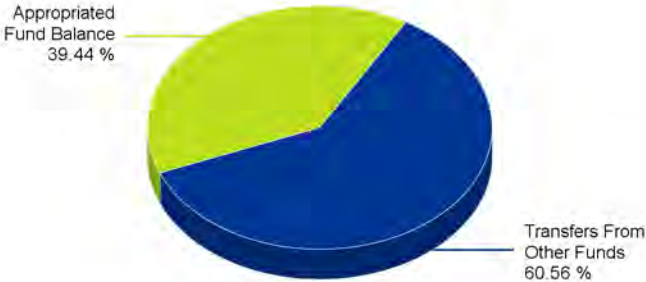
<b>Total Revenue Fund: 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>	<b>1,821,546</b>	<b>1,822,206</b>	<b>4,645,644</b>	<b>4,645,643</b>	<b>7,173,976</b>
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**Fund Expenditures**

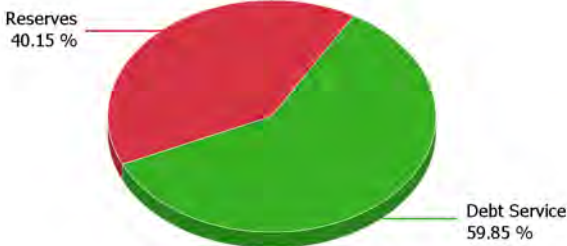
Debt Service	1,815,787	1,817,924	1,816,263	1,816,263	4,293,614
Reserves	0	0	2,829,381	0	2,880,362

<b>Total Expenditures: Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014</b>	<b>1,815,787</b>	<b>1,817,924</b>	<b>4,645,644</b>	<b>1,816,263</b>	<b>7,173,976</b>
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**Fund Revenues**



**Fund Expenditures**





**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 203 - Tourist Development Tax Revenue Bonds, 2004**

The Tourist Development Tax (TDT) Revenue Bonds Fund provided 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 were provided by a transfer from the Tourist Development Fund (106). In fiscal year 2013-14, a portion of these bonds were refinanced and budgeted in the Tourist Development Tax (TDT) Refunding Revenue Bonds, Series 2014A and 2014B (202). Final payment on the remaining portion of the 2004 bonds was December 1, 2021.

**Fund Revenues**

Miscellaneous Revenues	16,890	6,455	0	(22,521)	0
Transfers From Other Funds	2,234,867	2,445,737	652,138	652,138	0
Appropriated Fund Balance	0	0	1,827,253	1,832,883	0
<b>Total Revenue Fund: 203 - Tourist Development Tax Revenue Bonds, 2004</b>	<b>2,251,757</b>	<b>2,452,192</b>	<b>2,479,391</b>	<b>2,462,500</b>	<b>0</b>

**Fund Expenditures**

Debt Service	2,458,575	2,458,325	2,462,500	2,462,500	0
Reserves	0	0	16,891	0	0
<b>Total Expenditures: Fund 203 - Tourist Development Tax Revenue Bonds, 2004</b>	<b>2,458,575</b>	<b>2,458,325</b>	<b>2,479,391</b>	<b>2,462,500</b>	<b>0</b>

## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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

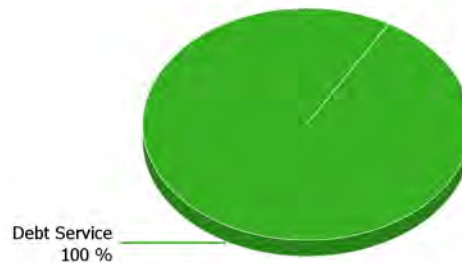
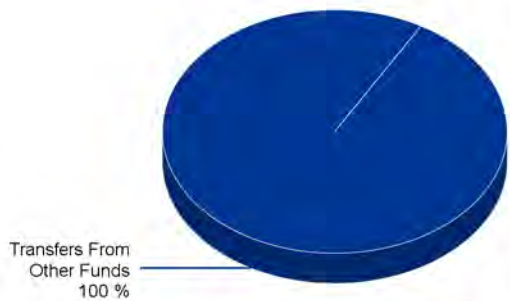
Transfers From Other Funds	1,212,772	1,207,476	1,201,634	1,201,634	692,105
<b>Total Revenue Fund: 208 - Capital Improvement Revenue Note, 2010</b>	<b>1,212,772</b>	<b>1,207,476</b>	<b>1,201,634</b>	<b>1,201,634</b>	<b>692,105</b>

#### Fund Expenditures

Debt Service	1,212,772	1,207,476	1,201,634	1,201,634	692,105
<b>Total Expenditures: Fund 208 - Capital Improvement Revenue Note, 2010</b>	<b>1,212,772</b>	<b>1,207,476</b>	<b>1,201,634</b>	<b>1,201,634</b>	<b>692,105</b>

Fund Revenues

Fund Expenditures



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**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.

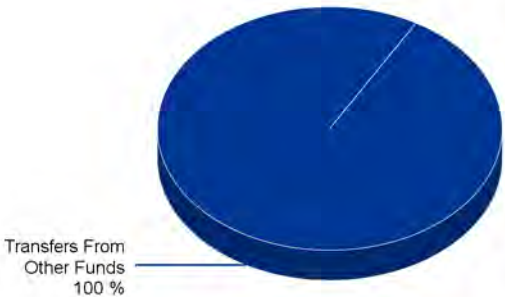
**Fund Revenues**

Miscellaneous Revenues	1,189	131	0	(1,481)	0
Transfers From Other Funds	1,010,982	1,015,726	1,008,860	1,010,341	1,008,790
<b>Total Revenue Fund: 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015</b>	<b>1,012,171</b>	<b>1,015,857</b>	<b>1,008,860</b>	<b>1,008,860</b>	<b>1,008,790</b>

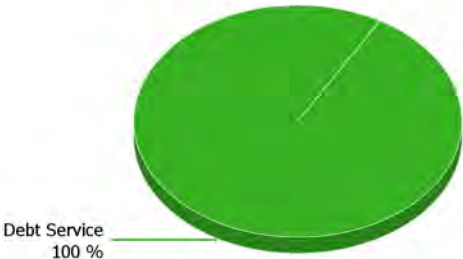
**Fund Expenditures**

Debt Service	1,012,171	1,015,858	1,008,860	1,008,860	1,008,790
<b>Total Expenditures: Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015</b>	<b>1,012,171</b>	<b>1,015,858</b>	<b>1,008,860</b>	<b>1,008,860</b>	<b>1,008,790</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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.

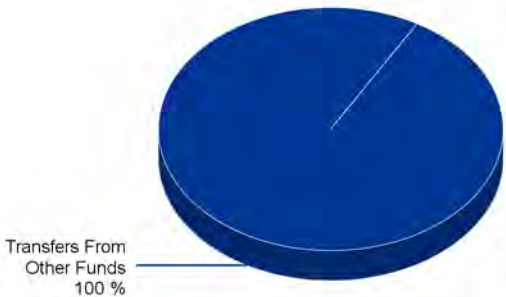
**Fund Revenues**

Miscellaneous Revenues	25,059	10,775	0	(23,504)	0
Transfers From Other Funds	4,487,074	4,498,329	4,510,198	4,533,702	4,518,062
<b>Total Revenue Fund: 213 - Gas Tax Refunding Revenue Bonds, 2013</b>	<b>4,512,133</b>	<b>4,509,104</b>	<b>4,510,198</b>	<b>4,510,198</b>	<b>4,518,062</b>

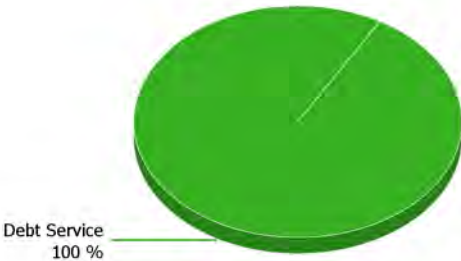
**Fund Expenditures**

Debt Service	4,512,132	4,509,104	4,510,198	4,510,198	4,518,062
<b>Total Expenditures: Fund 213 - Gas Tax Refunding Revenue Bonds, 2013</b>	<b>4,512,132</b>	<b>4,509,104</b>	<b>4,510,198</b>	<b>4,510,198</b>	<b>4,518,062</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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

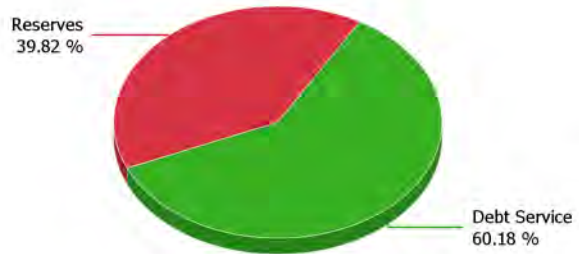
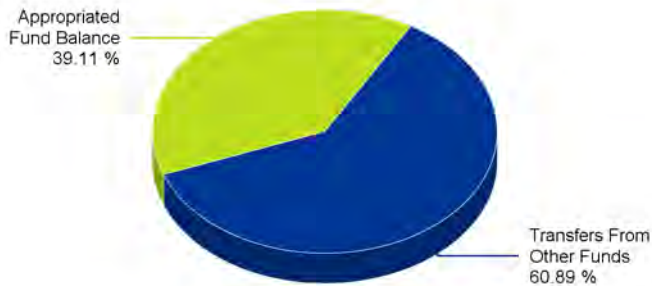
Miscellaneous Revenues	2,785	1,016	0	(2,542)	0
Transfers From Other Funds	462,586	467,469	465,778	467,305	470,752
Appropriated Fund Balance	0	0	300,933	301,948	302,326
<b>Total Revenue Fund: 215 - Capital Improvement Note, 2017</b>	<b>465,371</b>	<b>468,485</b>	<b>766,711</b>	<b>766,711</b>	<b>773,078</b>

#### Fund Expenditures

Debt Service	459,621	461,815	464,385	464,385	465,241
Reserves	0	0	302,326	0	307,837
<b>Total Expenditures: Fund 215 - Capital Improvement Note, 2017</b>	<b>459,621</b>	<b>461,815</b>	<b>766,711</b>	<b>464,385</b>	<b>773,078</b>

Fund Revenues

Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 295 - Public Transportation State Infrastructure Loan**

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

**Fund Revenues**

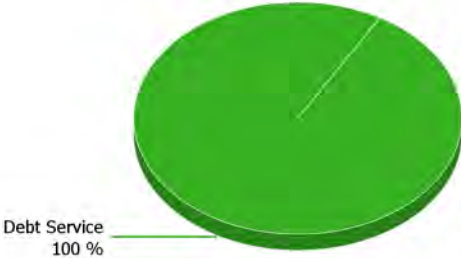
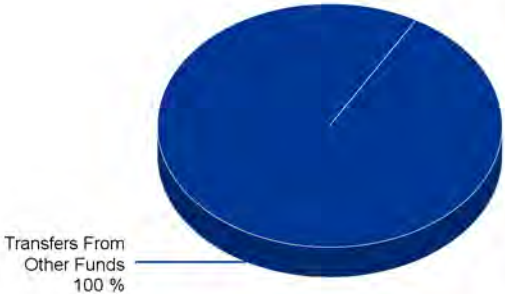
Transfers From Other Funds	0	0	39,375	0	118,125
<b>Total Revenue Fund: 295 - Public Transportation State Infrastructure Loan</b>	<b>0</b>	<b>0</b>	<b>39,375</b>	<b>0</b>	<b>118,125</b>

**Fund Expenditures**

Debt Service	0	0	39,375	0	118,125
<b>Total Expenditures: Fund 295 - Public Transportation State Infrastructure Loan</b>	<b>0</b>	<b>0</b>	<b>39,375</b>	<b>0</b>	<b>118,125</b>

Fund Revenues

Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget includes an estimated revenue from the traffic fine surcharge of \$313,920. In fiscal year 2019-20, the County began the modernization of the County's 800 MHz system to the next generation of technology. The technology is based on P25, an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor. In fiscal year 2020-21 the County Council approved a contract with additional expenditures in the amount of \$24.7 million, which encompasses the bulk of this project upgrade to be concluded by FY 2023-24.

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

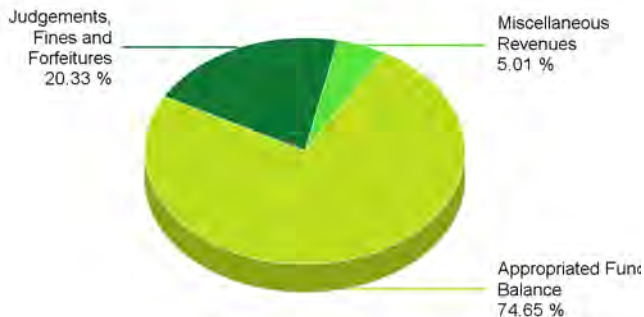
### Fund Revenues

Judgements, Fines and Forfeitures	283,457	352,304	250,000	306,000	313,920
Miscellaneous Revenues	249,018	93,919	77,388	(257,754)	77,388
Transfers From Other Funds	0	6,274,307	0	0	0
Appropriated Fund Balance	0	0	937,800	24,115,124	1,152,460
<b>Total Revenue Fund: 305 - 800 MHz Capital</b>	<b>532,475</b>	<b>6,720,530</b>	<b>1,265,188</b>	<b>24,163,370</b>	<b>1,543,768</b>

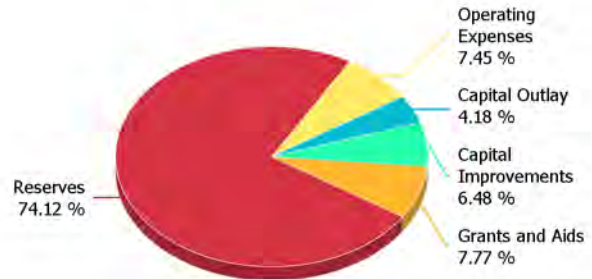
### Fund Expenditures

Operating Expenses	0	564,239	0	358,450	115,000
Capital Outlay	0	19,900	0	10,203,860	64,500
Capital Improvements	86,400	1,075,670	450,000	12,328,600	100,000
Grants and Aids	181,291	0	0	120,000	120,000
Reserves	0	0	815,188	0	1,144,268
<b>Total Expenditures: Fund 305 - 800 MHz Capital</b>	<b>267,691</b>	<b>1,659,809</b>	<b>1,265,188</b>	<b>23,010,910</b>	<b>1,543,768</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 309 - Correctional Facilities Capital Projects

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

Transfers from General Fund include:

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

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

### Fund Revenues

Miscellaneous Revenues	5,604	26,333	0	(85,501)	0
Transfers From Other Funds	2,868,000	4,523,271	1,776,729	1,776,729	0
Appropriated Fund Balance	0	0	6,308,068	7,030,698	0

<b>Total Revenue Fund: 309 - Correctional Facilities Capital Projects</b>	<b>2,873,604</b>	<b>4,549,604</b>	<b>8,084,797</b>	<b>8,721,926</b>	<b>0</b>
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### Fund Expenditures

Operating Expenses	562,400	0	30,000	30,000	0
Capital Outlay	0	0	487,827	1,145,491	0
Capital Improvements	47,773	363,630	7,514,606	7,546,435	0
Reserves	0	0	52,364	0	0

<b>Total Expenditures: Fund 309 - Correctional Facilities Capital Projects</b>	<b>610,173</b>	<b>363,630</b>	<b>8,084,797</b>	<b>8,721,926</b>	<b>0</b>
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## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 \$1,412,658 for fiscal year 2022-23.

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

#### Fund Revenues

Permits, Fees, Special Assessments	0	300,000	0	0	0
Charges for Services	774,051	1,291,008	1,220,035	1,412,658	1,412,658
Miscellaneous Revenues	102,483	51,519	0	(108,311)	25,000
Transfers From Other Funds	2,330,655	500,000	150,000	150,000	0
Appropriated Fund Balance	0	0	4,732,655	9,957,635	1,144,929
<b>Total Revenue Fund: 313 - Beach Capital Projects</b>	<b>3,207,189</b>	<b>2,142,527</b>	<b>6,102,690</b>	<b>11,411,982</b>	<b>2,582,587</b>

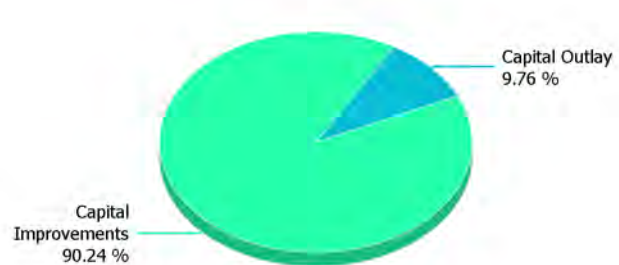
#### Fund Expenditures

Operating Expenses	48,265	53	0	0	0
Capital Outlay	0	0	192,939	42,939	252,061
Capital Improvements	216,492	2,615,552	3,100,474	7,414,837	2,330,526
Interfund Transfers	0	0	2,809,277	2,809,277	0
<b>Total Expenditures: Fund 313 - Beach Capital Projects</b>	<b>264,757</b>	<b>2,615,605</b>	<b>6,102,690</b>	<b>10,267,053</b>	<b>2,582,587</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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 \$750,000 for Lighthouse Point Park Boardwalk. Funds are appropriated annually to provide sufficient funding for these improvements.

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

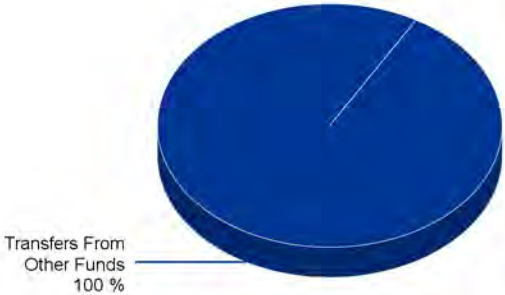
**Fund Revenues**

Transfers From Other Funds	0	0	3,809,277	3,809,277	750,000
<b>Total Revenue Fund: 314 - Port Authority Capital Projects</b>	<b>0</b>	<b>0</b>	<b>3,809,277</b>	<b>3,809,277</b>	<b>750,000</b>

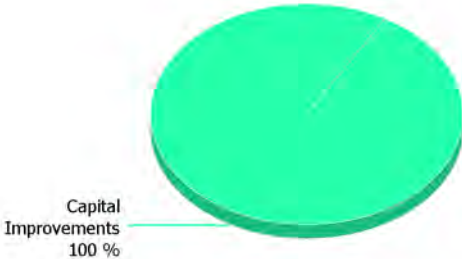
**Fund Expenditures**

Capital Improvements	0	0	3,809,277	3,809,277	750,000
<b>Total Expenditures: Fund 314 - Port Authority Capital Projects</b>	<b>0</b>	<b>0</b>	<b>3,809,277</b>	<b>3,809,277</b>	<b>750,000</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 317 - Library Construction**

This fund is to be used for library facility renovations, expansions, and new construction. The revenues for this fund are transferred from the library operating fund (104). In fiscal year 2022-23, an interfund transfer of \$2,000,000 will occur to accumulate reserves for a future Port Orange Regional Library expansion. Capital improvements for this fund include the amount of \$745,000 for the Daytona Beach Library Mitigation project.

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

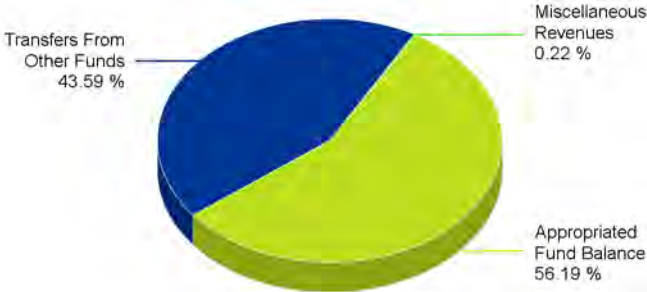
**Fund Revenues**

Miscellaneous Revenues	9,503	8,297	0	(32,736)	10,000
Transfers From Other Funds	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Appropriated Fund Balance	0	0	2,081,200	2,080,226	2,577,691
<b>Total Revenue Fund: 317 - Library Construction</b>	<b>1,009,503</b>	<b>1,008,297</b>	<b>4,081,200</b>	<b>4,047,490</b>	<b>4,587,691</b>

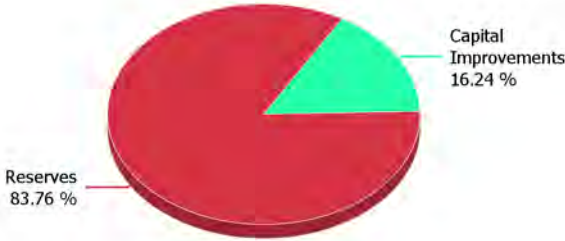
**Fund Expenditures**

Capital Improvements	0	0	1,539,799	1,469,799	745,000
Reserves	0	0	2,541,401	0	3,842,691
<b>Total Expenditures: Fund 317 - Library Construction</b>	<b>0</b>	<b>0</b>	<b>4,081,200</b>	<b>1,469,799</b>	<b>4,587,691</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**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 2022-23 budget includes an interfund transfer from the Ocean Center Fund (118) of \$4,315,000 for the ongoing capital improvement plan to replace and update the ballroom airwall, arena floor boxes, and concourse restroom remodel. Larger projects, such as Arena seat replacement are forecasted in future years as funding is accumulated.

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

**Fund Revenues**

Miscellaneous Revenues	71,858	22,589	35,000	(59,991)	35,000
Transfers From Other Funds	500,000	1,000,000	2,000,000	2,000,000	4,315,000
Appropriated Fund Balance	0	0	232,188	4,079,803	1,495,384

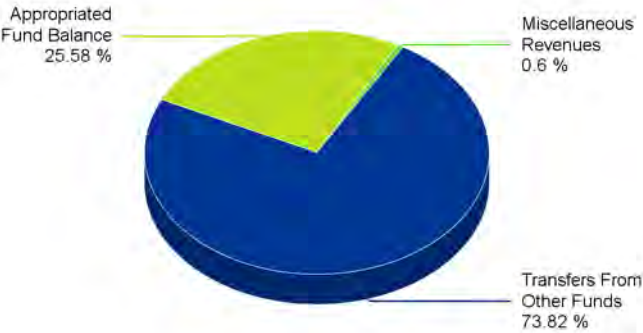
<b>Total Revenue Fund: 318 - Ocean Center</b>	<b>571,858</b>	<b>1,022,589</b>	<b>2,267,188</b>	<b>6,019,812</b>	<b>5,845,384</b>
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**Fund Expenditures**

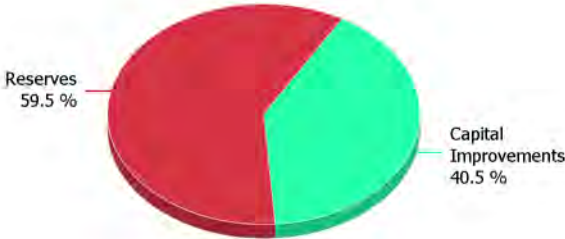
Capital Improvements	359,224	2,707,975	1,600,000	4,524,428	2,367,600
Reserves	0	0	667,188	0	3,477,784

<b>Total Expenditures: Fund 318 - Ocean Center</b>	<b>359,224</b>	<b>2,707,975</b>	<b>2,267,188</b>	<b>4,524,428</b>	<b>5,845,384</b>
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**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 FBIP revenue is budgeted at \$207,151.

The fiscal year 2022-23 budget has a reserve amount of \$879,372 that is set aside for future boater improvement projects.

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

### Fund Revenues

Permits, Fees, Special Assessments	124,453	167,637	152,060	205,100	207,151
Miscellaneous Revenues	21,547	7,397	6,000	(18,075)	6,000
Transfers From Other Funds	746,833	226,961	0	0	0
Appropriated Fund Balance	0	0	855,486	1,611,267	666,221
<b>Total Revenue Fund: 326 - Park Projects</b>	<b>892,833</b>	<b>401,995</b>	<b>1,013,546</b>	<b>1,798,292</b>	<b>879,372</b>

### Fund Expenditures

Capital Improvements	736,835	310,598	350,000	1,132,071	0
Interfund Transfers	172,876	250,000	0	0	0
Reserves	0	0	663,546	0	879,372
<b>Total Expenditures: Fund 326 - Park Projects</b>	<b>909,711</b>	<b>560,598</b>	<b>1,013,546</b>	<b>1,132,071</b>	<b>879,372</b>

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 328 - Trail Projects**

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council had committed \$1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The ECHO fund sunset in fiscal year 2020-21. In fiscal year 2021-22, the ECHO fund commitment was reestablished and the annual contribution to the Trails Fund set at \$1.5 million. The trails set-aside from ECHO, along with prior year contributions will be used to fund the maintenance/capital plan established for the continuation of the trails program. In fiscal year 2022-23, \$250,000 have been allocated 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."

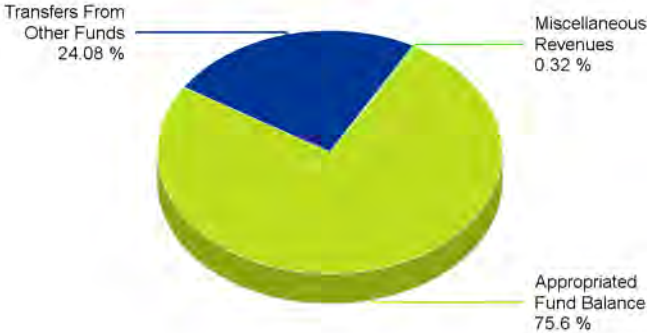
**Fund Revenues**

Miscellaneous Revenues	87,815	31,343	0	(80,358)	20,000
Transfers From Other Funds	1,322,065	689,685	1,500,000	1,500,000	1,500,000
Appropriated Fund Balance	0	0	4,309,597	6,357,150	4,709,675
<b>Total Revenue Fund: 328 - Trail Projects</b>	<b>1,409,880</b>	<b>721,028</b>	<b>5,809,597</b>	<b>7,776,792</b>	<b>6,229,675</b>

**Fund Expenditures**

Operating Expenses	474	328	0	0	0
Capital Improvements	737,626	679,452	1,530,000	2,559,746	250,000
Interfund Transfers	713,248	509,838	507,371	507,371	0
Reserves	0	0	3,772,226	0	5,979,675
<b>Total Expenditures: Fund 328 - Trail Projects</b>	<b>1,451,348</b>	<b>1,189,618</b>	<b>5,809,597</b>	<b>3,067,117</b>	<b>6,229,675</b>

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 365 - Public Works Facilities

The purpose of this fund is to provide funds for the construction of a Public Works Service Center as well as renovations to the Westside Maintenance Facility. In fiscal year 2015-16, funds were transferred from the various areas to be housed in the service center to provide for design and construction. These areas included \$15.0 million from the County Transportation Trust Fund, \$2.0 million from the East Volusia Mosquito Control Fund, and \$2.0 million from the Stormwater Utility Fund. Based on a re-evaluation of the department's needs, the \$2.0 million transferred from the East Volusia Mosquito Control Fund was returned to that fund in fiscal year 2019-20.

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

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

### Fund Revenues

Miscellaneous Revenues	216,657	35,996	0	(83,747)	0
Transfers From Other Funds	0	0	600,000	1,085,000	0
Appropriated Fund Balance	0	0	400,000	6,622,110	0
<b>Total Revenue Fund: 365 - Public Works Facilities</b>	<b>216,657</b>	<b>35,996</b>	<b>1,000,000</b>	<b>7,623,363</b>	<b>0</b>

### Fund Expenditures

Operating Expenses	450	428	0	0	0
Capital Outlay	102,638	11,246	0	0	0
Capital Improvements	7,687,529	2,335,083	1,000,000	1,485,000	0
Interfund Transfers	2,000,000	0	0	88,000	0
<b>Total Expenditures: Fund 365 - Public Works Facilities</b>	<b>9,790,617</b>	<b>2,346,757</b>	<b>1,000,000</b>	<b>1,573,000</b>	<b>0</b>

## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 367 - Elections Warehouse

The purpose of this fund is to account for the replacement of the existing 9,000 square foot Elections Warehouse, currently located on SR44 near the St. Johns River. A new, more central location will improve logistics during elections and move the storage out of a flood prone site. A new warehouse is needed to provide secure storage areas, expanded staging areas with appropriate loading docks, and to incorporate integrated building security, automation, and climate control to protect election equipment and record storage.

Prior year funding transfers include:

- Fiscal Year 2015-16 - \$2,800,000
- Fiscal Year 2016-17 - \$1,426,565
- Fiscal Year 2017-18 - \$2,273,435
- Fiscal Year 2019-20 - \$46,968
- Fiscal Year 2020-21 - \$563,116

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

### Fund Revenues

Miscellaneous Revenues	82,592	25,586	0	(109,071)	0
Transfers From Other Funds	0	563,116	0	0	0
Appropriated Fund Balance	0	0	0	5,831,936	5,722,865
<b>Total Revenue Fund: 367 - Elections Warehouse</b>	<b>82,592</b>	<b>588,702</b>	<b>0</b>	<b>5,722,865</b>	<b>5,722,865</b>

### Fund Expenditures

Operating Expenses	52,244	0	0	0	0
Capital Outlay	71,768	0	0	0	0
Capital Improvements	1,294,759	160,602	0	0	0
Reserves	0	0	0	0	5,722,865
<b>Total Expenditures: Fund 367 - Elections Warehouse</b>	<b>1,418,771</b>	<b>160,602</b>	<b>0</b>	<b>0</b>	<b>5,722,865</b>

Fund Revenues



Fund Expenditures





## Budget by Fund - Category

FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 369 - Sheriff Capital Projects

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

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

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

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

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

### Fund Revenues

Miscellaneous Revenues	53,852	25,809	0	(144,803)	0
Transfers From Other Funds	1,900,000	2,250,000	4,750,286	4,750,286	0
Appropriated Fund Balance	0	0	0	4,215,495	6,878,104
<b>Total Revenue Fund: 369 - Sheriff Capital Projects</b>	<b>1,953,852</b>	<b>2,275,809</b>	<b>4,750,286</b>	<b>8,820,978</b>	<b>6,878,104</b>

### Fund Expenditures

Operating Expenses	0	759,519	0	0	0
Capital Outlay	259,933	237,742	0	0	0
Capital Improvements	960,187	1,954,143	4,750,286	1,942,874	6,878,104
<b>Total Expenditures: Fund 369 - Sheriff Capital Projects</b>	<b>1,220,120</b>	<b>2,951,404</b>	<b>4,750,286</b>	<b>1,942,874</b>	<b>6,878,104</b>

# Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

FY 2021-22  
Budget

FY 2021-22  
Estimate

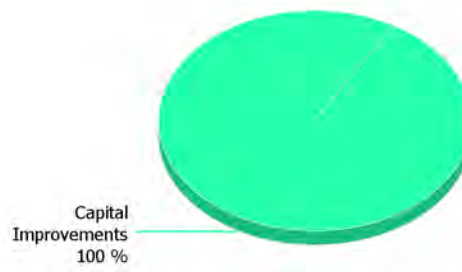
FY 2022-23  
Budget

## Fund: 369 - Sheriff Capital Projects

Fund Revenues



Fund Expenditures



**Budget by Fund - Category**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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**Fund: 370 - Sheriff Helicopter Replacement**

This fund was 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. The fiscal year 2022-23 transfer from the General Fund is \$2,250,000.

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."

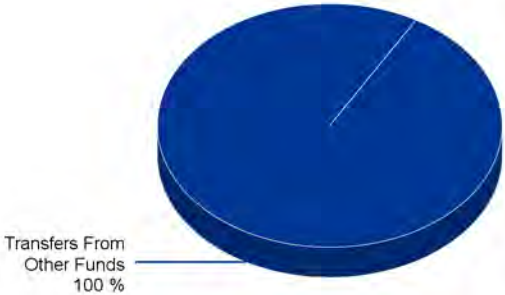
**Fund Revenues**

Transfers From Other Funds	0	0	2,000,000	2,000,000	2,250,000
<b>Total Revenue Fund: 370 - Sheriff Helicopter Replacement</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,250,000</b>

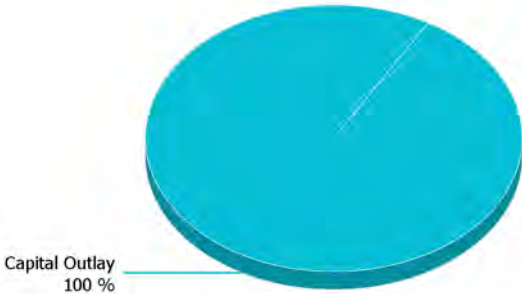
**Fund Expenditures**

Capital Outlay	0	0	2,000,000	2,000,000	2,250,000
<b>Total Expenditures: Fund 370 - Sheriff Helicopter Replacement</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,250,000</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 373 - Medical Examiner's Facility

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

Prior year General Fund transfers include:

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

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

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

### Fund Revenues

Miscellaneous Revenues	35,101	30,759	25,000	(119,699)	0
Transfers From Other Funds	3,000,000	8,782,000	0	4,178,332	0
Appropriated Fund Balance	0	0	13,031,306	13,611,937	0
<b>Total Revenue Fund: 373 - Medical Examiner's Facility</b>	<b>3,035,101</b>	<b>8,812,759</b>	<b>13,056,306</b>	<b>17,670,570</b>	<b>0</b>

### Fund Expenditures

Capital Improvements	181,028	501,516	13,056,306	17,670,570	0
<b>Total Expenditures: Fund 373 - Medical Examiner's Facility</b>	<b>181,028</b>	<b>501,516</b>	<b>13,056,306</b>	<b>17,670,570</b>	<b>0</b>

## Budget by Fund - Category

FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 378 - Mosquito Control Capital

Volusia County Mosquito Control (VCMC) operates under the authority F. S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances. This Fund is established to set aside funds for the future replacement of the Mosquito Control facilities. Mosquito Control constructed the first buildings on the site in the 1970's. The majority of the buildings have exceeded their functional life. Over the past several years, Mosquito Control has performed repairs to extend the life of the existing buildings for approximately five (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 was budgeted to establish the Mosquito Control Capital Projects Fund (378). Fiscal Year 2022-23 includes a transfer of \$1,650,000, forecast years include transfers in for each year of the forecast period of \$1,500,000, as funding is built for replacement of existing mosquito control facilities and alternative funding options are explored.

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

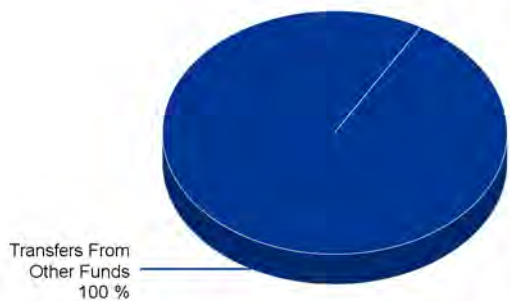
### Fund Revenues

Transfers From Other Funds	0	0	2,500,000	2,500,000	1,650,000
<b>Total Revenue Fund: 378 - Mosquito Control Capital</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>1,650,000</b>

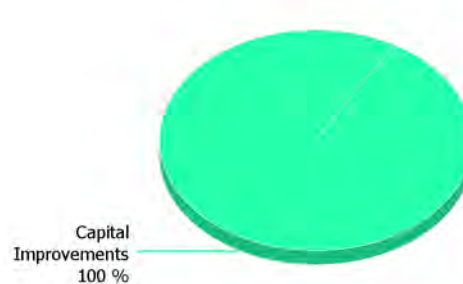
### Fund Expenditures

Capital Improvements	0	0	2,500,000	2,500,000	1,650,000
<b>Total Expenditures: Fund 378 - Mosquito Control Capital</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>1,650,000</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 440 - Waste Collection

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On August 19, 2019, the County Council approved a rate cap of \$310, as authorized per 197.3632 (6) F.S. and set the rate at \$255, via Resolution 2019-103. On July 20, 2021, the annual assessment rate was increased from \$255 per residential improved real property to \$262 and capping future assessments at \$310 unless due notice is given under section 197.3632, Florida Statutes, or as otherwise provided by law.

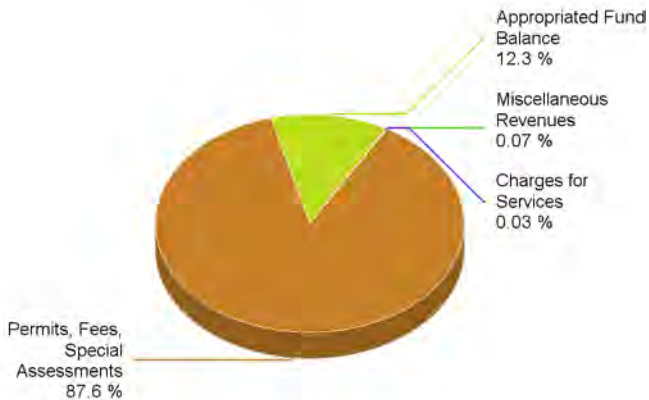
#### Fund Revenues

Ad Valorem Taxes	0	0	0	31	0
Permits, Fees, Special Assessments	11,317,851	11,170,914	11,373,452	11,613,690	11,731,611
Charges for Services	7,417	0	4,500	4,500	4,500
Miscellaneous Revenues	64,236	25,992	9,477	(48,855)	9,477
Transfers From Other Funds	4,130	0	0	0	0
Appropriated Fund Balance	0	0	1,486,443	1,558,289	1,646,901
<b>Total Revenue Fund: 440 - Waste Collection</b>	<b>11,393,634</b>	<b>11,196,906</b>	<b>12,873,872</b>	<b>13,127,655</b>	<b>13,392,489</b>

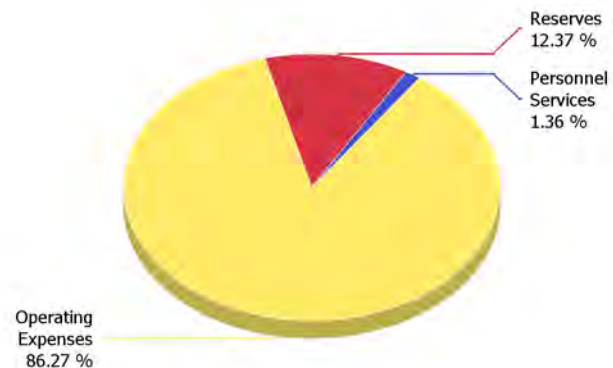
#### Fund Expenditures

Personnel Services	159,188	170,227	179,893	166,621	182,163
Operating Expenses	11,123,517	10,931,485	11,146,060	11,254,490	11,553,661
Reserves	0	0	1,488,276	0	1,656,665
Elected Offices	0	0	59,643	59,643	0
<b>Total Expenditures: Fund 440 - Waste Collection</b>	<b>11,282,705</b>	<b>11,101,712</b>	<b>12,873,872</b>	<b>11,480,754</b>	<b>13,392,489</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 450 - Solid Waste

The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. The Landfill disposal fees are established by Council Resolution 2003-57, disposal fees were adjusted on May 3, 2022 via Resolution 2022-68. Services provided include Class I (household garbage), Class III (construction and demolition) disposal, yard trash, and clean debris (recyclable). Public-private partnership programs include recycling, and other special wastes services that include household hazardous waste disposal and electronics and fluorescent bulb recycling.

The use of \$9,857,666 of fund balance for fiscal year 2022-23 includes Southeast Cell stormwater improvements in the amount of \$7.2 million; Landfill Gas Expansion and Gas Condensate Improvements as well as pre-construction requirements for the Southeast Landfill Construction in the amount of \$1.5 million; Tomoka Landfill Road Resurfacing in the amount of \$400,000; improvements to the Household Hazardous Waste/Customer Convenience Center at the West Volusia Transfer Station in the amount of \$551,000; and Leachate Plant improvements in the amount of \$175,000.

### Fund Revenues

Other Taxes	394,051	380,692	380,000	380,000	380,000
Permits, Fees, Special Assessments	16,180	14,940	17,500	15,000	15,000
Intergovernmental Revenues	16,000	15,000	0	0	0
Charges for Services	20,071,709	20,649,899	19,500,450	20,700,534	21,200,450
Miscellaneous Revenues	598,734	337,614	699,148	298,696	666,779
Non Revenue	0	25,432	0	0	0
Transfers From Other Funds	97,222	0	0	0	0
Appropriated Fund Balance	0	0	22,148,894	26,251,286	22,671,732
<b>Total Revenue Fund: 450 - Solid Waste</b>	<b>21,193,896</b>	<b>21,423,577</b>	<b>42,745,992</b>	<b>47,645,516</b>	<b>44,933,961</b>

### Fund Expenditures

Personnel Services	4,258,862	4,257,846	4,792,934	4,590,156	5,439,529
Operating Expenses	8,681,872	9,093,668	10,143,789	10,456,997	11,425,721
Capital Outlay	2,841,541	1,907,596	3,548,300	3,530,768	3,604,020
Capital Improvements	5,982,049	1,504,296	11,123,000	6,145,863	10,552,625
Grants and Aids	250,000	250,000	250,000	250,000	250,000
Interfund Transfers	1,754	0	0	0	848,000
Reserves	0	0	12,887,969	0	12,814,066
<b>Total Expenditures: Fund 450 - Solid Waste</b>	<b>22,016,078</b>	<b>17,013,406</b>	<b>42,745,992</b>	<b>24,973,784</b>	<b>44,933,961</b>

## Budget by Fund - Category

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

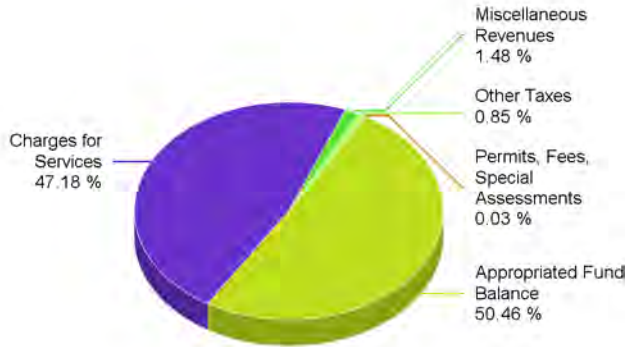
**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

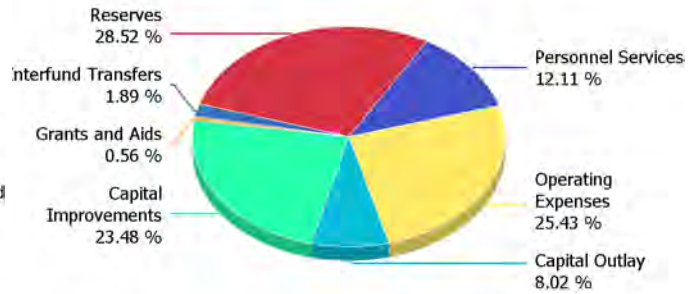
**FY 2022-23  
Budget**

### Fund: 450 - Solid Waste

**Fund Revenues**



**Fund Expenditures**





## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 two commercial airlines (Delta and American Airlines) and seven rental car companies. Airline and passenger fees, as well as rental income and fuel flowage fees generate the operating revenues for the Airport. Capital Improvement projects are funded primarily through Federal Aviation Administration (FAA) and Florida Department of Transportation (FDOT) grants, and are captured in the newly created Airport Grant Projects Fund. Local match funds are transferred in from either this operating fund or one of the two new funds containing all Passenger Facility Charge revenues and Customer Facility Charge revenues. Local matches and transfers are established with budget resolutions approved by County Council.

Reserves for fiscal year 2022-23 total \$33.3 million which include \$2.5 million for revenue stabilization; \$17.1 million for grant match requirements shown in the budget and forecast period; and \$13.7 million for future capital commitments. In fiscal year 2022-23 debt service for the Airport is \$1 million.

Between fiscal years 2020 and 2021 the Daytona Beach International Airport (DBIA) was awarded multiple grants totaling more than \$28 million from the CARES Act, CRRSA Act, and the ARPA Act in response to the COVID-19 public health emergency and its negative effect on businesses such as the air travel industry. These funds were awarded by the FAA as reimbursements for general airport maintenance and operations costs over a period of four years to assist airports struggling with continued or increased operating expenses but depressed revenues. For FY 2022-23 many of these affected revenue streams such as terminal concessions, building rental revenue, and land rental revenue are approaching pre-pandemic levels.

### Fund Revenues

Permits, Fees, Special Assessments	86,427	86,439	86,383	86,383	86,383
Intergovernmental Revenues	9,946,488	12,813,305	11,062,963	13,016,414	345,637
Charges for Services	8,888,672	6,125,361	5,939,080	5,877,376	7,111,864
Miscellaneous Revenues	4,139,306	3,717,269	3,943,529	3,175,110	4,560,448
Non Revenue	15,311,711	5,696,952	0	0	0
Transfers From Other Funds	79,733	0	0	0	0
Appropriated Fund Balance	0	0	31,914,611	37,644,516	38,006,796
<b>Total Revenue Fund: 451 - Daytona Beach International Airport</b>	<b>38,452,337</b>	<b>28,439,326</b>	<b>52,946,566</b>	<b>59,799,799</b>	<b>50,111,128</b>

### Fund Expenditures

Personnel Services	3,817,357	4,021,804	4,836,314	4,544,261	5,015,755
Operating Expenses	7,506,496	7,463,743	8,913,190	8,284,070	9,723,719
Capital Outlay	253,902	2,034,953	594,954	608,401	388,204
Capital Improvements	24,415,715	7,219,746	835,000	200,000	675,000
Reimbursements	(41,652)	(38,531)	0	0	0
Debt Service	887,097	303,425	971,500	971,500	969,782
Interfund Transfers	9,654	0	7,389,701	7,184,771	0
Reserves	0	0	29,405,907	0	33,338,668
<b>Total Expenditures: Fund 451 - Daytona Beach International Airport</b>	<b>36,848,569</b>	<b>21,005,140</b>	<b>52,946,566</b>	<b>21,793,003</b>	<b>50,111,128</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

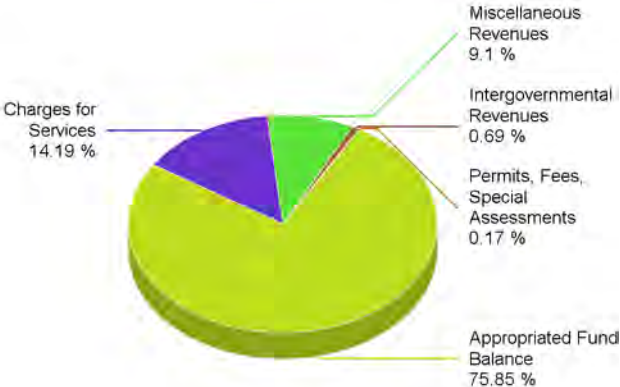
**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

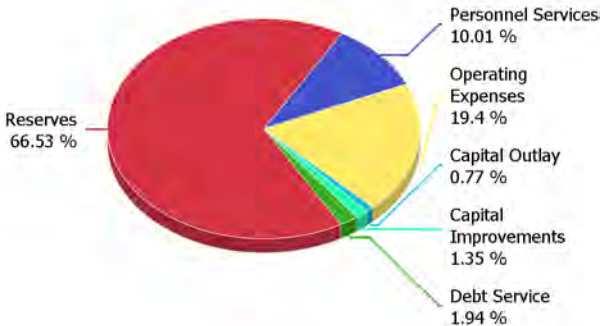
**FY 2022-23  
Budget**

**Fund: 451 - Daytona Beach International Airport**

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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.

All projects solely funded with PFC revenues will be expensed through the PFC fund, and for any grant projects that PFC funds are used as required local match funds will be transferred to the airport grant projects fund. The PFC revenue projected for FY 2022-23 is \$1,207,250.

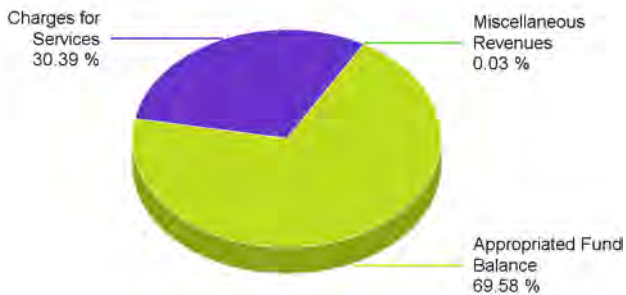
### Fund Revenues

Charges for Services	0	0	719,784	1,207,250	1,207,250
Miscellaneous Revenues	0	0	0	(9,594)	1,000
Transfers From Other Funds	0	0	2,178,601	1,566,183	0
Appropriated Fund Balance	0	0	0	0	2,763,839
<b>Total Revenue Fund: 452 - Airport Passenger Facility Charge</b>	<b>0</b>	<b>0</b>	<b>2,898,385</b>	<b>2,763,839</b>	<b>3,972,089</b>

### Fund Expenditures

Capital Improvements	0	0	750,000	0	0
Reserves	0	0	2,148,385	0	3,972,089
<b>Total Expenditures: Fund 452 - Airport Passenger Facility Charge</b>	<b>0</b>	<b>0</b>	<b>2,898,385</b>	<b>0</b>	<b>3,972,089</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 453 - Airport Customer Facility Charge

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a \$46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. In fiscal year 2021-22 the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund (453) to better segregate this restricted revenue. This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating, and maintaining rental car facilities serving the airport. The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at DBIA. The rental car company collects on behalf of the airport a CFC of \$2.50 per transaction day and remits back to the airport. The CFC revenue projected for FY 2022-23 is \$728,480.

#### Fund Revenues

Charges for Services	0	0	642,776	700,000	728,480
Miscellaneous Revenues	0	0	0	(7,425)	1,000
Transfers From Other Funds	0	0	1,702,855	1,803,887	0
Appropriated Fund Balance	0	0	0	0	2,496,462
<b>Total Revenue Fund: 453 - Airport Customer Facility Charge</b>	<b>0</b>	<b>0</b>	<b>2,345,631</b>	<b>2,496,462</b>	<b>3,225,942</b>

#### Fund Expenditures

Reserves	0	0	2,345,631	0	3,225,942
<b>Total Expenditures: Fund 453 - Airport Customer Facility Charge</b>	<b>0</b>	<b>0</b>	<b>2,345,631</b>	<b>0</b>	<b>3,225,942</b>

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget is funded 8% by passenger fares, 28% by the General Fund contribution, and 64% Federal Transit Administration or Florida Department of Transportation grants. This funding includes reoccurring Federal Mass Transit assistance in the amount of \$6,765,279 and \$5,150,000 in Federal Cares Act funds, American Rescue Plan Act (ARPA) funds and Coronavirus Response and Relief Supplemental Appropriation (CRRSA) funds. Additional funds are derived from State Mass Transit block grants from the Florida Department of Transportation (FDOT) in the amount of \$4,198,000. The remaining revenue comes 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 2022-23 contribution is \$7.5 million. Reserves include revenue stabilization in the amount of \$1,423,395 and reserves for fuel fluctuations in the amount of \$209,507 for fiscal year 2022-23.

#### Fund Revenues

Intergovernmental Revenues	17,676,909	21,560,578	16,567,615	15,300,193	16,113,279
Charges for Services	3,002,343	3,079,511	2,867,629	2,846,557	3,030,500
Miscellaneous Revenues	98,310	464,125	47,914	59,670	52,914
Non Revenue	4,863,279	1,953,400	0	0	0
Transfers From Other Funds	7,711,841	5,000,000	5,000,000	5,000,000	7,500,000
Appropriated Fund Balance	0	0	6,724,990	5,066,581	2,517,468
<b>Total Revenue Fund: 456 - Volusia Transportation Authority</b>	<b>33,352,682</b>	<b>32,057,614</b>	<b>31,208,148</b>	<b>28,273,001</b>	<b>29,214,161</b>

#### Fund Expenditures

Personnel Services	14,914,067	63,351	65,626	30,429	68,844
Operating Expenses	11,147,183	26,715,706	26,785,785	25,725,104	27,512,415
Capital Outlay	4,809,895	1,194,483	0	0	0
Capital Improvements	315,600	873,502	0	0	0
Reserves	0	0	4,356,737	0	1,632,902
<b>Total Expenditures: Fund 456 - Volusia Transportation Authority</b>	<b>31,186,745</b>	<b>28,847,042</b>	<b>31,208,148</b>	<b>25,755,533</b>	<b>29,214,161</b>

## Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

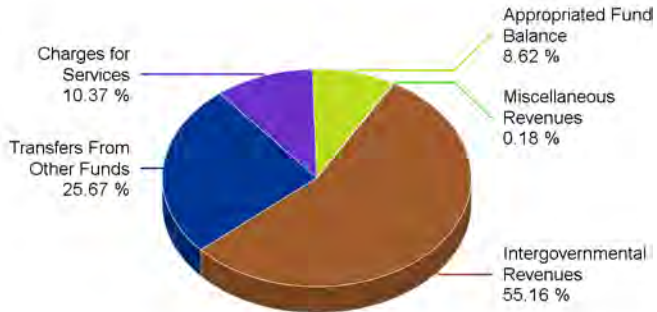
FY 2021-22  
Budget

FY 2021-22  
Estimate

FY 2022-23  
Budget

### Fund: 456 - Volusia Transportation Authority

Fund Revenues



Fund Expenditures



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 \$8 million for utility systems extensions and expansions projects planned in fiscal year 2022-23 includes water quality improvements at the Glen Abbey Water Treatment Plant. The budget includes \$601,018 in debt service payments for the Southwest Regional Water Reclamations Facility Expansion SRF Loan.

### Fund Revenues

Intergovernmental Revenues	1,819,977	2,209,987	0	10,060,000	0
Charges for Services	21,321,025	20,237,539	17,134,192	19,195,799	19,415,000
Miscellaneous Revenues	705,888	598,015	638,281	234,998	613,000
Non Revenue	528,054	716,441	0	0	0
Transfers From Other Funds	96,670	0	0	0	0
Appropriated Fund Balance	0	0	15,441,411	30,165,944	23,410,085
<b>Total Revenue Fund: 457 - Water and Sewer Utilities</b>	<b>24,471,614</b>	<b>23,761,982</b>	<b>33,213,884</b>	<b>59,656,741</b>	<b>43,438,085</b>

### Fund Expenditures

Personnel Services	4,047,366	4,256,388	4,742,366	4,457,459	4,873,002
Operating Expenses	7,241,252	7,640,322	6,842,177	7,309,851	7,440,719
Capital Outlay	277,252	101,884	200,000	200,000	150,000
Capital Improvements	5,856,958	4,477,024	9,430,000	23,678,202	14,954,348
Debt Service	171,642	150,666	601,144	601,144	601,018
Interfund Transfers	1,249	0	0	0	0
Reserves	0	0	11,398,197	0	15,418,998
<b>Total Expenditures: Fund 457 - Water and Sewer Utilities</b>	<b>17,595,719</b>	<b>16,626,284</b>	<b>33,213,884</b>	<b>36,246,656</b>	<b>43,438,085</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

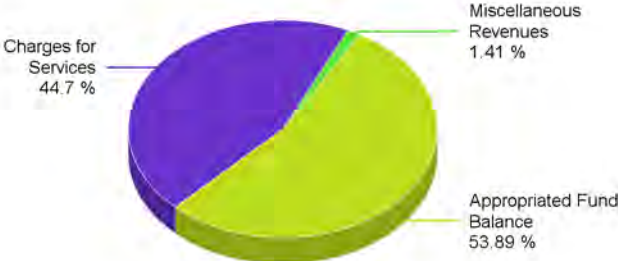
**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

**FY 2022-23  
Budget**

**Fund: 457 - Water and Sewer Utilities**

**Fund Revenues**



**Fund Expenditures**





## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget includes principal and interest payments on the Capital Improvement Revenue Note, Series 2013 debt obligation in the amount of \$885,465. 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 68% of total expenditures. Capital Outlay and Capital Improvement projects budgeted in fiscal year 2022-23 are security cameras, engineering for exterior building repair, network switches, garage exterior repairs, and mechanical, electrical, plumbing upgrades totaling \$1,059,000.

#### Fund Revenues

Charges for Services	1,556,000	2,301,715	2,259,327	2,517,413	2,643,284
Miscellaneous Revenues	9,796	977	2,505	(1,810)	2,505
Transfers From Other Funds	254,038	0	1,200,000	2,481,114	0
Appropriated Fund Balance	0	0	210,083	109,040	691,566
<b>Total Revenue Fund: 475 - Parking Garage</b>	<b>1,819,834</b>	<b>2,302,692</b>	<b>3,671,915</b>	<b>5,105,757</b>	<b>3,337,355</b>

#### Fund Expenditures

Personnel Services	140,372	82,596	83,749	83,505	87,704
Operating Expenses	1,024,539	964,634	1,229,832	1,204,587	1,200,140
Capital Outlay	0	0	6,800	3,000	9,000
Capital Improvements	4,235	479,554	783,740	2,217,896	1,050,000
Debt Service	117,946	92,695	875,037	875,037	885,465
Grants and Aids	300	0	300	300	300
Interfund Transfers	158	250,000	29,866	29,866	29,866
Reserves	0	0	662,591	0	74,880
<b>Total Expenditures: Fund 475 - Parking Garage</b>	<b>1,287,550</b>	<b>1,869,479</b>	<b>3,671,915</b>	<b>4,414,191</b>	<b>3,337,355</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

**FY 2021-22  
Budget**

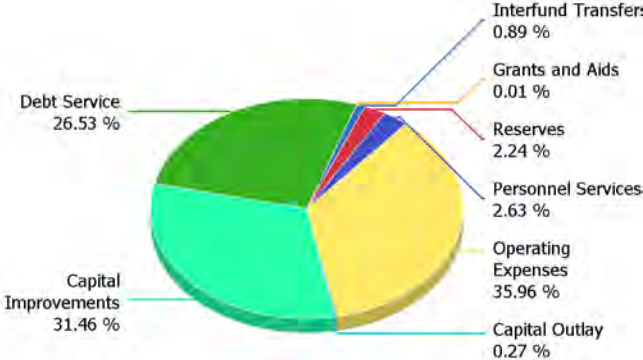
**FY 2021-22  
Estimate**

**FY 2022-23  
Budget**

**Fund: 475 - Parking Garage**

**Fund Revenues**

**Fund Expenditures**



**Budget by Fund - Category**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Fund: 511 - Computer Replacement**

The fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. In general, desktop, laptop, and tough-book computers for County departments are purchased through this program. The Public Defender's Office, Supervisor of Elections, Office of the Tax Collector, and Property Appraiser's Office also participate in this program.

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

The fiscal year 2022-23 budget includes funding to replace approximately 748 desktop, laptops, and tablet computers.

**Fund Revenues**

Charges for Services	0	30,569	57,199	57,199	61,292
Miscellaneous Revenues	78,067	26,607	39,953	(55,318)	34,953
Non Revenue	0	1,003	0	0	0
Internal Service Revenues	1,104,860	786,474	1,020,235	1,021,235	1,049,492
Transfers From Other Funds	100,000	0	0	0	0
Appropriated Fund Balance	0	0	4,668,553	4,859,572	3,884,528
<b>Total Revenue Fund: 511 - Computer Replacement</b>	<b>1,282,927</b>	<b>844,653</b>	<b>5,785,940</b>	<b>5,882,688</b>	<b>5,030,265</b>

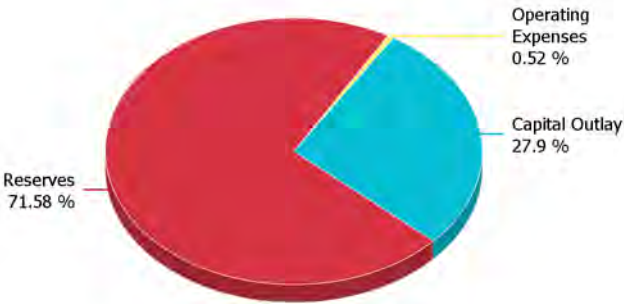
**Fund Expenditures**

Operating Expenses	1,943	74,609	166,270	5,170	25,976
Capital Outlay	810,104	842,223	865,300	1,983,240	1,403,600
Capital Improvements	0	0	0	9,750	0
Reserves	0	0	4,754,370	0	3,600,689
<b>Total Expenditures: Fund 511 - Computer Replacement</b>	<b>812,047</b>	<b>916,832</b>	<b>5,785,940</b>	<b>1,998,160</b>	<b>5,030,265</b>

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 513 - Equipment Maintenance

Fleet Management is responsible for the maintenance of all County vehicles, heavy equipment and emergency generators county-wide. The division also provides service, on a cost reimbursement basis, to outside agencies including: City of Holly Hill, Clerk of the Circuit Court, Department of Forestry (state), New Smyrna Beach Utilities Commission, City of New Smyrna Beach, Volusia County School Board, and State Attorney.

Revenues for this fund are generated by charges for all maintenance of vehicles including parts, sublets, and labor. In fiscal year 2022-23 the labor rate was increased to \$85/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 2022-23 capital outlay is budgeted at \$486,380 for the replacement of vehicles, fuel dispensers, and equipment for diagnostic services. Capital improvement is budgeted at \$185,000 for exterior of the maintenance facility to be re-painted, two bay doors to be replaced and other improvements to the main fleet maintenance service facility.

#### Fund Revenues

Charges for Services	0	2,056,423	3,064,952	3,276,346	72,500
Miscellaneous Revenues	446,646	529,742	584,513	331,740	46,669
Non Revenue	5,078	55,234	0	0	0
Internal Service Revenues	11,491,419	9,851,359	9,922,282	9,974,782	16,419,556
Transfers From Other Funds	68,838	0	0	0	0
Appropriated Fund Balance	0	0	1,472,086	1,165,776	52,535
<b>Total Revenue Fund: 513 - Equipment Maintenance</b>	<b>12,011,981</b>	<b>12,492,758</b>	<b>15,043,833</b>	<b>14,748,644</b>	<b>16,591,260</b>

#### Fund Expenditures

Personnel Services	3,310,027	3,277,237	3,694,796	3,471,059	3,753,093
Operating Expenses	8,532,647	8,735,279	9,391,713	9,762,831	11,849,572
Capital Outlay	36,209	78,365	1,235,235	1,027,519	486,380
Capital Improvements	0	19,360	494,945	408,200	185,000
Grants and Aids	17,607	11,545	28,100	26,500	16,448
Interfund Transfers	321	0	0	0	0
Reserves	0	0	199,044	0	300,767
<b>Total Expenditures: Fund 513 - Equipment Maintenance</b>	<b>11,896,811</b>	<b>12,121,786</b>	<b>15,043,833</b>	<b>14,696,109</b>	<b>16,591,260</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

**FY 2021-22  
Budget**

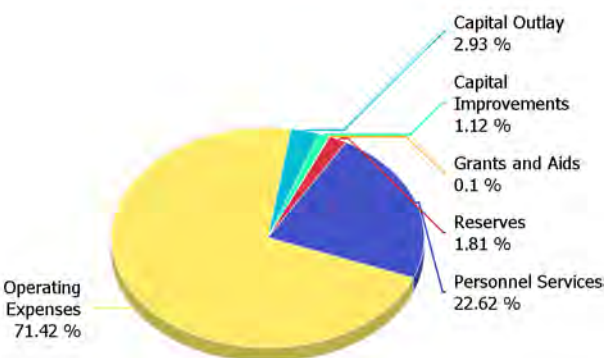
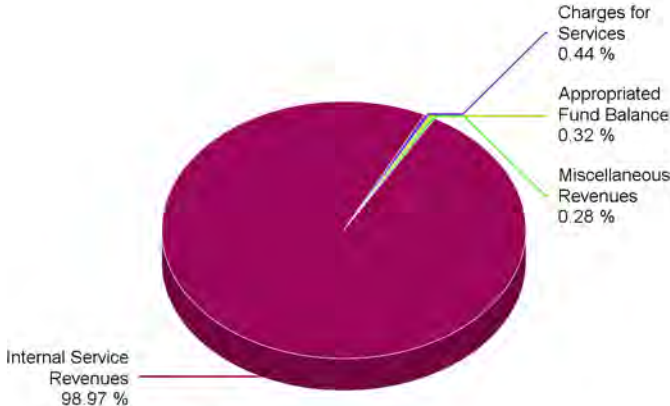
**FY 2021-22  
Estimate**

**FY 2022-23  
Budget**

**Fund: 513 - Equipment Maintenance**

**Fund Revenues**

**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 514 - Fleet Replacement

The Vehicle Replacement Program Fund was established in fiscal year 2017-18 to better track the funds for the actual replacement. Maintenance is included within Fund 513. The Vehicle Replacement Program, tracked by Fleet Management, is used to stabilize and amortize the cost of acquiring and replacing the County fleet. Fleet composition ranges from passenger vehicles to ambulances and fire engines.

Initially, the departments purchase vehicles, the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors are established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. In fiscal year 2022-23 Fleet plans to purchase 100 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

Charges for Services	0	33,691	58,000	58,000	73,500
Miscellaneous Revenues	6,071,911	6,147,202	6,169,324	5,716,519	108,072
Non Revenue	1,243,529	38,593	0	0	0
Internal Service Revenues	0	0	0	0	5,979,966
Appropriated Fund Balance	0	0	23,028,337	27,634,490	19,858,700
<b>Total Revenue Fund: 514 - Fleet Replacement</b>	<b>7,315,440</b>	<b>6,219,486</b>	<b>29,255,661</b>	<b>33,409,009</b>	<b>26,020,238</b>

### Fund Expenditures

Personnel Services	78,095	0	0	0	0
Operating Expenses	(6,692)	(17,500)	0	0	0
Capital Outlay	3,252,341	5,318,308	9,146,951	13,550,309	7,226,895
Reimbursements	(103,684)	0	0	0	0
Reserves	0	0	20,108,710	0	18,793,343
<b>Total Expenditures: Fund 514 - Fleet Replacement</b>	<b>3,220,060</b>	<b>5,300,808</b>	<b>29,255,661</b>	<b>13,550,309</b>	<b>26,020,238</b>

**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

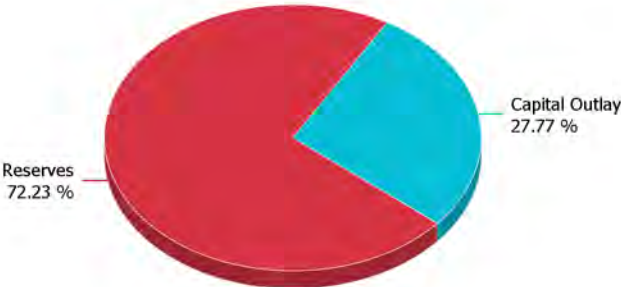
**FY 2022-23  
Budget**

**Fund: 514 - Fleet Replacement**

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### Fund: 521 - Insurance Management

Risk Management is part of the Human Resources Division. The fund includes Insurance Administration, Workers' Compensation, Liability, Property Insurance, Commercial Insurance, and Loss Control, which includes the County's medical staff. Risk Management provides pre-employment physicals and drug screening to outside agencies on a cost-recovery basis. The claims and settlement expenses are reviewed by an outside actuary each year to provide the basis for budget projections. Internal service charges for workers' compensation are allocated based on a rolling 5-year claims history average. Service charge allocations for auto and general liability are based on full-time equivalents (FTE's). Property/Physical Damage service charges are allocated based on the percentage of total insured property value an area is responsible for compared to the county's property portfolio as a whole. Commercial insurance policies are direct-billed to the responsible agency.

The Charges for Services revenue for \$3.7 million are the direct billed allocations of receivables for the workers' compensation, liability and property damage insurance liabilities for the constitutional officers. The Internal Service revenues represent service charge collections from County departments for workers' compensation, liability, and property damage insurance coverage. Beginning in mid 2022 a third party administrator will handle all workers' compensations claims including adjusting and management.

### Fund Revenues

Charges for Services	0	2,120,320	3,279,729	3,472,383	3,670,865
Miscellaneous Revenues	272,029	90,280	73,697	(230,756)	72,697
Non Revenue	0	17,214	0	0	0
Internal Service Revenues	10,278,777	10,695,070	11,517,465	11,122,602	11,920,932
Transfers From Other Funds	14,134	0	0	1,000,000	0
Appropriated Fund Balance	0	0	135,476	2,341,574	3,482,325
<b>Total Revenue Fund: 521 - Insurance Management</b>	<b>10,564,940</b>	<b>12,922,884</b>	<b>15,006,367</b>	<b>17,705,803</b>	<b>19,146,819</b>

### Fund Expenditures

Personnel Services	668,111	756,901	784,818	742,236	707,150
Operating Expenses	11,818,302	10,939,785	13,960,345	13,389,442	15,779,158
Grants and Aids	60,818	51,204	91,800	91,800	81,800
Interfund Transfers	413	0	0	0	0
Reserves	0	0	169,404	0	2,578,711
<b>Total Expenditures: Fund 521 - Insurance Management</b>	<b>12,547,644</b>	<b>11,747,890</b>	<b>15,006,367</b>	<b>14,223,478</b>	<b>19,146,819</b>



**Budget by Fund - Category**

**FY 2019-20  
Actuals**

**FY 2020-21  
Actuals**

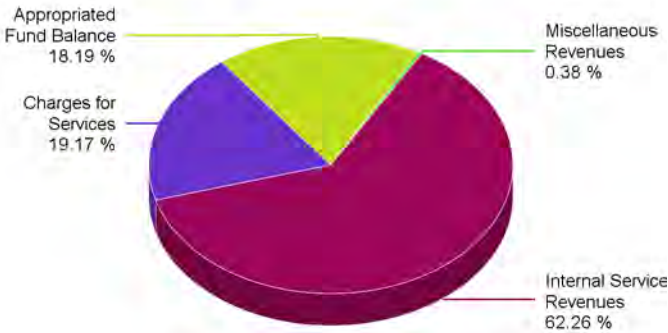
**FY 2021-22  
Budget**

**FY 2021-22  
Estimate**

**FY 2022-23  
Budget**

**Fund: 521 - Insurance Management**

**Fund Revenues**



**Fund Expenditures**



## Budget by Fund - Category

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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### 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 2022-23 budget, reserves of \$12.9 million have been split into two categories; catastrophic claims - \$4.9 million and claims expenses - \$8 million. Reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Reserves for claims expenses or Incurred but not Reported (IBNR) are set aside to pay for prior year claims that have been incurred by the end of the fiscal year, but will be paid within 60 days of the next fiscal year, as well as claims that exceed the budgeted amount in the operating budget.

The charges for services revenue category of \$14 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.

### Fund Revenues

Charges for Services	0	8,535,585	10,877,204	12,757,681	14,070,774
Miscellaneous Revenues	632,197	141,796	138,432	(305,498)	138,432
Non Revenue	132,987	61,649	0	0	0
Internal Service Revenues	41,476,460	32,571,063	33,724,685	31,999,267	34,918,053
Transfers From Other Funds	0	0	0	4,000,000	0
Appropriated Fund Balance	0	0	22,544,934	14,088,885	13,988,839
<b>Total Revenue Fund: 530 - Group Insurance</b>	<b>42,241,644</b>	<b>41,310,093</b>	<b>67,285,255</b>	<b>62,540,335</b>	<b>63,116,098</b>

### Fund Expenditures

Personnel Services	130,727	73,654	120,675	92,791	255,145
Operating Expenses	41,806,396	57,118,001	46,144,294	48,458,705	49,988,235
Capital Improvements	13,500	194,859	0	0	0
Interfund Transfers	4,164,010	0	0	0	0
Reserves	0	0	21,020,286	0	12,872,718
<b>Total Expenditures: Fund 530 - Group Insurance</b>	<b>46,114,633</b>	<b>57,386,514</b>	<b>67,285,255</b>	<b>48,551,496</b>	<b>63,116,098</b>

## Budget by Fund - Category

FY 2019-20  
Actuals

FY 2020-21  
Actuals

FY 2021-22  
Budget

FY 2021-22  
Estimate

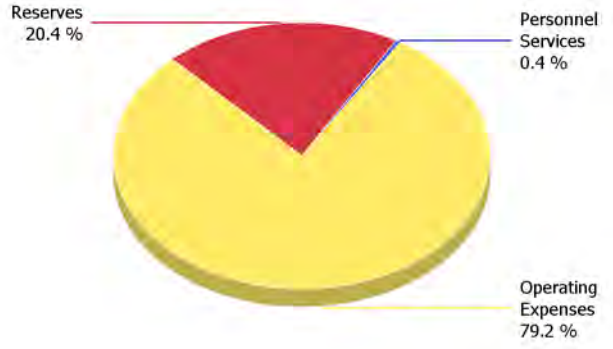
FY 2022-23  
Budget

### Fund: 530 - Group Insurance

**Fund Revenues**



**Fund Expenditures**



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## Report Overview of Section – Budget by Department / Division

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

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

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

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

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

# VOLUSIA COUNTY GOVERNMENT DEPARTMENT TO FUND MATRIX

County Council	County Attorney	County Clerk	County Commissioner	County System Administrator	County Information Technology	County Administration	County Auditor
General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund

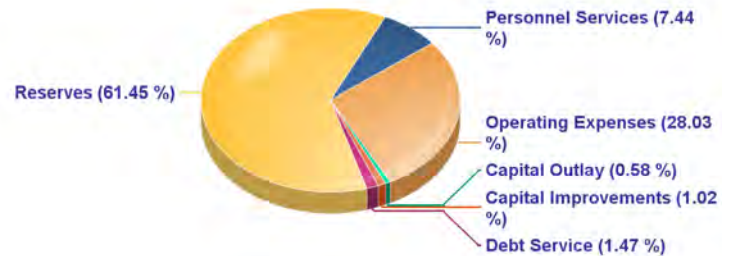
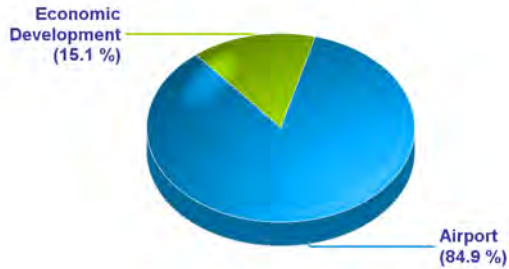
Initiation Source	Utilities	Community Services	Infrastructure	Other	Insurance	Capital	Debt	Other	Other
Daytona Beach International Airport; Economic Development; Economic Development Incentive; Airport Passenger Facility Charge; Airport Customer Facility Charge; Airport Grant Projects	General Fund; Equipment 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 Tract; Volusia Forever Land Acquisition; Land Management; Dune Restoration Fund; Dori Slosberg Fund	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; Tree Mitigation; Impact Fee Administration	General Fund; Insurance Management; Group Insurance	Ocean Center; Parking Garage	General Fund; County Transportation Trust; East Volusia Mosquito Control; Road Proportionate Share; Ponce De Leon Inlet & Port District; Road District Maintenance; Municipal Service District; Inmate Welfare Trust; Fire Rescue District; Fire Impact Fees; Beach Enforcement Trust; Daytona Beach International Airport; Opioid Settlement Fund; Walgreens Opioid Direct Settlement Fund	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; Opioid Settlement Fund; Walgreens Opioid Direct Settlement Fund	General Fund; County Transportation Trust; East Volusia Mosquito Control; Road Proportionate Share; Ponce De Leon Inlet & Port District; Road District Maintenance; Municipal Service District; Special Assessments; Road Impact Fees; Stormwater Utility; Waste Collection; Solid Waste; Water & Sewer Utilities



Aviation and Economic Resources	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Airport	35,710,678	19,763,660	56,636,888	20,437,503	56,004,830
Economic Development	2,337,758	5,923,090	11,407,078	5,529,516	9,957,291
<b>Aviation and Economic Resources Total:</b>	<b>38,048,436</b>	<b>25,686,750</b>	<b>68,043,966</b>	<b>25,967,019</b>	<b>65,962,121</b>

Division - FY 2022-23

Category FY 2022-23



Appropriation by Fund

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 126 - Economic Development Incentives	109,422	3,511,040	0	0	0
Fund 130 - Economic Development	2,228,336	2,412,050	11,407,078	5,529,516	9,957,291
Fund 451 - Daytona Beach International Airport	35,710,678	19,763,660	51,392,872	20,437,503	48,806,799
Fund 452 - Airport Passenger Facility Charge	0	0	2,898,385	0	3,972,089
Fund 453 - Airport Customer Facility Charge	0	0	2,345,631	0	3,225,942
<b>Fund Total:</b>	<b>38,048,436</b>	<b>25,686,750</b>	<b>68,043,966</b>	<b>25,967,019</b>	<b>65,962,121</b>

Aviation and Economic Resources Positions

		FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Airport	Full Time Positions	39	39	46	50
Economic Development	Full Time Positions	12	11	10	8

**Mission** To ensure Daytona Beach International Airport provides safe, efficient and cost effective air transportation facilities to the airline community allowing the commercial air carriers to provide economical air service that supports the area's economic growth and development.

**Highlights**

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

Air Service and Business Development is responsible for the promotion and marketing of domestic and international air service to the full range of potential customers both within and outside Volusia County. Activities include ongoing communication and contact with airlines, development of air service proposals, and market research. Marketing and promotional activities associated with air service development include presentations to civic groups, educational institutions, and other public and private forums. Business development activities include the development and promotion of aeronautical and non-aeronautical land uses, lease negotiations, lease drafting, property management, planning, customer service special events, and revenue maximization.

This fiscal year's capital budget includes many scheduled projects that are funded by FAA, FDOT, a combination thereof, or local dollars in addition to FAA and FDOT. Scheduled projects include: Aircraft Rescue and Fire Fighting access roadway to Taxiway P, Security System Upgrades Construction, Runway 25R Runway Safety Area Design, Terminal Emergency Generators acquisition and installation, Tree Clearing for runway 7R and 34 approaches, Parking Lot Improvements Phase 2 (Wayfinding Signage), Phase 3 (Lighting), Phase 4 (Canopy) Construction and Fire Alarm System Replacement construction.

**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

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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	576,637	605,000	642,000
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



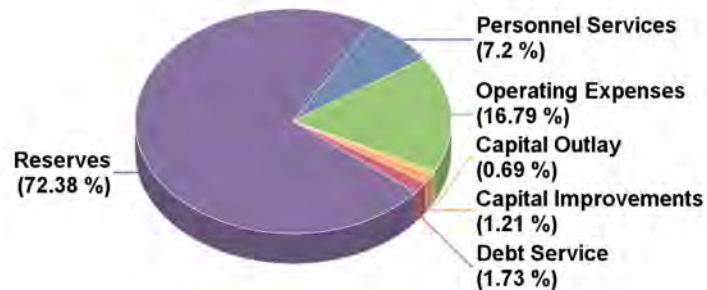
Department: Aviation and Economic Resources

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Airport</b>					
Personnel Services	2,995,938	3,047,674	3,658,650	3,504,738	4,033,361
Operating Expenses	7,275,230	7,278,316	8,565,650	7,996,583	9,405,783
Capital Outlay	168,696	1,953,030	566,464	579,911	384,205
Capital Improvements	24,415,715	7,219,746	1,585,000	200,000	675,000
Debt Service	887,097	303,425	971,500	971,500	969,782
Interfund Transfers	9,654	0	7,389,701	7,184,771	0
Reserves	0	0	33,899,923	0	40,536,699
Reimbursements	(41,652)	(38,531)	0	0	0
<b>Total: Airport</b>	<b>35,710,678</b>	<b>19,763,660</b>	<b>56,636,888</b>	<b>20,437,503</b>	<b>56,004,830</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	46	50
Number of Full Time Equivalent Positions	46	50

<b>Fund Allocation</b>					
Airport Customer Facility Charge - 453	0	0	2,345,631	0	3,225,942
Airport Passenger Facility Charge - 452	0	0	2,898,385	0	3,972,089
Daytona Beach International Airport - 451	35,710,678	19,763,660	51,392,872	20,437,503	48,806,799
<b>Total Fund Allocation</b>	<b>35,710,678</b>	<b>19,763,660</b>	<b>56,636,888</b>	<b>20,437,503</b>	<b>56,004,830</b>



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

**Highlights**

The Economic Development Administration 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, CEO Business Alliance, 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. Fiscal year 2021-22 marked the development of the award winning Volusia Business Resource Partnership (VBRP) initiative. This business/community collaboration draws input from all of the local economic development partners using collective intelligence to shape programs, share responsibilities, and prepare the business community for future success leveraging each partner's expertise to further streamline resource access for local businesses to aid their recovery post COVID. Fiscal year 2022-23 will mark the implementation of currently developing VBRP programs.

**Key Objectives - Administration**

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

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
New Capital Investment in Volusia County	250,000,000	250,000,000	300,000,000

Department: Aviation and Economic Resources

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Economic Development</b>					
Personnel Services	651,653	613,912	969,369	768,842	873,080
Operating Expenses	1,575,983	798,138	9,437,709	3,760,674	9,084,211
Grants and Aids	0	3,511,040	0	0	0
Interfund Transfers	110,122	1,000,000	0	1,000,000	0
Reserves	0	0	1,000,000	0	0
<b>Total: Economic Development</b>	<b>2,337,758</b>	<b>5,923,090</b>	<b>11,407,078</b>	<b>5,529,516</b>	<b>9,957,291</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	10	8
Number of Full Time Equivalent Positions	10	8

<b>Fund Allocation</b>					
Economic Development - 130	2,228,336	2,412,050	11,407,078	5,529,516	9,957,291
Economic Development Incentives - 126	109,422	3,511,040	0	0	0
<b>Total Fund Allocation</b>	<b>2,337,758</b>	<b>5,923,090</b>	<b>11,407,078</b>	<b>5,529,516</b>	<b>9,957,291</b>



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**Business Services**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Business Services	0	246,892	285,176	380,386	306,710
Facility Management	11,056,908	13,395,661	24,473,750	15,244,586	26,197,608
Fleet Management	15,116,871	17,422,594	44,299,494	28,246,418	42,611,498
Procurement	1,155,036	1,073,339	1,353,885	1,363,589	1,283,675
<b>Business Services Total:</b>	<b>27,328,815</b>	<b>32,138,486</b>	<b>70,412,305</b>	<b>45,234,979</b>	<b>70,399,491</b>

Division - FY 2022-23



Category FY 2022-23



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	12,211,944	14,715,892	24,912,811	16,988,561	27,787,993
Fund 003 - COVID Transition	0	0	1,200,000	0	0
Fund 513 - Equipment Maintenance	11,896,811	12,121,786	15,043,833	14,696,109	16,591,260
Fund 514 - Fleet Replacement	3,220,060	5,300,808	29,255,661	13,550,309	26,020,238
<b>Fund Total:</b>	<b>27,328,815</b>	<b>32,138,486</b>	<b>70,412,305</b>	<b>45,234,979</b>	<b>70,399,491</b>

**Business Services Positions**

		<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
Business Services	Full Time Positions	0	1	2	2
Facility Management	Full Time Positions	41	43	41	44
Fleet Management	Full Time Positions	51	50	50	50
Procurement	Full Time Positions	16	16	15	15

**Mission** To provide excellent customer service by striving for the highest level of professionalism, innovation and accountability while providing secure infrastructure; cost-effective repair and maintenance of county facilities and vehicles; fair and equitable treatment of all vendors while contracting county funds, and in the collection and distribution of public funds

Department: Business Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Business Services</b>					
Personnel Services	0	245,369	282,362	287,581	305,810
Operating Expenses	0	1,523	2,814	92,805	75,562
Reimbursements	0	0	0	0	(74,662)
<b>Total: Business Services</b>	<b>0</b>	<b>246,892</b>	<b>285,176</b>	<b>380,386</b>	<b>306,710</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	2	2
Number of Full Time Equivalent Positions	2	2

<b>Fund Allocation</b>					
General Fund - 001	0	246,892	285,176	380,386	306,710
<b>Total Fund Allocation</b>	<b>0</b>	<b>246,892</b>	<b>285,176</b>	<b>380,386</b>	<b>306,710</b>



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

**Highlights**

Facility Management provides both on-call services and planned maintenance for over three million square feet distributed over 420 buildings and structures and 38 leased properties. A computerized work order system (Lucity, Enterprise Asset Management) records all service activities, creating a service history on each facility to enable proper budgeting and planning. Facility Management also oversees contracts to ensure performance standards are met. Other services include grounds maintenance, janitorial, pest control, courier service, vending, and security. Additionally, there is a skilled in-house labor force capable of performing all major trade work to include; carpentry, plumbing, HVAC, electrical, and low voltage. Facility Management is also responsible for ensuring all facilities are ADA compliant.

The Capital Project summary is as follows: For Unit 6400, Facility Management is carrying forward 17 Capital Projects from fiscal year 2021-22 and there are 22 new or phased projects planned for fiscal year 2022-23. For Unit 6403, Facility Management is carrying forward 10 Capital Projects from fiscal year 2021-22 and there are 14 new or phased projects planned for fiscal year 2022-23. The precedent of project priority order is established through a hierarchy focusing on (in order of importance) life/safety upgrades, mechanical or structural building repairs, operational requirements, preventative maintenance measures, energy savings upgrades, and building aesthetics and other components.

In fiscal year 2022-23, there are three resource conservation projects budgeted. The first is phase 2 of a four-year project for plumbing fixture upgrades at those facilities management by Facility Management. This will allow for the continued water conservation measures at existing county facilities. The second conservation project is phase 2 of a five-year project for LED lighting retrofits at specific facilities. This project will allow for energy conservation at existing county facilities. The final project will consist of various energy conservation measures at identified facilities that are good candidates for more efficient infrastructure to include window tinting and energy star rated HVAC equipment. In fiscal year 2022-23, Facility Management will be responsible for six roof replacement projects, five major HVAC replacement/repair projects, as well as the day-to-day operations and maintenance of County, Constitutional Officer, and Court facilities for the low voltage, carpentry, HVAC, plumbing, and electrical trades.

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

**Key Objectives - Maintenance**

- 01. Plan, contract, monitor, and complete projects for agencies in a timely, cost effective manner
- 02. Provide security services for major County administrative and court facilities
- 03. Make entrances and exteriors to all public services, programs, and activities handicap accessible
- 04. Provide on call maintenance services 24 hours a day, seven days a week
- 05. Initiate Energy Conservation Measures

<b>Performance Measures - Maintenance</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of capital improvement projects	51	63	51
Number of buildings security is provided	5	9	9
Changes of entrances/interiors	2	0	3
Square feet maintained/7 days per week	1,947,108	3,176,963	3,176,963
Number of energy conservation projects	2	3	3



Department: Business Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Facility Management</b>					
Personnel Services	2,863,793	2,875,332	3,070,997	2,984,417	3,373,762
Operating Expenses	6,640,642	5,949,426	6,710,027	6,666,525	7,746,149
Capital Outlay	90,474	22,288	229,850	79,850	34,300
Capital Improvements	2,074,376	5,429,758	15,035,729	6,470,697	16,170,458
Grants and Aids	8,613	4,823	2,525	975	2,475
Reimbursements	(620,990)	(885,966)	(575,378)	(957,878)	(1,129,536)
<b>Total: Facility Management</b>	<b>11,056,908</b>	<b>13,395,661</b>	<b>24,473,750</b>	<b>15,244,586</b>	<b>26,197,608</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	41	44
Number of Full Time Equivalent Positions	41	44

<b>Fund Allocation</b>					
COVID Transition - 003	0	0	1,200,000	0	0
General Fund - 001	11,056,908	13,395,661	23,273,750	15,244,586	26,197,608
<b>Total Fund Allocation</b>	<b>11,056,908</b>	<b>13,395,661</b>	<b>24,473,750</b>	<b>15,244,586</b>	<b>26,197,608</b>



**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.

Fleet maintenance continues to enhance customer service by decreasing vehicle breakdowns and increasing preventative maintenance. Fleet achieved 26,241+ hours of scheduled repairs in fiscal year 2020-21. 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 2022-23, the labor rate charged by Fleet will increase to \$85/hour to help off-set costs. Fleet continues to purchase fuel with a consortium of 10 local agencies using a bulk fuel bid. Prior year fuel sales were over 1.8 million gallons. County fuel sites are kept within Florida 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. In fiscal year 2022-23, Fleet will increase markups for parts to 30% and sublet to 20% to help off-set costs. Fleet's motor pool provides rental vehicles. The main motor pool is located on Indian Lake Road with an automated site at the DeLand administrative building. Customers utilized the pool rentals over 547 times in fiscal year 2020-21. In fiscal year 2022-23, Fleet has created a Training unit in response to new regulation regarding entry level driver training for commercial drivers licenses. The program is available to county and local municipality employees.

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 based on their approved capital budgets. 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 by Fleet. Once a vehicle is added to the program, the department pays an annual contribution which is accumulated in the fund and used to pay for its eventual replacement. The purchase of environmentally friendly vehicles has continued to expand over the past several years, with a total of 77 flex fuel, 11 hybrid, and one (1) electric vehicle in the county fleet.

In fiscal year 2022-23, 100 vehicles/equipment, ambulances, passenger vehicles, and grounds maintenance equipment are scheduled for replacement.

**Key Objectives - Administration-Vehicle Maint**

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

**Performance Measures - Administration-Vehicle Maint**

**FY 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Overall customer satisfaction rate	99	99	99
Billable mechanic hours	46,267	49,000	49,000
Fully burdened labor rate	62	67	85
Monthly scheduled work order hours to total hours	61	60	60
Generator preventive maintenance on-schedule rate	88	88	99
Vehicle availability rate	98	98	99
Fuel inventory accountability	99	99	99
Parts on-demand rate	79	80	83
Parts inventory accuracy rate	98	98	98
Monitor monthly overhead report	5,924	3,400	3,400

**Key Objectives - Vehicle Replacement Program**

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

**Performance Measures - Vehicle Replacement Program**

**FY 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Number of vehicles replaced	58	178	100
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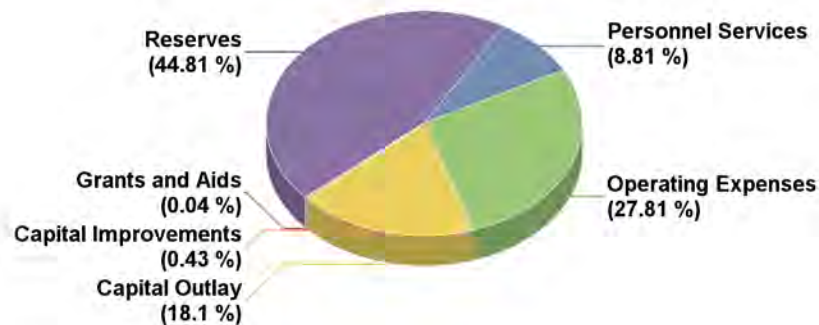
Department: Business Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Fleet Management</b>					
Personnel Services	3,388,122	3,277,237	3,694,796	3,471,059	3,753,093
Operating Expenses	8,525,955	8,717,779	9,391,713	9,762,831	11,849,572
Capital Outlay	3,288,550	5,396,673	10,382,186	14,577,828	7,713,275
Capital Improvements	0	19,360	494,945	408,200	185,000
Grants and Aids	17,607	11,545	28,100	26,500	16,448
Interfund Transfers	321	0	0	0	0
Reserves	0	0	20,307,754	0	19,094,110
Reimbursements	(103,684)	0	0	0	0
<b>Total: Fleet Management</b>	<b>15,116,871</b>	<b>17,422,594</b>	<b>44,299,494</b>	<b>28,246,418</b>	<b>42,611,498</b>

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

<b>Fund Allocation</b>					
Equipment Maintenance - 513	11,896,811	12,121,786	15,043,833	14,696,109	16,591,260
Fleet Replacement - 514	3,220,060	5,300,808	29,255,661	13,550,309	26,020,238
<b>Total Fund Allocation</b>	<b>15,116,871</b>	<b>17,422,594</b>	<b>44,299,494</b>	<b>28,246,418</b>	<b>42,611,498</b>



**Mission** To provide fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

**Highlights**

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

E-Procurement: In fiscal year 2021-22, Purchasing and Contracts expanded its use of online/electronic procurement by accepting all responses to formal solicitations online. County staff now initiates formal solicitation requests using the intake module of the e-procurement platform, eliminating paper request forms. Staff provided webinar-based training for the intake module and has training documents available on the intranet page on ENN. Staff is continuing to develop an online evaluation process for all solicitations, using all of the tools available in our e-procurement software to add efficiency to the procurement process.

Electronic Signature: In fiscal year 2021-22, Purchasing and Contracts continues to expand its use of DocuSign for electronic signatures creating new efficiencies in processing of agreements, contracts, and other related procurement documents with both internal and external customers. This process is also reducing the amount of paper documents created and stored. Purchasing and Contracts plans to expand this process in the coming year.

Training: Purchasing and Contracts has updated the current vendor training module 'How to Do Business with Volusia County' by moving it to an online platform available on the department home page. The training contains 2 modules: Module one is currently posted and module two will be posted in May 2022. Purchasing and Contracts is exploring other online training opportunities.

**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.

<b>Performance Measures - Procurement</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of formal and informal solicitations and master agreements	1,154	1,200	1,215
Number of training hours conducted	48	60	60
Number of vendor training programs and outreach events	12	12	12

Department: Business Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Procurement</b>					
Personnel Services	1,235,596	1,229,051	1,289,604	1,322,925	1,436,559
Operating Expenses	404,688	319,954	445,898	422,281	440,110
Capital Outlay	0	0	2,314	2,314	0
Reimbursements	(485,248)	(475,666)	(383,931)	(383,931)	(592,994)
<b>Total: Procurement</b>	<b>1,155,036</b>	<b>1,073,339</b>	<b>1,353,885</b>	<b>1,363,589</b>	<b>1,283,675</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	15	15
Number of Full Time Equivalent Positions	15	15

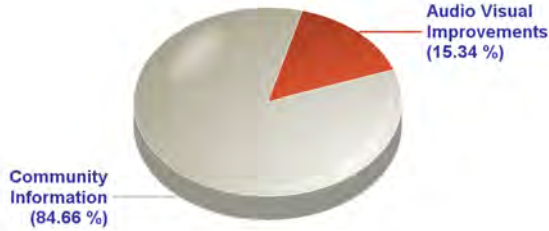
<b>Fund Allocation</b>					
General Fund - 001	1,155,036	1,073,339	1,353,885	1,363,589	1,283,675
<b>Total Fund Allocation</b>	<b>1,155,036</b>	<b>1,073,339</b>	<b>1,353,885</b>	<b>1,363,589</b>	<b>1,283,675</b>



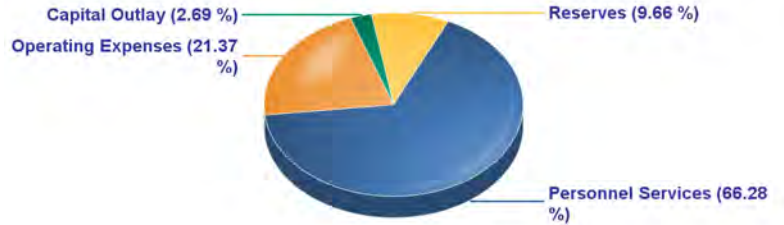
**Community Information**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Audio Visual Improvements	0	0	0	0	247,287
Community Information	729,160	881,381	1,303,970	1,225,720	1,364,298
<b>Community Information Total:</b>	<b>729,160</b>	<b>881,381</b>	<b>1,303,970</b>	<b>1,225,720</b>	<b>1,611,585</b>

**Division - FY 2022-23**



**Category FY 2022-23**



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	729,160	881,381	1,303,970	1,225,720	1,364,298
Fund 511 - Computer Replacement	0	0	0	0	247,287
<b>Fund Total:</b>	<b>729,160</b>	<b>881,381</b>	<b>1,303,970</b>	<b>1,225,720</b>	<b>1,611,585</b>

**Community Information Positions**

		<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
Community Information	Full Time Positions	13	13	13	15
Community Information	Part Time Positions	1	1	1	0

**Highlights**

Community Information oversees the county's internal and external communications and public relations efforts in support of the goals and directives established by the county's leadership. Community Information strives to increase the public's awareness and knowledge of county services, provides information on the issues that confront the leaders of county government, assists county departments with their communication needs, coordinates emergency public information, oversees the county's websites, and assists with the county's marketing, advertising and public relations programs.

**Key Objectives - Community Information**

- 01. Implement effective public information through visits to [www.volusia.org](http://www.volusia.org)
- 02. Demonstrate communitywide messaging through increased engagement on multiple social media platforms, such as Facebook.
- 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

<b>Performance Measures - Community Information</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of internet users visiting <a href="http://www.volusia.org">www.volusia.org</a>	10,666,439	11,700,000	11,500,000
Annual Engagement	145,000	150,000	155,000
The percentage of news releases picked up by one or more news outlets	70	72	70



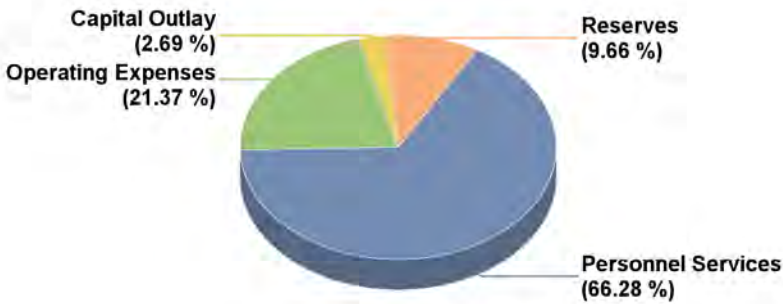
Department: Community Information

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Community Information</b>					
Personnel Services	936,804	1,041,575	1,220,294	1,164,240	1,353,692
Operating Expenses	203,891	217,015	421,715	399,519	436,401
Capital Outlay	0	0	0	0	55,000
Reserves	0	0	0	0	197,287
Reimbursements	(411,535)	(377,209)	(338,039)	(338,039)	(430,795)
<b>Total: Community Information</b>	<b>729,160</b>	<b>881,381</b>	<b>1,303,970</b>	<b>1,225,720</b>	<b>1,611,585</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	13	15
Number of Part Time Positions	1	0
Number of Full Time Equivalent Positions	13.75	15

<b>Fund Allocation</b>					
Computer Replacement - 511	0	0	0	0	247,287
General Fund - 001	729,160	881,381	1,303,970	1,225,720	1,364,298
<b>Total Fund Allocation</b>	<b>729,160</b>	<b>881,381</b>	<b>1,303,970</b>	<b>1,225,720</b>	<b>1,611,585</b>



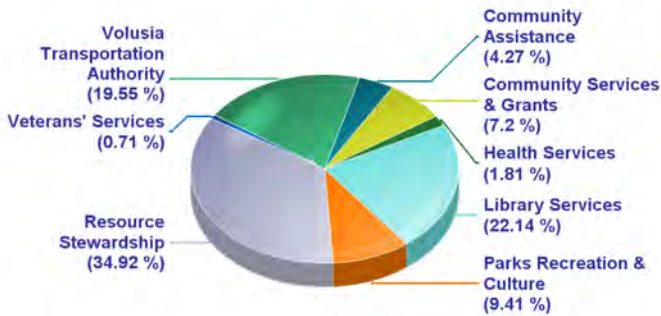
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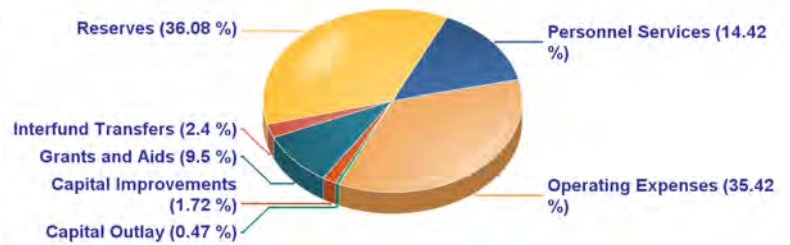
**Community Services**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Community Assistance	5,977,542	6,296,800	6,269,429	6,296,308	6,380,910
Community Services & Grants	5,933,859	11,508,810	5,233,112	11,909,038	10,762,103
Health Services	2,470,260	2,851,369	2,707,660	2,698,480	2,704,591
Library Services	19,111,271	19,781,137	31,292,696	22,426,272	33,093,287
Parks Recreation & Culture	9,741,205	8,585,699	13,030,056	10,921,502	14,067,755
Resource Stewardship	5,658,915	6,348,094	60,841,335	29,304,460	52,192,413
Veterans' Services	734,138	805,619	927,118	929,499	1,054,209
Volusia Transportation Authority	31,186,745	28,847,042	31,208,148	25,755,533	29,214,161
<b>Community Services Total:</b>	<b>80,813,935</b>	<b>85,024,570</b>	<b>151,509,554</b>	<b>110,241,092</b>	<b>149,469,429</b>

**Division - FY 2022-23**



**Category FY 2022-23**



## Appropriation by Fund

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 001 - General Fund	22,389,097	28,339,519	25,237,390	30,604,563	31,569,931
Fund 003 - COVID Transition	0	702,762	0	0	0
Fund 104 - Library	19,111,271	19,781,137	30,829,429	22,401,272	32,662,339
Fund 120 - Municipal Service District	1,710,270	1,421,818	1,568,981	1,568,981	1,592,866
Fund 124 - Library Endowment	0	0	463,267	25,000	430,948
Fund 125 - Homeless Initiatives	1,040,499	659,608	222,197	1,343,171	179,143
Fund 135 - Park Impact Fees-County	716,833	249,648	720,990	11,441	899,857
Fund 136 - Park Impact Fees-Zone 1 (Northeast)	390,322	0	679,152	3,182	716,273
Fund 137 - Park Impact Fees-Zone 2 (Southeast)	30,000	0	56,682	0	43,211
Fund 138 - Park Impact Fees-Zone 3 (Southwest)	0	0	295,141	28,848	285,034
Fund 139 - Park Impact Fees-Zone 4 (Northwest)	51,728	0	180,647	0	275,063
Fund 158 - Gemini Springs Endowment	2,101	0	60,555	0	64,488
Fund 160 - Volusia ECHO	3,478,992	3,779,535	23,380,544	8,437,614	25,041,174
Fund 161 - Volusia Forever	706,077	1,243,501	14,090,521	14,288,349	0
Fund 162 - Volusia Forever Land Acquisition	0	0	7,609,507	3,917,065	11,404,989
Fund 163 - Land Management	0	0	14,200,198	1,799,073	14,245,747
Fund 164 - Barberville Mitigation Tract	0	0	706,205	57,000	649,205
Fund 177 - Dori Slosberg	0	0	0	0	195,000
Fund 456 - Volusia Transportation Authority	31,186,745	28,847,042	31,208,148	25,755,533	29,214,161
<b>Fund Total:</b>	<b>80,813,935</b>	<b>85,024,570</b>	<b>151,509,554</b>	<b>110,241,092</b>	<b>149,469,429</b>

## Community Services Positions

		FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Community Assistance	Full Time Positions	0	0	0	1
Community Services & Grants	Full Time Positions	16	17	16	15
Library Services	Full Time Positions	179	178	176	175
Parks Recreation & Culture	Full Time Positions	72	70	70	70
Resource Stewardship	Full Time Positions	23	25	29	28
Veterans' Services	Full Time Positions	11	12	12	14
Library Services	Part Time Positions	9	9	9	9
Parks Recreation & Culture	Part Time Positions	190	190	183	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**

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 2022-23 CFAB will have a budget of \$2.4 million to disperse through grants for many agencies like: Early Learning Coalition, Boys and Girls Club Volusia, Volusia Council on Aging, Volusia/Flagler County Coalition for the Homeless and Easterseals Northeast Central Florida to name a few.

The Guardian Ad Litem program is a statewide program governed and mandated by Florida State Statues. Guardian Ad Litem are assigned by the judge per order each time a child is sheltered and enters the dependency system. Guardians are volunteers that provide the voice of the child in the courtroom. Every child appointed a Volunteer Advocate is also appointed a Best Interest Attorney and a Child Advocate Manager also thru the Guardian Ad Litem Program. Guardians have both the responsibility and the authority to access medical, mental health, and school records. Guardians seek information as needed in addition to establishing an ongoing relationship with the child they represent and make recommendations in the best interest of the child.

Community Assistance administrative staff meet with Activity Managers to discuss services and compliance along with identifying needs and coordinating services with private and non-profit community service agencies. Funding for these diversified services is provided by local resources and various grants.

Funds in this account are used to provide administrative services including support to the Children and Families Program, Alcohol, Drug and Mental Health program, Guardian Ad Litem and 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, Stewart Marchman/ACT Healthcare, United Way, and One Voice for Volusia. The fiscal year 2022-23 budget for these grant programs is \$3.8 million.

**Key Objectives - Administration**

- 01. Meet with private, non-profit and state agencies to coordinate services for Volusia County citizens
- 02. Attend community meetings to provide information and updates on services
- 03. Attend other relevant community and agency meetings

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of meetings with private and state agencies	0	9	7
Number of community meetings and updates given	5	7	7
Number of other relevant community and agency meetings	5	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

<b>Performance Measures - CFAB Children and Family Advisory Board</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of Children and Families Advisory Board meetings	2	3	3

**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**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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Percent representation of dependent children by volunteers	90	90	90
Number of certified community advocates	320	320	320
Percent of advocates retained annually	80	85	85

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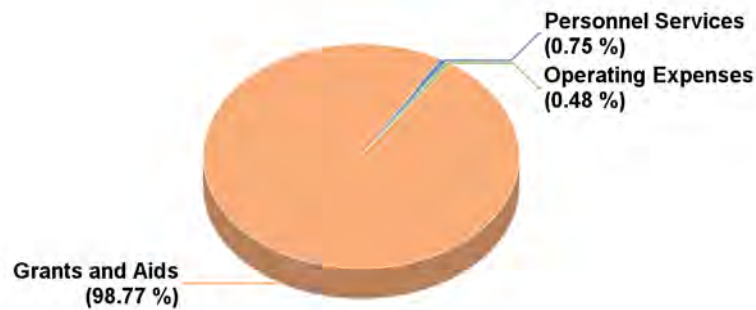
Department: Community Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Community Assistance</b>					
Personnel Services	74,506	39,548	10,985	23,482	47,792
Operating Expenses	30,089	28,605	33,364	32,169	30,476
Grants and Aids	5,872,947	6,228,647	6,225,080	6,240,657	6,302,642
<b>Total: Community Assistance</b>	<b>5,977,542</b>	<b>6,296,800</b>	<b>6,269,429</b>	<b>6,296,308</b>	<b>6,380,910</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	0	1
Number of Full Time Equivalent Positions	0	1

<b>Fund Allocation</b>					
COVID Transition - 003	0	322,762	0	0	0
General Fund - 001	5,977,542	5,974,038	6,269,429	6,296,308	6,380,910
<b>Total Fund Allocation</b>	<b>5,977,542</b>	<b>6,296,800</b>	<b>6,269,429</b>	<b>6,296,308</b>	<b>6,380,910</b>



**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 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Number of individuals that received homeless prevention services	806	750	750
Number of clients screened for eligibility for HCRA	348	485	485
Number of individuals that received utilities assistance	791	750	750



Department: Community Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Community Services &amp; Grants</b>					
Personnel Services	1,405,499	1,456,198	1,525,059	1,351,051	1,579,027
Operating Expenses	2,908,208	9,088,342	3,015,204	8,715,684	8,541,834
Grants and Aids	1,290,540	841,270	347,652	1,719,303	401,724
Interfund Transfers	329,612	123,000	123,000	123,000	123,000
Reserves	0	0	222,197	0	188,867
Reimbursements	0	0	0	0	(72,349)
<b>Total: Community Services &amp; Grants</b>	<b>5,933,859</b>	<b>11,508,810</b>	<b>5,233,112</b>	<b>11,909,038</b>	<b>10,762,103</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	13	12
Number of Full Time Equivalent Positions	13	12

<b>Fund Allocation</b>					
Dori Slosberg - 177	0	0	0	0	195,000
General Fund - 001	4,893,360	10,849,202	5,010,915	10,565,867	10,387,960
Homeless Initiatives - 125	1,040,499	659,608	222,197	1,343,171	179,143
<b>Total Fund Allocation</b>	<b>5,933,859</b>	<b>11,508,810</b>	<b>5,233,112</b>	<b>11,909,038</b>	<b>10,762,103</b>



**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 2016 and submitted documentation for reaccreditation in 2020. After review of documentation, the Public Health Accreditation Board (PHAB) made the decision to continue accreditation of the Department on March 9, 2022. We are continuing our efforts to meet national standards for ensuring that essential public health services are provided for our community. Additionally, we are continuing our efforts that extend beyond our standard services through special funding opportunities. These opportunities allow FDOH-Volusia to support local overdose prevention strategies, expand health equity initiatives within adversely impacted communities, and to analyze and share data to keep the community informed of important public health topics.

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 relevant and accurate information to the community, providing vaccination services, and leading disease control activities throughout the community.

Our goal is to provide you with important public health information to make informed decisions about the community's health and well-being. Other goals include increasing immunization rates of children, reducing the incidence of HIV and STD infections, limiting the spread of communicable disease, reducing rates of infant mortality and infant mortality disparities, decreasing the number of fatal and non-fatal overdoses, and supporting 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

<b>Performance Measures - Health Services</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of communicable disease control services provided to all residents and visitors	124,724	82,752	96,000
Number of primary care services provided to all residents and visitors	446,452	409,316	650,000
Number of environmental health services provided	18,879	17,488	22,000

Department: Community Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Health Services</b>					
Operating Expenses	730,458	644,170	724,611	770,417	772,927
Grants and Aids	1,739,802	2,207,199	1,983,049	1,928,063	1,931,664
<b>Total: Health Services</b>	<b>2,470,260</b>	<b>2,851,369</b>	<b>2,707,660</b>	<b>2,698,480</b>	<b>2,704,591</b>

<b>Fund Allocation</b>					
COVID Transition - 003	0	380,000	0	0	0
General Fund - 001	2,470,260	2,471,369	2,707,660	2,698,480	2,704,591
<b>Total Fund Allocation</b>	<b>2,470,260</b>	<b>2,851,369</b>	<b>2,707,660</b>	<b>2,698,480</b>	<b>2,704,591</b>



**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 in-person and virtual wide-ranging adult, teen, and juvenile learning and cultural programs
- 04. Provide public access to broadband Internet via computers, wireless connection, and circulating hotspots

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of program attendees	55,447	100,000	144,150
Number of collection items per capita (LOS=1.82 per capita)	25	25	25
Number of virtual visits to networked resources	2,396,234	2,516,234	2,636,234
Number of internet and computer use sessions	709,534	753,739	797,944

Department: Community Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Library Services</b>					
Personnel Services	9,448,304	9,898,550	11,379,508	10,640,671	11,794,917
Operating Expenses	8,036,742	8,477,025	8,110,121	8,273,488	9,453,662
Capital Outlay	127,630	97,368	403,632	444,034	189,075
Capital Improvements	493,901	307,319	1,270,000	1,035,901	797,427
Interfund Transfers	1,004,694	1,000,875	2,025,000	2,032,178	2,000,000
Reserves	0	0	8,104,435	0	8,858,206
Elected Offices	0	0	742,904	742,904	0
<b>Total: Library Services</b>	<b>19,111,271</b>	<b>19,781,137</b>	<b>32,035,600</b>	<b>23,169,176</b>	<b>33,093,287</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	176	175
Number of Part Time Positions	9	9
Number of Full Time Equivalent Positions	180.5	179.5

<b>Fund Allocation</b>					
Library - 104	19,111,271	19,781,137	31,572,333	23,144,176	32,662,339
Library Endowment - 124	0	0	463,267	25,000	430,948
<b>Total Fund Allocation</b>	<b>19,111,271</b>	<b>19,781,137</b>	<b>32,035,600</b>	<b>23,169,176</b>	<b>33,093,287</b>



**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 2022-23 budget reflects the addition of ice machines at Ed Stone Park & Lemon Bluff Parks, repair of fishing docks at Lake Ashby, Briggs & Lake George and renovations to Riverbreeze Park Restroom.

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 along with the Robert Strickland BMX track and the Robert Strickland RC Track.

Cultural Programs oversee the Cultural Council which reviews and recommends to County Council the Community Cultural Grant funding and other cultural arts policies.

**Key Objectives - Operations And Maintenance**

01. Provide for safe, clean & aesthetically pleasing park experience

02. Improve parks and facilities

<b>Performance Measures - Operations And Maintenance</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of safety & new operations implemented	3	3	4
Number of parks and facilities improved	3	4	4

**Key Objectives - Parks Environmental & Outdoor Programs**

01. Work with user groups to coordinate activities (i.e. ball field use, special events, programs, etc.)

02. Increase the number of cost neutral programs, continue to increase contracted programming activities

<b>Performance Measures - Parks Environmental &amp; Outdoor Programs</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of coordinated activities	5	20	30
Number of program participants	10,000	20,000	36,000

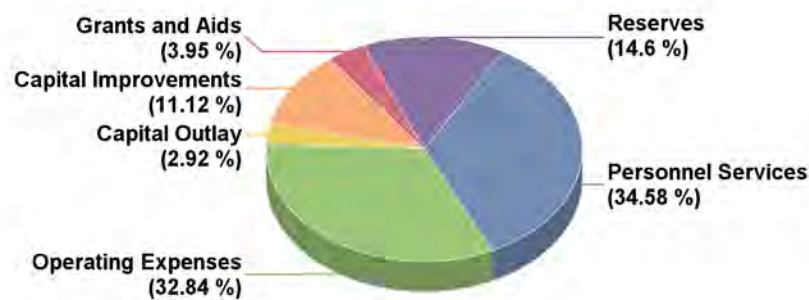
Department: Community Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Parks Recreation &amp; Culture</b>					
Personnel Services	4,495,515	4,433,244	5,153,677	4,830,934	5,396,773
Operating Expenses	4,690,632	4,412,104	4,953,215	4,771,472	5,125,345
Capital Outlay	125,202	155,795	346,650	318,630	455,556
Capital Improvements	633,944	287,364	1,458,000	1,870,320	1,735,000
Grants and Aids	631,797	615,762	616,035	615,834	616,190
Interfund Transfers	746,833	0	0	0	0
Reserves	0	0	1,988,167	0	2,278,926
Reimbursements	(1,582,718)	(1,318,570)	(1,485,688)	(1,485,688)	(1,540,035)
<b>Total: Parks Recreation &amp; Culture</b>	<b>9,741,205</b>	<b>8,585,699</b>	<b>13,030,056</b>	<b>10,921,502</b>	<b>14,067,755</b>

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

<b>Fund Allocation</b>					
Gemini Springs Endowment - 158	2,101	0	60,555	0	64,488
General Fund - 001	6,839,951	6,914,233	9,467,908	9,309,050	10,190,963
Municipal Service District - 120	1,710,270	1,421,818	1,568,981	1,568,981	1,592,866
Park Impact Fees-County - 135	716,833	249,648	720,990	11,441	899,857
Park Impact Fees-Zone 1 (Northeast) - 136	390,322	0	679,152	3,182	716,273
Park Impact Fees-Zone 2 (Southeast) - 137	30,000	0	56,682	0	43,211
Park Impact Fees-Zone 3 (Southwest) - 138	0	0	295,141	28,848	285,034
Park Impact Fees-Zone 4 (Northwest) - 139	51,728	0	180,647	0	275,063
<b>Total Fund Allocation</b>	<b>9,741,205</b>	<b>8,585,699</b>	<b>13,030,056</b>	<b>10,921,502</b>	<b>14,067,755</b>



**Mission** To promote stewardship of the community's natural, cultural, and economic resources by responsibly planning, funding, and managing the ECHO grants-in-aid program, UF/IFAS Cooperative Extension Program, and Volusia Forever Program which includes land acquisition and land management.

**Highlights**

The Resource Stewardship Division is comprised of four activities, 1) UF/IFAS Cooperative Extension Services, 2) ECHO Grants-in-Aid program, and as part of the Volusia Forever Program, 3) Land Acquisition, and 4) Land Management. These activities naturally fit together because of their complimentary goals of responsibly managing and preserving the resources that play a key role in building a sense of community.

**Key Objectives - Administration**

- 01. Use University of Florida research and resources to provide practical, how-to education to improve agribusiness profitability, develop a conservation mind-set among citizens, protect the environment through sustainable practices, adopt healthy lifestyles, manage personal finances, and develop the capacity of young people for community leadership.
- 02. Recruit, train and engage volunteers to help advance our mission.
- 03. Efficiently manage our natural resources to provide for ecosystem services and public recreational use (i.e. prescribed fire, mechanical and cultural practices, trail and campground maintenance, timber management/harvest and invasive weed control, etc.).
- 04. Engage with advisory committees to help guide our programs to ensure they remain relevant and responsive to our community.
- 05. Leverage outside funds to provide services, quality of life projects, and conservation land for our residents to enjoy.

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Residents participating in educational activities	16,651	21,300	25,000
Number of volunteer hours contributed	9,410	12,000	14,000
Acres Actively Managed	2,768	4,236	4,800
Number of public meetings with advisory committees	0	22	15
Outside funds leveraged to accomplish our mission	3,600,000	5,230,000	6,000,000



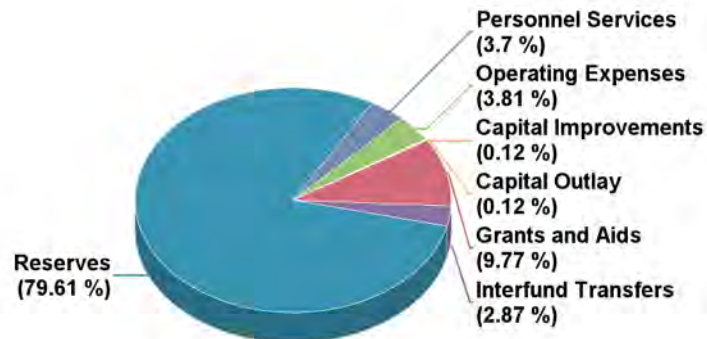
Department: Community Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Resource Stewardship</b>					
Personnel Services	1,204,898	1,267,745	1,838,183	1,795,336	1,928,793
Operating Expenses	723,842	1,026,802	988,390	1,209,974	1,988,248
Capital Outlay	131,485	99,092	153,579	101,321	60,765
Capital Improvements	4,127	765,205	55,000	3,493,765	62,000
Grants and Aids	2,594,563	2,410,969	4,971,386	6,915,715	5,101,618
Interfund Transfers	1,000,000	778,281	15,590,521	15,788,349	1,500,000
Reserves	0	0	37,244,276	0	41,550,989
Elected Offices	0	0	110,629	561,258	0
<b>Total: Resource Stewardship</b>	<b>5,658,915</b>	<b>6,348,094</b>	<b>60,951,964</b>	<b>29,865,718</b>	<b>52,192,413</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	14	13
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	14.5	13.5

<b>Fund Allocation</b>					
Barberville Mitigation Tract - 164	0	0	706,205	57,000	649,205
General Fund - 001	1,473,846	1,325,058	854,360	805,359	851,298
Land Management - 163	0	0	14,200,198	1,799,073	14,245,747
Volusia ECHO - 160	3,478,992	3,779,535	23,380,544	8,607,614	25,041,174
Volusia Forever - 161	706,077	1,243,501	14,090,521	14,288,349	0
Volusia Forever Land Acquisition - 162	0	0	7,720,136	4,308,323	11,404,989
<b>Total Fund Allocation</b>	<b>5,658,915</b>	<b>6,348,094</b>	<b>60,951,964</b>	<b>29,865,718</b>	<b>52,192,413</b>



**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

<b>Performance Measures - Veterans' Services</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Veterans' Services</b>					
Personnel Services	681,004	740,625	828,861	841,054	965,764
Operating Expenses	53,134	64,994	98,257	88,445	88,445
<b>Total: Veterans' Services</b>	<b>734,138</b>	<b>805,619</b>	<b>927,118</b>	<b>929,499</b>	<b>1,054,209</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	12	14
Number of Full Time Equivalent Positions	12	14

<b>Fund Allocation</b>					
General Fund - 001	734,138	805,619	927,118	929,499	1,054,209
<b>Total Fund Allocation</b>	<b>734,138</b>	<b>805,619</b>	<b>927,118</b>	<b>929,499</b>	<b>1,054,209</b>



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

**Highlights**

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

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

The General Fund contribution is evaluated each year and the fiscal year 2022-23 contribution is \$7.5 million. The Federal ARP ACT funding allocated for Votran services will be utilized to offset operating costs normally subsidized by the General Fund. ARP funding is estimated to be utilized for expenditures for the next two fiscal years, fiscal year 2022-23 and fiscal year 2023-24. Reserves included, are those held for fuel fluctuations, fuel reserves total \$209,507 and reserves for revenue stabilization at \$1,423,395.

**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**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of complaints	155	140	135
Number of passengers	2,313,633	2,257,964	2,483,760
Percent of on-time performance	92	92	92

Department: Community Services

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Volusia Transportation Authority</b>					
Personnel Services	14,914,067	63,351	65,626	30,429	68,844
Operating Expenses	11,147,183	26,715,706	26,785,785	25,725,104	27,512,415
Capital Outlay	4,809,895	1,194,483	0	0	0
Capital Improvements	315,600	873,502	0	0	0
Reserves	0	0	4,356,737	0	1,632,902
<b>Total: Volusia Transportation Authority</b>	<b>31,186,745</b>	<b>28,847,042</b>	<b>31,208,148</b>	<b>25,755,533</b>	<b>29,214,161</b>

<b>Fund Allocation</b>					
Volusia Transportation Authority - 456	31,186,745	28,847,042	31,208,148	25,755,533	29,214,161
<b>Total Fund Allocation</b>	<b>31,186,745</b>	<b>28,847,042</b>	<b>31,208,148</b>	<b>25,755,533</b>	<b>29,214,161</b>



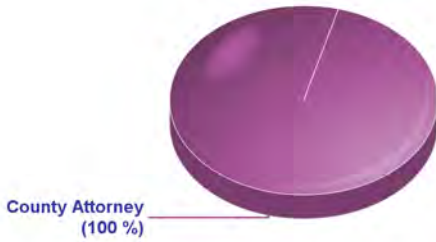
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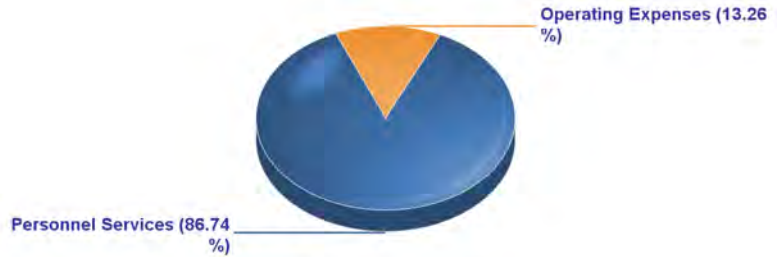
**County Attorney**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
County Attorney	2,069,140	1,890,011	2,883,252	2,604,318	2,375,281
<b>County Attorney Total:</b>	<b>2,069,140</b>	<b>1,890,011</b>	<b>2,883,252</b>	<b>2,604,318</b>	<b>2,375,281</b>

Division - FY 2022-23



Category FY 2022-23



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	2,069,140	1,890,011	2,883,252	2,604,318	2,375,281
<b>Fund Total:</b>	<b>2,069,140</b>	<b>1,890,011</b>	<b>2,883,252</b>	<b>2,604,318</b>	<b>2,375,281</b>

**County Attorney Positions**

	<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
County Attorney				
Full Time Positions	32	32	28	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

<b>Performance Measures - County Attorney</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of ordinances and resolutions adopted	229	230	232
Number of new cases	1,025	1,100	1,105



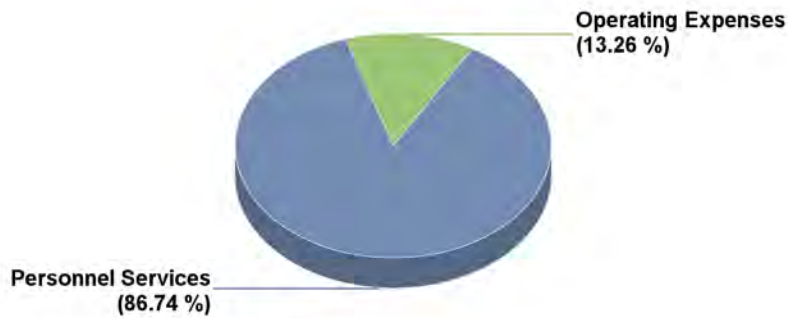
Department: County Attorney

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>County Attorney</b>					
Personnel Services	3,473,896	3,318,606	3,787,581	3,692,836	3,767,868
Operating Expenses	258,736	286,355	693,140	508,951	575,921
Capital Outlay	12,129	0	0	0	0
Reimbursements	(1,675,621)	(1,714,950)	(1,597,469)	(1,597,469)	(1,968,508)
<b>Total: County Attorney</b>	<b>2,069,140</b>	<b>1,890,011</b>	<b>2,883,252</b>	<b>2,604,318</b>	<b>2,375,281</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	28	28
Number of Full Time Equivalent Positions	28	28

<b>Fund Allocation</b>					
General Fund - 001	2,069,140	1,890,011	2,883,252	2,604,318	2,375,281
<b>Total Fund Allocation</b>	<b>2,069,140</b>	<b>1,890,011</b>	<b>2,883,252</b>	<b>2,604,318</b>	<b>2,375,281</b>



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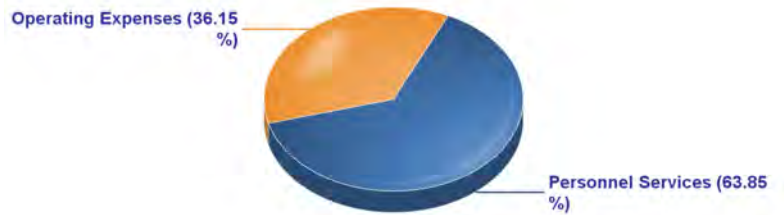
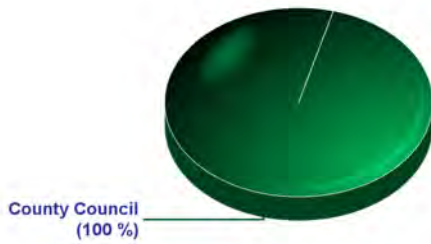


**County Council**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
County Council	655,800	606,912	731,141	705,153	1,445,125
<b>County Council Total:</b>	<b>655,800</b>	<b>606,912</b>	<b>731,141</b>	<b>705,153</b>	<b>1,445,125</b>

Division - FY 2022-23

Category FY 2022-23



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	655,800	606,912	731,141	705,153	1,445,125
<b>Fund Total:</b>	<b>655,800</b>	<b>606,912</b>	<b>731,141</b>	<b>705,153</b>	<b>1,445,125</b>

**County Council Positions**

	<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
County Council				
Full Time Positions	7	7	7	14

**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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>County Council</b>					
Personnel Services	575,875	596,677	635,184	619,694	1,123,207
Operating Expenses	411,302	319,095	395,420	384,922	635,891
Reimbursements	(331,377)	(308,860)	(299,463)	(299,463)	(313,973)
<b>Total: County Council</b>	<b>655,800</b>	<b>606,912</b>	<b>731,141</b>	<b>705,153</b>	<b>1,445,125</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	7	14
Number of Full Time Equivalent Positions	7	14

<b>Fund Allocation</b>					
General Fund - 001	655,800	606,912	731,141	705,153	1,445,125
<b>Total Fund Allocation</b>	<b>655,800</b>	<b>606,912</b>	<b>731,141</b>	<b>705,153</b>	<b>1,445,125</b>

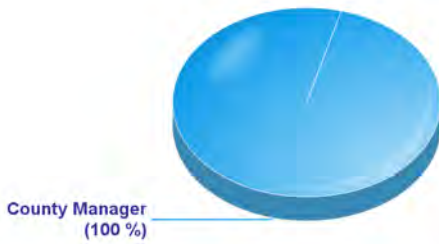
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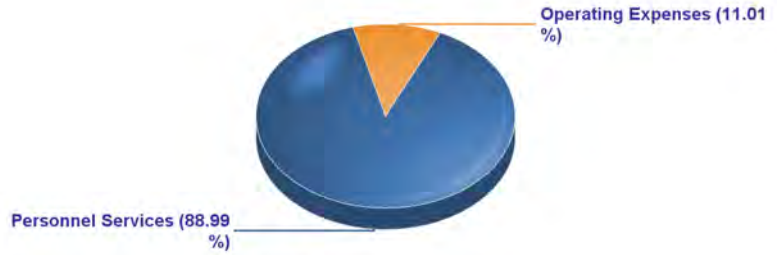
**County Manager**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
County Manager	1,189,205	1,065,304	1,416,734	1,209,204	979,756
<b>County Manager Total:</b>	<b>1,189,205</b>	<b>1,065,304</b>	<b>1,416,734</b>	<b>1,209,204</b>	<b>979,756</b>

Division - FY 2022-23



Category FY 2022-23



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	1,189,205	1,065,304	1,416,734	1,209,204	979,756
<b>Fund Total:</b>	<b>1,189,205</b>	<b>1,065,304</b>	<b>1,416,734</b>	<b>1,209,204</b>	<b>979,756</b>

**County Manager Positions**

		<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
County Manager	Full Time Positions	16	16	16	8
County Manager	Part Time Positions	1	1	1	1

**Mission** To support the County Council, Volusia County's Departments and its citizens. This commitment requires the County Manager's administrative staff to be proactive liaisons to internal and external groups, involved in the community, accessible points of contact, providers of information through research and analysis, and advocates of County government.

**Highlights**

The County Manager executes the policies established by the County Council and is responsible for the overall supervision of County government. In order to be responsive to the needs of the County Council and the citizens of Volusia County, budgeted expenditures are consistent with the operational needs of the County Managers Office.



Department: County Manager

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>County Manager</b>					
Personnel Services	1,496,948	1,362,294	1,736,872	1,515,902	1,320,829
Operating Expenses	134,560	116,782	164,277	172,717	163,384
Grants and Aids	0	0	0	5,000	0
Reimbursements	(442,303)	(413,772)	(484,415)	(484,415)	(504,457)
<b>Total: County Manager</b>	<b>1,189,205</b>	<b>1,065,304</b>	<b>1,416,734</b>	<b>1,209,204</b>	<b>979,756</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	16	8
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	16.5	8.5

<b>Fund Allocation</b>					
General Fund - 001	1,189,205	1,065,304	1,416,734	1,209,204	979,756
<b>Total Fund Allocation</b>	<b>1,189,205</b>	<b>1,065,304</b>	<b>1,416,734</b>	<b>1,209,204</b>	<b>979,756</b>

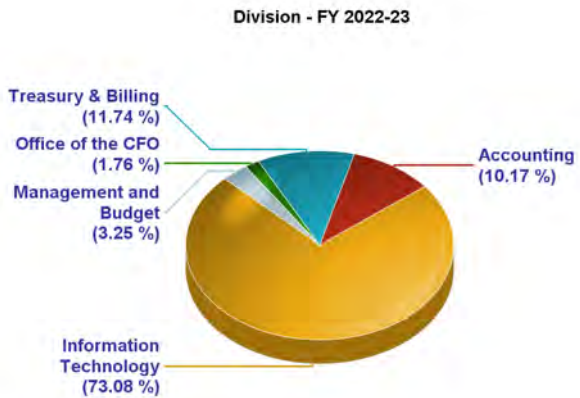


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## Expenditures by Department

Finance	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Accounting	3,098,625	2,405,358	2,215,000	2,149,320	2,312,219
Information Technology	8,582,834	9,051,811	17,477,664	12,402,463	16,620,316
Management and Budget	632,457	691,258	791,918	596,709	739,717
Office of the CFO	324,779	302,073	656,894	550,896	401,353
Treasury & Billing	0	1,372,131	2,300,387	2,055,843	2,669,513
<b>Finance Total:</b>	<b>12,638,695</b>	<b>13,822,631</b>	<b>23,441,863</b>	<b>17,755,231</b>	<b>22,743,118</b>



### Appropriation by Fund

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 001 - General Fund	10,437,323	11,309,333	15,679,790	13,875,992	16,153,237
Fund 002 - Emergency Medical Services	1,389,325	1,500,191	1,519,987	1,475,442	1,672,267
Fund 101 - Coronavirus Relief	0	21,449	124,069	98,141	127,606
Fund 120 - Municipal Service District	0	55,709	157,411	144,966	0
Fund 451 - Daytona Beach International Airport	0	19,117	174,666	162,530	7,030
Fund 511 - Computer Replacement	812,047	916,832	5,785,940	1,998,160	4,782,978
<b>Fund Total:</b>	<b>12,638,695</b>	<b>13,822,631</b>	<b>23,441,863</b>	<b>17,755,231</b>	<b>22,743,118</b>

### Finance Positions

		FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Accounting	Full Time Positions	46	46	28	30
Information Technology	Full Time Positions	79	80	80	79
Management and Budget	Full Time Positions	10	10	10	9
Office of the CFO	Full Time Positions	5	4	4	3
Treasury & Billing	Full Time Positions	0	15	28	29
Accounting	Part Time Positions	2	2	0	0
Treasury & Billing	Part Time Positions	0	2	0	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 170 funds have been established in the County's general ledger to assist in this task. Each year the Division prepares the Annual Comprehensive Financial Report which is audited by an independent, external auditor selected by the Audit Selection Committee. The Division also prepares the Annual Report on County Debt and the Popular Annual Financial Report. Within Accounting, operational sections have been established for accounts receivable, accounts payable, capital asset tracking, payroll, and cash management functions.

**Key Objectives - Accounting**

- 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**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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Number of invoices processed for payment	111,382	111,000	132,800
Number of invoices/statements mailed	7,543	7,500	7,600
Number of capital asset records maintained	25,968	20,000	18,117

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Department: Finance

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Accounting**

Personnel Services	2,678,547	2,135,242	1,962,770	1,901,216	2,224,282
Operating Expenses	1,509,879	1,345,097	1,110,253	1,106,130	1,125,885
Capital Outlay	0	8,534	0	0	0
Reimbursements	(1,089,801)	(1,083,515)	(858,023)	(858,026)	(1,037,948)
<b>Total: Accounting</b>	<b>3,098,625</b>	<b>2,405,358</b>	<b>2,215,000</b>	<b>2,149,320</b>	<b>2,312,219</b>

**Positions**

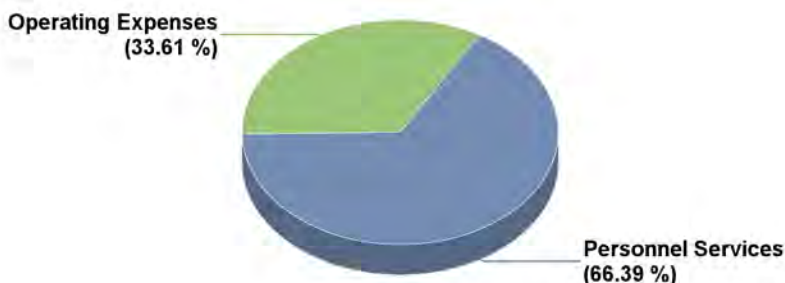
**Prior Year Positions**

**Proposed Positions**

Number of Full Time Positions	28	30
Number of Full Time Equivalent Positions	28	30

**Fund Allocation**

Emergency Medical Services - 002	1,389,325	573,321	0	0	0
General Fund - 001	1,709,300	1,832,037	2,215,000	2,149,320	2,312,219
<b>Total Fund Allocation</b>	<b>3,098,625</b>	<b>2,405,358</b>	<b>2,215,000</b>	<b>2,149,320</b>	<b>2,312,219</b>



**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 79 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 2022-23, 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. 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 748 desktop, laptop, and tablet computers as part of the PC Replacement Program. In addition, the division will be expanding the scope and support for ZOLL software used by Public Protection. The division will complete development of the Volusia Helps (211) application for Community Assistance. A cooperative effort by the division, court officials, and Clerk of Courts will result in the automation of the First Appearance process. The division will complete an ongoing effort to replace GroupWise email and Microsoft Office software with Microsoft Office365. The division will complete the implementation of the new digital P25 radio communications system.

Information Technology's recommended budget increased from previous fiscal years, primarily due to two factors. The first is an increase in personnel costs due to current year and projected pay increases. The second factor is an increase in capital expenditures driven by a replacement of end-of-life UPS equipment and aging VMWare servers.

The division also manages the ongoing PC Replacement Program. During fiscal year 2021-22, approximately 1,028 desktops, laptops, and tablet computers are scheduled to be replaced, with 748 planned replacements to happen in fiscal year 2022-23. 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. Add dark fiber links between the eastside data center and the airport, and between the airport and the Deland data center
3. Refresh core data center with Nexus switching
4. Migrate primary data center storage to new storage units
5. Upgrade of desktop computers to Windows 11
6. Upgrade Adobe software products to supported versions (as current versions go end-of-support).

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Percentage of modernizing the 800 MHz radio system complete	50	80	85
Percentage of dark fiber project complete	0	50	100
Percentage of Nexus core switches that have been replaced	10	60	100
Percentage of migration project complete	0	50	100
Percentage of desktop upgrades complete	0	10	35
Percentage of software upgrade installations complete	15	45	75

**Key Objectives - Computer Replacement**

1. Replace desktop computers on a four-year schedule.

**Performance Measures - Computer Replacement**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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Percentage of scheduled replacements completed each year	68	73	83
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Department: Finance

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Information Technology</b>					
Personnel Services	6,031,705	5,936,282	7,087,424	6,652,213	7,595,741
Operating Expenses	4,064,979	4,737,873	5,830,840	5,483,340	5,617,096
Capital Outlay	1,042,023	1,055,813	2,151,200	2,603,330	2,707,600
Capital Improvements	0	0	0	9,750	0
Reserves	0	0	4,754,370	0	3,403,402
Reimbursements	(2,555,873)	(2,678,157)	(2,346,170)	(2,346,170)	(2,703,523)
<b>Total: Information Technology</b>	<b>8,582,834</b>	<b>9,051,811</b>	<b>17,477,664</b>	<b>12,402,463</b>	<b>16,620,316</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	80	79
Number of Full Time Equivalent Positions	80	79

<b>Fund Allocation</b>					
Computer Replacement - 511	812,047	916,832	5,785,940	1,998,160	4,782,978
Daytona Beach International Airport - 451	0	19,117	174,666	162,530	7,030
General Fund - 001	7,770,787	8,115,862	11,517,058	10,241,773	11,830,308
<b>Total Fund Allocation</b>	<b>8,582,834</b>	<b>9,051,811</b>	<b>17,477,664</b>	<b>12,402,463</b>	<b>16,620,316</b>





**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 & Budget also administers the Value Adjustment Board (VAB) process. Pursuant to statutory guidelines, each property owner receives a Notice of Proposed Property Taxes from the Property Appraiser annually demonstrating the following information: prior year taxes, current year taxes, with and without budget changes, as well as the market and assessed value for previous and current year. Pursuant to Chapter 194.011, if the property owner feels this notice does not properly reflect fair market value, a petition may be filed with the VAB with certain exceptions; a non-refundable \$15.00 filing fee per parcel is statutorily required at the time of petition filing.

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

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.

**Key Objectives - Administration**

- 01. Project annual General Fund revenues within 96% of actual collections
- 02. Publish a budget document meeting Governmental Finance Officers Association (GFOA) standards as a policy document, financial plan, 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

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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	186	186	186

**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

<b>Performance Measures - VAB/TRIM</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of VAB Petitions	866	694	789
Number of VAB Hearings	331	311	313

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Department: Finance

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Management and Budget</b>					
Personnel Services	757,582	702,192	861,607	697,927	817,931
Operating Expenses	199,120	255,231	155,106	123,574	152,756
Reimbursements	(324,245)	(266,165)	(224,795)	(224,792)	(230,970)
<b>Total: Management and Budget</b>	<b>632,457</b>	<b>691,258</b>	<b>791,918</b>	<b>596,709</b>	<b>739,717</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	10	9
Number of Full Time Equivalent Positions	10	9

<b>Fund Allocation</b>					
General Fund - 001	632,457	691,258	791,918	596,709	739,717
<b>Total Fund Allocation</b>	<b>632,457</b>	<b>691,258</b>	<b>791,918</b>	<b>596,709</b>	<b>739,717</b>



**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

<b>Performance Measures - CFO/Treasury</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of grants coordinated and overseen by the Office of the CFO	258	260	262

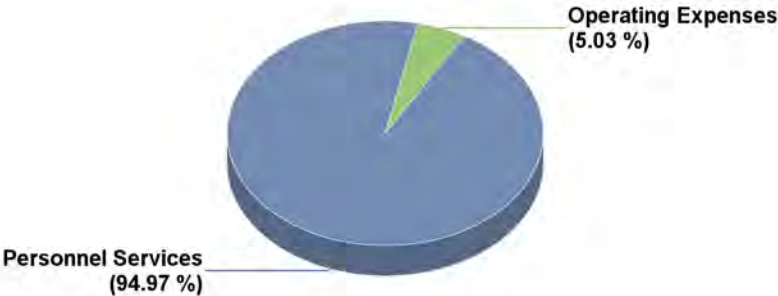
Department: Finance

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Office of the CFO</b>					
Personnel Services	454,114	414,710	552,561	480,278	516,399
Operating Expenses	12,028	22,120	228,886	195,171	27,371
Reimbursements	(141,363)	(134,757)	(124,553)	(124,553)	(142,417)
<b>Total: Office of the CFO</b>	<b>324,779</b>	<b>302,073</b>	<b>656,894</b>	<b>550,896</b>	<b>401,353</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	4	3
Number of Full Time Equivalent Positions	4	3

<b>Fund Allocation</b>					
Coronavirus Relief - 101	0	21,449	124,069	98,141	127,606
General Fund - 001	324,779	280,624	432,825	365,200	273,747
Municipal Service District - 120	0	0	100,000	87,555	0
<b>Total Fund Allocation</b>	<b>324,779</b>	<b>302,073</b>	<b>656,894</b>	<b>550,896</b>	<b>401,353</b>



**Mission** To serve our customers with prompt, professional, and friendly service, while ensuring accuracy and accountability in the collection, investment, and distribution of County funds.

**Highlights**

The Treasury & Billing division is responsible for the collection and distribution of Tourist/Convention Development Taxes, Business Tax Receipts, and Public & Communication Services Taxes. Additionally, the division serves as the centralized County cashier, processing payments for items such as building permits, utility bills, VOTRAN bus passes, and Value Adjustment Board fees, among others. The division is also responsible for the management of the County's investment portfolio, under the advisement of a professional asset management company.

The division processed over 100,000 payment transactions last year, and it is anticipated that the number of transactions processed will continue to exceed that number in the coming fiscal year. Despite the high volume of transactions, this year's budget includes a reduction to the operating expenses of both the tax office and EMS billing office operations of the division.

A new unit was created to track expenses associated with the professional investment management and advisory services in this year's budget, as management of the investment portfolio was previously handled in house. It is expected that the new firm's expertise, coupled with a revamped investment strategy, will more than recoup the expenses associated with this new unit.

The division is also responsible for the billing and collection of charges for ambulance services and ensuring those charges are in compliance with federal and state regulations. The importance of compliance cannot be overstated, and as such, compliance is our top priority. In addition to compliance, timely billing of transports for both Volusia County EMS and our municipal partners is extremely important. Timely billing is the best way to ensure the revenues which fund County and municipal emergency medical services are maximized.

**Key Objectives - EMS Billing & Collection**

01. Provide accurate and timely billing of all ambulance services

<b>Performance Measures - EMS Billing &amp; Collection</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of transports billed	64,155	66,500	69,160

**Key Objectives - Operations**

01. Provide payment processing services for County Funds, Tourist/Convention Development Tax, Business Tax Receipts, and other miscellaneous fees and services.

<b>Performance Measures - Operations</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of payment transactions processed	103,487	104,000	104,000

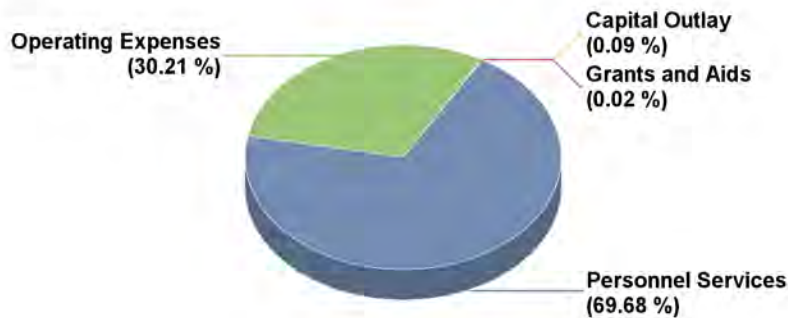
Department: Finance

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Treasury &amp; Billing</b>					
Personnel Services	0	1,376,915	2,032,650	1,956,841	2,059,788
Operating Expenses	0	524,639	705,518	743,390	892,930
Capital Outlay	0	0	28,000	18,000	2,702
Grants and Aids	0	50	400	400	450
Reimbursements	0	(529,473)	(466,181)	(662,788)	(286,357)
<b>Total: Treasury &amp; Billing</b>	<b>0</b>	<b>1,372,131</b>	<b>2,300,387</b>	<b>2,055,843</b>	<b>2,669,513</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	28	29
Number of Full Time Equivalent Positions	28	29

<b>Fund Allocation</b>					
Emergency Medical Services - 002	0	926,870	1,519,987	1,475,442	1,672,267
General Fund - 001	0	389,552	722,989	522,990	997,246
Municipal Service District - 120	0	55,709	57,411	57,411	0
<b>Total Fund Allocation</b>	<b>0</b>	<b>1,372,131</b>	<b>2,300,387</b>	<b>2,055,843</b>	<b>2,669,513</b>



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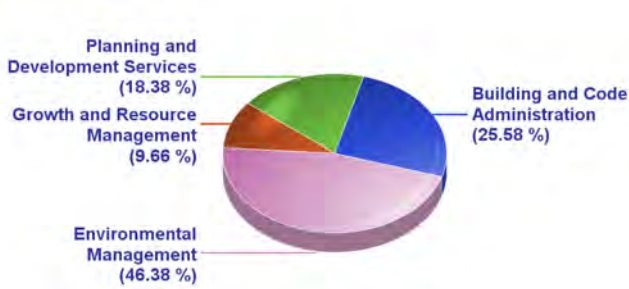




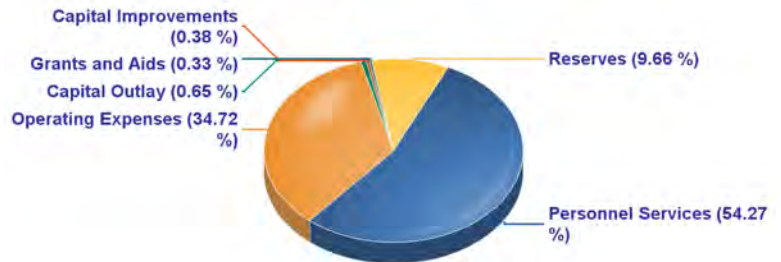
**Growth and Resource Management**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Building and Code Administration	3,783,087	3,538,591	4,192,052	3,969,616	4,646,364
Environmental Management	4,944,562	4,698,214	6,825,652	5,708,094	8,423,672
Growth and Resource Management	260,282	714,906	1,148,521	1,229,075	1,754,925
Planning and Development Services	2,507,537	2,712,477	3,047,276	3,011,687	3,337,952
<b>Growth and Resource Management Total:</b>	<b>11,495,468</b>	<b>11,664,188</b>	<b>15,213,501</b>	<b>13,918,472</b>	<b>18,162,913</b>

**Division - FY 2022-23**



**Category FY 2022-23**



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	4,758,389	4,516,045	5,546,425	5,582,187	5,407,310
Fund 109 - Tree Mitigation	0	0	0	0	1,776,656
Fund 117 - Building Permits	0	0	3,005,790	2,830,816	3,414,259
Fund 120 - Municipal Service District	6,731,579	7,147,233	6,000,504	5,466,287	6,529,032
Fund 122 - Manatee Conservation	500	910	587,116	14,182	596,224
Fund 127 - Wetland Mitigation	5,000	0	73,666	25,000	177,706
Fund 155 - Impact Fee Administration	0	0	0	0	231,726
Fund 165 - Dune Restoration Fund	0	0	0	0	30,000
<b>Fund Total:</b>	<b>11,495,468</b>	<b>11,664,188</b>	<b>15,213,501</b>	<b>13,918,472</b>	<b>18,162,913</b>

**Growth and Resource Management Positions**

		<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
Building and Code Administration	Full Time Positions	40	38	38	37
Environmental Management	Full Time Positions	41	43	44	44
Growth and Resource Management	Full Time Positions	5	9	9	11
Planning and Development Services	Full Time Positions	25	26	26	27
Environmental Management	Part Time Positions	26	8	5	5
Planning and Development Services	Part Time Positions	2	0	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 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Number of unpermitted work investigations	921	930	950
Number of new local specialty license applications and listings processed	1,149	987	575
Percent of residential and commercial reviews completed within 10 days	97	91	97
Average number of daily site visits performed by each building inspector	17	16	16
Number of code complaints responded to and processed	4,277	1,986	2,020
Number of countywide Code Enforcement Board cases	681	765	780
Number of orders of code compliance issued	92	130	120
Total number of building permits processed and issued	12,116	12,000	12,000
Percent of permit applications processed for issuance within 2 business days after reviews are completed	44	65	70

Department: Growth and Resource Management

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Building and Code Administration</b>					
Personnel Services	2,538,937	2,477,137	3,049,170	2,851,790	2,967,980
Operating Expenses	1,192,544	1,061,454	1,142,882	1,117,826	1,198,332
Capital Outlay	51,606	0	0	0	0
Reserves	0	0	0	0	480,052
<b>Total: Building and Code Administration</b>	<b>3,783,087</b>	<b>3,538,591</b>	<b>4,192,052</b>	<b>3,969,616</b>	<b>4,646,364</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	38	37
Number of Full Time Equivalent Positions	38	37

<b>Fund Allocation</b>					
Building Permits - 117	0	0	3,005,790	2,830,816	3,414,259
General Fund - 001	166,988	142,801	171,387	162,646	172,200
Municipal Service District - 120	3,616,099	3,395,790	1,014,875	976,154	1,059,905
<b>Total Fund Allocation</b>	<b>3,783,087</b>	<b>3,538,591</b>	<b>4,192,052</b>	<b>3,969,616</b>	<b>4,646,364</b>



**Mission** To preserve, protect, and restore the County's unique natural resources; to monitor the condition and health of aquatic ecosystems; to regulate pollution control facilities to minimize environmental impacts; to balance the quality of life and economic interest of our citizens.

### Highlights

The Lyonia Environmental Center (LEC) provides visitors with a unique insight into fragile Volusia County ecosystems. The LEC promotes an understanding of the natural environment, the heritage it sustains, and the challenges it faces.

The LEC offers monthly environmental education programs for visitors of all ages, an annual Wildlife Festival, school curriculum programs, homeschool classes, and scout badge workshops. The LEC also hosts meetings and workshops for many groups and non-profits, including teacher workshops.

Due to the COVID-19 pandemic, the LEC was closed or open in a limited capacity from March 2020 to May 2021. In-person visitors are still lower than before the pandemic, however attendance is increasing. While closed, staff created virtual programming via Facebook to continue the education programs and engagement with our audiences. These virtual options reached nearly 200,000 people.

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 and to make that information available to the public. In addition to monitoring water quality trends, the program plays a vital role in establishing Total Maximum Daily Loads on county surface water bodies. The program is a partnership with the Florida Department of Environmental Protection and St. Johns River Water Management District.

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 and oversees the Derelict Vessel Removal Program in the St. Johns River.

The Protected Species activity includes the Sea Turtle Habitat Conservation Plan Program and the Manatee Protection Program. 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, review of coastal development projects, and beach lighting enforcement. The Manatee Protection Program includes managing the Manatee Protection Plan (MPP) and maintaining a marine mammal stranding team for first response to stranded marine mammals.

The Marine Science Center (MSC) provides sea turtle and seabird rehabilitation and environmental education in support of Volusia County's Habitat Conservation Plan. Sick and injured sea turtles and seabirds are rehabilitated and released upon full recovery. Some birds that cannot be released become ambassadors for their species as part of our educational exhibits or our glove-trained raptor programs. The MSC 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 was closed to the public from October 2020 to May 2021 due to the COVID-19 pandemic. Fiscal year attendance was down 59% from pre-pandemic numbers. Once fully reopened in July 2021, attendance rebounded to similar pre-pandemic numbers. The education department continued to provide educational lessons to the public that 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.

**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

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of budget units monitored	23	32	32
Number of non-residential environmental permit, site plan, subdivision, planning, zoning, and other reviews	1,120	1,200	1,300
Number of residential environmental reviews and permits processed	16,885	18,000	19,000
Water quality sample sets collected	515	521	530
Number of volunteers	114	250	350
Number of resiliency and green initiatives promoted	36	36	36
Number of domestic waste, solid waste, and bio-solids, and small quantity generator inspections	1,586	1,500	1,500
Number of citizen pollution complaints and environmental incidents investigated and resolved	160	150	150
Number of nests laid on Volusia County managed beaches	780	700	700
Number of documented incidental takes of listed species by vehicles	3	0	0

**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

<b>Performance Measures - Lyonia Preserve Environmental Center</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of visitors to center and at outreach events	5,616	11,000	11,000
Number of public programs	101	180	200
Number of student programs	39	50	50
Number of on-site workshops facilitated	1	3	5

**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

<b>Performance Measures - Marine Science Center</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of sea turtles in rehabilitation	195	180	185
Number of birds in rehabilitation	1,333	1,200	1,200
Number of visitors	43,094	100,000	106,000
Number of attendees at events	0	5,000	6,000

Department: Growth and Resource Management

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Environmental Management</b>					
Personnel Services	3,132,083	2,959,176	3,380,387	3,257,771	3,598,356
Operating Expenses	1,567,780	1,564,317	2,555,938	2,119,024	3,338,120
Capital Outlay	45,837	104,416	151,045	135,149	105,100
Capital Improvements	239,192	142,716	150,000	229,463	70,000
Grants and Aids	29,670	(2,411)	71,506	36,687	60,957
Reserves	0	0	586,776	0	1,321,139
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)	(70,000)
<b>Total: Environmental Management</b>	<b>4,944,562</b>	<b>4,698,214</b>	<b>6,825,652</b>	<b>5,708,094</b>	<b>8,423,672</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	44	44
Number of Part Time Positions	5	5
Number of Full Time Equivalent Positions	45.19	45.19

<b>Fund Allocation</b>					
Dune Restoration Fund - 165	0	0	0	0	30,000
General Fund - 001	4,250,592	4,023,863	4,716,437	4,774,210	4,846,880
Manatee Conservation - 122	500	910	587,116	14,182	596,224
Municipal Service District - 120	688,470	673,441	1,448,433	894,702	996,206
Tree Mitigation - 109	0	0	0	0	1,776,656
Wetland Mitigation - 127	5,000	0	73,666	25,000	177,706
<b>Total Fund Allocation</b>	<b>4,944,562</b>	<b>4,698,214</b>	<b>6,825,652</b>	<b>5,708,094</b>	<b>8,423,672</b>





**Mission** To facilitate sustainable, safely built communities and conserve natural resources by providing excellent customer service through proactive outreach, cooperative policies, and efficient processes.

**Highlights**

Growth and Resource Management Administration provides oversight of the three main Growth and Resource Management divisions: Building and Code Administration, Environmental Management, and Planning and Development Services.

The Administration activity provides clerical and administrative support, monitors all budget units, and processes virtually all of the public record requests for the department. Staff also monitors and coordinates the 17 community redevelopment agencies.

The Impact Fees activity implements the Volusia County Impact Fee Ordinance. Staff processes and collects impact fees for transportation, schools, parks, and fire.

The Technology activity supports the AMANDA software system and Connect Live web portal that integrate a majority of the functions within the department, including those related to building, contractor licensing, code compliance, environmental permitting, land development, planning, and zoning. Staff encourages use of the web portal for application submittal, inspection scheduling, and payments, and continues to streamline our technology for ease of use by all customers, both internal and external.

**Key Objectives - Administration**

- 01. Provide supervisory, clerical, and administrative support for the department
- 02. Monitor department budgets and expenditures
- 03. Process public record requests for the department
- 04. Ensure compliance with county impact fee requirements
- 05. Encourage use of Connect Live web portal for submittal of permit and development applications
- 06. Encourage use of web portal for customers to schedule inspections
- 07. Encourage customers to pay department fees online

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of funded, full-time department positions supported	118	118	120
Number of budget units monitored, including grants	43	45	46
Number of public record requests processed	586	705	824
Number of applications processed for impact fee compliance	3,849	4,500	5,000
Percentage of building permit applications submitted online	77	80	83
Percentage of building inspections scheduled online	88	89	90
Percentage of payment transactions made online	69	71	73

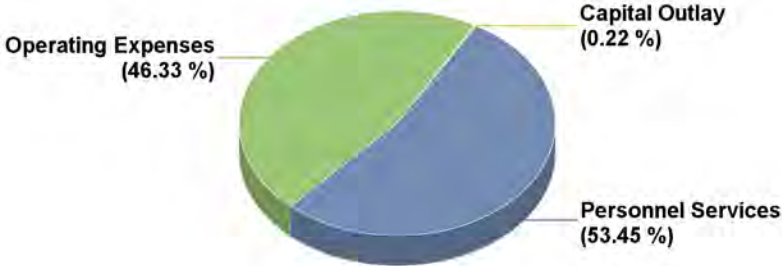
Department: Growth and Resource Management

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Growth and Resource Management</b>					
Personnel Services	579,905	769,522	854,601	948,611	1,155,249
Operating Expenses	32,284	317,963	619,659	606,203	1,001,380
Capital Outlay	1,426	0	0	0	4,800
Reimbursements	(353,333)	(372,579)	(325,739)	(325,739)	(406,504)
<b>Total: Growth and Resource Managemen</b>	<b>260,282</b>	<b>714,906</b>	<b>1,148,521</b>	<b>1,229,075</b>	<b>1,754,925</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	9	11
Number of Full Time Equivalent Positions	9	11

<b>Fund Allocation</b>					
General Fund - 001	260,282	274,748	567,470	560,122	293,627
Impact Fee Administration - 155	0	0	0	0	231,726
Municipal Service District - 120	0	440,158	581,051	668,953	1,229,572
<b>Total Fund Allocation</b>	<b>260,282</b>	<b>714,906</b>	<b>1,148,521</b>	<b>1,229,075</b>	<b>1,754,925</b>



**Mission** To facilitate sustainable growth through the implementation of smart growth principles that support a thriving economy, protect our natural resources, and produce a high quality of life for Volusia County citizens and businesses.

### Highlights

The Planning and Development Services division is comprised of the Land Development, Zoning, Planning, Mapping and Addressing, and Real Estate activities.

The Land Development activity processes and coordinates reviews for site plan development applications, including clearing, grading, tree removal, stormwater management, and construction within county rights-of-way. This activity processes changes to legal parcel maps, including subdivision platting, lot combinations, and lot adjustments.

The Zoning activity reviews land development and building permit applications for compliance with the County's Comprehensive Plan and Zoning Ordinance. This activity provides customer service via the zoning call center.

The Planning activity manages the Comprehensive Plan and Zoning Ordinance to implement Smart Growth policies and Growth Management strategies. This activity provides quality staff analysis and presentations to the Planning and Land Development Regulation Commission, Historic Preservation Board, and County Council.

The Mapping and Addressing activity maintains the Geographic Information Systems (GIS) data utilized by Volusia County 911 and Emergency Services. This activity is responsible for over 30 GIS layers, including addresses, streets, zoning, future land use, and city boundaries.

The Real Estate activity reviews, processes, and provides customer service for land donations, acquisitions, land swaps, release of mineral rights, and sale and disposition of county-owned surplus land. This activity conducts in-depth, historic parcel research for other activities within Growth and Resource Management.

**Key Objectives - Administration**

- 01. 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, and use permits
- 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, Business Tax Receipts (BTR), and other related processes
- 05. Provide excellence in customer service by scheduling pre-application meetings and handling customer inquiries
- 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

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of site plan and subdivision applications reviewed	214	342	470
Number of code compliance determinations and reviews of other applications	1,419	1,686	1,953
Number of surplus properties reviewed	35	40	45
Number of building permit and BTR applications reviewed	9,866	9,964	10,465
Number of customer inquiries	0	24,740	27,214
Number of County zoning applications processed	155	178	187
Number of city/agency applications reviewed	233	252	252
Number of long range planning efforts	13	9	18
Number of comprehensive plan and zoning amendments added to County GIS map layers	88	95	100
Number of updates for County addressing database, city annexations, and intergovernmental coordination efforts	2,370	2,500	2,500

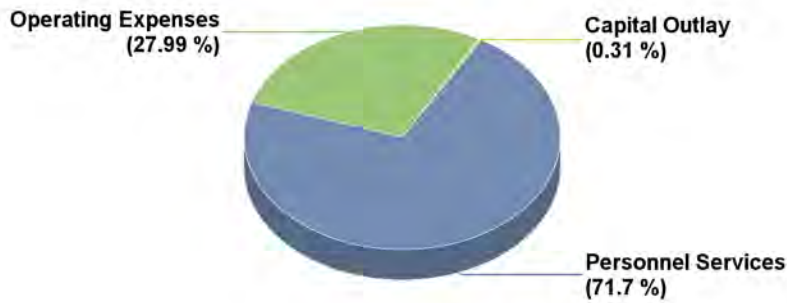
Department: Growth and Resource Management

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Planning and Development Services</b>					
Personnel Services	1,957,700	2,064,365	2,278,220	2,254,471	2,393,337
Operating Expenses	547,678	642,217	762,656	752,816	934,215
Capital Outlay	2,159	5,895	6,400	4,400	10,400
<b>Total: Planning and Development Service</b>	<b>2,507,537</b>	<b>2,712,477</b>	<b>3,047,276</b>	<b>3,011,687</b>	<b>3,337,952</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	26	27
Number of Full Time Equivalent Positions	26	27

<b>Fund Allocation</b>					
General Fund - 001	80,527	74,633	91,131	85,209	94,603
Municipal Service District - 120	2,427,010	2,637,844	2,956,145	2,926,478	3,243,349
<b>Total Fund Allocation</b>	<b>2,507,537</b>	<b>2,712,477</b>	<b>3,047,276</b>	<b>3,011,687</b>	<b>3,337,952</b>



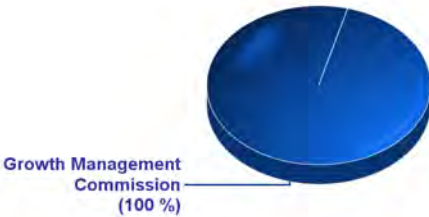
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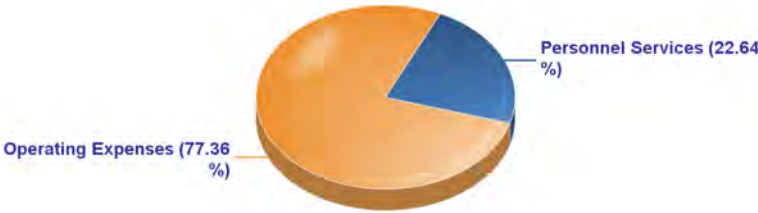
**Growth Management Commission**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Growth Management Commission	136,274	108,529	184,297	179,833	186,309
<b>Growth Management Commission Total:</b>	<b>136,274</b>	<b>108,529</b>	<b>184,297</b>	<b>179,833</b>	<b>186,309</b>

Division - FY 2022-23



Category FY 2022-23



**Appropriation by Fund**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 001 - General Fund	136,274	108,529	184,297	179,833	186,309
<b>Fund Total:</b>	<b>136,274</b>	<b>108,529</b>	<b>184,297</b>	<b>179,833</b>	<b>186,309</b>

Growth Management Commission	Part Time Positions	1	1	1	1
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**Mission** To provide an effective means for coordinating the plans of municipalities and Volusia County, in order to provide a forum for local governments in Volusia County to coordinate decision making related to land use, the environment and public services for the citizens of Volusia County.

**Highlights**

The Volusia Growth Management Commission (VGMC) is established by Section 202.3 of the Volusia County Code and is comprised of 21 voting and two non-voting members. The voting members include one representative appointed by each of the 16 municipalities in Volusia County, and five members appointed by the County Council to represent the unincorporated area of Volusia County. The two non-voting members represent the Volusia County School Board and the St. Johns Water Management District.

The VGMC's primary duty and responsibility is to review the comprehensive plans and any plan amendments thereto for each governmental entity in Volusia County to determine the extent to which it is consistent with the comprehensive plans of adjacent and/or affected jurisdictions, and to insure intergovernmental coordination and cooperation. The Commissions utilizes contract legal and planning services, and also has one permanent staff member.

**Key Objectives - Growth Management Commission**

01. Review the Comprehensive Plans and any plan amendments thereto for each governmental entity in Volusia County to insure intergovernmental coordination and cooperation

**Performance Measures - Growth Management Commission**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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Number of applications reviewed	78	90	90
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Department: Growth Management Commission

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Growth Management Commission</b>					
Personnel Services	36,886	38,275	40,195	40,316	42,175
Operating Expenses	99,388	70,254	144,102	139,517	144,134
<b>Total: Growth Management Commission</b>	<b>136,274</b>	<b>108,529</b>	<b>184,297</b>	<b>179,833</b>	<b>186,309</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	.5	.5

<b>Fund Allocation</b>					
General Fund - 001	136,274	108,529	184,297	179,833	186,309
<b>Total Fund Allocation</b>	<b>136,274</b>	<b>108,529</b>	<b>184,297</b>	<b>179,833</b>	<b>186,309</b>



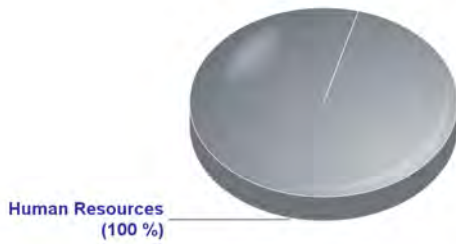
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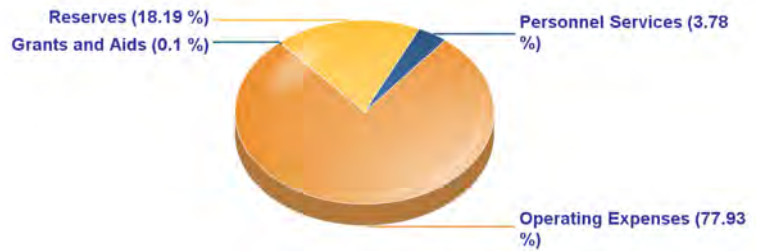
Human Resources

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Human Resources	60,114,124	70,525,368	84,094,810	64,538,133	84,071,875
<b>Human Resources Total:</b>	<b>60,114,124</b>	<b>70,525,368</b>	<b>84,094,810</b>	<b>64,538,133</b>	<b>84,071,875</b>

Division - FY 2022-23



Category FY 2022-23



Appropriation by Fund

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 001 - General Fund	1,451,847	1,390,964	1,803,188	1,763,159	1,808,958
Fund 521 - Insurance Management	12,547,644	11,747,890	15,006,367	14,223,478	19,146,819
Fund 530 - Group Insurance	46,114,633	57,386,514	67,285,255	48,551,496	63,116,098
<b>Fund Total:</b>	<b>60,114,124</b>	<b>70,525,368</b>	<b>84,094,810</b>	<b>64,538,133</b>	<b>84,071,875</b>

Human Resources Positions

		FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Human Resources	Full Time Positions	37	36	36	34
Human Resources	Part Time Positions	2	2	0	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.

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 \$774 million. 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 Group Insurance fund reflects both the employer and employee Medical/Rx 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 Medical/Rx provider is Cigna Health Insurance.

The County continues to provide flex dollars to employees who obtain screenings, health assessments and vaccines 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 FY 2022-23 budget, reserves have been split into two categories; catastrophic claims 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. 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 (IBNR).

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

<b>Performance Measures - Human Resources</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of applications processed	17,925	18,000	20,000
Number of tests administered	10	8	8
Number of training course attendees	1,065	1,100	1,200
Number of employee orientation attendees	522	600	610

**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

<b>Performance Measures - Group Insurance</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
County contribution per FTE	9,000	9,540	10,684
Health claim costs	55,601,788	47,000,000	50,000,000
Number of employees who qualify for wellness incentive	2,500	2,500	2,417
Number of employees participating in Wellness Center	90	90	87

**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

<b>Performance Measures - Insurance Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Total premium (dollars)	5,758,532	5,381,059	6,036,951
Number of policies	32	32	32

**Key Objectives - Physical Damage**

- 01. Maintain accurate listing of County property

<b>Performance Measures - Physical Damage</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Total property value (\$millions)	738	756	760

**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

<b>Performance Measures - Loss Control Program</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of drug screens	500	500	400
Number of physicals	560	560	442
Number of vaccinations	600	600	400

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Department: Human Resources

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Human Resources</b>					
Personnel Services	2,687,869	2,742,366	3,097,492	3,011,958	3,206,705
Operating Expenses	54,013,330	68,310,335	60,543,113	62,261,660	66,184,419
Capital Improvements	13,500	194,859	0	0	0
Grants and Aids	60,818	51,204	91,800	91,800	81,800
Interfund Transfers	4,164,423	0	0	0	0
Reserves	0	0	21,189,690	0	15,451,429
Reimbursements	(825,816)	(773,396)	(827,285)	(827,285)	(852,478)
<b>Total: Human Resources</b>	<b>60,114,124</b>	<b>70,525,368</b>	<b>84,094,810</b>	<b>64,538,133</b>	<b>84,071,875</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	36	34
Number of Full Time Equivalent Positions	36	34

<b>Fund Allocation</b>					
General Fund - 001	1,451,847	1,390,964	1,803,188	1,763,159	1,808,958
Group Insurance - 530	46,114,633	57,386,514	67,285,255	48,551,496	63,116,098
Insurance Management - 521	12,547,644	11,747,890	15,006,367	14,223,478	19,146,819
<b>Total Fund Allocation</b>	<b>60,114,124</b>	<b>70,525,368</b>	<b>84,094,810</b>	<b>64,538,133</b>	<b>84,071,875</b>



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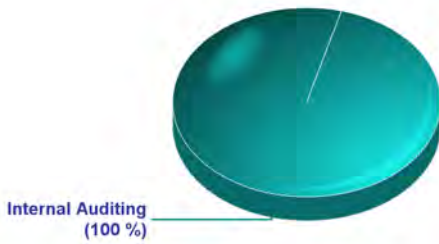




Internal Auditing

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Internal Auditing	160,641	248,196	326,503	248,133	320,326
<b>Internal Auditing Total:</b>	<b>160,641</b>	<b>248,196</b>	<b>326,503</b>	<b>248,133</b>	<b>320,326</b>

Division - FY 2022-23



Category FY 2022-23



Appropriation by Fund

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 001 - General Fund	160,641	248,196	326,503	248,133	320,326
<b>Fund Total:</b>	<b>160,641</b>	<b>248,196</b>	<b>326,503</b>	<b>248,133</b>	<b>320,326</b>

Internal Auditing Positions

		FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Internal Auditing	Full Time Positions	0	1	2	2

**Mission** To maintain citizen trust and confidence that County resources are used effectively, efficiently, and honestly by monitoring and strengthening the reliability and integrity of financial records, compliance with established policies and laws, and reduce the possibility of fraud, waste, and abuse.

**Highlights**

The Internal Audit Department is an independent, objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations and transparency of Volusia County. Internal audit achieves its mission by providing key information to stakeholders and the public to maintain accountability; to help improve program performance and operations; to reduce costs; to facilitate decision-making; to stimulate improvements; and to identify current and projected issues that may impact county programs and the people those programs serve.

The 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 findings and recommendations
- 03. Provide the County Council and the County Manager with a written report of the status of audit recommendations that have been implemented by management

<b>Performance Measures - Internal Auditing</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
The number of audit reports issued	4	8	8
The percentage of audit recommendations in audit reports with management concurrence	100	100	100
The percentage of audit recommendations implemented by management within a year of audit release	95	100	100

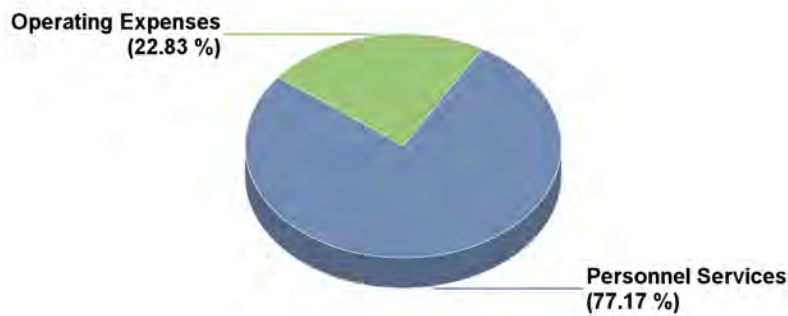
Department: Internal Auditing

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Internal Auditing</b>					
Personnel Services	152,338	194,516	281,272	278,602	312,768
Operating Expenses	8,303	53,680	91,255	15,555	92,512
Capital Outlay	0	0	2,702	2,702	0
Reimbursements	0	0	(48,726)	(48,726)	(84,954)
<b>Total: Internal Auditing</b>	<b>160,641</b>	<b>248,196</b>	<b>326,503</b>	<b>248,133</b>	<b>320,326</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	2	2
Number of Full Time Equivalent Positions	2	2

<b>Fund Allocation</b>					
General Fund - 001	160,641	248,196	326,503	248,133	320,326
<b>Total Fund Allocation</b>	<b>160,641</b>	<b>248,196</b>	<b>326,503</b>	<b>248,133</b>	<b>320,326</b>



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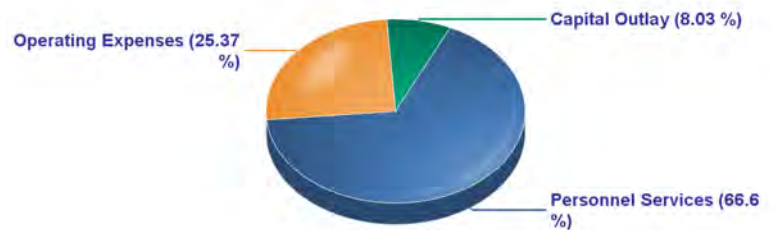
**Judicial**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Justice System Administration	321,707	339,141	353,525	342,815	313,337
Justice System Circ Ct Criminal	1,869,986	2,105,533	2,401,941	2,292,766	2,475,633
Justice System Circuit Juvenile	268,893	313,876	386,328	363,265	398,181
Justice System County Civil	10,525	7,894	10,525	0	0
Justice System General Operations	1,005,164	1,057,868	1,393,809	1,239,262	1,957,763
<b>Judicial Total:</b>	<b>3,476,275</b>	<b>3,824,312</b>	<b>4,546,128</b>	<b>4,238,108</b>	<b>5,144,914</b>

**Division - FY 2022-23**



**Category FY 2022-23**



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	3,476,275	3,824,312	4,546,128	4,238,108	5,144,914
<b>Fund Total:</b>	<b>3,476,275</b>	<b>3,824,312</b>	<b>4,546,128</b>	<b>4,238,108</b>	<b>5,144,914</b>

**Judicial Positions**

		<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
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	8	9	10	11

Highlights

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 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget

Number of county court filings	81,950	82,000	82,000
Number of circuit court filings	20,236	22,000	22,500

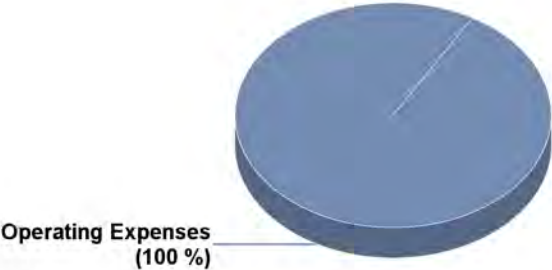
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Department: Judicial

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Justice System Administration</b>					
Operating Expenses	321,707	339,141	353,525	342,815	313,337
<b>Total: Justice System Administration</b>	<b>321,707</b>	<b>339,141</b>	<b>353,525</b>	<b>342,815</b>	<b>313,337</b>

<b>Fund Allocation</b>					
General Fund - 001	321,707	339,141	353,525	342,815	313,337
<b>Total Fund Allocation</b>	<b>321,707</b>	<b>339,141</b>	<b>353,525</b>	<b>342,815</b>	<b>313,337</b>



**Highlights**

The Pretrial Services Program has two primary goals: provide accurate, timely, neutral information regarding arrestees to judges so they can make informed release decisions and promote public safety by ensuring appearance in court and compliance with release conditions established by judges for certain defendants. Volusia County's Pretrial Services program was accredited by the Florida Corrections Accreditation Commission in 2008 and received reaccreditation in 2011, 2014, 2017 and 2020. The Pretrial Services staff also pursue professional development by obtaining a minimum of 40 hours of continuing education training per year. In addition, staff maintain memberships in the Association of Pretrial Professionals of Florida. Many have become Certified Pretrial Services Practitioners. While the program maintained operations during COVID-19, a number of procedures were altered to comply with social distancing.

The Volusia County DUI Court began in 2012 and is a comprehensive treatment program for substance abusers charged with misdemeanor driving under the influence. This program involves regular court appearances before the DUI Court Judge, community supervision, substance abuse treatment counseling, random drug and alcohol screening, and support group meeting attendance. Participants may engage in life skills and vocational training. The goal of the DUI Court is to assist each participant in becoming a sober, law-abiding member of the community; thereby, improving the lives of each participant and making our community a safer place.

The Volusia County Drug Court program was established in 1997. Reducing substance abuse, lessening the fiscal impact on society, encouraging law abiding lifestyles, breaking the cycle of addiction, and restoring families are included in its mission. While the program maintained operations during COVID-19, capacity was significantly reduced.

**Key Objectives - VC DUI Court Program**

- 01. Integrate alcohol and other drug treatment services with justice system case processing
- 02. Provide access to alcohol, drug treatment, and rehabilitation services while encouraging abstinence through frequent testing
- 03. Monitor each participant through program completion

<b>Performance Measures - VC DUI Court Program</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
DUI Court participants admitted	17	20	25
DUI Court retention rates (percent)	94	85	95
DUI Court graduates	12	15	20

**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

<b>Performance Measures - Drug Court</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Drug Court participants admitted	98	95	115
Drug Court retention rates (percent)	84	87	90
Drug Court graduates	38	50	60



**Key Objectives - Pre-trial Release**

01. Gathers comprehensive information of all arrestees booked into the Volusia County Jail who attend First Appearance and provides the Court with information needed for well-informed release decisions

02. Provides community based supervision of arrestees released into the Pretrial Supervision program to assure compliance with release conditions

<b>Performance Measures - Pre-trial Release</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Assessments completed by Pretrial Services	11,968	13,000	13,000
Defendants assigned to Pretrial Supervision	3,336	3,500	4,000
Appearance rate of Pretrial Referrals (percent)	95	95	95

Department: Judicial

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Justice System Circ Ct Criminal</b>					
Personnel Services	1,760,997	1,963,432	2,117,916	2,035,774	2,183,502
Operating Expenses	108,989	142,101	284,025	256,992	292,131
<b>Total: Justice System Circ Ct Criminal</b>	<b>1,869,986</b>	<b>2,105,533</b>	<b>2,401,941</b>	<b>2,292,766</b>	<b>2,475,633</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	30	30
Number of Full Time Equivalent Positions	30	30

<b>Fund Allocation</b>					
General Fund - 001	1,869,986	2,105,533	2,401,941	2,292,766	2,475,633
<b>Total Fund Allocation</b>	<b>1,869,986</b>	<b>2,105,533</b>	<b>2,401,941</b>	<b>2,292,766</b>	<b>2,475,633</b>



**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 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Number of case referrals	168	403	443
Number of program completions	111	282	310
Number of student volunteer hours	391	1,925	2,117
Number of adult volunteer hours	34	190	209

Department: Judicial

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Justice System Circuit Juvenile</b>					
Personnel Services	245,965	291,417	313,350	311,505	330,925
Operating Expenses	22,928	22,459	72,978	51,760	67,256
<b>Total: Justice System Circuit Juvenile</b>	<b>268,893</b>	<b>313,876</b>	<b>386,328</b>	<b>363,265</b>	<b>398,181</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	6	6
Number of Full Time Equivalent Positions	6	6

<b>Fund Allocation</b>					
General Fund - 001	268,893	313,876	386,328	363,265	398,181
<b>Total Fund Allocation</b>	<b>268,893</b>	<b>313,876</b>	<b>386,328</b>	<b>363,265</b>	<b>398,181</b>



**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

<b>Performance Measures - Alternative Dispute Resolution</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of cases referred	736	750	850
Number of Mediations Held	599	680	725

Department: Judicial

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Justice System County Civil</b>					
Grants and Aids	10,525	7,894	10,525	0	0
<b>Total: Justice System County Civil</b>	<b>10,525</b>	<b>7,894</b>	<b>10,525</b>	<b>0</b>	<b>0</b>

<b>Fund Allocation</b>					
General Fund - 001	10,525	7,894	10,525	0	0
<b>Total Fund Allocation</b>	<b>10,525</b>	<b>7,894</b>	<b>10,525</b>	<b>0</b>	<b>0</b>

**Highlights**

Court Administration operates two urinalysis laboratories that are located in Daytona Beach and DeLand. The labs perform urinalysis screenings upon order of the judges and request of community partners. Lab staff provide direct observation of collections to provide a high level of specimen integrity. The staff also routinely produces and disseminates screening results within one business day of collection. The lab provides testimony to the court as needed. While the lab maintained operations during COVID-19, capacity was significantly reduced.

The Court Technology division is responsible for network maintenance, server maintenance, desktop deployments and for providing support to judges, court staff and court programs. The division is further responsible for ensuring a secure computing environment by enforcing security protocols, capturing backups and providing redundant services when feasible. The division is the primary data center for court operations such as email and web maintenance. Court Technology is responsible for providing information technology solutions and meeting any new legal requirements.

**Key Objectives - Information Systems**

- 01. To develop, maintain and support applications used by the Courts in ensuring the fair, efficient and impartial administration of justice
- 02. To provide technical support to Judicial and Court Administration users, minimizing downtime and maximizing efficiency for the Courts

**Performance Measures - Information Systems**

**FY 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Supported Custom Applications	26	29	29
Number of Judicial and Court Administration users	212	220	225

**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 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Percentage of Positive Specimens	14	15	15
Number of individual tests	128,443	185,600	223,000
Number of specimens tested	13,515	20,000	22,000

Department: Judicial

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Justice System General Operations</b>					
Personnel Services	505,004	651,306	806,487	740,761	912,016
Operating Expenses	453,881	398,852	513,322	436,501	632,547
Capital Outlay	46,279	7,710	74,000	62,000	413,200
<b>Total: Justice System General Operation:</b>	<b>1,005,164</b>	<b>1,057,868</b>	<b>1,393,809</b>	<b>1,239,262</b>	<b>1,957,763</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	10	11
Number of Full Time Equivalent Positions	10	11

<b>Fund Allocation</b>					
General Fund - 001	1,005,164	1,057,868	1,393,809	1,239,262	1,957,763
<b>Total Fund Allocation</b>	<b>1,005,164</b>	<b>1,057,868</b>	<b>1,393,809</b>	<b>1,239,262</b>	<b>1,957,763</b>





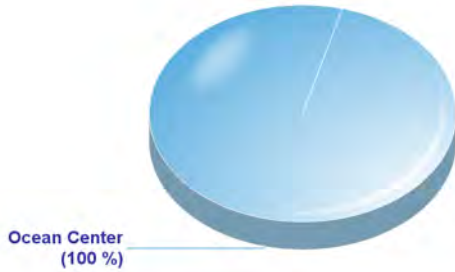
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**Ocean Center**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Ocean Center	9,080,788	9,745,758	17,473,509	17,162,322	28,865,885
<b>Ocean Center Total:</b>	<b>9,080,788</b>	<b>9,745,758</b>	<b>17,473,509</b>	<b>17,162,322</b>	<b>28,865,885</b>

Division - FY 2022-23



Category FY 2022-23



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 118 - Ocean Center	7,793,238	7,876,279	13,801,594	12,748,131	25,528,530
Fund 475 - Parking Garage	1,287,550	1,869,479	3,671,915	4,414,191	3,337,355
<b>Fund Total:</b>	<b>9,080,788</b>	<b>9,745,758</b>	<b>17,473,509</b>	<b>17,162,322</b>	<b>28,865,885</b>

**Ocean Center Positions**

	<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
Ocean Center                      Full Time Positions	46	46	46	46

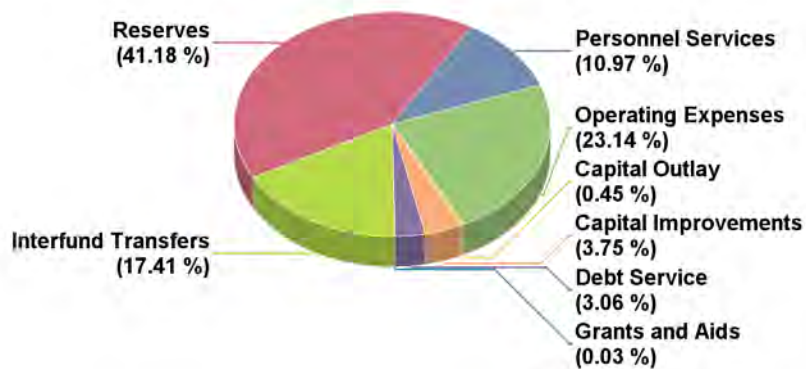
Department: Ocean Center

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Ocean Center</b>					
Personnel Services	2,866,009	2,461,257	3,096,396	2,791,422	3,174,366
Operating Expenses	4,553,041	4,832,286	6,064,482	5,839,593	6,695,615
Capital Outlay	191,711	59,265	306,800	322,028	130,600
Capital Improvements	4,235	479,554	788,740	2,217,896	1,085,000
Debt Service	117,946	92,695	875,037	875,037	885,465
Grants and Aids	5,890	8,930	6,125	8,275	8,765
Interfund Transfers	1,452,254	1,947,638	3,924,129	5,205,243	5,036,971
Reserves	0	0	2,508,972	0	11,914,154
Reimbursements	(110,298)	(135,867)	(97,172)	(97,172)	(65,051)
<b>Total: Ocean Center</b>	<b>9,080,788</b>	<b>9,745,758</b>	<b>17,473,509</b>	<b>17,162,322</b>	<b>28,865,885</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	46	46
Number of Full Time Equivalent Positions	46	46

<b>Fund Allocation</b>					
Ocean Center - 118	7,793,238	7,876,279	13,801,594	12,748,131	25,528,530
Parking Garage - 475	1,287,550	1,869,479	3,671,915	4,414,191	3,337,355
<b>Total Fund Allocation</b>	<b>9,080,788</b>	<b>9,745,758</b>	<b>17,473,509</b>	<b>17,162,322</b>	<b>28,865,885</b>



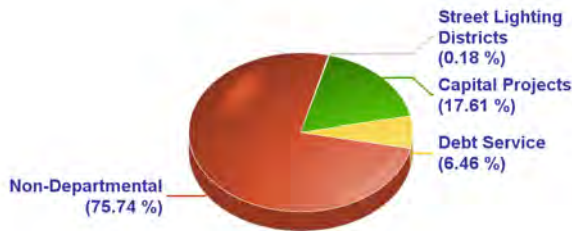
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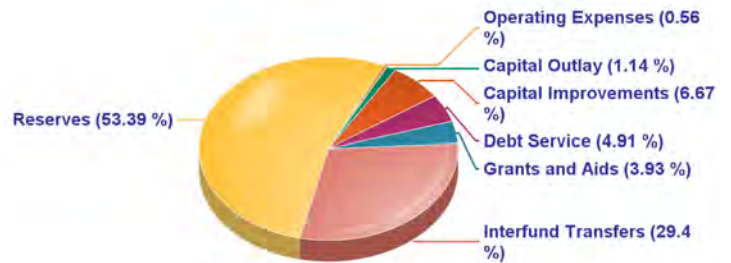
**Other Budgetary Accounts**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Capital Projects	17,005,968	15,104,090	55,740,075	82,187,930	38,919,446
Debt Service	14,755,889	14,751,986	14,651,813	11,463,840	14,284,136
Non-Departmental	61,312,413	128,831,307	155,548,668	103,732,291	167,354,597
Street Lighting Districts	307,166	293,448	346,874	320,068	389,880
<b>Other Budgetary Accounts Total:</b>	<b>93,381,436</b>	<b>158,980,831</b>	<b>226,287,430</b>	<b>197,704,129</b>	<b>220,948,059</b>

**Division - FY 2022-23**



**Category FY 2022-23**



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	23,522,435	70,038,689	80,104,814	49,957,949	78,466,861
Fund 003 - COVID Transition	0	12,524,307	10,600,731	0	0
Fund 004 - ARPA Transition Fund	0	0	0	150,000	0
Fund 106 - Resort Tax	9,970,894	14,234,739	12,272,872	18,304,982	18,750,084
Fund 108 - Sales Tax Trust	22,166,278	25,722,923	23,542,088	27,914,817	28,676,952
Fund 115 - E-911 Emergency Telephone System	0	0	1,821,390	0	2,686,282
Fund 116 - Special Lighting Districts	293,513	279,845	335,045	312,095	369,479
Fund 120 - Municipal Service District	5,652,806	6,310,649	24,405,987	5,241,446	35,426,430
Fund 126 - Economic Development Incentives	0	0	0	1,080,392	0
Fund 157 - Silver Sands/Bethune Beach MSD	13,653	13,603	17,056	13,200	20,401
Fund 162 - Volusia Forever Land Acquisition	0	0	1,232,705	1,232,705	1,391,784
Fund 170 - Law Enforcement Trust	0	0	818,971	0	817,906
Fund 172 - Federal Forfeiture Sharing Justice	0	0	125,300	0	159,910
Fund 173 - Federal Forfeiture Sharing Treasury	0	0	35,634	0	0
Fund 174 - Law Enforcement Education Trust Fund	0	0	242,866	0	274,194
Fund 175 - Crime Prevention Trust	0	0	345,310	0	704,194
Fund 202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,815,787	1,817,924	4,645,644	1,816,263	7,173,976
Fund 203 - Tourist Development Tax Revenue Bonds, 2004	2,458,575	2,458,325	2,479,391	2,462,500	0
Fund 208 - Capital Improvement Revenue Note, 2010	1,212,772	1,207,476	1,201,634	1,201,634	692,105

## Expenditures by Department

Fund 209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,012,171	1,015,858	1,008,860	1,008,860	1,008,790
Fund 213 - Gas Tax Refunding Revenue Bonds, 2013	4,512,132	4,509,104	4,510,198	4,510,198	4,518,062
Fund 215 - Capital Improvement Note, 2017	459,621	461,815	766,711	464,385	773,078
Fund 262 - Limited Tax General Obligation Refunding Bonds, 2014	3,284,831	3,281,484	0	0	0
Fund 295 - Public Transportation State Infrastructure Loan	0	0	39,375	0	118,125
Fund 303 - Marine Science Center Capital	0	0	0	150,000	0
Fund 305 - 800 MHz Capital	267,691	1,659,809	1,265,188	23,010,910	1,543,768
Fund 308 - Capital Improvement Projects	1	0	0	0	0
Fund 309 - Correctional Facilities Capital Projects	610,173	363,630	8,084,797	8,721,926	0
Fund 313 - Beach Capital Projects	264,757	2,615,605	6,102,690	10,267,053	2,582,587
Fund 314 - Port Authority Capital Projects	0	0	3,809,277	3,809,277	750,000
Fund 317 - Library Construction	0	0	4,081,200	1,469,799	4,587,691
Fund 318 - Ocean Center	359,224	2,707,975	2,267,188	4,524,428	5,845,384
Fund 321 - S. Williamson Blvd. Extension Project	0	46,273	0	0	0
Fund 322 - I.T. Capital Projects	223,239	0	0	198,905	0
Fund 326 - Park Projects	909,711	560,598	1,013,546	1,132,071	879,372
Fund 328 - Trail Projects	1,451,348	1,189,618	5,809,597	3,067,117	6,229,675
Fund 330 - Economic Development Capital Projects Fund	48,604	0	0	0	0
Fund 365 - Public Works Facilities	9,790,617	2,346,757	1,000,000	1,573,000	0
Fund 367 - Elections Warehouse	1,418,771	160,602	0	0	5,722,865
Fund 368 - Court/Central Services Warehouse	260,684	303	0	0	0
Fund 369 - Sheriff Capital Projects	1,220,120	2,951,404	4,750,286	1,942,874	6,878,104
Fund 370 - Sheriff Helicopter Replacement	0	0	2,000,000	2,000,000	2,250,000
Fund 373 - Medical Examiner's Facility	181,028	501,516	13,056,306	17,670,570	0
Fund 378 - Mosquito Control Capital	0	0	2,500,000	2,500,000	1,650,000
<b>Fund Total:</b>	<b>93,381,436</b>	<b>158,980,831</b>	<b>226,292,657</b>	<b>197,709,356</b>	<b>220,948,059</b>

Department: Other Budgetary Accounts

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Capital Projects</b>					
Operating Expenses	694,881	1,324,567	30,000	587,355	115,000
Capital Outlay	626,530	268,888	2,680,766	13,392,290	2,566,561
Capital Improvements	12,309,993	12,704,221	41,200,748	64,533,637	15,071,230
Grants and Aids	181,291	0	0	120,000	120,000
Interfund Transfers	3,193,273	806,414	3,316,648	3,554,648	0
Reserves	0	0	8,511,913	0	21,046,655
<b>Total: Capital Projects</b>	<b>17,005,968</b>	<b>15,104,090</b>	<b>55,740,075</b>	<b>82,187,930</b>	<b>38,919,446</b>

Department: Other Budgetary Accounts

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
<b>Fund Allocation</b>					
800 MHz Capital - 305	267,691	1,659,809	1,265,188	23,010,910	1,543,768
ARPA Transition Fund - 004	0	0	0	150,000	0
Beach Capital Projects - 313	264,757	2,615,605	6,102,690	10,267,053	2,582,587
Capital Improvement Projects - 308	1	0	0	0	0
Correctional Facilities Capital Projects - 309	610,173	363,630	8,084,797	8,721,926	0
Court/Central Services Warehouse - 368	260,684	303	0	0	0
Economic Development Capital Projects Fund - 330	48,604	0	0	0	0
Elections Warehouse - 367	1,418,771	160,602	0	0	5,722,865
I.T. Capital Projects - 322	223,239	0	0	198,905	0
Library Construction - 317	0	0	4,081,200	1,469,799	4,587,691
Marine Science Center Capital - 303	0	0	0	150,000	0
Medical Examiner's Facility - 373	181,028	501,516	13,056,306	17,670,570	0
Mosquito Control Capital - 378	0	0	2,500,000	2,500,000	1,650,000
Ocean Center - 318	359,224	2,707,975	2,267,188	4,524,428	5,845,384
Park Projects - 326	909,711	560,598	1,013,546	1,132,071	879,372
Port Authority Capital Projects - 314	0	0	3,809,277	3,809,277	750,000
Public Works Facilities - 365	9,790,617	2,346,757	1,000,000	1,573,000	0
Sheriff Capital Projects - 369	1,220,120	2,951,404	4,750,286	1,942,874	6,878,104
Sheriff Helicopter Replacement - 370	0	0	2,000,000	2,000,000	2,250,000
S. Williamson Blvd. Extension Project - 321	0	46,273	0	0	0
Trail Projects - 328	1,451,348	1,189,618	5,809,597	3,067,117	6,229,675
<b>Total Fund Allocation</b>	<b>17,005,968</b>	<b>15,104,090</b>	<b>55,740,075</b>	<b>82,187,930</b>	<b>38,919,446</b>



Department: Other Budgetary Accounts

FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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Department: Other Budgetary Accounts

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Debt Service</b>					
Debt Service	14,755,889	14,751,986	11,503,215	11,463,840	11,095,937
Reserves	0	0	3,148,598	0	3,188,199
<b>Total: Debt Service</b>	<b>14,755,889</b>	<b>14,751,986</b>	<b>14,651,813</b>	<b>11,463,840</b>	<b>14,284,136</b>

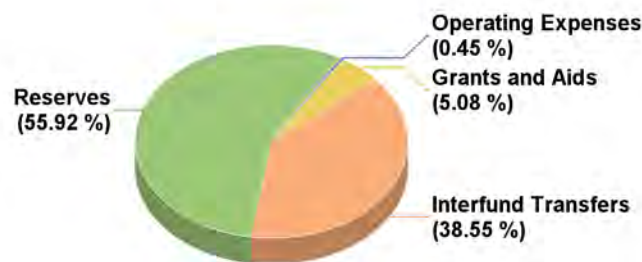
<b>Fund Allocation</b>					
Capital Improvement Note, 2017 - 215	459,621	461,815	766,711	464,385	773,078
Capital Improvement Revenue Note, 2010 - 208	1,212,772	1,207,476	1,201,634	1,201,634	692,105
Gas Tax Refunding Revenue Bonds, 2013 - 213	4,512,132	4,509,104	4,510,198	4,510,198	4,518,062
Limited Tax General Obligation Refunding Bonds, 2014 - 262	3,284,831	3,281,484	0	0	0
Public Transportation State Infrastructure Loan - 295	0	0	39,375	0	118,125
Tourist Development Tax Refunding Revenue Bonds, 2014 - 202	1,815,787	1,817,924	4,645,644	1,816,263	7,173,976
Tourist Development Tax Revenue Bonds, 2004 - 203	2,458,575	2,458,325	2,479,391	2,462,500	0
Williamson Blvd. Capital Improvement Revenue Note, 2015 - 209	1,012,171	1,015,858	1,008,860	1,008,860	1,008,790
<b>Total Fund Allocation</b>	<b>14,755,889</b>	<b>14,751,986</b>	<b>14,651,813</b>	<b>11,463,840</b>	<b>14,284,136</b>



Department: Other Budgetary Accounts

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
<b>Non-Departmental</b>					
Operating Expenses	647,576	749,567	166,843	248,310	778,143
Grants and Aids	6,461,204	7,122,341	7,687,308	7,562,463	8,756,077
Interfund Transfers	54,203,633	120,957,812	58,434,428	95,921,518	66,438,893
Reserves	0	0	94,260,089	0	96,381,484
Reimbursements	0	1,587	(5,000,000)	0	(5,000,000)
<b>Total: Non-Departmental</b>	<b>61,312,413</b>	<b>128,831,307</b>	<b>155,548,668</b>	<b>103,732,291</b>	<b>167,354,597</b>

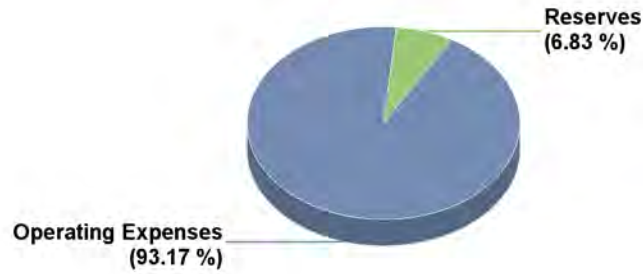
<b>Fund Allocation</b>					
COVID Transition - 003	0	12,524,307	10,600,731	0	0
Crime Prevention Trust - 175	0	0	345,310	0	704,194
E-911 Emergency Telephone System - 115	0	0	1,821,390	0	2,686,282
Economic Development Incentives - 126	0	0	0	1,080,392	0
Federal Forfeiture Sharing Justice - 172	0	0	125,300	0	159,910
Federal Forfeiture Sharing Treasury - 173	0	0	35,634	0	0
General Fund - 001	23,522,435	70,038,689	80,104,814	49,957,949	78,466,861
Law Enforcement Education Trust Fund - 174	0	0	242,866	0	274,194
Law Enforcement Trust - 170	0	0	818,971	0	817,906
Municipal Service District - 120	5,652,806	6,310,649	24,405,987	5,241,446	35,426,430
Resort Tax - 106	9,970,894	14,234,739	12,272,872	18,304,982	18,750,084
Sales Tax Trust - 108	22,166,278	25,722,923	23,542,088	27,914,817	28,676,952
Volusia Forever Land Acquisition - 162	0	0	1,232,705	1,232,705	1,391,784
<b>Total Fund Allocation</b>	<b>61,312,413</b>	<b>128,831,307</b>	<b>155,548,668</b>	<b>103,732,291</b>	<b>167,354,597</b>



Department: Other Budgetary Accounts

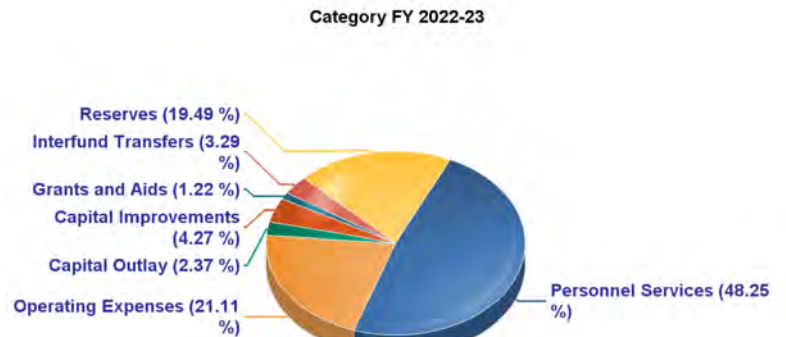
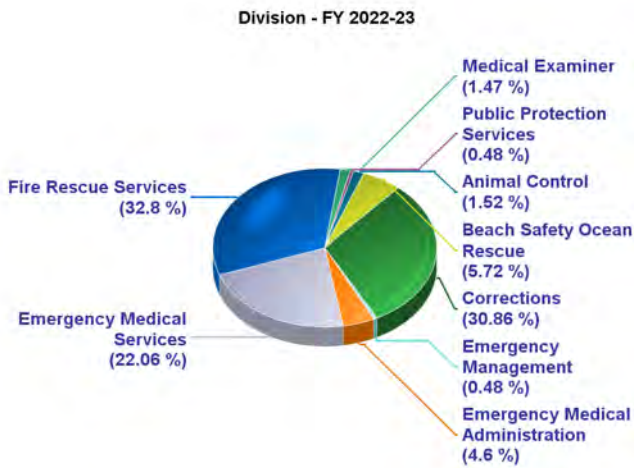
	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
<b>Street Lighting Districts</b>					
Operating Expenses	307,166	293,448	301,494	320,068	363,248
Reserves	0	0	45,380	0	26,632
<b>Total: Street Lighting Districts</b>	<b>307,166</b>	<b>293,448</b>	<b>346,874</b>	<b>320,068</b>	<b>389,880</b>

<b>Fund Allocation</b>					
Silver Sands/Bethune Beach MSD - 157	13,653	13,603	17,056	13,200	20,401
Special Lighting Districts - 116	293,513	279,845	329,818	306,868	369,479
<b>Total Fund Allocation</b>	<b>307,166</b>	<b>293,448</b>	<b>346,874</b>	<b>320,068</b>	<b>389,880</b>



**Public Protection**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Animal Control	1,530,463	1,658,233	2,157,367	2,372,383	3,052,480
Beach Safety Ocean Rescue	7,965,877	8,937,527	10,205,895	10,030,704	11,472,729
Corrections	31,952,381	32,434,781	61,829,429	29,493,677	61,880,443
Emergency Management	737,529	895,862	913,942	930,499	970,225
Emergency Medical Administration	7,735,480	8,699,564	8,930,695	8,985,221	9,216,954
Emergency Medical Services	22,433,695	26,007,552	35,936,056	26,125,172	44,236,788
Fire Rescue Services	32,257,464	31,819,508	56,106,352	33,786,547	65,759,562
Medical Examiner	5,766,106	4,584,006	2,810,742	2,810,210	2,937,867
Public Protection Services	805,522	894,595	1,243,571	1,057,237	966,294
<b>Public Protection Total:</b>	<b>111,184,517</b>	<b>115,931,628</b>	<b>180,134,049</b>	<b>115,591,650</b>	<b>200,493,342</b>



## Appropriation by Fund

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 001 - General Fund	55,051,530	57,112,389	75,865,314	53,383,250	84,094,219
Fund 002 - Emergency Medical Services	22,433,695	26,007,552	35,936,056	26,125,172	44,236,788
Fund 003 - COVID Transition	0	0	4,625,000	0	0
Fund 114 - Ponce De Leon Inlet and Port District	0	0	0	64,067	67,938
Fund 120 - Municipal Service District	1,530,463	1,658,233	2,157,367	2,308,316	2,984,542
Fund 123 - Inmate Welfare Trust	1,534,521	1,112,710	7,513,040	1,921,591	5,079,308
Fund 140 - Fire Rescue District	29,496,417	28,818,381	51,375,764	30,596,284	60,996,205
Fund 151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	353,510	0	411,535
Fund 152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	130,242	0	136,476
Fund 153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	281,273	0	320,096
Fund 154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	516,038	0	601,647
Fund 166 - Opioid Direct Settlement Fund	0	0	0	0	132,949
Fund 168 - Walgreens Opioid Direct Settlement Fund	0	0	0	0	132,949
Fund 171 - Beach Enforcement Trust	0	0	1,417	0	1,391
Fund 451 - Daytona Beach International Airport	1,137,891	1,222,363	1,379,028	1,192,970	1,297,299
<b>Fund Total:</b>	<b>111,184,517</b>	<b>115,931,628</b>	<b>180,134,049</b>	<b>115,591,650</b>	<b>200,493,342</b>

## Public Protection Positions

		FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget
Animal Control	Full Time Positions	15	15	16	19
Beach Safety Ocean Rescue	Full Time Positions	80	80	80	79
Corrections	Full Time Positions	350	350	356	360
Emergency Management	Full Time Positions	6	6	6	6
Emergency Medical Administration	Full Time Positions	3	3	3	4
Emergency Medical Services	Full Time Positions	219	221	227	248
Fire Rescue Services	Full Time Positions	193	193	202	224
Medical Examiner	Full Time Positions	19	0	0	0
Public Protection Services	Full Time Positions	7	7	8	8
Animal Control	Part Time Positions	1	1	0	0
Beach Safety Ocean Rescue	Part Time Positions	317	317	317	317
Corrections	Part Time Positions	1	1	1	1
Emergency Medical Administration	Part Time Positions	1	1	1	1
Emergency Medical Services	Part Time Positions	10	5	14	14
Fire Rescue Services	Part Time Positions	0	0	1	0

**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 established 12 Interlocal agreements with local municipalities.

In FY 2020-21, field officers responded to 1,719 requests for service, assisted Daytona Beach and the Florida Wildlife Conservation Commission with major dog-fighting and animal cruelty investigations and filed 24 criminal charges that resulted in eight arrests. VCAS also held five large public engagement events providing free pet food, rabies vaccinations and microchips to pets in need. VCAS also partnered with Volusia County Fire Services and the Beach Safety Division to provide fire stations and beach lifeguard stations with microchip scanners to help reunite lost pets with their owners. A foster/adoption program was established to provide temporary care for stray, sick, injured or underage animals until they become healthy enough to be adopted into a loving home. The result has been fewer animals being impounded.

During fiscal year 2020-21, Clinical Operations performed sterilization for 4,158 dogs and cats from our community. This is a 61% increase from fiscal year 2019-20, when 1,739 cats were sterilized as part of the division's proactive trap/neuter/return program. The clinic also provides wellness and emergency surgical intervention to pets in need. Our Clinic treated an additional 586 animals. These treatments ranged from general wellness procedures, invasive surgeries, repairing compound fractures, and other serious medical problems.

**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 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Number of awareness activities	7	6	12
Number of law enforcement trainings offered	2	4	6
Number of cruelty investigations	311	344	400
Number of dangerous dogs declared	5	3	4
Number of licenses sold	2,468	3,996	5,000
Number of animals sheltered	1,022	600	744
Number of cat Trap/Neuter/Return surgeries	1,739	1,900	2,100
Number of animals returned to owner	129	135	150
Number of spay/neuter services provided	4,158	5,000	5,500
Number of animals microchipped	3,117	4,000	4,300



Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Animal Control</b>					
Personnel Services	805,138	959,556	1,123,860	1,135,947	1,374,738
Operating Expenses	654,879	638,237	818,857	814,882	1,189,042
Capital Outlay	70,446	60,440	37,550	417,954	65,700
Capital Improvements	0	0	175,000	0	420,000
Grants and Aids	0	0	2,100	3,600	3,000
<b>Total: Animal Control</b>	<b>1,530,463</b>	<b>1,658,233</b>	<b>2,157,367</b>	<b>2,372,383</b>	<b>3,052,480</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	16	19
Number of Full Time Equivalent Positions	16	19

<b>Fund Allocation</b>					
Municipal Service District - 120	1,530,463	1,658,233	2,157,367	2,308,316	2,984,542
Ponce De Leon Inlet and Port District - 114	0	0	0	64,067	67,938
<b>Total Fund Allocation</b>	<b>1,530,463</b>	<b>1,658,233</b>	<b>2,157,367</b>	<b>2,372,383</b>	<b>3,052,480</b>



**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**

Beach Safety Ocean Rescue 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.

Staffing is influenced by number of visitors, seasonality, weather, time of day and special events. To ensure adequate staffing, Beach Safety emphasizes recruitment and retention, utilization of 8 and 12 hours shifts and use of intermittent employees. These strategic measures are incorporated into a dynamic staffing model to meet increases in demand by tracking and measuring where and when calls for service occur, to ensure a safe environment for residents and visitors.

In 2021 Beach Safety assigned a Beach Officer as Junior Lifeguard Coordinator, Recruitment, Retention, and Public Relations. The primary responsibilities include; coordinating the Junior lifeguard Program which includes choosing and training junior lifeguard instructors and running the seven Junior Lifeguard sessions, scheduling all public relations and recruiting events, assist community information with press releases involving recruiting and Junior Lifeguard, and build relationships with our stakeholders and the community by developing PR campaigns and media strategy.

The Volusia County Junior Lifeguard Program was started in 1990 as a program for education in water safety, lifesaving techniques and beach ecology. We are dedicated to providing our participants with the best instruction possible so that one day they can be confident and efficient lifeguards. Our Junior Lifeguard instructors are professionals in the areas of beach lifeguarding, ocean safety and related activities. Tryouts and camps are held each summer. To participate, youths must be between the ages of 9 and 15 and pass tryouts. Completion of this program is valuable to those wishing to springboard into career as a lifeguard with Beach Safety.

**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.

<b>Performance Measures - Beach Patrol</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of water related rescues	1,920	1,822	2,220
Number of lifeguards per weekend (peak season)	100	95	90
Average number of hours associated with community outreach programs	500	500	510

Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Beach Safety Ocean Rescue</b>					
Personnel Services	6,676,682	7,400,196	7,954,762	8,071,461	8,786,496
Operating Expenses	1,158,640	1,430,002	1,700,831	1,612,047	1,795,725
Capital Outlay	130,555	106,176	248,885	297,221	214,117
Capital Improvements	0	0	300,000	49,975	675,000
Interfund Transfers	0	1,153	0	0	0
Reserves	0	0	1,417	0	1,391
<b>Total: Beach Safety Ocean Rescue</b>	<b>7,965,877</b>	<b>8,937,527</b>	<b>10,205,895</b>	<b>10,030,704</b>	<b>11,472,729</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	80	79
Number of Part Time Positions	317	317
Number of Full Time Equivalent Positions	125.37	124.37

<b>Fund Allocation</b>					
Beach Enforcement Trust - 171	0	0	1,417	0	1,391
General Fund - 001	7,965,877	8,937,527	10,204,478	10,030,704	11,471,338
<b>Total Fund Allocation</b>	<b>7,965,877</b>	<b>8,937,527</b>	<b>10,205,895</b>	<b>10,030,704</b>	<b>11,472,729</b>



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

### Highlights

#### 001-520-4000 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.

#### 123-520-3500 Inmate Welfare Fund

The Inmate Welfare Fund (IWF) exists by way of statutory authority granted to Volusia County Division of Corrections to establish, maintain and operate certain services for inmates incarcerated at the county jail. 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.

#### 001-520-0100 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.

#### 001-520-1500 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.

#### 001-520-2400 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.

#### 001-520-6500 Maintenance-Facilities

Corrections maintenance personnel provide on-site mechanical and building repair services to the Branch Jail and Correctional Facility 24/7. Due to the age and condition of the compound, skilled tradesworkers perform all manners of specialized trades including electrical, mechanical, plumbing, HVAC, and construction.

**Key Objectives - Administration**

- 01. Recruit and train sufficient officer applicants to fill budgeted positions.
- 02. Provide housing, food, clothing, recreation, medical, and other services to the inmate population.
- 03. Provide heating, ventilation, and air conditioning (HVAC) repair services and preventative maintenance as scheduled.
- 04. Provide operational electrical repair/replacement for lighting, power, motors and security doors.
- 05. Provide operational plumbing repair/replacement for all fixtures, piping, laundry, kitchen equipment and other repairs.
- 06. Respond to all other requests not identified under a specific trade and assume a support role in completion of projects.

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of corrections officers hired	24	28	50
Average daily inmate population	1,367	1,505	1,450
Number of HVAC work hours planned/completed	398	779	800
Number of electrical work hours completed	1,480	2,580	2,500
Number of plumbing work hours completed	2,053	3,098	3,000
Number of scheduled preventative maintenance checks	2,338	2,920	2,900

**Key Objectives - Inmate Welfare Services**

- 01. Provide visitation for inmates and their families and friends
- 02. Provide outdoor and indoor recreation for inmate diversion.

<b>Performance Measures - Inmate Welfare Services</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of social visits	13,223	28,722	28,000
Number of faith-based programs offered	875	1,196	1,000

**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.

<b>Performance Measures - Corrections Clinic</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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	18,393	19,000

Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Corrections</b>					
Personnel Services	14,766,619	8,121,783	31,487,236	9,023,701	34,294,378
Operating Expenses	16,151,217	20,845,940	18,395,409	18,590,980	19,332,962
Capital Outlay	592,079	155,658	295,500	355,343	283,468
Capital Improvements	439,485	611,027	5,905,000	1,523,653	4,710,000
Grants and Aids	94	0	0	0	0
Interfund Transfers	2,887	2,700,373	0	0	0
Reserves	0	0	5,746,284	0	3,259,635
<b>Total: Corrections</b>	<b>31,952,381</b>	<b>32,434,781</b>	<b>61,829,429</b>	<b>29,493,677</b>	<b>61,880,443</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	356	360
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	356.5	360.5

<b>Fund Allocation</b>					
COVID Transition - 003	0	0	4,625,000	0	0
General Fund - 001	30,417,860	31,322,071	49,691,389	27,572,086	56,535,237
Inmate Welfare Trust - 123	1,534,521	1,112,710	7,513,040	1,921,591	5,079,308
Opioid Direct Settlement Fund - 166	0	0	0	0	132,949
Walgreens Opioid Direct Settlement Fund - 168	0	0	0	0	132,949
<b>Total Fund Allocation</b>	<b>31,952,381</b>	<b>32,434,781</b>	<b>61,829,429</b>	<b>29,493,677</b>	<b>61,880,443</b>



**Mission** To provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property, and the environment through preparedness, prevention, response, recovery and mitigation from all natural and man-made hazards that may impact the County of Volusia.

### Highlights

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

In fiscal year 2022-23, Emergency Management will review a minimum of five Emergency Support Function (ESF) Annexes and five Continuity of Operation Plans (COOP) as part of the four year CEMP review process. Reviewing six of these plans a year allows EM to review all 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.

From October 2020 - September 2021, the Coronavirus (COVID-19) continued to limit the Emergency Management Divisions ability to conduct a normal exercise schedule. However, the Division adapted to the challenges and was able to conduct three virtual all hazards' exercises.

To ensure compliance with social distancing guidelines, the Emergency Management Division has been able to accomplish their core mission of planning, coordination, response, and recovery through virtual meetings and limited in person interaction.

With the COVID-19 vaccination operations in the county, the Emergency Management Division staff continued to be actively involved in the operations, which created limited time for public outreach. Nevertheless, the Emergency Management Division staff found an opportunity to provide brief educational iterations with the public as they waited at the vaccination site. The staff provided brochures, trivia, and two minute talks on hazard preparedness.

The Emergency Management Division conducted the first annual Strategic Planning Session in September 2021, including partners from the whole community, to develop a 5-year Strategic Plan. The plan addressed prevention, preparedness, response, recovery, and mitigation activities that identified enhancement opportunities across the whole community.

Fiscal years 2021-2022 and 2022-2023 will be eventful years, as the Emergency Management Division strives to fulfill any deficits created during the COVID-19 pandemic. Additional planning, training, exercises, and outreach is expected to close any gaps.

**Key Objectives - Operations**

- 01. Review and update Emergency Support Functions (ESF) annexes and Continuity of Operations Plans (COOPs), along with other plans within the Division of Emergency Management.
- 02. Provide integrated, countywide emergency management planning, coordination, response and recovery operations for local government and businesses through all-hazard preparedness.
- 03. Provide opportunities for community outreach and presentation participation for over 2,000 active participants.
- 04. Review and assist health care facilities in the completion of their Comprehensive Emergency Plans (CEMPs), and Emergency Power Plans (EPPs) to ensure plans are updated and compliant reflecting current legislation.

**Performance Measures - Operations**

**FY 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

Number of Emergency Support Function annex/COOP reviews	4	12	5
Number of all hazard exercises	3	5	7
Number of community outreach programs	0	60	80
Number of Health Care Facility/Emergency Power Plan reviews	160	160	160



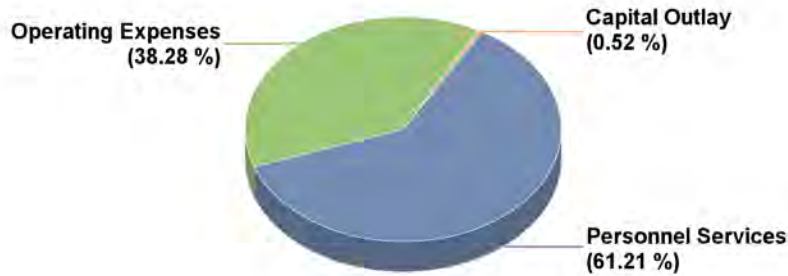
Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Emergency Management</b>					
Personnel Services	502,069	531,749	544,266	566,245	593,828
Operating Expenses	235,460	357,385	364,676	364,254	371,397
Capital Outlay	0	6,728	5,000	0	5,000
<b>Total: Emergency Management</b>	<b>737,529</b>	<b>895,862</b>	<b>913,942</b>	<b>930,499</b>	<b>970,225</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	6	6
Number of Full Time Equivalent Positions	6	6

<b>Fund Allocation</b>					
General Fund - 001	737,529	895,862	913,942	930,499	970,225
<b>Total Fund Allocation</b>	<b>737,529</b>	<b>895,862</b>	<b>913,942</b>	<b>930,499</b>	<b>970,225</b>



**Mission** To coordinate and oversee the responsible delivery of effective pre-hospital emergency medical services.

**Highlights**

The Emergency Medical Administration division budget reflects growth for fiscal year 2022-23. Culprit for the growth is the addition of one full-time equivalent employee within that division that has been on assignment from another division for six years. Additionally, increases, that reflect previously planned expenditures associated with the alternative transport program and expansion of software license agreements, have been aligned into divisions responsible for the activities. All remaining increases allow only for inflation.

**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.

<b>Performance Measures - Emergency Medical Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of patient care reports manually reviewed for compliance with field protocols	2,483	1,842	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	7,842	8,000
Number of paramedic clearances conducted by the medical director	57	40	40

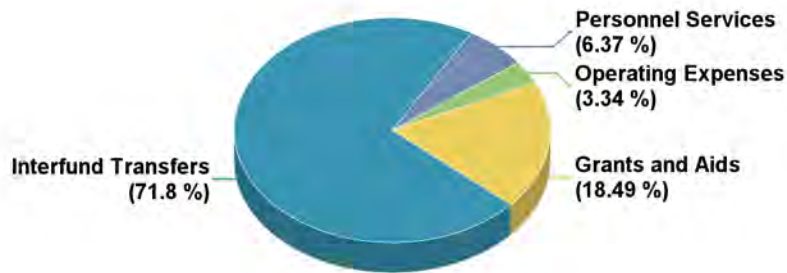
Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Emergency Medical Administration</b>					
Personnel Services	433,659	421,582	476,916	493,071	587,350
Operating Expenses	31,732	39,828	138,744	110,336	308,119
Capital Outlay	0	0	0	66,779	0
Grants and Aids	711,830	653,319	1,145,783	1,145,783	1,703,808
Interfund Transfers	6,558,259	7,584,835	7,169,252	7,169,252	6,617,677
<b>Total: Emergency Medical Administration</b>	<b>7,735,480</b>	<b>8,699,564</b>	<b>8,930,695</b>	<b>8,985,221</b>	<b>9,216,954</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	3	4
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	3.5	4.5

<b>Fund Allocation</b>					
General Fund - 001	7,735,480	8,699,564	8,930,695	8,985,221	9,216,954
<b>Total Fund Allocation</b>	<b>7,735,480</b>	<b>8,699,564</b>	<b>8,930,695</b>	<b>8,985,221</b>	<b>9,216,954</b>



**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 is the primary provider of pre-hospital 911 medical care and transportation for Volusia County residents and visitors. Emergency Medical Services 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 55,323 for fiscal year 2022-23 the Emergency Medical Services 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 publicly owned emergency medical transportation program, which provides supplemental payments to publicly owned and operated emergency medical transportation providers. By expanding the publicly owned emergency medical transportation program to include the managed care organization, Emergency Medical Services is able to leverage the 61% federal share of costs by providing the state share, approximately 39% through an intergovernmental transfer. The County is reimbursed by the managed care organization providers for the supplemental payments totaling 100% under this program. The required intergovernmental transfer for fiscal year 2022-23 is budgeted in the General Fund Division of Emergency Medical Administration.

In addition to the E-911 Nurse Re-direct Program which launched in fiscal year 2019 - 20, Emergency Medical Services introduced Alternative Transport program in fiscal year 2020 - 2021. The Alternative Transport program is a supplement to the Nurse Re-direct program and is designed to help alleviate the strain on the E-911 system by diverting non-emergency calls to a non-emergency resource. Both programs are proving to be successful as enhancements to the E-911 system.

**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.

<b>Performance Measures - Emergency Medical Services Ops</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of transports	53,489	54,398	55,323
Average response time - urban/rural (seconds)	471	490	475
Total Training contact hours by EMS Division personnel	757	779	760
Operating cost per EMS transport	486	585	575

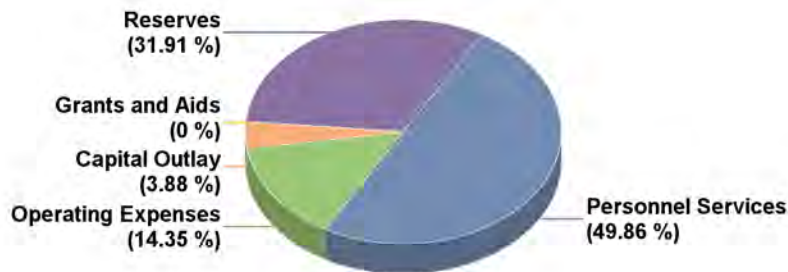
Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Emergency Medical Services</b>					
Personnel Services	16,609,416	17,975,389	20,153,272	18,695,655	22,057,209
Operating Expenses	4,538,817	5,746,371	5,776,828	5,758,793	6,349,512
Capital Outlay	1,287,766	2,167,618	1,365,949	1,672,965	1,715,103
Grants and Aids	0	0	0	25	250
Interfund Transfers	0	119,007	0	0	0
Reserves	0	0	8,642,273	0	14,116,980
Reimbursements	(2,304)	(833)	(2,266)	(2,266)	(2,266)
<b>Total: Emergency Medical Services</b>	<b>22,433,695</b>	<b>26,007,552</b>	<b>35,936,056</b>	<b>26,125,172</b>	<b>44,236,788</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	227	248
Number of Part Time Positions	14	14
Number of Full Time Equivalent Positions	231.5	252.5

<b>Fund Allocation</b>					
Emergency Medical Services - 002	22,433,695	26,007,552	35,936,056	26,125,172	44,236,788
<b>Total Fund Allocation</b>	<b>22,433,695</b>	<b>26,007,552</b>	<b>35,936,056</b>	<b>26,125,172</b>	<b>44,236,788</b>



**Mission** To protect life, property and the environment through efficient and responsive services.

### Highlights

As the largest core component of Volusia County Fire Rescue (VCFR), the Operations Division continues to implement and integrate various operational, technological, and capital improvements to stations and equipment to make VCFR 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, VCFR Operations Team must continue this practice of searching for efficient methods and technologies in an effort to improve service and plan for the future. Fiscal year 2022-23 focuses on the repair, maintenance and replacement of critical equipment, continued maintenance at 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 2022-23 budget includes enhancements to the fire stations to improve working environments, make them more efficient and a host of needed items to outfit stations and personnel with the day-to-day equipment required to complete the mission. The budget also includes the addition of three additional firefighters which will allow VCFR to increase staffing to three at the airport fire station and continuing to add three new firefighters over the next four years to increase staffing to alleviate the number of hours needed for mandates and overtime. There will be a total increase of 21 positions by fiscal year 2025-26. VCFR is requesting the addition of 12 firefighters which would allow for the SAFER Grant positions to be included in the budget process now.

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). Additional 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 of 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 continue its process to perform a more in-depth Quality Assurance program to eliminate documentation errors in every reporting system. Continue developing non uniform members through Incident Command System (ICS) training classes to supplement emergency operations during disaster activation.

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 Wildlife 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.

**Key Objectives - Support Services**

1. Provide an effective and efficient response to meet call processing times at the 90th percentile within Volusia County.
2. Fire Rescue will lower turnout times through effective response to the 90th percentile within Volusia County.
3. Reduce the amount of travel times through effective and efficient response within Volusia County.
4. Provide effective response to meet faster total response times within Volusia County.
5. Foster growth for all Fire Rescue staff through required training for ISO standards.
6. Cultivate leadership skills through training and education of Fire Officers.
7. Meet the 17% national average of women in the workforce within Fire Rescue firefighters.
8. Inform and educate 30% the public annually with risk reduction information
9. Annually conduct pre-fire plans within response area

**Performance Measures - Support Services**

**FY 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

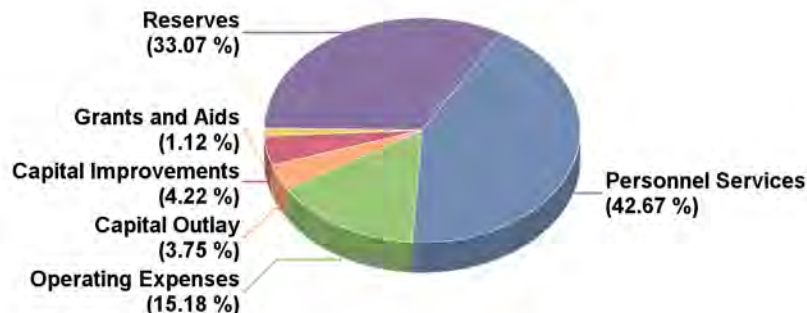
Percentage of calls where processing time is equal or less than 2 minutes	47	55	65
Percentage of calls where turnout time equal or less than 80 seconds	84	88	92
Percent of calls where travel time equal or less than 10 minutes	88	92	95
Percentage of calls where Total Response Time equal or less than 13 minutes 20 seconds	87	91	94
Percentage of required training hours completed	81	85	89
Percent of Fire Officers with 12 hours of leadership training	70	75	80
Percent of staff that are female firefighters	9	9	12
Number of Public Education campaigns	219	225	230
Percentage of pre-fire plans completed	25	30	35

Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
<b>Fire Rescue Services</b>					
Personnel Services	19,889,983	22,112,036	24,190,656	24,216,041	28,096,688
Operating Expenses	9,343,985	8,770,767	8,572,877	8,108,885	9,994,092
Capital Outlay	1,307,268	353,108	492,090	493,492	2,466,471
Capital Improvements	452,185	153,335	7,125,525	446,364	2,779,885
Grants and Aids	500,193	461,963	600,814	605,926	736,391
Interfund Transfers	793,997	0	0	0	0
Reserves	0	0	15,208,551	0	21,775,475
Reimbursements	(30,147)	(31,701)	(84,161)	(84,161)	(89,440)
Elected Offices	0	0	1,130,985	1,130,985	0
<b>Total: Fire Rescue Services</b>	<b>32,257,464</b>	<b>31,819,508</b>	<b>57,237,337</b>	<b>34,917,532</b>	<b>65,759,562</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	202	224
Number of Part Time Positions	1	0
Number of Full Time Equivalent Positions	202.5	224

<b>Fund Allocation</b>					
Daytona Beach International Airport - 451	1,137,891	1,222,363	1,379,028	1,192,970	1,297,299
Fire Impact Fees-Zone 1 (Northeast) - 151	0	0	353,510	0	411,535
Fire Impact Fees-Zone 2 (Southeast) - 152	0	0	130,242	0	136,476
Fire Impact Fees-Zone 3 (Southwest) - 153	0	0	281,273	0	320,096
Fire Impact Fees-Zone 4 (Northwest) - 154	0	0	516,038	0	601,647
Fire Rescue District - 140	29,496,417	28,818,381	52,506,749	31,727,269	60,996,205
General Fund - 001	1,623,156	1,778,764	2,070,497	1,997,293	1,996,304
<b>Total Fund Allocation</b>	<b>32,257,464</b>	<b>31,819,508</b>	<b>57,237,337</b>	<b>34,917,532</b>	<b>65,759,562</b>





**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.

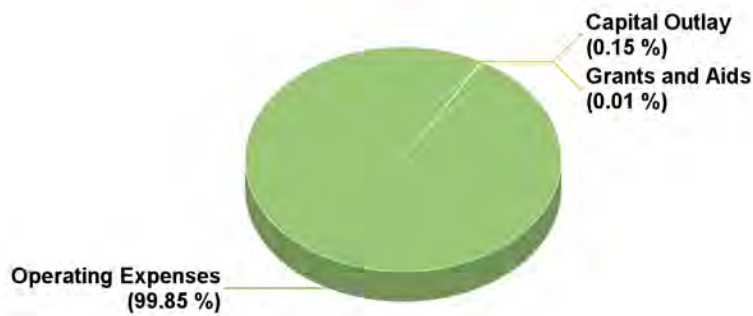
<b>Performance Measures - Medical Examiner Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of autopsies performed	725	813	850
Percentage of medical examiner reports completed in 90 days or less	98	99	99
Cremation authorizations	6,919	7,000	7,200

Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Medical Examiner</b>					
Personnel Services	427	0	0	0	0
Operating Expenses	2,758,049	2,799,726	2,805,564	2,805,032	2,933,389
Capital Outlay	7,452	2,102	5,000	5,000	4,300
Grants and Aids	178	178	178	178	178
Interfund Transfers	3,000,000	1,782,000	0	0	0
<b>Total: Medical Examiner</b>	<b>5,766,106</b>	<b>4,584,006</b>	<b>2,810,742</b>	<b>2,810,210</b>	<b>2,937,867</b>

<b>Fund Allocation</b>					
General Fund - 001	5,766,106	4,584,006	2,810,742	2,810,210	2,937,867
<b>Total Fund Allocation</b>	<b>5,766,106</b>	<b>4,584,006</b>	<b>2,810,742</b>	<b>2,810,210</b>	<b>2,937,867</b>



**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.

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of system performance reviews held	57	64	64
Number of background investigations completed	152	130	150

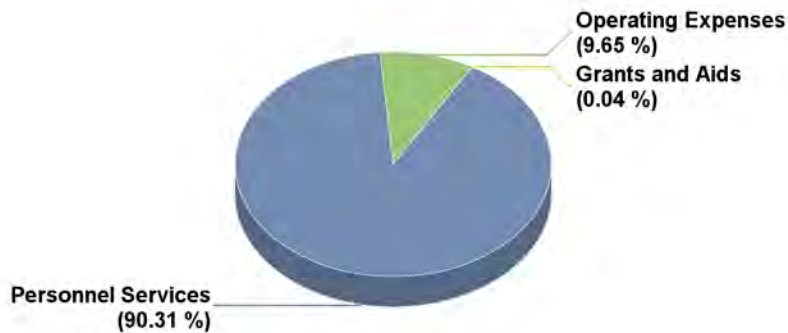
Department: Public Protection

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Public Protection Services</b>					
Personnel Services	961,520	1,067,595	1,158,762	1,087,719	1,117,667
Operating Expenses	78,366	58,040	340,668	225,882	119,384
Capital Outlay	0	0	6,000	5,995	0
Grants and Aids	203	0	1,000	500	500
Reimbursements	(234,567)	(231,040)	(262,859)	(262,859)	(271,257)
<b>Total: Public Protection Services</b>	<b>805,522</b>	<b>894,595</b>	<b>1,243,571</b>	<b>1,057,237</b>	<b>966,294</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	8	8
Number of Full Time Equivalent Positions	8	8

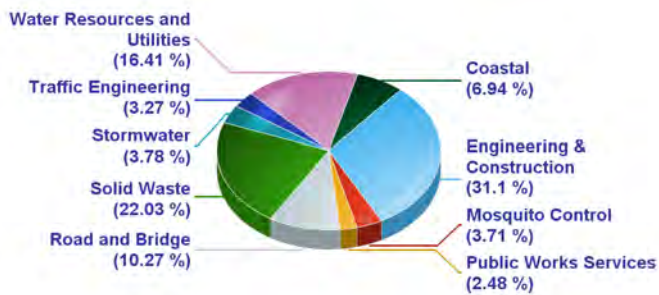
<b>Fund Allocation</b>					
General Fund - 001	805,522	894,595	1,243,571	1,057,237	966,294
<b>Total Fund Allocation</b>	<b>805,522</b>	<b>894,595</b>	<b>1,243,571</b>	<b>1,057,237</b>	<b>966,294</b>



**Public Works**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Coastal	10,780,724	9,778,664	15,757,253	12,584,511	18,368,124
Engineering & Construction	28,352,625	33,322,792	68,160,757	36,630,951	82,332,895
Mosquito Control	5,496,002	4,776,625	10,947,543	7,385,552	9,827,496
Public Works Services	742,392	1,157,993	6,857,192	1,763,011	6,568,731
Road and Bridge	13,697,241	12,247,145	19,621,121	23,616,178	27,192,428
Solid Waste	33,298,783	28,115,118	55,560,221	36,394,895	58,326,450
Stormwater	4,290,335	6,526,050	9,683,746	5,074,394	10,015,356
Traffic Engineering	3,344,360	4,703,676	7,587,675	5,972,779	8,667,556
Water Resources and Utilities	17,595,719	16,626,284	33,213,884	36,246,656	43,438,085
<b>Public Works Total:</b>	<b>117,598,181</b>	<b>117,254,347</b>	<b>227,389,392</b>	<b>165,668,927</b>	<b>264,737,121</b>

Division - FY 2022-23



Category FY 2022-23



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	6,776,740	7,328,153	9,942,629	9,632,672	10,682,520
Fund 103 - County Transportation Trust	30,223,947	36,126,382	55,959,945	50,342,455	62,488,334
Fund 105 - E Volusia Mosquito Control	5,285,923	4,635,988	10,647,543	7,185,552	9,527,496
Fund 113 - Road Proportionate Share	3,057,934	1,233,956	7,583,137	4,357,577	20,576,589
Fund 114 - Ponce De Leon Inlet and Port District	4,722,859	2,916,706	6,368,933	3,477,061	8,124,565
Fund 119 - Road District Maintenance	175,168	181,779	412,421	194,304	479,298
Fund 120 - Municipal Service District	772,484	668,567	943,120	853,238	1,058,462
Fund 121 - Special Assessments	5,195	4,681	923,034	4,938	888,026
Fund 131 - Road Impact Fees-Zone 1 (Northeast)	1,870,037	1,882,875	5,477,956	1,904,156	6,014,847
Fund 132 - Road Impact Fees-Zone 2 (Southeast)	496,335	2,049,906	6,000,133	518,694	7,519,240
Fund 133 - Road Impact Fees-Zone 3 (Southwest)	1,759,731	1,758,725	12,007,650	3,168,143	10,975,860
Fund 134 - Road Impact Fees-Zone 4 (Northwest)	4,315,288	1,093,132	12,665,635	4,701,096	14,621,993
Fund 159 - Stormwater Utility	4,290,335	6,526,050	9,712,088	5,104,097	10,015,356
Fund 334 - Bond Funded Road Program	2,951,703	6,106,045	0	1,613,691	0
Fund 440 - Waste Collection	11,282,705	11,101,712	12,839,080	11,445,962	13,392,489
Fund 450 - Solid Waste	22,016,078	17,013,406	42,745,992	24,973,784	44,933,961
Fund 457 - Water and Sewer Utilities	17,595,719	16,626,284	33,213,884	36,246,656	43,438,085
<b>Fund Total:</b>	<b>117,598,181</b>	<b>117,254,347</b>	<b>227,443,180</b>	<b>165,724,076</b>	<b>264,737,121</b>

**Public Works Positions**

		<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
Coastal	Full Time Positions	27	27	27	27
Engineering & Construction	Full Time Positions	52	41	40	40
Mosquito Control	Full Time Positions	28	28	28	28
Public Works Services	Full Time Positions	7	7	7	7
Road and Bridge	Full Time Positions	124	117	117	117
Solid Waste	Full Time Positions	71	71	71	77
Stormwater	Full Time Positions	55	54	54	54
Traffic Engineering	Full Time Positions	21	21	22	22
Water Resources and Utilities	Full Time Positions	60	60	60	60
Mosquito Control	Part Time Positions	1	0	0	0
Road and Bridge	Part Time Positions	12	7	7	7
Stormwater	Part Time Positions	1	1	1	1

**Mission**    **Coastal mission:**  
**To manage, maintain, and improve coastal parks, beach access, and coastal recreational facilities for the quality-of-life benefit of residents and visitors.**

**Port mission:**  
**To serve as the local sponsor for the federal channel project at Ponce de Leon Inlet and as a coastal project fund supporting public waterway and coastal facility improvements as directed by the Volusia County Council.**

### Highlights

The Beach Maintenance and Concessions 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 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. In addition, the Sun N Surf Park will be constructed and the Boylston Ave. and Plaza Blvd Beach Ramps will receive improvements including a new restroom at Boylston Ave.

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 expired on June 1, 2021. This Federal permit is still under review for re-authorization to allow for continued deployment at Volusia County artificial reef sites 1 through 13.

Additionally, a series of three (3) new reef construction areas located in state waters located immediately inshore of the 3-mile Federal waters boundary have been permitted. Unfortunately, the Federal North Jetty Repair has taken longer than expected resulting in the USACE contractor occupying the reef yard until December 2022. The first deployments on the new reef sites are expected in summer 2023.

A grant from the Florida Fish and Wildlife Conservation Commission (FWC) has been awarded to the County to remove ten (10) derelict vessels form the Intracoastal Waterway (ICW) in eastern Volusia County. Removal of these vessels will begin in Summer 2022.

**Key Objectives - Public Access**

- 01. Maintain county-owned public dune walkovers for safe and available pedestrian beach access
- 02. Re-deck 5% - 10% of all county-owned public dune walkovers as part of the annual walkover re-decking initiative
- 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

<b>Performance Measures - Public Access</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Dune walkovers maintained	109	111	111
Dune walkovers re-decked	10	10	10
Off beach parking spaces maintained	2,373	2,598	2,623
Operational days for Sun Splash splash pad	244	244	244
Permanent restroom facilities maintained	18	18	19

**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

<b>Performance Measures - Inlet Parks</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Acres of brazilian pepper chemically treated and mechanically removed at the Inlet Parks	86	5	5
Beach mouse monitoring events conducted	2	2	2
Complimentary handicap vehicular entries provided at the Inlet Parks	17,754	17,754	17,754
Parking spaces maintained	356	356	356
Total vehicle entries at the Inlet Parks	264,722	264,722	264,722
Number of federal reef site permits renewed	0	1	0
Number of near shore reef construction areas permitted	3	0	0



**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

<b>Performance Measures - Beach Maintenance and Concessions</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of portable restrooms locations	20	20	20
Complimentary handicap beach vehicle entries	119,156	119,156	119,156
Number of restroom facilities cleaned daily	18	18	19
Tons of garbage removed from the beach & coastal facilities	623	623	623
Total beach vehicle entries	954,002	954,002	954,002

Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Coastal</b>					
Personnel Services	1,704,784	1,671,573	1,843,356	1,708,009	1,909,405
Operating Expenses	6,094,604	6,886,487	7,971,389	8,464,466	8,586,790
Capital Outlay	83,441	36,702	99,950	94,028	25,400
Capital Improvements	473,285	445,520	1,380,000	846,476	1,850,000
Grants and Aids	92,316	97,763	145,552	248,032	257,797
Interfund Transfers	2,332,294	640,619	1,150,000	1,223,500	750,000
Reserves	0	0	3,167,006	0	4,988,732
Elected Offices	0	0	98,994	98,994	0
<b>Total: Coastal</b>	<b>10,780,724</b>	<b>9,778,664</b>	<b>15,856,247</b>	<b>12,683,505</b>	<b>18,368,124</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	27	27
Number of Full Time Equivalent Positions	27	27

<b>Fund Allocation</b>					
General Fund - 001	6,057,865	6,861,958	9,388,320	9,107,450	10,243,559
Ponce De Leon Inlet and Port District - 114	4,722,859	2,916,706	6,467,927	3,576,055	8,124,565
<b>Total Fund Allocation</b>	<b>10,780,724</b>	<b>9,778,664</b>	<b>15,856,247</b>	<b>12,683,505</b>	<b>18,368,124</b>



**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**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of construction projects completed per CIP schedule	0	5	3
Number of site plans/stormwater reviews	60	100	100
Number of permit applications processed	1,128	1,000	1,000

Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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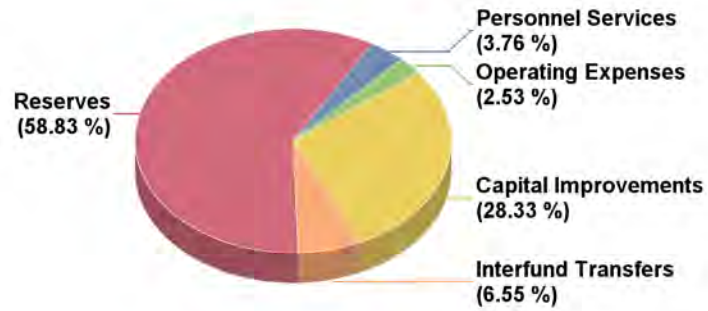
<b>Engineering &amp; Construction</b>					
Personnel Services	2,599,751	2,505,743	3,023,552	2,779,702	3,172,634
Operating Expenses	4,227,776	5,775,967	7,506,744	6,100,759	2,132,943
Capital Outlay	0	6,650	0	9,067	0
Capital Improvements	10,419,661	20,924,601	17,790,183	23,648,596	23,905,160
Grants and Aids	3,950,000	250,000	0	0	0
Interfund Transfers	8,624,446	5,046,810	5,519,058	5,573,043	5,526,852
Reserves	0	0	35,801,436	0	49,637,579
Reimbursements	(1,469,009)	(1,186,979)	(1,480,216)	(1,480,216)	(2,042,273)
<b>Total: Engineering &amp; Construction</b>	<b>28,352,625</b>	<b>33,322,792</b>	<b>68,160,757</b>	<b>36,630,951</b>	<b>82,332,895</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	40	40
Number of Full Time Equivalent Positions	40	40

<b>Fund Allocation</b>					
Bond Funded Road Program - 334	2,951,703	6,106,045	0	1,613,691	0
County Transportation Trust - 103	12,615,122	18,199,347	22,305,783	19,184,196	20,538,917
General Fund - 001	718,875	466,195	554,309	525,222	438,961
Municipal Service District - 120	562,405	527,930	643,120	653,238	758,462
Road Impact Fees-Zone 1 (Northeast) - 131	1,870,037	1,882,875	5,477,956	1,904,156	6,014,847
Road Impact Fees-Zone 2 (Southeast) - 132	496,335	2,049,906	6,000,133	518,694	7,519,240
Road Impact Fees-Zone 3 (Southwest) - 133	1,759,731	1,758,725	12,007,650	3,168,143	10,975,860
Road Impact Fees-Zone 4 (Northwest) - 134	4,315,288	1,093,132	12,665,635	4,701,096	14,621,993
Road Proportionate Share - 113	3,057,934	1,233,956	7,583,137	4,357,577	20,576,589
Special Assessments - 121	5,195	4,681	923,034	4,938	888,026
<b>Total Fund Allocation</b>	<b>28,352,625</b>	<b>33,322,792</b>	<b>68,160,757</b>	<b>36,630,951</b>	<b>82,332,895</b>

Department: Public Works

FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Mission**

**To proactively use Integrated Pest Management (IPM) strategies to reduce nuisance mosquitoes and risk of mosquito-borne illness in Volusia County, and to sustain quality of life, foster stewardship of the environment, provide stellar customer service, and support economic vitality for the community.**

**Highlights**

State and local 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 2022-23. Reserves have been set aside for future capital improvements including replacement of mosquito control facilities.

**Key Objectives - Local**

- 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

<b>Performance Measures - Local</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of sites where domestic inspections were performed	1,284	1,500	4,000
Number of acres larvicided by helicopter	3,129	6,000	7,500
Number of adult mosquito surveillance traps collected	5,695	5,500	6,000
Number of aerial larval site inspections	1,229	3,500	3,500
Number of citizens educated by Mosquito Control staff at community events	472	6,500	8,000

Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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**Mosquito Control**

Personnel Services	1,662,530	1,758,846	2,104,941	1,816,255	2,115,315
Operating Expenses	2,626,670	2,578,738	2,681,268	2,901,181	3,262,754
Capital Outlay	1,148,388	92,061	93,000	164,385	219,000
Capital Improvements	98,784	299,341	0	0	400,000
Grants and Aids	184,411	192,367	198,498	203,731	224,329
Interfund Transfers	0	0	2,500,000	2,500,000	1,650,000
Reserves	0	0	3,669,836	0	2,256,098
Reimbursements	(224,781)	(144,728)	(300,000)	(200,000)	(300,000)
Elected Offices	0	0	189,089	189,089	0
<b>Total: Mosquito Control</b>	<b>5,496,002</b>	<b>4,776,625</b>	<b>11,136,632</b>	<b>7,574,641</b>	<b>9,827,496</b>

**Positions**

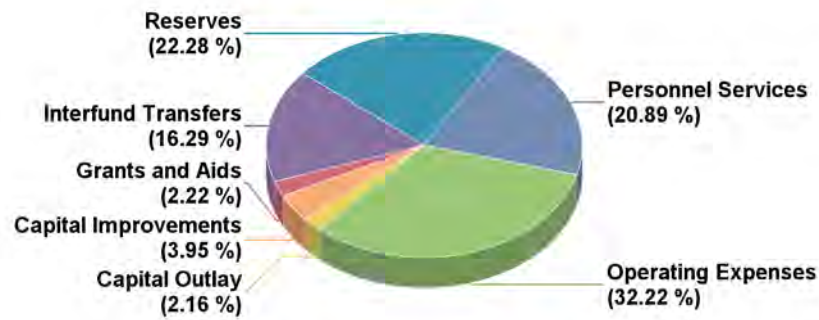
**Prior Year Positions**

**Proposed Positions**

Number of Full Time Positions	28	28
Number of Full Time Equivalent Positions	28	28

**Fund Allocation**

E Volusia Mosquito Control - 105	5,285,923	4,635,988	10,836,632	7,374,641	9,527,496
Municipal Service District - 120	210,079	140,637	300,000	200,000	300,000
<b>Total Fund Allocation</b>	<b>5,496,002</b>	<b>4,776,625</b>	<b>11,136,632</b>	<b>7,574,641</b>	<b>9,827,496</b>



**Mission** To ensure and enhance the basic quality of life, general welfare, and growth of Volusia County by properly managing the County's infrastructure and related support services.

**Highlights**

Public Works Administration is responsible for the management of seven divisions to include a review and monitoring of the division's budget covering all operational, capital outlay, capital improvement plans and expenditures, and personnel requests. Thorough oversight has led to stability in the department's operations and achievement of division goals and objectives. Monitoring division productivity levels and implementation of improvements will result in cost effective service delivery and potential increases in level of service.

The Public Works Department has multiple revenue sources to fund the department's operation that includes, but is not limited to, Local & State Fuel Taxes, Road Impact Fees, Road Proportionate Fair Share payments, Ad Valorem taxes, Stormwater and Solid Waste Special Assessments, Beach Access and Park Fees, Landfill Charges, and Water & Sewer sales.

**Key Objectives - Administration**

- 01. Review and implementation of practical productivity recommendations
- 02. Bi-weekly department meetings with division directors
- 03. Coordinate annual disaster and debris management meeting to include local FDOT staff and municipalities
- 04. Annual work plan development in Lucity

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Percent of productivity improvements completed	37	5	20
Bi-weekly department meetings with division directors	26	20	20
Annual debris management meetings held	1	0	1
Number of work plans completed in Lucity	24	24	24



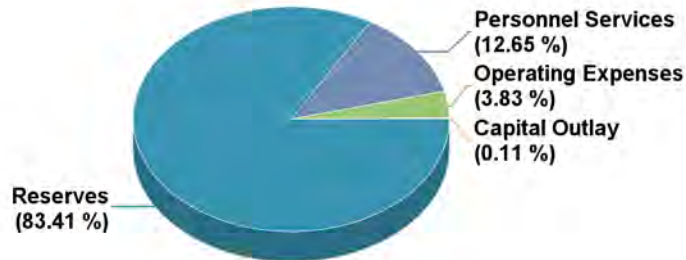
Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Public Works Services</b>					
Personnel Services	659,475	754,900	834,822	760,328	910,246
Operating Expenses	1,306,759	1,219,787	1,442,804	1,468,117	275,880
Capital Outlay	0	1,297	3,000	11,871	7,700
Interfund Transfers	0	0	0	485,000	0
Reserves	0	0	5,538,871	0	6,002,063
Reimbursements	(1,223,842)	(817,991)	(962,305)	(962,305)	(627,158)
<b>Total: Public Works Services</b>	<b>742,392</b>	<b>1,157,993</b>	<b>6,857,192</b>	<b>1,763,011</b>	<b>6,568,731</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	7	7
Number of Full Time Equivalent Positions	7	7

<b>Fund Allocation</b>					
County Transportation Trust - 103	742,392	1,157,993	6,857,192	1,763,011	6,568,731
<b>Total Fund Allocation</b>	<b>742,392</b>	<b>1,157,993</b>	<b>6,857,192</b>	<b>1,763,011</b>	<b>6,568,731</b>



**Mission** To maintain the County's transportation system of roads and bridges, provide a safe system, and protect the investment in that system; and to develop and provide levels of service by planning, scheduling, directing and controlling work.

**Highlights**

Road and Bridge Operations is responsible for the maintenance of approximately 1,000 center line miles of paved roads 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.

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.

**Key Objectives - Road & Bridge Operations**

- 01. Ensure maintenance for the rights-of way are provided at the highest possible level of service
- 02. Remove existing damaged or non-ADA compliant sidewalk and curb ramps and replace with new ADA compliant sidewalk
- 03. 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

<b>Performance Measures - Road &amp; Bridge Operations</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Miles of trees trimmed	105	100	100
Square feet of sidewalk repaired	16,416	35,000	35,000
Number of acres mowed	14,512	13,000	13,000
Cubic yards of emergency road spot repair	4,585	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.

<b>Performance Measures - W Highlands/Highlands Park</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Miles of dirt roads graded	240	240	240

Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Road and Bridge</b>					
Personnel Services	5,978,196	6,105,666	6,999,759	6,492,950	7,326,536
Operating Expenses	7,316,092	6,140,828	7,281,255	13,256,171	14,521,641
Capital Outlay	1,110,753	721,879	1,067,500	1,379,460	1,428,688
Capital Improvements	0	74,641	1,135,000	2,787,597	875,000
Interfund Transfers	0	0	600,000	600,000	0
Reserves	0	0	3,437,607	0	3,956,791
Reimbursements	(707,800)	(795,869)	(900,000)	(900,000)	(916,228)
Elected Offices	0	0	1,429	1,429	0
<b>Total: Road and Bridge</b>	<b>13,697,241</b>	<b>12,247,145</b>	<b>19,622,550</b>	<b>23,617,607</b>	<b>27,192,428</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	117	117
Number of Part Time Positions	7	7
Number of Full Time Equivalent Positions	119.45	119.45

<b>Fund Allocation</b>					
County Transportation Trust - 103	13,522,073	12,065,366	19,209,295	23,422,469	26,713,130
Road District Maintenance - 119	175,168	181,779	413,255	195,138	479,298
<b>Total Fund Allocation</b>	<b>13,697,241</b>	<b>12,247,145</b>	<b>19,622,550</b>	<b>23,617,607</b>	<b>27,192,428</b>



**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 and anticipated to remain \$262 per year via resolution 2021-101.

Solid Waste Administration:

The Solid Waste Division provides transfer and disposal of municipal solid waste while evaluating technology. The fiscal year 2022-23 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 2022-23 budget includes southeast area landfill stormwater management system construction, solid waste engineer permit and design of the new southeast area cell, ongoing WVTS entrance road improvement construction, tipping floor resurfacing, and engineering design for WVTS site improvements. 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 resurfacing and 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

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Tons of solid waste processed per year	696,602	731,432	768,004
Percent recycled materials per year	47	47	47
Tons of transported waste per year	177,088	184,172	191,538
Years of available permitted capacity	8	6	5
Number of unincorporated residential units per year	45,240	45,698	46,162
Number of residential education contacts	8,244	29,393	30,863
Percent of complaints resolved in 24 hours	99	99	99
Tons of residential waste collected for recycling	3,640	3,795	3,833

Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Solid Waste</b>					
Personnel Services	4,418,050	4,428,073	4,972,827	4,756,777	5,621,692
Operating Expenses	19,805,389	20,025,153	21,289,849	21,711,487	22,979,382
Capital Outlay	2,841,541	1,907,596	3,548,300	3,530,768	3,604,020
Capital Improvements	5,982,049	1,504,296	11,123,000	6,145,863	10,552,625
Grants and Aids	250,000	250,000	250,000	250,000	250,000
Interfund Transfers	1,754	0	0	0	848,000
Reserves	0	0	14,376,245	0	14,470,731
Elected Offices	0	0	59,643	59,643	0
<b>Total: Solid Waste</b>	<b>33,298,783</b>	<b>28,115,118</b>	<b>55,619,864</b>	<b>36,454,538</b>	<b>58,326,450</b>

Positions	Prior Year Positions	Proposed Positions
Number of Full Time Positions	71	77
Number of Full Time Equivalent Positions	71	77

<b>Fund Allocation</b>					
Solid Waste - 450	22,016,078	17,013,406	42,745,992	24,973,784	44,933,961
Waste Collection - 440	11,282,705	11,101,712	12,873,872	11,480,754	13,392,489
<b>Total Fund Allocation</b>	<b>33,298,783</b>	<b>28,115,118</b>	<b>55,619,864</b>	<b>36,454,538</b>	<b>58,326,450</b>



**Mission** To provide for physical structures, natural systems and maintenance activities to protect people, infrastructure, property and water resources from the hazards of flooding, inadequate drainage and stormwater pollutants.

**Highlights**

The Stormwater Division develops and implements projects for County and partnership benefits. The Stormwater Division also repairs and replaces deteriorated drainage infrastructure and focuses on projects identified as part of Basin Management Action Plans (BMAP), Total Maximum Daily Loads (TMDL), and Reasonable Assurance Plan (RAP) programs. The reserves are for future land acquisition, drainage projects, and/or water quality improvements.

**Key Objectives - Drainage Task Team**

- 01. Perform primary drainage system, roadside ditch and stormwater 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

<b>Performance Measures - Drainage Task Team</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Miles of roadside ditch systems cleaned	93	50	50
Feet of stormwater pipe replaced or installed	6,662	7,000	7,000
Number of street miles swept	1,977	3,000	3,000
Number of capital improvement projects	9	9	7

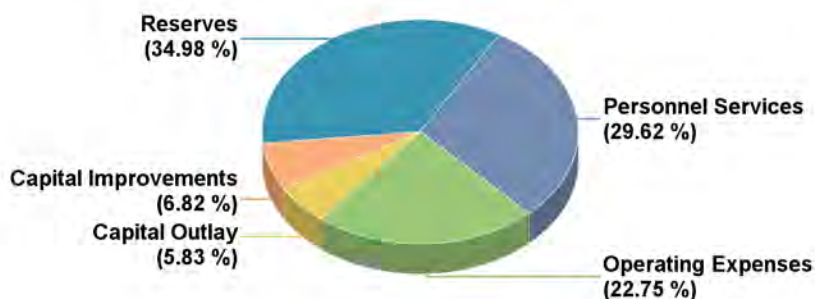
Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Stormwater</b>					
Personnel Services	3,077,984	3,105,564	3,664,502	3,162,643	3,558,732
Operating Expenses	1,752,657	2,363,962	2,287,646	2,322,449	2,733,870
Capital Outlay	772,495	752,769	577,000	575,246	700,000
Capital Improvements	567,148	490,086	790,000	1,014,056	820,000
Interfund Transfers	3,130	1,122,496	0	0	0
Reserves	0	0	4,364,598	0	4,202,754
Reimbursements	(1,883,079)	(1,308,827)	(2,000,000)	(2,000,000)	(2,000,000)
Elected Offices	0	0	68,021	69,382	0
<b>Total: Stormwater</b>	<b>4,290,335</b>	<b>6,526,050</b>	<b>9,751,767</b>	<b>5,143,776</b>	<b>10,015,356</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	54	54
Number of Part Time Positions	1	1
Number of Full Time Equivalent Positions	54.75	54.75

<b>Fund Allocation</b>					
Stormwater Utility - 159	4,290,335	6,526,050	9,751,767	5,143,776	10,015,356
<b>Total Fund Allocation</b>	<b>4,290,335</b>	<b>6,526,050</b>	<b>9,751,767</b>	<b>5,143,776</b>	<b>10,015,356</b>



**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. In addition, Traffic Engineering is actively involved with various subcommittees and the Board of the River to Sea Transportation Planning Organization.

#### 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 build/rebuild the following three (3) signals this fiscal year: (1) S. Atlantic Ave & Hiles Blvd, (2) Taylor Rd & Tomoka Farms Rd, and (3) Clyde Morris Blvd & Big Tree Rd. In addition, Traffic Engineering is planning to design the relocation of the midblock pedestrian signal at Amelia Ave & Minnesota Ave. 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 2020-21 Actual      FY 2021-22 Estimate      FY 2022-23 Budget**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of traffic studies & volume/vehicle classification counts	475	550	550
Complete yearly AADT & LOS report	1	1	1
Number of days to complete traffic studies after receiving request	120	120	120
Number of development projects reviewed	700	700	700
Number of twice per year school zone & flasher maintenance along state roads	692	692	692
Miles of signal communications network maintained & operated	63	63	63
Number of annual school zone/flasher preventative maintenance	333	333	333
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2
Number of twice 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

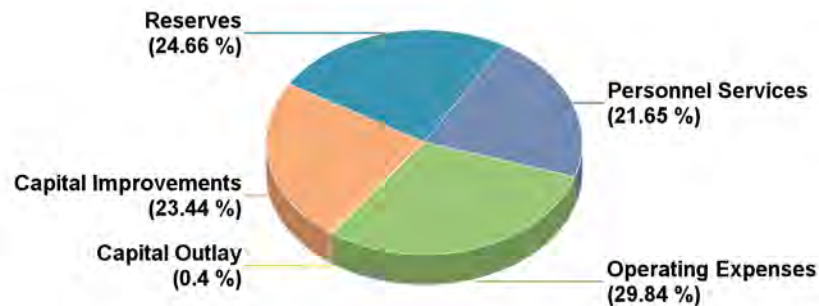
Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Traffic Engineering</b>					
Personnel Services	1,478,614	1,541,665	1,736,698	1,759,873	1,876,886
Operating Expenses	1,494,737	1,780,391	2,092,383	2,282,545	2,586,622
Capital Outlay	21,860	63,334	65,000	65,000	35,000
Capital Improvements	349,149	1,318,286	2,212,850	1,865,361	2,031,483
Reserves	0	0	1,480,744	0	2,137,565
<b>Total: Traffic Engineering</b>	<b>3,344,360</b>	<b>4,703,676</b>	<b>7,587,675</b>	<b>5,972,779</b>	<b>8,667,556</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	22	22
Number of Full Time Equivalent Positions	22	22

<b>Fund Allocation</b>					
County Transportation Trust - 103	3,344,360	4,703,676	7,587,675	5,972,779	8,667,556
<b>Total Fund Allocation</b>	<b>3,344,360</b>	<b>4,703,676</b>	<b>7,587,675</b>	<b>5,972,779</b>	<b>8,667,556</b>



**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 FY 2021-22, field operations and inspection staff coordinated and completed tie-in connections involving 15 water distribution mains as part of the Howland Boulevard utility relocation and road-widening project.

Completion of a 1.2 mile potable water main connecting the county's distribution system in northeast Volusia with the City of Ormond Beach's water system is expected during FY 2022-23. The interconnect will provide backup water supply in the event of an emergency.

#### 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 2021-22, staff is completing a risk & resiliency assessment of its wastewater infrastructure to ensure continued reliability of all systems, as part of a statewide mandate.

Engineering staff will also be overseeing 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. Substantial completion of the project is expected before the end of FY 2022-23.

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 FY 2021-22, reroofing and other structural improvements are planned for completion at the Spruce Creek and Halifax water treatment facilities.

In FY 2022-23, the Glen Abbey water treatment facility will upgrade existing processes to include a sand filtration system to enhance water quality aesthetics.

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.

During FY 2021-22 and under the provisions of the Florida Springs and Aquifer Protection Act, utilities staff completed wastewater feasibility analysis studies for reducing nutrient pollutants within the Gemini Springs and DeLeon Spring basins. These springs are two of only 30 designated by the State of Florida as "Outstanding Florida Springs".

In addition, utilities staff secured \$20.4 million in state funding for wastewater infrastructure treatment and capacity improvements at the Southwest Regional water reclamation facility in DeBary and the Southeast Regional wastewater treatment facility in Oak Hill. Engineering and construction for both projects are expected to be underway during FY 2022-23.

**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

<b>Performance Measures - Administration</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Number of utility connections	16,538	17,000	17,000
Number of bills mailed to active water and sewer accounts per month	172,422	170,000	170,000
Number of work orders	5,676	5,700	5,700
Number of utility locates performed	4,540	4,600	4,600
Amount of potable water processed (millions of gallons per day)	4,123,000	4,200,000	4,200,000
Reclaimed water pumped (millions of gallons per day)	1,778,000	1,778,000	1,778,000
Number of permits maintained	20	20	20
Number of capital projects	8	8	8

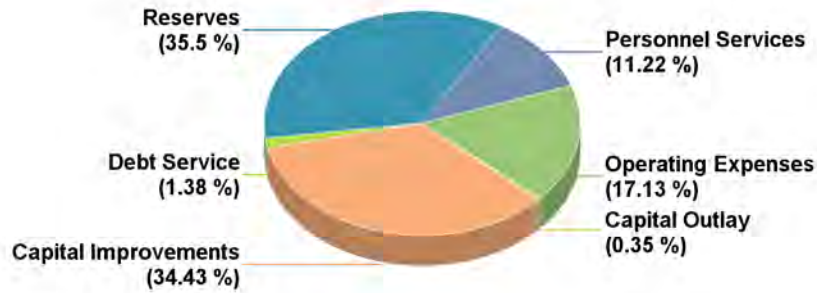
Department: Public Works

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Water Resources and Utilities</b>					
Personnel Services	4,047,366	4,256,388	4,742,366	4,457,459	4,873,002
Operating Expenses	7,241,252	7,640,322	6,842,177	7,309,851	7,440,719
Capital Outlay	277,252	101,884	200,000	200,000	150,000
Capital Improvements	5,856,958	4,477,024	9,430,000	23,678,202	14,954,348
Debt Service	171,642	150,666	601,144	601,144	601,018
Interfund Transfers	1,249	0	0	0	0
Reserves	0	0	11,398,197	0	15,418,998
<b>Total: Water Resources and Utilities</b>	<b>17,595,719</b>	<b>16,626,284</b>	<b>33,213,884</b>	<b>36,246,656</b>	<b>43,438,085</b>

<b>Positions</b>	<b>Prior Year Positions</b>	<b>Proposed Positions</b>
Number of Full Time Positions	60	60
Number of Full Time Equivalent Positions	60	60

<b>Fund Allocation</b>					
Water and Sewer Utilities - 457	17,595,719	16,626,284	33,213,884	36,246,656	43,438,085
<b>Total Fund Allocation</b>	<b>17,595,719</b>	<b>16,626,284</b>	<b>33,213,884</b>	<b>36,246,656</b>	<b>43,438,085</b>



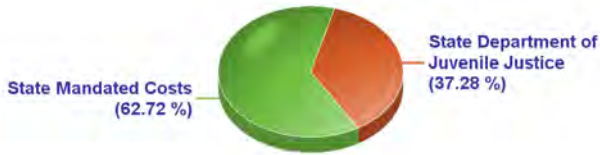
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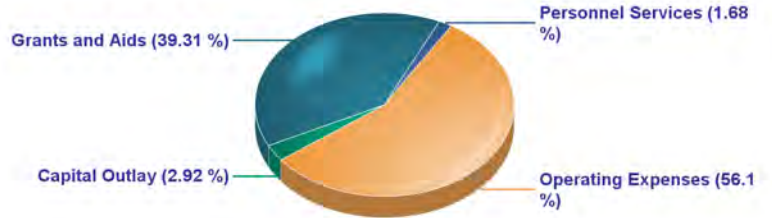
**State Mandated Costs**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
State Department of Juvenile Justice	2,085,877	1,845,771	2,138,518	1,796,244	2,154,749
State Mandated Costs	3,033,864	3,242,559	3,503,072	3,190,563	3,624,792
<b>State Mandated Costs Total:</b>	<b>5,119,741</b>	<b>5,088,330</b>	<b>5,641,590</b>	<b>4,986,807</b>	<b>5,779,541</b>

**Division - FY 2022-23**



**Category FY 2022-23**



**Appropriation by Fund**

	<b>FY 2019-20 Actuals</b>	<b>FY 2020-21 Actuals</b>	<b>FY 2021-22 Budget</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Fund 001 - General Fund	5,119,741	5,088,330	5,641,590	4,986,807	5,779,541
<b>Fund Total:</b>	<b>5,119,741</b>	<b>5,088,330</b>	<b>5,641,590</b>	<b>4,986,807</b>	<b>5,779,541</b>

**State Mandated Costs Positions**

	<b>FY 2019-20 Budget</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-22 Budget</b>	<b>FY 2022-23 Budget</b>
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.

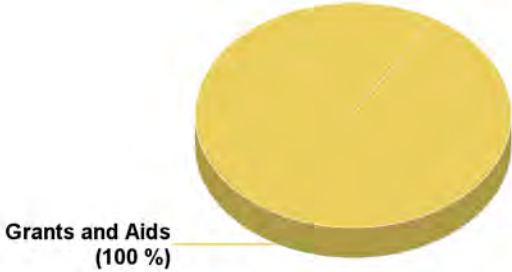


Department: State Mandated Costs

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>State Department of Juvenile Justice</b>					
Grants and Aids	2,085,877	1,845,771	2,138,518	1,796,244	2,154,749
<b>Total: State Department of Juvenile Justi</b>	<b>2,085,877</b>	<b>1,845,771</b>	<b>2,138,518</b>	<b>1,796,244</b>	<b>2,154,749</b>

<b>Fund Allocation</b>					
General Fund - 001	2,085,877	1,845,771	2,138,518	1,796,244	2,154,749
<b>Total Fund Allocation</b>	<b>2,085,877</b>	<b>1,845,771</b>	<b>2,138,518</b>	<b>1,796,244</b>	<b>2,154,749</b>



**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

CLSMF's Volunteer Lawyers Project (VLP) collaborates with private attorneys to provide additional free legal assistance or court representation to low-income clients that augments CLSMF's attorney team. In response to the pandemic, CLSMF offers a weekly virtual legal advice clinic which is available to residents across our service area. We are currently in the process of transitioning back to in person clinics in Daytona to provide an alternative opportunity for Volusia County residents. We look to continue to add in person clinics as the community needs arises.

The State Attorney's office, Seventh Judicial Court is responsible for criminal prosecutions in Volusia, Flagler, St. John's and Putnam Counties ranging from first-degree murder to disorderly conduct. The budget for the State Attorney's Office including staff salaries, is primarily funded by the State. Article V. Revision 7 of the State Constitution calling for full state funding on July 1, 2004. Florida Statutes Section 29.008, requires the county to be responsible for the costs of communications, information systems, and facilities. These costs include information technology (hardware, software, and equipment), rent, utilities, building maintenance, security, property insurance and liability insurance.

The mission of the Public Defender Seventh Judicial Circuit is to protect the rights of the indigent accused under the United States Constitution, Florida Constitution, and fulfill obligations and responsibilities under Chapters 27, 394 and 985, Florida Statutes; the Criminal, Juvenile and Appellate Rules of Procedure; and the Florida Rules of Professional Conduct.

Community Legal Services of Mid-Florida, Inc. (CLSMF) is a nonprofit law firm committed to providing holistic legal services to low-income and vulnerable individuals and families. The Justice Gap, a report issued by the Legal Services Corp., 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, receives calls from customers, determines eligibility and for eligible clients provides legal advice, brief service and/or referrals to other CLSMF units or help from one of our community partners. Any one of CLSMF's 50+ staff attorneys 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.

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](http://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

<b>Performance Measures - Central Fla Legal Services</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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

<b>Performance Measures - State Attorney</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Pursuing the prosecution in criminal cases in Volusia County	25,500	27,500	30,250

**Key Objectives - Public Defender**

- 01. Represent indigent persons as required by Section 27.51(1)

<b>Performance Measures - Public Defender</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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

<b>Performance Measures - Public Law Library</b>	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
Law Library usage by calendar year	24,863	24,938	25,013
Website Usage	140,577	140,647	140,647
Educational seminars, tutorial sessions, and tours	12	12	12

Department: State Mandated Costs

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>State Mandated Costs</b>					
Personnel Services	85,159	85,783	92,572	92,157	97,107
Operating Expenses	2,737,314	2,977,106	3,121,818	2,916,150	3,242,092
Capital Outlay	119,330	82,892	186,334	79,908	168,634
Grants and Aids	92,061	96,778	102,348	102,348	116,959
<b>Total: State Mandated Costs</b>	<b>3,033,864</b>	<b>3,242,559</b>	<b>3,503,072</b>	<b>3,190,563</b>	<b>3,624,792</b>

<b>Fund Allocation</b>					
General Fund - 001	3,033,864	3,242,559	3,503,072	3,190,563	3,624,792
<b>Total Fund Allocation</b>	<b>3,033,864</b>	<b>3,242,559</b>	<b>3,503,072</b>	<b>3,190,563</b>	<b>3,624,792</b>

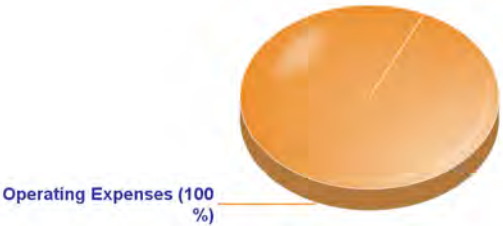
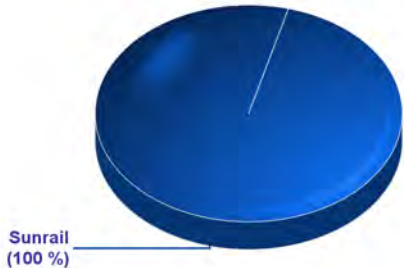


**Sunrail**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Sunrail	220,000	66,183	70,960	70,960	72,046
<b>Sunrail Total:</b>	<b>220,000</b>	<b>66,183</b>	<b>70,960</b>	<b>70,960</b>	<b>72,046</b>

Division - FY 2022-23

Category FY 2022-23



**Appropriation by Fund**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 001 - General Fund	220,000	66,183	70,960	70,960	72,046
<b>Fund Total:</b>	<b>220,000</b>	<b>66,183</b>	<b>70,960</b>	<b>70,960</b>	<b>72,046</b>

**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 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Sunrail</b>					
Operating Expenses	0	66,183	70,960	70,960	72,046
Grants and Aids	220,000	0	0	0	0
<b>Total: Sunrail</b>	<b>220,000</b>	<b>66,183</b>	<b>70,960</b>	<b>70,960</b>	<b>72,046</b>

<b>Fund Allocation</b>					
General Fund - 001	220,000	66,183	70,960	70,960	72,046
<b>Total Fund Allocation</b>	<b>220,000</b>	<b>66,183</b>	<b>70,960</b>	<b>70,960</b>	<b>72,046</b>



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**Tourist Development**

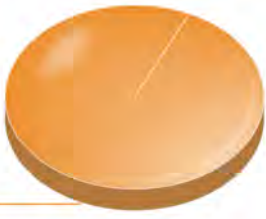
	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Tourist Development	9,958,009	14,225,266	12,272,872	18,151,695	18,729,488
<b>Tourist Development Total:</b>	<b>9,958,009</b>	<b>14,225,266</b>	<b>12,272,872</b>	<b>18,151,695</b>	<b>18,729,488</b>

Division - FY 2022-23



Tourist Development  
(100 %)

Category FY 2022-23



Operating Expenses (100 %)

**Appropriation by Fund**

	FY 2019-20 Actuals	FY 2020-21 Actuals	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
Fund 111 - Convention Development Tax	9,958,009	14,225,266	12,272,872	18,151,695	18,729,488
<b>Fund Total:</b>	<b>9,958,009</b>	<b>14,225,266</b>	<b>12,272,872</b>	<b>18,151,695</b>	<b>18,729,488</b>

**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 2022-23 budgeted distributions are net of \$150,484 for collection and administration of the tax: Halifax Area, \$13,939,270; Southeast Volusia, \$3,643,145; West Volusia, \$996,589.

**Key Objectives - Halifax Area Advertising Authority**

01. To provide quality marketing and promotion for tourism in Volusia County

**Performance Measures - Halifax Area Advertising Authority**

	<b>FY 2020-21 Actual</b>	<b>FY 2021-22 Estimate</b>	<b>FY 2022-23 Budget</b>
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Percent variance of actual Convention Development Tax collections versus projected amounts	14	18	2
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Department: Tourist Development

	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Budget
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<b>Tourist Development</b>					
Operating Expenses	9,958,009	14,225,266	12,272,872	18,151,695	18,729,488
<b>Total: Tourist Development</b>	<b>9,958,009</b>	<b>14,225,266</b>	<b>12,272,872</b>	<b>18,151,695</b>	<b>18,729,488</b>

<b>Fund Allocation</b>					
Convention Development Tax - 111	9,958,009	14,225,266	12,272,872	18,151,695	18,729,488
<b>Total Fund Allocation</b>	<b>9,958,009</b>	<b>14,225,266</b>	<b>12,272,872</b>	<b>18,151,695</b>	<b>18,729,488</b>



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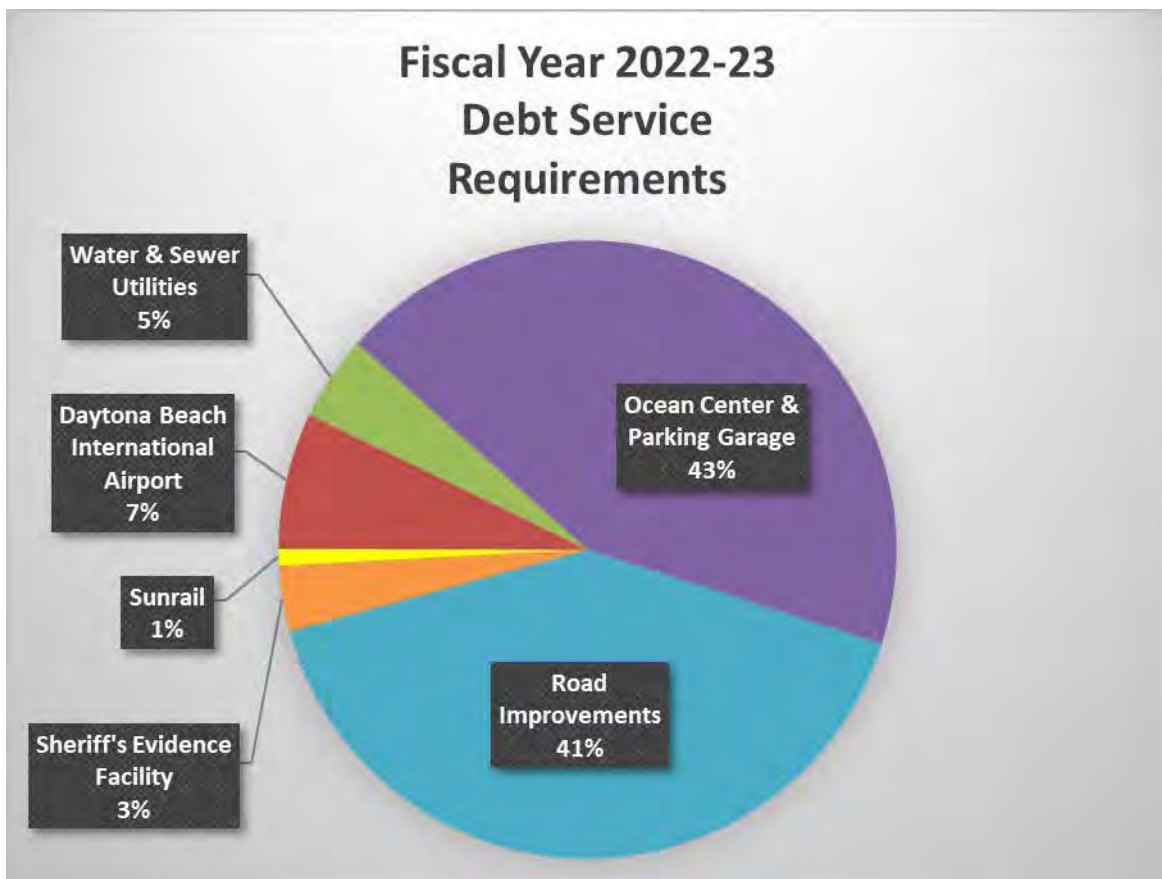
## VOLUSIA COUNTY DEBT

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 2022-23 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is \$13,552,202 including \$11,095,937 in governmental fund debt and \$2,456,265 in proprietary fund debt including revenue notes and state revolving loans. The graph below shows debt by function for fiscal year 2022-23.



### **COUNTY DEBT MANAGEMENT**

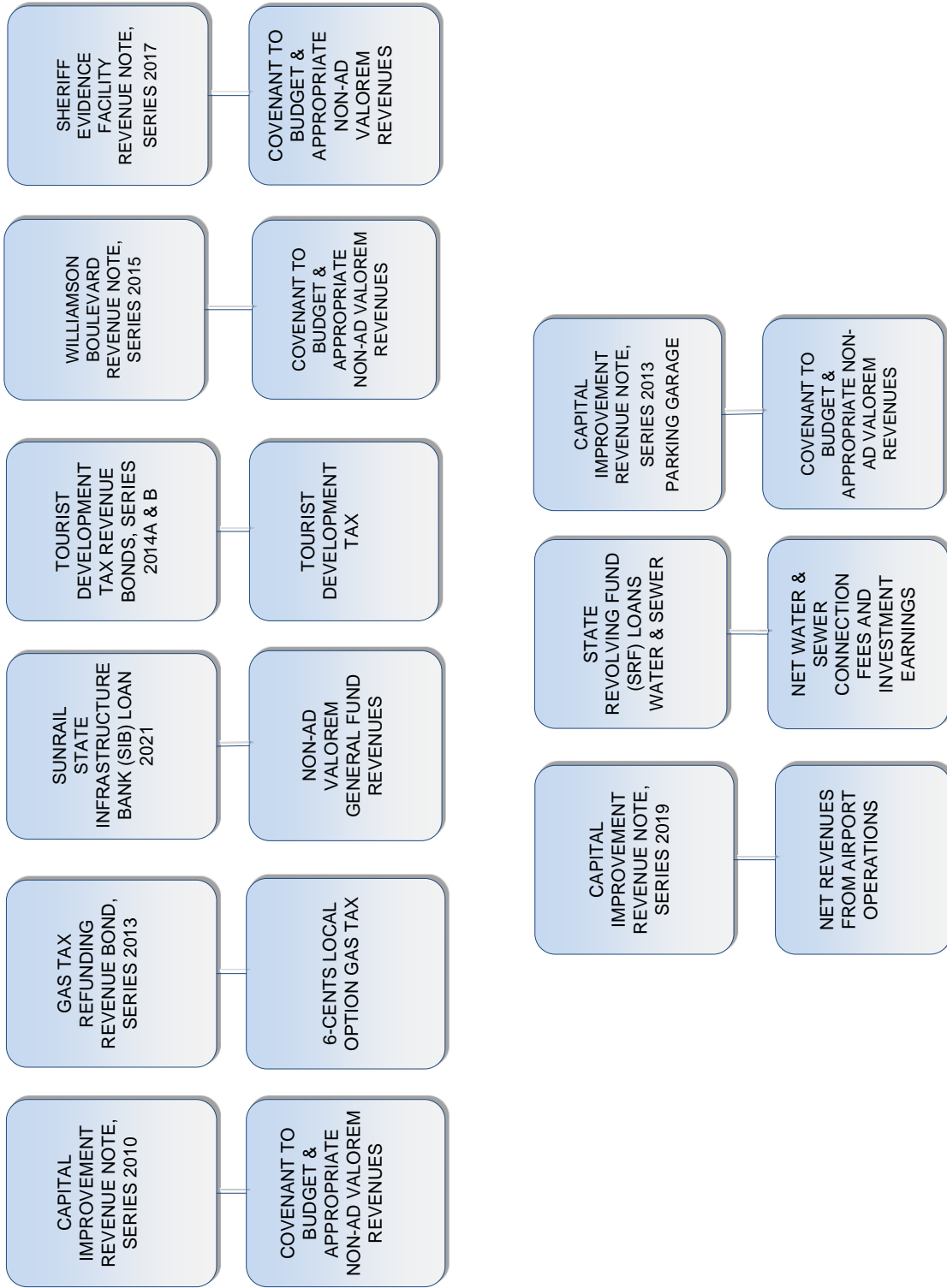
During the first quarter of fiscal year 2018-19, the County paid off all debt obligations in the General Fund thereby completing its "go-to-zero" plan. In fiscal year 2019-20, the Daytona Beach International Airport was able to retire both Airport Revenue Refunding Bonds Series 2000 and 2012 one year 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.

Florida Statutes does not provide for debt limitations on counties. Volusia County has no specified debt limit; however, debt procedures provide guidelines for prudent fiscal management of all obligations. Due to these prudent fiscal procedures, the County's debt burden is low and there is significant debt capacity available.

Due to Volusia County's preference for using "pay-as-you-go", the County uses its Capital Improvement Funds to fund large improvement projects such as the Medical Examiner Facility and large capital outlay items such as the Sheriff's helicopter replacement plan. This plan allows Volusia County to accumulate funds needed without incurring unnecessary debt obligations.

# VOLUSIA COUNTY DEBT SERVICE PLEGDED REVENUE



# Fiscal Year 2022-23 Debt Summary

## **Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014A**

Revenue Pledged: Tourist Development Tax and interest earnings.  
 Maturity: 12/1/2034 Interest Rate: 3.51  
 Original Principal: \$ 21,380,000 Origination Date: 4/15/2014

Purpose: These bonds were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004, which were originally issued to fund the Ocean Center expansion and renovation project.

FY	Principal	Interest	Total
2022-23	\$ 1,981,300	\$ 706,300	\$ 2,687,600
2023-24	\$ 1,980,758	\$ 660,758	\$ 2,641,516
2024-25	\$ 1,983,548	\$ 613,548	\$ 2,597,096
2025-26	\$ 1,979,672	\$ 564,672	\$ 2,544,344
2026-27	\$ 1,988,952	\$ 513,952	\$ 2,502,904
2027-28	\$ 1,991,214	\$ 461,214	\$ 2,452,428
2028-29	\$ 1,986,634	\$ 406,634	\$ 2,393,268
2029-30	\$ 1,990,123	\$ 350,123	\$ 2,340,246
2030-31	\$ 1,996,418	\$ 291,418	\$ 2,287,836
2031-32	\$ 1,995,520	\$ 230,519	\$ 2,226,039
2032-33	\$ 1,992,515	\$ 167,515	\$ 2,160,030
2033-34	\$ 1,997,229	\$ 102,229	\$ 2,099,458
2034-35	\$ 1,999,486	\$ 34,486	\$ 2,033,972

## **Fund 202 - Tourist Development Tax Refunding Revenue Bond, Series 2014B**

Revenue Pledged: Tourist Development Tax and interest earnings.  
 Maturity: 12/1/2034 Interest Rate: 3.51  
 Original Principal: \$ 25,000,000 Origination Date: 4/15/2014

Purpose: These bonds were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004, which were originally issued to fund the Ocean Center expansion and renovation project.

FY	Principal	Interest	Total
2022-23	\$ 2,310,814	\$ 820,814	\$ 3,131,628
2023-24	\$ 2,312,550	\$ 767,550	\$ 3,080,100
2024-25	\$ 2,312,355	\$ 712,355	\$ 3,024,710
2025-26	\$ 2,315,142	\$ 655,142	\$ 2,970,284
2026-27	\$ 2,305,998	\$ 595,998	\$ 2,901,996
2027-28	\$ 2,309,837	\$ 534,836	\$ 2,844,673
2028-29	\$ 2,311,393	\$ 471,393	\$ 2,782,786
2029-30	\$ 2,310,669	\$ 405,669	\$ 2,716,338
2030-31	\$ 2,307,662	\$ 337,662	\$ 2,645,324
2031-32	\$ 2,312,199	\$ 267,199	\$ 2,579,398
2032-33	\$ 2,314,103	\$ 194,103	\$ 2,508,206
2033-34	\$ 2,313,375	\$ 118,375	\$ 2,431,750
2034-35	\$ 2,314,927	\$ 2,275,000	\$ 4,589,927

## **Fund 208 - Capital Improvement Note, Series 2010**

Revenue Pledged: Ocean Center Revenue  
 Maturity: 12/1/2030 Interest Rate: 3.67  
 Original Principal: \$ 9,875,000 Origination Date: 12/10/2010

Purpose: This note was issued to refinance several commercial paper loans that financed the Ocean Center Expansions \$9,875,000.

FY	Principal	Interest	Total
2022-23	\$ 689,605	\$ 509,000	\$ 1,198,605
2023-24	\$ 685,647	\$ 524,000	\$ 1,209,647
2024-25	\$ 682,120	\$ 540,000	\$ 1,222,120
2025-26	\$ 678,988	\$ 557,000	\$ 1,235,988
2026-27	\$ 674,250	\$ 573,000	\$ 1,247,250
2027-28	\$ 670,888	\$ 591,000	\$ 1,261,888
2028-29	\$ 665,883	\$ 608,000	\$ 1,273,883
2029-30	\$ 662,218	\$ 627,000	\$ 1,289,218
2030-31	\$ 657,856	\$ 646,000	\$ 1,303,856

## **Fund 209 - Capital Improvement Revenue Note, Series 2015**

Revenue Pledged: Local County Optional Gas Tax  
 Maturity: 10/1/2025 Interest Rate: 2.17  
 Original Principal: \$ 9,000,000 Origination Date: 10/2/2015

Purpose: This note is for the expansion of Williamson Blvd. in Port Orange.

FY	Principal	Interest	Total
2022-23	\$ 998,075	\$ 73,075	\$ 1,071,150
2023-24	\$ 997,785	\$ 52,785	\$ 1,050,570
2024-25	\$ 1,002,008	\$ 32,008	\$ 1,034,016
2025-26	\$ 1,000,742	\$ 10,742	\$ 1,011,484



## Fiscal Year 2022-23 Debt Summary

### **Fund 213 - Gas Tax Refunding Revenue Bonds, Series 2013**

Revenue Pledged: Six Cent Local Option Gas Tax  
 Maturity: 10/1/2024 Interest Rate: 2.035  
 Original Principal: \$ 41,505,000 Origination Date: 1/9/2013

FY	Principal	Interest	Total
2022-23	\$ 4,466,256	\$ 221,255	\$ 4,687,511
2023-24	\$ 4,468,954	\$ 133,954	\$ 4,602,908
2024-25	\$ 4,459,924	\$ 44,923	\$ 4,504,847

Purpose: These bonds were issued to refund a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements.

### **Fund 215 - Capital Improvement Revenue Note, Series 2017**

Revenue Pledged: Non Ad Valorem Revenues  
 Maturity: 12/1/2037 Interest Rate: 2.87  
 Original Principal: \$ 7,000,000 Origination Date: 12/14/2017

FY	Principal	Interest	Total
2022-23	\$ 460,240	\$ 165,240	\$ 625,481
2023-24	\$ 461,630	\$ 156,630	\$ 618,261
2024-25	\$ 462,733	\$ 147,733	\$ 610,467
2025-26	\$ 458,621	\$ 138,621	\$ 597,242
2026-27	\$ 459,294	\$ 129,294	\$ 588,587
2027-28	\$ 459,679	\$ 119,679	\$ 579,358
2028-29	\$ 459,778	\$ 109,778	\$ 569,555
2029-30	\$ 459,589	\$ 99,589	\$ 559,178
2030-31	\$ 459,114	\$ 89,114	\$ 548,227
2031-32	\$ 458,351	\$ 78,351	\$ 536,702
2032-33	\$ 462,230	\$ 67,230	\$ 529,460
2033-34	\$ 460,750	\$ 55,750	\$ 516,500
2034-35	\$ 458,983	\$ 43,983	\$ 502,966
2035-36	\$ 461,857	\$ 31,857	\$ 493,714
2036-37	\$ 459,373	\$ 19,373	\$ 478,745
2037-38	\$ 461,529	\$ 6,529	\$ 468,058

Purpose: The purpose of this note is to finance a portion of the Sheriff's Office Evidence Facility.

### **Fund 295 - Public Transportation State Infrastructure Loan**

Revenue Pledged: General Fund Non-Ad Valorem revenues  
 Maturity: 10/1/2036 Interest Rate: 1.75  
 Original Principal: \$ 11,239,566 Origination Date: 10/1/2021 \$ 2,250,000  
 10/1/2022 \$ 4,500,000  
 10/1/2023 \$ 4,489,566

FY	Principal	Interest	Total
2022-23	\$ -	\$ 39,375	\$ 39,375
2023-24	\$ -	\$ 118,125	\$ 118,125
2024-25	\$ 777,473	\$ 196,692	\$ 974,165
2025-26	\$ 791,078	\$ 183,087	\$ 974,165
2026-27	\$ 804,922	\$ 169,243	\$ 974,165
2027-28	\$ 819,008	\$ 155,157	\$ 974,165
2028-29	\$ 833,341	\$ 140,824	\$ 974,165
2029-30	\$ 847,925	\$ 126,241	\$ 974,166
2030-31	\$ 862,763	\$ 111,402	\$ 974,165
2031-32	\$ 877,862	\$ 96,304	\$ 974,166
2032-33	\$ 893,224	\$ 80,941	\$ 974,165
2033-34	\$ 908,856	\$ 65,310	\$ 974,166
2034-35	\$ 924,761	\$ 49,405	\$ 974,166
2035-36	\$ 940,944	\$ 33,221	\$ 974,165
2036-37	\$ 957,410	\$ 16,755	\$ 974,165

Purpose: To fund Volusia County's agreed upon contribution to the cost of final design and construction of the northern portion of Phase II of the Commuter Rail System (Sunrail).

## Fiscal Year 2022-23 Debt Summary

### **Fund 451 - Airport Capital Improvement Revenue Note, Series 2019**

Revenue Pledged: Net revenues derived from operation of airport system and interest earnings.  
 Maturity: 12/1/2034 Interest Rate: 2.65  
 Original Principal: \$ 12,000,000 Origination Date: 6/27/2019

Purpose: To finance construction and improvements of certain terminal facilities at Daytona Beach International Airport..

FY	Principal	Interest	Total
2022-23	\$ 695,000	\$ 273,281	\$ 968,281
2023-24	\$ 715,000	\$ 254,599	\$ 969,599
2024-25	\$ 735,000	\$ 235,386	\$ 970,386
2025-26	\$ 755,000	\$ 215,644	\$ 970,644
2026-27	\$ 775,000	\$ 195,371	\$ 970,371
2027-28	\$ 795,000	\$ 174,569	\$ 969,569
2028-29	\$ 815,000	\$ 153,236	\$ 968,236
2029-30	\$ 840,000	\$ 131,308	\$ 971,308
2030-31	\$ 860,000	\$ 108,783	\$ 968,783
2031-32	\$ 885,000	\$ 85,661	\$ 970,661
2032-33	\$ 905,000	\$ 61,944	\$ 966,944
2033-34	\$ 930,000	\$ 37,630	\$ 967,630
2034-35	\$ 955,000	\$ 12,654	\$ 967,654

### **Fund 457 -Water & Sewer-New Southwest Plant**

Revenue Pledged: Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.  
 Maturity: 6/15/2030 Interest Rate: 1.525  
 Original Principal: \$ 9,103,718 Origination Date: 6/15/2010

Purpose: The funding of the Southwest Regional Water Reclamations Facility Expansion.

FY	Principal	Interest	Total
2022-23	\$ 478,722	\$ 126,553	\$ 605,275
2023-24	\$ 493,435	\$ 111,840	\$ 605,275
2024-25	\$ 508,599	\$ 96,676	\$ 605,275
2025-26	\$ 524,230	\$ 81,045	\$ 605,275
2026-27	\$ 540,341	\$ 64,934	\$ 605,275
2027-28	\$ 556,947	\$ 48,328	\$ 605,275
2028-29	\$ 574,063	\$ 31,212	\$ 605,275
2029-30	\$ 591,706	\$ 13,569	\$ 605,275

### **Fund 475 - Parking Facility Refunding Revenue Note, Series 2013**

Revenue Pledged: Non Ad Valorem Revenues  
 Maturity: 4/1/2024 Interest Rate: 2.33  
 Original Principal: \$ 8,030,000 Origination Date: 10/31/2013

Purpose: To refinance the County's outstanding Parking Facility Revenue Bonds, Series 2007 issued to finance the acquisition of the Ocean Center Parking Garage.

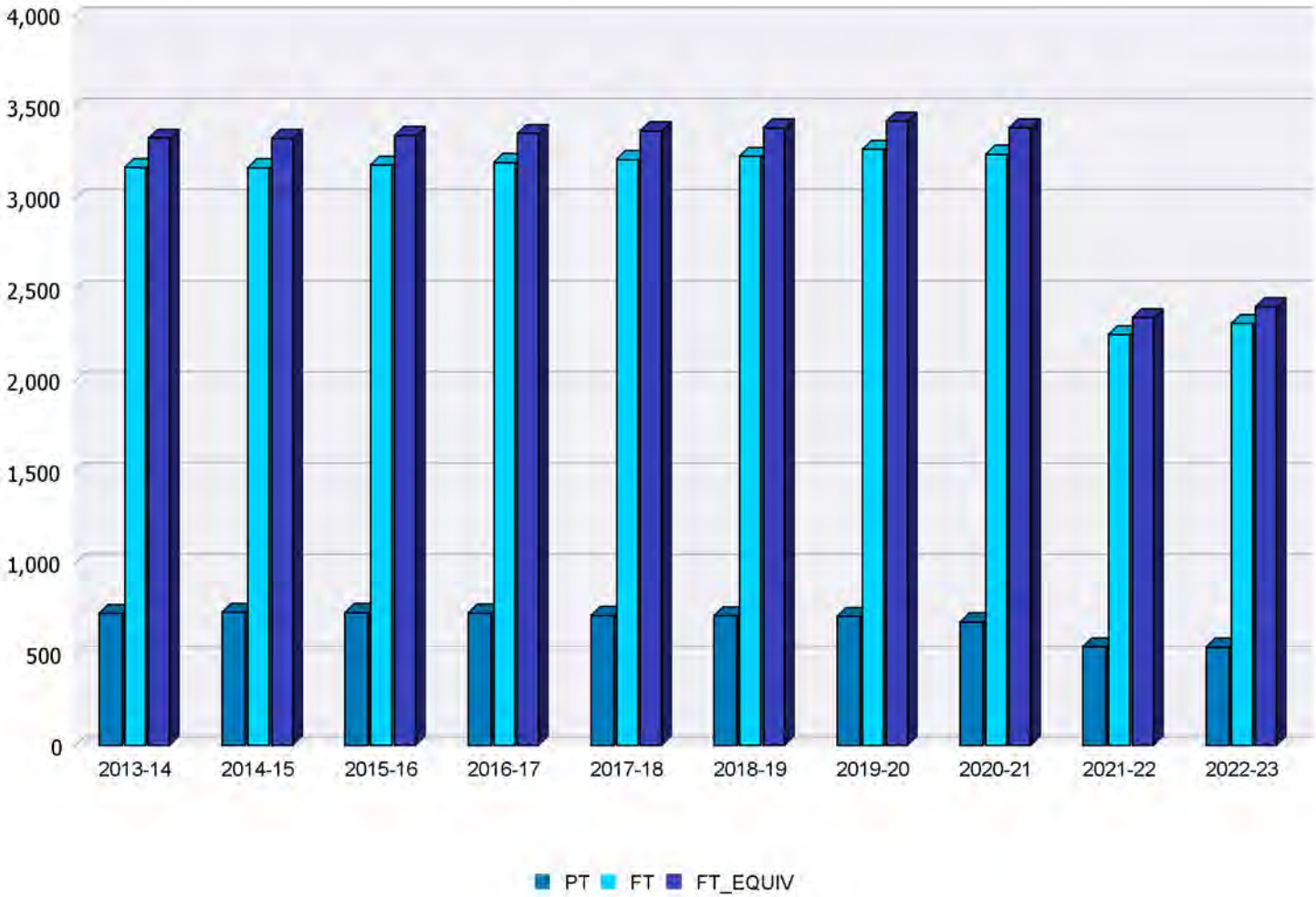
FY	Principal	Interest	Total
2022-23	\$ 855,000	\$ 40,426	\$ 895,426
2023-24	\$ 880,000	\$ 20,504	\$ 900,504

**VOLUSIA COUNTY, FLORIDA**  
**SCHEDULE OF DEBT SERVICE REQUIREMENTS**  
**Fiscal Year 2022-23**

FUND	Fiscal Year 2022-23 PRINCIPAL PAYMENT	Fiscal Year 2022-23 INTEREST PAYMENT	Fiscal Year 2022-23 OTHER FEES	Fiscal Year 2022-23 TOTAL	
<b>Governmental Fund Debt</b>					
<b><u>Revenue Note Loans</u></b>					
2010 Capital Improvement Revenue Note Ocean Center Expansion	208	509,000	180,605	2,500	692,105
2015 Capital Improvement Revenue Note	209	945,000	63,040	750	1,008,790
2017 Capital Improvement Revenue Note	215	295,000	165,241	5,000	465,241
<b>Total Revenue Note Loans</b>		<b>\$1,749,000</b>	<b>\$408,886</b>	<b>\$8,250</b>	<b>\$2,166,136</b>
<b><u>State Infrastructure Bank Loan (SIB)</u></b>					
Commuter Rail Loan	295	0	118,125	0	\$118,125
<b>Total State Infrastructure Bank Loans (SIB)</b>		<b>\$0</b>	<b>\$118,125</b>	<b>\$0</b>	<b>\$118,125</b>
<b><u>Non-Self Supporting Bonds</u></b>					
2014A Tourist Development Refunding Revenue Bond	202	1,275,000	706,300	750	1,982,050
2014B Tourist Development Refunding Revenue Bond	202	1,490,000	820,814	750	2,311,564
2013 Gas Tax Refunding Revenue Bond	213	4,335,000	178,062	5,000	4,518,062
<b>Total Non-Self Supporting Bonds</b>		<b>\$7,100,000</b>	<b>\$1,705,176</b>	<b>\$6,500</b>	<b>\$8,811,676</b>
<b>Total Governmental Fund Debt</b>		<b>\$8,849,000</b>	<b>\$2,232,187</b>	<b>\$14,750</b>	<b>\$11,095,937</b>
<b>Proprietary Fund Debt</b>					
<b><u>Revenue Note Loans</u></b>					
2013 Capital Improvement Revenue Note (Parking Garage)	475	855,000	30,465	0	885,465
2019 Capital Improvement Revenue Note (Airport)	451	695,000	273,282	1,500	969,782
<b>Total Proprietary Fund Notes</b>		<b>\$1,550,000</b>	<b>\$303,747</b>	<b>\$1,500</b>	<b>\$1,855,247</b>
<b><u>State Revolving Loans (SRF)</u></b>					
Southwest Regional Water Reclamation Facility 2	457	478,723	122,295	0	601,018
<b>Total State Revolving Loans (SRF)</b>		<b>\$478,723</b>	<b>\$122,295</b>	<b>\$0</b>	<b>\$601,018</b>
<b>Total Proprietary Fund Debt</b>		<b>\$2,028,723</b>	<b>\$426,042</b>	<b>\$1,500</b>	<b>\$2,456,265</b>
<b>Total Debt Service</b>		<b>\$10,877,723</b>	<b>\$2,658,229</b>	<b>\$16,250</b>	<b>\$13,552,202</b>

# VOLUSIA COUNTY, FLORIDA

## Personnel Authorizations Ten Year History



County of Volusia Personnel Authorizations FY 2013-14 to FY 2022-23			
Year	Part-Time	Full-Time	Full-Time Equivalent
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
2022-23	541	2,314	2,406

## Personnel Authorization Summary By Division

Division	FY 2020-21 Budget			FY 2021-22 Budget			FY 2022-23 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	28.00	0.00	28.00	30.00	0.00	30.00
Airport	39.00	0.00	39.00	46.00	0.00	46.00	50.00	0.00	50.00
Animal Control	15.00	1.00	15.50	16.00	0.00	16.00	19.00	0.00	19.00
Beach Safety Ocean Rescue	80.00	317.00	125.37	80.00	317.00	125.37	79.00	317.00	124.37
Building and Code Administration	38.00	0.00	38.00	38.00	0.00	38.00	37.00	0.00	37.00
Business Services	1.00	0.00	1.00	2.00	0.00	2.00	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 Assistance	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00
Community Information	13.00	1.00	13.75	13.00	1.00	13.75	15.00	0.00	15.00
Community Services & Grants	17.00	0.00	17.00	16.00	0.00	16.00	15.00	0.00	15.00
Corrections	350.00	1.00	350.50	356.00	1.00	356.50	360.00	1.00	360.50
County Attorney	32.00	0.00	32.00	28.00	0.00	28.00	28.00	0.00	28.00
County Council	7.00	0.00	7.00	7.00	0.00	7.00	14.00	0.00	14.00
County Manager	16.00	1.00	16.50	16.00	1.00	16.50	8.00	1.00	8.50
Economic Development	11.00	0.00	11.00	10.00	0.00	10.00	8.00	0.00	8.00
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	4.00	1.00	4.50
Emergency Medical Services	221.00	5.00	223.25	227.00	14.00	231.50	248.00	14.00	252.50
Engineering & Construction	41.00	0.00	41.00	40.00	0.00	40.00	40.00	0.00	40.00
Environmental Management	43.00	8.00	44.73	44.00	5.00	45.19	44.00	5.00	45.19
Facilities Services	43.00	0.00	43.00	41.00	0.00	41.00	44.00	0.00	44.00
Fire Rescue Services	193.00	0.00	193.00	202.00	1.00	202.50	224.00	0.00	224.00
Fleet Management	50.00	0.00	50.00	50.00	0.00	50.00	50.00	0.00	50.00
Growth and Resource Management	9.00	0.00	9.00	9.00	0.00	9.00	11.00	0.00	11.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50
Human Resources	36.00	2.00	37.00	36.00	0.00	36.00	34.00	0.00	34.00
Information Technology	80.00	0.00	80.00	80.00	0.00	80.00	79.00	0.00	79.00
Internal Auditing	1.00	0.00	1.00	2.00	0.00	2.00	2.00	0.00	2.00
Justice System Circ Ct Criminal	30.00	0.00	30.00	30.00	0.00	30.00	30.00	0.00	30.00

## Personnel Authorization Summary By Division

Division	FY 2020-21 Budget			FY 2021-22 Budget			FY 2022-23 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Justice System Circuit Juvenile	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Justice System General Operations	9.00	0.00	9.00	10.00	0.00	10.00	11.00	0.00	11.00
Library Services	178.00	9.00	182.50	176.00	9.00	180.50	175.00	9.00	179.50
Management and Budget	10.00	0.00	10.00	10.00	0.00	10.00	9.00	0.00	9.00
Mosquito Control	28.00	0.00	28.00	28.00	0.00	28.00	28.00	0.00	28.00
Ocean Center	46.00	0.00	46.00	46.00	0.00	46.00	46.00	0.00	46.00
Office of the CFO	4.00	0.00	4.00	4.00	0.00	4.00	3.00	0.00	3.00
Office of the Sheriff	816.00	128.00	867.60	0.00	0.00	0.00	0.00	0.00	0.00
Parks Recreation & Culture	70.00	190.00	101.32	70.00	183.00	100.27	70.00	183.00	100.27
Planning and Development Services	26.00	0.00	26.00	26.00	0.00	26.00	27.00	0.00	27.00
Procurement	16.00	0.00	16.00	15.00	0.00	15.00	15.00	0.00	15.00
Property Appraisal	106.00	0.00	106.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Protection Services	7.00	0.00	7.00	8.00	0.00	8.00	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	25.00	1.00	25.50	29.00	1.00	29.50	28.00	1.00	28.50
Road and Bridge	117.00	7.00	119.45	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	77.00	0.00	77.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	54.00	1.00	54.75	54.00	1.00	54.75	54.00	1.00	54.75
Supervisor of Elections	32.00	0.00	32.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax Collector	55.00	0.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00
Traffic Engineering	21.00	0.00	21.00	22.00	0.00	22.00	22.00	0.00	22.00
Treasury & Billing	15.00	2.00	16.00	28.00	0.00	28.00	29.00	0.00	29.00
Veterans' Services	12.00	0.00	12.00	12.00	0.00	12.00	14.00	0.00	14.00
Water Resources and Utilities	60.00	0.00	60.00	60.00	0.00	60.00	60.00	0.00	60.00
<b>Total of All Funds</b>	<b>3,240.00</b>	<b>678.00</b>	<b>3,386.72</b>	<b>2,253.00</b>	<b>543.00</b>	<b>2,345.78</b>	<b>2,316.00</b>	<b>541.00</b>	<b>2,407.53</b>
<b>Attrition</b>			<b>38.00</b>			<b>18.00</b>			<b>24.00</b>
<b>Unfunded</b>			<b>133.00</b>			<b>92.00</b>			<b>90.00</b>

**Fiscal Year 2021-22 Changes in Authorized Positions**

Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
<b>Changes approved during fiscal year 2021-22:</b>					
<b>General Fund</b>					
Veterans Services	Reclass/ Transfer	1.00	0.00	1.00	Reclassified Veterans Counselor transferred from the Library Fund
Corrections	Transfer	-1.00	0.00	-1.00	Transfer Case Management Counselor to the Inmate Welfare Fund
Beach Safety	Reclass/ Transfer	-1.00	0.00	-1.00	Reclassify Senior Lifeguard to an Office Assistant III and transfer to the EMS Fund
Office of the CFO	Reclass/ Transfer	-1.00	0.00	-1.00	Reclassify Administrative Coordinator I to an Accounting Clerk and transfer to the EMS Fund
Office of Management & Budget	Reclass/ Transfer	-1.00	0.00	-1.00	Reclassify Senior Management & Budget Analyst to a Medical Billing & Coding Clerk and transfer to the EMS Fund
Corrections	Reclass/ Transfer	-1.00	0.00	-1.00	Reclassify Staff Assistant II to an Animal Control Officer and transfer to the Port Fund
Construction Engineering	Transfer	-1.00	0.00	-1.00	Transfer Engineering Inspector to the MSD Fund
<b>General Fund Total</b>		<b>-5.00</b>	<b>0.00</b>	<b>-5.00</b>	
<b>EMS Fund</b>					
Emergency Medical Services	Reclass/ Transfer	1.00	0.00	1.00	Reclassified Office Assistant III transferred from General Fund
Emergency Medical Services	New	2.00	0.00	2.00	County Council authorized the addition of two EMS Division Commanders on April 5, 2022
Emergency Medical Services	Reclass/ Transfer	1.00	0.00	1.00	Reclassified Accounting Clerk transferred from General Fund
Emergency Medical Services	Reclass/ Transfer	1.00	0.00	1.00	Reclassified Medical Billing & Coding Clerk transferred from the General Fund
<b>EMS Fund Total</b>		<b>5.00</b>	<b>0.00</b>	<b>5.00</b>	
<b>Library Fund</b>					
Library Services	Reclass/ Transfer	-1.00	0.00	-1.00	Library Assistant II reclassified as a Veterans Counselor and transferred to General Fund
<b>Library Fund Total</b>		<b>-1.00</b>	<b>0.00</b>	<b>-1.00</b>	
<b>Port Fund</b>					
Animal Services	Reclass/ Transfer	1.00	0.00	1.00	Reclassified Animal Control Officer transferred from General Fund
<b>Port Fund Total</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	
<b>Building Permits Fund</b>					
Building & Zoning	Reclass/ Transfer	-1.00	0.00	-1.00	Reclassify Building Inspector I to a Special Projects Coordinator and transfer to the MSD Fund
<b>Building Permits Fund Total</b>		<b>-1.00</b>	<b>0.00</b>	<b>-1.00</b>	
<b>Municipal Service District Fund</b>					
Growth & Resource Management Administration	Reclass/ Transfer	1.00	0.00	1.00	Reclassified Special Projects Coordinator transferred from the Building Permits Fund
Construction Engineering	Transfer	1.00	0.00	1.00	Engineering Inspector transferred from the General Fund
<b>Municipal Service District Fund Total</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	

**Fiscal Year 2021-22 Changes in Authorized Positions Continued**

Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
<b>Inmate Welfare Fund</b>					
Corrections	Transfer	1.00	0.00	1.00	Case Management Counselor transferred from the General Fund
<b>Inmate Welfare Fund Total</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	
<b>Economic Development Fund</b>					
Economic Development	Transfer	-1.00	0.00	-1.00	Transfer Staff Assistant II to the Airport
Economic Development	Reclass/ Transfer	-1.00	0.00	-1.00	Reclassify Business Specialist to an Administrative Coordinator II and transfer to the Airport
<b>Economic Development Fund Total</b>		<b>-2.00</b>	<b>0.00</b>	<b>-2.00</b>	
<b>Fire Services Fund</b>					
Fire Services	New	6.00	0.00	6.00	County Council authorized the addition of six Firefighters on February 1, 2022
<b>Fire Services Fund Total</b>		<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	
<b>Airport Fund</b>					
Daytona Beach International Airport	Transfer	1.00	0.00	1.00	Staff Assistant II transferred from the Economic Development Fund
Daytona Beach International Airport	Reclass/ Transfer	1.00	0.00	1.00	Reclassified Administrative Coordinator II transferred from the Economic Development Fund
<b>Airport Fund Total</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	
<b>Total changes during fiscal year 2021-22</b>		<b>8.00</b>	<b>0.00</b>	<b>8.00</b>	

**Fiscal Year 2022-23 Changes in Authorized Positions**

Fund Division	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
<b>Changes for fiscal year 2022-23 Budget:</b>					
<b>General Fund</b>					
Judicial - Information Systems	Add	1.00	0.00	1.00	Computer Support Analyst II
Corrections	Add	6.00	0.00	6.00	Corrections Officers
Facilities	Add	1.00	0.00	1.00	Special Projects Coordinator
Facilities	Add	2.00	0.00	2.00	Tradesworker I
Information Technology	Transfer	1.00	0.00	1.00	Systems Engineer II transferred from the Airport Fund
Information Technology	Transfer	1.00	0.00	1.00	Project Leader transferred from the Airport Fund
Human Resources	Transfer	-1.00	0.00	-1.00	Transfer Activity Project Manager to the Group Insurance Fund
Community Information	Reclass	1.00	-1.00	0.25	Reclassify part-time Senior Marketing Specialist to full-time
Growth & Resource Management Administration	Transfer	-1.00	0.00	-1.00	Transfer Administrative Coordinator II to Impact Fee Administration Fund
<b>Total General Fund</b>		<b>11.00</b>	<b>-1.00</b>	<b>10.25</b>	
<b>EMS Fund</b>					
Emergency Medical Services	Add	1.00	0.00	1.00	Accounting Specialist
Emergency Medical Services	Add	8.00	0.00	8.00	Emergency Medical Technicians
Emergency Medical Services	Add	5.00	0.00	5.00	Paramedics
Emergency Medical Services	Add	2.00	0.00	2.00	Ambulance Supply Technicians
Emergency Medical Services	Add	2.00	0.00	2.00	Lieutenant Paramedics
<b>EMS Fund Total</b>		<b>18.00</b>	<b>0.00</b>	<b>18.00</b>	
<b>Municipal Service District</b>					
Building & Zoning	Add	1.00	0.00	1.00	Zoning Technician
Animal Services	Add	2.00	0.00	2.00	Veterinarian Assistants
<b>Municipal Service District Total</b>		<b>3.00</b>	<b>0.00</b>	<b>3.00</b>	



**Fiscal Year 2022-23 Changes in Authorized Positions Continued**

<b>Fund Division</b>	<b>Action</b>	<b>Change in Full Time</b>	<b>Change in Part Time</b>	<b>Change in FTE</b>	<b>Description</b>
<b>Fire Services Fund</b>					
Fire Services	Add	15.00	0.00	15.00	Firefighters
Fire Services	Reclass	1.00	-1.00	0.50	Reclassify part-time Fire Inspector to full-time
<b>Fire Services Fund Total</b>		<b>16.00</b>	<b>-1.00</b>	<b>15.50</b>	
<b>Solid Waste Fund</b>					
Solid Waste	Add	5.00	0.00	5.00	Maintenance Worker IIIs
Solid Waste	Add	1.00	0.00	1.00	Landfill Attendant
<b>Solid Waste Fund Total</b>		<b>6.00</b>	<b>0.00</b>	<b>6.00</b>	
<b>Airport Fund</b>					
Information Technology	Transfer	-1.00	0.00	-1.00	Transfer Project Leader to the General Fund
Information Technology	Transfer	-1.00	0.00	-1.00	Transfer Activity Project Manager to the General Fund
Daytona Beach International Airport	Add	1.00	0.00	1.00	Airport Operations Agent
Daytona Beach International Airport	Add	1.00	0.00	1.00	Airport Control Agent
<b>Airport Fund Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Risk Management Fund</b>					
Human Resources	Delete	-2.00	0.00	-2.00	Delete Workers Compensation Claims Adjuster IIs
<b>Risk Management Fund Total</b>		<b>-2.00</b>	<b>0.00</b>	<b>-2.00</b>	
<b>Group Insurance Fund</b>					
Human Resources	Transfer	1.00	0.00	1.00	Activity Project Manager transferred from the General Fund
<b>Group Insurance Fund Total</b>		<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	
<b>Impact Fee Administration Fund</b>					
Growth & Resource Management Administration	Transfer	1.00	0.00	1.00	Administrative Coordinator II transferred from the General Fund
Growth & Resource Management Administration	Add	1.00	0.00	1.00	Permit Technician
<b>Impact Fee Administration Fund Total</b>		<b>2.00</b>	<b>0.00</b>	<b>2.00</b>	
<b>Total change in fiscal year 2022-23</b>		<b>55.00</b>	<b>-2.00</b>	<b>53.75</b>	
<b>Total change in authorized positions</b>		<b>63.00</b>	<b>-2.00</b>	<b>61.75</b>	

## MISCELLANEOUS STATISTICAL DATA

Date of Charter  
 Form of Government  
 Number of Full-Time Equivalent Positions (FTE's)

January 1, 1971  
 Council/Manager  
 2,405.53

### Government Facilities and Services:

Aviation and Economic Resources	
Airline Activities	Aircraft movements
Number of commercial airlines: 2	Air carrier: 5,917
Enplanement Passengers: 299,125	Air taxi: 131,817
Deplanement Passengers: 296,060	Civil: 113,796
Air freight: 517 Pounds	General Aviation: 42,252
Air express: 2,151 Pounds	Military: 1,209



Volusia Transportation Authority (VOTRAN)	
Fixed Route	
Passengers	2,095,394
Revenue Miles	3,153,274
Gold Paratransit	
Passengers	218,239
Revenue Miles	1,835,455



Road and Bridge	
State Bridges	County Bridges
St. Johns River: 2	Halifax River: 3
Lake Monroe: 2	Miles of streets
Halifax River: 4	Paved: 975
Indian River, New Smyrna Beach: 2	Unpaved: 166
Bike Paths and Sidewalks (Paved): 282	



## MISCELLANEOUS STATISTICAL DATA (Cont'd)

Beaches, Lakes and Rivers		Parks	
Atlantic Ocean: 47 Miles		County: 59	
Lakes (large): 2		State: 6	
Springs: 4		Federal: 1	
Rivers: 3		Trail Miles Maintained: 67.6	



Elections	
Registered Voters (as of 9/6/2022)	447,096
Number of votes cast in last County-wide general election (11/3/2020)	309,367



EMS (Emergency Medical Services)	
EVAC Medical Transports	54,779



Fire Protection	
Dependent	
Number of stations	20
Number of career fire personnel	194.5
Number of volunteer certified fire personnel	6



Water Resources and Utilities		
Water System	Number of plants: 9	Number of customers: 16,767
Reclaimed Water System	Number of plants: 2	Number of customers: 2,264
Sewer System	Number of plants: 7	Number of customers: 12,539



Solid Waste and Recycling	
Tomoka Landfill	Transfer Station
Tons: 507,648	Tons: 231,977
Cubic Yards: 2,030,592	Cubic Yards: 927,908



# MISCELLANEOUS STATISTICAL DATA (Cont'd)

Volusia County Taxable Sales	
Florida Department of Revenue (Florida Dept. of Revenue - taxresearch (floridarevenue.com) Sales Tax by County (Form 9)	
Fiscal Year 202	10,469,710,390
Fiscal Year 2020	8,692,806,393
Fiscal Year 2019	8,880,602,161

VOLUSIA COUNTY	2010 Census	2021 Estimate	11 Year Comparison	2026 Projected
Population	494,593	565,269	12.5%	598,990
Households	208,236	236,179	11.8%	250,263
Families	130,386	146,192	10.8%	154,394
Average Household Size	2.31	2.33	0.9%	2.34
Owner Occupied Housing Units	150,443	164,229	8.4%	174,702
Renter Occupied Housing Units	57,793	71,950	19.7%	75,561
Median Age	45.3	47.9	5.4%	48.3

**Per Capita Income: \$30,263** 

**Average Household Income: \$72,132** 

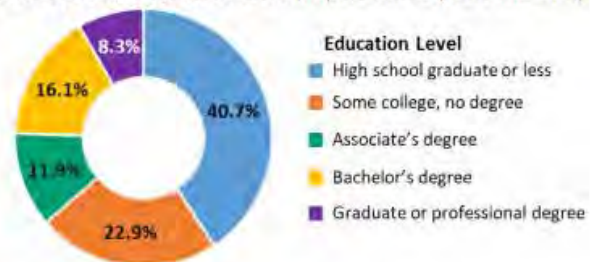
**Average Home Value: \$298,680** 

## Population by Age

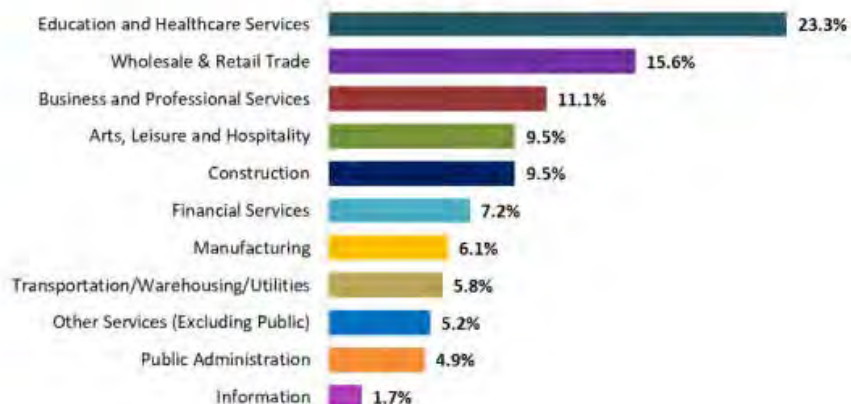


Age Range	Percent of Population
0-14	14%
15-19	5%
20 - 24	5%
25 - 34	12%
35 - 44	11%
45 - 54	12%
55 - 64	15%
65 +	26%

## Education Attainment (Population 25 years and over)

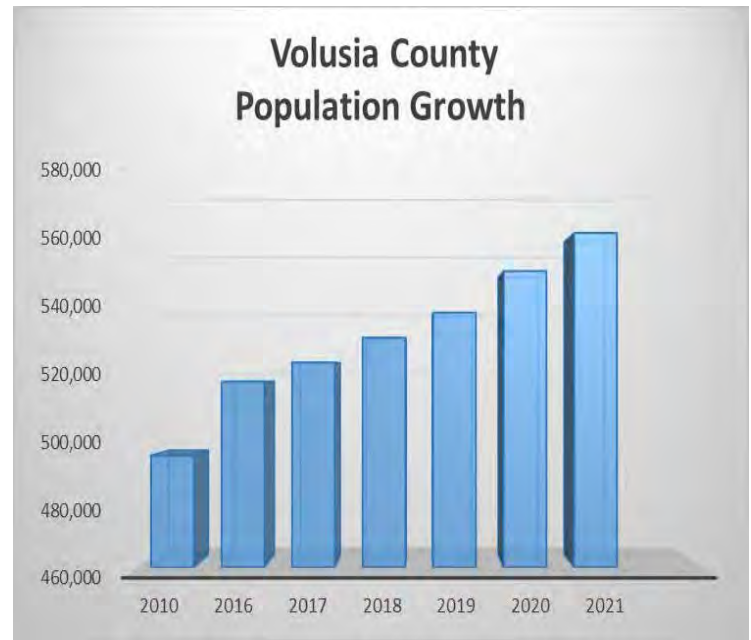


## Labor Force by Industry



Sources: US Census, Census 2010 Summary File 1. Esri forecasts for 2021 and 2026, U.S. Census American Community Survey 5-year estimate 2020, Zillow Home Value Index (ZHVI) - Single Family Home Typical Home Value

<b>Volusia County</b>	563,358
Daytona Beach	74,113
Daytona Beach Shores	5,253
Debary	23,014
Deland	38,342
Deltona	94,953
Edgewater	23,310
Flagler Beach (part)	72
Holly Hill	12,971
Lake Helen	2,913
New Smyrna Beach	30,962
Oak Hill	2,025
Orange City	13,483
Ormond Beach	44,046
Pierson	1,547
Ponce Inlet	3,382
Port Orange	63,275
South Daytona	13,140
UNINCORPORATED	116,557



Source: Bureau of Economic and Business Research (BEBR)

### Top Public Sector Employers

Rank	Employer	Sector	Employees
1	Volusia County Schools	Education	7,997
2	State of Florida	Public Administration	2,743
3	County of Volusia	Public Administration	2,329
4	Daytona State College	Education	1,383
5	City of Daytona Beach	Public Administration	937
6	United States Postal Service	Transportation and Warehousing	715
7	Volusia County Sheriff's Office	Public Safety	774
8	City of New Smyrna Beach	Public Administration	467
9	City of Port Orange	Public Administration	457
10	City of DeLand	Public Administration	421

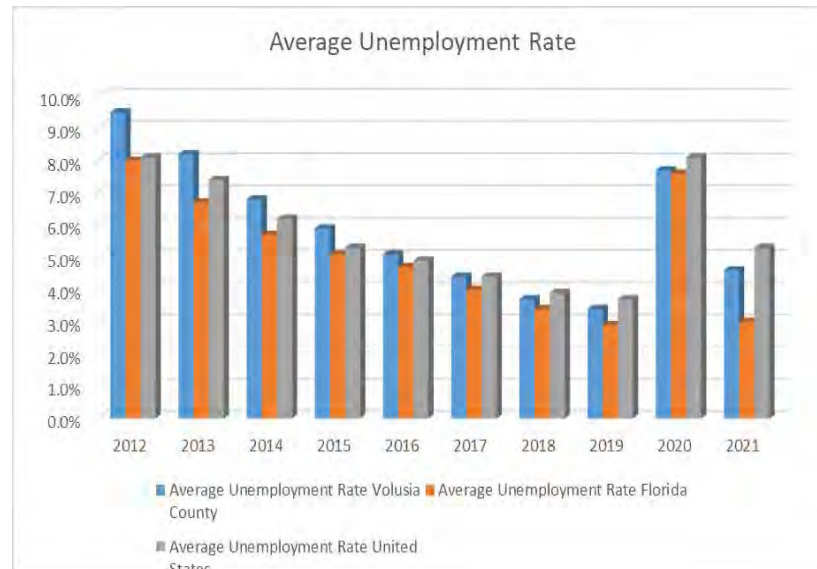
Source: Direct company contact. Figures as of 9/30/21

### Top Private Sector Employers

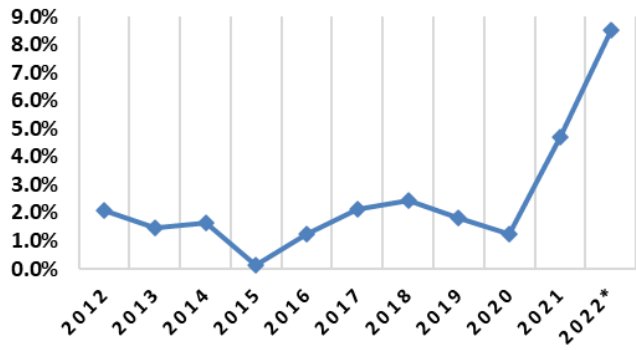
Rank	Employer	Sector	Employees
1	AdventHealth System	Health Care	6,448
2	Halifax Hospital System	Health Care	4,000
3	Publix Supermarkets, Inc.	Retail Trade	3,795
4	Walmart Associates, Inc.	Retail Trade	3,248
5	Embry-Riddle Aeronautical University	Education	1,628
6	Amazon	Logistics	1,500
7	Florida Healthcare Plans	Health Care	1,377
8	Brunswick Corporation	Manufacturing	1,231
9	Stetson University	Education	1,039
10	Winn Dixie Super Markets	Retail Trade	911

Source: Direct company contact. Figures as of 9/30/21

Average Unemployment Rate			
Year	Volusia County	Florida	United States
2011	11.2%	9.1%	8.9%
2012	9.5%	8.0%	8.1%
2013	8.2%	6.7%	7.4%
2014	6.8%	5.7%	6.2%
2015	5.9%	5.1%	5.3%
2016	5.1%	4.7%	4.9%
2017	4.4%	4.0%	4.4%
2018	3.7%	3.4%	3.9%
2019	3.4%	2.9%	3.7%
2020	7.7%	7.6%	8.1%
2021	4.6%	3.0%	5.3%

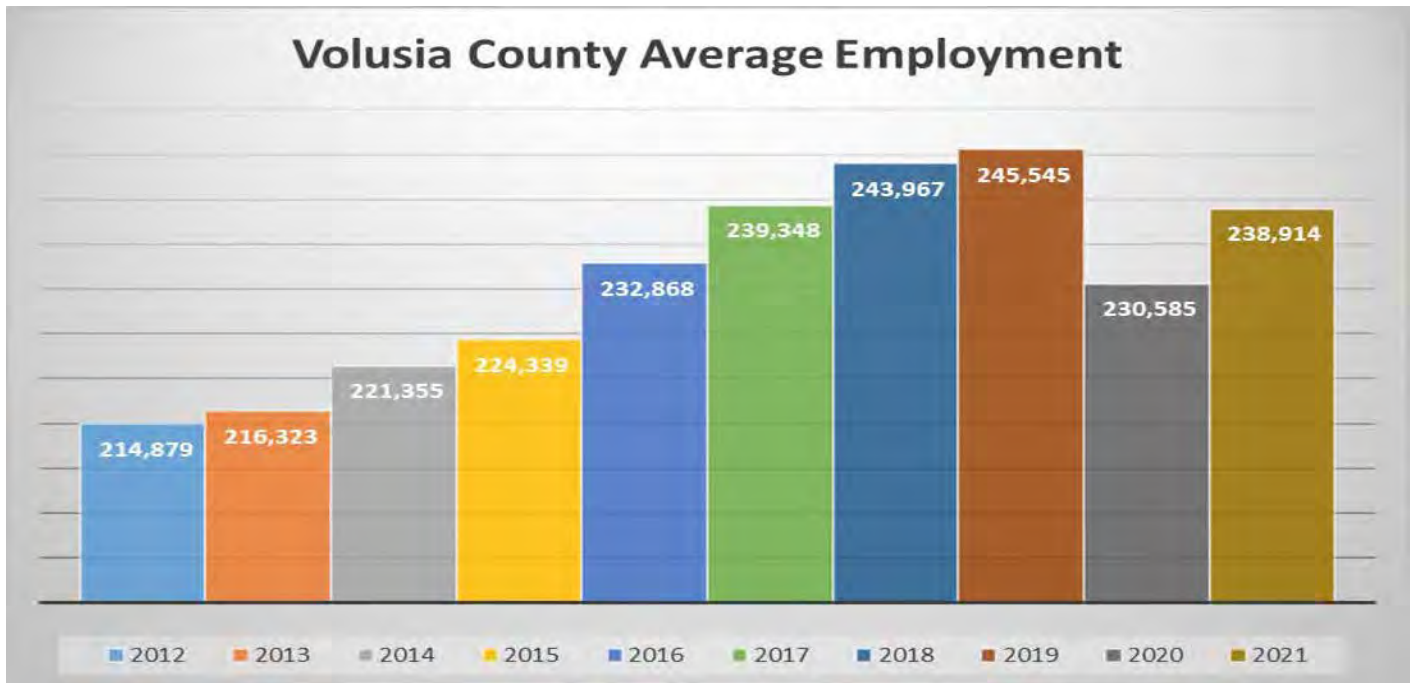


## U.S. INFLATION HISTORY (PERCENT)



U.S. Consumer Price Index	
Year	Average Inflation Percent
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	4.7
2022 (Jan-Jul)	8.5

## Volusia County Average Employment



Source: Florida Department of Economic Opportunity, Local Area Unemployment Statistics (LAUS) program

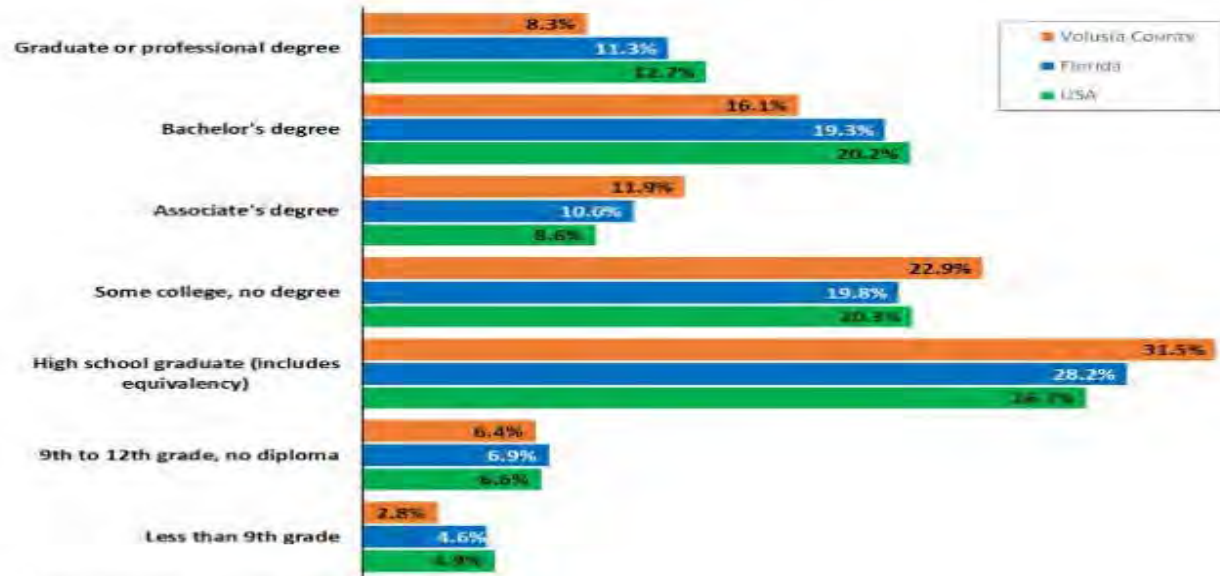
## 2020-2021 Volusia County Total Education Completions by Occupational Category



(\*) Includes certifications, credentials, apprenticeships and post-secondary diplomas.

Source: Volusia County public and private education institutions responding to DOEED graduation survey for academic year ending June 30, 2021.

## Education Attainment Comparison – Ages 25 Years and Older Volusia County, Florida and USA



Source: US Census American Community Survey 2020 5-Year Estimate

**RESOLUTION NO. 2022- 142**

**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.**

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**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, 2022, and ending September 30, 2023, as reported by the Property Appraiser, County of Volusia, Florida, under the 2022 Assessment Roll is \$48,808,848,148; 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 20th DAY OF SEPTEMBER, A.D., 2022 AS FOLLOWS:**

**SECTION I. ALL COUNTY PURPOSE LEVIES.**

- A. The Fiscal Year 2022-23 operating millage rate for the countywide taxing authority, Volusia County General Fund is the rolled-back rate of 4.8499 mills.
- B. The Fiscal Year 2022-23 operating millage rate for the countywide taxing authority, Volusia County Library Fund is the rolled-back rate of 0.4635 mills.
- C. The Fiscal Year 2022-23 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1797 mills by 11.30%.
- D. The Fiscal Year 2022-23 operating millage rate for the countywide taxing authority, Volusia ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1797 mills by 11.30%.




**SECTION II. SPECIAL TAXING DISTRICTS.**

- E. The Fiscal Year 2022-23 operating millage rate for the taxing authority, Mosquito Control Fund is 0.1781 mills; which is greater than the rolled-back rate of 0.1602 mills by 11.17%.
- F. The Fiscal Year 2022-23 operating millage rate for the taxing authority, Ponce Inlet and Port Authority Fund is the rolled-back rate of 0.0760 mills.
- G. The Fiscal Year 2022-23 operating millage rate for the taxing authority, Municipal Service District Fund is the rolled-back rate of 1.8795 mills.
- H. The Fiscal Year 2022-23 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is the rolled-back rate of 0.0129 mills.
- I. The Fiscal Year 2022-23 operating millage rate for the taxing authority, Fire Rescue District Fund is 3.8412 mills; which is greater than the rolled-back rate of 3.4241 mills by 12.18%.

**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 20th day of September, A.D., 2022.

COUNTY COUNCIL  
VOLUSIA COUNTY, FLORIDA

BY:   
JEFFREY S. BROWER  
COUNTY CHAIR

ATTEST:

  
\_\_\_\_\_  
GEORGE RECKTENWALD  
COUNTY MANAGER



RESOLUTION NO. 2022- 143

**A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-23 AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the county council has on this September 20, 2022, 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 2022-23 which includes the amount of **\$1,058,802,678** for the operating budget and **\$168,824,126** 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 20th DAY OF SEPTEMBER, 2022, AS FOLLOWS:**

**SECTION I:** The Fiscal Year 2022-23 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 Calendar** – Schedule of key dates or milestones which a government follows in preparation and adoption of the budget.

**Budget Message** – A general discussion of the recommended budget as presented in writing by the County Manager to the County Council as a part of the budget document.

**Capital Budget** – Annual plan of proposed expenditures for capital improvements and the means of financing these expenditures.

**Capital Improvement Plan** – A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity for growth.

**Capital Improvement Project** – Includes land acquisitions, building improvements, transportation improvements, improvements to other public facilities, and equipment over \$25,000.

**Capital Outlay** – Items with a per-unit cost of more than \$1,000 which include furniture and equipment.

**Charges for Services** – The charge for goods or services provided by local government to those private individuals who receive the service. Such charges reduce the reliance on property tax funding.

**Consumer Price Index** – Measures the prices of consumer goods and is a measure of U.S. inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

**Contractual Service** – Specific services rendered to the county by private firms, individuals or county departments on a contractual basis.

**Debt Service** – The payment of principal, interest, and other obligations resulting from the issuance of bonds, loans, or notes.

**Deficit or Budget Deficit** – The excess of budget expenditures over revenue receipts.

**Delinquent Property Tax** – Revenue collected on property taxes from persons who are overdue in paying their property tax bills.

**Department** – Broad organization unit of the County established to efficiently meet the needs of citizens.

**Depreciation** – The method of how the costs of tangible and intangible assets are allocated over time and use.

**Encumbrance** – An obligation in the form of a purchase order, contract, or formal agreement which is chargeable to an appropriation and for which a part of the appropriation is reserved. The obligation ceases to be an encumbrance when the obligation is paid.

**Enterprise Fund** – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the full cost of providing the goods or services to be financed primarily through charges and fees, thus removing the expense from the tax rate.

**Expenditure** – The sum of money actually paid from County funds for goods.

**Fiduciary Fund** – A fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

**Final Millage** – Millage adopted at final budget hearing.

**Fiscal Year** – The twelve-month financial period which the annual budget applies. The fiscal period used by Volusia County begins October 1 and ends September 30 of the following calendar year.

**Fixed Assets** – Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

**Form DR-420** – Certification of Taxable Value (Proposed millages).

**F.S.** – Florida Statutes.

**FTE** – Full-time equivalent position, based upon the number of hours for which a position is budgeted during the year.

**Fund** – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

**Fund Balance** – The amount available within a fund at the close of the fiscal year that is available for appropriation in the upcoming fiscal year.

**GAAP** – (Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

**GAAP** – (Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than business.

**General Fund** – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

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

**Governmental Funds** – The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

**Grant** – A contribution of assets by one governmental unit, or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

**Homestead Exemption** – A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$50,000. Additional exemptions based on eligibility include Senior Homestead Exemption, Blind, Combat Related Disability, Service Related Disability, Widows/Widowers, or Total/Permanently Disabled Exemption.

**Impact Fee** – A fee to fund the anticipated cost of new development’s impact on various County services as a result of growth. This fee, such as for roads or fire services, is charged to those responsible for the new development.

**Incorporated Area** – Within city limits.

**Indirect Cost** – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

**Interest Income** – Revenue derived from the County’s regular investment of temporarily idle cash. Interest rates, and hence the earnings, are commercially determined and subject to fluctuating market conditions.

**Interfund Transfer** – Financial transaction from one fund to another resulting in the recording of a receipt and expenditure.

**Internal Service Fund** – A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

**Just Value** – Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.

**Lighting District** – A special district established to finance street lighting expenses for property owners within its boundaries.

**Local Option Gas Tax** – By ordinance of the County Council of Volusia County, Florida pursuant to section 336.025(1)(b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the County of Volusia with the proceeds from said tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

**Maximum Millage** – Maximum Millage allowed by vote.

**Mill** – In terms of the millage rate, 1 mill is equal to \$1 per \$1,000 of assessed valuation.

**Millage Cap** – Maximum millage allowed by law.

**Mission Statement** – Statement of purpose that defines the business of the organization.

**Modified Accrual Basis** – A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

**New Construction** – Value of newly built improvements valued for the first time on the tax roll.

**Net Expenses** – Total County expenses less reserves, transfers and internal service interfund transfers.

**Non-Operating Budget** – The capital budget and the internal service budget.

**Non-Tax Revenue** – The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

**Objective** – Specific, measurable statement, consistent with goals and mission, that targets a desired future state.

**Operating Budget** – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes interfund transfers, capital, and internal service budgets.

**Operating Expenditures** – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel.

**Ordinance** – A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

**Performance Measures** – A means used to evaluate a program and ensure approved levels of funding yield expected results.

**Personal Property Tax** – A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

**Potable Water** – Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption. A good synonym is drinking water.

**Principal** – The original amount borrowed through a loan, bond issue, or other form of debt.

**Property (Ad Valorem) Taxes** – A revenue collected on the basis of a rate applied to the taxable valuation of real property.

**Proposed Millage** – Millage rate necessary to fund the proposed budget.

**Proprietary Fund/Agency** – Commonly called “self-supporting” or “enterprise”, these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

**Reserve** – An account used to indicate that a portion of fund equity is legally restricted for a specific appropriation and subsequent spending.

**Reserve for Future Capital** – Budgetary reserve set aside for planned capital initiatives.

**Reserve for Revenue Stabilization** – Budgetary reserve to offset fluctuations in revenues due to unstable economic climate.

**Reserve for Debt Service** – Budgetary reserve set aside for future principal, interest, and other debt service expenses.

**Reserve for Fuel** – Budgetary reserve to offset rate fluctuation for operating divisions.

**Reserve for Contingency** – Budgetary reserve to address unexpected one-time Council priority expenditures.

**Reserve for Local Grant Match** – Budgetary reserve set aside for match requirements for Federal, State, or local grants.

**Reserve for Land Management** – Budgetary reserve set aside for land management expenditures in 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

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**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



# Budget Terms

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**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



# Budget Terms

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**MHz** – Megahertz radio frequency unit (800 MHz Radio Communication System)

**MPP** – Manatee Protection Plan

**MSD** – Municipal Service District

**NASCAR** – National Association for Stock Car Auto Racing

**OMB** – Office of Management & Budget

**OSHA** – Occupational Safety & Health Administration

**PDS** – Planning and Development Services

**PLDRC** – Planning and Land Development Regulation Commission

**PSN** – Persons with special needs

**RFP** – Request for Proposal

**RFQ** – Request for Quotes

**ROI** – Return on Investment

**ROW** – Right-of-Way

**SAD** – Special Assessment District

**SHIP** – State Housing Initiatives Partnerships

**SJRWMD** – St Johns River Water Management District

**SLD** – Street Lighting District

**SOH** – Save Our Homes

**SRT** – Strategic Reserve Team

**SVAA** – Southeast Volusia Advertising Authority

**TCK** – Thomas C. Kelly

**TIF** – Tax Increment Financing

**TMDL** – Total Maximum Daily Loads

**TRIM** – Truth in Millage Law

**TRS** – Transportation Security Regulations

**TVEDC** – Team Volusia Economic Development Corporation

**UCF** – University of Central Florida

**UCF BIP** – University of Central Florida Business Incubation Program

**USCBC** – United States Green Building Council

**VA** – Veteran's Affairs

**VAB** – Value Adjustment Board

**VCAS** – Volusia County Animal Services

**VCFM** – Volusia County Fleet Management

**VCLL** – Volusia County Law Library

**VCMC** – Volusia County Mosquito Control

**VCOG** – Volusia Council of Governments

**VCSSO** – Volusia County Sheriff's Office

**VGMC** – Volusia Growth Management Commission



# Budget Terms

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**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