ADOPTED BUDGET
FISCAL YEAR 2018-2019

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Joyce M. Cusack, At-large

Deborah Denys, Vice Chair, District 3

Pat Patterson, District 1

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ACKNOWLEDGMENTS

The successful completion of this Budget document is attributed to the group efforts of several individuals deserving of special recognition. The cooperation, contributions and expertise provided by each one are greatly appreciated.

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

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October 1, 2017

Christopher P. Morrill

Executive Director

FORMAT OF BUDGET DOCUMENT

The annual budget is prepared using a program performance approach. The format of the budget document serves multiple uses. It is designed to generate discussions related to policy issues, service delivery and attainment of performance objectives by the County Council and management during the preparation, review and subsequent adoption of the budget. The section entitled "Operating Budget by Division and Activity" is the focus of the budget preparation process.

The document is presented as follows:

TABLE OF CONTENTS

BUDGET MESSAGE

The budget message identifies the major issues facing the County of Volusia from a budgetary perspective. In addition, the budget message summarizes major changes and new programs included in the current fiscal year budget.

COUNTY OVERVIEW AND FINANCIAL PROCEDURES

This section identifies the mission of Volusia County government, key goals and critical success factors. The accounting system and budgetary controls utilized by the County of Volusia are described. Also identified are the general budget, revenue, appropriation, reserve, and debt management policies used in the development and allocation of resources in the current fiscal year budget. Finally, the budget preparation, adoption and amendment process is described to include a budget calendar outlining the time line. The graphic display of the organization and inclusion of historic, statistical and economic data gives context for Volusia County government and the needs of its citizens.

BUDGET OVERVIEW

This section provides an overview of the fiscal year budget, including graphs and schedules that provide information about revenues, expenditures and issues addressed by the County budget.

BUDGET BY FUND - OPERATING

The County Council officially adopts the budget at the fund level. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are as follows:

- Governmental Funds
  - General Fund
  - Special Revenue Funds
  - Debt Service Funds
  - Capital Projects Funds
- Proprietary Funds
  - Enterprise Funds
  - Internal Service Funds
- Fiduciary Funds (not included in budget document)
  - Trust Funds
  - Agency Funds

The presentation of the revenues and expenditures by fund, which follows, is organized in the sequence identified below:

- Countywide Funds
- Special Revenue Funds
- Enterprise Funds

OPERATING BUDGET BY DEPARTMENT AND UNIT

This section presents the budget in a program format. The organizational hierarchy used by the County of Volusia identifies programs by activities that comprise divisions.

The Division Summary page provides financial data by program, category (i.e., personal services, operating expenses, capital outlay) and fund source for actual fiscal year 2016-17, adopted fiscal year 2017-18, estimated fiscal year 2017-18 and budget fiscal year 2018-19. The number of authorized full-time and part-time positions is also indicated.

Activity pages contain the same financial data shown on the Division Summary page. In addition, key objectives and performance measures are presented which relate the budget (input) to the services (outcome) for each program. The last section provides a brief highlight of the Activity and explains significant changes in performance, expenditures or changes in personnel.

DEBT SERVICE

This section provides detailed information related to outstanding debt service obligations for the County.

INTERNAL SERVICE FUNDS- NON-OPERATING

This section presents the budget for the Internal Service Funds in a program format. Internal Service Funds are used to accumulate and allocate costs internally among the County's various functions. The County of Volusia uses Internal Service Funds to account for its computer replacement, vehicle maintenance, self-insurance and risk management, and employee group insurance programs.

CAPITAL IMPROVEMENT PROGRAM – NON-OPERATING

This section identifies the County of Volusia's capital improvement program for the 2018-19 fiscal year. A long-range capital improvement program has also been developed and is updated annually.

APPENDIX

The Appendix contains miscellaneous charts, graphs, schedules, statistical data and a glossary of budget terms and acronyms.

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Volusia County
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Volusia County
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County Manager

ED KELLEY
COUNTY CHAIR

DEBORAH DENYS
VICE CHAIR, DISTRICT 3

JOYCE M. CUSACK
AT-LARGE

PAT PATTERSON
DISTRICT 1

BILLIE WHEELER
DISTRICT 2

HEATHER POST
DISTRICT 4

DR. FRED LOWRY
DISTRICT 5

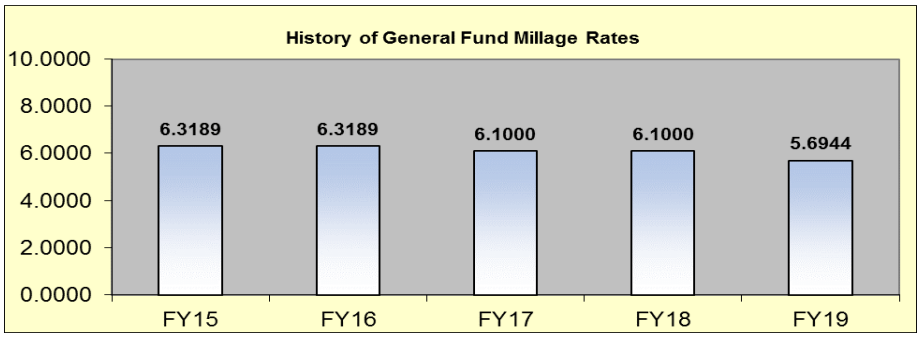
GEORGE RECKTENWALD
INTERIM COUNTY MANAGER

October 1, 2018

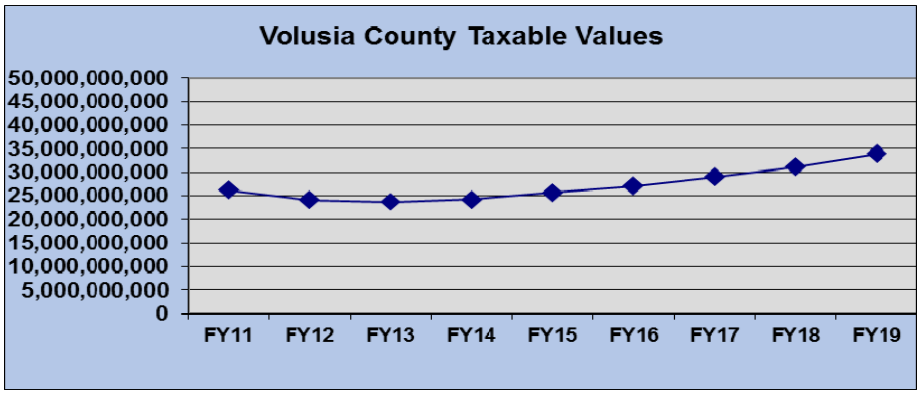
Honorable Members of the County Council:

As your interim manager, in compliance with provisions of the County Charter and State of Florida Statutes, I am pleased to submit the recommended budget for fiscal year 2018-2019.

With careful analysis of revenues and expenditures, we are able to address the Council's funding priorities even with a general fund rolled-back millage rate of 5.6944. The rolled-back rate only permits for growth in ad valorem taxes for new construction. The chart below is a history of the general fund millage rate.



The countywide taxable value increased by 9.1% to $33.9 billion which includes a 7.3% increase from reassessments and 1.8% from new construction. While the taxable values has not recovered to the "pre-bubble" levels of 2007, it has recovered to 2009 levels.



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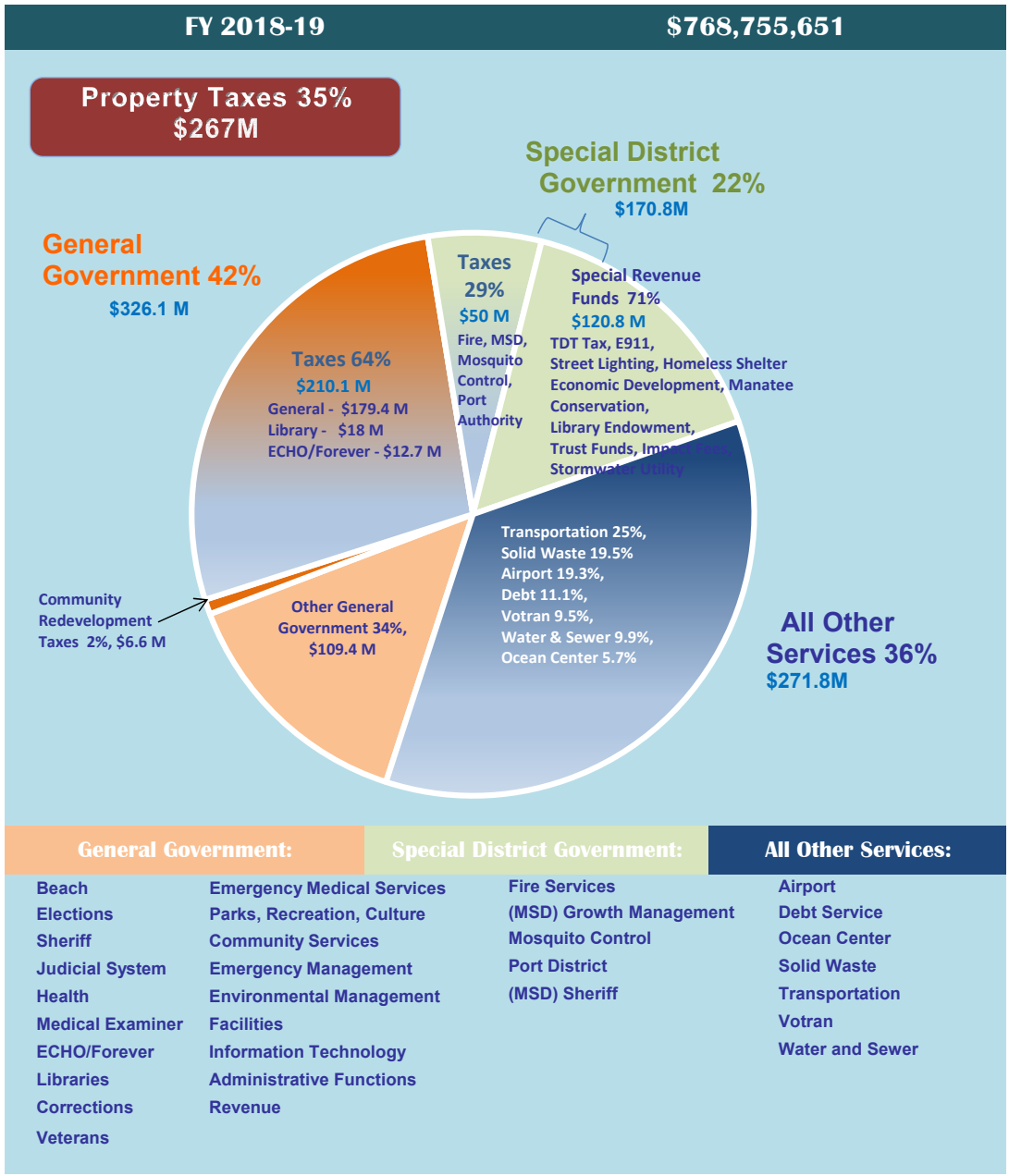
However, the cost of goods has continued to rise at an average of 2% per year. The buying power of $100 in 2009 is now reduced to $86. As a result, the buying power of the taxes generated is substantially less when compared to 2009.

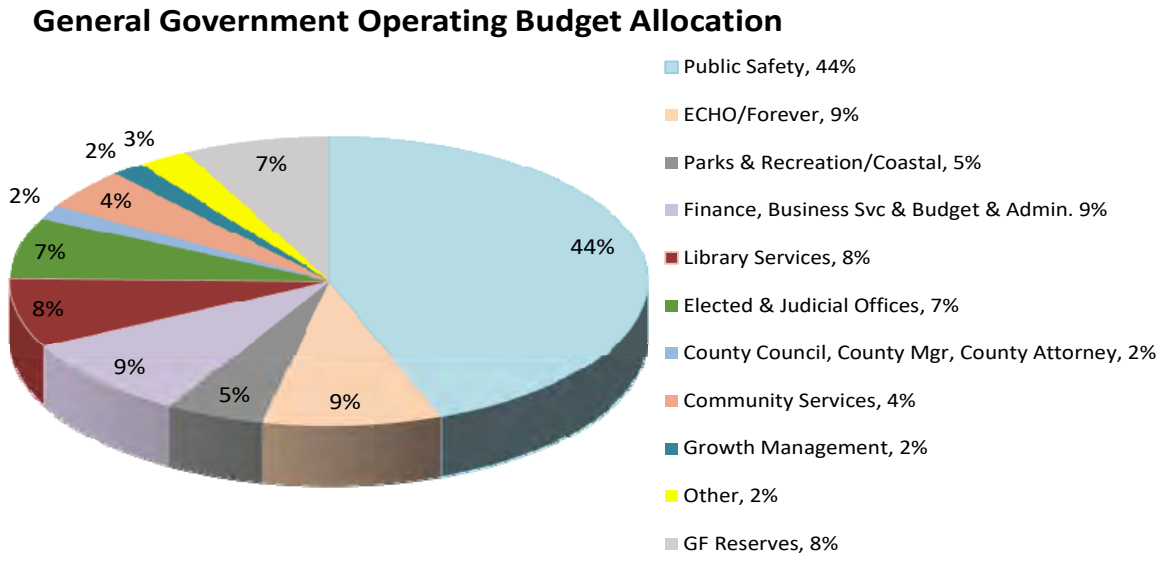
Operating Budget

The operating budget is $768,755,651 as depicted in the chart below. The budget can be separated into three distinct segments: General Government, Special District Government, and Other Services. It illustrates that $267 million, or 35% of the county's total operational funding, derives specifically from property taxes. Of that, an estimated total of $6.6 million is collected by the County for community redevelopment areas (CRA) which are passed through to the cities to spend on projects within their jurisdictional boundaries.



Property taxes of approximately $50 million provides funding for certain special district government functions such as fire/rescue and municipal type services such as public safety and parks and recreation for the County's unincorporated residents. Also, included are other special districts such as Mosquito Control and the Ponce Inlet Port Authority which have specific purposes within their defined boundaries.

General Government - encompasses services provided countywide including the General, Emergency Medical Services, Library, ECHO, Volusia Forever, and Volusia Forever debt service funds. The largest part of General Government is allocated to public safety activities, nearly 44%, which includes the Office of the Sheriff and the Department of Public Protection. Library services and the Volusia ECHO and Volusia Forever programs, which are supported by their own county-wide millage rate, account for 17%. The elected offices of Supervisor of Elections, Property Appraiser, and Clerk of the Court and the judicial system, together, represent 7% of General Government. General Fund reserves encompass 8% of the allocation with half of these reserves set aside for emergencies.



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

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

Revenues & Expenditures

We must remain alert to the effects of inflationary pressure and state mandates have on our costs. As part of our budget preparation process to ensure our appropriation request is reasonable, the County compares itself to the State of Florida's growth standard (growth in Florida per capita income plus growth in new construction). The countywide taxing funds continue to be funded at less than this standard by $15 million.

In Volusia County and across the State of Florida, economic indicators such as retail sales and housing stats continue to improve. In addition, the unemployment rate continues to drop. The budget underlying assumptions include these indicators. Although we are expecting property tax revenues to increase as a result of improved taxable assessed values, corresponding increases in permits, and other revenues, such as sales taxes and fees, have not fully recovered. We are confident our revenue stream will enable the County to maintain current service levels; however, there is limited new revenue to support increased service levels or funding new programs. Charges for services which include direct services provided for medical transport services, airport terminal concessions, contracts to cities for animal control and Sheriff's patrol services, water/sewer sales, landfill fees, and beach access fees will increase slightly. Miscellaneous revenue increase includes anticipated investment income, sale of surplus property, inmate phone commissions, and other revenues. The chart below shows a listing of major revenue sources for the operating budget. Many of the revenue sources in this chart are generated within special revenue funds which can only be spent for legally authorized specific purposes.

Countywide Operating Revenues	FY2017-18	FY2018-19	Dollar Change	% Change
Taxes	$309,602,983	$320,470,339	$10,867,356	3.5%
Permits, Fees, Special Assessment	20,264,153	24,154,938	3,890,785	19.2%
Intergovernmental	56,951,562	58,528,431	1,576,869	2.8%
Charges for Services	101,096,153	105,510,811	4,414,658	4.4%
Judgements, Fines & Forfeitures	2,773,184	2,677,298	(95,886)	-3.5%
Miscellaneous	11,308,967	14,715,607	3,406,640	30.1%

The organization continues to maintain financial stability with monitoring costs, resources and defer the use of fund balance to fund ongoing operating expenditures. Fund balance is primarily used for one-time expenditures ranging from capital improvements and capital outlay, to grant and aids for community projects. Below is a highlight of the operating budget, by category, with a high level variance explanation.

Operating Budget by Category	FY2017-18	FY2018-19	Dollar Change	% Change
Personnel Services	$251,463,720	$262,368,691	$10,904,971	4.3%
Operating Expenses	182,623,757	195,748,316	13,124,559	7.2%
Reimbursements	(22,126,073)	(23,035,398)	(909,325)	4.1%
Capital Outlay	13,199,334	16,876,037	3,676,703	27.9%
Capital Improvements	58,289,165	71,146,659	12,857,494	22.1%
Debt Service	29,749,581	37,192,872	7,443,291	25.0%
Grants and Aids	33,182,644	38,375,521	5,192,877	15.6%

The personnel services category reflects expenditures for pay adjustment with associated insurance and benefit costs. addition of 17 positions (FY2017-18 added 5, FY2018-19 added 12), and Votran's new Deltona route costs. Major changes in operating expenditures reflect increases in corrections clinic costs, service level enhancements for beach maintenance, contract costs for the medical examiner's office, and increased funding request from Office of the Sheriff. Debt Service increase is associated with the payoff of the general fund outstanding principal and interest which fulfills the "go to zero" initiative. The grants and aids increase reflects carry forward of prior year balances for the ECHO program. Capital improvements variance is primarily due to carry forward of transportation roadway related expenses.

Staffing

The total recommended budget includes a net of 12 new full time equivalent positions to bring the total number of authorized positions to 3,385.81. The new positions are necessary to maintain the current

levels of service, as well as address the increased demand for service. These new positions include:

Position	Division	Funding
1 – Associate Medical Examiner	Medical Examiner	General Fund
1 – Medical Examiner Assistant	Medical Examiner	General Fund
8 – EMT	Emergency Medical Service	Emergency Medical Service
1 – Tradesworker III	Ocean Center	Ocean Center
1 – Case Manager Counselor	Corrections	Inmate Medical Fund

During fiscal year 2017-2018, 4 full time equivalent positions were added to the Office of the Sheriff: 3 School Resource Officers and the net change of 5 part-time reserve deputy to fund 1 full time intermittent deputy. As the County faces possible legislative changes next budget year, we will continue to evaluate funding for each position that becomes vacated due to attrition or retirements. I have included the prior negotiated pay adjustments of 4% for all positions in this budget. To address the ability to retain and fill vacant Telecommuter positions within the Office of the Sheriff, I have included specific pay plan adjustments to this classification which are reflected in this budget. 20 positions allocated to the Medical Examiner Office have been unfunded with associated funding moved to contracted services to reflect the privatizing of operations.

Fund Balance and Reserves

The government needs to be flexible enough to be sustainable over a period of time (i.e. reserves to handle temporary changes in revenues, one-time capital demands, emergencies, or operations that can be adjusted for changing service priorities). Florida Statutes require that a local government's budget be balanced on a yearly basis. However, this does not guarantee that a budget is financially sustainable. That is achieved through sound financial policies, strong fiscal management, and policy makers that are good financial stewards with a vision for the future.

For budget purposes, fund balance is the amount at the end of one fiscal year that is available for appropriation in the next fiscal year. Adequate fund balance translates into sustainable reserve levels. It is essential that sustainable levels are maintained to mitigate the financial impact from natural disasters and unforeseen fluctuations in revenues or expenditures. The availability of reserves for use in a financial emergency is one indication that a government is financially strong. For the taxing funds, the County's goal to achieve emergency reserves of 5% to 10% of budgeted current revenues has been attained. By using these funds for emergency situations only, our fiscal health has remained strong and the County has received favorable comments from both the external independent auditor, as well as bond rating agencies. The prior budgeted levels of emergency reserves were drawn upon with the 2017 hurricanes. Through cost saving measures, the General Fund, Library, and the Municipal Service District funds have been fully/partially recovered. The chart below details the emergency reserve balances and associated percentages to budgeted current revenues:

Budgeted Emergency Reserves	FY2017-18	% of Revenues	FY2018-19	% of Revenues
General Fund	$19,414,229	8.9%	$20,478,868	9.3%
Library	1,387,072	7.9%	1,914,031	10.0%
East Volusia Mosquito Control	422,429	10.0%	496,790	10.0%
Ponce De Leon Inlet & Port District	300,984	10.0%	327,256	10.0%
Municipal Service District	2,173,201	5.0%	3,191,067	7.0%
Fire Rescue District	2,745,691	10.0%	2,950,641	10.0%

The county has a history of spending surplus funds for long-term assets, such as investment in technology, and as a form of pay-as-you-go financing of major capital improvement projects and infrastructure improvements that would result in lower operating costs. New initiatives must be self-sustaining, meaning a dedicated revenue source must be identified as use of one-time reserves to fund on-going expenditures can indicate financial instability.

Planning for the Future

During the State Legislative session, the Home Rule Authority has once again been plagued with restrictions on the County's ability to raise revenue required to pay for services and infrastructure. During the November 2018 election, voters will be asked to approve an additional $25,000 homestead exemption. This additional exemption would impact every taxing authority, requiring changes to service levels or possible increases in millage rates or user fees.

The other amendment that impacts Home Rule Authority, via the Volusia County Charter, is the proposed constitutional amendment that would modify the current organizational structure and impose Constitutional Officers. The Volusia County Charter was adopted by vote of Volusia County electors in 1970. The charter abolished the constitutional office of tax collector and merged those functions into a consolidated finance department. The charter changed the status of the offices of sheriff, property appraiser, and supervisor of elections from "constitutional officers" to "elected county department heads," and required they utilize the county government's personnel, finance, purchasing, and budget office. Changes to the organizational structure would impact the budget and such changes would require a full financial analysis.

Closing

A sound fiscal budget requires foresight and planning. We remain committed to leveraging limited financial resources to meet our infrastructure needs while sustaining the service and program levels we provide to our community. We will continue to be progressive in future endeavors by holding on-going goal setting meetings to address future initiatives of Council of Volusia County and the needs of our community. This budget mirrors the plan we discussed during the five year forecast presented in June. The assumptions we used in developing the budget within this document are referenced in the budget overview section.

Developing this budget has been a complex and challenging endeavor and is truly a team effort. Since this is my first budget presented to the County Council, I want to thank all the Departments for their cooperation and assistance in its development. This budget includes the necessary funding for on-going programs, services, and major capital improvement funding, while at the same time offering a tax relief for all citizens through reduction in the countywide General Fund millage rate. As we enter into the new fiscal year, we will continue to embrace changes and look forward as a team to continue making Volusia County a great place to work and live.

Sincerely,

George Recktenwald
Interim County Manager

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Volusia County
FLORIDA

Volusia County
FLORIDA

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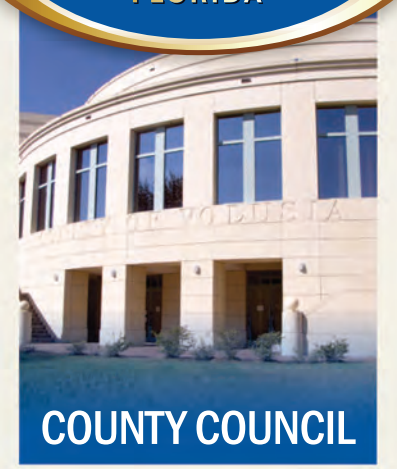

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Volusia County Council Mission Statement

Mission: To nourish good citizenship by promoting democratic values and earning public trust; to respond effectively to citizens' needs for health, safety and general welfare; to allocate limited public resources fairly and efficiently; to provide leadership and high quality service by consistently communicating with the citizens about their needs and aspirations.

Strategic Goals

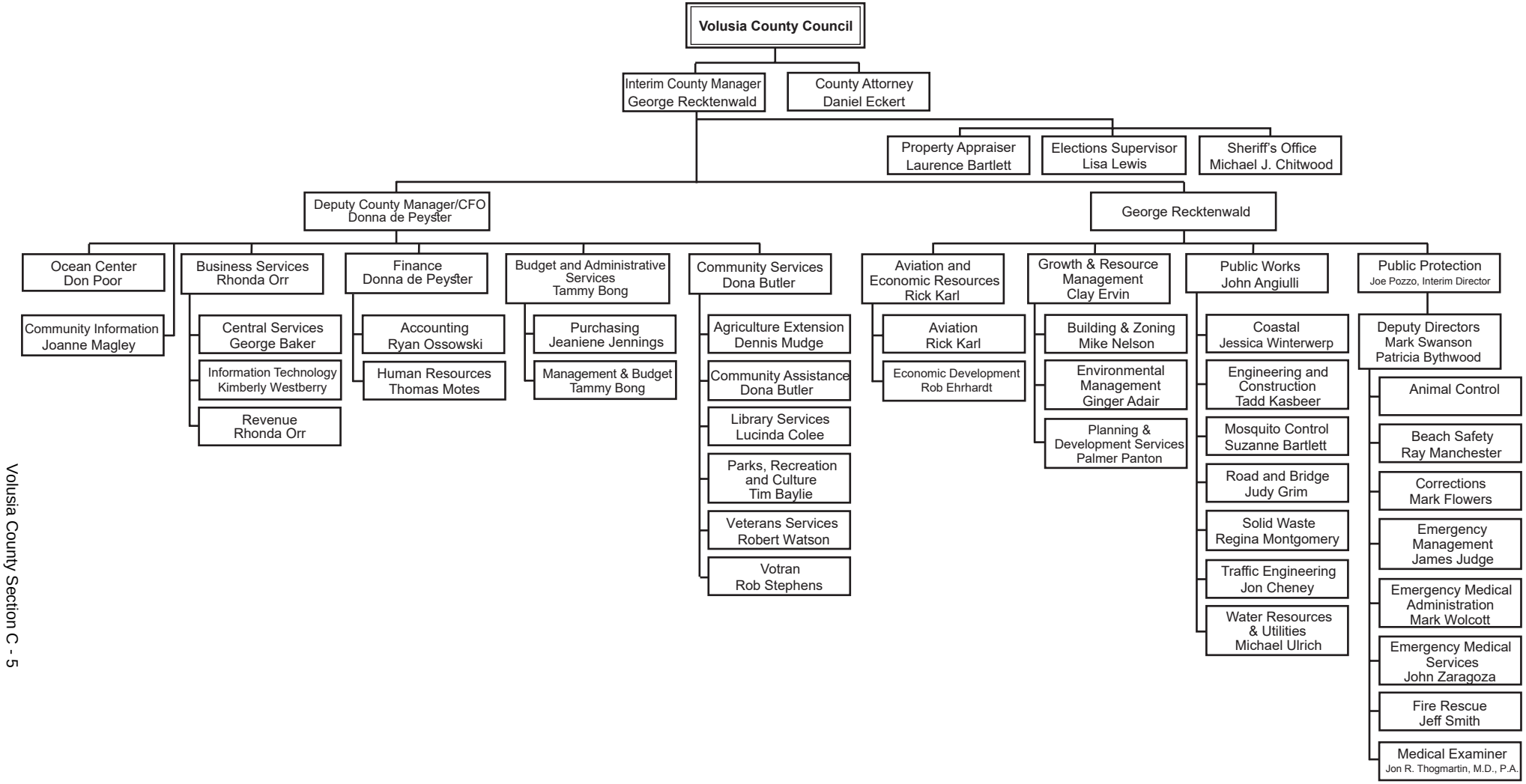
- **Customer/Partner Relations: Maintain and foster productive working relationships with partners while providing a high level of customer service.**

- **Quality Services: Provide a broad range of services in ways that meet community expectations for quality.**

- **Community Quality of Life: Engage in infrastructure, regulatory, and leadership actions, which protect and enhance the resident's experience of Volusia County as a distinctive and satisfying place to live and work.**

- **Economic and Financial Vitality: Strengthen the economic health of the community to foster quality job growth and a financial base for public sector activities.**

Volusia County Organizational Chart



ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Chief Financial Officer (CFO) is responsible for providing all County financial services. These services include financial accounting and reporting, payroll, accounts payable disbursements, cash and investment management, debt management, budgeting, procurement, risk management, and special financial and policy analyses for County Management.

Volusia County uses a computerized financial accounting system that incorporates a system of internal accounting controls. Such controls have been designed and are continually re-evaluated to provide reasonable, but not absolute, assurance regarding:

1. The safeguarding of assets against loss from unauthorized use or disposition.
2. The reliability of financial records for preparing financial statements and monitoring accountability for assets.

The concept of reasonable assurance recognizes that:

1. The cost of control should not exceed the benefits likely to be derived.
2. The evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework and are believed to adequately safeguard and provide reasonable assurance of proper recording of financial transactions.

The County's governmental accounting and financial reporting are conducted consistent with Generally Accepted Account Principles (GAAP). "Basis of Accounting" refers to the specific time at which revenues and expenditures are recognized in accounts and reported in financial statements. The governmental funds use the modified accrual basis of accounting. Revenues are recorded when available and measurable. Expenditures are recorded when obligation to pay is incurred. Proprietary funds use an accrual basis of accounting similar to that used by a private business. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred.

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

In all funds budgeted, the unrealized change in the market value of investments and bad expenses are not budgeted for, yet are a factor in determining fund balance revenues available for appropriation.

The annual operating budget is proposed by the County Manager and includes elected official budget submittals from Office of the Sheriff, Property Appraiser, and Supervisor of Elections as outlined in the County Charter. The Tax Collector function is referred to the Revenue Division with no elected official. The budget is enacted by the County Council after public participation. Although budgets are legally controlled at the fund level, management control of the operating budget is additionally maintained at the Department/Division level.

GENERAL BUDGET PROCEDURE

1. The operating budget authorizing the expenditure of ad valorem taxes, user charges, fees and other revenues will be adopted annually by the Volusia County Council at 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 Office of the Chief Financial Officer will annually update the Five-Year Capital Improvement Program.

6. If the County Manager certifies there are available projected revenues for appropriation in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(f).

7. The transfer of appropriations up to and including $25,000 among Activities within a Division will require only the Division Director's or his or her designee's approval as long as the transfer is not between funds. Transfers over $25,000 will require the approval of the Department Director. Transfers of any amount between Divisions within a Department will require the approval of the Department Director. Transfers of any amount between two Departments will require the approval of both Department Directors, or the County Manager or Deputy County Manager. Transfer of appropriations from Personal Services will require approval of the County Manager or Deputy County Manager. Transfers of any amount between funds will require County Council approval. The Supervisor of Elections, Property Appraiser, Sheriff, and County Attorney will have the same transfer authority as the Department Directors for their budgets.

8. Internal Service Funds may be established to account for the provision of goods and services by one Division to other Divisions on a break-even cost reimbursement basis when the establishment of such funds will attain greater economy, efficiency, and effectiveness in the acquisition and distribution of common goods or services utilized by several or all Divisions.

9. Appropriations in the various user Divisions will constitute an indirect budget ceiling on the Internal Service Fund Activities. Appropriations in Internal Service Funds may be increased with County Manager approval based on increases in the indirect budget ceiling of user Divisions.

10. It will be the intent of all Internal Service Funds to break even, but in the event a profit or loss should occur, it can be disposed of by crediting or charging the billed Divisions in accordance with their usage. Actual or projected retained earnings may also be used to lower internal service charges in the ensuing fiscal year, rather than crediting Division expenditures in the prior fiscal year. This will apply to all Internal Service Funds, with the exception of the Insurance Management and Group Insurance funds.

REVENUE PROCEDURES

1. Ad valorem taxes will be anticipated for purposes of operating budget preparation at:
   a. a minimum of 95% of the projected taxable value of current assessments,
   b. a minimum of 95% of the projected taxable value from new construction, and
   c. current millage rates, unless otherwise specified.
2. The use of sales tax revenues will be limited to the General, Ocean Center, and Municipal Service District Funds, unless required for debt service by bond indenture agreements or as directed by County Council. The allocation of sales tax revenue between countywide purposes and Municipal Service District purposes will be in accordance with provisions of Florida Statutes 218.64 and direction of the County Council. Three sales tax bond issues, currently outstanding were issued for construction/renovation of County facilities and the purchase of property and major equipment.
3. The use of state revenue sharing monies will be limited to the General and County Transportation Trust funds, unless required for debt service by bond indenture agreements.
4. The use of gas tax revenue sharing monies will be limited to the County Transportation Trust fund. Gas tax revenues will be used in the following manner:

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

* The Volusia County Council authorizes both the 5-cent and 6-cent local option gas taxes to be distributed between the County and participating municipalities according to formulas agreed to by interlocal agreement. The County receives 57.239% of revenue distributions, and the municipalities' share 42.761%. There are fixed percentages for cities based on annual countywide revenues for each calendar year up to $22,170,519.32. Distributions of annual revenues to municipalities in excess of $22,170,519.32 are based on an annually adjusted formula that includes population, assessment, and lane mileage; however, the aggregate percentage to all cities remains at 42.761%.

Both distributions are updated annually and must be filed with the State Department of Revenue by October 1 of each year.

5. Utility tax revenues are allocated for the unincorporated areas of the County as follows:
   a. a minimum of $750,000 for road operation and maintenance or construction,
   b. the balance of revenues to be used for any lawful unincorporated area purpose.
6. The use of revenues pledged to bond holders will conform in every respect to bond covenants which commit those revenues.

APPROPRIATION PROCEDURES

1. Fund appropriations by the County Council will be allocated to Divisions, Activities, and line item object codes as deemed appropriate by the County Manager to facilitate managerial control and reporting of financial operations.

2. Divisions are encouraged to prepare their budget requests at levels necessary to provide adequate services to the community. When possible, program expansions should be offset by reductions in other programs that have proven marginal.

3. Emphasis in planning for the delivery of County services will center on the development of goals and performance objectives that lead to end results or service levels to be accomplished. Divisions are asked to give careful attention to the identification of specific performance objectives and service levels and to relate budget requests to those objectives.

4. The budget request for County Divisions will include itemized lists of all necessary capital equipment, and replacement of inadequate capital equipment.

5. Each year County staff will prepare a Five-Year Capital Improvement Program document; this document will identify public facilities and infrastructure that eliminate existing deficiencies, replace inadequate facilities, and meet the needs caused by new growth.

6. The annual budget will include sufficient appropriations to fund capital projects for the first year of the Five-Year Capital Improvement Program. Any project approved for funding will have an adequate budget for operation and maintenance, or the County Manager will request that the County Council re-examine the established service level for this service.

7. Every appropriation (except an appropriation for capital projects and federal, state and local grants) will lapse at the close of the fiscal year to the extent that it has not been carried forward. Appropriations for capital projects and federal, state or local grants will continue in force until the purposes for which they were approved have been accomplished or abandoned. The purpose of any appropriation will be deemed abandoned if three years pass without any disbursement or encumbrance of the appropriation unless re-appropriated by the County Council.

8. Debt service millage will be anticipated at levels that will generate sufficient revenue to make all required payments.

9. Countywide revenues will be allocated to services that provide a countywide benefit.

10. All revenues that are reasonably expected to be unexpended and unencumbered at the end of the fiscal year will be anticipated as "appropriated fund balance" in the budget of the following fiscal year.

RESERVE PROCEDURES

Goal: It is the goal of the County of Volusia to systematically build Emergency Reserves for future fiscal years until the total of such reserves are a minimum of 5% and a maximum of 10% of budgeted current revenues on an annual basis in all tax supported operating funds.

1. Beginning with FY 1999-00, ad valorem taxes received in excess of the 95% collection rate are placed in an Emergency Reserve account until a minimum 5% or a maximum 10% "reserve" position is achieved.

2. To the extent that other funds become available, (i.e. current revenues, expenditure savings, or fund balance) they may be added to the Emergency Reserve to achieve the 5%-10% "reserve" position as quickly as possible.

3. The County Council must approve all transfer of funds once they are placed in an Emergency Reserve account. Recommendations for the use of Emergency Reserves will be through the County Manager's recommended budget that is presented to the County Council in July of each year.

4. Recommendations by the County Manager for the use of these funds at other times will be to address emergencies resulting from disasters to the extent that other revenues are not available for emergency expenditures.

5. The Emergency Reserve for future fiscal years is not intended to function as a second contingency fund to address unfunded expenditures or over-expenditures related to the normal provision of County services.

6. If funds are transferred from the Emergency Reserves as part of the annual budget process, or for unbudgeted emergencies during the fiscal year, and the transfer results in an Emergency Reserve of less than 5%, to the extent possible, they will be replaced during the following fiscal year.

7. The County Council and/or County Manager may impose this reserve policy for non-tax supported funds, as deemed appropriate.

DEBT MANAGEMENT PROCEDURES

Overview

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

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

Procedure

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

1. The County will at all times manage its debt and sustain its financial position in order to seek and maintain the highest credit rating possible.
2. Revenue sources will only be pledged for debt when legally available. In those situations where the revenue sources have previously been used for general operating expenditures, they will only be pledged for debt when other sufficient revenue sources are available to replace them.
3. Capital improvements not related to enterprise fund operations (e.g., roads, parks, public buildings, etc.) may be financed by debt to be repaid from available, pledgeable revenue sources (including ad valorem taxes).
4. Capital improvements related to enterprise fund operations (e.g., airport, water and wastewater systems, refuse disposal systems, etc.), if financed by debt, should be repaid solely from user fees and charges generated from the respective enterprise fund operation.
5. All capital improvements financed through the issuance of debt will be financed for a period not to exceed the useful life of the improvements, but in no event to exceed thirty years.

6. The County shall not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
7. The County will market its debt through the use of competitive bid whenever deemed feasible, cost effective and advantageous to do so. However, it is recognized that, in some situations, certain complexities and intricacies of a particular debt issue are such that it may be advantageous to market the debt via negotiated sale.
8. Credit enhancements (insurance, letters of credit, etc.) will be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.
9. In order to maintain a stable debt service burden, the County will attempt to issue debt that carries a fixed interest rate. However, it is recognized that certain circumstances may warrant the issuance of variable rate debt. In those instances, the County should attempt to stabilize debt service payments through the use of an appropriate stabilization arrangement.
10. The County will ensure that an adequate system of internal control exists so as to provide reasonable assurance as to compliance with appropriate laws, rules, regulations and covenants associated with outstanding debt.
11. The County should consider coordinating with other local government entities to the fullest extent possible, so as to minimize the overlapping debt burden to its citizens.
12. The County will continually monitor its outstanding debt in relation to existing conditions in the debt market and will refund any outstanding debt when sufficient cost savings can be realized.

BUDGET PREPARATION, ADOPTION AND AMENDMENT

Volusia County's fiscal year is from October 1 through the following September 30.

The levy of ad valorem taxes and the adoption of the annual budget are governed by Florida Statutes Chapter 129 and 200, and Volusia County Code, Section 2-241. The statutes outline the budget process beginning with the certification of taxable value on July 1 by the Property Appraiser and continuing with the presentation of TRIM (Truth-In-Millage) budget to the County Council and adoption of TRIM ad valorem tax rates. This timetable with subsequent public advertising and two public hearings for the levy of ad valorem taxes and budget adoption are statutory requirements. In addition, state comptroller's regulations dictate a uniform accounting structure that must be embodied in the budget and financial reporting.

Because the budget is perhaps the single most valuable document for assisting the County Council and County Manager in guiding the growth of our community, it should receive careful thought and attention in its development. Therefore, in Volusia County the budget process begins almost nine months prior to the start of a fiscal year.

January: Fourth Quarter Review of Prior Year Budget

A fourth quarter review of prior year revenues and expenditures is made to identify potential problems that could impact both the current budget and next year's budget.

February-March: Second Quarter Review of Current Budget/Division Budget Preparation

Instructions for preparation of next year's budget are distributed to Divisions. A second quarter review of revenues and expenditures is prepared which serves as the preliminary basis for fund balance estimates. Division budget preparation begins. Divisions are encouraged to prepare their budget requests at levels necessary to provide adequate services to the community, rather than a fixed "target" or percentage increase.

April-June: Budget Recommendations Prepared by Management and Budget for County Manager Review

Preliminary budgets are formulated after review by the Department and Division Directors, Management and Budget Division, and the County Manager.

July 1: Assessment Data

Assessed values for ad valorem taxes are received from the Property Appraiser for all taxing districts. This starts the legal adoption timetable.

August: Adoption of Proposed Budget and TRIM Rates

The County Council adopts a proposed budget and TRIM ad valorem tax rates for all taxing districts for the next fiscal year. These rates can be lowered throughout the remainder of the budget process, but cannot be increased without individual notification of the property owners. The TRIM rates along with public hearing dates must be certified to the Property Appraiser within thirty-five days of presentation of assessed values.

August: Property Appraiser Mails TRIM Notices

Property Appraiser mails TRIM Notices to all property owners of the proposed tax rate, and the valuation of each parcel of property. Once the millage rate is certified, it may not be increased without re-mailing the notices. TRIM notices, which include the date, time, and place of the first public hearing, are mailed within fifty-five days after certification of assessed values.

September: Public Hearings

The first public hearing on the budget is held on the date set, which must be between sixty-five and eighty days of provision of assessed value to the governing body. Tentative budget and millage rates are adopted at the first public hearing. Advertisement in a newspaper of general circulation is required three to five days before the second public hearing. The advertisement must also be within fifteen days of the first public hearing. The advertisement must contain a summary of the budget, all millage rates, and notice of proposed tax increase. The final budget and millage levies are adopted at the second public hearing.

October: Certification of Budget to State

Not later than thirty days following adoption of ad valorem tax rates and budget, the County must certify to the Florida State Division of Ad Valorem Tax that they have complied with the provisions of Florida Statutes Chapter 200.

Budget Amendment

If the County Manager certifies that there are available or projected revenues in excess of those estimated in the budget, the County Council may authorize supplemental appropriations up to the amount of such excess by ordinance or resolution adopted following a public hearing held pursuant to Florida Statutes 129.06(f). Copies of the proposed budget amendment will be made available for public inspection. The budget amendment and accompanying resolution will be docketed on the Council Agenda for consideration by the County Council. All interested persons will be given an opportunity to be heard on the proposed budget amendment resolution during its consideration by the County Council.

COUNTY OF VOLUSIA FY 2018-19 Budget Activities Calendar		
February 14	Departments	Update 5 Year Capital
February 28	Departments, Budget, CFO	Service Charges-Admin, Departmental, Risk, IT, Central Services and Fleet from departments
March 12th - 23rd	Budget	Provide Budget System/IA Training to Department Users
March 26	County Manager, Deputy County Managers, Department Directors	FY19 Budget Kickoff
April 3	Departments	General Fund 5 year Forecast Preliminary Discussion
April 6	Departments	FY18 Estimated Revenues and Expenditures Due - All Funds
April 20	Departments	FY19 Operating Budget & FY19-FY22 Forecast Due - All Funds
June 4	Budget Director	5-Year Forecast to Senior Management (Agenda)
June 19	Budget Director/CFO, County Manager	5-Year Forecast Presented to Council
July 10	CFO, County Manager, Council	County Manager's Budget Recommendations to Council
July 24	CFO, County Manager	Council adoption of Preliminary TRIM rates
July 23 - July 27	Budget, Departments	CIP Training
August 21	CFO, County Manager	Ad Authority FY2019 Budget Presentation
August 27	Departments	Budget input for 5-Year Capital Improvement Document due
September 4	County Council	Statutory 1st Public Hearing - Adopt Tentative Budget and Millage Rates, Set Final Public Hearing Date, Time, and Place
September 18	County Council	Final Public Hearing to Adopt the FY19 Millage Rates and Budget

THE COUNTY OF VOLUSIA AND ITS SERVICES

Volusia County was carved from Orange County by the Florida legislature in 1854 and became the 30th of 67 counties in the State of Florida. Geographically, it is located in the eastern part of the State of Florida, bordered by the Atlantic Ocean on the east, Flagler and Putnam Counties to the north, Marion and Lake Counties to the west, and Seminole and Brevard Counties to the south. Its boundaries lie approximately 40 miles northeast of the city of Orlando, 100 miles south of the city of Jacksonville, 100 miles northeast of the city of Tampa, and approximately 200 miles from Tallahassee, the state capital.

Volusia County's historic places reveal a rich and exciting past. The remnants of massive shell heaps along the Atlantic coast and the St. Johns River tell of numerous bountiful harvests by native people for more than 40 centuries. The name "Volusia" is associated with the community that began as a trading post in the early 1800's and developed into an important military supply depot during the Second Seminole Indian War. The community grew into a prosperous steamboat landing until the introduction of the regional railroad system in the 1880's bypassed the town and ended its era of prosperity.

Although historians debate the origin of the word "Volusia", one theory is that the name is derived from a word meaning "Land of the Euchee." When the Timucuan Indian cultures died out in the early 1700's, the land in the area was uninhabited until some of the Indian tribes to the north began to migrate into the area. The Euchee Indians were a tribe originally from an area in South Carolina.

Early automotive pioneers such as Louis Chevrolet, Ransom Olds, and Henry Ford found that the hard packed sand, gentle slope and wide expanse of Volusia's beach was the perfect proving ground for early auto racing. Ormond Beach, in fact, is known as the "Birthplace of Speed."

Today, more than 503,851 people call Volusia County home. Our 48 miles of Atlantic Beaches to the east provide a world class playground for both water and land sports. The Daytona International Speedway is home to the world-famous Daytona 500 NASCAR race, an event larger than the Super Bowl. The scenic St. Johns River, famed for its bass fishing, links magnificent parks with wildlife preserves along the County's western border. Volusia County also is headquarters of the Ladies Professional Golf Association (LPGA), the official American home of the London Symphony Orchestra, and the winter refuge of the endangered Florida manatee. Disney World and the Kennedy Space Center are both about a one hour drive from the County.

In June 1970, the electorate abolished the Commission form of government and adopted a Home Rule Charter that was implemented on January 1, 1971. The County operates under a Council/Manager form of government and provides various services including public safety, transportation, health and social services, culture/recreation, planning, zoning, environmental, and other community services. Charter amendments approved by the voters in the 2004 election were implemented and changed the composition of the seven-member County Council. The County Council now has a Council Chair who is elected countywide and serves a four-year term. One at-large council position, elected countywide, and five district council positions, elected by the voters of their districts, serve four-year terms. The Council is responsible for the promulgation and adoption of policy. The Council-appointed County Manager is responsible for the execution of said county policy.

This document reflects the budgets for those activities, organizations, and functions that are related to the County and are controlled or dependent upon the County's governing body, the County Council. Control by or dependence on the County is determined on the bases of budget adoption; taxing authority; authority to establish rates; the County's obligation to finance any deficits that may occur; funding and selection of governing authority and other evidence of financial interdependence; and the ability to exercise oversight responsibility.

VOLUSIA COUNTY, FLORIDA
AN INTRODUCTION

Volusia County was founded December 29, 1854. Volusia County consists of 1,432 square miles and is situated on the east coast of Central Florida, containing 47 miles of pristine Atlantic Ocean. Today, more than 500,000 people call Volusia County home. The county seat is located in DeLand, rich in historic charm, boasting award-winning downtown shops and quaint restaurants, surrounded by stately historic homes. Florida Trend's list of the 350 biggest companies in Florida, which include four Volusia County firms. Volusia County is home to the finest racing tradition at Daytona International Speedway and is home to Ormond Beach, the "Birthplace of Speed."

MISCELLANEOUS STATISTICAL DATA

Date of Charter	January 1, 1971
Form of Government	Council/Manager
Number of Employees (Full Time and Part Time)	3,370.81

Government Facilities and Services:

Aviation and Economic Resources	
Airline Activities	Aircraft movements
Number of commercial airlines: 3	Air carrier: 6,405
Enplanement Passengers: 357,213	Air taxi: 108,510
Deplanement Passengers: 354,739	Civil: 139,911
Air freight: 168,835 Pounds	General Aviation: 47,455
Air express: 109,880 Pounds	Military: 1,068

Volusia Transportation Authority (VOTRAN)	
Fixed Route	
Passengers	3,189,082
Revenue Miles	2,792,889
Gold Paratransit	
Passengers	315,989
Revenue Miles	2,371,462

Road and Bridge	
State Bridges	County Bridges
St. Johns River: 2	Halifax River: 2
Lake Monroe: 2	Miles of streets
Halifax River: 4	Paved: 969
Indian River, New Smyrna Beach: 2	Unpaved: 86
Bike Paths and Sidewalks (Paved): 276	

MISCELLANEOUS STATISTICAL DATA (Cont'd)

Parks, Recreation, and Culture	
Beaches, Lakes and Rivers	Parks
Atlantic Ocean: 47 Miles	County: 55
Lakes (large): 2	State: 6
Springs: 4	Federal: 1
Rivers: 3	Convention Center (Ocean Center): 1

Elections	
Registered Voters (as of 3/8/2018)	386,157
Number of votes cast in last County-wide general election (11/8/2016)	265,202

EVAC/Emergency Medical Services	
EVAC Medical Transports	54,827

Fire Protection	
Dependent	
Number of stations	21
Number of career fire personnel	171
Number of volunteer certified fire personnel	13

Water Resources and Utilities		
Water System	Number of plants: 9	Number of customers: 15,305
Reclaimed Water System	Number of plants: 2	Number of customers: 1,698
Sewer System	Number of plants: 7	Number of customers: 11,482

Solid Waste and Recycling	
Tomoka Landfill	Transfer Station
Tons: 401,282	Tons: 199,215
Cubic Yards: 1,605,130	Cubic Yards: 796,859

MISCELLANEOUS STATISTICAL DATA (Cont'd)

Higher Education (1)	
Elementary Schools	46
Middle Schools	13
High Schools	10
pecial Education Schools	8
Charter Schools	8
Universities	9

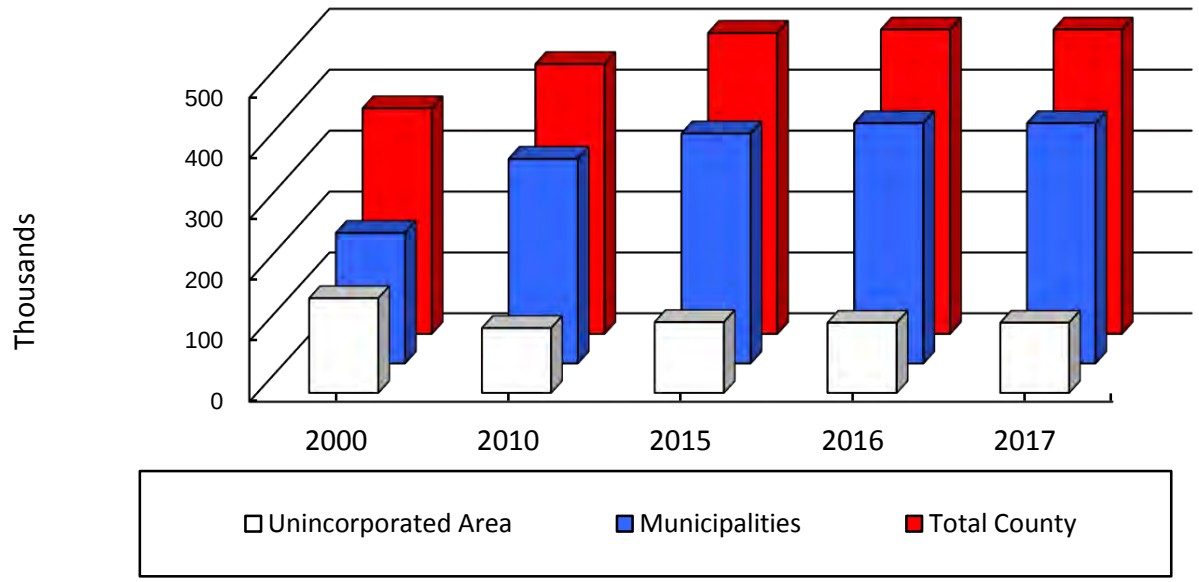
Employment by Industry (2016 Data) (2)	
Education and Health Services	39,000
Trade (wholesale and retail)	37,100
Leisure and Hospitality	30,200
Government	24,400
Professional and Business Services	25,800
Manufacturing	11,600
Mining, Logging, and Construction	14,200
Financial Activities	8,900
Other Services	9,200
Information	2,600
Transportation, Warehousing, and Utilities	2,600

Volusia County Taxable Sales (3)	
Fiscal Year 2017	8,180,878,774
Fiscal Year 2016	7,807,419,504
Fiscal Year 2015	7,311,368,639

Sources:
(1) School Board of Volusia County
(2) Florida Office of Economic & Demographic Research http://edr.state.fl.us/Content/area-profiles/county/volusia.pdf
(3) Florida Department of Revenue (http://dor.myflorida.com/dor/taxes/colls_from_7_2003.html) Sales Tax by County (Form 9)

VOLUSIA COUNTY, FLORIDA

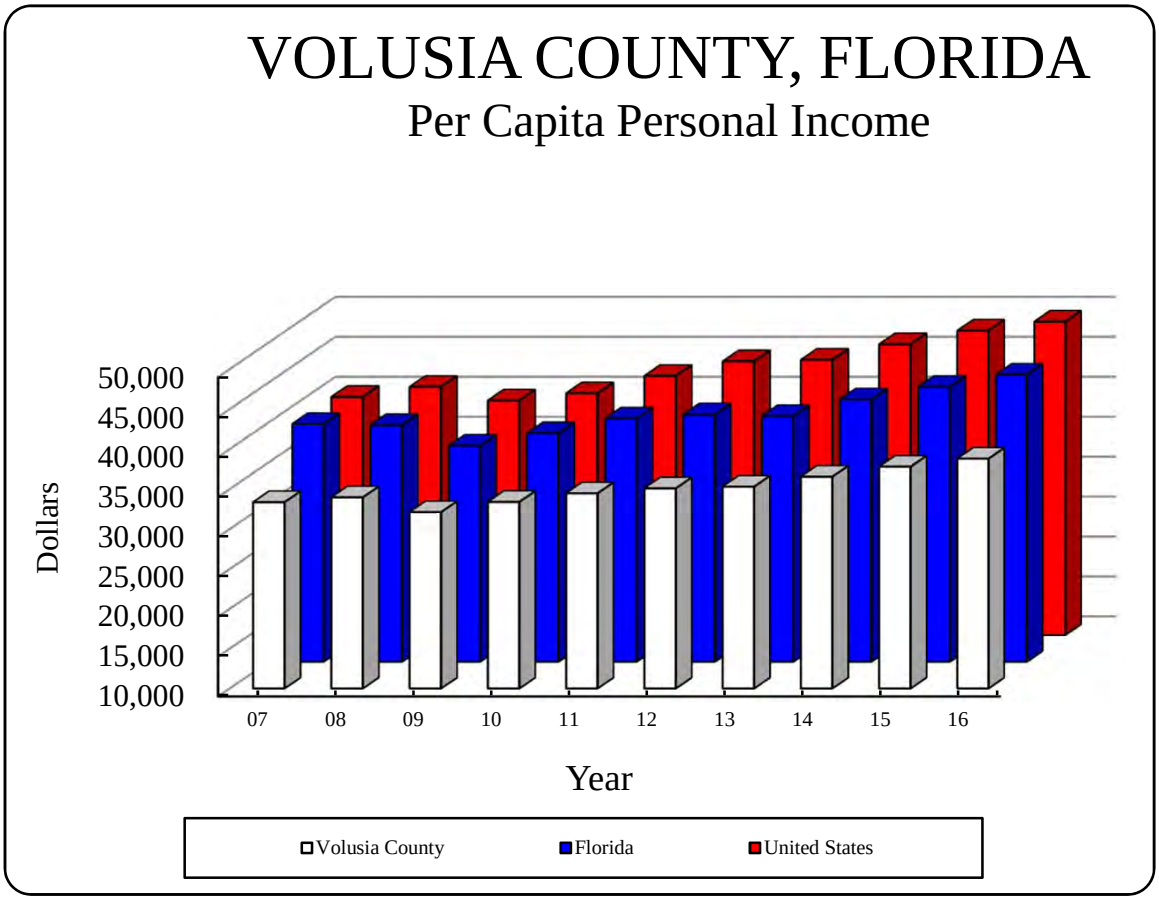
Population



Population Distribution

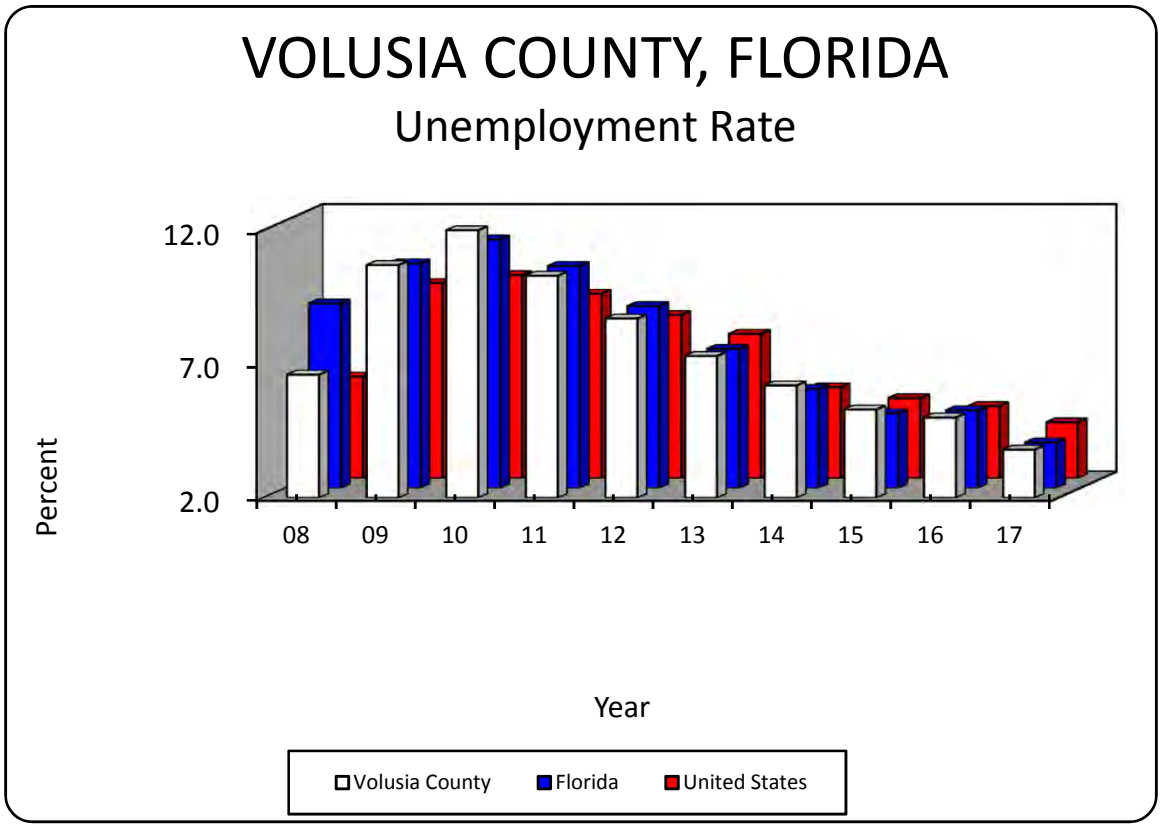
	2000	2010	2015	2016	2017	Average Annual Growth 2016-2017
Daytona Beach	64,112	61,005	63,534	64,569	65,569	0.2%
Daytona Beach Shores	4,299	4,247	4,263	4,291	4,288	0.0%
DeBary	15,559	19,320	20,002	20,242	20,434	0.1%
DeLand	20,904	27,031	30,493	31,792	32,775	0.3%
Deltona	69,543	85,182	87,497	88,922	89,984	0.1%
Edgewater	18,668	20,750	20,958	21,280	21,509	0.1%
Flagler Beach	75	60	60	60	60	0.0%
Holly Hill	12,119	11,659	11,712	11,823	11,890	0.1%
Lake Helen	2,743	2,624	2,651	2,662	2,691	0.1%
New Smyrna Beach	20,048	22,464	24,285	25,078	25,803	0.3%
Oak Hill	1,378	1,792	1,869	1,972	1,994	0.1%
Orange City	6,604	10,599	11,569	11,679	11,850	0.2%
Ormond Beach	36,301	38,137	40,013	40,366	40,722	0.1%
Pierson	2,596	1,736	1,691	1,694	1,745	0.3%
Ponce Inlet	2,513	3,032	3,047	3,062	3,084	0.1%
Port Orange	45,823	56,048	58,656	59,315	59,625	0.1%
South Daytona	13,177	12,252	12,538	12,635	12,677	0.0%
Unincorporated	106,880	116,655	115,656	115,969	116,705	0.1%
TOTAL	**443,342**	**494,593**	**510,494**	**517,411**	**523,405**	**0.1%**

Source: Florida Office of Economic and Demographic Research



Per Capita Personal Income						
	Volusia	Percent Change	Florida	Percent Change	U.S.	Percent Change
2007	33,358	3.70%	39,788	2.70%	39,821	4.40%
2008	33,964	1.80%	39,655	-0.30%	41,082	3.20%
2009	32,115	-5.40%	37,065	-6.50%	39,376	-4.20%
2010	33,386	4.00%	38,624	4.20%	40,277	2.30%
2011	34,475	3.30%	40,476	4.80%	42,453	5.40%
2012	35,092	1.80%	40,983	1.30%	44,267	4.30%
2013	35,296	0.60%	40,771	-0.50%	44,462	0.40%
2014	36,546	3.50%	42,868	5.10%	46,414	4.40%
2015	37,802	3.40%	44,429	3.60%	48,112	3.70%
2016	38,807	2.70%	45,953	3.40%	49,246	2.40%

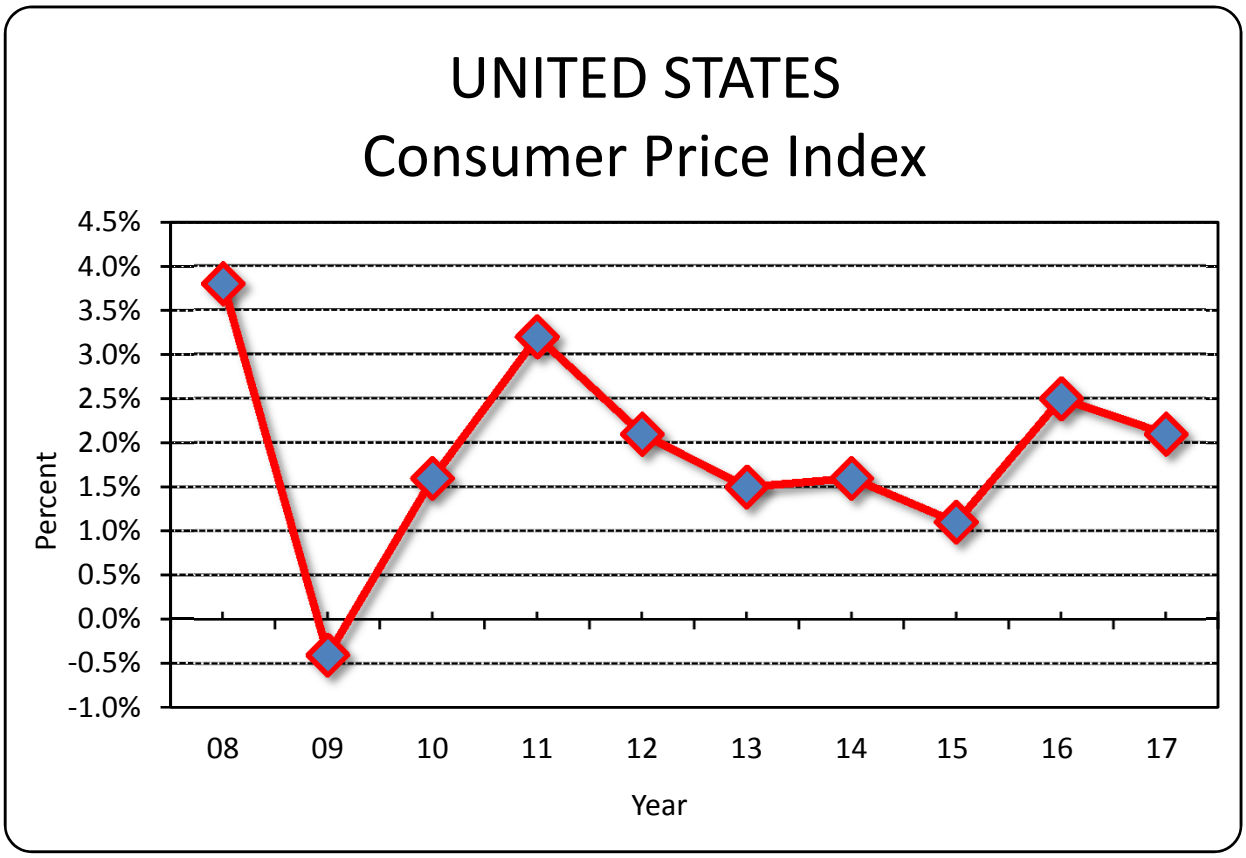
Source: U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business; Regional Economic Information System, Bureau of Economic Analysis



Unemployment Rate

Year	Volusia County	Florida	United States
2008	6.6	8.9	5.8
2009	10.7	10.4	9.3
2010	12.7	11.3	9.6
2011	10.3	10.3	8.9
2012	8.7	8.8	8.1
2013	7.3	7.2	7.4
2014	6.2	5.7	5.4
2015	5.3	4.8	5.0
2016	5.0	4.9	4.7
2017	3.8	3.7	4.1

Source: Florida Research & Economic Database



Consumer Price Index

Year	U.S. Index 1982-1984=100	Inflation Percent
2008	215.3	3.8%
2009	214.5	-0.4%
2010	218.1	1.6%
2011	225.0	3.2%
2012	229.6	2.1%
2013	233.0	1.5%
2014	236.7	1.6%
2015	239.3	1.1%
2016	242.8	2.5%
2017	246.5	2.1%

Source: U.S. Department of Labor, Bureau of Labor Statistics United States Index

The Consumer Price Index (CPI) is an economic measure of inflation based on a "market basket" of goods and their corresponding changes in price from year to year. It exemplifies trends in the overall cost of doing business. Inflation affects all costs from personal wages to materials to borrowed money.

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Volusia County
FLORIDA

FISCAL YEAR 2018-19
VOLUSIA COUNTY, FLORIDA
ADOPTED BUDGET

TOTAL COUNTY REVENUES

The Operating Budget, $768.8 million, is $56.1 million or 7.9% above the fiscal year 2017-18 Adopted Budget and provides funding for the following governmental functions: General Government, Public Safety, Environmental Services, Economic Development, Human Services, Transportation, and Culture and Recreation. However, $12 million of that amount includes loan proceeds for capital projects at the Daytona Beach International Airport. Only 35% of the operating budget is attributed to property taxes including $6.6 million distributed to various cities for community redevelopment areas (CRA). Based on the adopted millage rates, additional tax revenue of $8.8 million is used to maintain current service levels and major capital improvement projects. The remaining revenues are grant proceeds, charges for services, and increases in sales and resort taxes.

The Non-Operating Budget provides for the County's Capital Improvement and Internal Service Funds. The fiscal year 2018-19 budget is $141.0 million, a decrease of .47% from prior year. Capital projects funded for fiscal year 2018-19 include: 800 MHz backbone, Beach ramps, Corrections infrastructure, Ocean Center, Park Projects, Trail Programs, Bond Funded Road Program, Sheriff Capital Projects, and Medical Examiner's Facility.

Basis for Projections – Revenue estimates are based on historical data, trend analysis, discussions with department directors, review of proposed initiatives, estimates from the State Department of Revenue and the Florida Legislature's Office of Demographic and Economic Research, the most recent Florida Tax Handbook, and analysis of economic data from various sources including the U.S. Department of Labor Statistics and the State Office of Economic and Demographic Research. The underlying assumptions are based upon a positive optimistic outlook for the future. Staff evaluated data from the consumer price index; state and local population estimates; taxable sales for transient rental facilities and other goods; state funding initiatives; changes in taxable value; changes in development activity; and changes in the unemployment rate.

Expenditure estimates are based on anticipated growth in property values, new commercial development, or population. The analysis of federal and state-funded programs was also critical in determining whether sufficient revenue streams will be available for some of the county's human services and public transportation programs or if increased local efforts were required. Volusia County's population aging faster than the state average, placing increased costs for County's share of Medicaid nursing home expense.

Staff used the quantitative, statistical techniques of trend analysis and time-series analysis (smoothing). Percentage changes between prior year and year-to-date collections and expenditures (usually 5 to 10 years) are coupled with anticipated changes in circumstances.

5-YEAR FORECAST

Historically, 5-year projections are prepared for major funds. This year, 31 funds were forecasted for fiscal years 2019-22, including 9 taxing funds discussed and presented before County Council on June 19, 2018: General Fund, Library Fund, East Volusia Mosquito Control District Fund, Ponce DeLeon Inlet and Port District Fund, Municipal Service District (MSD) Fund, Fire Rescue District Fund, ECHO Fund, Volusia Forever, Volusia Forever Debt. Revenue and expenditure forecasting does the following:

- Provides an understanding of available funding
- Evaluates financial risk
- Assesses the likelihood that service levels can be sustained
- Assesses the level at which capital investment can be made
- Identifies future commitments and resource demands
- Identifies the key variables that cause change in the level of revenue or expenditures
- Provides a framework from which to develop policy discussions/decisions

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

- Construction costs on proposed capital projects do not increase above what has been projected using a reasonable inflation factor
- Forecast based on June 1 values received from Property Appraiser – Countywide values increased 6.1%; Fire and MSD values increased 4.6%
- No legislative changes or economic event that could cause reductions property values, collections of sales tax, or other revenues in the general fund
- No emergency situation that requires resources above emergency reserves
- No new CRA (Community Development Areas)
- Forecasted salary adjustments are equivalent to 4%, FRS as outlined currently by State, and health insurance adjusted annually by 6%
- Includes funds for mass transit (VOTRAN) additional route frequencies in routes 7 and 11; a new route in New Smyrna Beach; implement limited holiday service; and a new route in Deltona
- Funding for Economic Development incentives; E-911 call taker function; and Emergency Medical Services' 12 additional positions over forecasted period.
- Commuter rail phase II construction cost debt is not appropriated
- Go to Zero for General Fund debt

It is important to point out that a forecast is a snapshot in time and represents results of certain assumptions at that moment. Many things beyond county government control can affect those assumptions such as changes at the federal or state level, changes in economic conditions or acts of Mother Nature.

The following revenue assumptions were used in the forecast:

- Operating revenues reflect minimal growth in forecast years
- Communications Services Tax – remain flat in forecast years
- Sales Tax – increasing 4.5% annually
- State Revenue Sharing – increasing 3.5% annually

Property Taxes – Taxable values for fiscal year 2018-19 were forecasted based on assumptions for each taxing funds.

Fund	FY2018-19	Forecasted Years
General Fund	6.1%	5.0%
Library District Fund	6.1%	5.0%
ECHO Fund	6.1%	5.0%
Mosquito Control Fund	5.8%	4.5%
Ponce DeLeon & Port District Fund	5.8%	4.5%
Fire Fund	4.6%	3.5%
Municipal Service District Fund	4.6%	3.5%

For the fiscal year 2018-19 budget, the economic outlook for Volusia County is relatively favorable with moderate growth anticipated. Property values drive the county's largest revenue source, property taxes. Expenditure assumptions for the forecast period were based on data from various national, state, and local sources where applicable. In addition, the county's trends and purchasing experiences were analyzed in establishing the following assumptions:

Personnel Services:

Salaries – fiscal years 2020-22 equivalent of 4% for all forecasted years

FRS – fiscal year 2018-19 increased per legislative action; rated remain flat in forecasted, fiscal years 2020-22

Group Insurance – remained flat in fiscal year 2018-19, and increased by 6.0% for estimated medical costs

Workers Compensation – fiscal year 2018-19 based on 5 year claims experience, fiscal years 2020-22 adjusted annually by 1.0%

Operating Expenses:

Contracted Services – increase fiscal year 2020-22: 2.1% based upon CPI with the exception of specific division adjustments based on trend

Fuel – increase fiscal years 2020-22: 2.5%

Insurance-Liability – increase fiscal year 2019: 10%; fiscal years 2020-22: 8%

Janitorial Services – increase fiscal years 2020-22: 2.0%

Postage – increase fiscal years 2020-22: 2%

Property Insurance – increase fiscal year 2019: 10%; fiscal years 2020-22: 8%

Tax Service Charge – increase fiscal years 2020-22: 5%

CRA Payments – increase fiscal years 2020-22: 5%

Utilities – increase fiscal years 2020-22: 2.7%

Vehicle Lease Service Charge – reflect replacement schedule; fiscal years 2020-22: 5%

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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund
Millage Rate Rolled Back estimated @ 5.8486

Operating Revenues:	FY2017-18 Budget	FY2017-18 Estimate	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Ad Valorem Taxes*	182,546,624	182,546,624	185,190,107	194,449,613	204,172,094	214,380,698
Millage Rate	**6.1000**	**6.1000**	**5.8486**	**5.8486**	**5.8486**	**5.8486**
Charges for Services	17,966,145	18,235,855	17,666,830	18,079,368	18,504,444	18,942,456
Sales Tax	8,071,813	7,676,688	13,354,260	15,614,987	16,316,537	17,049,656
Miscellaneous Revenues	2,515,787	3,389,883	3,637,921	3,343,850	3,446,328	3,689,468
Judgments, Fines & Forfeitures	2,289,534	2,195,981	2,320,388	2,380,952	2,428,874	2,478,764
Intergovernmental Revenues	11,380,018	11,032,463	11,345,704	11,690,165	12,046,269	12,414,421
Other Taxes	991,156	1,106,598	971,060	971,060	971,060	971,060
Transfers From Other Funds	2,712,098	2,712,098	2,712,746	2,536,779	2,420,691	179,430
PY Fund Balance Sustainable				**3,000,000**	**3,000,000**	**3,000,000**
One-time revenue source	10,022,501	18,275,315	5,630,048	352,744		
TOTAL FUND REVENUES	**238,495,676**	**247,171,505**	**242,829,063**	**252,419,517**	**263,306,297**	**273,105,952**
Expenditures:						
Public Protection	59,577,341	59,726,676	61,234,936	65,276,100	67,645,999	70,087,894
EVAC (p.12)	6,065,654	6,065,654	5,897,416	6,280,774	7,206,420	7,710,869
Office of the Sheriff	46,685,495	45,158,362	53,595,554	52,982,820	54,811,116	56,710,568
Finance, Business Services, Budget and Administrative	31,454,514	27,866,559	30,409,062	32,495,945	32,705,853	31,244,263
Community Services	14,800,811	13,996,664	15,007,186	14,937,873	15,119,801	15,304,654
Votran Operating Interfund Transfer (p.4)	9,892,984	9,892,984	10,313,677	10,762,168	11,234,002	11,676,362
Votran route service adjustments (p.4)	1,218,125	1,218,125	1,587,935	1,628,333	1,669,824	1,703,221
Parks & Recreation/Coastal	14,084,017	14,773,563	16,158,908	17,663,366	20,788,656	20,861,806
Judicial & Clerk	9,380,738	9,151,309	9,540,104	9,864,699	10,057,908	10,266,849
Elections	4,061,672	3,670,648	3,913,463	4,150,255	3,750,454	3,860,901
Property Appraiser	8,034,118	8,958,039	8,532,112	8,196,764	8,486,271	8,770,221
County Council, County Manager, County Attorney	4,957,352	4,879,826	5,316,234	5,440,079	5,643,887	5,843,841
Growth and Resource Management	5,224,821	5,094,196	5,349,606	5,877,700	5,657,996	5,797,729
CRA Payments**	5,572,032	5,804,399	5,970,623	6,399,350	6,719,317	7,055,283
Public Works	711,608	640,607	636,522	707,539	727,751	737,410
Interfund Transfers:						
Economic Development Interfund Transfer (p.8)	4,269,997	4,269,997	4,290,225	4,310,252	4,330,372	4,350,587
Interfund Transfers (debt svc,HI, & misc.)	125,500	125,000	125,500	125,500	125,500	125,500
Debt Service - go to ZERO	3,081,539	16,581,539				

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: - General Fund
Millage Rate Rolled Back estimated @ 5.8486

	FY2017-18 Budget	FY2017-18 Estimate	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Major Capital Improvement Plan						
Transfer 367 Fund-Elections Warehouse	2,273,435	2,273,435				
Transfer 305 Fund-800mHz radio/backbone (p.116)	5,977,923	5,977,923	1,700,000			
Transfer 369 Fund-Sheriff CAD/RMS (p.120)	150,000	150,000	250,000	1,400,000	2,050,000	
Transfer 369 Fund-Sheriff E911 Technology (p.120)			500,000	500,000	200,000	3,800,000
Transfer 371 Fund-EVAC facility (p.122)				0	0	7,400,000
Transfer 309 Fund-Corrections Infrastructure (p.118)	396,000	396,000	600,000	1,770,000	5,000,000	
Transfer 373 Fund-Medical Examiner facility (p.124)	500,000	500,000	1,900,000	3,000,000	1,782,000	
TOTAL FUND EXPENDITURES	**238,495,676**	**247,171,505**	**242,829,063**	**253,769,517**	**265,713,127**	**273,307,958**
REVENUE LESS EXPENDITURES	**0**	**0**	**0**	**(1,350,000)**	**(2,406,830)**	**(202,006)**

*Fiscal year 2018-19 taxable property value increase is 6.1% over Post VAB fiscal year 2017-18 values.
Fiscal years 2020-21 taxable property value increase is estimated at 5% per year throughout the forecast period.
**Cities receiving CRA funding: Daytona Beach, DeLand, Holly Hill, NSB, Ormond Beach, Port Orange Edgewater, Orange City and S. Daytona.

	FY2017-18 Budget	FY2017-18 Estimate	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Category Summary						
Personal Services	128,874,765	125,762,557	134,067,912	140,395,761	145,912,158	151,509,245
Operating Expenses	63,696,435	64,105,816	69,988,749	72,810,619	76,817,971	78,736,399
Capital Outlay	3,335,819	4,226,770	4,039,516	2,292,610	2,476,880	2,419,275
Capital Improvements	8,663,000	5,650,705	7,493,633	8,419,000	6,833,500	3,802,000
Interfund Transfers	33,925,657	47,425,657	27,239,253	29,851,527	33,672,618	36,841,039
Reserves - Emergency	**19,414,229**	**20,356,568**	**20,356,568**	**20,356,568**	**20,356,568**	**20,356,568**
Reserves	**6,678,943**	**9,982,283**	**4,352,235**	**3,999,491**	**3,999,491**	**3,999,491**
Total	**264,588,848**	**277,510,356**	**267,537,866**	**278,125,576**	**290,069,187**	**297,664,017**
Contingency Reserves - Council	223,114	223,114	223,114	223,114	223,114	223,114
Fuel Reserves	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176	1,194,176
Revenue Stabilization Reserve	666,201	666,201	666,201	666,201	666,201	666,201
Reserves Future CIP	2,679,452	5,982,792	352,744	0	0	0
Reserve for Commuter Rail (Phase II) Debt Service	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000	1,916,000
Emergencies Reserves	19,414,229	20,356,568	20,356,568	20,356,568	20,356,568	20,356,568
Percentage	8.6%	9.0%	8.7%	8.3%	7.9%	7.5%
Total Reserves	**26,093,172**	**30,338,851**	**24,708,803**	**24,356,059**	**24,356,059**	**24,356,059**

Prior year reserves	**30,338,851**	**24,708,803**	**24,356,059**	**24,356,059**
Allocated to expense account	**(5,630,048)**	**(352,744)**	**0**	**0**
Increase (Decrease) Reserves	**0**	**0**	**0**	**0**
Budget Reserves	**24,708,803**	**24,356,059**	**24,356,059**	**24,356,059**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: Emergency Medical Services - 002

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Ambulance Fees	14,949,888	16,065,517	16,547,483	17,043,907	17,555,225	18,081,881
Bad Debt Recovery	726,455	920,055	920,055	843,659	843,659	843,659
Miscellaneous Revenues	150,800	119,965	136,834	136,834	136,834	136,834
General Fund Contribution (p.22)	**6,065,654**	**6,065,654**	**5,897,416**	**6,280,774**	**7,206,420**	**7,710,869**
PY Fund Balance One-Time	**142,310**		**74,500**		**522,737**	**1,898,792**
TOTAL FUND REVENUES	**22,035,107**	**23,171,191**	**23,576,288**	**24,305,174**	**26,264,875**	**28,672,035**
Patient Care Expenditures:						
Personal Services	14,744,910	14,948,522	15,655,529	16,022,553	16,662,968	17,192,360
Operating Expenditures	5,523,315	5,570,020	5,352,576	5,787,601	6,263,021	6,782,693
Capital Outlay	147,055	222,399	728,990	570,200	1,242,200	2,490,200
Transfer 305 Fund - 800 MHz Radios (p.116)	166,953	166,953	0	0	0	0
Service Demand - addition of crew	0	0	377,584	381,360	503,785	508,823
Total Patient Care Expenditures	**20,582,233**	**20,907,894**	**22,114,679**	**22,761,714**	**24,671,975**	**26,974,077**
Billing Expenditures:						
Personal Services	1,013,394	991,314	1,038,226	1,079,755	1,122,945	1,167,863
Operating Expenditures	439,480	398,458	405,883	409,942	414,041	418,182
Capital Outlay	0	0	17,500	0	0	0
Service Demand - addition of billing coder	0	0	0	53,763	55,914	111,913
Total Billing Expenditures	**1,452,874**	**1,389,772**	**1,461,609**	**1,543,460**	**1,592,900**	**1,697,958**
TOTAL FUND EXPENDITURES	**22,035,107**	**22,297,666**	**23,576,288**	**24,305,174**	**26,264,875**	**28,672,035**
REVENUES LESS EXPENDITURES	**0**	**873,525**	**0**	**0**	**0**	**0**

Reserve for Revenue Stabilization	200,000	200,000	200,000	200,000	200,000	200,000
Reserve for Future Capital	790,879	3,118,901	3,044,401	3,044,402	2,521,665	622,873
Total Reserves	**990,879**	**3,318,901**	**3,244,401**	**3,244,402**	**2,721,665**	**822,873**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 103 County Transportation Trust

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Gas Taxes	24,320,000	24,971,078	25,442,200	25,692,122	25,944,543	26,199,489
Intergovernmental Revenues	191,900	191,900	191,900	191,900	191,900	191,900
Charges for Services	499,924	499,924	693,943	691,422	695,947	700,516
Misc. Revenues (rent, sales, interest,etc.)	395,000	640,000	645,000	435,000	435,000	435,000
Transfer In from Municipal Service District Fund (p.37)	4,800,000	4,800,000	5,000,000	5,000,000	5,000,000	5,000,000
Subtotal Operating Revenues	**30,206,824**	**31,102,902**	**31,973,043**	**32,010,444**	**32,267,390**	**32,526,905**
PY Fund Balance One-Time - Capital	**8,547,002**	**5,118,957**	**14,488,154**	**59,857**	**1,421,152**	**2,204,129**
Operating Revenues	**38,753,826**	**36,221,859**	**46,461,197**	**32,070,301**	**33,688,542**	**34,731,034**
Expenditures:						
Personal Services	10,307,474	10,079,700	10,707,687	11,162,914	11,608,493	12,061,846
Operating Expenses	8,372,849	8,618,436	7,210,907	7,322,511	7,505,190	7,712,796
Resurfacing	4,950,000	6,000,000	5,950,000	6,550,000	6,550,000	6,550,000
Capital Outlay	977,758	1,305,495	1,061,098	897,000	891,000	777,000
Capital Improvements	12,080,000	7,514,695	18,810,000	3,410,000	4,410,000	4,910,000
Interfund Transfers - Debt Service (p.135 and p.136)	2,065,745	2,703,533	2,721,505	2,727,876	2,723,859	2,719,392
Operating Expenses	**38,753,826**	**36,221,859**	**46,461,197**	**32,070,301**	**33,688,542**	**34,731,034**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

Future Capital Reserves	1,484,366	1,484,366	5,088,000	5,088,000	5,088,000	5,088,000
Road Construction	12,397,913	14,488,154	4,321,022	5,417,766	5,581,773	5,314,126
County Transportation Trust Maintenance	5,503,171	17,514,020	9,829,631	8,675,552	7,071,023	5,114,977
Emergency Reserves	3,020,682	3,110,290	2,571,104	2,568,582	2,587,952	2,607,516
Revenue Stabilization	2,217,641	2,217,641	2,516,560	2,516,560	2,516,560	2,516,560
Total Reserves	**24,623,773**	**38,814,471**	**24,326,317**	**24,266,460**	**22,845,308**	**20,641,179**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 104 - Library
Millage Rate Flat @ 0.5520

	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Revenues:						
Ad Valorem Taxes	16,558,973	16,588,973	17,518,531	18,392,458	19,310,081	20,273,585
Millage Rate	**0.5520**	**0.5520**	**0.5520**	**0.5520**	**0.5520**	**0.5520**
State Aid to Library	455,408	458,014	455,014	455,014	455,014	455,014
Charges for Services	182,000	154,000	154,000	154,000	154,000	154,000
Fines and Forfeitures	360,000	250,000	250,000	250,000	250,000	250,000
Miscellaneous Revenues	90,700	234,836	263,242	263,242	263,242	263,242
Transfers from Library Endowment Fund	50,000	50,000	160,000	0	0	50,000
Contributions & Donations	126,950	75,000	75,000	75,000	75,000	75,000
Subtotal Operating Revenues	**17,824,031**	**17,810,823**	**18,875,787**	**19,589,714**	**20,507,337**	**21,520,841**
PY Fund Balance - CIP & OUTLAY	**632,001**	**82,994**	**429,717**	**301,187**		
TOTAL FUND REVENUES	**18,456,032**	**17,893,817**	**19,305,504**	**19,890,901**	**20,507,337**	**21,520,841**
Expenditures:						
Personal Services	10,406,930	9,971,348	10,680,543	11,134,624	11,589,890	12,053,554
Operating Expenditures	7,051,950	6,968,582	7,580,061	7,753,077	7,932,514	8,119,021
Capital Outlay	382,152	234,884	439,900	423,200	192,400	192,400
Capital Improvements	615,000	704,003	605,000	580,000	280,000	225,000
Transfer to Grant	0	15,000	0	0	0	0
Transfer to Capital Improvement (p.70)	0	0	0	0	353,323	763,174
TOTAL FUND EXPENDITURES	**18,456,032**	**17,893,817**	**19,305,504**	**19,890,901**	**20,348,127**	**21,353,149**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**159,210**	**167,692**

Reserve for Future Capital	2,666,216	3,812,603	3,287,389	2,898,810	2,966,257	3,037,599
Emergency Reserves	1,387,072	1,768,582	1,864,079	1,951,471	2,043,234	2,139,584
Emergency Reserves Percentage	7.9%	10.0%	10.0%	10.0%	10.0%	10.0%
Total Reserves	**4,053,288**	**5,581,185**	**5,151,468**	**4,850,281**	**5,009,491**	**5,177,183**

*Fiscal year 2018-19 taxable property value increase is 6.1% over Post VAB fiscal year 2017-18 values.

Fiscal years 2020-22 taxable property value increase is estimated at 5% per year throughout the forecast period.

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

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Ad Valorem Taxes	4,085,787	4,078,305	4,310,865	4,504,314.00	4,706,468	4,917,719
Millage Rate	**0.1880**	**0.1880**	**0.1880**	**0.1880**	**0.1880**	**0.1880**
Charges for Services	21,000	26,000	26,000	26,000.00	26,000	26,000
Miscellaneous Revenues (Rent, Sales, Interest, etc)	91,000	101,000	494,000	118,883.00	118,883	118,883
Subtotal Operating Revenues	**4,197,787**	**4,205,305**	**4,830,865**	**4,649,197**	**4,851,351**	**5,062,602**
PY Fund Balance One-Time Capital	**42,245**	**394,434**	**1,252,196**	**102,132**	**0**	**-**
TOTAL FUND REVENUES	**4,240,032**	**4,599,739**	**6,083,061**	**4,751,329**	**4,851,351**	**5,062,602**
Expenditures:						
Personal Services	1,698,359	1,664,064	1,766,242	1,839,373	1,913,336	1,988,468
Operating Expenditures	2,093,198	2,443,497	2,119,705	2,229,153	2,281,343	2,335,094
CRA Payments**	154,725	163,428	166,414	173,903	181,728	189,906
Capital Outlay	275,500	310,500	1,530,700	175,590	310,700	197,100
Capital Improvements	0	0	500,000	333,310	0	0
Transfer 305 Fund - 800 MHz Radios (p.99)	18,250	18,250	0	0	0	0
TOTAL FUND EXPENDITURES	**4,240,032**	**4,599,739**	**6,083,061**	**4,751,329**	**4,687,108**	**4,710,568**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**164,243**	**352,034**

Reserve for Future Capital	1,912,438	1,986,137	595,206	511,241	655,269	986,178
Reserve for Fuel	23,821	23,821	100,000	100,000	100,000	100,000
Emergency Reserves @ 10%	422,429	420,531	483,087	464,920	485,135	506,260
Total Reserves	**2,358,688**	**2,430,489**	**1,178,293**	**1,076,161**	**1,240,404**	**1,592,438**

*Fiscal year 2018-19 taxable property value increase is 5.8% over Post VAB fiscal year 2017-18 values.

Fiscal years 2020-22 taxable property value increase is estimated at 4.5% per year throughout the forecast period.

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

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 106 - Tourist Development Tax

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Resort Tax	11,167,926	11,337,498	11,864,352	12,279,604	12,709,390	13,154,219
Investment Income	6,500	20,000	28,000	28,000	28,000	28,000
PY Fund Balance		2,906				
TOTAL FUND REVENUES	**11,174,426**	**11,360,404**	**11,892,352**	**12,307,604**	**12,737,390**	**13,182,219**
Expenditures:						
General Fund - tax collection, processing fee	146,909	151,167	158,191	163,728	169,459	175,390
Transfer for Ocean Center Debt Service (203 Fund) (p.133)	2,455,949	2,483,703	2,460,001	2,456,701	2,456,701	370,867
Transfer for Ocean Center Expansion (202 Fund) (p.132)	1,818,922	1,810,424	1,826,246	1,823,083	1,820,900	3,921,848
Transfer to Ocean Center Operations (118 Fund) (p.73)	6,752,646	6,915,110	7,447,914	7,864,092	8,290,330	8,714,114
TOTAL FUND EXPENDITURES	**11,174,426**	**11,360,404**	**11,892,352**	**12,307,604**	**12,737,390**	**13,182,219**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 108 - Sales Tax Trust Fund

	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Revenues:						
State Sales Tax	22,235,030	21,834,905	22,817,476	23,844,262	24,917,254	26,038,530
Investment Income	20,000	25,000	25,000	25,000	25,000	25,000
TOTAL FUND REVENUES	**22,255,030**	**21,859,905**	**22,842,476**	**23,869,262**	**24,942,254**	**26,063,530**
Expenditures:						
General Fund Allocation						
Transfer to Debt Service Funds (p.138)	7,356,351	7,356,351	1,748,125	0	0	0
Transfer to General Fund (p.22)	8,071,813	7,676,688	13,354,260	15,614,987	16,316,537	17,049,655
Subtotal	15,428,164	15,033,039	15,102,385	15,614,987	16,316,537	17,049,655
Municipal Service District Allocation						
Transfer to Municipal Service District for Debt (p.139)	492,732	438,359	455,241	460,458	462,566	464,385
Transfer to Municipal Service District (p.37)	6,334,134	6,388,507	7,284,850	7,793,817	8,163,151	8,549,490
Subtotal	6,826,866	6,826,866	7,740,091	8,254,275	8,625,717	9,013,875
TOTAL FUND EXPENDITURES	**22,255,030**	**21,859,905**	**22,842,476**	**23,869,262**	**24,942,254**	**26,063,530**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

Forecasted Growth 4.5%

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

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Ad Valorem Taxes *	2,020,061	2,038,061	2,132,284	2,227,876	2,327,771	2,432,161
Millage Rate	**0.0929**	**0.0929**	**0.0929**	**0.0929**	**0.0929**	**0.0929**
Park Fees	967,227	1,039,733	1,050,130	1,060,631	1,071,238	1,081,950
Miscellaneous	35,150	35,170	35,525	35,525	35,525	35,525
Subtotal Operating Revenues	**3,022,438**	**3,112,964**	**3,217,939**	**3,324,032**	**3,434,534**	**3,549,636**
PY Fund Balance One-time Capital	**519,171**	**0**	**632,798**	**454,309**	**0**	**124,941**
TOTAL FUND REVENUES	**3,541,609**	**3,112,964**	**3,850,737**	**3,778,341**	**3,434,534**	**3,674,577**
Expenditures:						
Personal Services	1,050,843	1,039,452	1,140,293	1,182,354	1,229,944	1,278,309
Operating Expenditures	640,988	636,687	822,965	800,478	819,939	840,026
CRA Payments **	92,232	96,533	98,008	102,136	106,469	111,018
Partnership Program Grants	20,000	20,000	20,000	20,400	20,808	21,224
Capital Outlay	59,000	59,000	32,000	24,000	9,000	24,000
Total Operating Expenditures	**1,863,063**	**1,851,672**	**2,113,266**	**2,129,368**	**2,186,160**	**2,274,577**
Capital Improvement Program:						
Reef Staging Area	475,000	0	475,000	0	0	0
Marine Habitat / Artificial Fishing Reefs	75,000	245,000	150,000	150,000	150,000	100,000
Deep Water Ship Deployment	75,000	325,000	0	0	0	0
Inlet Channel Dredging USACE	150,000	150,000	150,000	150,000	150,000	150,000
Halifax/Indian River Channel Markers	130,000	0	0	0	0	0
Light House Point Park - Utilities	20,000	20,000	0	0	0	0
Local Share on Jetty Deck Repair	120,000	0	0	0	0	0
Lighthouse Point Park Boardwalk	200,000	0	0	500,000	400,000	1,100,000
Marine Industrial Site Improvements	0	0	65,000	300,000	0	0
North Shore Reef Expansion	0	0	150,000	0	0	0
North Jetty Repair	0	0	150,000	90,000	0	0
Symrna Dunes Park Utilities	0	0	150,000	0	0	0
Nearshore Reef Dive Trail	0	0	0	0	0	50,000
Symrna Dunes Park & Lighthouse Point Resurface	0	0	100,000	0	0	0
Transfer 313 Fund - Beach Capital (p. 63)	**433,546**	**433,546**	**347,471**	**458,973**	**525,841**	**0**
Total Capital Improvement	**1,678,546**	**1,173,546**	**1,737,471**	**1,648,973**	**1,225,841**	**1,400,000**
TOTAL FUND EXPENDITURES	**3,541,609**	**3,025,218**	**3,850,737**	**3,778,341**	**3,412,001**	**3,674,577**
REVENUES LESS EXPENDITURES	**0**	**87,746**	**0**	**0**	**22,533**	**0**

Reserve for Future Capital	1,859,885	2,228,034	1,584,738	1,119,820	1,131,303	994,851
Emergency Reserves @ 10%	302,244	311,296	321,794	332,403	343,453	354,964
Total Reserves	**2,162,129**	**2,539,330**	**1,906,532**	**1,452,223**	**1,474,756**	**1,349,815**

*Fiscal year 2018-19 taxable property value increase is 5.8% over Post VAB fiscal year 2017-18 values.
Fiscal years 2020-22 taxable property value increase is estimated at 4.5% per year throughout the forecast period.
**Cities receiving CRA funding: Daytona Beach, Holly Hill, Ormond Beach, Port Orange and South Daytona.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 115 - E-911 Emergency Telephone System

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
E911 Land line	550,000	804,367	804,207	804,207	804,207	804,207
E911 Wireless	1,280,000	1,589,476	1,619,236	1,619,236	1,619,236	1,619,236
Miscellaneous Revenue	14,000	20,644	17,950	17,950	17,950	17,950
Subtotal Operating Revenues	**1,844,000**	**2,414,487**	**2,441,393**	**2,441,393**	**2,441,394**	**2,441,393**
PY Fund Balance for Operating	**926,850**	**505,191**	**696,922**	**329,805**		
TOTAL FUND REVENUES	**2,770,850**	**2,919,678**	**3,138,315**	**2,771,198**	**2,441,394**	**2,441,393**
Expenditures:						
Personal Services	212,066	212,156	220,952	230,152	239,428	248,836
Operating Expenses	316,396	421,487	582,950	592,699	602,620	612,761
Communications PSAP	900,000	934,871	1,076,809	1,184,490	1,302,939	1,433,233
Capital Outlay	0	8,776	115,622	0	0	0
Subtotal Operating Expenses	**1,428,462**	**1,577,290**	**1,996,333**	**2,007,341**	**2,144,987**	**2,294,829**
Transfer to General Fund - Call Support (p.22)	1,342,388	1,342,388	1,141,982	763,857	296,407	146,564
TOTAL FUND EXPENDITURES	**2,770,850**	**2,919,678**	**3,138,315**	**2,771,198**	**2,441,394**	**2,441,393**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

Reserves	330,763	1,026,727	329,805	0	0	0
Total Reserves	**330,763**	**1,026,727**	**329,805**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 118 - Ocean Center

	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Revenues:						
Charges for Services	1,754,818	1,877,818	1,972,000	1,994,385	2,030,248	2,060,092
Miscellaneous Revenues	463,084	528,104	482,908	491,394	506,075	521,784
Transfer from Tourist Development Tax (p.82)	6,752,646	6,915,110	7,447,914	7,864,092	8,290,330	8,714,114
Coordinated Marketing	400,000	400,000	400,000	400,000	400,000	400,000
Subtotal Operating Revenues	**9,370,548**	**9,721,032**	**10,302,822**	**10,749,871**	**11,226,653**	**11,695,990**
PY Fund Balance - Capital	**6,338**	**1,438,693**				
TOTAL FUND REVENUES	**9,376,886**	**11,159,725**	**10,302,822**	**10,749,871**	**11,226,653**	**11,695,990**
Expenditures:						
Personal Services	2,777,405	2,665,217	2,932,845	2,996,369	3,115,435	3,236,328
Operating Expenditures	3,335,115	3,678,579	3,243,984	3,314,225	3,383,613	3,456,920
Grants & Aids	5,582	12,500	5,600	5,600	5,600	5,600
Coordinated Marketing	400,000	316,611	400,000	400,000	400,000	400,000
Transfer 208 Fund - Ocean Center Debt Service (p.135)	659,653	678,805	703,097	700,249	698,886	693,013
Subtotal Operating Expenditures	**7,177,755**	**7,351,712**	**7,285,526**	**7,416,444**	**7,603,535**	**7,791,860**
% of Operating Expenditures	77%	76%	71%	69%	68%	67%
Capital Outlay/Improvements	173,500	1,782,382	196,000	152,000	127,000	102,000
Transfer 318 Fund - Ocean Center Capital (p.76)	2,025,631	2,025,631	2,821,296	3,181,428	3,496,119	3,802,130
Subtotal Capital Expenditures	2,199,131	3,808,013	3,017,296	3,333,428	3,623,119	3,904,130
TOTAL FUND EXPENDITURES	**9,376,886**	**11,159,725**	**10,302,822**	**10,749,871**	**11,226,653**	**11,695,990**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

Revenue Stabillzation - 7%	593,333	652,472	693,198	724,491	757,866	790,719
Reserves for Future Capital	2,499,075	850,556	723,622	692,329	658,954	626,101
Total Reserves	**3,092,408**	**1,503,028**	**1,416,820**	**1,416,820**	**1,416,820**	**1,416,820**

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VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Service District

Millage Rate Flat @ 2.2399

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Ad Valorem Taxes*	14,264,195	13,836,195	14,808,890	15,327,201	15,863,654	16,418,881
Millage Rate	**2.2399**	**2.2399**	**2.2399**	**2.2399**	**2.2399**	**2.2399**
Contracts-Sheriff	15,644,864	15,689,674	16,474,158	17,133,124	17,561,452	18,000,488
Utility Tax	7,761,885	7,761,885	7,761,885	7,761,885	7,761,885	7,761,885
Communications Tax	3,047,080	3,047,080	3,047,080	3,047,080	3,047,080	3,047,080
Sales Tax	6,826,866	6,826,866	7,740,091	8,254,275	8,625,717	9,013,875
Miscellaneous Revenues	980,072	1,454,378	1,066,319	1,099,474	1,131,827	1,165,774
Permit Fees, Special Assessments	1,766,431	1,913,755	2,091,516	2,157,956	2,255,245	2,357,397
Subtotal Operating Revenues	**50,291,393**	**50,529,833**	**52,989,938**	**54,780,994**	**56,246,861**	**57,765,381**
PY Fund Balance CIP & Debt	**814,241**	**3,113,409**	**876,235**		**96,661**	**53,419**
TOTAL FUND REVENUES	**51,105,634**	**53,643,242**	**53,866,173**	**54,780,994**	**56,343,522**	**57,818,800**
Expenditures:						
Office of the Sheriff	18,197,996	18,288,166	19,651,687	19,888,324	20,642,302	21,404,554
Office of the Sheriff - Contracts	15,644,864	15,689,674	16,474,158	17,133,124	17,561,452	18,000,488
Office of Sheriff - Evidence Debt Service $7M (p.138)	492,462	438,359	455,241	460,458	462,566	464,385
Growth & Management	7,159,150	6,697,221	7,685,747	7,501,549	7,759,485	8,021,991
Parks & Recreation	1,571,753	1,571,753	1,641,960	1,692,621	1,744,962	1,799,048
Animal Control	1,604,582	1,462,285	1,553,596	1,611,270	1,670,803	1,574,874
Construction Engineering	544,410	457,219	564,416	586,908	609,589	632,645
Mosquito Control	300,000	300,000	300,000	300,000	300,000	300,000
Misc Dept	513,517	513,517	539,368	565,235	592,363	620,815
Transfer 305 Fund - 800 MHz radios (p.116)	276,900	276,900	0	0	0	0
Transfer 369 Fund - Sheriff CAD/RMS (p.120)	0	3,148,148	0	0	0	0
Transfer 103 Fund - Road Maintenance (p.108)	4,800,000	4,800,000	5,000,000	5,000,000	5,000,000	5,000,000
TOTAL FUND EXPENDITURES	**51,105,634**	**53,643,242**	**53,866,173**	**54,739,488**	**56,343,522**	**57,818,800**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**41,506**	**0**	**0**

*Fiscal year 2018-19 taxable property value increase is 4.6% over Post VAB fiscal year 2017-18 values.

Fiscal years 2020-22 taxable property value increase is estimated at 3.5% per year throughout the forecast period.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 120 - Municipal Service District

Millage Rate Flat @ 2.2399

	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Category Summary						
Personal Services	30,112,210	29,998,641	31,687,492	32,969,866	34,236,585	35,520,166
Operating Expenses	12,485,445	11,975,017	13,320,095	13,289,952	13,625,102	13,814,918
Capital Outlay	2,888,617	3,001,177	3,351,730	2,967,540	2,967,540	2,967,540
Interfund Transfers	5,569,362	8,663,407	5,455,241	5,460,458	5,462,566	5,464,385
Grants & Aids	50,000	5,000	50,000	50,000	50,000	50,000
CRA Payments**	0	0	1,615	1,672	1,730	1,791
Reserves	4,330,713	5,652,870	4,668,348	4,620,473	4,447,202	4,314,658
Emergency Reserves	2,173,201	3,059,209	3,167,496	3,256,877	3,333,487	3,412,612
Total by Category	**57,609,548**	**62,355,321**	**61,702,018**	**62,616,838**	**64,124,211**	**65,546,070**

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

Reserve for Future Capital	680,758	680,758	680,758	680,758	680,758	680,758
Reserve for Debt Service	1,477,386	1,477,386	1,237,199	1,237,199	1,140,538	1,087,119
Revenue Stabilization Reserves	1,800,000	3,122,157	2,377,822	2,329,947	2,253,336	2,174,212
Reserves - Fuel	372,569	372,569	372,569	372,569	372,569	372,569
Emergency Reserves	2,173,201	3,059,209	3,167,496	3,256,877	3,333,487	3,412,612
Percentage	5.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Total Reserves	**6,503,914**	**8,712,079**	**7,835,844**	**7,877,350**	**7,780,689**	**7,727,270**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 123 - Inmate Welfare Trust

	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Revenues:						
Commissions	800,000	1,200,000	1,200,000	1,225,200	1,250,929	1,277,199
Miscellaneous	24,300	39,350	78,350	78,350	78,350	78,350
Subtotal Operating Revenues	**824,300**	**1,239,350**	**1,278,350**	**1,303,550**	**1,329,279**	**1,355,549**
PY Fund Balance One-time	**529,425**		**814,435**	**102,338**		
TOTAL FUND REVENUES	**1,353,725**	**1,239,350**	**2,092,785**	**1,405,888**	**1,329,279**	**1,355,549**
Expenditures:						
Personal Services	325,112	241,674	284,568	295,951	307,789	320,100
Service Demand Increase	0	0	391,768	407,439	423,736	440,686
Operating Expenses	438,463	441,477	504,949	509,998	515,098	520,249
Subtotal Operating Expenditures	**763,575**	**683,151**	**1,181,285**	**1,213,388**	**1,246,623**	**1,281,035**
Capital Outlay	140,150	101,970	351,500	192,500	50,150	60,150
Capital Improvements	450,000	0	560,000	0	0	0
Subtotal Capital Expenditures	**590,150**	**101,970**	**911,500**	**192,500**	**50,150**	**60,150**
TOTAL FUND EXPENDITURES	**1,353,725**	**785,121**	**2,092,785**	**1,405,888**	**1,296,773**	**1,341,185**
REVENUES LESS EXPENDITURES	**0**	**454,229**	**0**	**0**	**32,506**	**14,363**
Reserve for Future Capital	2,887,000	4,134,180	3,319,745	3,217,407	3,249,913	3,264,276

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 130 - Economic Development

Revenues:	FY2017-18 Budget	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Transfer from General Fund (p.22)	4,269,997	4,269,997	4,290,225	4,310,252	4,330,372	4,350,587
Miscellaneous Revenues (rent, sales, interest)	25,005	82,413	82,408	84,056	85,737	87,452
Subtotal Operating Revenues	**4,295,002**	**4,352,410**	**4,372,633**	**4,394,308**	**4,416,109**	**4,438,039**
PY Fund Balance One-Time Incentives	**4,585,179**	**4,955,888**	**1,251,249**	**0**	**0**	**0**
TOTAL FUND REVENUES	**8,880,181**	**9,308,298**	**5,623,882**	**4,394,308**	**4,416,109**	**4,438,039**
Expenditures:						
Personal Services	627,936	600,014	674,648	701,942	729,520	757,494
Operating Expenditures	397,119	439,619	401,215	404,504	407,909	411,436
Legislative Program	361,018	346,393	369,944	380,172	390,538	401,069
Subtotal Operating Expenditures	**1,386,073**	**1,386,026**	**1,445,807**	**1,486,618**	**1,527,967**	**1,569,999**
Incentive Program						
Team Volusia	250,000	200,000	250,000	250,000	250,000	250,000
Incubator Program	292,000	245,144	295,144	295,144	295,144	295,144
Current Year Incentives/Grant Expenditures	2,366,929	0	2,381,682	2,362,546	2,342,998	2,322,896
Subtotal Incentive Expenditures	**2,908,929**	**445,144**	**2,926,826**	**2,907,690**	**2,888,142**	**2,868,040**
Total Operating Expenditures	**4,295,002**	**1,831,170**	**4,372,633**	**4,394,308**	**4,416,109**	**4,438,039**
Brown & Brown Transfer to Fund 126	0	4,500,000	0	0	0	0
Use of Prior Years Fund Balance						
Carry Forward Incentives	3,535,179	2,216,990	951,249	0	0	0
Airline Incentive Program	300,000	0	300,000	0	0	0
Embry Riddle Research Park	750,000	750,000	0	0	0	0
Subtotal	**4,585,179**	**7,466,990**	**1,251,249**	**0**	**0**	**0**
TOTAL FUND EXPENDITURES	**8,880,181**	**9,298,160**	**5,623,882**	**4,394,308**	**4,416,109**	**4,438,039**
REVENUES LESS EXPENDITURES	**0**	**10,138**	**0**	**0**	**0**	**0**

Total Incentive Available $3.2

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

	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Revenues:						
Ad Valorem Taxes*	26,656,776	26,576,776	27,733,759	28,634,365	29,633,768	30,668,150
Millage Rate	**4.0815**	**4.0815**	**4.0815**	**4.0815**	**4.0815**	**4.0815**
Intergovernmental Revenues	65,520	77,000	80,400	81,600	82,800	84,000
Transport Services	300,000	290,000	290,000	295,000	297,000	300,000
Miscellaneous Revenues	449,610	650,593	624,050	640,073	656,586	673,597
Subtotal Operating Revenues	**27,471,906**	**27,594,369**	**28,728,209**	**29,651,039**	**30,670,155**	**31,725,747**
PY Fund Balance-CIP & Capital Outlay	**542,571**			**701,478**		
TOTAL FUND REVENUES	**28,014,477**	**27,594,369**	**28,728,209**	**30,352,517**	**30,670,155**	**31,725,747**
Expenditures:						
Personal Services	17,087,793	17,402,540	18,263,318	19,141,479	19,888,193	20,651,855
Operating Expenses	8,490,337	8,490,587	8,807,487	9,061,237	9,342,525	9,635,955
Subtotal Operating Expenditures	**25,578,130**	**25,893,127**	**27,070,805**	**28,202,716**	**29,230,718**	**30,287,811**
% of Operating Revenues	**93%**	**94%**	**94%**	**95%**	**95%**	**95%**
Capital Expenses						
Transfer 305 Fund - 800 MHz radios (p.116)	208,447	208,447	0	0	0	0
Capital Outlay	868,900	503,385	1,024,300	2,099,800	197,800	194,800
Capital Improvements	1,359,000	827,000	582,000	50,000	50,000	90,000
Subtotal Capital Expenditures	**2,436,347**	**1,538,832**	**1,606,300**	**2,149,800**	**247,800**	**284,800**
TOTAL FUND EXPENDITURES	**28,014,477**	**27,431,959**	**28,677,105**	**30,352,516**	**29,478,518**	**30,572,611**
REVENUES LESS EXPENDITURES	**0**	**162,410**	**51,104**	**0**	**1,191,637**	**1,153,136**
Reserve for Grant Match	150,000	150,000	150,000	150,000	150,000	150,000
Reserve for Future Capital	2,233,170	2,233,170	1,004,096	110,890	1,200,615	2,248,192
Reserve for Revenue Stabilization		3,606,155	4,700,000	4,700,000	4,700,000	4,700,000
Emergency Reserves (10%)	2,587,043	2,587,043	2,773,376	2,965,104	3,067,015	3,172,575
Total Reserves	**4,970,213**	**8,576,368**	**8,627,472**	**7,925,994**	**9,117,630**	**10,270,767**

*Fiscal year 2018-19 taxable property value increase is 4.6% over Post VAB fiscal year 2017-18 values.

Fiscal years 2020-22 taxable property value increase is estimated at 3.5% throughout the forecast period.

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 159 Stormwater Utility Fund

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Stormwater Permits, Fees, Spec Assmnt	4,471,664	4,471,664	4,480,000	4,495,000	4,505,000	4,515,000
Charges for Services	18,500	15,000	15,000	15,000	15,000	15,000
Misc. Revenues	68,500	71,500	72,000	74,000	76,000	78,000
Subtotal Operating Revenues	**4,558,664**	**4,558,164**	**4,567,000**	**4,584,000**	**4,596,000**	**4,608,000**
PY Fund Balance One-Time - Capital	**3,036,972**	**1,320,100**	**1,293,638**	**918,622**	**831,580**	**1,088,899**
TOTAL FUND REVENUES	**7,595,636**	**5,878,264**	**5,860,638**	**5,502,622**	**5,427,580**	**5,696,899**
Expenditures:						
Personal Services	3,116,437	3,163,285	3,361,253	3,518,619	3,655,241	3,794,435
Operating Expenses	1,978,396	1,866,402	1,982,385	2,034,003	2,087,339	2,142,464
Reimbursements	(2,170,000)	(2,170,000)	(2,170,000)	(2,170,000)	(2,170,000)	(2,170,000)
Subtotal Operating Expenditures	**2,924,833**	**2,859,687**	**3,173,638**	**3,382,622**	**3,572,580**	**3,766,899**
Capital Outlay	617,000	617,000	657,000	650,000	775,000	800,000
Capital Improvements	3,888,847	1,948,621	2,030,000	1,470,000	1,080,000	1,130,000
Interfund Transfers - Grant Match	164,956	452,956	0	0	0	0
TOTAL FUND EXPENDITURES	**7,595,636**	**5,878,264**	**5,860,638**	**5,502,622**	**5,427,580**	**5,696,899**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**
Reserve for Future Capital	1,823,317	4,739,587	3,445,065	2,524,743	1,691,963	601,864
Emergency Reserve - 10%	455,866	455,816	456,700	458,400	459,600	460,800
Total Reserves	**2,279,183**	**5,195,403**	**3,901,765**	**2,983,143**	**2,151,563**	**1,062,664**

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

	FY2017-18 Adopted	FY2017-18 Estimate	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	Total
Revenues:						
Ad Valorem Taxes*	5,985,140	5,985,140	6,332,801	6,649,441	6,981,913	25,949,295
Millage Rate	**0.2000**	**0.2000**	**0.2000**	**0.2000**	**0.2000**	
Miscellaneous Revenue	115,000	153,000	153,000	153,000	153,000	612,000
Subtotal Operating Revenues	6,100,140	6,138,140	6,485,801	6,802,441	7,134,913	26,561,295
PY Fund Balance - Operating		**863,857**				
TOTAL FUND REVENUES	**6,100,140**	**7,001,997**	**6,485,801**	**6,802,441**	**7,134,913**	
Expenditures:						
CRA Payments**	170,435	179,755	183,960	191,318	198,971	754,004
Transfer 328 Fund - Trails Construction/Maintenance	494,808	489,178	484,557	487,477	488,911	1,950,123
Transfer 328 Fund - Trails Debt Service	505,192	510,822	515,443	512,523	511,089	2,049,877
ECHO Grant Program	2,500,000	3,436,131	2,500,000	2,500,000	2,500,000	10,936,131
Transfer 375 Fund - Boardwalk (p.126)	2,386,111	2,386,111	2,801,841	3,111,123	3,435,942	11,735,017
TOTAL FUND EXPENDITURES	**6,056,546**	**7,001,997**	**6,485,801**	**6,802,441**	**7,134,913**	**27,425,152**
REVENUES LESS EXPENDITURES	**43,594**	**0**	**0**	**0**	**0**	
Reserve for Contingency	150,000	150,000	150,000	150,000	150,000	
Reserve for Future Capital Projects	2,829,729	1,965,872	1,965,872	1,965,872	1,965,872	
Total Reserves	**2,979,729**	**2,115,872**	**2,115,872**	**2,115,872**	**2,115,872**	

*Fiscal year 2018-19 taxable property value increase is 6.1% over Post VAB fiscal year 2017-18 values.

Fiscal years 2020-21 taxable property value increase is estimated at 5% per year throughout the forecast period.

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

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 161 - Volusia Forever

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast
Ad Valorem Taxes	2,708,276	2,608,276	3,049,244	3,347,994	3,892,417
Millage Rate *	**0.0905**	**0.0905**	**0.0963**	**0.1007**	**0.1115**
Land Management Fees	175,000	100,000	100,000	100,000	100,000
Miscellaneous Revenue	131,300	223,897	216,687	216,687	216,687
Subtotal Operating Revenues	**3,014,576**	**2,932,173**	**3,365,931**	**3,664,681**	**4,209,104**
PY Fund Balance - Operating	**153,519**				
TOTAL FUND REVENUES	**3,168,095**	**2,932,173**	**3,365,931**	**3,664,681**	**4,209,104**
Expenditures:					
Land Management:					
Personal Services	134,122	132,027	134,102	140,049	145,570
Operating Expenditures	1,480,729	433,299	1,591,221	1,620,769	1,652,132
Capital Outlay	216,400	206,699	67,700	0	0
Deep Creek - interfund loan payment	1,336,844	1,336,844	1,537,898	1,740,056	2,091,418
TOTAL FUND EXPENDITURES	**3,168,095**	**2,108,869**	**3,330,921**	**3,500,874**	**3,889,120**
REVENUES LESS EXPENDITURES	**0**	**823,304**	**35,010**	**163,807**	**319,984**

Reserve for Land Management	7,118,525	9,875,661	9,910,671	10,074,478	10,394,462
Reserve for Forever land purchases	432,941	432,941	432,941	432,941	432,941
Reserve for Barberville Mitigation Tract	638,747	638,747	638,747	638,747	638,747
Total Reserves	**8,190,213**	**10,947,349**	**10,982,359**	**11,146,166**	**11,466,150**

* Total millage not to exceed 0.2 mills, per referendum; Forever millage is net of millage for Debt Service (see Fund 262)

*Fiscal year 2018-19 taxable property value increase is 6.1% over Post VAB fiscal year 2017-18 values.

VOLUSIA COUNTY 5 YEAR FORECAST
Debt Service Funds

Revenues 200 Funds:	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Transfer - General Fund (001) (p.22)	3,081,539	16,581,539	0	0	0	0
Transfer - Sales Tax Fund (108) (p.100)	7,356,351	7,356,351	1,748,125	0	0	0
Transfer - Tourist Development (106) (p.82)	4,274,871	4,294,127	4,286,247	4,279,784	4,277,601	4,292,715
Transfer - Special Assessment (121)	253,329	254,001	252,551	0	0	0
Transfer - Ocean Center (118) (p.73)	659,653	678,805	703,097	700,249	698,886	693,013
Transfer - Trails (328)	505,670	510,822	515,443	512,523	511,089	506,121
Transfer - Road Impact Fee Funds (131-134)	3,455,352	2,799,815	2,799,476	2,800,180	2,799,604	2,799,670
Transfer - County Transportation Trust (103) (p.108)	2,065,745	2,703,533	2,721,505	2,727,876	2,723,860	2,719,392
Transfer - Municipal Service District (120) (p.37)	492,462	438,359	455,241	460,458	462,566	464,385
Ad Valorem Taxes	3,276,864	3,276,864	3,285,016	3,287,301	3,057,348	0
Miscellaneous Revenues	1,753	128,683	1,020	0	0	0
PY Fund Balance Operating	**151,366**	**211,334**	**13,624,062**	**0**	**231,673**	**2,090,834**
TOTAL FUND REVENUES	**25,574,955**	**39,234,233**	**30,391,783**	**14,768,371**	**14,762,627**	**13,566,130**
Expenditures 200 Funds:						
Principal Payment	20,510,796	20,264,426	25,838,211	10,736,279	10,874,754	7,728,173
Interest Payment	4,972,016	4,932,191	4,200,639	4,016,010	3,869,751	3,721,923
Miscellaneous Expenditures	89,374	116,216	347,057	12,505	16,647	10,450
TOTAL FUND EXPENDITURES	**25,572,186**	**25,312,833**	**30,385,907**	**14,764,794**	**14,761,152**	**11,460,546**
REVENUES LESS EXPENDITURES	**2,769**	**13,921,400**	**5,876**	**3,577**	**1,475**	**2,105,584**
Reserves	2,974,894	17,001,248	3,383,062	3,386,639	3,156,441	3,171,191

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 201 Subordinate Lien Sales Tax Revenue
West Volusia Courthouse, Parking, Other Facilities

****GO TO ZERO** 11/1/2018**

Revenues:	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Transfer - General Fund (001) (p.22)	1,431,539	1,431,539	0	0	0	0
Transfer - Sales Tax Fund (108) (p.100)	6,364,211	6,364,211	0	0	0	0
Interest	0	50,000	0	0	0	0
PY Fund Balance Operating	**142,000**	**92,000**	**113,663**	**0**	**0**	**0**
TOTAL FUND REVENUES	**7,937,750**	**7,937,750**	**113,663**	**0**	**0**	**0**
Expenditures:						
Principal Payment	7,555,000	7,555,000	0	0	0	0
Interest Payment	377,750	377,750	0	0	0	0
Miscellaneous Expenditures	5,000	5,000	113,663	0	0	0
TOTAL FUND EXPENDITURES	**7,937,750**	**7,937,750**	**113,663**	**0**	**0**	**0**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**
Reserves	45,118	113,663	0	0	0	0

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 202 - TDT Refunding Revenue Bond, Series 2014

Matures 12/1/2034

	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Revenues:						
Transfer - Tourist Development (106) (p.82)	1,818,922	1,810,424	1,826,246	1,823,083	1,820,900	3,921,848
Interest	0	8,500	0	0	0	0
TOTAL FUND REVENUES	**1,818,922**	**1,818,924**	**1,826,246**	**1,823,083**	**1,820,900**	**3,921,848**
Expenditures:						
Principal Payment	205,000	205,000	210,000	220,000	230,000	235,000
Interest Payment	1,610,654	1,610,654	1,603,370	1,598,006	1,587,925	1,579,764
Miscellaneous Expenditures	1,500	1,500	7,000	1,500	1,500	1,500
TOTAL FUND EXPENDITURES	**1,817,154**	**1,817,154**	**1,820,370**	**1,819,506**	**1,819,425**	**1,816,264**
REVENUES LESS EXPENDITURES	**1,768**	**1,770**	**5,876**	**3,577**	**1,475**	**2,105,584**
Reserves	710,686	710,685	716,561	720,138	721,613	2,827,197

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 203 - Tourist Development Tax Revenue Bond, Series 2004
Ocean Center

Matures 12/01/2021

Revenues:	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Transfer - Tourist Development (106) (p.82)	2,455,949	2,483,703	2,460,001	2,456,701	2,456,701	370,867
Interest	1,753	18,000	0	0	0	0
PY Fund Balance Operating	**0**	**0**	**0**	**0**	**0**	**2,090,834**
TOTAL FUND REVENUES	**2,457,702**	**2,501,703**	**2,460,001**	**2,456,701**	**2,456,701**	**2,461,701**
Expenditures:						
Principal Payment	1,328,426	1,328,426	1,254,211	1,182,279	1,112,754	1,042,173
Interest Payment	1,126,575	1,126,575	1,200,790	1,272,722	1,342,247	1,412,828
Miscellaneous Expenditures	1,700	1,700	5,000	1,700	1,700	6,700
TOTAL FUND EXPENDITURES	**2,456,701**	**2,456,701**	**2,460,001**	**2,456,701**	**2,456,701**	**2,461,701**
REVENUES LESS EXPENDITURES	**1,001**	**45,002**	**0**	**0**	**0**	**0**
Reserves	2,045,834	2,090,834	2,090,834	2,090,834	2,090,834	0

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 204 - Capital Improvement, Series 2012
Justice Center. Beach Street, Other Projects

****GO TO ZERO** 11/1/2018**

Revenues:	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Transfer - General Fund (001) (p.22)	1,650,000	1,650,000	0	0	0	0
Transfer - Sales Tax Fund (108) (p.100)	713,890	713,890	0	0	0	0
Interest	0	3,383	0	0	0	0
PY Fund Balance Operating	**0**	**3,709**	**10,000**	**0**	**0**	**0**
TOTAL FUND REVENUES	**2,363,890**	**2,370,982**	**10,000**	**0**	**0**	**0**
			0			
Expenditures:						
Principal Payment	2,245,000	2,245,000	0	0	0	0
Interest Payment	45,534	51,020	0	0	0	0
Miscellaneous Expenditures	73,356	64,962	10,000	0	0	0
TOTAL FUND EXPENDITURES	**2,363,890**	**2,360,982**	**10,000**	**0**	**0**	**0**
REVENUES LESS EXPENDITURES	**0**	**10,000**	**0**	**0**	**0**	**0**

Reserves	**10,000**

VOLUSIA COUNTY 5 YEAR FORECAST

Fund 208 - Capital Improvement Revenue Note, Series 2010

West Highlands and Capri Drive Improvements, Ocean Center, Trails

Matures 12/01/2030

Revenues:	**FY 2017-18 Budget**	**FY 2017-18 Estimate**	**FY 2018-19 Budget**	**FY 2019-20 Forecast**	**FY 2020-21 Forecast**	**FY 2021-22 Forecast**
Transfer - Special Assessment (121)	253,329	254,001	252,551	0	0	0
Transfer - Ocean Center (118) (p.73)	659,653	678,805	703,097	700,249	698,886	693,013
Transfer - Trails (328)	505,670	510,822	515,443	512,523	511,089	506,121
TOTAL FUND REVENUES	**1,418,652**	**1,443,628**	**1,471,091**	**1,212,772**	**1,209,975**	**1,199,134**
Expenditures:						
West Highlands	161,697	162,125	160,900	0	0	0
Capri Drive	91,632	91,876	91,651	0	0	0
Ocean Center Expansion	659,653	678,805	703,097	700,249	698,886	693,013
Trails Program	505,670	510,822	515,443	512,523	511,089	506,121
TOTAL FUND EXPENDITURES	**1,418,652**	**1,443,628**	**1,471,091**	**1,212,772**	**1,209,975**	**1,199,134**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST

Fund 209 - Capital Improvement Revenue Note, Series 2015
South Williamson Boulevard Extension

Matures 10/1/2025

Revenues:	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Transfer - County Transportation Trust (103) (p.108)	1,010,246	1,010,246	1,011,800	1,015,172	1,013,608	1,008,862
Interest	0	800	0	0	0	0
TOTAL FUND REVENUES	**1,010,246**	**1,011,046**	**1,011,800**	**1,015,172**	**1,013,608**	**1,008,862**
Expenditures:						
Principal Payment	850,000	850,000	870,000	890,000	910,000	925,000
Interest Payment	159,496	159,496	141,050	122,172	102,858	83,112
Miscellaneous Expenditures	750	1,550	750	3,000	750	750
TOTAL FUND EXPENDITURES	**1,010,246**	**1,011,046**	**1,011,800**	**1,015,172**	**1,013,608**	**1,008,862**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 213 - Gas Tax Refunding Bond, Series 2013 Debt Service
Transportation

Revenues:	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Transfer - Road Impact Fees (131-134)	3,455,352	2,799,815	2,799,476	2,800,180	2,799,604	2,799,670
Transfer - County Transportation Trust (103) (p.108)	1,055,499	1,693,287	1,709,705	1,712,704	1,710,252	1,710,530
Interest	0	18,000	0	0	0	0
TOTAL FUND REVENUES	**4,510,851**	**4,511,102**	**4,509,181**	**4,512,884**	**4,509,856**	**4,510,200**
Expenditures:						
Principal Payment	3,915,000	3,915,000	3,995,000	4,080,000	4,160,000	4,245,000
Interest Payment	593,102	593,102	513,431	432,134	349,106	264,450
Miscellaneous Expenditures	2,749	3,000	750	750	750	750
TOTAL FUND EXPENDITURES	**4,510,851**	**4,511,102**	**4,509,181**	**4,512,884**	**4,509,856**	**4,510,200**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 214 - Sales Tax Revenue Bond, Series 2016 Debt Service
One Daytona

****GO TO ZERO** 11/1/2018**

Revenues:	FY2017-18 Budget	FY2017-18 Estimate	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Transfer - General Fund (001) (p.22)	0	13,500,000	0	0	0	0
Transfer - Sales Tax Fund (108) (p.100)	278,250	278,250	1,748,125	0	0	0
PY Fund Balance Operating	**0**	**115,625**	**13,500,000**	**0**	**0**	**0**
TOTAL FUND REVENUES	**278,250**	**13,893,875**	**15,248,125**	**0**	**0**	**0**
Expenditures:						
Principal Payment	0	0	15,000,000	0	0	0
Interest Payment	277,500	393,125	46,250	0	0	0
Miscellaneous Expenditures	750	750	201,875	0	0	0
TOTAL FUND EXPENDITURES	**278,250**	**393,875**	**15,248,125**	**0**	**0**	**0**
REVENUES LESS EXPENDITURES	**0**	**13,500,000**	**0**	**0**	**0**	
Reserves	**0**	**13,500,000**	**0**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 215 - Capital Improvement Note, Series 2017
Sheriff's Office Evidence Facility - MSD portion

Matures 12/01/37

Revenues:	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Transfer - Municipal Service District (120) (p.37)	492,462	438,359	455,241	460,458	462,566	464,385
TOTAL FUND REVENUES	**492,462**	**438,359**	**455,241**	**460,458**	**462,566**	**464,385**
Expenditures:						
Principal Payment	246,370	0	255,000	270,000	280,000	290,000
Interest Payment	244,923	59,761	197,241	189,708	181,816	173,635
Miscellaneous Expenses	1,169	34,604	3,000	750	750	750
TOTAL FUND EXPENDITURES	**492,462**	**94,365**	**455,241**	**460,458**	**462,566**	**464,385**
REVENUES LESS EXPENDITURES	**0**	**343,994**	**0**	**0**	**0**	**0**
Reseves		343,994	343,994	343,994	343,994	343,994

VOLUSIA COUNTY 5 YEAR FORECAST
Fund 262 - Limited Tax General Obligation Bonds, Series 2014
Forever Debt Service

Matures 10/1/2021

Revenues:	FY2017-18 Budget	FY2017-18 Estimate	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast
Ad Valorem Taxes	3,276,864	3,276,864	3,285,016	3,287,301	3,057,348
Millage Rate*	**0.1095**	**0.1095**	**0.1037**	**0.0993**	**0.0883**
Interest	0	30,000	1,020	0	0
PY Fund Balance Operating	**9,366**	**0**	**399**	**0**	**231,673**
TOTAL FUND REVENUES	**3,286,230**	**3,306,864**	**3,286,435**	**3,287,301**	**3,289,021**
Expenditures:					
Principal Payment	3,045,000	3,045,000	3,100,000	3,160,000	3,220,000
Interest Payment	240,480	240,480	182,016	122,496	61,824
Miscellaneous Expenditures	750	750	4,419	4,805	7,197
TOTAL FUND EXPENDITURES	**3,286,230**	**3,286,230**	**3,286,435**	**3,287,301**	**3,289,021**
REVENUES LESS EXPENDITURES	**0**	**20,634**	**0**	**0**	**0**
Reserves	173,256	232,072	231,673	231,673	0

* Total millage not to exceed 0.2 mills, per referendum. Forever millage is net of millage for Debt Service (see 161) Maturity: 10/1/21.

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

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
800 MHz Communication Surcharge - Traffic Fines	386,589	334,745	345,000	345,000	345,000	345,000
Transfer from General Fund (p. 22)	5,977,923	5,977,923	1,700,000	0	0	0
Transfer from Emergency Medical Services Fund (p.12)	166,953	166,953	0	0	0	0
Transfer from Mosquito Control Fund (p.44)	18,250	18,250	0	0	0	0
Transfer from Municipal Services District Fund (p.37)	276,900	276,900	0	0	0	0
Transfer from Fire Services Fund (p.31)	208,447	208,447	0	0	0	0
PY Fund Balance CIP	**1,423,473**		**4,404,639**	**12,064,407**	**305,000**	
TOTAL FUND REVENUES	**8,458,535**	**6,983,218**	**6,449,639**	**12,409,407**	**650,000**	**345,000**
Expenditures:						
Radio System Consultant	75,000	143,360	100,000	50,000	0	0
Deleon Springs Radio Tower	0	0	0	0	650,000	0
VHF Fire Station Alerting System	0	0	0	500,000	0	0
VHF Fire Paging Transmitter	0	0	10,000	0	0	0
800 MHZ Back Bone Infrastructure	5,386,589	22,000	4,458,666	7,675,397	0	0
Radio Replacement	2,996,946	0	1,880,973	4,184,010	0	0
TOTAL FUND EXPENDITURES	**8,458,535**	**165,360**	**6,449,639**	**12,409,407**	**650,000**	**0**
REVENUES LESS EXPENDITURES	**0**	**6,817,858**	**0**	**0**	**0**	**345,000**
Reserve for Future Capital		16,904,832	12,500,193	435,786	130,786	475,786

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 309 - Correctional Facilities Capital

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Transfer from General Fund (p. 22)	396,000	396,000	600,000	1,770,000	5,000,000	0
PY Fund Balance One-Time	**167,931**		**564,219**			**1,490,900**
TOTAL FUND REVENUES	**563,931**	**396,000**	**1,164,219**	**1,770,000**	**5,000,000**	**1,490,900**
Expenditures:						
Network Upgrades	563,931	0	1,164,219	1,770,000	1,859,902	1,490,900
TOTAL FUND EXPENDITURES	**563,931**	**0**	**1,164,219**	**1,770,000**	**1,859,902**	**1,490,900**
REVENUES LESS EXPENDITURES	**0**	**396,000**	**0**	**0**	**3,140,098**	**0**
Reserve for Future Capital		564,219	0	0	3,140,098	1,649,198

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 313 - Beach Capital Projects

	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Revenues:						
Beach Access Fees	896,987	978,320	1,027,236	1,078,597	1,132,526	1,189,153
Transfer from Port District - beach related capital projects (p. 57)	433,546	433,546	347,471	458,973	525,841	0
Transfers - ECHO (160) Smyrna Dunes Boardwalk (p.49)	800,000	800,000	0	0	0	0
Transfers - ECHO (160) Hiles Parking Development (p.49)	302,925	302,925	0	0	0	0
PY Fund Balance Smyrna Dunes Boardwalk	**0**	**1,752,169**	**0**	**0**	**0**	**0**
PY Fund Balance Hiles Parking Development	**0**	**244,782**	**0**	**0**	**0**	**0**
PY Fund Balance One-Time	**568,008**	**2,276,463**	**5,185,731**	**0**	**0**	**1,430,847**
TOTAL FUND REVENUES	**3,001,466**	**6,788,205**	**6,560,438**	**1,537,570**	**1,658,367**	**2,620,000**
Expenditures:						
Beach Infrastructure (shell parking,dunes, signage)	278,986	176,265	200,000	200,000	200,000	200,000
Projects with ECHO and Other Funds				0	0	0
Smyrna Dunes Boardwalk	800,000	2,552,169	0	0	0	0
Hiles Parking Development	381,936	626,718	0	0	0	0
Subtotal Project Expenses	1,181,936	3,178,887	0	0	0	0
Parking Development				0	0	0
1255 Oceanshore Blvd - Argosy	119,736	443,057	0	0	0	0
650 S Atlantic Ave - Cardinal West	377,370	1,880,442	0	0	0	0
726 N Atlantic Ave - Sun & Surf	687,424	34,802	1,199,622	0	0	0
3167 S Atlantic Ave - Strand	0	99,875	1,822,524	0	0	0
3621 S Atlantic Ave - Jasmin/Dahia	0	84,787	1,057,062	0	0	0
Subtotal Parking Development Expenses	1,184,530	2,542,963	4,079,208	0	0	0

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 313 - Beach Capital Projects

	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Beach Ramps						
Boyleston Ramp	70,000	69,000	476,000	0	0	0
Browning Ramp	60,000	42,500	115,000	0	0	0
Plaza Ramp	60,000	58,700	401,300	0	0	0
Riverview Ramp	0	0	0	0	0	0
Rockefeller Ramp	60,000	41,070	168,930	0	0	0
Sunsplash Park	106,014	416,734	0	0	0	0
El Portal St Ramp	0	0	70,000	0	0	0
16th Avenue Beach Ramp	0	147,510	500,000	0	0	0
University Ramp	0	0	0	85,000	0	420,000
Silver Beach Ave Ramp	0	0	0	70,000	700,000	0
International Speedway Blvd Ramp	0	0	0	200,000	0	2,000,000
Cardinal Dr Ramp	0	0	0	40,000	400,000	0
27th Avenue Ramp	0	114,576	550,000	0	0	0
Subtotal Beach Ramp Expenses	356,014	890,090	2,281,230	395,000	1,100,000	2,420,000
TOTAL FUND EXPENDITURES	**3,001,466**	**6,788,205**	**6,560,438**	**595,000**	**1,300,000**	**2,620,000**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**942,570**	**358,367**	**0**

Reserves for Parking Development	6,622,171	4,079,208	0	0	0	0
Reserves for Beach Capital	2,976,031	1,245,580	139,057	1,081,627	1,439,994	9,147
Total Reserves	**9,598,202**	**5,324,788**	**139,057**	**1,081,627**	**1,439,994**	**9,147**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 317 - Library Construction

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Transfer from Library Fund (p.66)	0	0	0	0	353,323	763,174
PY Fund Balance One-Time		73,399				
TOTAL FUND REVENUES	**0**	**73,399**	**0**	**0**	**353,323**	**763,174**
Expenditures:						
Self-Check Stations	0	73,399	0	0	0	0
Port Orange Library Improvments	0	0	0	0	146,799	322,391
Debary Library Improvements	0	0	0	0	73,400	161,195
TOTAL FUND EXPENDITURES	**0**	**73,399**	**0**	**0**	**220,199**	**483,586**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**133,124**	**279,588**
Reserves	128,750	55,351	55,351	55,351	188,475	468,063

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

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Transfer from Ocean Center Fund 118 (p. 73)	2,025,631	2,025,631	2,821,296	3,181,428	3,496,119	3,802,130
PY Fund Balance One-Time	**561,469**	**1,583,560**	**817,524**			
TOTAL FUND REVENUES	**2,587,100**	**3,609,191**	**3,638,820**	**3,181,428**	**3,496,119**	**3,802,130**
Expenditures:						
Arena Floor Boxes	0	0	200,000	2,000,000	0	0
Replace Main Marque	0	444,640	0	0	0	0
Arena Elevator Modernization	270,000	270,000	0	0	0	0
Lighting	810,000	180,000	630,000	0	0	0
Roof Repair	386,100	0	0	0	0	0
Sound System	750,000	56,090	737,820	0	0	0
Air Handler Replacement	0	2,658,461	0	0	0	0
Ballroom Airwall Replacement	250,000	0	250,000	0	0	0
Exterior Door Replacement	121,000	0	121,000	0	0	0
Flat Roof Replacement	0	0	1,600,000	0	0	0
Kitchen Drainage Replacement	0	0	100,000	0	0	0
Mommy and me Stations	0	0	0	100,000	0	0
Arena Mezzanine/Concourse Restroom Remodel	0	0	0	0	1,000,000	0
Carpet Replacement	0	0	0	0	1,800,000	0
TOTAL FUND EXPENDITURES	**2,587,100**	**3,609,191**	**3,638,820**	**2,100,000**	**2,800,000**	**0**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**1,081,428**	**696,119**	**3,802,130**
Reserves	3,956,221	2,372,661	1,555,137	2,636,565	3,332,684	7,134,814

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 326 - Parks Projects

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Vessel Registration Fees	149,623	145,782	150,155	154,660	159,299	164,078
ECHO Grant - Shell Harbor	400,000	0	400,000	0	0	0
ECHO Grant - Lemon Bluff	400,000	0	400,000	0	0	0
Transfer from Park Impact Fees	0	611,727	0	0	0	0
PY Fund Balance One-Time			**2,264,066**	**0**		
TOTAL FUND REVENUES	**949,623**	**757,509**	**3,214,221**	**154,660**	**159,299**	**164,078**
Expenditures:						
Shell Harbor Park	400,000	0	1,616,961	0	0	0
Lemon Bluff Park	400,000	25,800	1,047,260	0	0	0
Blue Lake Boat Ramp	0	14,830	250,000	0	0	0
Highbridge Park Improvements	0	10,423	200,000	0	0	0
Lake Ashby Fishing Dock	0	0	100,000	0	0	0
TOTAL FUND EXPENDITURES	**800,000**	**51,053**	**3,214,221**	**0**	**0**	**0**
REVENUES LESS EXPENDITURES	**149,623**	**706,456**	**0**	**154,660**	**159,299**	**164,078**
Reserves	2,081,216	2,787,672	523,606	678,266	837,565	1,001,643

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

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Transfer-General Fund-CAD/RMS (p.25)	150,000	150,000	250,000	1,400,000	2,050,000	0
Transfer-General Fund-E911 (p.25)	0	0	500,000	500,000	200,000	3,800,000
Transfer-Municipal Svcs Dist-CAD/RMS (p.37)	0	3,148,148	0	0	0	0
Loan Proceeds (Evidence Facility)	0	7,000,000	0	0	0	0
Investment Income	0	52,191	0	0	0	0
PY Fund Balance CIP	**0**	**1,812,905**	**590,000**	**0**	**4,050,000**	**1,200,000**
TOTAL FUND REVENUES	**150,000**	**12,163,244**	**1,340,000**	**1,900,000**	**6,300,000**	**5,000,000**
Expenditures:						
Sheriff's Evidence Facility	0	12,163,244	0	0	0	0
Action Target Line of Fire	0	0	240,000	0	0	0
Vehicle Parking Covered Overhang	0	0	350,000	0	0	0
E911 Sheriff Technology	0	0	0	0	0	5,000,000
Sheriff's CAD/RMS	150,000	0	0	700,000	6,300,000	0
TOTAL FUND EXPENDITURES	**150,000**	**12,163,244**	**590,000**	**700,000**	**6,300,000**	**5,000,000**
REVENUES LESS EXPENDITURES	**0**	**0**	**750,000**	**1,200,000**	**0**	**0**
Reserve for Future Capital		3,892,960	4,052,960	5,252,960	1,202,960	2,960

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 371 - EMS Facility

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Transfer from 001 - General Fund (p.23)	0	0	0	0	0	7,400,000
PY Fund Balance CIP						
TOTAL FUND REVENUES	**0**	**0**	**0**	**0**	**0**	**7,400,000**
Expenditures:						
EMS Facility	0	0	0	0	0	7,400,000
TOTAL FUND EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**7,400,000**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 373 - Medical Examiner Facility

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Transfer from 001 General Fund (p.25)	500,000	500,000	1,900,000	3,000,000	1,782,000	0
PY Fund Balance CIP	**0**	**0**	**0**	**0**	**4,700,000**	**0**
TOTAL FUND REVENUES	**500,000**	**500,000**	**1,900,000**	**3,000,000**	**6,482,000**	**0**
Expenditures:						
Medical Examiner Facility	500,000	0	700,000	0	6,482,000	
TOTAL FUND EXPENDITURES	**500,000**	**0**	**700,000**	**0**	**6,482,000**	**0**
REVENUES LESS EXPENDITURES	**0**	**500,000**	**1,200,000**	**3,000,000**	**0**	**0**
Reserves for Future Capital		500,000	1,700,000	4,700,000	0	0

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 375 - Boardwalk Development Fund

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast
Transfer from ECHO - Boardwalk Development (p. 49)	2,386,111	2,386,111	2,801,841	3,111,123	3,435,942
PY Fund Balance CIP					
TOTAL FUND REVENUES	**2,386,111**	**2,386,111**	**2,801,841**	**3,111,123**	**3,435,942**
Expenditures:					
Boardwalk Development	2,386,111	73,167	0	0	0
TOTAL FUND EXPENDITURES	**2,386,111**	**73,167**	**0**	**0**	**0**
REVENUES LESS EXPENDITURES	**0**	**2,312,944**	**2,801,841**	**3,111,123**	**3,435,942**
Reserve for Future Capital	3,352,420	5,665,364	8,467,205	11,578,328	15,014,270

VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 450 Solid Waste Fund

	FY 2017-18 Adopted	FY 2017-18 Estimated	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Revenues:						
Landfill Charges - Tipping Fees	15,951,953	16,900,000	16,985,400	17,325,090	17,671,574	18,024,987
Franchise Fees and Hauling Permits	407,000	409,910	414,000	414,000	414,000	414,000
IGO, Fines and Misc. Revenues (rent, sales, interest, etc.)	553,036	771,071	772,125	772,125	772,125	772,125
Subtotal Operating Revenues	**16,911,989**	**18,080,981**	**18,171,525**	**18,511,215**	**18,857,699**	**19,211,112**
PY Fund Balance One-Time - Capital	**4,630,855**		**6,113,068**			
TOTAL FUND REVENUES	**21,542,844**	**18,080,981**	**24,284,593**	**18,511,215**	**18,857,699**	**19,211,112**
Expenditures:						
Personal Services	4,006,933	3,929,448	4,252,244	4,393,024	4,540,282	4,694,328
Operating Expenditures	7,434,319	7,769,065	8,544,913	8,682,647	8,825,163	8,972,653
Capital Outlay	2,395,370	2,062,862	2,754,600	2,894,596	2,663,500	2,320,500
Subtotal Operating Expenditures	**13,836,622**	**13,761,375**	**15,551,757**	**15,970,267**	**16,028,945**	**15,987,481**
Capital Improvements						
Household Paint Exchange	0	0	337,000	0	0	0
Tomoka Landfill Administration Bluilding	65,359	2,845,077	0	0	0	0
Class III Disposal Area Improvements	0	0	0	600,000	0	0
Truck Scale	0	0	95,000	0	0	0
Pioneer Trail Grading Improvements	0	0	150,000	0	0	0
Transfer Station	0	0	0	48,000	0	0
New Cell Expansion	6,309,000	980,785	6,774,000	400,000	450,000	0
Landfill Gas Systems	675,000	0	700,000	350,000	350,000	350,000
Leachate Treatment	175,000	0	175,000	0	0	0
Subtotal Capital Expenditures	**7,224,359**	**3,825,862**	**8,231,000**	**1,398,000**	**800,000**	**350,000**
Long-Term Care	481,863	237,206	501,836	501,836	501,836	501,836
TOTAL FUND EXPENDITURES	**21,542,844**	**17,824,443**	**24,284,593**	**17,870,103**	**17,330,781**	**16,839,317**
REVENUES LESS EXPENDITURES	**0**	**256,538**	**0**	**641,112**	**1,526,918**	**2,371,795**
Reserve for Future Capital	12,375,823	22,098,833	16,006,965	16,648,077	18,174,995	20,546,790
Reserve for Pollution Remediation	56,700	56,700	35,500	35,500	35,500	35,500
Total Reserves	**12,432,523**	**22,155,533**	**16,042,465**	**16,683,577**	**18,210,495**	**20,582,290**

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VOLUSIA COUNTY 5 YEAR FORECAST

FUND: 451 - Daytona Beach International Airport

Revenues:	FY2017-18 Budget	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Business Income	13,177,935	13,145,058	13,471,685	13,605,634	13,693,747	13,783,623
Passenger Facility Charge	1,467,585	1,339,296	1,439,568	1,453,964	1,468,503	1,483,188
FAA - Innovative Financing Grant/ Law Enforcement Operating Grant	2,447,218	2,373,072	2,578,974	2,578,974	2,578,974	2,578,974
State Innovative Financing	124,948	131,837	131,837	131,837	131,837	131,837
Miscellaneous	553,667	709,590	668,149	688,194	693,686	699,288
Subtotal Operating Revenues	17,771,353	17,698,853	18,290,213	18,458,603	18,566,747	18,676,910
PY Fund Balance Operating	**751,365**	**2,402,628**				
TOTAL FUND REVENUES	**18,522,718**	**20,101,481**	**18,290,213**	**18,458,603**	**18,566,747**	**18,676,910**
Expenditures:						
Administration	1,825,669	1,814,723	1,907,856	1,985,917	2,068,162	2,154,943
Maintenance & Operations	5,408,848	5,065,499	5,241,613	5,253,775	5,421,002	5,518,739
Security	1,304,448	1,399,193	1,643,048	1,702,138	1,763,491	1,827,225
Ground Handling	989,910	1,216,761	1,159,362	1,198,177	1,141,672	1,161,493
Fire Services	1,004,304	973,818	1,101,644	1,226,151	1,183,051	1,186,747
Other	1,809,019	899,865	1,878,242	1,038,651	1,050,683	1,063,176
Debt Service	1,148,014	729,492	3,864,702	3,860,276	3,842,576	3,832,276
Subtotal Operating Expenditures	**13,490,212**	**12,099,351**	**16,796,467**	**16,265,085**	**16,470,638**	**16,744,600**
Local Grant Match	**5,032,506**	**8,002,130**	**735,593**	**850,000**	**500,000**	**200,000**
TOTAL FUND EXPENDITURES	**18,522,718**	**20,101,481**	**17,532,060**	**17,115,085**	**16,970,638**	**16,944,600**
REVENUES LESS EXPENDITURES	**0**	**0**	**758,153**	**1,343,518**	**1,596,109**	**1,732,311**
Revenues:						
Loan Proceeds	**12,000,000**	**0**	**12,000,000**	**0**	**0**	**0**
Expenditures:						
Terminal Update	2,000,000	865,468	6,134,532	5,000,000	0	0
Balance	**10,000,000**	**(865,468)**	**5,000,000**	0	0	0

	FY2017-18 Budget	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Expenditures by Category:						
Personal Services	3,562,505	3,578,440	3,746,744	3,904,939	4,069,900	4,242,391
Operating Expenses	7,014,680	8,689,604	8,048,060	8,198,781	8,408,162	8,625,358
Capital Outlay/Improvements Operating	3,765,013	8,851,816	7,271,493	5,301,088	150,000	44,575
Capital Improvements - Grant/Local Match	5,032,506	6,357,595	735,593	850,000	500,000	200,000
Debt Service	1,148,014	729,492	3,864,702	3,860,276	3,842,576	3,832,276
Reserves	25,312,080	22,205,480	28,829,101	25,172,619	26,768,728	28,501,039
Total Expenditures	**45,834,798**	**50,412,427**	**52,495,693**	**47,287,704**	**43,739,366**	**45,445,639**

Reserves for Equipment Replacement-Bond Requirement	250,000	250,000	250,000	250,000	250,000	250,000
Reserve for Maintenance and Operations	1,913,504	1,913,504	2,155,294	2,067,468	1,887,997	2,152,054
Reserves for Revenue Stabilization	5,301,006	5,301,006	6,059,159	7,402,677	8,998,786	10,731,097
Reserve for Future Capital	12,847,570	12,455,377	13,814,648	14,752,474	15,431,945	15,367,888
Reserve for Local Grant Match	0	2,285,593	1,550,000	700,000	200,000	0
Reserve for Terminal Update	5,000,000	0	5,000,000	0	0	0
Total Reserves	**25,312,080**	**22,205,480**	**28,829,101**	**25,172,619**	**26,768,728**	**28,501,039**

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

Revenues:	FY2017-18 Budget	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Federal Mass Transit	5,637,100	5,297,100	5,297,100	5,297,100	5,297,100	4,525,100
State Mass Transit	4,559,550	4,559,550	5,074,029	5,460,338	5,713,467	5,245,985
Mass Transit Fares	2,962,080	2,920,731	2,935,335	2,950,011	2,964,761	2,979,585
Miscellaneous Revenues	486,092	515,011	567,552	567,552	567,552	567,552
Subtotal Operating Revenues	13,644,822	13,292,392	13,874,016	14,275,001	14,542,880	13,318,222
General Fund Transfer - Operating	9,642,984	9,642,984	10,079,098	10,541,524	11,026,476	11,471,878
General Fund Transfer - Service Enhancements and New Routes	1,218,125	1,218,125	1,597,514	1,648,977	1,702,350	1,757,705
General Fund Transfer - Revenue Stabilization	250,000	250,000	225,000	200,000	175,000	150,000
Subtotal General Fund Contribution (p.22)	11,111,109	11,111,109	11,901,612	12,390,501	12,903,826	13,379,583
PY Fund Balance CIP	**124,685**					**647,788**
TOTAL FUND REVENUES	**24,880,616**	**24,403,501**	**25,775,628**	**26,665,502**	**27,446,706**	**27,345,593**
Expenditures:						
Personal Services	16,764,717	16,144,380	17,660,571	18,366,994	19,101,674	19,865,741
Operating Expenditures						
Contracted Services	2,140,476	2,091,463	2,140,476	2,185,426	2,231,320	2,278,178
Maintenance Vehicles	1,357,748	1,331,208	1,373,874	1,402,726	1,432,183	1,462,259
Fuel	2,540,405	2,455,580	2,536,036	2,599,437	2,664,423	2,731,034
Other Operating Expenditures	1,702,585	1,717,540	1,793,446	1,832,157	1,873,080	1,916,367
TOTAL FUND EXPENDITURES	**24,505,931**	**23,740,171**	**25,504,403**	**26,386,740**	**27,302,680**	**28,253,579**
REVENUES LESS EXPENDITURES	**374,685**	**663,330**	**271,225**	**278,762**	**144,026**	**(907,986)**
Reserve Stabilization	374,685	0	225,000	503,762	647,788	0
Total Reserves	**374,685**	**0**	**225,000**	**503,762**	**647,788**	**0**

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 457 Water Utilities

Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Water Sales	6,426,000	6,653,122	6,700,000	6,881,570	7,068,061	7,259,605
Other Water Revenues	855,000	925,000	970,000	970,000	970,000	970,000
Sewer Sales	7,500,000	7,500,000	7,500,000	7,727,250	7,961,386	8,202,616
Other Sewer Revenues	305,000	455,000	505,000	505,000	505,000	505,000
Other Revenues	272,000	274,400	284,000	284,000	284,000	284,000
Miscellaneous Revenues	550,000	539,482	695,000	695,000	695,000	695,000
Subtotal Operating Revenues	15,908,000	16,347,004	16,654,000	17,062,820	17,483,446	17,916,221
PY Fund Balance CIP	**2,413,795**	**3,509,846**	**1,466,309**	**807,378**		
TOTAL FUND REVENUES	**18,321,795**	**19,856,850**	**18,120,309**	**17,870,198**	**17,483,446**	**17,916,221**
Expenditures:						
Personal Services	3,966,642	3,892,454	4,192,347	4,343,675	4,501,823	4,667,111
Operating Expenses	5,978,214	6,154,299	7,226,524	6,375,692	6,484,591	6,597,392
Capital Outlay	325,000	375,000	300,000	325,000	350,000	700,000
Debt Service	2,176,939	2,176,939	2,191,438	1,910,831	605,277	605,278
Subtotal Operating Expenditures	**12,446,795**	**12,598,692**	**13,910,309**	**12,955,198**	**11,941,691**	**12,569,781**
Capital Improvements	5,875,000	7,258,158	4,210,000	4,915,000	4,420,000	3,875,000
TOTAL FUND EXPENDITURES	**18,321,795**	**19,856,850**	**18,120,309**	**17,870,198**	**16,361,691**	**16,444,781**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**1,121,755**	**1,471,440**
Reserve for Future Capital	1,587,879	10,257,030	8,790,721	7,983,343	9,105,098	10,576,538

VOLUSIA COUNTY 5 YEAR FORECAST
FUND: 475 Parking Garage

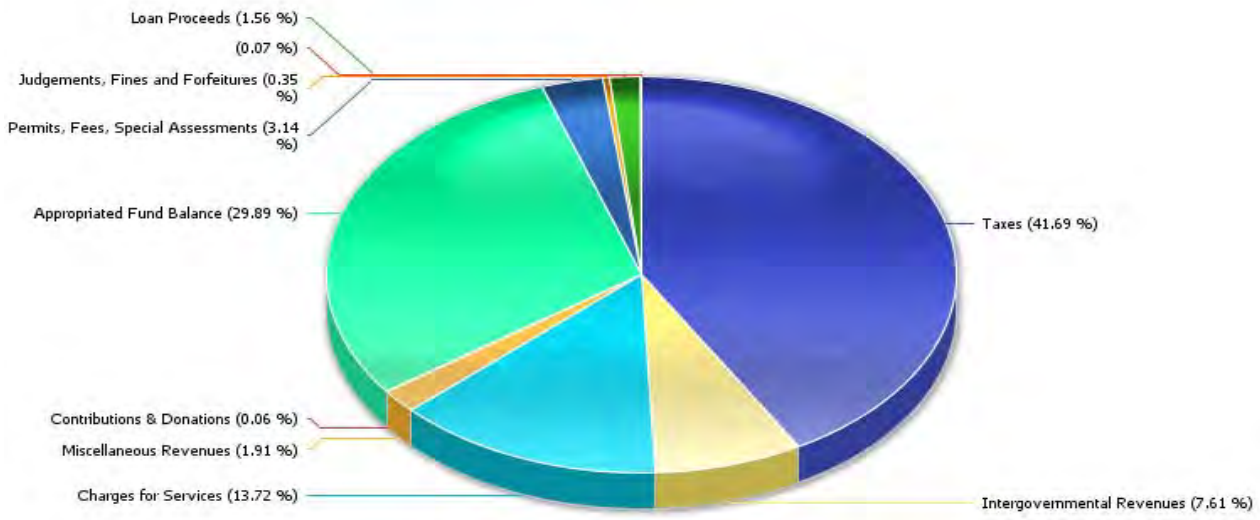
Revenues:	FY2017-18 Adopted	FY2017-18 Estimated	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Parking Revenues	2,384,546	2,360,000	2,479,778	2,516,975	2,542,145	2,567,566
Miscellaneous Revenues	6,866	15,780	8,227	8,350	8,434	8,518
Subtotal Operating Revenues	**2,391,412**	**2,375,780**	**2,488,005**	**2,525,325**	**2,550,579**	**2,576,084**
PY Fund Balance - CIP	**1,044,468**	**553,889**	**758,658**			
TOTAL FUND REVENUES	**3,435,880**	**2,929,669**	**3,246,663**	**2,525,325**	**2,550,579**	**2,576,084**
Expenditures:						
Personal Services	244,651	218,019	261,444	274,816	284,293	293,923
Operating Expenditures	1,176,346	1,187,507	1,186,241	1,247,968	1,262,152	1,271,958
Capital Outlay	12,000	12,000	15,000	15,000	15,000	15,000
Grants and Aids	575	300	300	300	300	300
Debt Service	852,442	852,442	855,200	867,375	868,968	875,037
Loan Repayment - General Fund (p.22)	29,866	29,866	29,866	29,866	29,866	29,866
Subtotal Operating Expenditures	**2,315,880**	**2,300,134**	**2,348,051**	**2,435,325**	**2,460,579**	**2,486,084**
Capital Improvements						
Capital Improvements for Parking Garage	1,120,000	629,535	898,612	90,000	90,000	90,000
Capital Improvement Expenditures	**1,120,000**	**629,535**	**898,612**	**90,000**	**90,000**	**90,000**
TOTAL FUND EXPENDITURES	**3,435,880**	**2,929,669**	**3,246,663**	**2,525,325**	**2,550,579**	**2,576,084**
REVENUES LESS EXPENDITURES	**0**	**0**	**0**	**0**	**0**	**0**

Reserve for Revenue Stabilization - 5%	76,798	118,789	124,400	126,266	127,529	128,804
Reserve for Future Capital	277,630	1,209,666	445,397	443,531	442,268	440,993
Total Reserves	**354,428**	**1,328,455**	**569,797**	**569,797**	**569,797**	**569,797**

Fiscal Year 2018-19 Revenues by Major Source
$768,755,651

Fiscal Year 2018-19 Taxes

All taxes, including property, utilities, resort/convention development and local option gas taxes are the County's primary revenue source at $320.4 million or 41.6% of the total operating budget. The fiscal year 2018-19 budget reflects an increase in tax revenues of $10.9 million. Changes from prior year are summarized below:



Taxes	FY2017-18 (Millions)	FY2018-19 (Millions)	$ Change (Millions)
Ad Valorem Taxes	258.5	267.3	$ 8.8
Resort/Convention Tax	22.3	23.7	1.4
Gas Tax	16.8	17.5	0.7
Total Taxes	**$ 297.6**	**$308.5**	**$ 10.9**

Note: $6.6 million of the ad valorem taxes is distributed to various cities for Community Redevelopment Areas (CRA).

The following chart lists all ad valorem taxing funds and their corresponding millage rates.

Fund	Adopted 2017-18 Millage	Adopted 2018-19 Millage	Change from Prior Year Adopted	Rolled-Back Rate 2018-19
Countywide Funds				
General	6.1000	5.6944	(0.4056)	5.6944
Library	0.5520	0.5520	-	0.5135
Volusia Forever*	0.0905	0.0994	0.0089	0.0843
Volusia Forever - Voted Debt	0.1095	0.1006	(0.0089)	N/A
Volusia Echo*	0.2000	0.2000	-	0.1863
Total Countywide Funds	7.0520	6.6464		
Special Taxing Districts				
East Volusia Mosquito Control District	0.1880	0.1880	-	0.1761
Ponce De Leon Inlet and Port District	0.0929	0.0929	-	0.0870
Municipal Service District	2.2399	2.2399	-	2.0987
Silver Sands-Bethune Beach MSD	0.0150	0.0150	-	0.0140
Fire Rescue District	4.0815	4.0815	-	3.8253

*Maximum 0.2000 mills per voter referendum for Volusia ECHO and combined Volusia Forever and Forever Debt.

Permits, Fees, & Special Assessments are primarily collected in the unincorporated areas of the County. Major revenue sources include building permits, occupational licenses, contractor licenses, impact fees, boat slip mitigation fees, and special assessment fees. A steady economy is anticipated for fiscal year 2018-19 which is reflected in the $24.2 million budgeted amount, a 19.2% increase over prior year. This is due to the rate increase approved by County Council for waste collection effective October 1, 2018, a $1.4 million dollar increase.

Intergovernmental Revenues include gas taxes, sales taxes, state revenue sharing, payment-in-lieu of taxes, as well as miscellaneous Federal and State revenues for reimbursed programs that include the following funds: E911, Library, Daytona Beach International Airport and Public Transportation. This revenue category totals $58.5 million or 2.8% increase over prior ear.

Charges for Services include county officer fees related to tax collections, elections, and property appraisals; fees for beach access; ambulance fees; landfill charges; law enforcement services to other entities; impact fees; motor vehicle fees; parking garage fees; and other miscellaneous charges. The budget is $105.5 million for fiscal year 2018-19, a $4.4 million or 4.4% increase over prior year. This is due the combined effect of increased landfill charges, beach access fees, airport fees, and water and sewer sales that are offset by reductions in medical examiner fees and other miscellaneous reductions.

Judgments, Fines and Forfeitures totals $2.7 million, a 3.5% decrease from prior year for court-related fines and library fines.

Miscellaneous Revenues totals $14.7 million, 30.1% increase over prior year, mainly due to increases in investment income, commissions, bad debt recovery, sale of land, and sale of surplus.

Appropriated Fund Balance comprises 29.9% of the County's resources. Fund Balance, also known as carryover, is not considered ongoing revenue. Rather, these funds can be used to fund operating expenditures until a modification to service levels can be put into place. This revenue source can also be used for one-time expenditure for such items as capital outlay or capital repairs/renovations.

The fiscal year 2018-19 operating budget includes $229.8 million in appropriated fund balance, an increase of $32.4 million or 16.4% over prior year. The chart below shows the various fund balance amounts by fund type $13.5 million of this increase is within the debt service Fund 214 for payoff general fund obligation.

Fund Type	Fund Balance	Percent
Taxing Funds	$76,411,020	33.3%
Special Revenue Funds	$78,932,119	34.4%
Debt Service Funds	$16,769,176	7.3%
Enterprise Funds	$57,642,682	25.1%
Total Fund Balance	$229,754,997	

Changes in Fund Balance greater than 10% is driven by changes in anticipated revenues or spending down of available funds to complete projects.

Fund	% Change	Explanation
General Fund	-15.6%	Use of fund balance for approved operating and capitial projects
Emergency Medical Services	192.9%	Increase fund balance due to exceeded revenue expectations
County Transportation Trust	17.0%	Increase fund balance for approved capital projects
Library Fund	19.1%	Increase in fund balance is due to less expenditures than estimated
East Volusia Mosquito Control	13.1%	Increase fund balance for approved capital projects
E-911 Emergency Telephone System	-18.4%	Use of fund balance for current operations
Ocean Center	-53.4%	Use of fund balance to fund additional capital improvements
Municipal Service District	19.0%	Increase in fund balance is due to less expenditures than estimated
Special Assessment	-29.8%	Fund balance decrease due to Special Assessment Fee revenue lower than anticipated
Manatee Conservation	58.9%	Increase in fund balance for ongoing Manatee Conservation
Inmate Welfare Trust	21.0%	Increase fund balance due to rescheduled, approved capital project
Homeless Initiatives	-37.0%	Use of fund balance for Homeless Initiatives for Hope Place capital and operating
Economic Development	-72.7%	Decrease in fund balance for Brown & Brown incentive transfer
Volusia ECHO	-33.2%	Use of fund balance due to ECHO for capital projects
Volusia Forever	31.2%	Increase fund balance for future land management operations
Law Enforcement Trust Fund	-66.0%	Use of fund balance for capital purchases
Federal Forfeiture Sharing Justice	272.5%	Increase fund balance to accrue funds for future authorized expenses
Federal Forfeiture Sharing Justice/Treasury	1944.6%	Increase fund balance to accrue funds for future authorized expenses
Waste Collection	81.0%	Increase fund balance for future capital projects
Solid Waste	29.8%	Increase fund balance for future capital projects
Daytona International Airport	38.2%	Increase in fund balance is due to less expenditures than estimated
Votran	-100.0%	Use of fund balance for Votran operations
Water and Sewer Utilities	59.9%	Increase fund balance for future capital projects

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Estimated Fund Balances

	Fund Balance 10/01/17	Revenues FY 2017-18 Projected	Expenditures FY 2017-18 Projected	Fund Balance 10/01/18
Countywide Funds				
001 - General	48,614,166	228,759,428	246,889,097	30,484,497
104 - Library	5,664,179	17,810,823	17,893,817	5,581,185
160 - Volusia ECHO	10,664,810	6,153,840	10,315,624	6,503,026
161 - Volusia Forever	10,124,045	2,932,173	2,108,869	10,947,349
Total Countywide Funds	**$75,067,200**	**$255,656,264**	**$277,207,407**	**$53,516,057**
Special Revenue Funds				
002 - Emergency Medical Services	2,445,376	23,171,191	22,297,666	3,318,901
103 - County Transportation Trust	43,933,428	31,102,902	36,221,859	38,814,471
105 - East Volusia Mosquito Control	3,297,217	4,220,305	4,682,930	2,834,592
113 - Road Proportionate Share	0	133,019	0	133,019
114 - Ponce Inlet Port Authority	2,451,584	3,112,964	3,025,218	2,539,330
115 - E-911 Emergency Telephone System	1,531,918	2,414,487	2,919,678	1,026,727
116 - Special Lighting Districts	41,095	314,997	312,966	43,126
118 - Ocean Center	3,084,949	9,577,804	11,159,725	1,503,028
120 - Municipal Service District	11,825,488	50,529,833	53,643,242	8,712,079
121 - Special Assessments	1,243,259	23,500	254,499	1,012,260
122 - Manatee Conservation	368,789	59,000	7,370	420,419
123 - Inmate Welfare Trust	3,679,951	1,239,350	785,121	4,134,180
124 - Library Endowment	641,773	6,000	50,000	597,773
125 - Homeless Initiatives	7,982,000	0	4,527,000	3,455,000
126 - Economic Development Incentives	0	4,500,000	0	4,500,000
130 - Economic Development	6,196,999	4,352,410	9,298,160	1,251,249
131 - Road Impact Fees-Zone 1 (Northeast)	80,446	1,159,806	1,239,000	1,252
132 - Road Impact Fees-Zone 2 (Southeast)	607,993	415,563	496,194	527,362
133 - Road Impact Fees-Zone 3 (Southwest)	78,121	646,869	703,732	21,258
134 - Road Impact Fees-Zone 4 (Northwest)	10,155,631	1,097,010	360,889	10,891,752
135 - Park Impact Fees-County	390,832	145,500	0	536,332
136 - Park Impact Fees-Zone 1 (Northeast)	865,642	51,000	572,000	344,642
137 - Park Impact Fees-Zone 2 (Southeast)	18,419	15,600	0	34,019
138 - Park Impact Fees-Zone 3 (Southwest)	47,815	17,600	0	65,415
139 - Park Impact Fees-Zone 4 (Northwest)	695,171	51,000	729,616	16,555
140 - Fire Rescue District	8,413,958	27,594,369	27,431,959	8,576,368
151 - Fire Impact Fees-Zone 1 (Northeast)	131,314	31,149	35,051	127,412
152 - Fire Impact Fees-Zone 2 (Southeast)	64,441	20,847	53,000	32,288
153 - Fire Impact Fees-Zone 3 (Southwest)	255,715	18,289	255,677	18,327
154 - Fire Impact Fees-Zone 4 (Northwest)	237,222	32,928	35,051	235,099
157 - Silver Sands/Bethune Beach MSD	1,681	12,866	14,025	522
158 - Gemini Springs Endowment	72,274	900	5,000	68,174
159 - Stormwater Utility	6,515,503	4,558,164	5,878,264	5,195,403
170 - Law Enforcement Trust	907,180	300,000	779,245	427,935
171 - Beach Enforcement Trust	1,021	0	0	1,021
172 - Federal Forfeiture Sharing Justice	112,044	51,000	20,000	143,044

Estimated Fund Balances

	Fund Balance 10/01/17	Revenues FY 2017-18 Projected	Expenditures FY 2017-18 Projected	Fund Balance 10/01/18
173 - Federal Forfeiture Sharing Treasury	82,476	1,700	49,500	34,676
Total Special Revenue Funds	**$118,458,725**	**$170,979,922**	**$187,843,637**	**$101,595,010**
Debt Service Funds				
201 - Subordinate Lien Sales Tax Refunding Rev	205,663	7,845,750	7,937,750	113,663
202 - Tourist Development Tax Refunding Rever	708,915	1,818,924	1,817,154	710,685
203 - Tourist Development Tax Revenue Bonds,	2,045,832	2,501,703	2,456,701	2,090,834
204 - Capital Improvement Refunding Revenue E	3,709	2,367,273	2,360,982	10,000
214 - CDD Capital Improvement Revenue Note,	115,625	13,778,250	393,875	13,500,000
215 - Capital Improvement Note, 2017	0	438,359	94,365	343,994
262 - Limited Tax General Obligation Refunding	211,438	3,306,864	3,286,230	232,072
Total Debt Service Funds	**$3,291,182**	**$32,057,123**	**$18,347,057**	**$17,001,248**
Enterprise Funds				
440 - Waste Collection	1,818,334	9,603,086	9,725,236	1,696,184
450 - Solid Waste	21,898,995	18,080,981	17,824,443	22,155,533
451 - Daytona Beach International Airport	25,473,576	24,938,787	28,206,883	22,205,480
457 - Water and Sewer Utilities	13,766,876	16,347,004	19,856,850	10,257,030
475 - Parking Garage	1,882,344	2,375,780	2,929,669	1,328,455
Total Enterprise Funds	**$64,840,125**	**$71,345,638**	**$78,543,081**	**$57,642,682**
Capital Projects Funds				
305 - 800 MHz Capital	10,086,974	6,983,218	476,769	2,523,666
308 - Capital Improvement Projects	296,738	0	296,466	0
309 - Correctional Facilities Capital Projects	168,219	396,000	73	564,219
313 - Beach Capital Projects	9,598,202	2,514,791	6,788,205	1,067,793
318 - Ocean Center	3,956,221	2,025,631	3,609,191	0
326 - Park Projects	2,081,216	757,509	1,268,014	740,000
334 - Bond Funded Road Program	4,008,575	0	3,412,025	2,700,000
369 - Sheriff Capital Projects	5,705,865	10,350,339	12,163,244	590,000
Total Capital Projects Funds	**$35,902,010**	**$23,027,488**	**$28,013,987**	**$8,185,678**
Internal Service Funds				
511 - Computer Replacement	3,615,039	1,320,588	1,445,767	3,489,860
513 - Equipment Maintenance	17,670,706	11,610,974	26,668,222	2,613,458
514 - Fleet Replacement	0	21,587,169	6,696,222	14,890,947
521 - Insurance Management	6,604,928	9,380,058	11,396,608	4,588,378
530 - Group Insurance Fund	19,514,090	46,572,867	46,712,692	19,374,265
Total Internal Service Funds	**$47,404,763**	**$90,471,656**	**$92,919,511**	**$44,956,908**

Revenues by Fund

	FY 2016-17 Budget	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Countywide Funds				
001 - General	272,735,517	264,588,848	277,373,594	267,502,241
104 - Library	21,528,371	22,509,320	23,475,002	24,956,493
160 - Volusia ECHO	14,661,580	15,856,392	16,818,650	13,185,518
161 - Volusia Forever	9,577,109	11,358,308	13,056,218	14,501,390
Total Countywide Funds	**$318,502,577**	**$314,312,868**	**$330,723,464**	**$320,145,642**
Special Revenue Funds				
002 - Emergency Medical Services	25,064,642	23,025,986	25,616,567	26,820,689
103 - County Transportation Trust	50,212,207	63,377,599	75,036,330	70,787,514
105 - East Volusia Mosquito Control	6,528,241	6,730,743	7,517,522	7,802,494
106 - Resort Tax	11,237,678	11,174,426	11,360,404	11,892,352
108 - Sales Tax Trust	23,138,374	22,255,030	21,859,905	22,842,476
111 - Convention Development Tax	10,966,151	11,173,979	11,344,385	11,871,802
113 - Road Proportionate Share	0	0	133,019	2,774,377
114 - Ponce Inlet Port Authority	4,244,799	5,703,738	5,564,548	5,811,890
115 - E-911 Emergency Telephone System	4,174,865	3,101,613	3,946,405	3,468,120
116 - Special Lighting Districts	335,531	367,922	356,092	359,475
118 - Ocean Center	12,606,541	12,469,294	12,662,753	11,719,642
119 - Road District Maintenance	301,421	200,000	200,000	198,578
120 - Municipal Service District	56,932,580	57,609,548	62,355,321	62,038,940
121 - Special Assessments	1,867,604	1,657,589	1,266,759	1,020,760
122 - Manatee Conservation	162,834	275,841	427,789	436,919
123 - Inmate Welfare Trust	2,668,608	4,240,725	4,919,301	5,412,530
124 - Library Endowment	682,675	639,503	647,773	602,773
125 - Homeless Initiatives	2,500,000	5,482,000	7,982,000	3,463,903
126 - Economic Development Incentives	0	0	4,500,000	4,500,000
130 - Economic Development	16,516,044	8,880,181	10,549,409	5,623,882
131 - Road Impact Fees-Zone 1 (Northeast)	2,598,275	3,383,657	1,240,252	1,404,252
132 - Road Impact Fees-Zone 2 (Southeast)	341,254	800,638	1,023,556	880,362
133 - Road Impact Fees-Zone 3 (Southwest)	336,110	706,228	724,990	724,258
134 - Road Impact Fees-Zone 4 (Northwest)	8,626,338	9,071,153	11,252,641	11,741,752
135 - Park Impact Fees-County	315,543	476,594	536,332	673,880
136 - Park Impact Fees-Zone 1 (Northeast)	692,545	941,329	916,642	384,022
137 - Park Impact Fees-Zone 2 (Southeast)	26,930	23,990	34,019	49,127
138 - Park Impact Fees-Zone 3 (Southwest)	41,657	54,995	65,415	81,236
139 - Park Impact Fees-Zone 4 (Northwest)	717,167	224,858	746,171	49,357
140 - Fire Rescue District	31,819,746	34,557,630	36,008,327	38,082,778
151 - Fire Impact Fees-Zone 1 (Northeast)	101,332	143,171	162,463	158,812

Revenues by Fund

	FY 2016-17 Budget	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Special Revenue Funds				
152 - Fire Impact Fees-Zone 2 (Southeast)	62,661	71,829	85,288	43,038
153 - Fire Impact Fees-Zone 3 (Southwest)	217,621	234,406	274,004	34,327
154 - Fire Impact Fees-Zone 4 (Northwest)	195,095	240,229	270,150	261,099
157 - Silver Sands/Bethune Beach MSD	15,078	14,405	14,547	15,095
158 - Gemini Springs Endowment	77,538	74,253	73,174	69,023
159 - Stormwater Utility	9,054,189	9,752,383	11,073,667	9,762,403
170 - Law Enforcement Trust	2,369,185	1,560,400	1,207,180	468,827
171 - Beach Enforcement Trust	985	1,020	1,021	1,021
172 - Federal Forfeiture Sharing Justice	79,118	139,406	163,044	150,646
173 - Federal Forfeiture Sharing Treasury	86,538	2,196	84,176	35,385
Total Special Revenue Funds	**$287,915,700**	**$300,840,487**	**$334,203,341**	**$324,519,816**
Debt Service Funds				
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	8,080,264	7,982,868	8,051,413	113,663
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,344,740	2,527,840	2,527,839	2,536,931
203 - Tourist Development Tax Revenue Bonds, 2004	4,447,752	4,502,535	4,547,535	4,550,835
204 - Capital Improvement Refunding Revenue Bonds, 2012	587,002	2,363,890	2,370,982	10,000
208 - Capital Improvement Revenue Note, 2010	1,416,608	1,418,652	1,443,628	1,471,091
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,013,366	1,010,246	1,011,046	1,011,800
213 - Gas Tax Refunding Revenue Bonds, 2013	4,506,893	4,510,851	4,511,102	4,509,181
214 - CDD Capital Improvement Revenue Note, 2016	603,463	278,250	13,893,875	15,143,750
215 - Capital Improvement Note, 2017	492,462	492,462	438,359	799,235
262 - Limited Tax General Obligation Refunding Bonds, 2014	3,384,671	3,459,486	3,518,302	3,518,108
297 - Capital Improvement Revenue Refunding Bonds, 2009	5,500	0	0	0
Total Debt Service Funds	**$26,882,721**	**$28,547,080**	**$42,314,081**	**$33,664,594**
Enterprise Funds				
440 - Waste Collection	10,149,790	10,435,615	11,421,420	12,570,236
450 - Solid Waste	35,109,553	33,975,367	39,979,976	40,327,058
451 - Daytona Beach International Airport	45,795,173	45,834,798	50,412,363	52,495,693
456 - Volusia Transportation Authority	22,101,732	24,880,616	24,403,501	25,775,628
457 - Water and Sewer Utilities	18,414,973	22,323,469	30,113,880	26,911,030
475 - Parking Garage	3,486,073	3,790,308	4,258,124	3,816,460
Total Enterprise Funds	**$135,057,294**	**$141,240,173**	**$160,589,264**	**$161,896,105**

Revenues by Fund

	FY 2016-17 Budget	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Enterprise Funds				
Operating Budget	**$768,358,292**	**$784,940,608**	**$867,830,150**	**$840,226,157**
Less Operating Transfers	$70,942,139	$72,299,485	$90,034,052	$71,470,506
Net Operating Budget	**$697,416,153**	**$712,641,123**	**$777,796,098**	**$768,755,651**
Capital Projects Funds				
305 - 800 MHz Capital	4,408,133	8,458,535	17,070,192	4,568,666
308 - Capital Improvement Projects	126,565	296,466	296,738	0
309 - Correctional Facilities Capital Projects	0	563,931	564,219	1,164,219
313 - Beach Capital Projects	7,507,783	3,001,466	12,112,993	2,442,500
317 - Library Construction	38,101	0	128,750	0
318 - Ocean Center	2,432,179	2,587,100	5,981,852	2,821,296
322 - I.T. Capital Projects	1,435,056	296,466	1,576,645	0
326 - Park Projects	1,634,862	949,623	2,838,725	1,690,155
328 - Trail Projects	2,270,414	1,000,000	8,115,875	1,000,000
334 - Bond Funded Road Program	676,290	4,008,575	4,008,575	2,700,000
365 - Public Works Service Center	0	0	18,870,026	0
367 - Elections Warehouse	1,426,565	2,273,435	2,273,435	0
368 - Court/Central Services Warehouse	3,400,000	0	3,409,340	0
369 - Sheriff Capital Projects	12,000,000	150,000	16,056,204	1,340,000
373 - Medical Examiner's Facility	0	500,000	500,000	1,900,000
375 - Boardwalk Development	1,881,823	2,386,111	2,386,111	0
Total Capital Projects Funds	**$39,237,771**	**$26,471,708**	**$96,189,680**	**$19,626,836**
Internal Service Funds				
511 - Computer Replacement	4,686,803	4,875,617	4,935,627	4,653,000
513 - Equipment Maintenance	32,005,894	26,777,756	29,281,680	15,444,895
514 - Fleet Replacement	0	21,696,832	21,587,169	23,397,208
521 - Insurance Management	16,636,297	16,170,657	15,984,986	14,193,689
530 - Group Insurance Fund	60,382,626	60,467,622	66,086,957	65,878,766
Total Internal Service Funds	**$113,711,620**	**$129,988,484**	**$137,876,419**	**$123,567,558**
Non-Operating Budget	**$152,949,391**	**$156,460,192**	**$234,066,099**	**$143,194,394**

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Taxes							
Business Tax Receipt	105,000	145,000	0	0	0	0	250,000
Bus Tax Haz Waste Surcharge	92,000	0	0	0	0	0	92,000
Communications Services Tax	0	3,047,080	0	0	0	0	3,047,080
Convention Development Tax	0	11,864,353	0	0	0	0	11,864,353
Current Ad Valorem Taxes	185,460,549	78,026,185	3,276,438	0	0	0	266,763,172
Delinquent Ad Valorem Taxes	400,000	200,733	0	0	0	0	600,733
Franchise Fees	374,060	0	0	0	0	0	374,060
Local Option Gas Tax 5	0	6,262,000	0	0	0	0	6,262,000
Local Option Gas Tax 6	0	8,530,130	0	0	0	0	8,530,130
Ninth Cent Gas Tax	0	2,660,574	0	0	0	0	2,660,574
Resort Tax	0	7,909,568	0	0	0	0	7,909,568
Resort Tax - Addl One Cent	0	3,954,784	0	0	0	0	3,954,784
Sw Non-Exclusive Franchise Fee	0	0	0	0	400,000	0	400,000
Utility Tax	0	7,761,885	0	0	0	0	7,761,885
Total Taxes	**$186,431,609**	**$130,362,292**	**$3,276,438**	**$0**	**$400,000**	**$0**	**$320,470,339**

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Permits, Fees & Special Assessments							
Boat Slip Mitigation Fee	0	12,500	0	0	0	0	12,500
Building Permits	0	1,871,111	0	0	0	0	1,871,111
Commercial Solicitation Permit	20,532	0	0	0	0	0	20,532
Culture/Rec Impact Fees Residential	0	224,000	0	0	0	0	224,000
Exam Fees	0	1,325	0	0	0	0	1,325
Farm Pond Permit	0	1,000	0	0	0	0	1,000
Garbage Haul Permit	0	0	0	0	14,000	0	14,000
Outdoor Entertainment Permit	0	3,500	0	0	0	0	3,500
Proportionate Share/ Concurrency	0	2,641,358	0	0	0	0	2,641,358
Public Safety Impact Fees-Commercial	0	500	0	0	0	0	500
Public Safety Impact Fees-Residential	0	80,000	0	0	0	0	80,000
Road Impact Fees - Commercial	0	1,350,000	0	0	0	0	1,350,000
Road Impact Fees - Residential	0	1,850,000	0	0	0	0	1,850,000
Road Maintenance Spec Assmnt Charges	0	198,578	0	0	0	0	198,578
Sign Permits	0	32,000	0	0	0	0	32,000
Sludge Permit Fees	9,440	0	0	0	0	0	9,440
Solid Waste Collection Spec Assmnt Charges	0	0	0	0	10,794,552	0	10,794,552
Stormwater Spec Assmnt Charges	0	4,510,000	0	0	71,372	0	4,581,372
Streetlighting Special Assmnt Charges	0	316,349	0	0	0	0	316,349
Trades-Miscellaneous	241	0	0	0	0	0	241
Utility Use Permit Fees	0	152,580	0	0	0	0	152,580
Vessel Registration Fees	0	0	0	150,155	0	0	150,155
Total Permits, Fees & Special	**$30,213**	**$13,244,801**	**$0**	**$150,155**	**$10,879,924**	**$0**	**$24,305,093**

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Intergovernmental Revenues							
Beverage Licenses	216,052	10,000	0	0	0	0	226,052
Doe-Volusia Cty Schl Brd	980,926	0	0	0	0	0	980,926
E911 Nonwireless Distribution	0	804,207	0	0	0	0	804,207
E911 Prepaid Wireless Distributions	0	374,787	0	0	0	0	374,787
E911 Wireless Distributions	0	1,244,449	0	0	0	0	1,244,449
Federal Airport Aid	0	0	0	0	2,578,974	0	2,578,974
Federal Transit Administration-Operating	0	0	0	0	5,297,100	0	5,297,100
Firefighters Supplemental Comp	0	60,400	0	0	0	0	60,400
Gas Tax-5TH & 6TH Cent	0	5,230,768	0	0	0	0	5,230,768
Gas Tax-7TH Cent	0	2,308,728	0	0	0	0	2,308,728
Half-Cent Sales Tax	0	22,817,476	0	0	0	0	22,817,476
Insurance Agents	51,350	0	0	0	0	0	51,350
Licenses-Mobile Homes	0	145,000	0	0	0	0	145,000
Municipal Fuel Tax	0	450,000	0	0	0	0	450,000
Other Transportation	0	10,000	0	0	0	0	10,000
Payment In Lieu Of Taxes	250,000	20,875	0	0	269,213	0	540,088
Racing-Extra Distribution	273,537	0	0	0	0	0	273,537
State Aid To Library	0	455,014	0	0	0	0	455,014
State Airport Aid	0	0	0	0	131,837	0	131,837
State Mass Transit	0	0	0	0	5,074,029	0	5,074,029
State Revenue Sharing	9,289,529	181,900	0	0	0	0	9,471,429
State Sales & Use Commission	2,280	0	0	0	0	0	2,280
Total Intergovernmental Rev	**$11,063,674**	**$34,113,604**	**$0**	**$0**	**$13,351,153**	**$0**	**$58,528,431**
Charges for Services							
Addl Tax Sale Fee-Internet	350,000	0	0	0	0	0	350,000
Admin Service Charge	281,555	0	0	0	0	0	281,555
Airfield	0	0	0	0	634,704	0	634,704
Ambulance Fees/Svc Chgs	0	16,547,483	0	0	0	0	16,547,483
Animal Control Fees	0	1,000	0	0	0	0	1,000
Animal Control Officer Service Fees	0	11,500	0	0	0	0	11,500
Animal Ctrl-Svc Chgs	0	25,000	0	0	0	0	25,000
Beach Access Fees	5,009,936	0	0	1,027,236	0	0	6,037,172
Camping Fees	71,750	0	0	0	0	0	71,750
Car Facility Charge	0	0	0	0	850,000	0	850,000

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Charges For Labor	375,000	46,000	0	0	0	0	421,000
Charges For Services	179,933	380,455	0	0	900	0	561,288
Class II Permit Fees	0	3,018	0	0	0	0	3,018
Concession-Stands	0	570,000	0	0	0	0	570,000
Concurrency Management Review	0	3,914	0	0	0	0	3,914
Concurrency Review	0	7,755	0	0	0	0	7,755
Co Off Fees-Boat Fees	333,600	0	0	0	0	0	333,600
Co Off Fees-Motor Vehicle Fees	3,109,300	0	0	0	0	0	3,109,300
Co Off Fees-Property Appraiser	981,166	0	0	0	0	0	981,166
Co Off Fees-Sheriff	627,900	0	0	0	0	0	627,900
Co Off Fees-Suprv Of Elections	12,000	0	0	0	0	0	12,000
Co Off Fees-Tax Collection	1,900,000	0	0	0	0	0	1,900,000
Court Facility Fees	1,022,463	0	0	0	0	0	1,022,463
Development Order Review Appli	0	7,500	0	0	0	0	7,500
Drug Lab Fee	222,847	0	0	0	0	0	222,847
Event Sponsorship	50,000	0	0	0	0	0	50,000
Excess Fees Clerk Circuit Ct	200,000	0	0	0	0	0	200,000
Facility Entrance	319,000	0	0	0	0	0	319,000
False Alarm Fees	0	5,500	0	0	0	0	5,500
Filing Fee	5,584	0	0	0	0	0	5,584
Fire Contingency Transportation Svcs	0	290,000	0	0	0	0	290,000
Fire Line Availability Fee	0	0	0	0	79,000	0	79,000
Fire Training Charges	0	67,500	0	0	0	0	67,500
Ground Handling Service Fees	0	0	0	0	844,174	0	844,174
Hangar Area	0	0	0	0	750,470	0	750,470
Housing Of Prisoners	21,000	0	0	0	0	0	21,000
Hunting & Fishing License Fees	6,000	0	0	0	0	0	6,000
Itinerant Merchant Admin Svcs	0	33,913	0	0	0	0	33,913
Landfill Charges	0	0	0	0	16,984,500	0	16,984,500
Land Management Fees	0	100,000	0	0	0	0	100,000
League Registration Fees	21,830	0	0	0	0	0	21,830
LEC Fees: Lyonia Envirmtl Ctr	21,000	0	0	0	0	0	21,000
Library Service Charges	0	27,000	0	0	0	0	27,000

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Library Service-Lost Books	0	20,000	0	0	0	0	20,000
Library Service-Lost Cards	0	17,000	0	0	0	0	17,000
Maintenance Agreements	0	447,943	0	0	0	0	447,943
Maintenance Fees	0	20,000	0	0	0	0	20,000
Management Fee	0	120,000	0	0	0	0	120,000
Mass Transit Fares	0	0	0	0	2,935,335	0	2,935,335
Medical Examiner's Fees	179,957	0	0	0	0	0	179,957
Meter Disconnection Fee	0	0	0	0	120,000	0	120,000
Meter Installation	0	0	0	0	85,000	0	85,000
Mitigation Plan Review	0	260	0	0	0	0	260
Msc Gift Shop/Novelties	307,000	0	0	0	0	0	307,000
Msc School Field Trips	34,000	0	0	0	0	0	34,000
Msc Special Events	22,500	0	0	0	0	0	22,500
Ocean Center Revenues	0	25,000	0	0	0	0	25,000
Other Charges For Services	58,800	0	0	0	0	0	58,800
Other Mass Transit-Advertising	0	0	0	0	365,000	0	365,000
Other Mass Transit-Concessions	0	0	0	0	142,052	0	142,052
Other Mass Transit-I D Cards	0	0	0	0	500	0	500
Park Fees	164,000	1,050,130	0	0	0	0	1,214,130
Parking Daily Receipts	0	0	0	0	1,350,000	0	1,350,000
Parking Monthly Receipts	0	0	0	0	161,416	0	161,416
Parking Special Event	0	0	0	0	831,724	0	831,724
Parking Validation Receipts	0	0	0	0	136,638	0	136,638
Passenger Facility Charge	0	0	0	0	1,439,568	0	1,439,568
Planning Development Fees	0	85,000	0	0	0	0	85,000
Power Ski Registration Fees	4,525	0	0	0	0	0	4,525
Prisoner Reporting-Incentv Pay	104,000	0	0	0	0	0	104,000
Reclaimed Water	0	0	0	0	725,000	0	725,000
Recreation Fees	187,200	0	0	0	0	0	187,200
Registration Fees	150,000	0	0	0	0	0	150,000
Research Services	15,000	0	0	0	0	0	15,000
Sales-Maps, Code Bks, Publicat	26,500	91,184	0	0	0	0	117,684
Sewer-Capacity Reserve	0	0	0	0	5,000	0	5,000
Sewer C.I.A.C. Fees	0	0	0	0	250,000	0	250,000
Sewer Connection Fees	0	0	0	0	250,000	0	250,000

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Charges for Services							
Sewer Sales	0	0	0	0	7,500,000	0	7,500,000
Sheriff Services	12,497	0	0	0	0	0	12,497
Sheriff Svcs-Debary	0	3,608,473	0	0	0	0	3,608,473
Sheriff Svcs-Deltona	0	11,833,094	0	0	0	0	11,833,094
Sheriff Svcs-Oak Hill	0	610,282	0	0	0	0	610,282
Sheriff Svcs-Pierson	0	305,141	0	0	0	0	305,141
Special Events	17,195	0	0	0	385,606	0	402,801
Sp Rec Fac-Arena	0	471,000	0	0	0	0	471,000
Sp Rec Fac-Concessions	1,000	0	0	0	0	0	1,000
Sp Rec Fac-Conference Center	0	605,000	0	0	0	0	605,000
Sp Rec Fac-Equipment	0	189,000	0	0	0	0	189,000
Sp Rec Fac- Lot Event	0	17,000	0	0	0	0	17,000
Sp Rec Fac-Reimbursable-Staff	0	95,000	0	0	0	0	95,000
Summer Recreation Program	550,217	0	0	0	0	0	550,217
Surcharges-Judicial	223,000	0	0	0	0	0	223,000
Tax Collector Fees	326,350	0	0	0	0	0	326,350
Terminal-Airlines	0	0	0	0	1,726,476	0	1,726,476
Terminal-Concession	0	0	0	0	4,319,276	0	4,319,276
Transportation Svcs-Debary	0	52,000	0	0	0	0	52,000
Transportation Svcs-Other	0	190,000	0	0	0	0	190,000
Tree Preservation Ordinance	0	32,000	0	0	0	0	32,000
Tree Replacement Fee	0	35,000	0	0	0	0	35,000
Vab Filing Fees	57,822	0	0	0	0	0	57,822
Water-Capacity Reserve	0	0	0	0	5,000	0	5,000
Water C.I.A.C. Fees	0	0	0	0	120,000	0	120,000
Water Connection Fees	0	0	0	0	120,000	0	120,000
Water Sales	0	0	0	0	6,700,000	0	6,700,000
Wetland Application	0	15,000	0	0	0	0	15,000
Zoning Fees	0	68,000	0	0	0	0	68,000
Total Charges for Services	**$17,563,427**	**$38,130,045**	**$0**	**$1,027,236**	**$49,817,339**	**$0**	**$106,538,047**

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Judgements, Fines and Forfeitures							
800 MHz Comm Surchg-Trffc Fine	0	0	0	345,000	0	0	345,000
Beach Fines	29,120	0	0	0	0	0	29,120
Code Enforcement Fines	0	65,000	0	0	0	0	65,000
Community Legal Svcs Of Mid Fl	121,765	0	0	0	0	0	121,765
Court Technology	1,060,807	0	0	0	0	0	1,060,807
Crim Misd Fines	128,748	0	0	0	0	0	128,748
Felony Fines	42,089	0	0	0	0	0	42,089
Fines-Hb Assmts-Airport Secrty	2,398	0	0	0	0	0	2,398
Fines-Hb Assmts-Beach Protectn	8,000	0	0	0	0	0	8,000
Fines-Hb Assmts-Corrections Ed	46,152	0	0	0	0	0	46,152
Fines-Hb Assmts-Drug Abuse Trtmnt	86,928	0	0	0	0	0	86,928
Fines-Hb Assmts-Police Educatn	90,213	0	0	0	0	0	90,213
Fines-Police Ed-Traffic	0	45,000	0	0	0	0	45,000
Library Fines	0	250,000	0	0	0	0	250,000
Mitigation Late Fees	0	2,400	0	0	0	0	2,400
Other	251,000	0	0	0	0	0	251,000
Other Judgments, Fines and Forfeit	450	275	0	0	0	0	725
Teen Court	145,000	0	0	0	0	0	145,000
Trade Board Fines	1,506	0	0	0	0	0	1,506
Unlicensed Contractors	4,800	0	0	0	0	0	4,800
Volusia County Law Library	295,647	0	0	0	0	0	295,647
Total Judgements, Fines and	**$2,314,623**	**$362,675**	**$0**	**$345,000**	**$0**	**$0**	**$3,022,298**

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Miscellaneous Revenues							
Animal Control License	0	15,000	0	0	0	0	15,000
Apron Rent	0	0	0	0	297,680	0	297,680
Bad Debt Recovery	0	920,055	0	0	0	0	920,055
Child Recrtn Prog-Contr	50	0	0	0	0	0	50
Commissions	0	1,211,500	0	0	0	0	1,211,500
Contractor License	190,000	0	0	0	0	0	190,000
Corrections Commissions	350,000	0	0	0	0	0	350,000
Donations-Library NON FOL	0	4,000	0	0	0	0	4,000
Ins Proceeds-Loss Furn/ Equip	0	5,000	0	0	0	0	5,000
Interest-Special Assessments	0	3,500	0	0	0	0	3,500
Investment Income	1,349,090	1,801,638	9,598	0	897,500	927,407	4,985,233
Land Rentals	0	66,687	0	0	2,584,755	0	2,651,442
Late Charges	0	0	0	0	181,500	0	181,500
Miscellaneous Revenue	581,277	114,714	0	0	100,227	8,000	804,218
Mitigation Fees	0	18,000	0	0	0	0	18,000
Other Reimbursements	5,000	25	0	0	77,563	0	82,588
Outside Revenue	443,200	0	0	0	300,000	450,800	1,194,000
Refund Of Prior Year Expendtrs	0	171,542	0	0	0	0	171,542
Reimb-Warranty Rev-Maintenance	0	0	0	0	0	18,000	18,000
Rent	135,600	255,443	0	0	1,012,840	0	1,403,883
Rent-Air Cargo	0	0	0	0	40,450	0	40,450
Rental Of Equipment	0	26,000	0	0	0	8,254,502	8,280,502
Rent - Facilities	0	0	0	0	110,625	0	110,625
Sale-Land	100,000	0	0	0	0	0	100,000
Sales-Fuels Materials Supplies	0	0	0	0	25,255	0	25,255
Sales-Surplus Matls & Scrap	0	10,000	0	0	45,000	0	55,000
Sale-Surplus Furn/Fixtr/Equip	285,000	628,293	0	0	230,000	95,118	1,238,411
Utilities-Rent Related	0	112,000	0	0	0	0	112,000
Total Miscellaneous Revenues	**$3,439,217**	**$5,363,397**	**$9,598**	**$0**	**$5,903,395**	**$9,753,827**	**$24,469,434**
Non-Revenues							
Animal Welfare Donations	0	100	0	0	0	0	100
Appropriated Fund Balance	30,484,497	124,626,570	17,001,248	8,185,678	57,642,682	44,956,908	282,897,583
Appropriated Loan Proceeds	0	0	0	0	12,000,000	0	12,000,000
Awarded Evidence Funds	0	834	0	0	0	0	834
Confiscated Property Trust Rev	0	28,008	0	0	0	0	28,008

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Non-Revenues							
Contributions	0	313,792	0	0	0	0	313,792
Corrections Welfare Trust	0	350	0	0	0	0	350
Donations	2,500	0	0	0	0	0	2,500
Donations-Comm Services	1,000	0	0	0	0	0	1,000
Flex Benefit Revenues	0	0	0	0	0	69,000	69,000
Justice-Confiscated Property	0	6,103	0	0	0	0	6,103
Library Contributions	0	75,000	0	0	0	0	75,000
Msc Donations	100	0	0	0	0	0	100
Transfer from County Transportation Trust	0	0	2,721,505	0	0	0	2,721,505
Transfer from E 911	1,141,982	0	0	0	0	0	1,141,982
Transfer from ECHO	0	0	0	1,800,000	0	0	1,800,000
Transfer from Forever	1,537,898	0	0	0	0	0	1,537,898
Transfer from Library Endowment	0	160,000	0	0	0	0	160,000
Transfer from Manatee Conservation Fund	3,000	0	0	0	0	0	3,000
Transfer from MSD	0	5,000,000	455,241	0	0	0	5,455,241
Transfer from Ocean Center	0	0	703,097	2,821,296	0	0	3,524,393
Transfer from Parking Garage Fund	29,866	0	0	0	0	0	29,866
Transfer from Port Authority	0	0	0	347,471	0	0	347,471
Transfer from Resort Tax	0	7,447,914	4,286,247	0	0	0	11,734,161
Transfer from Road Impact Fees Zone 1	0	0	1,239,000	0	0	0	1,239,000
Transfer from Road Impact Fees Zone 2	0	0	496,010	0	0	0	496,010
Transfer from Road Impact Fees Zone 3	0	0	703,732	0	0	0	703,732
Transfer from Road Impact Fees Zone 4	0	0	360,734	0	0	0	360,734
Transfer from Sales Tax	13,458,635	7,740,091	1,643,750	0	0	0	22,842,476
Transfer from Special Assessment Fund	0	0	252,551	0	0	0	252,551
Transfer from Trails Projects Fund	0	0	515,443	0	0	0	515,443
Transfer from Vehicle Maintenance Fund	0	0	0	0	0	2,150,271	2,150,271
Transfer General Fund	0	10,187,641	0	4,950,000	11,901,612	100,000	27,139,253
Total Non-Revenues	**$46,659,478**	**$155,586,403**	**$30,378,558**	**$18,104,445**	**$81,544,294**	**$47,276,179**	**$379,549,357**

Revenues by Major Source and Detail

	General Fund	Special Revenue	Debt Service	Capital Projects	Enterprise Funds	Internal Service	Total All Funds
Internal Service Revenues							
Contributions-Commercial Ins	0	0	0	0	0	598,000	598,000
Contributions-Liability	0	0	0	0	0	2,094,999	2,094,999
Contributions-Physical Damage	0	0	0	0	0	2,424,286	2,424,286
Contributions-Workers' Compens	0	0	0	0	0	3,776,681	3,776,681
Gas & Oil	0	0	0	0	0	4,847,236	4,847,236
Health Insurance-Dependt Contr	0	0	0	0	0	7,286,340	7,286,340
Health Insurance-Employer	0	0	0	0	0	35,151,148	35,151,148
Information Systems Revenue	0	0	0	0	0	1,018,885	1,018,885
Life Insurance-employee	0	0	0	0	0	780,603	780,603
Maintenance Of Vehicles	0	0	0	0	0	3,066,129	3,066,129
Pool Cars	0	0	0	0	0	80,500	80,500
Recoveries-Claims	0	0	0	0	0	452,635	452,635
Retiree Premiums	0	0	0	0	0	2,812,468	2,812,468
Vehicle Maint Serv Chg	0	0	0	0	0	2,147,642	2,147,642
Total Internal Service Revenu	**$0**	**$0**	**$0**	**$0**	**$0**	**$66,537,552**	**$66,537,552**
Total Budget	**267,502,241**	**377,163,217**	**33,664,594**	**19,626,836**	**161,896,105**	**123,567,558**	**983,420,551**
Less Transfers	27,139,253	54,320,154	0	515,443	29,866	2,150,271	84,154,987
Net Total Budget	**240,362,988**	**320,041,222**	**33,664,594**	**19,111,393**	**161,866,239**	**121,417,287**	**896,463,723**

Revenues by Major Sources and Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Taxes				
001 - General	171,463,518	183,537,780	183,653,222	186,431,609
103 - County Transportation Trust	17,222,788	16,750,000	17,045,596	17,452,704
104 - Library	15,474,763	16,558,973	16,588,973	18,018,052
105 - East Volusia Mosquito Control	3,817,778	4,085,787	4,078,305	4,421,402
106 - Resort Tax	10,765,968	11,167,926	11,337,498	11,864,352
111 - Convention Development Tax	10,765,968	11,168,474	11,337,498	11,864,353
114 - Ponce Inlet Port Authority	1,885,978	2,020,061	2,038,061	2,186,905
120 - Municipal Service District	24,572,473	25,263,160	25,193,652	26,261,945
140 - Fire Rescue District	25,302,457	26,656,776	26,576,776	28,511,960
157 - Silver Sands/Bethune Beach MSD	12,262	12,766	12,766	14,473
160 - Volusia ECHO	5,606,747	6,000,140	6,000,140	6,528,792
161 - Volusia Forever	2,606,109	2,708,276	2,608,276	3,237,354
262 - Limited Tax General Obligation Refunding Bonds, 2014	3,000,698	3,276,864	3,276,864	3,276,438
450 - Solid Waste	419,845	396,000	395,926	400,000
Total Taxes	**$292,917,352**	**$309,602,983**	**$310,143,553**	**$320,470,339**
Permits, Fees, Special Assessments				
001 - General	34,050	42,904	30,212	30,213
103 - County Transportation Trust	299,843	0	0	0
113 - Road Proportionate Share	0	0	133,019	2,641,358
116 - Special Lighting Districts	325,823	323,842	314,997	316,349
119 - Road District Maintenance	211,425	200,000	200,000	198,578
120 - Municipal Service District	1,971,190	1,766,431	1,913,755	2,091,516
121 - Special Assessments	61,238	185,000	0	0
122 - Manatee Conservation	147,750	10,000	55,000	12,500
131 - Road Impact Fees-Zone 1 (Northeast)	1,961,981	2,100,000	1,158,806	1,400,000
132 - Road Impact Fees-Zone 2 (Southeast)	757,619	350,000	408,563	350,000
133 - Road Impact Fees-Zone 3 (Southwest)	1,161,425	650,000	641,869	700,000
134 - Road Impact Fees-Zone 4 (Northwest)	1,360,959	450,000	977,010	750,000
135 - Park Impact Fees-County	120,895	100,000	140,000	130,000
136 - Park Impact Fees-Zone 1 (Northeast)	33,052	26,000	40,000	35,000
137 - Park Impact Fees-Zone 2 (Southeast)	5,833	7,000	15,000	14,000
138 - Park Impact Fees-Zone 3 (Southwest)	13,610	10,000	17,000	15,000
139 - Park Impact Fees-Zone 4 (Northwest)	32,080	24,000	42,000	30,000
151 - Fire Impact Fees-Zone 1 (Northeast)	39,552	25,000	29,749	30,000
152 - Fire Impact Fees-Zone 2 (Southeast)	6,923	6,000	20,007	10,000
153 - Fire Impact Fees-Zone 3 (Southwest)	16,620	7,000	15,289	15,500
154 - Fire Impact Fees-Zone 4 (Northwest)	38,761	16,000	30,428	25,000
159 - Stormwater Utility	4,457,588	4,471,664	4,471,664	4,480,000
326 - Park Projects	160,953	149,623	145,782	150,155
440 - Waste Collection	8,450,109	9,410,940	9,399,533	10,794,552
450 - Solid Waste	13,920	11,000	13,984	14,000
451 - Daytona Beach International Airport	67,373	71,372	71,372	71,372
Total Permits, Fees, Special Assessments	**$21,750,572**	**$20,413,776**	**$20,285,039**	**$24,305,093**

Revenues by Major Sources and Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Intergovernmental Revenues				
001 - General	11,238,340	11,380,018	11,032,463	11,063,674
103 - County Transportation Trust	8,305,558	7,761,900	8,117,382	8,181,396
104 - Library	434,486	455,408	458,014	455,014
105 - East Volusia Mosquito Control	91,668	0	0	0
108 - Sales Tax Trust	20,995,101	22,235,030	21,834,905	22,817,476
114 - Ponce Inlet Port Authority	173	150	170	175
115 - E-911 Emergency Telephone System	2,088,267	1,830,000	2,393,843	2,423,443
120 - Municipal Service District	180,977	157,850	163,000	155,000
140 - Fire Rescue District	76,014	65,520	77,000	80,400
159 - Stormwater Utility	80,000	0	0	0
160 - Volusia ECHO	1,228	700	700	700
161 - Volusia Forever	571	0	0	0
262 - Limited Tax General Obligation Refunding Bonds, 2014	657	0	0	0
440 - Waste Collection	39,990	0	75,000	0
450 - Solid Waste	15,000	0	24,000	0
451 - Daytona Beach International Airport	4,051,032	2,868,336	10,046,936	2,980,024
456 - Volusia Transportation Authority	11,123,163	10,196,650	9,856,650	10,371,129
457 - Water and Sewer Utilities	4,936,969	0	0	0
Total Intergovernmental Revenues	**$63,659,194**	**$56,951,562**	**$64,080,063**	**$58,528,431**
Charges for Services				
001 - General	17,605,536	17,966,145	18,098,993	17,563,427
002 - Emergency Medical Services	15,681,530	15,069,888	16,185,517	16,667,483
103 - County Transportation Trust	758,546	499,924	499,924	693,943
104 - Library	169,773	182,000	154,000	154,000
105 - East Volusia Mosquito Control	26,816	21,000	26,000	26,000
114 - Ponce Inlet Port Authority	922,432	967,227	1,039,733	1,050,130
118 - Ocean Center	1,847,289	1,754,818	1,877,818	1,972,000
120 - Municipal Service District	15,372,780	15,950,675	16,077,890	16,713,534
140 - Fire Rescue District	607,715	623,550	733,057	737,955
159 - Stormwater Utility	21,787	18,500	15,000	15,000
161 - Volusia Forever	140,942	175,000	100,000	100,000
313 - Beach Capital Projects	922,944	896,987	978,320	1,027,236
450 - Solid Waste	17,353,896	15,951,953	16,900,000	16,985,400
451 - Daytona Beach International Airport	9,319,027	10,775,367	10,651,872	10,950,274
456 - Volusia Transportation Authority	3,578,516	3,397,560	3,400,721	3,442,887
457 - Water and Sewer Utilities	16,927,033	15,358,000	15,807,522	15,959,000
475 - Parking Garage	2,320,776	2,384,546	2,360,000	2,479,778
Total Charges for Services	**$103,577,338**	**$101,993,140**	**$104,906,367**	**$106,538,047**
Judgements, Fines and Forfeitures				
001 - General	2,186,893	2,289,534	2,195,981	2,314,623
104 - Library	271,018	360,000	250,000	250,000
120 - Municipal Service District	145,672	123,650	104,650	112,675
305 - 800 MHz Capital	323,251	386,589	334,745	345,000
450 - Solid Waste	2,099	0	0	0
Total Judgements, Fines and Forfeitures	**$2,928,933**	**$3,159,773**	**$2,885,376**	**$3,022,298**
Miscellaneous Revenues				
001 - General	3,416,389	2,471,883	3,358,671	3,439,217

Revenues by Major Sources and Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Miscellaneous Revenues				
002 - Emergency Medical Services	1,002,775	757,255	920,020	936,889
103 - County Transportation Trust	688,893	395,000	640,000	645,000
104 - Library	491,009	90,700	234,836	263,242
105 - East Volusia Mosquito Control	93,265	117,500	116,000	520,500
106 - Resort Tax	25,866	6,500	20,000	28,000
108 - Sales Tax Trust	40,529	20,000	25,000	25,000
111 - Convention Development Tax	6,835	5,505	6,887	7,449
114 - Ponce Inlet Port Authority	28,272	35,000	35,000	35,350
115 - E-911 Emergency Telephone System	19,144	14,000	20,644	17,950
118 - Ocean Center	481,091	463,084	528,104	482,908
120 - Municipal Service District	262,701	202,261	250,000	252,000
121 - Special Assessments	(55,492)	31,000	23,500	8,500
122 - Manatee Conservation	3,590	1,200	4,000	4,000
123 - Inmate Welfare Trust	1,223,577	824,000	1,239,000	1,278,000
124 - Library Endowment	8,364	5,000	6,000	5,000
125 - Homeless Initiatives	8,903	0	0	8,903
130 - Economic Development	508,102	25,005	82,413	82,408
131 - Road Impact Fees-Zone 1 (Northeast)	(1,372)	4,000	1,000	3,000
132 - Road Impact Fees-Zone 2 (Southeast)	7,240	3,000	7,000	3,000
133 - Road Impact Fees-Zone 3 (Southwest)	6,674	100	5,000	3,000
134 - Road Impact Fees-Zone 4 (Northwest)	116,034	42,000	120,000	100,000
135 - Park Impact Fees-County	4,029	2,500	5,500	7,548
136 - Park Impact Fees-Zone 1 (Northeast)	10,640	7,500	11,000	4,380
137 - Park Impact Fees-Zone 2 (Southeast)	192	130	600	1,108
138 - Park Impact Fees-Zone 3 (Southwest)	514	320	600	821
139 - Park Impact Fees-Zone 4 (Northwest)	8,414	3,000	9,000	2,802
140 - Fire Rescue District	174,641	126,060	207,536	176,095
151 - Fire Impact Fees-Zone 1 (Northeast)	1,375	840	1,400	1,400
152 - Fire Impact Fees-Zone 2 (Southeast)	749	480	840	750
153 - Fire Impact Fees-Zone 3 (Southwest)	3,434	500	3,000	500
154 - Fire Impact Fees-Zone 4 (Northwest)	2,660	500	2,500	1,000
157 - Silver Sands/Bethune Beach MSD	49	34	100	100
158 - Gemini Springs Endowment	960	750	900	849
159 - Stormwater Utility	133,556	68,500	71,500	72,000
160 - Volusia ECHO	157,485	115,000	153,000	153,000
161 - Volusia Forever	178,771	131,300	223,897	216,687
170 - Law Enforcement Trust	29,938	30,000	30,000	12,050
171 - Beach Enforcement Trust	4	15	0	0
172 - Federal Forfeiture Sharing Justice	1,224	1,000	1,000	1,499
173 - Federal Forfeiture Sharing Treasury	1,011	500	1,700	709
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	68,165	0	50,000	0
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	7,877	0	8,500	0
203 - Tourist Development Tax Revenue Bonds, 2004	17,494	1,753	18,000	0
204 - Capital Improvement Refunding Revenue Bonds, 2012	3,723	0	3,383	0
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	872	0	800	0
213 - Gas Tax Refunding Revenue Bonds, 2013	27,919	0	18,000	0
214 - CDD Capital Improvement Revenue Note, 2016	46	0	0	0

Revenues by Major Sources and Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Miscellaneous Revenues				
262 - Limited Tax General Obligation Refunding Bonds, 2014	35,455	0	30,000	9,598
297 - Capital Improvement Revenue Refunding Bonds, 2009	1,123	0	0	0
305 - 800 MHz Capital	114,271	0	0	0
309 - Correctional Facilities Capital Projects	2,078	0	0	0
313 - Beach Capital Projects	124,433	0	0	0
317 - Library Construction	6,386	0	0	0
318 - Ocean Center	70,012	0	0	0
321 - S. Williamson Blvd. Extension Project	538	0	0	0
322 - I.T. Capital Projects	22,480	0	0	0
326 - Park Projects	24,290	0	0	0
328 - Trail Projects	86,390	0	0	0
334 - Bond Funded Road Program	155,712	0	0	0
365 - Public Works Service Center	110,568	0	0	0
367 - Elections Warehouse	24,752	0	0	0
368 - Court/Central Services Warehouse	19,911	0	0	0
369 - Sheriff Capital Projects	34,381	0	52,191	0
375 - Boardwalk Development	8,724	0	0	0
377 - Veteran's Memorial at Staed Bridge	2,335	0	0	0
440 - Waste Collection	105,325	87,500	128,553	79,500
450 - Solid Waste	479,042	553,036	747,071	772,125
451 - Daytona Beach International Airport	4,107,387	4,056,278	4,168,607	4,288,543
456 - Volusia Transportation Authority	159,745	50,612	35,021	60,000
457 - Water and Sewer Utilities	665,566	550,000	539,482	695,000
475 - Parking Garage	16,362	6,866	15,780	8,227
511 - Computer Replacement	52,911	50,500	50,079	44,255
513 - Equipment Maintenance	9,531,635	2,478,386	2,577,378	2,689,930
514 - Fleet Replacement	0	6,956,209	6,846,546	6,355,990
521 - Insurance Management	289,666	255,000	298,388	258,710
530 - Group Insurance Fund	386,885	360,000	423,000	404,942
Total Miscellaneous Revenues	**$25,856,494**	**$21,409,062**	**$24,377,927**	**$24,469,434**
Non-Revenues				
001 - General	13,056,847	46,900,584	59,004,052	46,659,478
002 - Emergency Medical Services	4,870,300	7,198,843	8,511,030	9,216,317
103 - County Transportation Trust	5,118,688	37,970,775	48,733,428	43,814,471
104 - Library	123,288	4,862,239	5,789,179	5,816,185
105 - East Volusia Mosquito Control	21,621	2,506,456	3,297,217	2,834,592
106 - Resort Tax	0	0	2,906	0
113 - Road Proportionate Share	0	0	0	133,019
114 - Ponce Inlet Port Authority	659,504	2,681,300	2,451,584	2,539,330
115 - E-911 Emergency Telephone System	0	1,257,613	1,531,918	1,026,727
116 - Special Lighting Districts	0	44,080	41,095	43,126
118 - Ocean Center	7,247,978	10,251,392	10,256,831	9,264,734
120 - Municipal Service District	5,661,489	14,145,521	18,652,374	16,452,270
121 - Special Assessments	0	1,441,589	1,243,259	1,012,260
122 - Manatee Conservation	0	264,641	368,789	420,419
123 - Inmate Welfare Trust	364	3,416,725	3,680,301	4,134,530
124 - Library Endowment	0	634,503	641,773	597,773
125 - Homeless Initiatives	6,482,000	5,482,000	7,982,000	3,455,000

Revenues by Major Sources and Fund

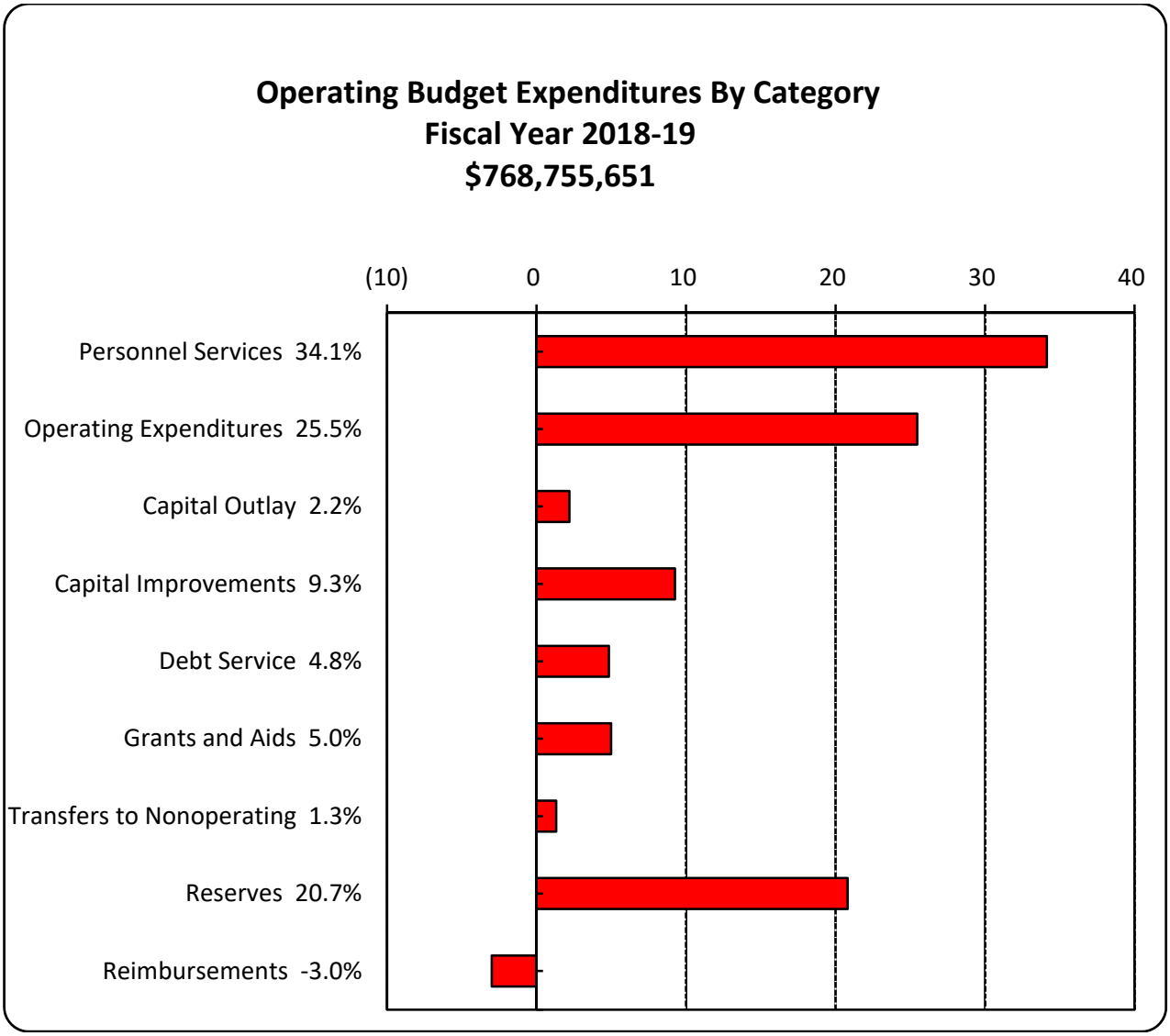
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Non-Revenues				
126 - Economic Development Incentives	0	0	4,500,000	4,500,000
130 - Economic Development	12,248,369	8,855,176	10,466,996	5,541,474
131 - Road Impact Fees-Zone 1 (Northeast)	0	1,279,657	80,446	1,252
132 - Road Impact Fees-Zone 2 (Southeast)	0	447,638	607,993	527,362
133 - Road Impact Fees-Zone 3 (Southwest)	0	56,128	78,121	21,258
134 - Road Impact Fees-Zone 4 (Northwest)	0	8,579,153	10,155,631	10,891,752
135 - Park Impact Fees-County	0	374,094	390,832	536,332
136 - Park Impact Fees-Zone 1 (Northeast)	0	907,829	865,642	344,642
137 - Park Impact Fees-Zone 2 (Southeast)	0	16,860	18,419	34,019
138 - Park Impact Fees-Zone 3 (Southwest)	0	44,675	47,815	65,415
139 - Park Impact Fees-Zone 4 (Northwest)	0	197,858	695,171	16,555
140 - Fire Rescue District	21,500	7,085,724	8,413,958	8,576,368
151 - Fire Impact Fees-Zone 1 (Northeast)	0	117,331	131,314	127,412
152 - Fire Impact Fees-Zone 2 (Southeast)	0	65,349	64,441	32,288
153 - Fire Impact Fees-Zone 3 (Southwest)	0	226,906	255,715	18,327
154 - Fire Impact Fees-Zone 4 (Northwest)	0	223,729	237,222	235,099
157 - Silver Sands/Bethune Beach MSD	2,462	1,605	1,681	522
158 - Gemini Springs Endowment	0	73,503	72,274	68,174
159 - Stormwater Utility	256,872	5,193,719	6,515,503	5,195,403
160 - Volusia ECHO	0	9,740,552	10,664,810	6,503,026
161 - Volusia Forever	0	8,343,732	10,124,045	10,947,349
170 - Law Enforcement Trust	262,843	1,530,400	1,177,180	456,777
171 - Beach Enforcement Trust	0	1,005	1,021	1,021
172 - Federal Forfeiture Sharing Justice	134,715	138,406	162,044	149,147
173 - Federal Forfeiture Sharing Treasury	0	1,696	82,476	34,676
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	7,772,958	7,982,868	8,001,413	113,663
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,812,008	2,527,840	2,519,339	2,536,931
203 - Tourist Development Tax Revenue Bonds, 2004	2,439,164	4,500,782	4,529,535	4,550,835
204 - Capital Improvement Refunding Revenue Bonds, 2012	580,528	2,363,890	2,367,599	10,000
208 - Capital Improvement Revenue Note, 2010	1,416,606	1,418,652	1,443,628	1,471,091
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,011,743	1,010,246	1,010,246	1,011,800
213 - Gas Tax Refunding Revenue Bonds, 2013	4,478,224	4,510,851	4,493,102	4,509,181
214 - CDD Capital Improvement Revenue Note, 2016	207,138	278,250	13,893,875	15,143,750
215 - Capital Improvement Note, 2017	0	492,462	438,359	799,235
262 - Limited Tax General Obligation Refunding Bonds, 2014	0	182,622	211,438	232,072
297 - Capital Improvement Revenue Refunding Bonds, 2009	377	0	0	0
305 - 800 MHz Capital	3,008,473	8,071,946	16,735,447	4,223,666
308 - Capital Improvement Projects	0	296,466	296,738	0
309 - Correctional Facilities Capital Projects	0	563,931	564,219	1,164,219
313 - Beach Capital Projects	5,533,997	2,104,479	11,134,673	1,415,264
317 - Library Construction	0	0	128,750	0
318 - Ocean Center	2,432,179	2,587,100	5,981,852	2,821,296
322 - I.T. Capital Projects	0	296,466	1,576,645	0
326 - Park Projects	80,730	800,000	2,692,943	1,540,000
328 - Trail Projects	1,000,000	1,000,000	8,115,875	1,000,000
334 - Bond Funded Road Program	0	4,008,575	4,008,575	2,700,000

Revenues by Major Sources and Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Non-Revenues				
365 - Public Works Service Center	0	0	18,870,026	0
367 - Elections Warehouse	1,426,565	2,273,435	2,273,435	0
368 - Court/Central Services Warehouse	3,400,000	0	3,409,340	0
369 - Sheriff Capital Projects	5,000,000	150,000	16,004,013	1,340,000
373 - Medical Examiner's Facility	0	500,000	500,000	1,900,000
375 - Boardwalk Development	1,881,823	2,386,111	2,386,111	0
440 - Waste Collection	0	937,175	1,818,334	1,696,184
450 - Solid Waste	40,592	17,063,378	21,898,995	22,155,533
451 - Daytona Beach International Airport	6,571,865	28,063,445	25,473,576	34,205,480
456 - Volusia Transportation Authority	11,045,441	11,235,794	11,111,109	11,901,612
457 - Water and Sewer Utilities	269,180	6,415,469	13,766,876	10,257,030
475 - Parking Garage	0	1,398,896	1,882,344	1,328,455
511 - Computer Replacement	107,263	3,715,039	3,715,039	3,589,860
513 - Equipment Maintenance	2,128	15,265,774	17,670,706	2,613,458
514 - Fleet Replacement	0	14,740,623	14,740,623	17,041,218
521 - Insurance Management	0	7,180,308	6,604,928	4,588,378
530 - Group Insurance Fund	0	15,136,281	19,583,090	19,443,265
Total Non-Revenues	**$117,687,822**	**$364,020,140**	**$509,851,282**	**$379,549,357**
Internal Service Revenues				
511 - Computer Replacement	1,170,983	1,110,078	1,170,509	1,018,885
513 - Equipment Maintenance	8,799,112	9,033,596	9,033,596	10,141,507
521 - Insurance Management	8,938,997	8,735,349	9,081,670	9,346,601
530 - Group Insurance Fund	44,826,546	44,971,341	46,080,867	46,030,559
Total Internal Service Revenues	**$63,735,638**	**$63,850,364**	**$65,366,642**	**$66,537,552**
Total Budget	**$692,113,343**	**$941,400,800**	**$1,101,896,249**	**$983,420,551**
Less Transfers	100,303,683	105,658,365	126,957,959	84,154,987
Net Total Budget	**$591,809,660**	**$835,742,435**	**$974,938,290**	**$899,265,564**

TOTAL COUNTY OPERATING EXPENDITURES

The fiscal year 2018-19 operating budget totals $768.8 million, an increase of $56.1 million from the fiscal year 2017-18 budget. In a budget as large and as complex as Volusia County's, there are many increases and decreases in programs that comprise this overall increase. The graph and discussion that follows will highlight the County's expenditures.



Personnel Services expenditures are comprised of salaries and benefits and are 34.1% of the County's operating budget. As the largest component of any organization, Personnel Services totals $264 million, an increase of 4.2%. The Personnel Services category reflects expenditures for a wage adjustment of 4.0% for all eligible County employees to recognize their hard work and keep the County competitive within labor market and state-mandated increases in the Florida Retirement System (FRS) rates. This budget includes 3,385.81 funded full-time equivalent (FTE) positions.

Personnel Authorization Summary By Division

Division	FY 2016-17 Budget			FY 2017-18 Budget			FY 2018-19 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Accounting	46.00	2.00	47.00	46.00	2.00	47.00	46.00	2.00	47.00
Airport	39.00	0.00	39.00	39.00	0.00	39.00	39.00	0.00	39.00
Animal Control	15.00	0.00	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Beach Safety Ocean Rescue	82.00	317.00	125.52	82.00	317.00	125.52	80.00	317.00	123.52
Building, Zoning and Code Administration	44.00	0.00	44.00	43.00	0.00	43.00	43.00	0.00	43.00
Central Services	92.00	0.00	92.00	92.00	0.00	92.00	92.00	0.00	92.00
Coastal	23.00	0.00	23.00	24.00	0.00	24.00	27.00	0.00	27.00
Community Assistance	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Community Services & Grants	15.00	0.00	15.00	15.00	0.00	15.00	15.00	0.00	15.00
Cooperative Extension	15.00	1.00	15.50	15.00	1.00	15.50	15.00	1.00	15.50
Corrections	349.00	2.00	350.00	349.00	2.00	350.00	350.00	2.00	351.00
County Attorney	30.00	0.00	30.00	30.00	0.00	30.00	32.00	0.00	32.00
County Council	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
County Manager	24.00	2.00	25.25	24.00	2.00	25.25	25.00	2.00	26.25
Economic Development	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00
Elections	32.00	0.00	32.00	32.00	0.00	32.00	32.00	0.00	32.00
Emergency Management	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Emergency Medical Administration	2.00	0.00	2.00	2.00	0.00	2.00	3.00	1.00	3.50
Emergency Medical Services	188.00	11.00	193.00	189.00	10.00	193.55	197.00	10.00	201.55
Engineering & Construction	53.00	0.00	53.00	52.00	0.00	52.00	52.00	0.00	52.00
Environmental Management	38.00	26.00	42.97	41.00	26.00	45.97	41.00	26.00	45.97
Fire Rescue Services	184.00	0.00	184.00	184.00	0.00	184.00	184.00	0.00	184.00
Growth and Resource Management	7.00	0.00	7.00	5.00	0.00	5.00	5.00	0.00	5.00
Growth Management Commission	0.00	1.00	0.50	0.00	1.00	0.50	0.00	1.00	0.50
Human Resources	33.00	2.00	34.00	35.00	2.00	36.00	36.00	2.00	37.00
Information Technology	79.00	0.00	79.00	79.00	0.00	79.00	79.00	0.00	79.00
Justice System	43.00	0.00	43.00	43.00	0.00	43.00	43.00	0.00	43.00
Library Services	180.00	13.00	186.50	178.00	13.00	184.50	178.00	13.00	184.50

Personnel Authorization Summary By Division

Division	FY 2016-17 Budget			FY 2017-18 Budget			FY 2018-19 Budget		
	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv	Full Time	Part Time	F/T Equiv
Management and Budget	12.00	0.00	12.00	12.00	0.00	12.00	11.00	0.00	11.00
Medical Examiner	16.00	0.00	16.00	16.00	0.00	16.00	20.00	0.00	20.00
Mosquito Control	29.00	1.00	29.75	29.00	1.00	29.75	28.00	1.00	28.75
Ocean Center	44.00	1.00	44.50	45.00	0.00	45.00	46.00	0.00	46.00
Office of the CFO	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00	5.00
Office of the Sheriff	796.00	133.00	850.10	811.00	128.00	862.60	815.00	128.00	866.60
Parks Recreation & Culture	78.00	200.00	110.12	80.00	192.00	112.32	81.00	190.00	112.32
Planning and Development Services	22.00	2.00	23.00	22.00	2.00	23.00	22.00	2.00	23.00
Procurement	16.00	0.00	16.00	16.00	0.00	16.00	16.00	0.00	16.00
Property Appraisal	102.00	0.00	102.00	102.00	0.00	102.00	102.00	0.00	102.00
Public Protection Services	7.00	0.00	7.00	7.00	0.00	7.00	7.00	0.00	7.00
Public Works Services	6.00	0.00	6.00	7.00	0.00	7.00	7.00	0.00	7.00
Revenue	78.00	2.00	79.00	76.00	2.00	77.00	73.00	2.00	74.00
Road and Bridge	129.00	11.00	132.60	128.00	13.00	132.60	126.00	12.00	130.10
Solid Waste	69.00	0.00	69.00	69.00	0.00	69.00	69.00	0.00	69.00
State Mandated Costs	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00	1.00
Stormwater	55.00	1.00	55.75	55.00	1.00	55.75	55.00	1.00	55.75
Traffic Engineering	21.00	0.00	21.00	21.00	0.00	21.00	21.00	0.00	21.00
Veterans' Services	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00	10.00
Water Resources and Utilities	61.00	0.00	61.00	61.00	0.00	61.00	60.00	0.00	60.00
Total of All Funds	**3,196.00**	**728.00**	**3,355.06**	**3,213.00**	**715.00**	**3,369.81**	**3,230.00**	**713.00**	**3,385.81**

Attrition	**29.00**	**29.00**	**29.00**
Unfunded	**220.00**	**210.00**	**211.00**

Operating Expenditure Category includes contractual services, professional services, repairs and maintenance, road materials, utilities, reimbursements and operating supplies. The total fiscal year 2018-19 operating expense category budget is $195.7 million, which is an increase of $13.1 million or 7.0%. The increased operating expenditures are increases in corrections clinic costs, enhanced beach maintenance, contract costs for the medical examiner's office, and increased funding for the Office of the Sheriff.

Capital Outlay expenditures include various items over $1,000 such as computers or other operating equipment. The total fiscal year 2018-19 capital outlay expenditure category budget is $16.9 million, which is $3.7 million above the prior year adopted budget. $1.5 million Sheriff increase request, $1.4 million for Mosquito Control helicopter and $.5 million for ambulance stretcher replacements. Details of capital outlay can be found in Section J of this document.

Capital Improvement expenditures include land, right-of-way acquisition, buildings, water and sewer, engineering and design, and construction. The first year of the County's Five-Year Capital Improvement Program (CIP) is included in this category. The total fiscal year 2018-19 capital improvement expenditure category budget is $71.1 million, of which $39.8 million is carryforward funds of prior year allocations for projects that will not be completed by the end of fiscal year 2017-18. Road projects comprise the largest portion of CIP projects in the operating budget at $29.4 million, or 42.0% of the total. The remaining budget of $41.7 million will fund large facilities maintenance projects, water utilities, landfill, and Daytona Beach International Airport projects. Details of Capital Improvements can be found in Section I of this document.

Grants and Aids total for fiscal year 2018-19 grants and aids category budget is $38.4 million, a $5.2 million increase from prior year due to an off-setting of decreases and increases. There is $1.2 million decrease due to the completion of ECHO and Homeless Initiatives projects offset by increased tax increment for payments to the CRAs. This category includes funding for community agencies to provide health care, housing assistance, elderly assistance, drug treatment, counseling, and other services. Also, there is $5.8 million increase for Volusia ECHO programs, providing funding for Environmental, Cultural, Historical and Outdoor recreation capital projects. In addition, funding for land conservation and management provided through the Volusia Forever program.

Transfers to Other Funds are payments for services provided within other funds and would essentially be double-counted if included in totals. The total fiscal year 2018-19 transfers to other funds category budget is $81.6 million which is a 10.5% reduction from the prior fiscal year. The fiscal year 2018-19 transfers between operating funds for operational/capital needs include: economic development; emergency medical services; public transportation (VOTRAN); roadway maintenance debt service; 800 MHz, sales tax and resort tax revenues; and other purposes.

INTERFUND SUMMARY OPERATING FUNDS FISCAL YEAR 2018-19

TRANSFERRED FROM	PURPOSE	
Fund: 001 - General		
	SO CAD/Records Mgmt System	250,000
	E911 next Generation System	500,000
	Emergency Transport Operations	5,897,416
	Section 8 Grant Match	100,000
	AV Replacement through out County	100,000
	Medical Examiner Facility	1,900,000
	800 MHz radio replacements	1,700,000
	Corrections Jail Network	600,000
	Economic Development	4,290,225
	Votran Operations	11,901,612
	Grand Total General Fund	**$ 27,239,253**
Fund: 103 - County Transportation Trust		
	Debt Service related to - Refinancing of Gas Tax Revenue Bonds, 2004 with Gas Tax Refunding Revenue Bonds, Series 2013; Maturity 10/1/24	1,709,705
	Debt Service related to S. Williamson Blvd Extension Note. Maturity 10/1/25	1,011,800
	Grand Total County Transportation Trust Fund	**$ 2,721,505**
Fund: 105 Resort Tax		
	Debt Service related to Tourist Development Tax Revenue Bond, Series 2004; Maturity 12/01/21	2,460,001
	Debt Service related to TDT Refunding Revenue Bond, Series 2014A; Maturity 12/01/34	833,053
	Debt Service related to TDT Refunding Revenue Bond, Series 2014B; Maturity 12/01/34	993,193
	Transfer to Ocean Center - The balance of total collections after transfers to debt service funds goes to Ocean Center.	7,447,914
	Grand Total Resort Tax Fund	**$ 11,734,161**
Fund: 108 - Sales Tax		
	Sales Tax Revenue transferred to General Fund	13,354,260
	Transfer for Debt Service related to SO Evidence Facility Building to MSD	455,241
	Transfer to MSD for operational cost.	7,284,850
	Debt service related to One Daytona. This obligation is part of the County Council's Go-To-Zero plan and this debt is scheduled to be paid November 1, 2018, to Fund 214	1,748,125
	Grand Total Sales Tax Fund	**$ 22,842,476**

INTERFUND SUMMARY OPERATING FUNDS FISCAL YEAR 2018-19

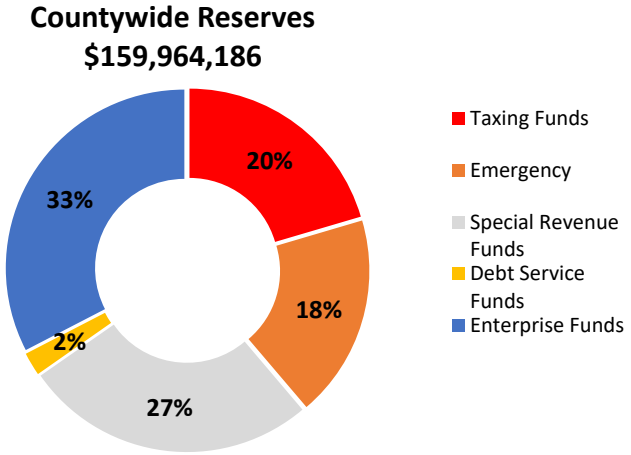
TRANSFERRED FROM	PURPOSE	
Fund 114: Ponce DeLeon Inlet and Port District		
	Transfer - Beach Capital Fund	347,471
	Grand Total Ponce De Leon Inlet & Port District Fund	**$ 347,471**
Fund 115: E-911 Emergency Telephone System		
	E-911 Land Lines 25% per SO to General Fund	285,496
	E-911 Wireless 70% per SO to General Fund	799,387
	E-911 Voice Over IP 5% per SO to General Fund	57,099
	Grand Total E-911 Emergency Telephone System Fund	**$ 1,141,982**
Fund 118: Ocean Center		
	Debt service payment for 2010 Commercial Paper; Matures 12/1/2030. - Fund 208 Capital Improvement Revenue note, Series 2010, to Fund 208	703,097
	Fund accumulation for future construction, renovation, and significant improvements of the Ocean Center Facility, to Fund 318	2,821,296
	Grand Total Ocean Center Fund	**$ 3,524,393**
Fund 120: Municipal Service District		
	Debt Service related to the Sheriff Evidence and Forensics Lab; Maturity 12/01/2037, to Fund 215	455,241
	Transfer to County Transportation Trust Fund for road repairs and safety related maintenance in the unincorporated area, to Fund 103	5,000,000
	Grand Total Municipal Service District Fund	**$ 5,455,241**
Fund 121: Special Assessments		
	Debt Service related to Capital Improvement Revenue Note, Series 2010, -Capri Drive Improvements and West Highland; maturity 6/1/2019, to Fund 208	252,551
	Grand Total Special Assessments Fund	**$ 252,551**
Fund 122: Manatee Conservation		
	Overtime and equipment for Sheriffs Manatee Protection, to Fund 001	3,000
	Grand Total Manatee Conservation Fund	**$ 3,000**
Fund 124: Library Endowment		
	Transfer to Library Fund for digitize of Daytona Beach News Journal collection, to Fund 104	160,000
	Grand Total Library Endowment Fund	**$ 160,000**
Fund 131: Road Impact Fee Zone #1		
	Debt Service related to - Refinancing of Gas Tax Revenue Bonds, 2004 with Gas Tax Refunding Revenue Bonds, Series 2013; Maturity 10/1/24, to Fund 213	1,239,000
	Grand Total Road Impact Fee Zone #1 Fund	**$ 1,239,000**

INTERFUND SUMMARY OPERATING FUNDS FISCAL YEAR 2018-19

TRANSFERRED FROM	PURPOSE	
Fund 132: Road Impact Fee Zone #2		
	Debt Service related to - Refinancing of Gas Tax Revenue Bonds, 2004 with Gas Tax Refunding Revenue Bonds, Series 2013; Maturity 10/1/24, to Fund 213	496,010
	Grand Total Road Impact Fee Zone #2 Fund	**$ 496,010**
Fund 133: Road Impact Fee Zone #3		
	Debt Service related to - Refinancing of Gas Tax Revenue Bonds, 2004 with Gas Tax Refunding Revenue Bonds, Series 2013; Maturity 10/1/24, to Fund 213	703,732
	Grand Total Road Impact Fee Zone #3 Fund	**$ 703,732**
Fund 134: Road Impact Fee Zone #4		
	Debt Service related to - Refinancing of Gas Tax Revenue Bonds, 2004 with Gas Tax Refunding Revenue Bonds, Series 2013; Maturity 10/1/24, to Fund 213	360,734
	Grand Total Road Impact Fee Zone #4 Fund	**$ 360,734**
Fund 160: Volusia ECHO		
	2016 - Grant Award - Lemon Bluff expansion park renovation reimbursement, to Fund 328	400,000
	2016 - Grant Award - Shell Harbor - construction of a new park reimbursement, to Fund 328	400,000
	Annual Trails funding, Fund 326	484,557
	Debt Service - Trails Debt Service, 2010 Capital Improvement Bonds Fund 208, Maturity, 6/22, to Fund 326	515,443
	Grand Total Volusia ECHO Fund	**$ 1,800,000**
Fund 161: Volusia Forever		
	Deep Creek interfund loan to General Fund/Deep Creek - ends on 3/6/21	1,537,898
	Grand Total Volusia Forever Fund	**$ 1,537,898**
Fund 475: Parking Garage		
	Interfund loan to General Fund - Ends 10/23	29,866
	Grand Total Parking Garage Fund	**$ 29,866**
	Grand Total of All Funds	**$ 81,589,273**

Reserves Maintaining adequate reserves is key to the County's ability to deal with potential emergencies or unforeseen events such as fuel price increases, unanticipated dips in revenues or natural disasters. Many of the reserve balances are restricted in nature to the fund in which they reside. The total reserve budgeted in fiscal year 2018-19 across all operating funds totals $160 million. The chart below demonstrates the purpose of each reserve:

	Reserves	Percent
Taxing Funds		
Future Capital	$ 7,422,949	
Future Debt Service	3,153,199	
Land Management	11,158,212	
Revenue Stabilization	7,971,726	
Transition	0	
Fuel	1,783,241	
ECHO	150,000	
Other	1,058,154	
	$32,697,481	20%
Emergency Reserves	29,358,653	18%
	$62,056,134	
Special Revenue Funds	42,396,676	27%
Debt Service Funds	3,383,062	2%
Enterprise Funds	52,128,314	33%
	$159,964,186	100%



Service Reductions from current levels are not contemplated in this budget. Departments continue to evaluate programs for additional efficiencies. That said, for fiscal year 2018-19, the Road and Bridge program will maintain reduced levels of service in several activities. Gateways and thoroughfare right-of-ways mowed eight times per year have been reduced to six times per year. Residential right-of-ways that were mowed four times per year are mowed three times per year. Dirt roads, previously graded every 10 days, are now graded every 21 days. Repair of sidewalks have been reduced to include trip hazards only and maintenance of retention ponds within cities are reduced from four times a year to twice a year.

Reserve Summary/Operating Funds Fiscal Year 2018-19

Fund: 001-General

Contingency Reserves	Address unexpected one-time Council priority expenditures	223,114
Loan Repayment Reserves	Set aside for future year debt service payments	1,916,000
Reserve - Fuel	Set aside to offset fuel rate fluctuations	1,194,176
Revenue Stabilization	To offset fluctuations in revenues due to unstable economic climate	666,201
Emergencies Reserves	Per Council reserve policy	20,478,868
	Total Reserves - 001 General Fund	**$ 24,478,359**

Fund: 002-Emergency Medical Services

Future Capital Reserves	Set aside for future one-time capital needs	3,044,401
Revenue Stabilization	Set aside to offset volatility in ambulance fee collections	200,000
	Total Reserves - 002 EMS Fund	**$ 3,244,401**

Special Revenue Funds - restricted purpose

Fund: 103-County Transportation Trust

Road Construction	Set aside for planned transportation related projects	4,321,022
Future Capital Reserves	Set aside for future one-time capital for capital equipment replacement and other improvements	5,088,000
County Transportation Trust Maintenance	Set aside for future one-time capital for projects related to traffic, sidewalk & bridge repair	5,593,607
Emergency Reserves	Set aside for first response to natural disasters such as hurricanes, tropical storms, etc.	2,571,104
Revenue Stabilization	To offset gas tax fluctuations	2,516,560
	Total Restricted Reserves	**$ 20,090,293**

Fund: 104-Library

Future Capital Reserves	Set aside for future one-time capital needs and grant match requirements	3,511,958
Emergencies Reserves	Per Council reserve policy	1,914,031
	Total Restricted Reserves	**$ 5,425,989**

Fund: 105-East Volusia Mosquito Control

Equip Replacement Reserves	Set aside for major capital equipment replacement	685,040
Reserve - Fuel	Set aside to offset fuel rate fluctuations	100,000
Emergencies Reserves	Per Council reserve policy	496,790
	Total Restricted Reserves	**$ 1,281,830**

Reserve Summary/Operating Funds Fiscal Year 2018-19

Fund: 114-Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for lighthouse point park and boardwalk project	1,630,216
Emergencies Reserves	Per Council reserve policy	327,256
	Total Restricted Reserves	**$ 1,957,472**

Fund: 115-E-911 Emergency Telephone System

Reserves	Programmed for FY 2019-20 budget	329,805
	Total Restricted Reserves	**$ 329,805**

Fund: 116-Special Lighting Districts

Reserves	Address unexpected one-time Council priority expenditures	39,146
	Total Restricted Reserves	**$ 39,146**

Fund: 118-Ocean Center

Future Capital Reserves	Set aside for future one-time capital or operational needs	723,622
Revenue Stabilization	Set aside to offset fluctuations in revenues	693,198
	Total Restricted Reserves	**$ 1,416,820**

Fund: 120-Municipal Service District (MSD)

Future Capital Reserves	Set aside for future one-time capital needs	680,758
Loan Repayment Reserves	Set aside for future year debt service payments (Evidence Facility)	1,237,199
Reserves - Fuel	Set aside to offset fuel rate fluctuations	489,065
Revenue Stabilization	To offset fluctuations in revenues due to legislative mandates	2,605,525
Emergencies Reserves	Per Council reserve policy	3,191,067
	Total Restricted Reserves	**$ 8,203,614**

Fund: 121- Special Assessments

Reserves	Set aside for future year debt service payments	768,209
	Total Restricted Reserves	**$ 768,209**

Fund: 122-Manatee Conservation

Reserves	Set aside for law enforcement water patrol, restricted not able to spend	427,891
	Total Restricted Reserves	**$ 427,891**

Fund: 123-Inmate Welfare Trust

Future Capital Reserves	Set aside for inmate welfare expenditures	3,319,745
	Total Restricted Reserves	**$ 3,319,745**

Fund: 124-Library Endowment

Reserves	Set aside for library services	442,773
	Total Restricted Reserves	**$ 442,773**

Reserve Summary/Operating Funds Fiscal Year 2018-19

Fund: 125-Homeless Initiatives

Reserves	Set aside for City of Daytona Beach homeless shelter	1,600,000
	Budgeted interest for Homeless Initiatives Fund	8,903
	Total Restricted Reserves	**$ 1,608,903**

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

Future Capital Reserves	Set aside for planned transportation related projects	165,252
	Total Restricted Reserves	**$ 165,252**

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

Future Capital Reserves	Set aside for planned transportation related projects	384,352
	Total Restricted Reserves	**$ 384,352**

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

Future Capital Reserves	Set aside for planned transportation related projects	20,526
	Total Restricted Reserves	**$ 20,526**

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

Future Capital Reserves	Set aside for planned transportation related projects	4,116,018
	Total Restricted Reserves	**$ 4,116,018**

Fund: 135-Park Impact Fees-County

Future Capital Reserves	Set aside for planned park related projects	673,880
	Total Restricted Reserves	**$ 673,880**

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

Future Capital Reserves	Set aside for planned park related projects	384,022
	Total Restricted Reserves	**$ 384,022**

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

Future Capital Reserves	Set aside for planned park related projects	49,127
	Total Restricted Reserves	**$ 49,127**

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

Future Capital Reserves	Set aside for planned park related projects	81,236
	Total Restricted Reserves	**$ 81,236**

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

Future Capital Reserves	Set aside for planned park related projects	49,357
	Total Restricted Reserves	**$ 49,357**

Reserve Summary/Operating Funds Fiscal Year 2018-19

Fund: 140-Fire Rescue District

Grants-Match Reserves	Set aside for future capital grant match funding	150,000
Future Capital Reserves	Set aside for service delivery changes	1,600,017
Revenue Stabilization	To offset fluctuations in revenues due to legislative mandates	4,700,000
Emergencies Reserves	Per Council reserve policy	2,950,641
	Total Restricted Reserves	**$ 9,400,658**

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

Future Capital Reserves	Set aside for future one-time capital needs	158,812
	Total Restricted Reserves	**$ 158,812**

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

Future Capital Reserves	Set aside for future one-time capital needs	13,038
	Total Restricted Reserves	**$ 13,038**

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

Future Capital Reserves	Set aside for future one-time capital needs	34,327
	Total Restricted Reserves	**$ 34,327**

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

Future Capital Reserves	Set aside for future one-time capital needs	26,099
	Total Restricted Reserves	**$ 26,099**

Fund: 159-Stormwater Utility

Future Capital Reserves	Set aside for future one-time capital needs, such as retention repairs, land acquisitions, or drainage improvements	3,445,065
Emergency Reserves	Per Council reserve policy	456,700
	Total Restricted Reserves	**$ 3,901,765**

Fund: 160-Volusia ECHO

Reserves	To offset collection variances of Ad Valorem taxes	150,000
	Total Restricted Reserves	**$ 150,000**

Fund: 161-Volusia Forever

Reserve for Land Management	Set aside for future land management	10,086,524
Reserve for Forever Land purchases	Set aside for land purchases	432,941
Reserve for Barberville Mitigation Tract	Set aside for Barberville Mitigation	638,747
	Total Restricted Reserves	**$ 11,158,212**

Fund: 170-Law Enforcement Trust

Future Capital Reserves	Set aside for investigative equipment	468,827
	Total Restricted Reserves	**$ 468,827**

Reserve Summary/Operating Funds Fiscal Year 2018-19

Fund: 171-Beach Enforcement Trust

Reserves	Address unexpected one-time Council priority expenditures	1,021
	Total Restricted Reserves	**$ 1,021**

Fund: 172-Federal Forfeiture Sharing Justice

Reserves	Address unexpected law-enforcement one-time Council priority expenditures	150,646
	Total Restricted Reserves	**$ 150,646**

Fund: 173-Federal Forfeiture Sharing Treasury

Reserves	Address unexpected law-enforcement one-time Council priority expenditures	30,385
	Total Restricted Reserves	**$ 30,385**

Debt Service Funds - restricted purpose

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

Reserves for loan repayment	Set aside for future year debt service payments	716,561
	Total Restricted Reserves	**$ 716,561**

Fund: 203-Tourist Development Tax Revenue Bonds, 2004

Reserves for loan repayment	Set aside for future year debt service payments	2,090,834
	Total Restricted Reserves	**$ 2,090,834**

Fund: 215 - Capital Improvements Note, 2017

Reserves for loan repayment	Set aside for future year debt service payments	343,994
	Total Restricted Reserves	**$ 343,994**

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

Reserves for loan repayment	Set aside for future year debt service payments	231,673
	Total Restricted Reserves	**$ 231,673**

Enterprise Funds (Business Type) - restricted purpose

Fund: 440-Waste Collection

Reserves	Set aside for waste collection costs	1,322,933
	Total Restricted Reserves	**$ 1,322,933**

Fund: 450-Solid Waste

Future Capital Reserves	Set aside for future cell expansion	3,107,344
Landfill Closure Reserves	Set aside for future landfill closures	12,814,019
Pollution Remediation	Set aside for future pollution remediation	35,500
	Total Restricted Reserves	**$ 15,956,863**

Reserve Summary/Operating Funds Fiscal Year 2018-19

Fund: 451-Daytona Beach International Airport

Reserve for Maintenance & Operations	Set aside for maintenance and operations	2,155,294
Reserve for Equipment Replacement	Set aside for future one-time equipment needs per bond requirement	250,000
Reserve for Revenue Stabilization	To offset fluctuations in revenues due to loss of major airline carrier	6,059,159
Reserve for Future Capital	Set aside for infrastructure improvement of airport	11,821,972
Reserve for Future Capital	Set aside for Terminal Update	5,000,000
Reserves	Set aside for Car Rental Facilility Fee Balance	803,738
Reserve for Local Grant Match	Set aside for Grant Match	2,050,000
	Total Restricted Reserves	**$ 28,140,163**

Fund: 456-Volusia Transportation Authority

Revenue Stabilization	To offset fluctuations in grant revenues	271,225
	Total Restricted Reserves	**$ 271,225**

Fund: 457-Water and Sewer Utilities

Future Capital Reserves	Set aside for future water treatment and quality improvements	6,390,721
	Total Restricted Reserves	**$ 6,390,721**

Fund: 475-Parking Garage

Revenue Stabilization	To offset fluctuations in revenues due to unstable economic climate	46,409
	Total Restricted Reserves	**$ 46,409**

Total All Funds	**$ 159,964,186**

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Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
Countywide Funds					
001 - General	132,404,271	69,786,289	4,025,436	7,393,633	0
104 - Library	10,680,543	7,580,061	439,900	830,000	0
160 - Volusia ECHO	0	0	0	0	0
161 - Volusia Forever	134,102	1,075,038	67,700	0	0
Total Countywide Funds	**$143,218,916**	**$78,441,388**	**$4,533,036**	**$8,223,633**	**$0**
Special Revenue Funds					
002 - Emergency Medical Services	17,071,339	5,755,734	746,490	0	0
103 - County Transportation Trust	10,707,687	16,640,392	1,061,098	23,046,024	0
105 - East Volusia Mosquito Control	1,766,242	2,849,855	1,530,700	500,000	0
106 - Resort Tax	0	158,191	0	0	0
108 - Sales Tax Trust	0	0	0	0	0
111 - Convention Development Tax	0	11,871,802	0	0	0
113 - Road Proportionate Share	0	0	0	2,774,377	0
114 - Ponce Inlet Port Authority	1,140,293	822,965	32,000	1,390,000	0
115 - E-911 Emergency Telephone System	220,952	1,659,759	115,622	0	0
116 - Special Lighting Districts	0	320,329	0	0	0
118 - Ocean Center	3,086,835	3,591,695	196,000	0	0
119 - Road District Maintenance	0	198,578	0	0	0
120 - Municipal Service District	31,687,492	13,286,496	3,351,730	0	0
121 - Special Assessments	0	0	0	0	0
122 - Manatee Conservation	0	4,149	0	0	0
123 - Inmate Welfare Trust	676,336	504,949	351,500	560,000	0
124 - Library Endowment	0	0	0	0	0
125 - Homeless Initiatives	0	0	0	0	0
126 - Economic Development Incentives	0	0	0	0	0
130 - Economic Development	810,360	4,813,522	0	0	0
131 - Road Impact Fees-Zone 1 (Northeast)	0	0	0	0	0
132 - Road Impact Fees-Zone 2 (Southeast)	0	0	0	0	0
133 - Road Impact Fees-Zone 3 (Southwest)	0	0	0	0	0
134 - Road Impact Fees-Zone 4 (Northwest)	0	0	0	7,265,000	0
135 - Park Impact Fees-County	0	0	0	0	0
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	0	0	0
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	0	0	0
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	0	0	0

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
Countywide Funds					
001 - General	19,076,493	27,239,253	24,478,359	(16,901,493)	267,502,241
104 - Library	0	0	5,425,989	0	24,956,493
160 - Volusia ECHO	11,235,518	1,800,000	150,000	0	13,185,518
161 - Volusia Forever	528,440	1,537,898	11,158,212	0	14,501,390
Total Countywide Funds	**$30,840,451**	**$30,577,151**	**$41,212,560**	**($16,901,493)**	**$320,145,642**
Special Revenue Funds					
002 - Emergency Medical Services	50,225	0	3,244,401	(47,500)	26,820,689
103 - County Transportation Trust	0	2,721,505	20,090,293	(3,479,485)	70,787,514
105 - East Volusia Mosquito Control	173,867	0	1,281,830	(300,000)	7,802,494
106 - Resort Tax	0	11,734,161	0	0	11,892,352
108 - Sales Tax Trust	0	22,842,476	0	0	22,842,476
111 - Convention Development Tax	0	0	0	0	11,871,802
113 - Road Proportionate Share	0	0	0	0	2,774,377
114 - Ponce Inlet Port Authority	121,689	347,471	1,957,472	0	5,811,890
115 - E-911 Emergency Telephone System	0	1,141,982	329,805	0	3,468,120
116 - Special Lighting Districts	0	0	39,146	0	359,475
118 - Ocean Center	5,600	3,524,393	1,416,820	(101,701)	11,719,642
119 - Road District Maintenance	0	0	0	0	198,578
120 - Municipal Service District	54,367	5,455,241	8,203,614	0	62,038,940
121 - Special Assessments	0	252,551	768,209	0	1,020,760
122 - Manatee Conservation	1,879	3,000	427,891	0	436,919
123 - Inmate Welfare Trust	0	0	3,319,745	0	5,412,530
124 - Library Endowment	0	160,000	442,773	0	602,773
125 - Homeless Initiatives	1,855,000	0	1,608,903	0	3,463,903
126 - Economic Development Incentives	4,500,000	0	0	0	4,500,000
130 - Economic Development	0	0	0	0	5,623,882
131 - Road Impact Fees-Zone 1 (Northeast)	0	1,239,000	165,252	0	1,404,252
132 - Road Impact Fees-Zone 2 (Southeast)	0	496,010	384,352	0	880,362
133 - Road Impact Fees-Zone 3 (Southwest)	0	703,732	20,526	0	724,258
134 - Road Impact Fees-Zone 4 (Northwest)	0	360,734	4,116,018	0	11,741,752
135 - Park Impact Fees-County	0	0	673,880	0	673,880
136 - Park Impact Fees-Zone 1 (Northeast)	0	0	384,022	0	384,022
137 - Park Impact Fees-Zone 2 (Southeast)	0	0	49,127	0	49,127
138 - Park Impact Fees-Zone 3 (Southwest)	0	0	81,236	0	81,236

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
Special Revenue Funds					
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	0	0	0
140 - Fire Rescue District	18,263,318	8,325,578	959,300	647,000	0
151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	0	0	0
152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	0	30,000	0
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	0	0	0
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	0	235,000	0
157 - Silver Sands/Bethune Beach MSD	0	15,095	0	0	0
158 - Gemini Springs Endowment	0	69,023	0	0	0
159 - Stormwater Utility	3,361,253	1,982,385	657,000	2,030,000	0
170 - Law Enforcement Trust	0	0	0	0	0
171 - Beach Enforcement Trust	0	0	0	0	0
172 - Federal Forfeiture Sharing Justice	0	0	0	0	0
173 - Federal Forfeiture Sharing Treasury	0	5,000	0	0	0
Total Special Revenue Funds	**$88,792,107**	**$72,875,497**	**$9,001,440**	**$38,477,401**	**0**
Debt Service Funds					
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	0	0	0	0	113,663
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	0	0	0	0	1,820,370
203 - Tourist Development Tax Revenue Bonds, 2004	0	0	0	0	2,460,001
204 - Capital Improvement Refunding Revenue Bonds, 2012	0	0	0	0	10,000
208 - Capital Improvement Revenue Note, 2010	0	0	0	0	1,471,091
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	0	0	0	1,011,800
213 - Gas Tax Refunding Revenue Bonds, 2013	0	0	0	0	4,509,181
214 - CDD Capital Improvement Revenue Note, 2016	0	0	0	0	15,143,750
215 - Capital Improvement Note, 2017	0	0	0	0	455,241
262 - Limited Tax General Obligation Refunding Bonds, 2014	0	0	0	0	3,286,435
Total Debt Service Funds	**0**	**0**	**0**	**0**	**$30,281,532**
Enterprise Funds					
440 - Waste Collection	158,716	11,088,587	0	0	0

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
Special Revenue Funds					
139 - Park Impact Fees-Zone 4 (Northwest)	0	0	49,357	0	49,357
140 - Fire Rescue District	522,143	0	9,400,658	(35,219)	38,082,778
151 - Fire Impact Fees-Zone 1 (Northeast)	0	0	158,812	0	158,812
152 - Fire Impact Fees-Zone 2 (Southeast)	0	0	13,038	0	43,038
153 - Fire Impact Fees-Zone 3 (Southwest)	0	0	34,327	0	34,327
154 - Fire Impact Fees-Zone 4 (Northwest)	0	0	26,099	0	261,099
157 - Silver Sands/Bethune Beach MSD	0	0	0	0	15,095
158 - Gemini Springs Endowment	0	0	0	0	69,023
159 - Stormwater Utility	0	0	3,901,765	(2,170,000)	9,762,403
170 - Law Enforcement Trust	0	0	468,827	0	468,827
171 - Beach Enforcement Trust	0	0	1,021	0	1,021
172 - Federal Forfeiture Sharing Justice	0	0	150,646	0	150,646
173 - Federal Forfeiture Sharing Treasury	0	0	30,385	0	35,385
Total Special Revenue Funds	**$7,284,770**	**$50,982,256**	**$63,240,250**	**($6,133,905)**	**$324,519,816**
Debt Service Funds					
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	0	0	0	0	113,663
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	0	0	716,561	0	2,536,931
203 - Tourist Development Tax Revenue Bonds, 2004	0	0	2,090,834	0	4,550,835
204 - Capital Improvement Refunding Revenue Bonds, 2012	0	0	0	0	10,000
208 - Capital Improvement Revenue Note, 2010	0	0	0	0	1,471,091
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	0	0	0	0	1,011,800
213 - Gas Tax Refunding Revenue Bonds, 2013	0	0	0	0	4,509,181
214 - CDD Capital Improvement Revenue Note, 2016	0	0	0	0	15,143,750
215 - Capital Improvement Note, 2017	0	0	343,994	0	799,235
262 - Limited Tax General Obligation Refunding Bonds, 2014	0	0	231,673	0	3,518,108
Total Debt Service Funds	**0**	**0**	**$3,383,062**	**0**	**$33,664,594**
Enterprise Funds					
440 - Waste Collection	0	0	1,322,933	0	12,570,236

Expenditures by Fund and Category

	Personal Services	Operating Expenditures	Capital Outlay	Capital Improvements	Debt Service
Enterprise Funds					
450 - Solid Waste	4,337,846	8,796,749	2,754,600	8,231,000	0
451 - Daytona Beach International Airport	3,746,744	8,289,498	271,961	8,182,625	3,864,702
456 - Volusia Transportation Authority	17,660,571	7,843,832	0	0	0
457 - Water and Sewer Utilities	4,192,347	7,226,524	300,000	6,610,000	2,191,438
475 - Parking Garage	261,444	1,186,241	15,000	1,422,000	855,200
Total Enterprise Funds	**$30,357,668**	**$44,431,431**	**$3,341,561**	**$24,445,625**	**$6,911,340**
Operating Budget	**$262,368,691**	**$195,748,316**	**$16,876,037**	**$71,146,659**	**$37,192,872**
Less Operating Transfers	**0**	**0**	**0**	**0**	**0**
Net Operating Budget	**$262,368,691**	**$195,748,316**	**$16,876,037**	**$71,146,659**	**$37,192,872**
Capital Projects Funds					
305 - 800 MHz Capital	0	0	4,468,666	100,000	0
309 - Correctional Facilities Capital Projects	0	0	1,164,219	0	0
313 - Beach Capital Projects	0	25,000	75,000	2,342,500	0
318 - Ocean Center	0	0	0	1,943,910	0
326 - Park Projects	0	0	0	1,540,000	0
328 - Trail Projects	0	0	0	0	0
334 - Bond Funded Road Program	0	0	0	2,700,000	0
369 - Sheriff Capital Projects	0	0	0	590,000	0
373 - Medical Examiner's Facility	0	0	0	700,000	0
Total Capital Projects Funds	**0**	**$25,000**	**$5,707,885**	**$9,916,410**	**0**
Internal Service Funds					
511 - Computer Replacement	0	161,315	1,380,429	0	0
513 - Equipment Maintenance	3,325,272	9,718,527	116,800	111,100	0
514 - Fleet Replacement	119,854	1,839	6,254,863	0	0
521 - Insurance Management	719,101	11,136,734	0	0	0
530 - Group Insurance Fund	160,610	46,707,598	0	250,000	0
Total Internal Service Funds	**$4,324,837**	**$67,726,013**	**$7,752,092**	**$361,100**	**0**
Less Non-Operating Transfers	0	0	0	0	0
Total Non-Operating Budget	**$4,324,837**	**$67,751,013**	**$13,459,977**	**$10,277,510**	**0**

Expenditures by Fund and Category

	Grants & Aids	Transfers	Reserves	Charge Reimb	Total Expenditures
Enterprise Funds					
450 - Solid Waste	250,000	0	15,956,863	0	40,327,058
451 - Daytona Beach International Airport	0	0	28,140,163	0	52,495,693
456 - Volusia Transportation Authority	0	0	271,225	0	25,775,628
457 - Water and Sewer Utilities	0	0	6,390,721	0	26,911,030
475 - Parking Garage	300	29,866	46,409	0	3,816,460
Total Enterprise Funds	**$250,300**	**$29,866**	**$52,128,314**	**0**	**$161,896,105**
Operating Budget	**$38,375,521**	**$81,589,273**	**$159,964,186**	**($23,035,398)**	**$840,226,157**
Less Operating Transfers	**0**	**$71,470,506**	**0**	**0**	**$71,470,506**
Net Operating Budget	**$38,375,521**	**$10,118,767**	**$159,964,186**	**($23,035,398)**	**$768,755,651**
Capital Projects Funds					
305 - 800 MHz Capital	0	0	0	0	4,568,666
309 - Correctional Facilities Capital Projects	0	0	0	0	1,164,219
313 - Beach Capital Projects	0	0	0	0	2,442,500
318 - Ocean Center	0	0	877,386	0	2,821,296
326 - Park Projects	0	0	150,155	0	1,690,155
328 - Trail Projects	0	515,443	484,557	0	1,000,000
334 - Bond Funded Road Program	0	0	0	0	2,700,000
369 - Sheriff Capital Projects	0	0	750,000	0	1,340,000
373 - Medical Examiner's Facility	0	0	1,200,000	0	1,900,000
Total Capital Projects Funds	**0**	**$515,443**	**$3,462,098**	**0**	**$19,626,836**
Internal Service Funds					
511 - Computer Replacement	0	0	3,111,256	0	4,653,000
513 - Equipment Maintenance	22,925	2,150,271	0	0	15,444,895
514 - Fleet Replacement	0	0	17,020,652	0	23,397,208
521 - Insurance Management	135,000	0	2,202,854	0	14,193,689
530 - Group Insurance Fund	0	0	18,760,558	0	65,878,766
Total Internal Service Funds	**$157,925**	**$2,150,271**	**$41,095,320**	**0**	**$123,567,558**
Less Non-Operating Transfers	0	$2,150,271	0	0	$2,150,271
Total Non-Operating Budget	**$157,925**	**$515,443**	**$44,557,418**	**0**	**$141,044,123**

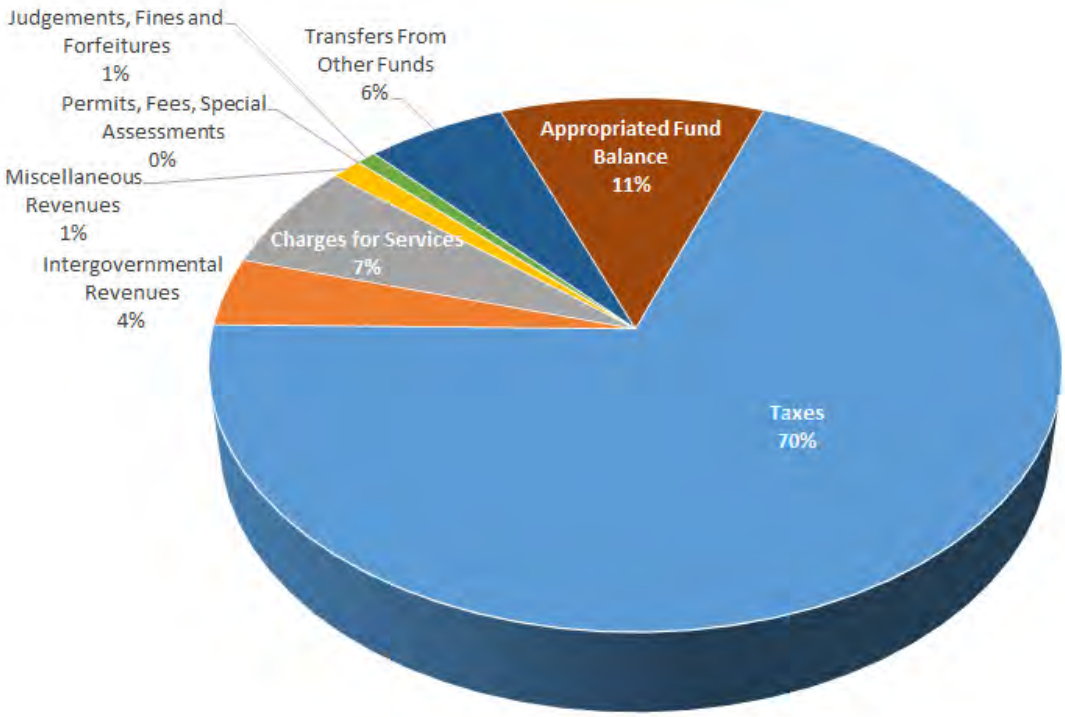
The following is a discussion of specific major funds included in the fiscal year 2018-19 operating budget as a complement to the financial data presented in the Budget by Fund and operating budget schedules.

GENERAL (FUND 001)

Budget Cross-reference Page: E-4

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The budget for fiscal year 2018-19 includes a millage of 5.6944 mills. The fiscal year 2018-19 budget totals $267.5 million, an increase of $2.9, or 1.1% above prior year. The primary funding source is property taxes at 69.3% of total fund revenues.

General Fund Revenues by Major Source



Fiscal Year 2018-19 General Fund Revenues	Change From FY 2017-18 (in millions)
Taxes	$2.9
Intergovernmental Revenues	(0.3)
Charges for Services	(0.4)
Other Revenues	1.0
Transfers From Other Funds	5.3
Appropriated Fund Balance	(5.6)
Total Change	**$2.9**

Ad Valorem Taxes – The ad valorem tax revenue will generate $186.4 million based on a rolled-back millage rate of 5.6944. The County experienced a 9.1% growth in total taxable value which includes reassessments and new construction.

Charges for Services – The fiscal year 2018-19 budget is $17.6 million, down slightly from last year's budget of $18.0 million. This decrease is primarily attributable to lower medical examiner's fees and is offset in other miscellaneous charges for services.

Transfers From Other Funds – The $16.2 million budget for fiscal year 2018-19 reflects an increase of $5.4 million from prior year transfers due primarily to increased sales tax transfers.

Appropriated Fund Balance – Appropriated Fund Balance is predicated on analysis of excess revenue and expenditure savings from the prior year. The fiscal year 2018-19 budget reflects $30.5 million, a $5.6 million decrease from prior year due to allocated one-time capital improvement projects and debt redemption.

General Fund Expenditures

The fiscal year 2018-19 General Fund budget of $267.5 million is 1.1% over the prior year budget due to the increases in personnel services and operating expenses, offset by reduction in interfund transfers, reserves, and capital improvements. Funding is provided for mandated increases in Florida Retirement system rates and salary adjustments. Operating expenses include payments to CRAs in the amount of $6.1 million, up 8.8% from prior year.

General Fund Budget by Category	FY 2017-18	FY 2018-19	Dollar Change	Percent Change
Personnel Services	128,874,765	132,404,271	3,529,506	2.7%
Operating Expenses	61,308,008	69,786,289	8,478,281	13.8%
Capital Outlay	3,335,819	4,025,436	689,617	20.7%
Capital Improvements	8,663,000	7,393,633	(1,269,367)	-14.7%
Grants and Aids	18,476,371	19,076,493	600,122	3.2%
Transfers	33,925,657	27,239,253	(6,686,404)	-19.7%
Reserves	26,093,172	24,478,359	(1,614,813)	-6.2%
Reimbursements	(16,087,944)	(16,901,493)	(813,549)	5.1%
Total	**$264,588,848**	**$267,502,241**	**$2,913,393**	

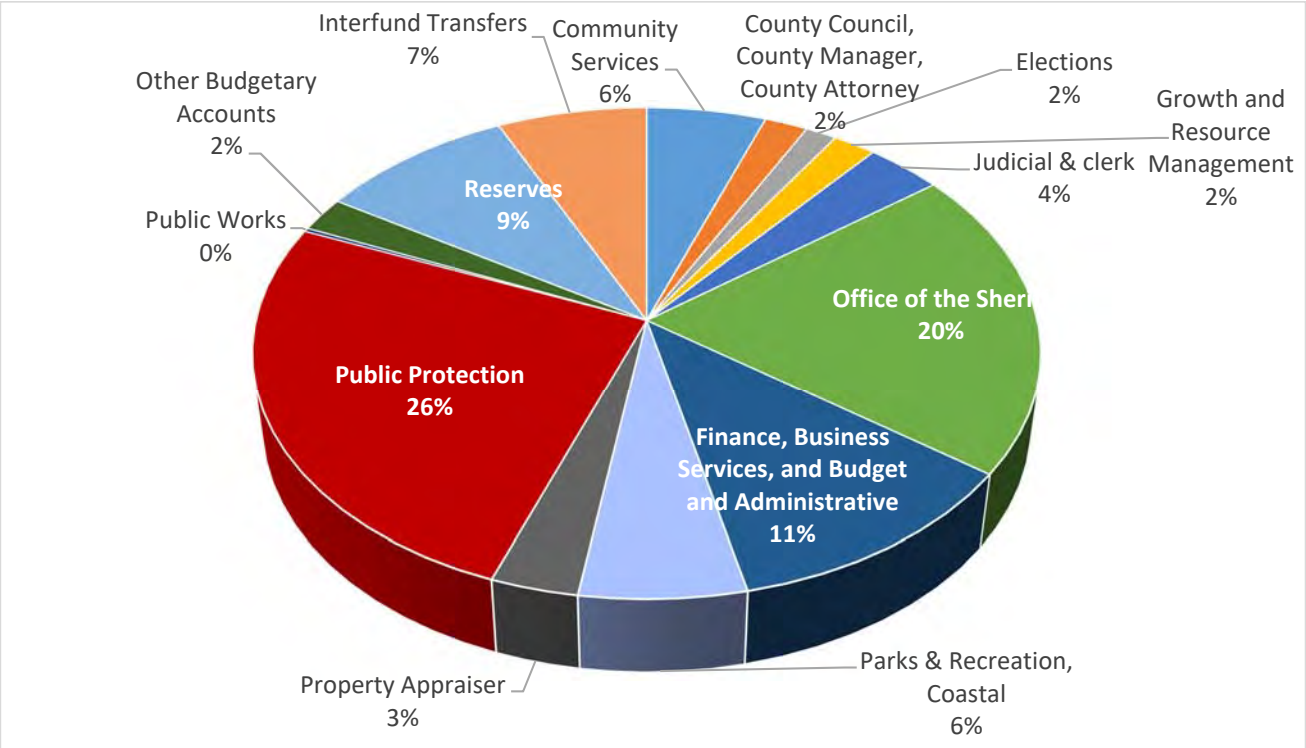
Charts below show the interfund transfers within the General Fund. Interfund transfers to support daily operational activities:

Fund	FY2018-19
Votran	$11,901,612
Emergency Medical	$5,897,416
Economic Development	$4,290,225
Audio Visual Equipment	$100,000
Total	**$22,189,253**

Interfund transfers from one-time revenues for major capital improvements:

Fund	FY2018-19
Medical Examiner Facility	$1,900,000
Sheriff CAD/RMS	$250,000
Corrections Jail Network	$600,000
800 MHz Backbone/radios	$1,700,000
Sheriff E911 Next Generation	$500,000
Total	**$4,950,000**

The chart below shows the General Fund allocation by Department/Function:



Maintaining adequate reserves is key to the County's ability to deal with potential emergencies or unforeseen events such as fuel price increases, unanticipated dips in revenues, or natural disaster. Following the County Council's policy, the General Fund's Emergency Reserve is 9.3% of current revenues. Below is a summary of the reserves as presented in the Five year Forecast within General Fund:

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the General Fund, Page D-4

	FY2018-19 Forecast	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Contingency Reserves - Council	223,114	223,114	223,114	223,114
Fuel Reserves	1,194,176	1,194,176	1,194,176	1,194,176
Revenue Stabilization Reserve	666,201	666,201	666,201	666,201
Reserve for Commuter Rail (Phase II) Debt Service	1,916,000	1,916,000	1,916,000	1,916,000
Emergencies Reserves	20,478,868	20,356,568	20,356,568	20,356,568
Total Reserves	**24,478,359**	**24,356,059**	**24,356,059**	**24,356,059**

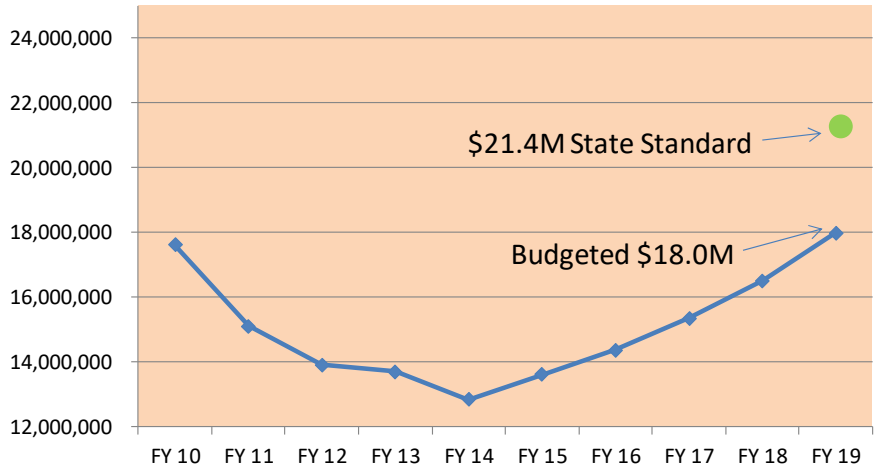
LIBRARY (FUND 104)

Budget Cross-reference Pages: E-22, F-149

The countywide Library Fund was established to account for revenues and expenses related to the operation of the library system which includes six regional libraries, two full service branch libraries, six community/branch libraries and the library operations center. The fiscal year 2018-19 budget of $24,956,493 is funded at a current millage rate of 0.5520 mills which has remained the same since fiscal year 2013-14. Ad valorem taxes of $18 million, an 8.8% increase from the prior year, reflects 94% of operating revenues. Ongoing operating expenditures are $18.3 million with 59% being allocated to personal services and 41% allocated to operating costs.

The chart below is a comparison of this fund's budgeted ad valorem taxes compared to the State Standard which allows for growth in Florida Per Capita Income plus the growth in new construction. The Library Fund is $3 million below the allowance.

Library Fund Property Tax at State Standard Growth Benchmark



The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Library Fund, Page D-8

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Future Capital	3,511,958	2,898,810	2,966,257	3,037,599
Emergencies Reserves	1,914,031	1,951,471	2,043,234	2,139,584
Total Reserves	**$5,425,989**	**$4,850,281**	**$5,009,491**	**$5,177,183**

VOLUSIA ECHO (FUND 160)

Budget Cross-reference Pages: E-116, F-49

The ECHO Program was approved by the voters of Volusia County on November 7, 2000, and provides grants to not-for-profit organizations and municipalities of Volusia County as well as County departments, solely to finance acquisition, restoration, renovation, construction and improvement of environmental, cultural, historic and outdoor recreation facilities for public use. The County Council created the ECHO Advisory Committee to develop the program procedures and application guidelines. The fiscal year 2018-19 millage rate is 0.2000 mills, the maximum allowed per voter referendum. Since the inception of this program, over $83 million has been awarded to construct projects throughout Volusia County. In addition, beginning in fiscal year 2004-05, the County Council earmarked $1 million annually from ECHO revenues to meet debt service requirements and develop a countywide Master Trails Program.

On September 4th, 2018, County Council reconsidered Resolution 2015-102, which placed ECHO funds into a capital account for the extension of the boardwalk in Daytona Beach and restricted the ECHO grant program to $2,500,000 annually. County Council made the change with Resolution 2018-115, stipulating that no funds will be transferred to the capital account for the boardwalk and those funds will be used in the ECHO account for grants in aid. The $1,000,000 annually for the Master Trails Program will continue to be appropriated annually as a direct expenditure of ECHO funds through FY 2021/22.

Fiscal Year 2018-19 ECHO Fund [Competitive and County Grants]		
Open Competitive Grants		
Grant Recipient	**Project Name**	**Carryforward**
City of New Smyrna Beach	Otter Lake Park Improvements Project	300,000
Wildlife Foundation of Florida, Inc.	Mosquito Lagoon Marine Enhancement Center Phase	277,940
City of Holly Hill	Sunrise Park	327,640
City of New Smyrna Beach	First Baptist Church Acquisition	100,000
City of New Smyrna Beach	Live Oak Cultural Center	400,000
City of Edgewater	Whistle Stop Park Improvements	400,000
Florida Hospital	Florida Hospital Community Garden	242,741
City of New Smyrna Beach	27th Avenue Beachfront Park Improvements	220,000
City of New Smyrna Beach	New Smyrna Beach City Annex Restoration	400,000
City of Oak Hill	Mary Dewees Park Playground Equipment	36,961
Total Open Competitive Grants		2,705,282
Open County Grants		
Volusia County	Shell Harbor	400,000
Volusia County	Lemon Bluff	400,000
Total Open County Grants		800,000
Total Open Competitive and Open County Grants		3,505,282

The graph below reflect reserves for the Volusia Echo Fund.

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast
Reserve for Contingency	150,000	150,000	150,000
Total Reserves	**$150,000**	**$150,000**	**$150,000**

VOLUSIA FOREVER (FUNDS 161, 262)

Budget Cross-reference Pages: E-118, F-195, G-28

The Volusia Forever program, created by a 61% majority of the County's electorate in the year 2000, provides for the acquisition and improvement of environmentally sensitive, water resource protection and outdoor recreation lands, funded by a county-wide ad valorem assessment of up to 0.2 mills. This voter approved referendum included authorization for the issuance of general obligation bonds up to $40 million. In accordance with this directive, in October of 2005, the County Council approved the issuance of $39.6 million in Limited Tax General Obligation Bonds to support the program.

The fiscal year 2018-19 Volusia Forever budget is based on a portion of the 0.2 mills for debt service requirements of the Limited Tax General Obligation Refunding Bonds, Series 2014 (Fund 262) at .1006 mills, with the balance of 0.0994 mills for land management in the Volusia Forever Fund (Fund 161). The fiscal year 2018-19 Volusia Forever operating budget totals $12,963,492 with $3.2 million being funded by ad valorem taxes. The remaining balance is comprised of carryforward funds to be used for future land management and mitigation activities at the Barberville Mitigation Tract, a 386 acre area permitted by the St. John's River Water Management District and the U.S. Army Corps of Engineers.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Volusia Forever, Page D-23

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast
Reserve for Land Management	10,086,524	10,074,478	10,394,462
Reserve for Forever land purchases	432,941	432,941	432,941
Reserve for Barberville Mitigation Tract	638,747	638,747	638,747
Total Reserves	**11,158,212**	**$11,146,166**	**$11,466,150**

EMERGENCY MEDICAL SERVICES (EMS) (FUND 002)

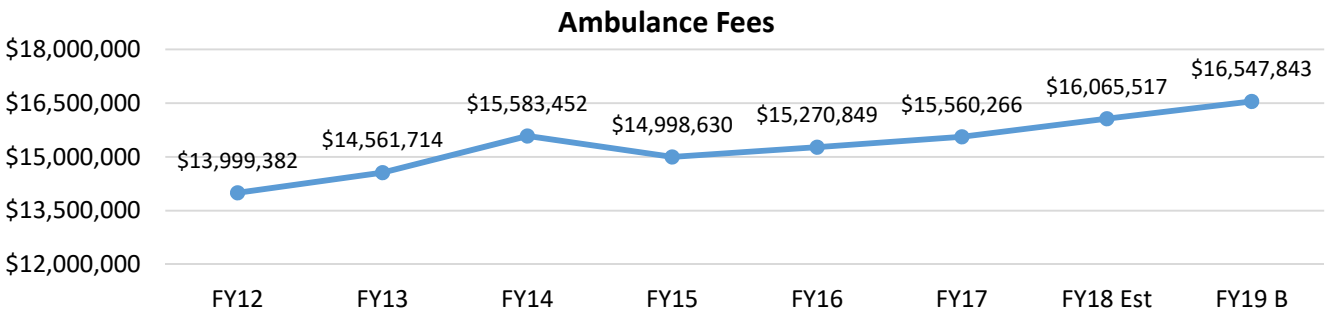
Budget Cross-reference Pages: E-14, F-7, F-93, D-6

Beginning October 1, 2011, Volusia County began providing countywide ambulance transport. This function had been previously provided by a not-for-profit organization, Emergency Medical Foundation, under the name of EVAC. The County has provided a subsidy for this important countywide service during the periods 1982-1997 and 2005-2011, totaling $23.9 million for those years. During fiscal year 2010-11, the County Council determined it would serve our citizens best by assuming the emergency ambulance transport function. Efficiencies in this health care service are realized by eliminating redundant administrative functions, streamlining dispatch protocols, and integration of similar fire services resources across jurisdictional boundaries.

The fiscal year 2018-19 budget totals $26,820,689. The fund's main revenue source is ambulance billings and is trended in the charts below. This source reflects a 3% increase over prior year budgeted amounts, and is 70.2% of operating revenue. The budget includes an interfund transfer from the General Fund of $5.9 million or 22% of fund revenue sources. Personnel services are 67% of the total operating budget with operating expenses equaling 21.5%. The fiscal year 2018-19 budget addresses the service demands and has added 8 new EMTs. The reserve for capital equipment account is established to incrementally build sufficient funds to be used for major capital replacements of stretchers, auto pulse machines, and cardiac monitors.

The chart demonstrate Ambulance Fee collections since the County absorbed this public safety function in fiscal year 2011-12.

FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Estimate FY2017-18	Budget FY 2018-19
$13,999,382	$14,561,714	$15,583,452	$14,998,630	$15,270,849	$15,560,266	$16,065,517	$16,547,843



The graph below reflects FY 2018-19 budgeted reserves 2019-22 forecasted amounts for the EMS Fund. In Fiscal year 2020-21 replacement of auto pulse machines and fiscal year 2021-22 is the slated replacement of cardiac monitors

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Revenue Stabilization	200,000	200,000	200,000	200,000
Emergencies Reserves	3,044,401	3,044,402	2,521,665	622,873
Total Reserves	**$3,244,401**	**$3,244,402**	**$2,721,665**	**$822,873**

COUNTY TRANSPORTATION TRUST (FUND 103)

Budget Cross-reference Pages: E-18, F-97, F-225, F-233, F-263

Major revenues in the County Transportation Trust fund include: the 6 Cents Local Option Gas Tax; 5 cents (Second) Local Option Gas Tax; the 5th and 6th Cent Constitutional Gas Tax; 7th cent County Gas Tax; the 9th Cent Gas Tax; and utility taxes transferred from the Municipal Service District. The 5 and 6 Cent Local Option Gas Tax revenues are shared with the cities by Interlocal Agreement in which the County receives 57.24% and the cities receive the balance 42.76% to address local transportation issues. A total of $5,000,000 will be transferred from Municipal Service District (Fund 120) to address safety-related, maintenance in the unincorporated areas of the County.

The fiscal year 2018-19 budget of $70,787,514 provides for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signals modernization. Major capital improvement projects funded within County Transportation Trust funds include: Countywide Safety Projects - $1,500,000; Bridge Repairs Program - $250,000; Traffic Signal Modernization - $3,001,040; Advanced Right-of-Way Acquisition - $950,000; and Advanced Engineering and Permitting - $500,000.

As road impact fee collections continue to improve, the amount transferred to the Gas Tax Refund Revenue Bonds (213) Debt Service Fund from the Transportation Trust Fund increased. A total of $2,799,476 will be transferred to the Debt Service Fund to partially fund bond payment from Zone 1 (Fund 131), Zone 2 (Fund 132), and Zone 3 (Fund 133). This represents a increase of $654,206 from prior year. An additional $1,011,800 will be transferred to the Debt Service Fund for the South Williamson Boulevard extension.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the County Transportation Trust Fund, Page D-7

	FY2018-19 Budget	FY2019-20 Forecast	FY2020-21 Forecast	FY2021-22 Forecast
Future Capital Reserves	5,088,000	5,088,000	5,088,000	5,088,000
Road Construction	4,321,022	5,417,766	5,581,773	5,314,126
County Transportation Trust Maintenance	5,593,607	8,675,552	7,071,023	5,114,977
Emergency Reserves	2,571,104	2,568,582	2,587,952	2,607,516
Revenue Stabilization	2,516,560	2,516,560	2,516,650	2,516,650
Total Reserves	**$20,090,293**	**$24,266,460**	**$22,845,308**	**$20,641,179**

EAST VOLUSIA MOSQUITO CONTROL DISTRICT (FUND 105)

Budget Cross-reference Pages E-26, F-163

The East Volusia Mosquito Control District is supported by local property taxes from the district, whose boundary encompasses the area east of Interstate 95. The fiscal year 2018-19 budget of $7,802,494 is funded at a current millage rate of 0.1880 mills which has remained the same since fiscal year 2014-15.

Ad valorem taxes of $4.4 million, an 8.2% increase from the prior year, reflects 89% of the operating revenues. The operating expenditures are $7.8 million with 22.6% being allocated to personnel services, 56.1% allocated to operating and capital outlay costs. Funds held in reserve are being accumulated for the replacement of a second helicopter and other equipment, to ensure sufficient reserves for emergencies are available.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the East Volusia Mosquito Control District Fund, Page D-9

	FY 2018-19 Budget	**FY 2019-20 Forecast**	**FY 2020-21 Forecast**	**FY 2021-22 Forecast**
Reserve for Future Capital	685,040	511,241	655,269	986,178
Reserve for Fuel	100,000	100,000	100,000	100,000
Emergencies Reserves	496,790	464,920	485,135	506,260
Total Reserves	**$1,281,830**	**$1,076,161**	**$1,240,404**	**$1,592,438**

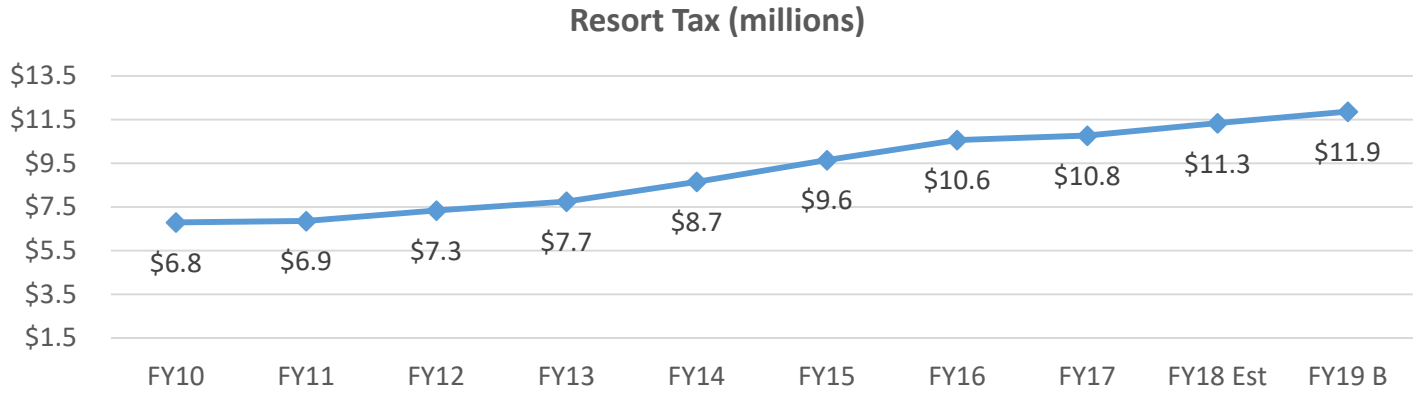
RESORT TAX (FUND 106)

Budget Cross-reference Pages: E-30, F-170

Effective July 1, 2003, the Resort Tax was increased from 2% to 3%. The Resort Tax, also known as the Tourist Development Tax (TDT), provides debt service funding for bonds used to finance the Ocean Center and its expansion. As a result, revenues are first transferred to debt service funds with the balance transferred to the Ocean Center for operations. Below is a 10 year trend of actual collections. The Resort (Tourist Development) Tax revenues of $11,864,352, derived from 3% tax on hotels/motels and short-term rentals, are expected to grow 6% when compared to the prior year budget.

Below is a 10-year history of Resort Tax revenues and associated debt service:

FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Estimate FY2017-18	Budget FY2018-19
$6,792,353	$6,854,101	$7,335,535	$7,748,880	$8,651,907	$9,646,927	$10,565,593	$10,765,968	$11,337,498	$11,864,352



SALES TAX TRUST (FUND 108)

Budget Cross-reference Pages: E-32, F-171

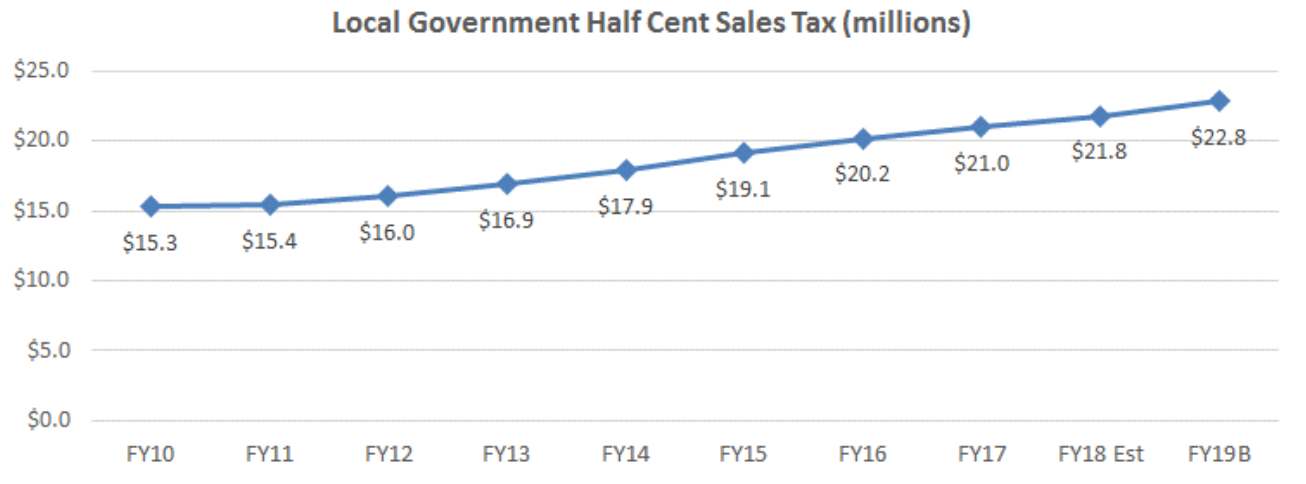
The Sales Tax Trust fund provides for Local Government Half-Cent Sales Tax revenue allocated between the Municipal Service District Fund (Fund 120) and General Fund (Fund 001). In fiscal year 2018-19, the Sales Tax Trust Fund is budgeted at $22,842,476 and is comprised of $22,817,476 of sales tax, representing a 4.5% increase over estimated collections for fiscal year 2017-18. Additionally, $25,000 in earned interest is anticipated for a total of $22,842,476 for the fund. The allocation to Municipal Service District Fund is $7.7 million, or 34% of total collections. The debt service allocation provides for principal, interest, and other debt-related expenses in the amount of $1.6 million for the Capital Improvement Revenue Note, Series 2016 (Fund 214). This represents the final portion of the County's Go-To-Zero plan to pay off General Fund debt obligations by November of 2018. Details of debt obligations can be found in the Debt Service section of this document. The remaining amount, $13.4 million, is transferred to the General Fund.

The planned distribution for fiscal year 2018-19 is as follows:

Fund	Dollar Amount
General Fund	$13,458,635
Debt Service	1,643,750
Municipal Service District	7,740,091
Total	**$22,842,476**

Below is a 10 year history of Sales Tax revenue:

FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Estimate FY2017-18	Budget FY2018-19
$15,250,772	$15,375,748	$16,039,983	$16,894,299	$17,861,072	$19,115,761	$20,167,829	$20,995,101	$21,834,905	$22,842,476



PONCE DELEON INLET AND PORT DISTRICT (FUND 114)

Budget Cross-reference Pages: E-38, F-39

The Ponce DeLeon Inlet and Port District is authorized under Chapter 110 Article VIII of the Volusia County Code. The fiscal year 2018-19 budget of $5,811,890 is funded by a millage rate of 0.0929 mills, the same rate since fiscal year 2010-11. Ad valorem taxes are $2.2 million, an 8.2% increase over prior year, reflects 66.6% of operating revenues. Park fees from Smyrna Dunes and Lighthouse Point Park reflect 32.1% of operating revenues. The ongoing operating expenditures are $2.1 million with 53.9% being allocated to personnel services, and 39% allocated to operating costs. Majority of the allocation is for major capital improvement projects. Reserves in fiscal year 2018-19 are set aside for future capital, non-emergency infrastructure disaster response and emergency reserves.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Ponce DeLeon Inlet and Port District, Page D-12

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Future Capital	1,630,216	1,119,820	1,131,303	994,851
Emergencies Reserves @10%	327,256	332,403	343,453	354,964
Total Reserves	**$1,957,472**	**$1,452,223**	**$1,474,756**	**$1,349,815**

OCEAN CENTER (FUND 118)

Budget Cross-reference Pages: E-50, F-175

The budget for fiscal year 2018-19 totals $11,719,642 and is supported by revenues generated from events of $2 million and Resort Tax of $7.5 million. Of this amount, $693,198 is reserved for revenue stabilization to offset fluctuations. Debt service payments for the facility expansion are budgeted as an interfund transfer to the 208 Capital Improvement Debt Service, Series 2010 Fund in the amount of $703,097. An interfund transfer totaling $2,821,296 is budgeted to the Capital Improvement Fund for long-term replacement plan of HVAC, bleachers, flooring, elevators, marquee, and roofs.

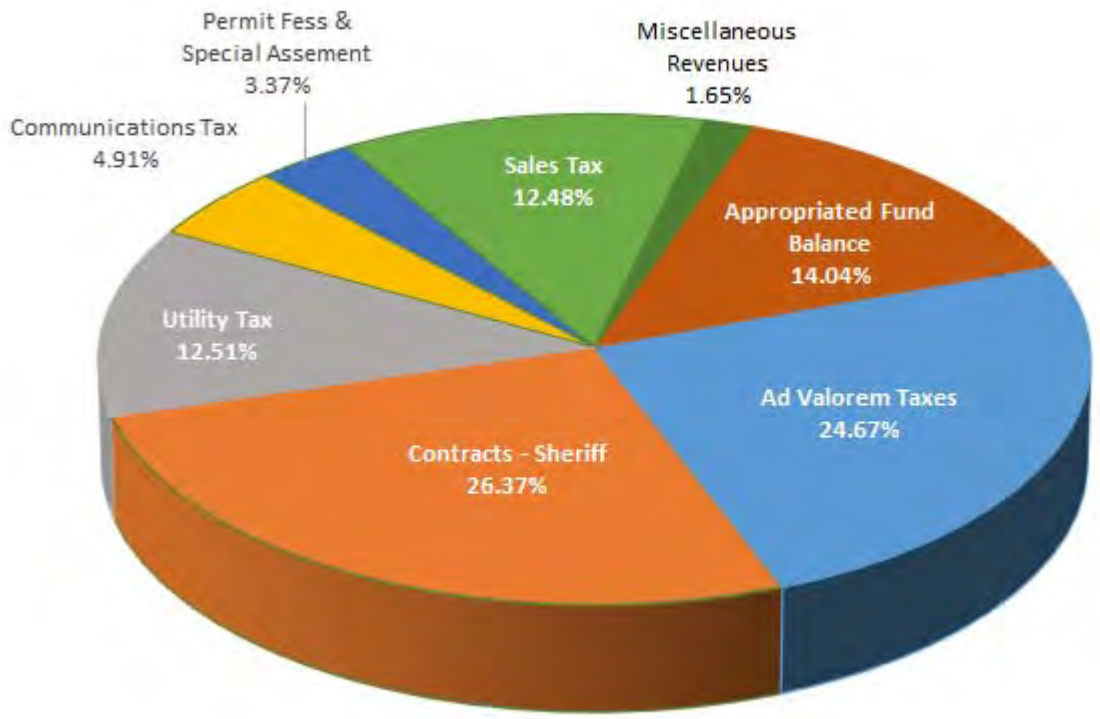
The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Ocean Center Fund, Page D-14

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Revenue Stabilization @7%	693,198	724,491	757,866	790,719
Reserve for Future Capital	723,622	692,329	658,954	626,101
Total Reserves	**$1,416,820**	**$1,416,820**	**$1,416,920**	**$1,416,820**

MUNICIPAL SERVICE DISTRICT (FUND 120)

Budget Cross-reference Pages: E-56, F-17, F-25, F-97, F-103, F-169, F-187, F-195, F-203

The Municipal Service District Fund (MSD) provides municipal type services to the unincorporated areas of Volusia County. The fiscal year 2018-19 budget totals $62.0 million and is supported by an ad valorem tax millage of 2.2399 mills, the same rate since fiscal year 2013-14. The chart below identifies the revenues for the Municipal Service District Fund:



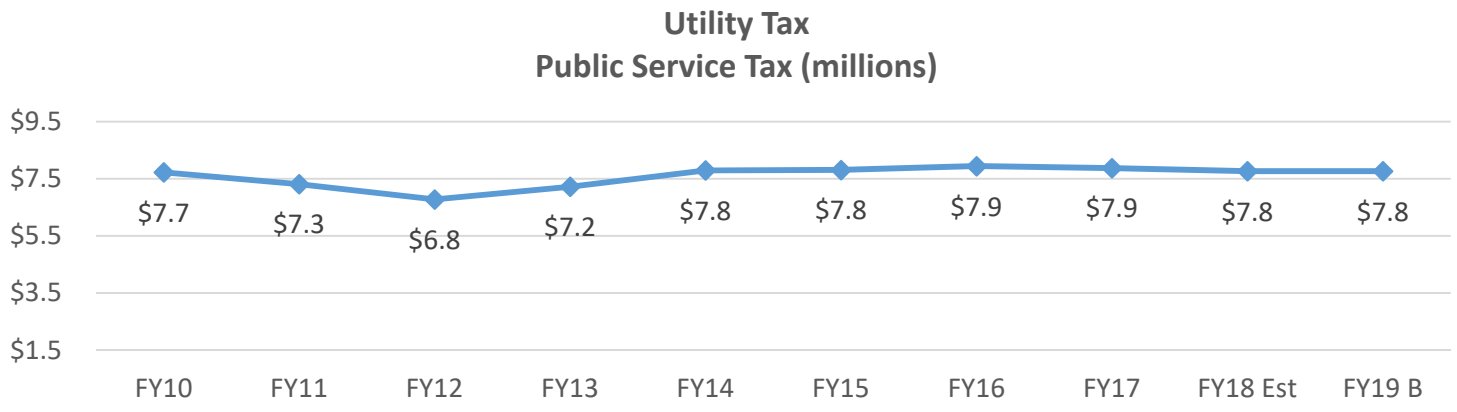
Ad Valorem Taxes - The fiscal year 2018-19 Municipal Service District budget is predicated on an operating millage rate of 2.2399 mills, generating an estimated $15.3 million in ad-valorem taxes and is 25% of total revenues.

Utilities Tax - Volusia County levies a 10% Public Service Utility Tax on electricity and metered or bottled gas in the unincorporated area and represents 12.5% of fund revenues. City contract revenue from the Sheriff's provision of law enforcement services totals $16.35 million and offsets 45% of the Sheriff's total operating costs in this fund.

The Utility Tax is estimated at $7.8 million in fiscal year 2018-19. A portion of this revenue is transferred annually to the Transportation Trust Fund (103) to support road and safety-related maintenance projects totaling $5.0 million.

Below is a 10-year history of utility tax revenues:

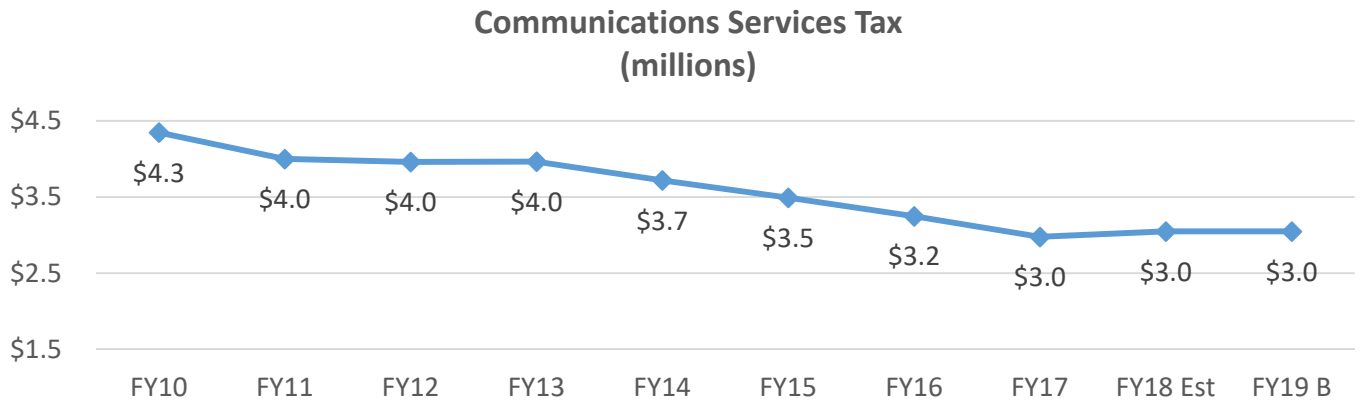
FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Estimate FY2017-18	Budget FY2018-19
$7,723,442	$7,310,393	$6,775,437	$7,218,493	$7,790,251	$7,805,056	$7,938,499	$7,867,811	$7,761,885	$7,761,885



<u>Communications Services Tax</u> – In fiscal year 2018-19, this revenue source remains flat at $3.05 million. This source represents 5% of revenues and may be used for any public purpose.

Below is a 10-year history of communications tax revenues:

FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Estimate FY2017-18	Budget FY2018-19
$4,346,015	$3,998,365	$3,959,667	$3,964,700	$3,718,494	$3,490,291	$3,247,087	$2,976,169	$3,047,808	$3,047,808



Contracts Sheriff – The contracts include $16.35 million in law enforcement services for the cities of Deltona, DeBary, Pierson, and Oak Hill.

City	City Contract Amount	Staffing
DeBary	$3,608,473	24 positions
Deltona	$11,833,094	79 positions
Pierson	$305,141	2 positions
Oak Hill	$610,282	4 positions

Transfers From Other Funds – The transfers from other funds are $7.7 million, which is an increase of $913,225 or 13% above the prior year to maintain current levels of service.

Appropriated Fund Balance - The fiscal year 2018-19 Appropriated Fund Balance is $8.7 million, which is an increase of $1.4 million, or 19% above prior year.

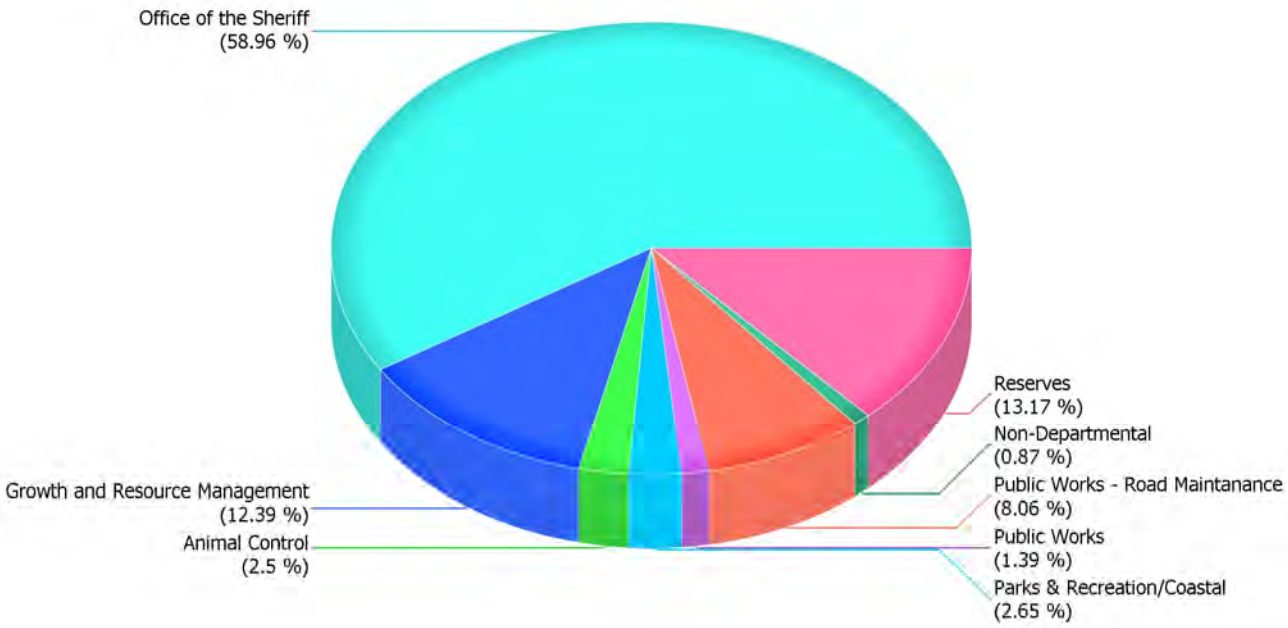
Municipal Service District Expenditures

The fiscal year 2018-19 budget provides for salaries and benefits; operating expenses such as contract services, law enforcement in the unincorporated area and the cities of Deltona, DeBary, Pierson, and Oak Hill; capital outlay and equipment replacement; interfund transfers; and reserves.

The fiscal year 2018-19 Municipal Service District budget totals $62.0 million, a 7.7% increase from prior year. Funding is provided for salary adjustments and benefits. The Office of the Sheriff is 59% of the total expenditures within this fund. However, 45% of this amount is directly offset by revenues from contracted law enforcement services with cities. Details of capital outlay can be found in the Appendix, Section J of this document.

MSD by Category	FY 2017-18 Budget	FY 2018-19 Budget	Dollar Change	Percent % Change
Personal Services	30,112,210	31,687,492	1,575,282	5.2%
Operating Expense	12,535,445	13,374,463	839,018	6.7%
Capital Outlay	2,888,617	3,351,730	463,113	16.0%
Interfund Transfers	5,569,362	5,455,241	(114,121)	-2.0%
Reserves	6,503,914	8,170,014	1,666,100	25.6%
Total Fund	**$57,609,548**	**$62,038,940**	**$4,429,392**	**7.7%**

The chart below identifies the expenditures for this fund.



Note: The Office of the Sheriff includes outside contracts that total $16,356,990.

Reserves have been identified for fuel, revenue stabilization, one-time funding for infrastructure opportunities, and future debt service costs. The fiscal year 2018-19 budget includes interfund transfers of $5.0 million to the Transportation Trust Fund (103) to pay for local road maintenance in the unincorporated area and $455,241 for estimated debt service for the Sheriff's new Evidence Facility. The Municipal Service District Fund's Emergency Reserve is 7% of current revenues.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Municipal Service District Fund, Page D-16

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Future Capital	680,758	680,758	680,758	680,758
Reserve For Debt Service	1,237,199	1,237,199	1,140,538	1,087,119
Revenue Stabilization Reserves	2,605,525	2,329,947	2,253,336	2,174,212
Reserves – Fuel	489,065	372,569	372,569	372,569
Emergency Reserves	3,191,067	3,256,877	3,333,487	3,412,612
Total Reserves	**$8,203,614**	**$7,877,350**	**$7,780,689**	**$7,727,270**

HOMELESS INITIATIVES (FUND 125)
Budget Cross-reference Pages: E-70, F-49

The Homeless Initiative Fund was established in fiscal year 2016-17 to account for the homeless shelter contributions the County will pay towards capital and operating costs of three homeless shelters. Currently, the County has set-aside funding for these shelters: Hope Place, DeLand Homeless Shelter, and Daytona Beach Homeless Shelter.

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 currently providing 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 DeLand homeless shelter set aside includes $1,130,000 for capital expenses and $125,000 towards one year of operating. Funding of $2.5 million in capital costs and $2 million towards operating expenses for the Daytona Beach homeless shelter project. The fiscal year 2018-19 budget provides continuation funding for these projects in the amount of $3.5 million.

ECONOMIC DEVELOPMENT (FUND 130)
Budget Cross-reference Pages: E-74, F-77

In a continued effort to strengthen economic and workforce diversity, Economic Development continues to encourage value-added growth in both private-sector capital investments and employment opportunities through various initiatives that include advertising, direct mail, telemarketing, and participation in industry trade shows. These initiatives focus on recruitment of new businesses, as well as retention of existing businesses. The Economic Development team coordinates the county's legislative priorities at both the state and federal level.

The fiscal year 2018-19 budget totals $5,623,882 which provides for the costs associated with the support of the professional staff and the implementation of the County Council goal of comprehensive countywide economic development. The General Fund contribution is budgeted at $4.3 million. From this amount, administrative and legislative program funding is $1.4 million. A total of $3.3 million is planned for incentives, including $545,144 for Team Volusia and the incubator program. The budget includes a balance of $951,429 in un-awarded prior year incentives.

FIRE RESCUE DISTRICT (FUND 140)

Budget Cross-reference Pages: E-96, F-113

The fiscal year 2018-19 budget is $38,082,778 is funded at a current millage rate of 4.0815 mills which has remained the same since fiscal year 2015-16. Ad valorem taxes are the major revenue source for this fund at 97% of current revenues.

The operating expenditures are $27.0 million with 63.7% being allocated to personal services, 30.7% allocated to operating costs and 5.6% allocated for capital and capital improvements.

Fire/Rescue by Category	FY 2017-18 Budget	FY 2018-19 Budget	Dollar Change	Percent % Change
Personal Services	$17,087,793	$18,263,318	$1,175,525	6.4%
Operating Expense	8,490,337	8,812,502	322,165	3.7%
Capital Outlay	868,900	959,300	90,400	10.4%
Capital Improvements	1,359,000	647,000	(712,000)	(47.6%)
Interfund Transfers	208,447	0	(208,447)	(100%)
Reserves	6,543,153	9,400,658	2,857,505	69.6%
Total Fund	**$34,557,630**	**$38,082,778**	**$3,525,148**	

Major capital outlay includes the replacement of tools and equipment, tablet computers for units, and radios. Major capital improvements include station remodeling. Emergency reserves are $2,950,641 or 10% of current revenue.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Fire Rescue District Fund, Page D-20

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Grant Match	150,000	150,000	150,000	150,000
Reserve for Future Capital	1,600,017	110,890	1,200,615	2,248,192
Reserve for Revenue Stabilization	4,700,000	4,700,000	4,700,000	4,700,000
Emergency Reserves @10%	2,950,641	2,965,104	3,067,015	3,172,575
Total Reserves	**$9,400,658**	**$7,925,994**	**$9,117,630**	**$10,270,767**

STORMWATER UTILITY (FUND 159)

Budget Cross-reference Pages: E-112, F-255

The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU), the current fee is $72 per year per ERU. The fee is used to fund the stormwater management system which is designed to control discharges from rainfall and runoff, and to collect, store, treat or reuse water to prevent or reduce flooding, environmental degradation, and water pollution.

Major construction projects to continue in fiscal year 2018-19 include: $300,000 for improvements at North Peninsula, $750,000 for the engineering and construction improvements at Gabordy Basin, and $300,000 for construction at Mosquito Lagoon.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Stormwater Fund, Page D-21

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Future Capital	3,445,065	2,524,743	1,691,963	601,864
Emergencies Reserves @10%	456,700	458,400	459,600	460,800
Total Reserves	**$3,901,765**	**$2,983,143**	**$2,151,563**	**$1,062,664**

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

Budget Cross-reference Pages: G-10 to G-30

The fiscal year 2018-19 budget provides funding for principal, interest, other debt costs, and debt service reserves totaling $43 million in both governmental debt service ($33.7 million) and proprietary funds ($9.3 million). The interest – only payment of $422,276 is anticipated on a $12.0 million borrowing for terminal facility improvements at the Daytona Beach International Airport. Also as part the County Council's Go-To Zero plan, Fund 214, The Sales Tax Revenue Bond, Series 2016 will be paid off completely. The County's remaining debt obligations in these funds are sales tax, tourist tax, and gas tax revenue bonds, the capital improvement revenue note, and continuing debt payments for the Daytona Beach International Airport, Water and Sewer Utilities, and Parking Garage bonds and notes. Details can be found within Debt Service section of this document.

ENTERPRISE FUNDS

SOLID WASTE (FUND 450)

Budget Cross-reference Pages: E-132, F-239

The Solid Waste Division operates under the authority of F.S. 25.01, Chapter 110, Article IV, Division 2, for municipal service districts and F.S 403.706 for local government solid waste management responsibilities. The core function of the Solid Waste Division is to provide safe, efficient, and affordable transfer and disposal of county solid waste. The fund derives revenues from landfill or tipping charges established by Council resolution, which were last adjusted April 10, 2003. The franchise fees were last adjusted on March 17, 2011. Services provided include Class I (household garbage), Class III (construction and demolition) disposal, yard trash, and clean debris (recyclable). The capital improvement request for fiscal year 2018-19 includes: $625,000 for the Landfill Gas System upgrades, $175,000 for Leachate Treatment, and $6.0 million for the Southeast Cell Expansion. Funds are held in restricted reserves for landfill closures and pollution mitigation associated with these closures.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Solid Waste Fund, Page D-46

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Future Capital	15,921,363	16,648,077	18,174,995	20,546,790
Reserve for Revenue Stabilization	35,500	35,500	35,500	35,500
Total Reserves	**$15,956,863**	**$16,683,577**	**$18,210,495**	**$20,582,290**

DAYTONA BEACH INTERNATIONAL AIRPORT (FUND 451)

Budget Cross-reference Pages: E-136, F-9, F-113

The Daytona Beach International Airport operates as an enterprise fund with airport landing and rental fees supporting operations. In addition, the airport funds a majority of its capital projects through grants authorized by the Federal Aviation Administration (FAA) and the Florida Department of Transportation (FDOT). Among other highlights included in the fiscal year 2018-19 budget are loan proceeds of $12.0 million to support the Terminal Update project.

The fiscal year 2018-19 budget totals $52.5 million, which is shown by category in the chart below.

2018-19 Budget by Category(millions)	
Airport Operations	19.4
Debt Service	3.9
Fire Services	1.1
Maintenance & Operations Reserve	2.1
Reserves (Equip. Replacement/New Airline Incentives, Revenue Stabilization and grant match	26.0
Total 2018-19 Budget by Category	**$52.5**

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Daytona Beach International Airport Fund, Page D-48

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserves/Car Facility Charge	803,738	0	0	0
Reserve for Equipment Replacement – Bond Requirement	250,000	250,000	250,000	250,000
Reserve for Maint. & Operations	2,155,294	2,067,468	1,887,997	2,152,054
Reserve for Revenue Stabilization	6,059,159	7,402,677	8,998,786	10,731,097
Reserve for Future Capital	11,821,972	14,752,474	15,431,945	15,367,888
Reserve for Local Grant Match	2,050,000	700,000	200,000	0
Reserve for Terminal Update	5,000,000	0	0	0
Total Reserves	**$28,140,163**	**$25,172,619**	**$26,768,728**	**$28,501,039**

VOLUSIA TRANSPORTATION AUTHORITY (FUND 456)

Budget Cross-reference Pages: E-140, F-221

Votran operates as an enterprise fund and provides a countywide transportation system including bus service and handicapped transportation services. The budget has been funded through passenger fare revenues, ad valorem taxes, Federal Transit Administration funds, and Florida Department of Transportation funds. The Sun Rail commuter rail from DeBary to Seminole and Orange Counties began service May 1, 2014. The Florida Department of Transportation provides grants to subsidize feeder routes to the DeBary Station.

The fiscal year 2018-19 budget provides $25.8 million for the operation of the countywide bus/transportation system. The General Fund Contribution for fiscal year 2018-19 is $11.9 million which includes the creation of a new route in Deltona - $ 341,018. Votran also receives approximately $10.3 million in federal and state grants and generates $3.5 million in fare and miscellaneous revenues. Below is a 7 year history of the general fund contribution for transportation services:

FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18
7,391,803	7,391,803	8,230,307	7,035,653	7,035,653	8,440,131	11,111,109

Votran's capital projects require no local funding. All funding for capital projects is provided by State toll revenue credits applied toward the Federal match. Federal grant funding will be used to purchase buses, vehicles, and computer equipment and will be appropriated upon grant award.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Votran Fund, Page D-50

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Revenue Stabilization	271,225	503,762	647,788	0
Total Reserves	**$271,225**	**$503,225**	**$646,788**	**$0**

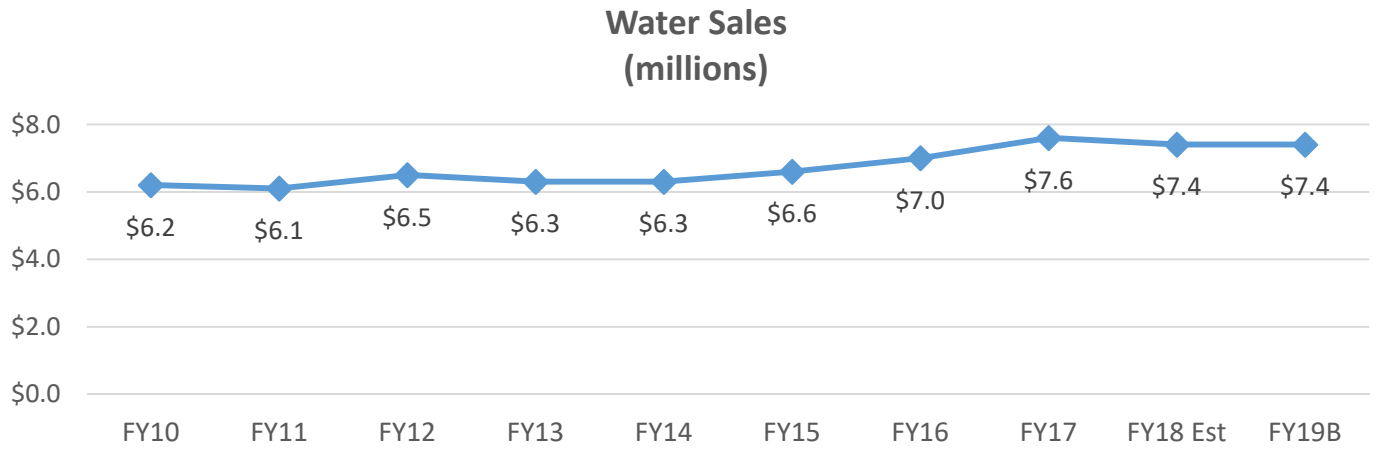
WATER AND SEWER UTILITIES (FUND 457)

Budget Cross-reference Pages: E-144, F-271

Water and Sewer Utilities are under the authority of Volusia County Code, Chapter 122, Articles II, III and V, and are responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services. Operating revenue is generated through user fees of approximately $15.4 million annually. Monthly water and sewer rates are adjusted annually based on changes in the Consumer Price Index (CPI) of July 1 from the prior year. Below is a 10 year history of actual receipts:

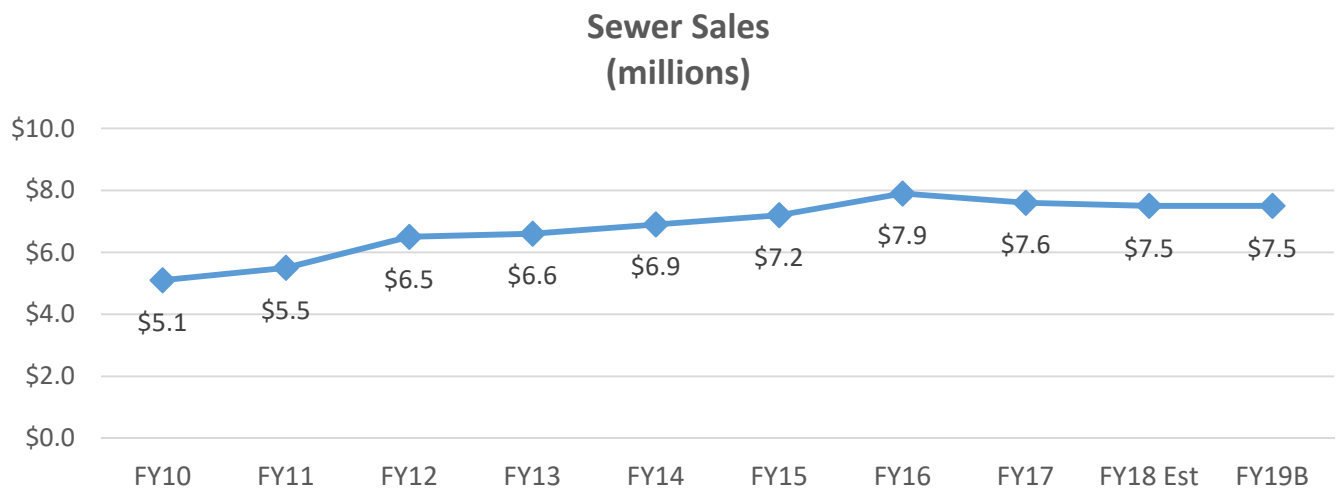
Water Sales:

FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Estimate FY2017-18	Budget FY2018-19
$6,153,073	$6,101,599	$6,533,462	$6,260,484	$6,225,400	$6,649,906	$7,027,557	$7,567,017	$7,353,122	$7,425,000



Sewer Sales:

FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14	FY2014-15	FY2015-16	FY2016-17	Estimate FY2017-18	Budget FY2018-19
$5,083,187	$5,475,774	$6,514,366	$6,580,659	$6,910,214	$7,179,981	$7,561,890	$7,612,574	$7,500,000	$7,500,000



The fiscal year 2018-19 budget includes $2.2 million in debt service payments and $4.2 million in capital projects including Southwest Regional Biosolids Dewatering Facility, Deltona North water treatment plant improvements, waste water borrow pits studies and construction, nutrient reduction engineering, annual repair and replacement for wastewater collection system, water main, lift stations, pipe lining, and manholes.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Water & Sewer Utilities Fund, Page D-51

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Future Capital	6,390,721	7,983,343	9,105,098	10,576,538
Total Reserves	**$6,390,721**	**$7,983,343**	**$9,105,098**	**$10,576,538**

PARKING GARAGE (FUND 475)

Budget Cross-reference Pages: E-148, F-175

The Parking Garage operates as an enterprise fund, and is located on Earl Street in Daytona Beach. It is a 1,500-space parking facility that services patrons of the Ocean Center, Ocean Walk Shops, Daytona Lagoon Water Park, several hotels, and the Boardwalk area. The lower level of the garage serves as a transfer station for VOTRAN buses, the County's mass transit system.

The fiscal year 2018-19 budget totals $3.8 million, which remained flat with the previous year. Parking revenues are $2.5 million, or 65% of this fund's total revenues and are an increase of 4% compared to prior year. Debt service for this facility totals $855,200 or 35% of parking revenues. An annual interfund transfer of $29,866 has been allocated over a 10-year period to repay an advance from the General Fund made in prior years.

The graph below reflects FY 2018-19 budgeted reserves and 2019-22 forecasted amounts for the Parking Garage Fund, Page D-52

	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Reserve for Future Capital	0	443,531	442,268	440,993
Reserve for Revenue Stabilization	46,409	126,266	127,529	128,804
Total Reserves	**$569,797**	**$569,797**	**$569,797**	**$569,797**

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E - Budget by Fund - Operating Only

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

FUND STRUCTURE

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

1. Governmental Funds

   General Fund - The General Fund is the general operating fund of the County. It accounts for all financial resources, except those for which are required to be accounted in another fund.

   Special Revenue Funds - Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources which are legally restricted to finance particular functions or activities.

   Debt Service Funds - Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related expenditures.

   Capital Projects Funds - Capital Projects Funds account for the financial resources used to acquire or construct major capital facilities other than those financed by proprietary funds.

2. Proprietary Funds

   Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the expenses, including depreciation, of providing goods or services to the general public on a continuous basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

   Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department or division to other departments or divisions of the County, or to other governmental units, on a cost reimbursement basis.

3. Fiduciary Funds

   Trust and Agency Funds - Trust and Agency Funds account for assets held by the County in a trustee or custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Budgetary data for Trust and Agency Funds are not included in the budget document.

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Summary Operating Budgets by Fund

	FY 2017-18 Budget	Operating Transfers	FY 2017-18 Net Budget	FY 2018-19 Budget	Operating Transfers	FY 2018-19 Net Budget
001 - General	264,588,848	24,528,299	240,060,549	267,502,241	22,089,253	245,412,988
002 - Emergency Medical Services	23,025,986	0	23,025,986	26,820,689	0	26,820,689
103 - County Transportation Trust	63,377,599	2,065,745	61,311,854	70,787,514	2,721,505	68,066,009
104 - Library	22,509,320	0	22,509,320	24,956,493	0	24,956,493
105 - East Volusia Mosquito Control	6,730,743	0	6,730,743	7,802,494	0	7,802,494
106 - Resort Tax	11,174,426	11,027,517	146,909	11,892,352	11,734,161	158,191
108 - Sales Tax Trust	22,255,030	22,255,030	0	22,842,476	22,842,476	0
111 - Convention Development Tax	11,173,979	0	11,173,979	11,871,802	0	11,871,802
113 - Road Proportionate Share	0	0	0	2,774,377	0	2,774,377
114 - Ponce Inlet Port Authority	5,703,738	0	5,703,738	5,811,890	0	5,811,890
115 - E-911 Emergency Telephone System	3,101,613	1,342,388	1,759,225	3,468,120	1,141,982	2,326,138
116 - Special Lighting Districts	367,922	0	367,922	359,475	0	359,475
118 - Ocean Center	12,469,294	659,653	11,809,641	11,719,642	703,097	11,016,545
119 - Road District Maintenance	200,000	0	200,000	198,578	0	198,578
120 - Municipal Service District	57,609,548	5,292,462	52,317,086	62,038,940	5,455,241	56,583,699
121 - Special Assessments	1,657,589	253,329	1,404,260	1,020,760	252,551	768,209
122 - Manatee Conservation	275,841	3,000	272,841	436,919	3,000	433,919
123 - Inmate Welfare Trust	4,240,725	0	4,240,725	5,412,530	0	5,412,530
124 - Library Endowment	639,503	50,000	589,503	602,773	160,000	442,773
125 - Homeless Initiatives	5,482,000	0	5,482,000	3,463,903	0	3,463,903
126 - Economic Development Incentives	0	0	0	4,500,000	0	4,500,000
130 - Economic Development	8,880,181	0	8,880,181	5,623,882	0	5,623,882
131 - Road Impact Fees-Zone 1 (Northeast)	3,383,657	1,894,558	1,489,099	1,404,252	1,239,000	165,252
132 - Road Impact Fees-Zone 2 (Southeast)	800,638	496,194	304,444	880,362	496,010	384,352
133 - Road Impact Fees-Zone 3 (Southwest)	706,228	703,732	2,496	724,258	703,732	20,526
134 - Road Impact Fees-Zone 4 (Northwest)	9,071,153	360,868	8,710,285	11,741,752	360,734	11,381,018
135 - Park Impact Fees-County	476,594	0	476,594	673,880	0	673,880
136 - Park Impact Fees-Zone 1 (Northeast)	941,329	0	941,329	384,022	0	384,022
137 - Park Impact Fees-Zone 2 (Southeast)	23,990	0	23,990	49,127	0	49,127
138 - Park Impact Fees-Zone 3 (Southwest)	54,995	0	54,995	81,236	0	81,236
139 - Park Impact Fees-Zone 4 (Northwest)	224,858	0	224,858	49,357	0	49,357
140 - Fire Rescue District	34,557,630	0	34,557,630	38,082,778	0	38,082,778
151 - Fire Impact Fees-Zone 1 (Northeast)	143,171	0	143,171	158,812	0	158,812
152 - Fire Impact Fees-Zone 2 (Southeast)	71,829	0	71,829	43,038	0	43,038
153 - Fire Impact Fees-Zone 3 (Southwest)	234,406	0	234,406	34,327	0	34,327
154 - Fire Impact Fees-Zone 4 (Northwest)	240,229	0	240,229	261,099	0	261,099
157 - Silver Sands/Bethune Beach MSD	14,405	0	14,405	15,095	0	15,095
158 - Gemini Springs Endowment	74,253	0	74,253	69,023	0	69,023
159 - Stormwater Utility	9,752,383	0	9,752,383	9,762,403	0	9,762,403
160 - Volusia ECHO	15,856,392	0	15,856,392	13,185,518	0	13,185,518
161 - Volusia Forever	11,358,308	1,336,844	10,021,464	14,501,390	1,537,898	12,963,492
170 - Law Enforcement Trust	1,560,400	0	1,560,400	468,827	0	468,827
171 - Beach Enforcement Trust	1,020	0	1,020	1,021	0	1,021
172 - Federal Forfeiture Sharing Justice	139,406	0	139,406	150,646	0	150,646
173 - Federal Forfeiture Sharing Treasury	2,196	0	2,196	35,385	0	35,385
440 - Waste Collection	10,435,615	0	10,435,615	12,570,236	0	12,570,236
450 - Solid Waste	33,975,367	0	33,975,367	40,327,058	0	40,327,058
451 - Daytona Beach International Airport	45,834,798	0	45,834,798	52,495,693	0	52,495,693
456 - Volusia Transportation Authority	24,880,616	0	24,880,616	25,775,628	0	25,775,628
457 - Water and Sewer Utilities	22,323,469	0	22,323,469	26,911,030	0	26,911,030
475 - Parking Garage	3,790,308	29,866	3,760,442	3,816,460	29,866	3,786,594
TOTAL	**756,393,528**	**72,299,485**	**684,094,043**	**806,561,563**	**71,470,506**	**735,091,057**

General Fund - 001

Summary:

The General Fund is used to account for all financial resources except those required to be accounted for in another fund. The budget includes a rolled back millage rate of 5.6944. Ad Valorem taxes is the major revenue source of this fund, at 78%. Within charges for services, the contract with Seminole County for medical examiner fees has been removed, a loss of $1 million. The budget includes funding for major projects totaling $4.9 million on a pay-as-you-go basis. The projects include: the 800 MHz backbone, Sheriff's Office records management system, and corrections network upgrades, and medical examiner facility. Additionally, the budget includes $3.2 million carry forward funding for fiscal year 2018-19 capital projects.

General Fund operations include Supervisor of Elections, Property Appraiser, Judicial System, and countywide Sheriff. Other expenditures include courthouse security, facilities maintenance, growth management, administrative services, parks and recreation, and community services. Reserves have been identified for fuel, revenue stabilization, and future debt service costs of commuter rail phase II. The General Fund's Emergency Reserve is 9.3% of current revenues. Details of Capital Outlay and Capital Improvements can be found in Section - J and Section - I of this document, respectively.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	183,537,780	186,431,609
Intergovernmental Revenues	11,380,018	11,063,674
Charges for Services	17,966,145	17,563,427
Miscellaneous Revenues	2,471,883	3,439,217
Permits, Fees, Special Assessments	42,904	30,213
Judgements, Fines and Forfeitures	2,289,534	2,314,623
Subtotal Current Revenues	**$217,688,264**	**$220,842,763**
Non-Current Revenues		
Non-Revenues	46,900,584	46,659,478
Subtotal Non-Current Revenues	**$46,900,584**	**$46,659,478**
Total Revenues	**$264,588,848**	**$267,502,241**
Less Operating Transfers	24,528,299	22,089,253
Total Operating Revenues	**$240,060,549**	**$245,412,988**
Expenditures		
Personnel Services	128,874,765	132,404,271
Operating Expenses	61,308,008	69,786,289
Reimbursements	(16,087,944)	(16,901,493)
Capital Outlay	3,335,819	4,025,436
Capital Improvements	8,663,000	7,393,633
Grants and Aids	18,476,371	19,076,493
Interfund Transfers	33,925,657	27,239,253
Reserves	26,093,172	24,478,359
Total Expenditures	**$264,588,848**	**$267,502,241**
Less Operating Transfers	24,528,299	22,089,253
Total Operating Expenditures	**$240,060,549**	**$245,412,988**
Net Revenues Less Expenditures	**$0**	**$0**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Business Tax Receipt	106,033	110,000	105,315	105,000
Bus Tax Haz Waste Surcharge	106,868	107,096	91,698	92,000
Current Ad Valorem Taxes	166,468,569	182,546,624	178,794,595	185,460,549
Delinquent Ad Valorem Taxes	4,498,238	400,000	4,152,029	400,000
Franchise Fees	283,810	374,060	509,585	374,060
Total Taxes	**$171,463,518**	**$183,537,780**	**$183,653,222**	**$186,431,609**
Intergovernmental Revenues				
Beverage Licenses	213,742	210,851	210,851	216,052
Child Support Reimbursement	45,995	0	0	0
Doe-Volusia Cty Schl Brd	1,294,171	1,250,452	1,250,452	980,926
Insurance Agents	81,235	96,950	51,350	51,350
Nongrant Joint Task Forces	156,956	0	0	0
Payment In Lieu Of Taxes	287,453	250,000	250,000	250,000
Racing-Extra Distribution	292,174	272,176	292,174	273,537
State Revenue Sharing	8,864,368	9,297,309	8,975,390	9,289,529
State Sales & Use Commission	2,246	2,280	2,246	2,280
Total Intergovernmental Revenues	**$11,238,340**	**$11,380,018**	**$11,032,463**	**$11,063,674**
Charges for Services				
Addl Tax Sale Fee-Internet	231,253	350,000	351,625	350,000
Admin Service Charge	372,080	278,000	278,000	281,555
Beach Access Fees	4,513,041	4,917,438	4,609,366	5,009,936
Camping Fees	64,159	70,000	70,000	71,750
Charges For Labor	373,761	420,232	375,000	375,000
Charges For Services	140,909	105,000	165,637	179,933
Co Off Fees-Boat Fees	343,440	324,000	332,990	333,600
Co Off Fees-Motor Vehicle Fees	3,027,499	2,950,050	3,209,149	3,109,300
Co Off Fees-Property Appraiser	751,756	767,090	969,188	981,166
Co Off Fees-Sheriff	625,522	700,300	627,900	627,900
Co Off Fees-Suprv Of Elections	8,409	20,000	12,000	12,000
Co Off Fees-Tax Collection	1,878,372	1,894,500	1,877,789	1,900,000
Court Facility Fees	1,015,392	926,889	1,022,463	1,022,463
Drug Lab Fee	240,844	265,000	214,276	222,847
Event Sponsorship	59,500	98,000	92,000	50,000
Excess Fees Clerk Circuit Ct	216,269	200,000	200,000	200,000
Facility Entrance	283,212	319,000	319,000	319,000
Filing Fee	5,584	4,700	5,584	5,584
Housing Of Prisoners	28,336	21,000	21,000	21,000
Hunting & Fishing License Fees	6,552	6,000	5,842	6,000
League Registration Fees	22,757	20,000	22,000	21,830
LEC Fees: Lyonia Envirmtl Ctr	26,371	31,733	21,733	21,000
Medical Examiner's Fees	1,110,646	1,120,957	1,120,957	179,957
Msc Gift Shop/Novelties	284,101	307,000	307,000	307,000
Msc School Field Trips	33,883	34,000	34,000	34,000
Msc Special Events	23,394	22,500	22,500	22,500

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Charges for Services				
Other Charges For Services	54,525	71,300	60,355	58,800
Park Fees	159,666	160,000	160,000	164,000
Power Ski Registration Fees	5,375	4,525	4,525	4,525
Prisoner Reporting-Incentv Pay	86,400	104,000	95,000	104,000
Recreation Fees	178,696	180,000	211,201	187,200
Registration Fees	159,612	150,000	149,493	150,000
Research Services	13,000	20,438	13,000	15,000
Sales-Maps, Code Bks, Publicat	33,487	26,500	26,184	26,500
Sheriff Services	10,015	13,500	12,016	12,497
Special Events	15,522	17,195	17,195	17,195
Sp Rec Fac-Concessions	1,280	1,000	700	1,000
Summer Recreation Program	619,706	500,000	500,000	550,217
Surcharges-Judicial	187,865	200,000	180,789	223,000
Tax Collector Fees	342,084	288,700	325,297	326,350
Vab Filing Fees	51,261	55,598	56,239	57,822
Total Charges for Services	**$17,605,536**	**$17,966,145**	**$18,098,993**	**$17,563,427**
Miscellaneous Revenues				
Child Recrtn Prog-Contr	10,226	50	10,000	50
City Election Revenues	7,968	0	955	0
Commission-Coke Contract	157,922	0	0	0
Contractor License	202,541	175,332	205,889	190,000
Corrections Commissions	315,928	350,724	317,907	350,000
Ins Proceeds-Loss Furn/Equip	19,192	0	30,000	0
Investment Income	1,470,074	985,000	1,526,417	1,349,090
JP Morgan Chase Settlement	1,849	0	0	0
Miscellaneous Revenue	322,914	302,150	365,972	581,277
Other Contributions & Donation	31,022	0	18,000	0
Other Reimbursements	8,144	5,000	10,000	5,000
Outside Revenue	388,572	313,095	330,000	443,200
Refund Of Prior Year Expendtrs	0	0	2,000	0
Rent	150,558	125,532	146,041	135,600
Sale-Land	0	0	119,790	100,000
Sale Of Recyclables	991	0	700	0
Sale-Surplus Furn/Fixtr/Equip	323,419	207,000	275,000	285,000
Utilities-Rent Related	5,069	8,000	0	0
Total Miscellaneous Revenues	**$3,416,389**	**$2,471,883**	**$3,358,671**	**$3,439,217**
Permits, Fees, Special Assessments				
Commercial Solicitation Permit	24,155	32,600	20,532	20,532
Concession License	0	600	0	0
Sludge Permit Fees	9,426	9,440	9,440	9,440
Trades-Miscellaneous	469	264	240	241
Total Permits, Fees, Special Assessme	**$34,050**	**$42,904**	**$30,212**	**$30,213**
Judgements, Fines and Forfeitures				
800 MHz Comm Surchg-Trffc Fine	23,144	0	0	0
Beach Fines	23,662	28,000	25,000	29,120
Community Legal Svcs Of Mid Fl	114,623	126,868	115,332	121,765

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Judgements, Fines and Forfeitures				
Court Technology	1,001,279	1,020,007	1,041,330	1,060,807
Crim Misd Fines	124,887	140,099	128,748	128,748
Felony Fines	37,334	31,356	39,707	42,089
Fines-Hb Assmts-Airport Secrty	1,474	2,398	1,500	2,398
Fines-Hb Assmts-Beach Protectn	5,301	8,000	5,000	8,000
Fines-Hb Assmts-Corrections Ed	41,783	46,152	42,000	46,152
Fines-Hb Assmts-Drug Abuse Trtmnt	96,915	104,157	86,928	86,928
Fines-Hb Assmts-Police Educatn	89,289	70,000	95,977	90,213
Other	230,896	251,000	231,169	251,000
Other Judgments, Fines and Forfeit	115	450	450	450
Restitution	(364)	0	0	0
Teen Court	131,026	154,800	126,230	145,000
Trade Board Fines	2,500	4,000	1,500	1,506
Unlicensed Contractors	3,350	6,600	4,800	4,800
Volusia County Law Library	259,679	295,647	250,310	295,647
Total Judgements, Fines and Forfeitur	**$2,186,893**	**$2,289,534**	**$2,195,981**	**$2,314,623**
Subtotal Current Revenues	**$205,944,726**	**$217,688,264**	**$218,369,542**	**$220,842,763**
Non-Current Revenues				
Non-Revenues				
Donations	4	0	0	2,500
Appropriated Fund Balance	0	36,115,673	48,614,166	30,484,497
Msc Donations	0	0	100	100
Donations-Comm Services	0	1,000	1,000	1,000
Transfers From Other Funds	13,056,843	0	0	0
Transfer from Parking Garage Fund	0	29,866	29,866	29,866
Transfer from Sales Tax	0	8,071,813	7,676,688	13,458,635
Transfer from E 911	0	1,342,388	1,342,388	1,141,982
Transfer from Manatee Conservation Fund	0	3,000	3,000	3,000
Transfer from Forever	0	1,336,844	1,336,844	1,537,898
Total Non-Revenues	**$13,056,847**	**$46,900,584**	**$59,004,052**	**$46,659,478**
Subtotal Non-Current Revenues	**$13,056,847**	**$46,900,584**	**$59,004,052**	**$46,659,478**
Total Fund Revenues	**$219,001,573**	**$264,588,848**	**$277,373,594**	**$267,502,241**
Expenditure Detail				
County Council				
County Council	603,186	619,839	637,388	635,062
Total County Council	**$603,186**	**$619,839**	**$637,388**	**$635,062**
County Manager				
Community Information	870,927	806,220	861,434	773,178
County Manager	850,710	991,560	1,381,323	1,170,212
Total County Manager	**$1,721,637**	**$1,797,780**	**$2,242,757**	**$1,943,390**
County Attorney				
County Attorney	2,276,375	2,539,733	2,514,172	2,795,652
Total County Attorney	**$2,276,375**	**$2,539,733**	**$2,514,172**	**$2,795,652**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Elections				
Elections	4,864,157	6,335,107	5,944,083	3,913,463
Total Elections	**$4,864,157**	**$6,335,107**	**$5,944,083**	**$3,913,463**
Property Appraisal				
Property Appraisal	7,364,206	8,034,118	8,958,039	8,532,112
Total Property Appraisal	**$7,364,206**	**$8,034,118**	**$8,958,039**	**$8,532,112**
Coastal				
Beach Maintenance and Concessions	2,952,108	2,878,244	5,340,065	5,312,470
Coastal Parks	1,118,322	1,933,922	1,088,150	1,432,213
Public Access	5,357,278	669,092	436,328	809,942
Total Coastal	**$9,427,708**	**$5,481,258**	**$6,864,543**	**$7,554,625**
Growth and Resource Management				
Administration	252,703	287,864	275,323	236,689
Total Growth and Resource Management	**$252,703**	**$287,864**	**$275,323**	**$236,689**
Environmental Management				
Administration	541,070	495,071	463,357	514,523
Field Sampling	261,659	304,535	286,845	317,512
Forever Programs	79,371	83,391	82,707	86,884
Green Volusia Program	7,127	10,450	9,924	10,450
Lyonia Preserve Environmental Center	313,427	352,138	310,748	337,740
Marine Science Center	1,582,705	1,625,797	1,599,014	1,763,539
Natural Resources	327,448	441,171	382,183	439,176
Pollution Control	476,826	514,073	609,178	502,289
Sea Turtle Conservation Program	427,013	477,973	475,400	491,482
Total Environmental Management	**$4,016,646**	**$4,304,599**	**$4,219,356**	**$4,463,595**
Building, Zoning and Code Administration				
Contractor Licensing	139,067	136,414	139,642	146,337
Permit Processing	153,383	161,578	160,783	166,808
Total Building, Zoning and Code Administration	**$292,450**	**$297,992**	**$300,425**	**$313,145**
Growth Management Commission				
Growth Management Commission	117,697	195,857	162,262	192,373
Total Growth Management Commission	**$117,697**	**$195,857**	**$162,262**	**$192,373**
Planning and Development Services				
Land Development	132,814	138,509	136,830	143,804
Total Planning and Development Services	**$132,814**	**$138,509**	**$136,830**	**$143,804**
Justice System Administration				
Court Administration	284,089	315,099	309,113	291,685
Judicial Support	53,654	56,140	56,140	13,600
Save Docket Program	50,000	50,000	50,000	50,000
Total Justice System Administration	**$387,743**	**$421,239**	**$415,253**	**$355,285**
Clerk of the Circuit Court				
Clerk of the Circuit Court	2,528,434	2,480,452	2,463,938	2,505,196
Total Clerk of the Circuit Court	**$2,528,434**	**$2,480,452**	**$2,463,938**	**$2,505,196**

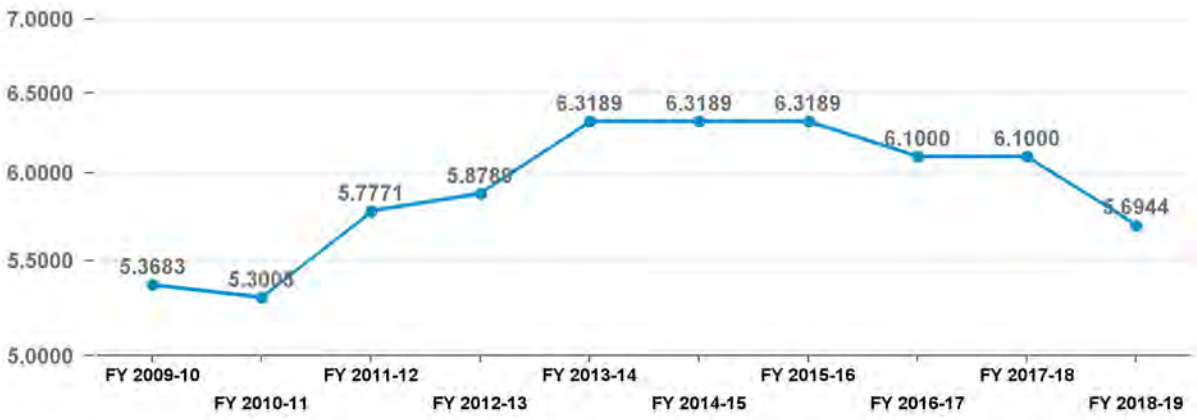
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Justice System General Operations				
Drug Laboratory	478,654	564,983	466,860	574,194
Information Systems	301,721	317,752	317,886	433,164
Total Justice System General Operations	**$780,375**	**$882,735**	**$784,746**	**$1,007,358**
Justice System Circ Ct Criminal				
Court Interpreters	280	2,000	1,000	2,000
Drug Court	366,212	384,885	375,102	404,826
Pre-trial Release	1,502,609	1,598,805	1,541,605	1,605,526
VC DUI Court Program	100,983	131,325	120,512	128,285
Total Justice System Circ Ct Criminal	**$1,970,084**	**$2,117,015**	**$2,038,219**	**$2,140,637**
State Mandated Costs				
Community Legal Services of Mid-Florida	896,000	896,000	896,000	896,000
Law Library	686,552	702,269	702,269	726,386
Public Defender	653,528	722,024	742,246	757,606
Public Guardianship	126,000	126,000	126,000	126,000
State Attorney	582,089	691,926	638,653	666,588
Total State Mandated Costs	**$2,944,169**	**$3,138,219**	**$3,105,168**	**$3,172,580**
Justice System Circuit Juvenile				
Other Circuit Court Juvenile	308,474	330,553	333,460	348,523
Total Justice System Circuit Juvenile	**$308,474**	**$330,553**	**$333,460**	**$348,523**
Justice System County Civil				
Alternative Dispute Resolution	10,525	10,525	10,525	10,525
Total Justice System County Civil	**$10,525**	**$10,525**	**$10,525**	**$10,525**
Office of the Sheriff				
Administrative Services	4,054,390	4,529,117	4,085,569	4,819,688
Airport Security	0	0	0	803,798
BLE Scholarship Program	10,419	0	14,260	0
Communications	10,534,735	11,832,080	11,115,533	12,899,003
Community Services	3,348,765	3,615,938	3,653,782	2,783,410
DJJ Ankle Moint. Program	0	49,744	45,312	52,624
Equipment Replacement Program	1,364,156	1,314,000	1,384,343	4,709,305
Judicial Services	11,680,718	12,485,078	12,340,489	13,371,008
Law Enforcement Services	5,474,302	6,237,774	6,013,349	6,604,184
Outside Detail	333,938	419,870	367,794	403,232
Scholl Safety Officer Program	0	0	0	1,223,432
Special Services	4,207,342	4,507,762	3,997,846	4,463,596
Support Services	826,812	1,020,860	1,363,696	864,514
Training	604,268	673,272	776,389	921,419
Transfer to Other Funds	5,278,789	428,789	428,789	750,000
Total Office of the Sheriff	**$47,718,634**	**$47,114,284**	**$45,587,151**	**$54,669,213**
Public Protection Services				
Administration	721,708	773,690	734,697	768,081
Strategic Reserve/Search and Rescue	15,257	26,632	11,161	43,406
Total Public Protection Services	**$736,965**	**$800,322**	**$745,858**	**$811,487**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Corrections				
Administration	3,013,155	3,041,721	3,187,338	3,421,540
Branch Jail	29,966,349	29,704,384	29,513,828	29,036,021
Corrections Clinic	10,194,341	9,000,000	9,202,600	10,203,230
Maintenance-Facilities	1,113,092	1,200,639	1,118,420	1,164,225
Total Corrections	**$44,286,937**	**$42,946,744**	**$43,022,186**	**$43,825,016**
Emergency Management				
Operations	678,073	745,932	675,263	745,932
Total Emergency Management	**$678,073**	**$745,932**	**$675,263**	**$745,932**
Fire Rescue Services				
Mitigation/Disaster Management	74,693	191,154	126,771	191,318
Prescribed Burns Wildfire Prevention	189,923	447,977	432,765	273,246
Station 15/HAZMAT	1,052,381	1,267,125	1,886,804	1,301,682
Total Fire Rescue Services	**$1,316,997**	**$1,906,256**	**$2,446,340**	**$1,766,246**
Medical Examiner				
Investigations	473,717	483,329	468,149	0
Medical Examiner Administration	822,296	1,831,311	1,115,412	4,784,947
Morgue Operations	619,200	680,247	759,220	0
Total Medical Examiner	**$1,915,213**	**$2,994,887**	**$2,342,781**	**$4,784,947**
Emergency Medical Administration				
Emergency Medical Administration	5,158,317	6,364,607	6,500,046	6,532,375
Total Emergency Medical Administration	**$5,158,317**	**$6,364,607**	**$6,500,046**	**$6,532,375**
Beach Safety Ocean Rescue				
Beach Patrol	5,822,929	6,259,489	6,108,600	6,328,844
Beach Safety Specialists	596,700	685,326	689,658	725,876
Junior Lifeguard Program	15,205	21,850	21,721	21,000
Outside Detail	17,624	16,206	18,782	13,832
Seasonal Lifeguards	1,411,893	1,350,477	1,170,196	1,302,844
Total Beach Safety Ocean Rescue	**$7,864,351**	**$8,333,348**	**$8,008,957**	**$8,392,396**
State Department of Juvenile Justice				
Pre-disposition Detention	1,938,831	2,050,899	1,754,000	1,929,400
Total State Department of Juvenile Justice	**$1,938,831**	**$2,050,899**	**$1,754,000**	**$1,929,400**
Cooperative Extension				
Cooperative Extension	651,728	712,162	690,316	747,203
Facilities	86,024	69,430	77,850	64,350
Soils	1,371	0	0	0
Total Cooperative Extension	**$739,123**	**$781,592**	**$768,166**	**$811,553**
Community Assistance				
Administration	61,882	65,404	65,199	67,210
Alcohol Drugs Mental Health and Special C	3,673,122	3,615,321	3,615,321	3,615,321
CFAB Children and Family Advisory Board	2,300,571	2,435,569	2,413,508	2,426,290
Guardian Ad Litem	48,939	71,209	68,938	70,393
Total Community Assistance	**$6,084,514**	**$6,187,503**	**$6,162,966**	**$6,179,214**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Community Services & Grants				
Client Services	560,654	1,000,030	643,487	985,030
Community Services Administration	488,556	526,491	516,258	639,770
Continuing Client Support	1,486,705	1,600,000	1,600,000	1,615,000
Dori Slosberg Driver Education Program	290,595	518,899	232,309	497,168
Human Services	870,421	1,004,578	958,113	1,047,195
JP Morgan Chase Settlement	8,800	0	0	0
Payments F/O Contributions	(129)	1,000	1,000	1,000
Total Community Services & Grants	**$3,705,602**	**$4,650,998**	**$3,951,167**	**$4,785,163**
Health Services				
Health Services	2,474,804	2,487,910	2,487,910	2,487,910
Total Health Services	**$2,474,804**	**$2,487,910**	**$2,487,910**	**$2,487,910**
Veterans' Services				
Veterans' Services	623,716	692,808	626,455	743,346
Total Veterans' Services	**$623,716**	**$692,808**	**$626,455**	**$743,346**
Parks Recreation & Culture				
2018 Daytona Beach Marathon Event	15,799	329,134	187,461	0
2019 Daytona Beach Marathon Event	0	36,816	85,350	329,500
Administration	327,416	349,903	328,045	392,202
Commuter Rail Station Maintenance	69,378	140,257	78,050	95,588
Cultural & Historic Programs	286,628	269,920	258,014	258,510
Land Management Program	545,909	606,946	586,144	577,447
Operations And Maintenance	3,315,128	3,875,544	3,622,408	3,781,104
Parks Cultural Arts	611,758	611,758	611,758	611,758
Parks Environmental & Outdoor Programs	1,919,886	2,165,481	1,934,790	2,129,454
Parks Repair & Renovation	401,382	217,000	217,000	455,000
Race Events	327,974	0	0	0
Total Parks Recreation & Culture	**$7,821,258**	**$8,602,759**	**$7,909,020**	**$8,630,563**
Engineering & Construction				
Vertical Construction	547,773	711,608	640,607	636,522
Total Engineering & Construction	**$547,773**	**$711,608**	**$640,607**	**$636,522**
Office of the CFO				
CFO/Treasury	248,195	262,839	262,698	270,454
Total Office of the CFO	**$248,195**	**$262,839**	**$262,698**	**$270,454**
Revenue				
Revenue	3,438,017	3,773,222	3,434,089	3,635,136
Total Revenue	**$3,438,017**	**$3,773,222**	**$3,434,089**	**$3,635,136**
Information Technology				
800 MHz Communication System	1,017,876	1,151,850	1,109,120	1,186,901
Administration	260,322	267,518	269,211	287,043
Application Services	1,427,341	1,708,042	1,719,884	1,798,920
Communications	1,694,702	2,111,741	2,052,776	2,081,419
Technical Services	2,783,727	2,861,671	2,618,825	2,828,297
Total Information Technology	**$7,183,968**	**$8,100,822**	**$7,769,816**	**$8,182,580**
Accounting				
Accounting	1,982,109	2,065,162	2,047,426	2,040,725
Total Accounting	**$1,982,109**	**$2,065,162**	**$2,047,426**	**$2,040,725**

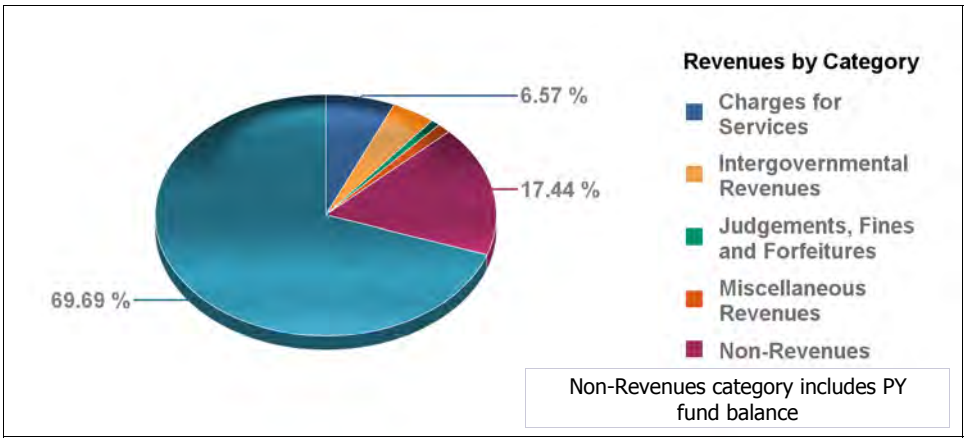
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Management and Budget				
Management and Budget	575,392	672,855	619,997	631,167
VAB/TRIM	229,756	289,709	284,358	288,411
Total Management and Budget	**$805,148**	**$962,564**	**$904,355**	**$919,578**
Human Resources				
Human Resources	1,587,489	1,617,285	1,638,674	1,671,366
Total Human Resources	**$1,587,489**	**$1,617,285**	**$1,638,674**	**$1,671,366**
Procurement				
Auction Services	204,624	207,026	207,011	207,026
Procurement	893,599	888,930	921,453	931,458
Total Procurement	**$1,098,223**	**$1,095,956**	**$1,128,464**	**$1,138,484**
Central Services				
ADA Projects	24,540	47,000	27,000	44,500
Facility Maintenance	4,374,071	4,429,913	4,345,944	4,436,394
Projects	1,684,001	3,825,100	1,973,359	3,374,408
Security	505,229	615,320	674,549	476,323
Total Central Services	**$6,587,841**	**$8,917,333**	**$7,020,852**	**$8,331,625**
Non-Departmental				
Appropriated Reserves	0	26,093,172	0	24,478,359
Contracts-General Government Service	4,897,675	5,597,532	5,829,399	6,085,556
Transfers to Other Funds	30,358,883	24,657,779	38,157,779	18,591,837
Total Non-Departmental	**$35,256,558**	**$56,348,483**	**$43,987,178**	**$49,155,752**
Court Facilities				
Court Facilities	3,379,987	4,308,281	3,494,185	3,907,694
Court Security	0	351,050	166,000	253,550
Total Court Facilities	**$3,379,987**	**$4,659,331**	**$3,660,185**	**$4,161,244**
Total Fund Expenditures	**$235,178,026**	**$264,588,848**	**$246,889,097**	**$267,502,241**

Millage Rate History



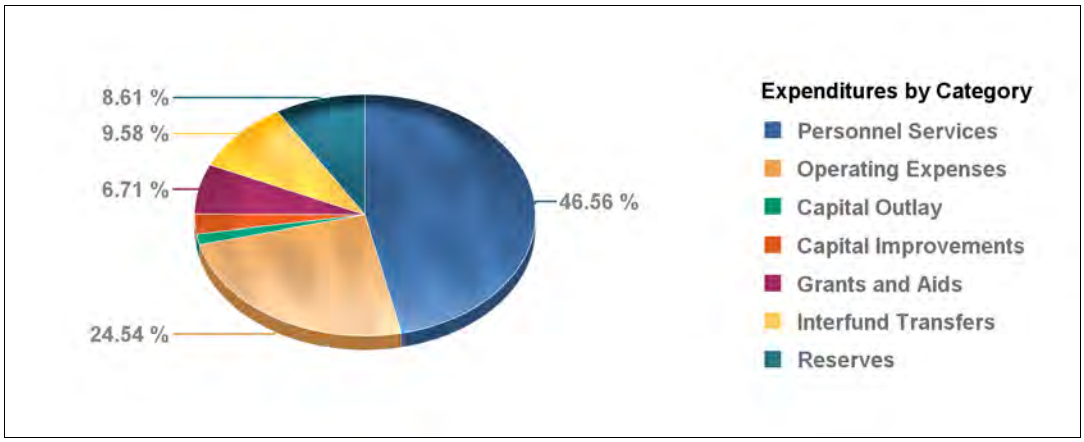
Fund Revenues

$267,502,241



Fund Expenditures

$267,502,241



Emergency Medical Services Fund - 002

Summary:

During fiscal year 2010-11, the County Council voted to assume provision of countywide emergency ambulance transport services from the Emergency Medical Foundation, also known as EVAC. This fund was established by Ordinance 2011-20, Section 161, beginning October 1, 2011 to provide funding for ambulance operations. It is funded through ambulance billing revenue, special event charges, and a subsidy from the General Fund.

To address service demands, two basic life support ambulances have been added including eight emt/ paramedic positions. The fiscal year 2018-19 budget includes a General Fund subsidy of $5.9 million which is 25% of the funds operating revenue. The reserves include $3 million so that sufficient funds will be available, in the future, to replace major capital equipment such as auto pulse machines, cardiac monitors, and power stretchers. In addition, $200,000 is set aside as a revenue stabilization reserve.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Charges for Services	15,069,888	16,667,483
Miscellaneous Revenues	757,255	936,889
Subtotal Current Revenues	**$15,827,143**	**$17,604,372**
Non-Current Revenues		
Non-Revenues	7,198,843	9,216,317
Subtotal Non-Current Revenues	**$7,198,843**	**$9,216,317**
Total Revenues	**$23,025,986**	**$26,820,689**
Less Operating Transfers	0	0
Total Operating Revenues	**$23,025,986**	**$26,820,689**
Expenditures		
Personnel Services	15,758,304	17,071,339
Operating Expenses	5,960,070	5,755,734
Reimbursements	(47,500)	(47,500)
Capital Outlay	147,055	746,490
Grants and Aids	50,225	50,225
Interfund Transfers	166,953	0
Reserves	990,879	3,244,401
Total Expenditures	**$23,025,986**	**$26,820,689**
Less Operating Transfers	0	0
Total Operating Expenditures	**$23,025,986**	**$26,820,689**
Net Revenues Less Expenditures	**$0**	**$0**

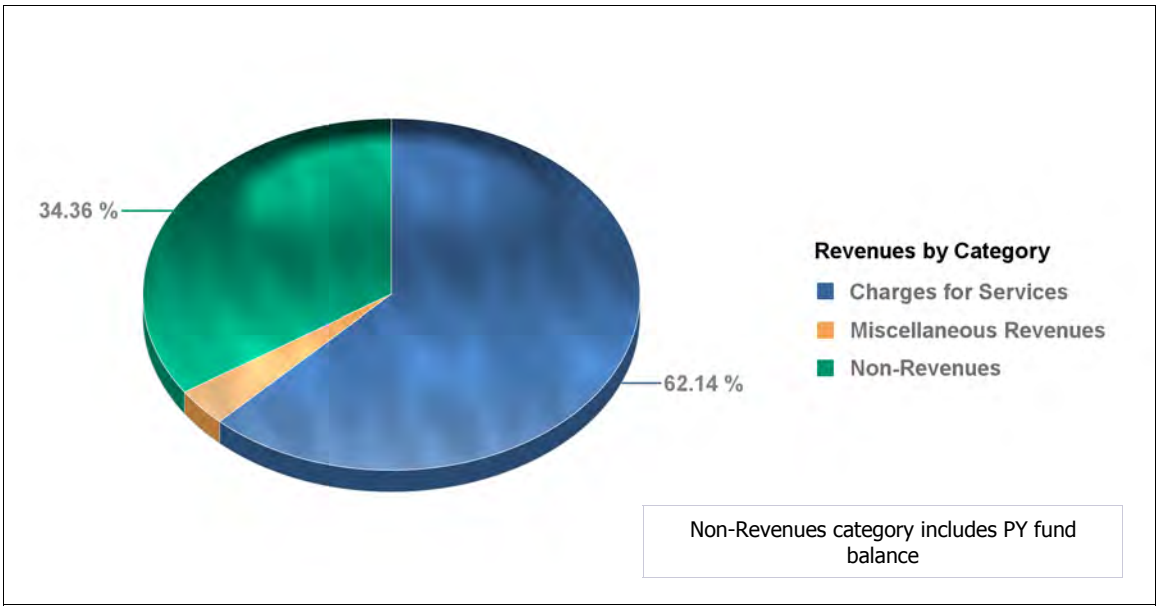
Emergency Medical Services Fund - 002

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Ambulance Fees/Svc Chgs	15,560,266	14,949,888	16,065,517	16,547,483
Management Fee	121,264	120,000	120,000	120,000
Total Charges for Services	**$15,681,530**	**$15,069,888**	**$16,185,517**	**$16,667,483**
Miscellaneous Revenues				
Bad Debt Recovery	993,884	726,455	920,055	920,055
Investment Income	(19,834)	0	(24,759)	2,017
Miscellaneous Revenue	12,759	15,800	14,724	14,724
Sale-Surplus Furn/Fixtr/Equip	15,966	15,000	10,000	93
Total Miscellaneous Revenues	**$1,002,775**	**$757,255**	**$920,020**	**$936,889**
Subtotal Current Revenues	**$16,684,305**	**$15,827,143**	**$17,105,537**	**$17,604,372**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,133,189	2,445,376	3,318,901
Transfers From Other Funds	4,870,300	0	0	0
Transfer General Fund	0	6,065,654	6,065,654	5,897,416
Total Non-Revenues	**$4,870,300**	**$7,198,843**	**$8,511,030**	**$9,216,317**
Subtotal Non-Current Revenues	**$4,870,300**	**$7,198,843**	**$8,511,030**	**$9,216,317**
Total Fund Revenues	**$21,554,605**	**$23,025,986**	**$25,616,567**	**$26,820,689**
Expenditure Detail				
Emergency Medical Services				
Emergency Medical Services Ops	20,144,668	21,406,159	20,721,039	25,359,080
Transfer to Other Funds	166,953	166,953	166,953	0
Total Emergency Medical Services	**$20,311,621**	**$21,573,112**	**$20,887,992**	**$25,359,080**
Accounting				
EMS Billing & Collection	1,398,493	1,452,874	1,409,674	1,461,609
Total Accounting	**$1,398,493**	**$1,452,874**	**$1,409,674**	**$1,461,609**
Total Fund Expenditures	**$21,710,114**	**$23,025,986**	**$22,297,666**	**$26,820,689**

Emergency Medical Services Fund - 002

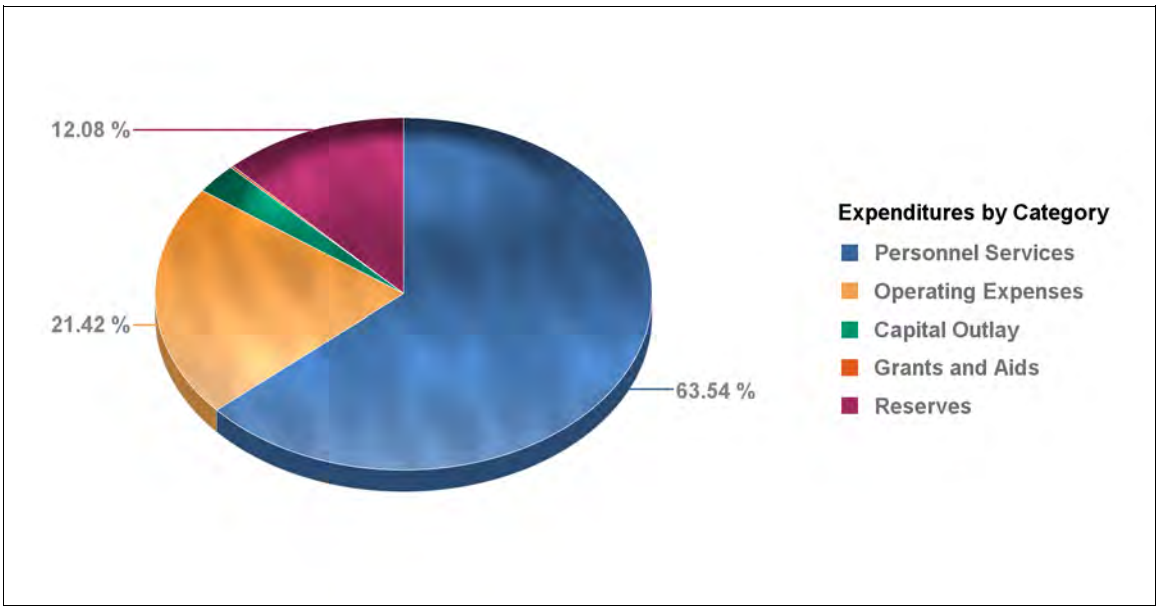
Fund Revenues

$26,820,689



Fund Expenditures

$26,820,689



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County Transportation Trust Fund - 103

Summary:

Chapter 336.022(1), Florida Statutes, directs each county to establish a Transportation Trust Fund for all transportation-related revenues and expenditures. The major revenue sources for the County Transportation Trust fund include: the 6 cents local option gas tax; 5 cents second local option gas tax; the 5th and 6th cent constitutional gas tax; 7th cent county gas tax; the 9th cent gas tax, and $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 2018-19 operating budget of $68.0 million provides for road and bridge operations, maintenance and repairs to the bascule bridges, engineering services, arterial street lighting, railroad crossing maintenance, and traffic signals modernization. Major capital improvement projects funded within County Transportation Trust funds include: countywide safety projects, bridge repairs program, traffic signal modernization, advanced right-of-way acquisition, and advanced engineering and permitting. Reserve balances of $20.0 million are designated for planned transportation-related capital improvement projects, capital outlay purchases, and the road maintenance program, and emergency reserves.

A total of 2.7 million in gas tax collections will be transferred to the Debt Service Funds to partially fund principal and interest payments on gas tax revenue bonds, and for the Williamson Boulevard extension note. Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	16,750,000	17,452,704
Intergovernmental Revenues	7,761,900	8,181,396
Charges for Services	499,924	693,943
Miscellaneous Revenues	395,000	645,000
Subtotal Current Revenues	**$25,406,824**	**$26,973,043**
Non-Current Revenues		
Non-Revenues	37,970,775	43,814,471
Subtotal Non-Current Revenues	**$37,970,775**	**$43,814,471**
Total Revenues	**$63,377,599**	**$70,787,514**
Less Operating Transfers	2,065,745	2,721,505
Total Operating Revenues	**$61,311,854**	**$68,066,009**
Expenditures		
Personnel Services	10,307,474	10,707,687
Operating Expenses	16,714,700	16,640,392
Reimbursements	(3,391,851)	(3,479,485)
Capital Outlay	977,758	1,061,098
Capital Improvements	12,080,000	23,046,024
Interfund Transfers	2,065,745	2,721,505
Reserves	24,623,773	20,090,293
Total Expenditures	**$63,377,599**	**$70,787,514**
Less Operating Transfers	2,065,745	2,721,505
Total Operating Expenditures	**$61,311,854**	**$68,066,009**
Net Revenues Less Expenditures	**$0**	**$0**

County Transportation Trust Fund - 103

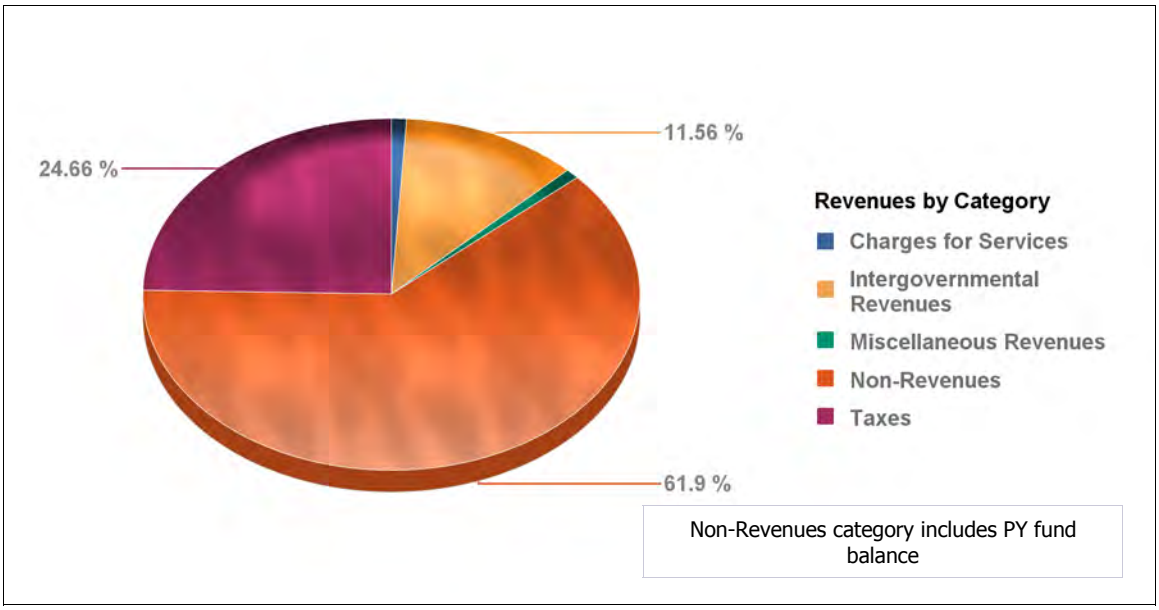
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Local Option Gas Tax 5	6,204,458	6,000,000	6,125,531	6,262,000
Local Option Gas Tax 6	8,382,611	8,190,000	8,307,502	8,530,130
Ninth Cent Gas Tax	2,635,719	2,560,000	2,612,563	2,660,574
Total Taxes	**$17,222,788**	**$16,750,000**	**$17,045,596**	**$17,452,704**
Intergovernmental Revenues				
Gas Tax-5TH & 6TH Cent	5,274,401	5,050,000	5,190,041	5,230,768
Gas Tax-7TH Cent	2,300,024	2,220,000	2,285,441	2,308,728
Municipal Fuel Tax	540,861	300,000	450,000	450,000
Other Transportation	8,372	10,000	10,000	10,000
State Revenue Sharing	181,900	181,900	181,900	181,900
Total Intergovernmental Revenues	**$8,305,558**	**$7,761,900**	**$8,117,382**	**$8,181,396**
Charges for Services				
Charges For Labor	9,774	4,000	4,000	4,000
Maintenance Agreements	444,953	253,924	253,924	447,943
Transportation Svcs-Debary	46,323	52,000	52,000	52,000
Transportation Svcs-Other	257,496	190,000	190,000	190,000
Total Charges for Services	**$758,546**	**$499,924**	**$499,924**	**$693,943**
Miscellaneous Revenues				
Ins Proceeds-Loss Furn/Equip	167,988	5,000	5,000	5,000
Investment Income	381,128	250,000	500,000	500,000
Miscellaneous Revenue	5,922	10,000	10,000	10,000
Sales-Surplus Matls & Scrap	8,855	10,000	5,000	10,000
Sale-Surplus Furn/Fixtr/Equip	125,000	120,000	120,000	120,000
Total Miscellaneous Revenues	**$688,893**	**$395,000**	**$640,000**	**$645,000**
Permits, Fees, Special Assessments				
Proportionate Share/Concurrency	299,843	0	0	0
Total Permits, Fees, Special Assessme	**$299,843**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$27,275,628**	**$25,406,824**	**$26,302,902**	**$26,973,043**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	33,170,775	43,933,428	38,814,471
Transfers From Other Funds	5,118,688	0	0	0
Transfer from MSD	0	4,800,000	4,800,000	5,000,000
Total Non-Revenues	**$5,118,688**	**$37,970,775**	**$48,733,428**	**$43,814,471**
Subtotal Non-Current Revenues	**$5,118,688**	**$37,970,775**	**$48,733,428**	**$43,814,471**
Total Fund Revenues	**$32,394,316**	**$63,377,599**	**$75,036,330**	**$70,787,514**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure Detail				
Public Works Services				
Administration	358,221	338,470	313,046	207,939
Appropriated Reserves	0	4,702,007	0	8,604,560
Inter-Departmental Charges	608,233	590,816	590,816	750,963
Total Public Works Services	**$966,454**	**$5,631,293**	**$903,862**	**$9,563,462**
Engineering & Construction				
Appropriated Reserves	0	3,203,986	0	4,747,980
Bridge Repair Program	193,521	250,000	315,377	250,000
Construction Engineering	644,781	901,060	877,348	863,201
Countywide Sidewalks	154,324	250,000	155,000	250,000
RailRoad Corssings - Annual	0	100,000	156,020	100,000
Resurfacing	5,952,801	4,950,000	6,000,000	5,950,000
Total Engineering & Construction	**$6,945,427**	**$9,655,046**	**$7,503,745**	**$12,161,181**
Road and Bridge				
Appropriated Reserves	0	3,502,786	0	4,807,074
FHWA (arterial Lighting/Signals)	0	0	15,166	0
Outside Operations	221,508	181,900	181,900	181,900
Road and Bridge Operations	11,004,949	13,797,476	14,400,890	12,761,659
Total Road and Bridge	**$11,226,457**	**$17,482,162**	**$14,597,956**	**$17,750,633**
Traffic Engineering				
Appropriated Reserves	0	817,081	0	1,845,681
FDOT Traffic Signal Upgrades	216,897	253,924	215,924	439,943
Traffic Engineering	829,606	1,106,579	1,078,743	1,083,047
Traffic Signal Modernization	3,120,970	2,737,856	2,826,709	3,001,040
Total Traffic Engineering	**$4,167,473**	**$4,915,440**	**$4,121,376**	**$6,369,711**
LOGT 5 Road Projects				
Advanced Engineering & Permitting	241,232	500,000	656,421	500,000
Advanced R/W Acquisition	16,220	500,000	50,000	950,000
Appropriated Reserves	0	12,397,913	0	84,998
Countywide Safety Projects	313,205	1,500,000	1,500,000	1,500,000
Howland Blvd - Providence to Elkcam	0	0	0	8,900,000
LPGA Bl-Jimmy Ann-Derbyshire	232,994	0	1,337,112	0
Orange Camp-MLK to I-4	0	2,100,000	0	2,093,710
S Williamson Blvd Extension in Port Orang	1,011,743	1,010,246	1,110,246	1,770,703
Tenth St Ph2 Myrtle US1 4 lane	0	3,950,000	0	6,332,546
Transfer to Other Funds	840,194	1,055,499	1,693,287	1,709,705
West Park Ave 3-lane	308,734	2,680,000	2,747,854	1,100,865
Total LOGT 5 Road Projects	**$2,964,322**	**$25,693,658**	**$9,094,920**	**$24,942,527**
Total Fund Expenditures	**$26,270,133**	**$63,377,599**	**$36,221,859**	**$70,787,514**

County Transportation Trust Fund - 103

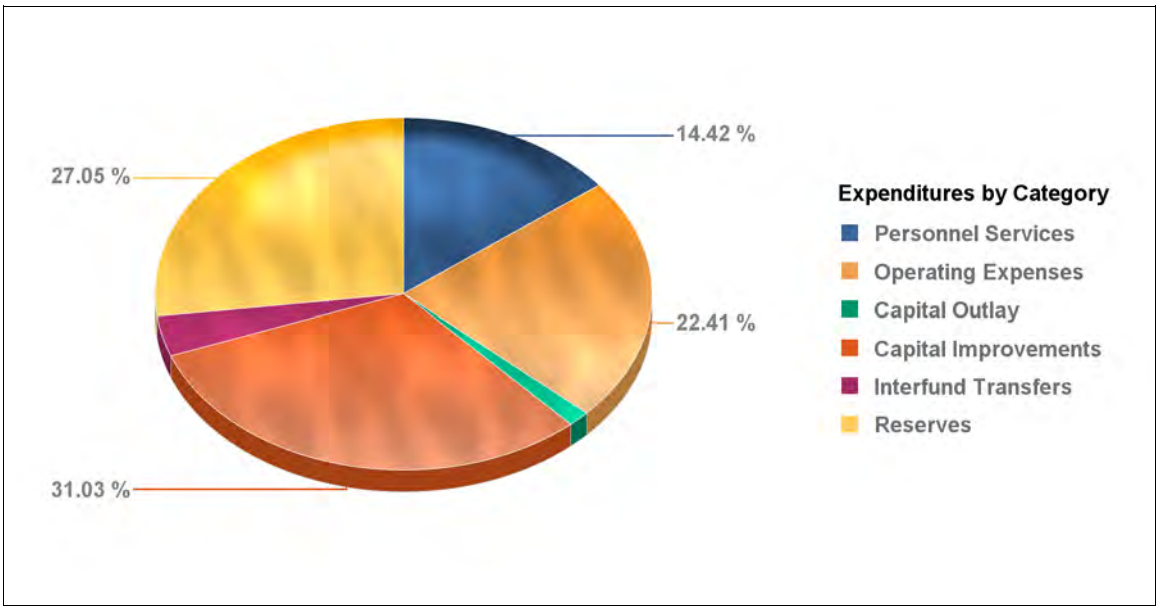
Fund Revenues

$70,787,514



Fund Expenditures

$70,787,514



Library Fund - 104

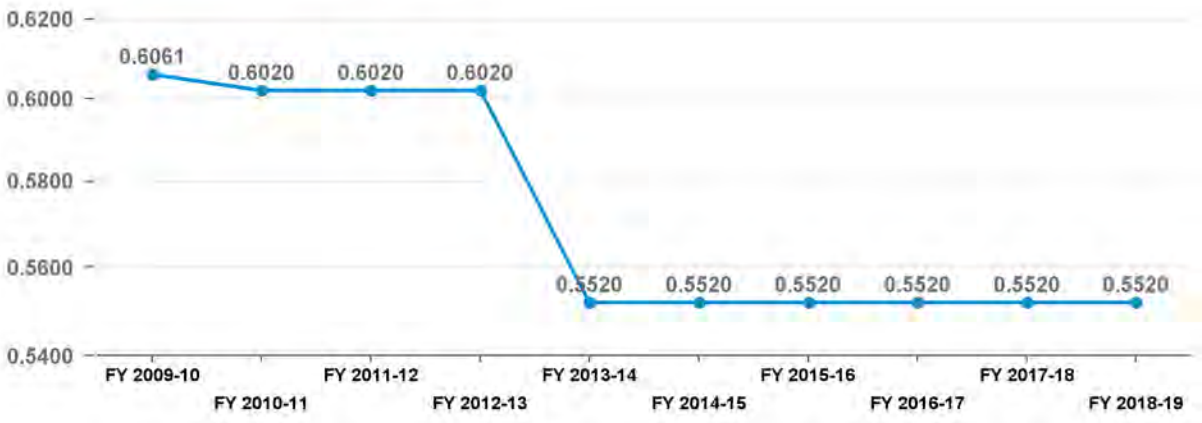
Summary: Established in Volusia County Code, Article IV, 2-113(d)(3), Volusia County's public library system includes six regional libraries, two full service branch libraries, six community branch libraries, and one support/training facility. A countywide Library Fund millage rate of 0.5520 accounts for the tax revenues and expenditures relating to the operation of our library system. This millage rate has been the same since fiscal year 2013-14. 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. The library also expects revenue from fines and fees, donations, and Friends of the Library contributions. Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	16,558,973	18,018,052
Intergovernmental Revenues	455,408	455,014
Charges for Services	182,000	154,000
Miscellaneous Revenues	90,700	263,242
Judgements, Fines and Forfeitures	360,000	250,000
Subtotal Current Revenues	**$17,647,081**	**$19,140,308**
Non-Current Revenues		
Non-Revenues	4,862,239	5,816,185
Subtotal Non-Current Revenues	**$4,862,239**	**$5,816,185**
Total Revenues	**$22,509,320**	**$24,956,493**
Less Operating Transfers	0	0
Total Operating Revenues	**$22,509,320**	**$24,956,493**
Expenditures		
Personnel Services	10,406,930	10,680,543
Operating Expenses	7,051,950	7,580,061
Capital Outlay	382,152	439,900
Capital Improvements	615,000	830,000
Reserves	4,053,288	5,425,989
Total Expenditures	**$22,509,320**	**$24,956,493**
Less Operating Transfers	0	0
Total Operating Expenditures	**$22,509,320**	**$24,956,493**
Net Revenues Less Expenditures	**$0**	**$0**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Current Ad Valorem Taxes	15,064,114	16,518,973	16,188,973	17,978,052
Delinquent Ad Valorem Taxes	410,649	40,000	400,000	40,000
Total Taxes	**$15,474,763**	**$16,558,973**	**$16,588,973**	**$18,018,052**
Intergovernmental Revenues				
Payment In Lieu Of Taxes	3,389	0	3,000	0
State Aid To Library	431,097	455,408	455,014	455,014
Total Intergovernmental Revenues	**$434,486**	**$455,408**	**$458,014**	**$455,014**
Charges for Services				
Library Service Charges	21,627	30,000	27,000	27,000
Library Service-Lost Books	24,026	30,000	20,000	20,000
Library Service-Lost Cards	21,864	22,000	17,000	17,000
Sales-Maps, Code Bks, Publicat	102,256	100,000	90,000	90,000
Total Charges for Services	**$169,773**	**$182,000**	**$154,000**	**$154,000**
Miscellaneous Revenues				
Commissions	1,905	1,500	1,500	1,500
Donations-Library NON FOL	16,769	4,000	4,000	4,000
Donations-Project Related	250,000	0	0	0
Investment Income	110,941	80,000	115,000	80,000
Miscellaneous Revenue	1,489	3,000	5,000	3,000
Refund Of Prior Year Expendtrs	106,186	0	106,186	171,542
Rent	3,544	2,000	3,000	3,000
Sale-Surplus Furn/Fixtr/Equip	175	200	150	200
Total Miscellaneous Revenues	**$491,009**	**$90,700**	**$234,836**	**$263,242**
Judgements, Fines and Forfeitures				
Library Fines	271,018	360,000	250,000	250,000
Total Judgements, Fines and Forfeitur	**$271,018**	**$360,000**	**$250,000**	**$250,000**
Subtotal Current Revenues	**$16,841,049**	**$17,647,081**	**$17,685,823**	**$19,140,308**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	4,685,289	5,664,179	5,581,185
Transfers From Other Funds	50,500	0	0	0
Library Contributions	72,788	126,950	75,000	75,000
Transfer from Library Endowment	0	50,000	50,000	160,000
Total Non-Revenues	**$123,288**	**$4,862,239**	**$5,789,179**	**$5,816,185**
Subtotal Non-Current Revenues	**$123,288**	**$4,862,239**	**$5,789,179**	**$5,816,185**
Total Fund Revenues	**$16,964,337**	**$22,509,320**	**$23,475,002**	**$24,956,493**

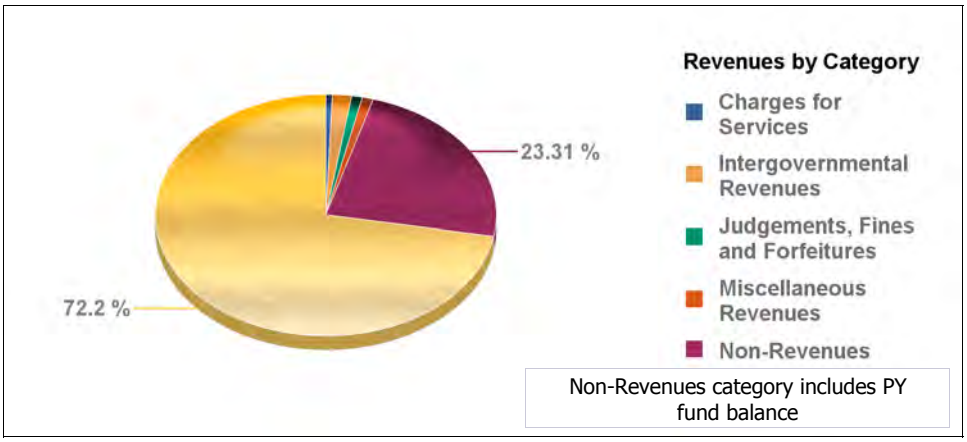
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure Detail				
Library Services				
Administration	16,713,440	22,382,370	17,814,017	24,881,493
Friends of the Library	62,496	126,950	79,800	75,000
Total Library Services	**$16,775,936**	**$22,509,320**	**$17,893,817**	**$24,956,493**
Total Fund Expenditures	**$16,775,936**	**$22,509,320**	**$17,893,817**	**$24,956,493**

Millage Rate History



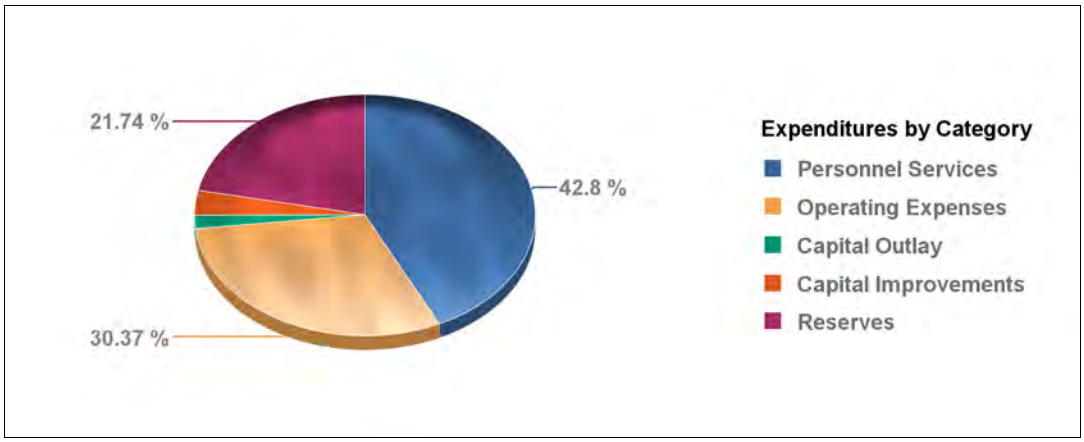
Fund Revenues

$24,956,493



Fund Expenditures

$24,956,493



East Volusia Mosquito Control Fund - 105

Summary: Under the authority of F.S. Title XXIX, Chapter 388, and Chapter 110, Article IX County Ordinances, Volusia County Mosquito Control (VCMC) is responsible for nuisance and disease mosquito control in Volusia County. To achieve the primary goal of reducing mosquito production, VCMC must mitigate the mosquito production sites and control immature mosquitoes before they develop into biting adults. Funding for VCMC is provided primarily through ad valorem taxes assessed on properties within the district. The East Volusia Mosquito Control Special District millage rate is 0.1880 mills; the same rate since fiscal year 2014-15. The amount of taxes levied by the County Council shall not exceed, in any one fiscal year, the sum of two mills for every dollar of assessed valuation on property situated in the district. Revenue is also 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, proposed to eliminate in these funds to Districts with budgets of three million dollars and greater.

The $1.2 million held in reserves are set aside for future one-time capital needs, fluctuation in fuel costs, and emergency reserve, which represents 10% of recurring revenues. Details of Capital Outlay can be found in Section - J of this document.

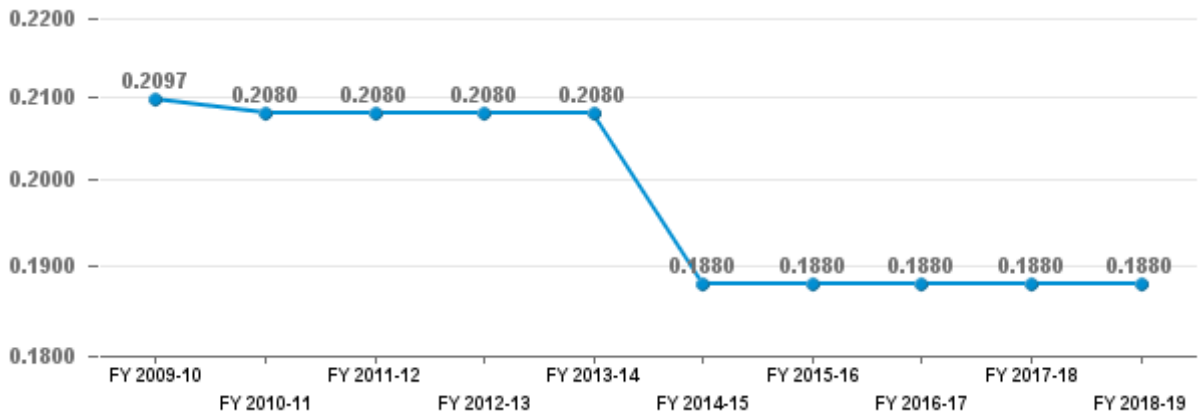
	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	4,085,787	4,421,402
Charges for Services	21,000	26,000
Miscellaneous Revenues	117,500	520,500
Subtotal Current Revenues	**$4,224,287**	**$4,967,902**
Non-Current Revenues		
Non-Revenues	2,506,456	2,834,592
Subtotal Non-Current Revenues	**$2,506,456**	**$2,834,592**
Total Revenues	**$6,730,743**	**$7,802,494**
Less Operating Transfers	0	0
Total Operating Revenues	**$6,730,743**	**$7,802,494**
Expenditures		
Personnel Services	1,698,359	1,766,242
Operating Expenses	2,525,298	2,849,855
Reimbursements	(300,000)	(300,000)
Capital Outlay	275,500	1,530,700
Capital Improvements	0	500,000
Grants and Aids	154,725	173,867
Interfund Transfers	18,250	0
Reserves	2,358,611	1,281,830
Total Expenditures	**$6,730,743**	**$7,802,494**
Less Operating Transfers	0	0
Total Operating Expenditures	**$6,730,743**	**$7,802,494**
Net Revenues Less Expenditures	**$0**	**$0**

East Volusia Mosquito Control Fund - 105

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Current Ad Valorem Taxes	3,717,612	4,073,787	4,073,787	4,409,402
Delinquent Ad Valorem Taxes	100,166	12,000	4,518	12,000
Total Taxes	**$3,817,778**	**$4,085,787**	**$4,078,305**	**$4,421,402**
Intergovernmental Revenues				
Payment In Lieu Of Taxes	349	0	0	0
State Mosquito Control I	91,319	0	0	0
Total Intergovernmental Revenues	**$91,668**	**$0**	**$0**	**$0**
Charges for Services				
Charges For Labor	26,816	21,000	26,000	26,000
Total Charges for Services	**$26,816**	**$21,000**	**$26,000**	**$26,000**
Miscellaneous Revenues				
Investment Income	52,262	45,000	55,000	55,000
Miscellaneous Revenue	0	500	500	500
Rental Of Equipment	11,237	26,000	14,500	26,000
Sale-Surplus Furn/Fixtr/Equip	29,766	46,000	46,000	439,000
Total Miscellaneous Revenues	**$93,265**	**$117,500**	**$116,000**	**$520,500**
Subtotal Current Revenues	**$4,029,527**	**$4,224,287**	**$4,220,305**	**$4,967,902**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	2,506,456	3,297,217	2,834,592
Transfers From Other Funds	21,621	0	0	0
Total Non-Revenues	**$21,621**	**$2,506,456**	**$3,297,217**	**$2,834,592**
Subtotal Non-Current Revenues	**$21,621**	**$2,506,456**	**$3,297,217**	**$2,834,592**
Total Fund Revenues	**$4,051,148**	**$6,730,743**	**$7,517,522**	**$7,802,494**
Expenditure Detail				
Mosquito Control				
Mosquito Control	3,845,149	6,598,643	4,599,739	7,371,891
State I	117,465	132,100	83,191	430,603
Total Mosquito Control	**$3,962,614**	**$6,730,743**	**$4,682,930**	**$7,802,494**
Total Fund Expenditures	**$3,962,614**	**$6,730,743**	**$4,682,930**	**$7,802,494**

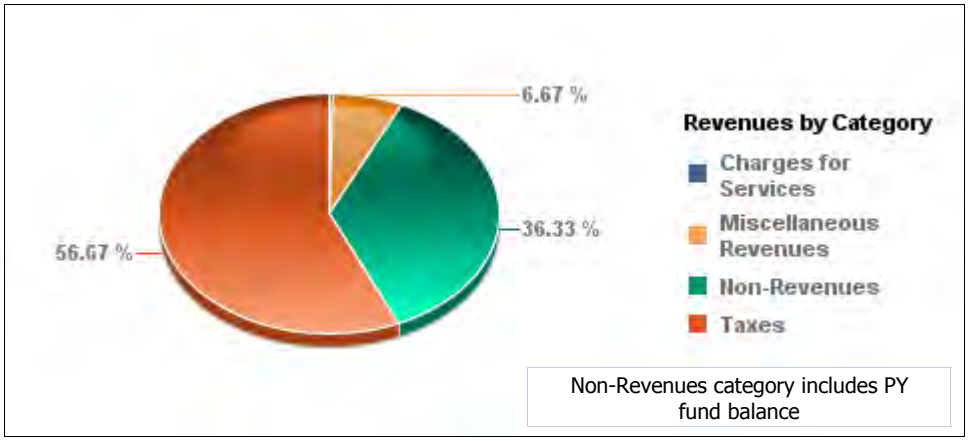
East Volusia Mosquito Control Fund - 105

Millage Rate History



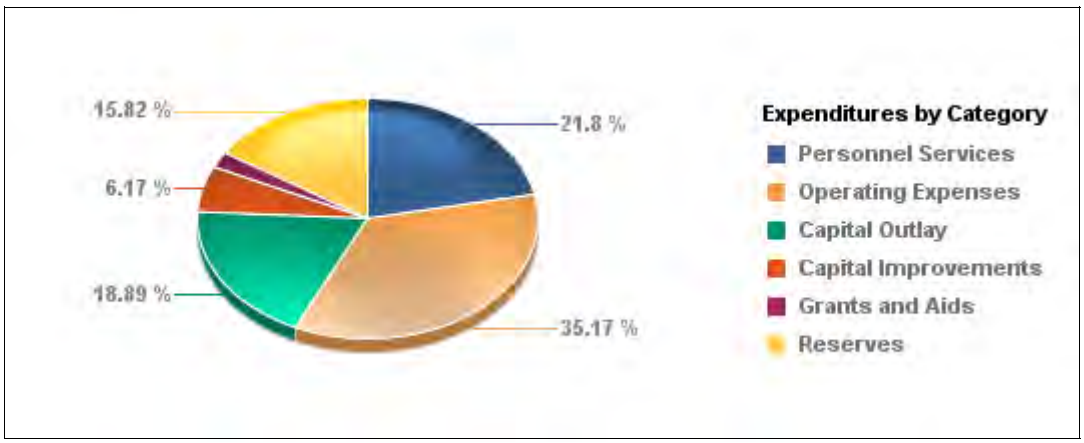
Fund Revenues

$7,802,494



Fund Expenditures

$7,802,494



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Resort Tax Fund - 106

Summary: The Tourist Development/Resort Tax was enacted in 1978 by Ordinance 1978-02, levying a two percent tax on short term accommodation rentals of six months or less to fund the expansion and related maintenance costs of the Ocean Center. From this revenue, an administrative fee of 2% is budgeted for cost of collection. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent, effective July 1, 2003. The revenue generated from the tax is used primarily to fund debt service for the bonds issued to finance the expansion costs, with the remaining revenue allocated to Ocean Center operations. In fiscal year 2018-19, the transfer for debt service is $4.3 million (Funds 202 and 203) with remaining $7.4 million to the Ocean Center (Fund 118).

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	11,167,926	11,864,352
Miscellaneous Revenues	6,500	28,000
Subtotal Current Revenues	**$11,174,426**	**$11,892,352**
Non-Current Revenues		
Subtotal Non-Current Revenues	**$0**	**$0**
Total Revenues	**$11,174,426**	**$11,892,352**
Less Operating Transfers	11,027,517	11,734,161
Total Operating Revenues	**$146,909**	**$158,191**
Expenditures		
Operating Expenses	146,909	158,191
Interfund Transfers	11,027,517	11,734,161
Total Expenditures	**$11,174,426**	**$11,892,352**
Less Operating Transfers	11,027,517	11,734,161
Total Operating Expenditures	**$146,909**	**$158,191**
Net Revenues Less Expenditures	**$0**	**$0**

Resort Tax Fund - 106

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Resort Tax	7,177,716	7,445,284	7,558,332	7,909,568
Resort Tax - Addl One Cent	3,588,252	3,722,642	3,779,166	3,954,784
Total Taxes	**$10,765,968**	**$11,167,926**	**$11,337,498**	**$11,864,352**
Miscellaneous Revenues				
Investment Income	25,866	6,500	20,000	28,000
Total Miscellaneous Revenues	**$25,866**	**$6,500**	**$20,000**	**$28,000**
Subtotal Current Revenues	**$10,791,834**	**$11,174,426**	**$11,357,498**	**$11,892,352**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	2,906	0
Total Non-Revenues	**$0**	**$0**	**$2,906**	**$0**
Subtotal Non-Current Revenues	**$0**	**$0**	**$2,906**	**$0**
Total Fund Revenues	**$10,791,834**	**$11,174,426**	**$11,360,404**	**$11,892,352**
Expenditure Detail				
Non-Departmental				
Contracts-General Government Service	150,707	146,909	151,167	158,191
Transfers to Other Funds	11,295,221	11,027,517	11,209,237	11,734,161
Total Non-Departmental	**$11,445,928**	**$11,174,426**	**$11,360,404**	**$11,892,352**
Total Fund Expenditures	**$11,445,928**	**$11,174,426**	**$11,360,404**	**$11,892,352**

Sales Tax Trust Fund - 108

Summary: The County is entitled to a proportionate share of the Half-Cent State Sales Tax, collected at the state level and distributed to all counties based on formula per s. 202.18, 218.6 F.S.. Half-Cent Sales Tax revenue is allocated between the General Fund (001) - $13.4 million, the Municipal Service District Fund (120) - $7.7 million and $1.7 million - Debt Service Fund (214).

From the amount allocated to the General Fund, $1.6 million is transferred to the Capital Improvement Revenue Note, Series 2016 (214) and represents the final funding of the County's Go-To-Zero initiative.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	22,235,030	22,817,476
Miscellaneous Revenues	20,000	25,000
Subtotal Current Revenues	**$22,255,030**	**$22,842,476**
Non-Current Revenues		
Subtotal Non-Current Revenues	**$0**	**$0**
Total Revenues	**$22,255,030**	**$22,842,476**
Less Operating Transfers	22,255,030	22,842,476
Total Operating Revenues	**$0**	**$0**
Expenditures		
Interfund Transfers	22,255,030	22,842,476
Total Expenditures	**$22,255,030**	**$22,842,476**
Less Operating Transfers	22,255,030	22,842,476
Total Operating Expenditures	**$0**	**$0**
Net Revenues Less Expenditures	**$0**	**$0**

Sales Tax Trust Fund - 108

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Half-Cent Sales Tax	20,995,101	22,235,030	21,834,905	22,817,476
Total Intergovernmental Revenues	**$20,995,101**	**$22,235,030**	**$21,834,905**	**$22,817,476**
Miscellaneous Revenues				
Investment Income	40,529	20,000	25,000	25,000
Total Miscellaneous Revenues	**$40,529**	**$20,000**	**$25,000**	**$25,000**
Subtotal Current Revenues	**$21,035,630**	**$22,255,030**	**$21,859,905**	**$22,842,476**
Non-Current Revenues				
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$0**
Total Fund Revenues	**$21,035,630**	**$22,255,030**	**$21,859,905**	**$22,842,476**
Expenditure Detail				
Non-Departmental				
Transfers to Other Funds	21,035,630	22,255,030	21,859,905	22,842,476
Total Non-Departmental	**$21,035,630**	**$22,255,030**	**$21,859,905**	**$22,842,476**
Total Fund Expenditures	**$21,035,630**	**$22,255,030**	**$21,859,905**	**$22,842,476**

Convention Development Tax Fund - 111

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

The fiscal year 2018-19 budget includes a 2% administrative fee for the cost of collection. HAAA is estimated at $8,930,671, SVAA estimated at $2,085,773 and WVAA estimated at $618,071.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	11,168,474	11,864,353
Miscellaneous Revenues	5,505	7,449
Subtotal Current Revenues	**$11,173,979**	**$11,871,802**
Non-Current Revenues		
Subtotal Non-Current Revenues	**$0**	**$0**
Total Revenues	**$11,173,979**	**$11,871,802**
Less Operating Transfers	0	0
Total Operating Revenues	**$11,173,979**	**$11,871,802**
Expenditures		
Operating Expenses	11,173,979	11,871,802
Total Expenditures	**$11,173,979**	**$11,871,802**
Less Operating Transfers	0	0
Total Operating Expenditures	**$11,173,979**	**$11,871,802**
Net Revenues Less Expenditures	**$0**	**$0**

Convention Development Tax Fund - 111

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Convention Development Tax	10,765,968	11,168,474	11,337,498	11,864,353
Total Taxes	**$10,765,968**	**$11,168,474**	**$11,337,498**	**$11,864,353**
Miscellaneous Revenues				
Investment Income	6,835	5,505	6,887	7,449
Total Miscellaneous Revenues	**$6,835**	**$5,505**	**$6,887**	**$7,449**
Subtotal Current Revenues	**$10,772,803**	**$11,173,979**	**$11,344,385**	**$11,871,802**
Non-Current Revenues				
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$0**
Total Fund Revenues	**$10,772,803**	**$11,173,979**	**$11,344,385**	**$11,871,802**
Expenditure Detail				
Tourist Development				
Halifax Area Advertising Authority	8,248,757	8,484,906	8,678,897	9,112,815
Southeast Volusia Advertising Authority	1,971,381	2,122,662	2,056,204	2,128,311
West Volusia Advertising Authority	566,515	566,411	609,284	630,676
Total Tourist Development	**$10,786,653**	**$11,173,979**	**$11,344,385**	**$11,871,802**
Total Fund Expenditures	**$10,786,653**	**$11,173,979**	**$11,344,385**	**$11,871,802**

Road Proportionate Share Fund - 113

Summary: 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 2018-19 budget includes three projects utilizing proportionate share funding, Howland Blvd., Orange Camp Rd., and Williamson Blvd. for a total amount of $2.8 million.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Permits, Fees, Special Assessments	0	2,641,358
Subtotal Current Revenues	**$0**	**$2,641,358**
Non-Current Revenues		
Non-Revenues		133,019
Subtotal Non-Current Revenues	**$0**	**$133,019**
Total Revenues	**$0**	**$2,774,377**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$2,774,377**
Expenditures		
Capital Improvements	0	2,774,377
Total Expenditures	**$0**	**$2,774,377**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$2,774,377**
Net Revenues Less Expenditures	**$0**	**$0**

Road Proportionate Share Fund - 113

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Proportionate Share/Concurrency	0	0	133,019	2,641,358
Total Permits, Fees, Special Assessme	**$0**	**$0**	**$133,019**	**$2,641,358**
Subtotal Current Revenues	**$0**	**$0**	**$133,019**	**$2,641,358**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	133,019
Total Non-Revenues	**$0**	**$0**	**$0**	**$133,019**
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$133,019**
Total Fund Revenues	**$0**	**$0**	**$133,019**	**$2,774,377**
Expenditure Detail				
LOGT 5 Road Projects				
Howland Blvd - Providence to Elkcam	0	0	0	79,356
Orange Camp-MLK to I-4	0	0	0	219,488
Williamson Blvd Improv-Dev Contr	0	0	0	2,475,533
Total LOGT 5 Road Projects	**$0**	**$0**	**$0**	**$2,774,377**
Total Fund Expenditures	**$0**	**$0**	**$0**	**$2,774,377**

Ponce De Leon Inlet and Port District Fund - 114

Summary:

The Ponce de Leon Inlet and Port District taxing fund is authorized under Chapter 110 Article VIII of the Volusia County Code. The Port District millage rate is 0.0929, the same rate since fiscal year 2010-11. 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, and off-beach parking lot development, as well as boat and kayak launch facilities. An interfund transfer of $347,471 is to the beach capital fund to pay for beach ramp upgrades.

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

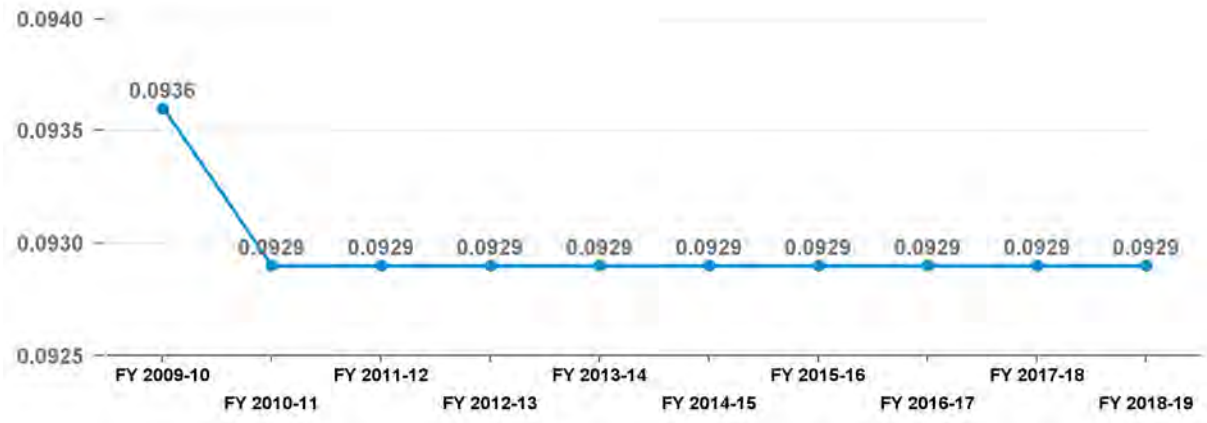
	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	2,020,061	2,186,905
Intergovernmental Revenues	150	175
Charges for Services	967,227	1,050,130
Miscellaneous Revenues	35,000	35,350
Subtotal Current Revenues	**$3,022,438**	**$3,272,560**
Non-Current Revenues		
Non-Revenues	2,681,300	2,539,330
Subtotal Non-Current Revenues	**$2,681,300**	**$2,539,330**
Total Revenues	**$5,703,738**	**$5,811,890**
Less Operating Transfers	0	0
Total Operating Revenues	**$5,703,738**	**$5,811,890**
Expenditures		
Personnel Services	1,050,843	1,140,293
Operating Expenses	640,988	822,965
Capital Outlay	59,000	32,000
Capital Improvements	1,245,000	1,390,000
Grants and Aids	112,232	121,689
Interfund Transfers	433,546	347,471
Reserves	2,162,129	1,957,472
Total Expenditures	**$5,703,738**	**$5,811,890**
Less Operating Transfers	0	0
Total Operating Expenditures	**$5,703,738**	**$5,811,890**
Net Revenues Less Expenditures	**$0**	**$0**

Ponce De Leon Inlet and Port District Fund - 114

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Current Ad Valorem Taxes	1,837,090	2,013,061	2,013,061	2,178,905
Delinquent Ad Valorem Taxes	48,888	7,000	25,000	8,000
Total Taxes	**$1,885,978**	**$2,020,061**	**$2,038,061**	**$2,186,905**
Intergovernmental Revenues				
Payment In Lieu Of Taxes	173	150	170	175
Total Intergovernmental Revenues	**$173**	**$150**	**$170**	**$175**
Charges for Services				
Park Fees	922,432	967,227	1,039,733	1,050,130
Total Charges for Services	**$922,432**	**$967,227**	**$1,039,733**	**$1,050,130**
Miscellaneous Revenues				
Investment Income	28,266	35,000	35,000	35,350
Sale-Surplus Furn/Fixtr/Equip	6	0	0	0
Total Miscellaneous Revenues	**$28,272**	**$35,000**	**$35,000**	**$35,350**
Subtotal Current Revenues	**$2,836,855**	**$3,022,438**	**$3,112,964**	**$3,272,560**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	2,681,300	2,451,584	2,539,330
Transfers From Other Funds	659,504	0	0	0
Total Non-Revenues	**$659,504**	**$2,681,300**	**$2,451,584**	**$2,539,330**
Subtotal Non-Current Revenues	**$659,504**	**$2,681,300**	**$2,451,584**	**$2,539,330**
Total Fund Revenues	**$3,496,359**	**$5,703,738**	**$5,564,548**	**$5,811,890**
Expenditure Detail				
Coastal				
Administration	665,927	792,961	835,573	910,798
Appropriated Reserves	0	2,162,129	0	1,957,472
Inlet District Access & Operations	509,574	793,546	663,546	717,471
Inlet District Partnership Programs	5,984	15,000	15,000	15,000
Inlet Parks	634,646	1,250,102	876,099	1,371,149
Marine Wildlife and Artificial Fishing Reefs	64,704	690,000	635,000	840,000
Transfer to Other Fund	571,525	0	0	0
Total Coastal	**$2,452,360**	**$5,703,738**	**$3,025,218**	**$5,811,890**
Total Fund Expenditures	**$2,452,360**	**$5,703,738**	**$3,025,218**	**$5,811,890**

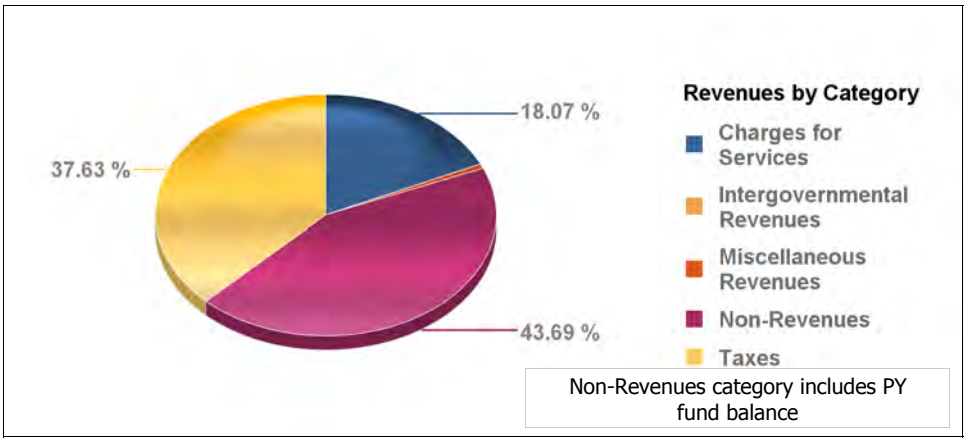
Ponce De Leon Inlet and Port District Fund - 114

Millage Rate History



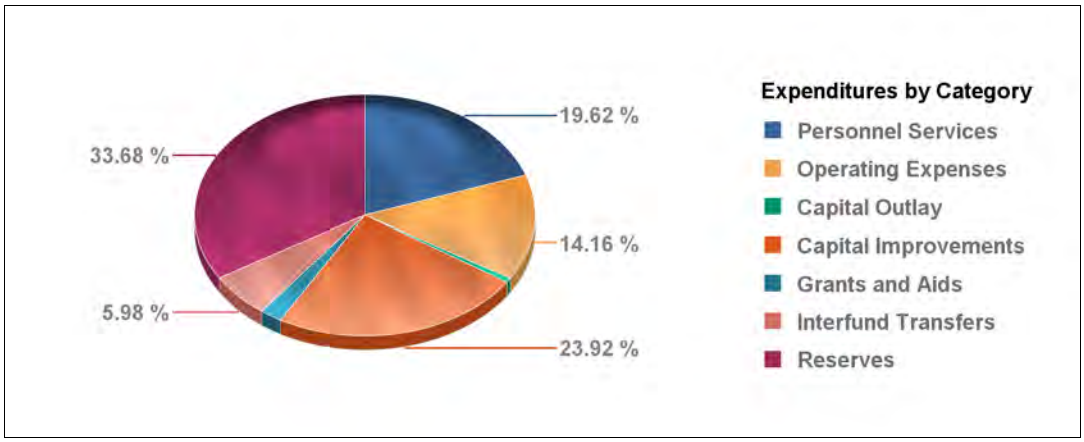
Fund Revenues

$5,811,890



Fund Expenditures

$5,811,890



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E-911 Emergency Telephone System Fund - 115

Summary:

The "Florida Emergency Communications Number E911 State Plan Act" (F.S. 365.171- 365.174) outlines the establishment, use, and distribution of "911" fee revenues. Service providers collect the fees levied upon subscribers and remit them to the State E911 Board. On a monthly basis, the Board distributes to the counties 67% of the funds collected in the wireless category 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 2018-19 budget includes transfers of $1,141,982 to the General Fund for reimbursement of associated call-taker costs. Fund balance of $1,026,727, of which $696,922, is being used to support operations, includes $329,805 for reserves.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	1,830,000	2,423,443
Miscellaneous Revenues	14,000	17,950
Subtotal Current Revenues	**$1,844,000**	**$2,441,393**
Non-Current Revenues		
Non-Revenues	1,257,613	1,026,727
Subtotal Non-Current Revenues	**$1,257,613**	**$1,026,727**
Total Revenues	**$3,101,613**	**$3,468,120**
Less Operating Transfers	1,342,388	1,141,982
Total Operating Revenues	**$1,759,225**	**$2,326,138**
Expenditures		
Personnel Services	212,066	220,952
Operating Expenses	1,216,396	1,659,759
Capital Outlay	0	115,622
Interfund Transfers	1,342,388	1,141,982
Reserves	330,763	329,805
Total Expenditures	**$3,101,613**	**$3,468,120**
Less Operating Transfers	1,342,388	1,141,982
Total Operating Expenditures	**$1,759,225**	**$2,326,138**
Net Revenues Less Expenditures	**$0**	**$0**

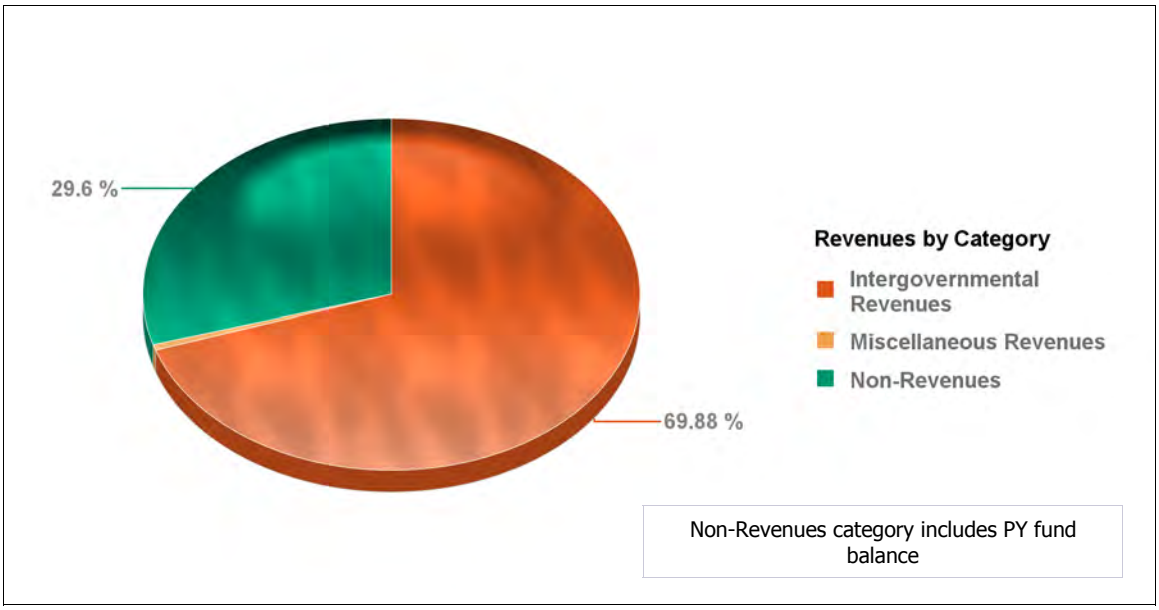
E-911 Emergency Telephone System Fund - 115

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
E911 Nonwireless Distribution	679,723	550,000	804,367	804,207
E911 Prepaid Wireless Distributions	366,188	330,000	375,023	374,787
E911 Wireless Distributions	1,042,356	950,000	1,214,453	1,244,449
Total Intergovernmental Revenues	**$2,088,267**	**$1,830,000**	**$2,393,843**	**$2,423,443**
Miscellaneous Revenues				
Investment Income	19,144	14,000	20,644	17,950
Total Miscellaneous Revenues	**$19,144**	**$14,000**	**$20,644**	**$17,950**
Subtotal Current Revenues	**$2,107,411**	**$1,844,000**	**$2,414,487**	**$2,441,393**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,257,613	1,531,918	1,026,727
Total Non-Revenues	**$0**	**$1,257,613**	**$1,531,918**	**$1,026,727**
Subtotal Non-Current Revenues	**$0**	**$1,257,613**	**$1,531,918**	**$1,026,727**
Total Fund Revenues	**$2,107,411**	**$3,101,613**	**$3,946,405**	**$3,468,120**
Expenditure Detail				
Office of the Sheriff				
E-911 Emergency Telephone System	231,873	271,433	268,626	307,617
E-911 Pre-Paid Wireless	97,500	141,819	125,365	327,596
E-911 PSAP Expenses	576,192	746,697	690,273	898,088
E-911 Wireless	1,583,172	1,941,664	1,835,414	1,934,819
Total Office of the Sheriff	**$2,488,737**	**$3,101,613**	**$2,919,678**	**$3,468,120**
Total Fund Expenditures	**$2,488,737**	**$3,101,613**	**$2,919,678**	**$3,468,120**

E-911 Emergency Telephone System Fund - 115

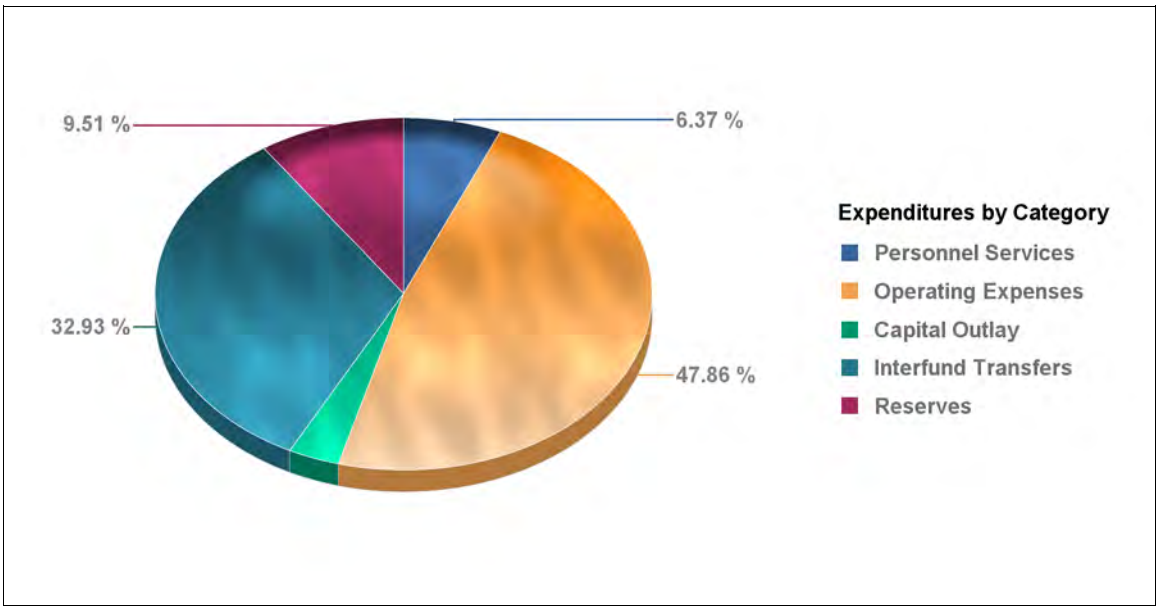
Fund Revenues

$3,468,120



Fund Expenditures

$3,468,120



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Special Lighting Districts Fund - 116

Summary: Special Lighting Districts are established under the authority provided in Article II, Sec. 110-31 County Code. The fund was created to account for street lighting utility expenditures in 55 street lighting districts (SLD) in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of a non-ad valorem assessment for each parcel within the specified district and is calculated based on the estimated cost of providing street lighting within that district. The fiscal year 2018-19 budget is predicated on assessment rates ranging from $0.17 per front foot to $228 per parcel per year.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Permits, Fees, Special Assessments	323,842	316,349
Subtotal Current Revenues	**$323,842**	**$316,349**
Non-Current Revenues		
Non-Revenues	44,080	43,126
Subtotal Non-Current Revenues	**$44,080**	**$43,126**
Total Revenues	**$367,922**	**$359,475**
Less Operating Transfers	0	0
Total Operating Revenues	**$367,922**	**$359,475**
Expenditures		
Operating Expenses	317,867	320,329
Reserves	50,055	39,146
Total Expenditures	**$367,922**	**$359,475**
Less Operating Transfers	0	0
Total Operating Expenditures	**$367,922**	**$359,475**
Net Revenues Less Expenditures	**$0**	**$0**

Special Lighting Districts Fund - 116

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Streetlighting Special Assmnt Charges	325,823	323,842	314,997	316,349
Total Permits, Fees, Special Assessme	**$325,823**	**$323,842**	**$314,997**	**$316,349**
Subtotal Current Revenues	**$325,823**	**$323,842**	**$314,997**	**$316,349**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	44,080	41,095	43,126
Total Non-Revenues	**$0**	**$44,080**	**$41,095**	**$43,126**
Subtotal Non-Current Revenues	**$0**	**$44,080**	**$41,095**	**$43,126**
Total Fund Revenues	**$325,823**	**$367,922**	**$356,092**	**$359,475**
Expenditure Detail				
Non-Departmental				
A Quiet Place in the Country	3,609	3,830	3,803	3,978
Audubon Park	980	1,081	1,005	1,047
Autumn Woods	6,726	7,254	6,859	6,940
Barrier Isle	592	605	636	650
Berry's Ridge Street Lighting District	5,278	5,587	5,391	5,426
Blue Springs Landing	1,136	1,226	1,169	1,181
Bon Air	366	403	380	396
Breezewood Park	9,877	10,678	10,182	10,380
Briarwood South	1,560	1,661	1,592	1,618
Capistrano	1,240	1,317	1,323	1,370
Cliff Street	872	942	893	899
Cone Road Street Lighting District	598	612	643	664
Coquina Key	3,198	3,384	3,425	3,499
Country Club Estates	3,975	4,379	4,211	4,269
Coventry Estates SLD	5,916	6,334	6,006	6,078
Dixie Ridge Estates	2,686	2,767	2,880	3,085
Fairwind Estates	2,902	3,078	3,104	3,109
Glenwood Hammock	967	1,059	1,002	1,010
Halifax Plantation Phase I	15,103	16,037	15,890	15,981
Hilltop Manor	1,311	1,484	1,432	1,444
Island Cay SLD	822	870	880	902
Jeanette Dr SLD	544	583	555	561
June Terrace	977	1,078	1,025	1,062
Knolton Avenue	557	603	568	588
Lakeshore Trails	2,386	2,566	2,451	2,471
Lake Waterford	837	890	850	876
Lake Winnemissett Oaks	4,077	4,340	4,119	4,056
Long Leaf Plantation	7,529	8,066	7,747	7,891
Minaki Heights	1,819	1,982	1,916	1,981
Myrtle Jo Drive	1,087	1,116	1,194	1,246

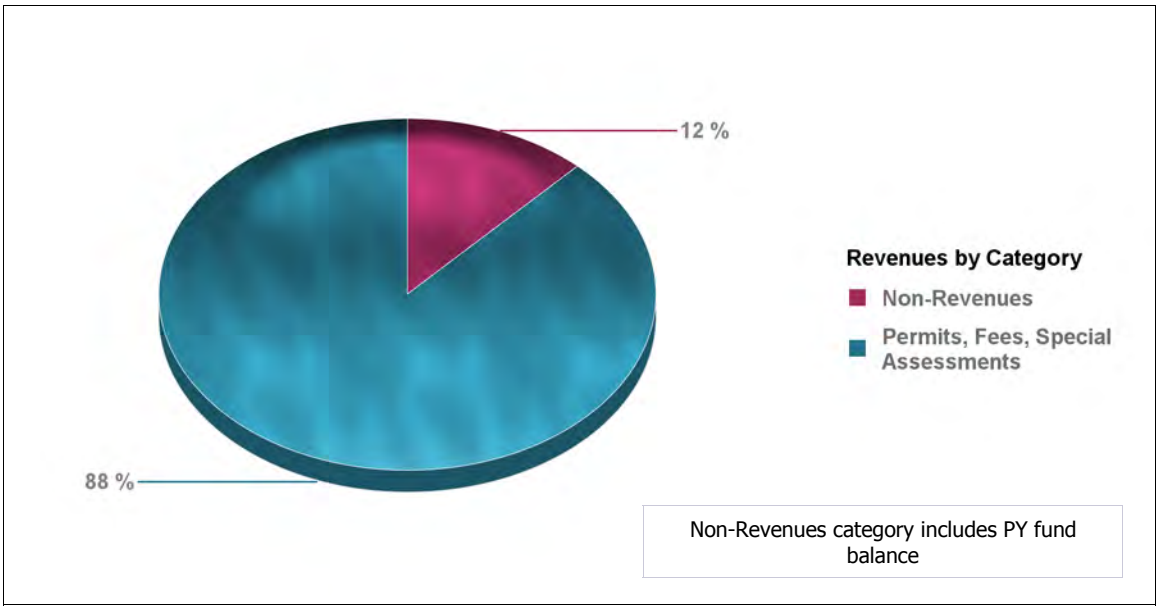
Special Lighting Districts Fund - 116

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Non-Departmental				
North Peninsula	76,850	79,225	81,046	85,126
North Ridge	20,963	22,354	21,301	20,936
Oakhurst SLD	2,275	2,425	2,306	2,265
Ocean Aire Terrace	1,925	2,025	2,064	2,120
Peninsula Winds	947	1,004	1,002	1,021
Pine Terrace	3,116	3,352	3,169	3,210
Redfish Cove	1,985	2,098	2,133	2,133
Ridgewood Crossing	17,208	18,308	17,508	17,271
River Park	3,799	3,928	3,993	4,100
Riviera Oaks	2,141	2,196	2,328	2,452
Rolling Acres	3,767	4,117	3,941	3,991
Sandpiper Forest	1,208	1,279	1,289	1,328
Seabridge	10,624	11,278	11,135	11,226
Seabridge South	3,819	4,030	4,097	4,183
Sheridan	701	746	717	734
Spanish Mission Heights	1,264	1,291	1,282	1,308
Spring Forest	937	972	1,002	1,022
Spring Hill	24,849	27,532	25,935	26,299
Street Lighting Reserves	0	50,055	0	39,146
Tanglewood/Tomoka	4,168	4,334	4,447	4,650
Trails West	12,010	12,997	12,371	12,594
Twin Rivers	2,137	2,175	2,284	2,345
Village of Pine Run	4,749	4,873	5,032	5,212
Wilbur by the Sea	6,493	6,822	6,924	7,545
Wood Site Drive	1,118	1,303	1,180	1,208
Woodward Avenue	1,286	1,391	1,349	1,392
Total Non-Departmental	**$299,866**	**$367,922**	**$312,966**	**$359,475**
Total Fund Expenditures	**$299,866**	**$367,922**	**$312,966**	**$359,475**

Special Lighting Districts Fund - 116

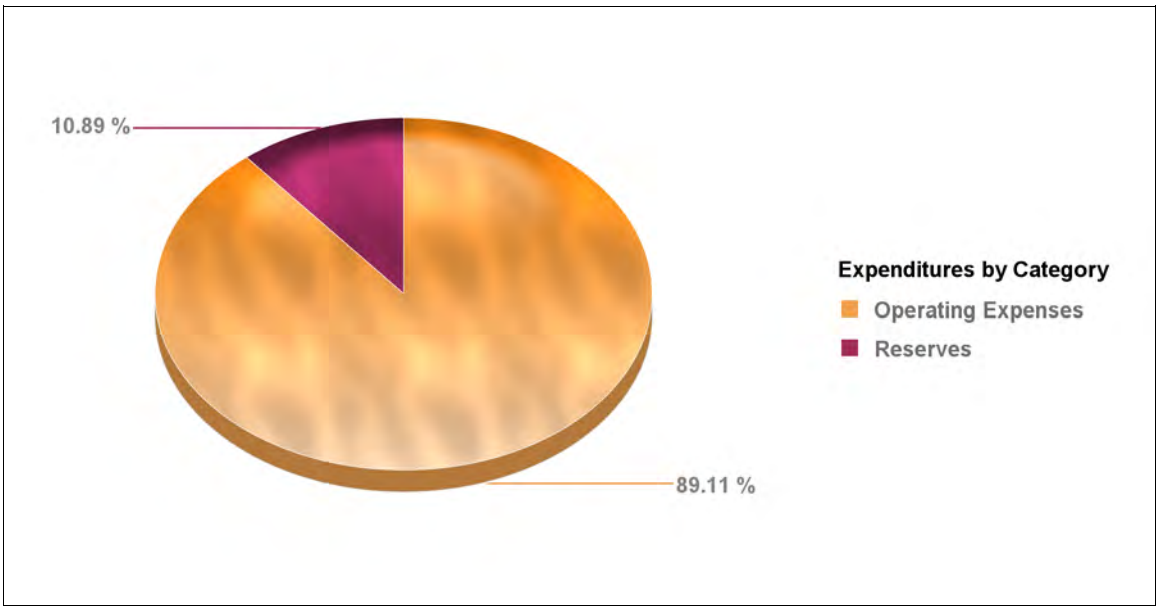
Fund Revenues

$359,475



Fund Expenditures

$359,475



Ocean Center Fund - 118

Summary: The Ocean Center Fund was created in 2001 by Volusia County Ordinance 01-19. The major funding source for the Ocean Center is the three cent Tourist Development Tax (Fund 106), created by Volusia County Ordinance 78-02 and amended by Ordinance 03-07. These funds provide convention and tourism visitors with a quality convention, entertainment and sports venue in Volusia County. In fiscal year 2018-19, the transfer in from resort tax totals $7,447,914.

Interfund transfers include $703,097 to fund debt service (208) for the Ocean Center Expansion and $2,821,296 to Ocean Center Capital Fund (318) for major capital replacement projects. A revenue stabilization reserve in the amount of $693,198, or 7% of current revenues has been included, as well as reserves for on-going maintenance and capital needs.

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

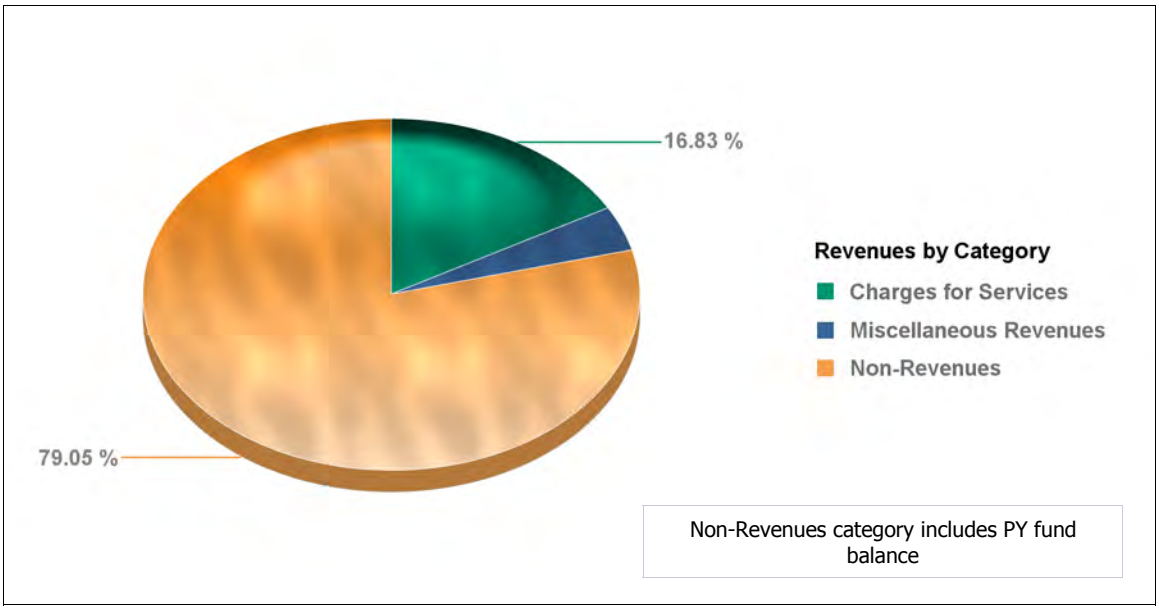
	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Charges for Services	1,754,818	1,972,000
Miscellaneous Revenues	463,084	482,908
Subtotal Current Revenues	**$2,217,902**	**$2,454,908**
Non-Current Revenues		
Non-Revenues	10,251,392	9,264,734
Subtotal Non-Current Revenues	**$10,251,392**	**$9,264,734**
Total Revenues	**$12,469,294**	**$11,719,642**
Less Operating Transfers	659,653	703,097
Total Operating Revenues	**$11,809,641**	**$11,016,545**
Expenditures		
Personnel Services	2,924,725	3,086,835
Operating Expenses	3,680,609	3,591,695
Reimbursements	(92,814)	(101,701)
Capital Outlay	139,500	196,000
Capital Improvements	34,000	0
Grants and Aids	5,582	5,600
Interfund Transfers	2,685,284	3,524,393
Reserves	3,092,408	1,416,820
Total Expenditures	**$12,469,294**	**$11,719,642**
Less Operating Transfers	659,653	703,097
Total Operating Expenditures	**$11,809,641**	**$11,016,545**
Net Revenues Less Expenditures	**$0**	**$0**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Concession-Stands	502,176	455,000	500,000	570,000
Ocean Center Revenues	26,469	25,000	25,000	25,000
Sp Rec Fac-Arena	446,348	464,450	464,450	471,000
Sp Rec Fac-Concessions	2,000	0	0	0
Sp Rec Fac-Conference Center	600,094	591,000	591,000	605,000
Sp Rec Fac-Equipment	192,613	128,000	189,000	189,000
Sp Rec Fac- Lot Event	0	0	17,000	17,000
Sp Rec Fac-Reimbursable-Staff	77,589	91,368	91,368	95,000
Total Charges for Services	**$1,847,289**	**$1,754,818**	**$1,877,818**	**$1,972,000**
Miscellaneous Revenues				
Commissions	5,084	2,500	10,000	10,000
Investment Income	1,560	25,000	25,000	25,000
Miscellaneous Revenue	347	79,775	79,775	83,465
Refund Of Prior Year Expendtrs	0	0	66,109	0
Rent	370,620	263,644	241,220	252,443
Sale-Surplus Furn/Fixtr/Equip	2,733	0	1,000	0
Utilities-Rent Related	100,747	92,165	105,000	112,000
Total Miscellaneous Revenues	**$481,091**	**$463,084**	**$528,104**	**$482,908**
Subtotal Current Revenues	**$2,328,380**	**$2,217,902**	**$2,405,922**	**$2,454,908**
Non-Current Revenues				
Non-Revenues				
Contributions	198,946	272,940	256,772	313,792
Appropriated Fund Balance	0	3,225,806	3,084,949	1,503,028
Transfers From Other Funds	7,049,032	0	0	0
Transfer from Resort Tax	0	6,752,646	6,915,110	7,447,914
Total Non-Revenues	**$7,247,978**	**$10,251,392**	**$10,256,831**	**$9,264,734**
Subtotal Non-Current Revenues	**$7,247,978**	**$10,251,392**	**$10,256,831**	**$9,264,734**
Total Fund Revenues	**$9,576,358**	**$12,469,294**	**$12,662,753**	**$11,719,642**
Expenditure Detail				
Ocean Center				
Administration	895,791	1,040,495	1,115,199	1,185,349
Appropriated Reserves	0	3,092,408	0	1,416,820
Coordinated Marketing	256,772	400,000	316,611	400,000
Finance/Box Office	62,407	70,181	42,132	72,378
Operations	4,735,398	3,676,655	5,794,159	3,836,009
Sales and Marketing	1,193,977	1,504,271	1,187,188	1,284,693
Transfers to Other Funds	3,096,421	2,685,284	2,704,436	3,524,393
Total Ocean Center	**$10,240,766**	**$12,469,294**	**$11,159,725**	**$11,719,642**
Total Fund Expenditures	**$10,240,766**	**$12,469,294**	**$11,159,725**	**$11,719,642**

Ocean Center Fund - 118

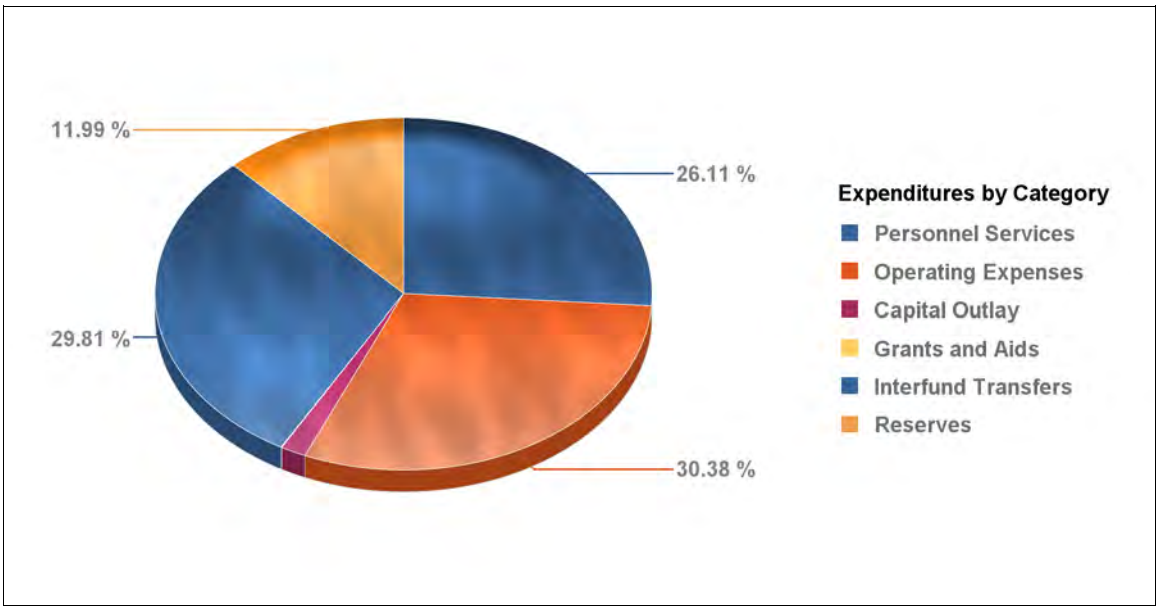
Fund Revenues

$11,719,642



Fund Expenditures

$11,719,642



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Road District Maintenance Fund - 119

Summary: On December 21, 2006, the County Council approved County Ordinance 2006-28 creating the West Highlands/Highland Park Road special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated rights-of-way within the district boundaries. The county began levying the special assessment in fiscal year 2008-09. The assessment for the annual maintenance project for property owners has remained at $56.70 per 25 foot lot since its inception. The Road and Bridge Division manages the maintenance program using subcontractors to effect repairs as warranted. The road maintenance assessment is subject to adjustments based on actual costs plus an administrative fee.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Permits, Fees, Special Assessments	200,000	198,578
Subtotal Current Revenues	**$200,000**	**$198,578**
Non-Current Revenues		
Subtotal Non-Current Revenues	**$0**	**$0**
Total Revenues	**$200,000**	**$198,578**
Less Operating Transfers	0	0
Total Operating Revenues	**$200,000**	**$198,578**
Expenditures		
Operating Expenses	200,000	198,578
Total Expenditures	**$200,000**	**$198,578**
Less Operating Transfers	0	0
Total Operating Expenditures	**$200,000**	**$198,578**
Net Revenues Less Expenditures	**$0**	**$0**

Road District Maintenance Fund - 119

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Permits, Fees, Special Assessments				
Road Maintenance Spec Assmnt Charges	211,425	200,000	200,000	198,578
Total Permits, Fees, Special Assessme	**$211,425**	**$200,000**	**$200,000**	**$198,578**
Subtotal Current Revenues	**$211,425**	**$200,000**	**$200,000**	**$198,578**
Non-Current Revenues				
Subtotal Non-Current Revenues	**$0**	**$0**	**$0**	**$0**
Total Fund Revenues	**$211,425**	**$200,000**	**$200,000**	**$198,578**
Expenditure Detail				
Road and Bridge				
W Highlands/Highlands Park	150,881	200,000	200,000	198,578
Total Road and Bridge	**$150,881**	**$200,000**	**$200,000**	**$198,578**
Total Fund Expenditures	**$150,881**	**$200,000**	**$200,000**	**$198,578**

Municipal Service District Fund - 120

Summary: The Municipal Service District (MSD) was established by County Ordinance 73-21. The boundaries of this district are coincident with those boundaries defining all of the unincorporated areas of the county. The budget for fiscal year 2018-19 includes a millage of 2.2399 mills, the same rate since fiscal year 2013-14. The fund is supported by other revenues such as utilities tax, communications services tax, development-related fees, Sheriff-City contracts of $16,356,990, and a transfer from the Half-Cent Sales Tax Fund (108) in the amount of $7,740,091. The MSD Fund includes expenditures for Animal Control; Sheriff Operations for the unincorporated area and for contracted cities of Deltona, DeBary, Pierson and Oak Hill; Engineering and Construction; Environmental Management; Growth and Resource Management; and Parks. Interfund transfers out include $455,241 for debt service of the Sheriff Evidence Facility/Lab (369), and a $5,000,000 transfer out for road repairs and safety-related maintenance of local transportation infrastructure in unincorporated Volusia County (Fund 103).

Revenue Stabilization reserves are set aside to offset volatility in various revenue streams such as development fees and communications services tax. Emergency reserves are currently allocated at 7.0% of current revenues. The Debt Service Reserve is set aside for the debt service payments for major capital improvement financing. Details of Capital Outlay can be found in Section - J of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	25,263,160	26,261,945
Intergovernmental Revenues	157,850	155,000
Charges for Services	15,950,675	16,713,534
Miscellaneous Revenues	202,261	252,000
Permits, Fees, Special Assessments	1,766,431	2,091,516
Judgements, Fines and Forfeitures	123,650	112,675
Subtotal Current Revenues	**$43,464,027**	**$45,586,670**
Non-Current Revenues		
Non-Revenues	14,145,521	16,452,270
Subtotal Non-Current Revenues	**$14,145,521**	**$16,452,270**
Total Revenues	**$57,609,548**	**$62,038,940**
Less Operating Transfers	5,292,462	5,455,241
Total Operating Revenues	**$52,317,086**	**$56,583,699**
Expenditures		
Personnel Services	30,112,210	31,687,492
Operating Expenses	12,485,445	13,286,496
Capital Outlay	2,888,617	3,351,730
Grants and Aids	50,000	54,367
Interfund Transfers	5,569,362	5,455,241
Reserves	6,503,914	8,203,614
Total Expenditures	**$57,609,548**	**$62,038,940**
Less Operating Transfers	5,292,462	5,455,241
Total Operating Expenditures	**$52,317,086**	**$56,583,699**
Net Revenues Less Expenditures	**$0**	**$0**

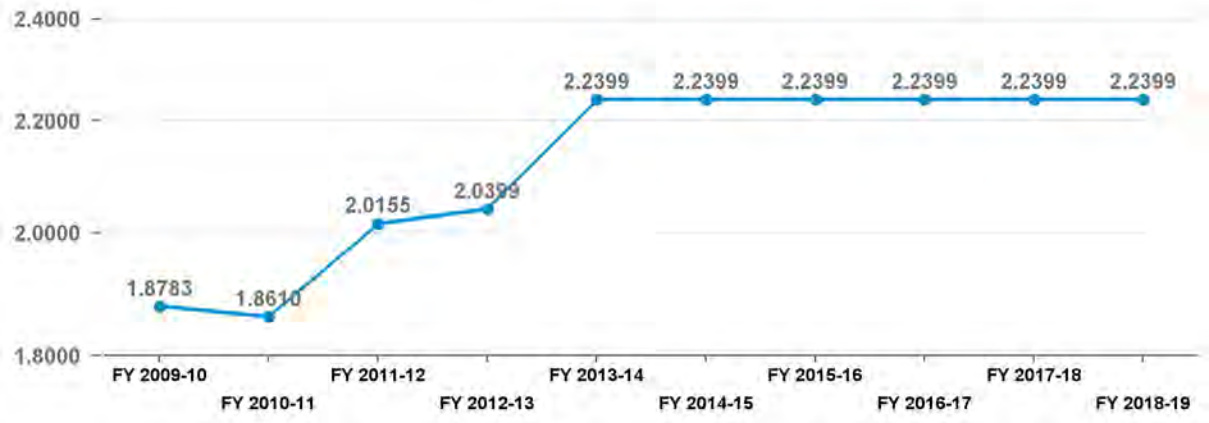
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Business Tax Receipt	146,621	145,000	148,492	145,000
Communications Services Tax	2,976,169	3,047,080	3,047,080	3,047,080
Current Ad Valorem Taxes	13,133,990	14,264,195	13,836,195	15,262,980
Delinquent Ad Valorem Taxes	447,882	45,000	400,000	45,000
Utility Tax	7,867,811	7,761,885	7,761,885	7,761,885
Total Taxes	**$24,572,473**	**$25,263,160**	**$25,193,652**	**$26,261,945**
Intergovernmental Revenues				
Beverage Licenses	8,771	12,850	8,000	10,000
Licenses-Mobile Homes	149,883	145,000	145,000	145,000
Nongrant Joint Task Forces	8,570	0	0	0
Payment In Lieu Of Taxes	13,753	0	10,000	0
Total Intergovernmental Revenues	**$180,977**	**$157,850**	**$163,000**	**$155,000**
Charges for Services				
Animal Control Fees	800	3,500	1,000	1,000
Animal Control Officer Service Fees	0	0	11,394	11,500
Animal Ctrl-Svc Chgs	24,185	47,174	25,000	25,000
Charges For Labor	0	1,000	0	1,000
Class II Permit Fees	2,208	2,874	2,681	3,018
Concurrency Management Review	5,264	3,728	3,653	3,914
Concurrency Review	9,693	7,386	19,985	7,755
Development Order Review Appli	4,204	3,974	6,950	7,500
False Alarm Fees	5,175	9,000	5,100	5,500
Itinerant Merchant Admin Svcs	25,933	39,060	35,000	33,913
Maintenance Fees	22,121	18,684	20,000	20,000
Mitigation Plan Review	0	260	260	260
Other Charges For Services	375	0	32,000	0
Planning Development Fees	87,613	39,600	75,000	85,000
Sales-Maps, Code Bks, Publicat	140	1,128	1,021	1,184
Sheriff Svcs-Debary	3,286,645	3,461,258	3,461,258	3,608,473
Sheriff Svcs-Deltona	10,843,556	11,350,339	11,350,339	11,833,094
Sheriff Svcs-Oak Hill	561,640	585,385	585,385	610,282
Sheriff Svcs-Pierson	279,321	292,692	292,692	305,141
Tree Preservation Ordinance	40,261	27,000	35,000	32,000
Tree Replacement Fee	85,869	6,500	35,000	35,000
Wetland Application	22,269	15,000	15,000	15,000
Zoning Fees	65,508	35,133	64,172	68,000
Total Charges for Services	**$15,372,780**	**$15,950,675**	**$16,077,890**	**$16,713,534**
Miscellaneous Revenues				
Animal Control License	14,904	48,690	14,000	15,000
Ins Proceeds-Loss Furn/Equip	9,491	0	0	0
Investment Income	136,647	82,741	155,000	156,000
Miscellaneous Revenue	25,258	3,000	3,000	3,000
Mitigation Fees	18,134	7,830	23,000	18,000
Sale-Surplus Furn/Fixtr/Equip	58,267	60,000	55,000	60,000

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Miscellaneous Revenues				
Total Miscellaneous Revenues	**$262,701**	**$202,261**	**$250,000**	**$252,000**
Permits, Fees, Special Assessments				
Building Permits	1,776,243	1,586,857	1,700,000	1,871,111
Exam Fees	1,200	540	1,000	1,325
Farm Pond Permit	1,500	750	1,000	1,000
Outdoor Entertainment Permit	2,560	5,172	3,000	3,500
Sign Permits	31,168	2,200	30,000	32,000
Stormwater Spec Assmnt Charges	30,777	21,282	27,000	30,000
Utility Use Permit Fees	127,742	149,630	151,755	152,580
Total Permits, Fees, Special Assessme	**$1,971,190**	**$1,766,431**	**$1,913,755**	**$2,091,516**
Judgements, Fines and Forfeitures				
Code Enforcement Fines	101,566	65,000	60,000	65,000
Fines-Police Ed-Traffic	41,488	56,000	42,000	45,000
Mitigation Late Fees	2,356	2,400	2,400	2,400
Other Judgments, Fines and Forfeit	262	250	250	275
Total Judgements, Fines and Forfeitur	**$145,672**	**$123,650**	**$104,650**	**$112,675**
Subtotal Current Revenues	**$42,505,793**	**$43,464,027**	**$43,702,947**	**$45,586,670**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	7,318,155	11,825,488	8,712,079
Animal Welfare Donations	20	500	20	100
Transfers From Other Funds	5,661,469	0	0	0
Transfer from Sales Tax	0	6,826,866	6,826,866	7,740,091
Total Non-Revenues	**$5,661,489**	**$14,145,521**	**$18,652,374**	**$16,452,270**
Subtotal Non-Current Revenues	**$5,661,489**	**$14,145,521**	**$18,652,374**	**$16,452,270**
Total Fund Revenues	**$48,167,282**	**$57,609,548**	**$62,355,321**	**$62,038,940**
Expenditure Detail				
Environmental Management				
Environmental Permitting	477,571	563,597	566,075	655,411
Tree Replacement	0	458,138	40,000	517,074
Total Environmental Management	**$477,571**	**$1,021,735**	**$606,075**	**$1,172,485**
Building, Zoning and Code Administration				
Administration	444,354	448,614	480,527	454,973
Building Code Administration	1,762,603	1,892,615	1,856,970	2,036,094
Code Enforcement	781,900	809,872	754,047	827,570
Permit Processing	674,091	728,364	730,589	772,700
Total Building, Zoning and Code Administration	**$3,662,948**	**$3,879,465**	**$3,822,133**	**$4,091,337**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Planning and Development Services				
Administration	294,905	279,114	284,967	294,532
Comprehensive Planning	563,681	633,140	676,130	661,940
Current Planning	436,162	532,980	596,311	677,307
Graphics	344,693	381,460	357,702	383,229
Land Development	341,680	431,256	353,903	371,318
Total Planning and Development Services	**$1,981,121**	**$2,257,950**	**$2,269,013**	**$2,388,326**
Office of the Sheriff				
BLE Scholarship Program	15,239	91,601	61,532	304,194
Community Services	359,635	366,346	373,539	382,254
Equipment Replacement Program	2,078,049	3,633,581	3,700,233	3,810,840
Law Enforcement Services	25,877,365	27,879,338	28,107,997	29,539,416
Special Services	1,176,305	1,126,471	1,038,815	1,290,803
Training	616,115	745,523	695,724	798,338
Transfer to Other Funds	265,840	758,302	3,852,347	455,241
Total Office of the Sheriff	**$30,388,548**	**$34,601,162**	**$37,830,187**	**$36,581,086**
Animal Control				
Administration	999,044	1,206,515	1,061,727	1,159,993
Mobile Spay/Neuter Clinic	324,537	398,067	400,558	393,603
Total Animal Control	**$1,323,581**	**$1,604,582**	**$1,462,285**	**$1,553,596**
Parks Recreation & Culture				
Operations And Maintenance	1,011,124	986,607	986,607	1,021,206
Parks Environmental & Outdoor Programs	539,345	585,146	585,146	620,754
Total Parks Recreation & Culture	**$1,550,469**	**$1,571,753**	**$1,571,753**	**$1,641,960**
Engineering & Construction				
Development Engineering	401,591	544,410	457,219	564,416
Total Engineering & Construction	**$401,591**	**$544,410**	**$457,219**	**$564,416**
Mosquito Control				
Mosquito Control	142,423	300,000	300,000	300,000
Total Mosquito Control	**$142,423**	**$300,000**	**$300,000**	**$300,000**
Revenue				
Public Services Tax Administration	40,695	49,752	49,752	52,275
Total Revenue	**$40,695**	**$49,752**	**$49,752**	**$52,275**
Non-Departmental				
Appropriated Reserves	0	6,503,914	0	8,203,614
Inter-Departmental Charges	438,094	463,765	463,765	489,845
Transfers to Other Funds	5,633,614	4,811,060	4,811,060	5,000,000
Total Non-Departmental	**$6,071,708**	**$11,778,739**	**$5,274,825**	**$13,693,459**
Total Fund Expenditures	**$46,040,655**	**$57,609,548**	**$53,643,242**	**$62,038,940**

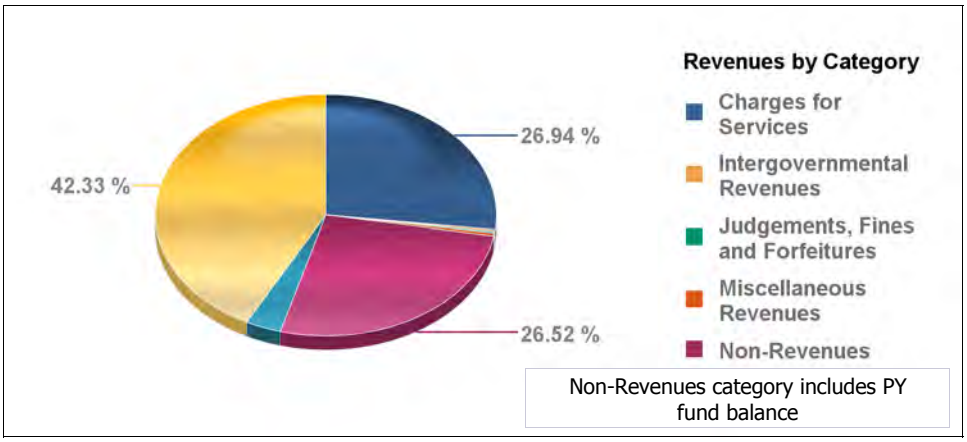
Municipal Service District Fund - 120

Millage Rate History



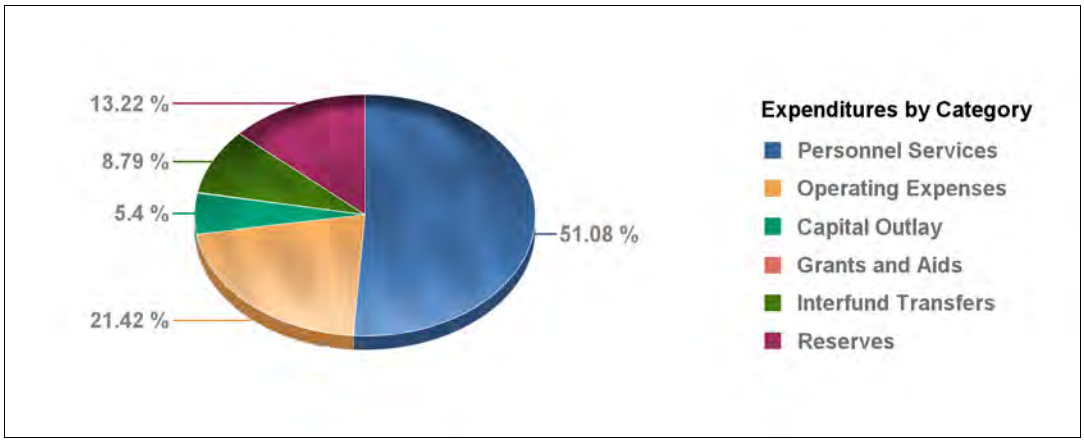
Fund Revenues

$62,038,940



Fund Expenditures

$62,038,940



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Special Assessments Fund - 121

Summary: Volusia County Code Chapter 110, Article III (Special Assessment District (SAD) and Operation) provides guidelines by which property owners who desire certain infrastructure improvements may petition their neighbors for the creation of a special assessment district. The Capri Drive Special Assessment District (SAD) was created on April 1, 2004 through ordinance 2004-02 for the purpose of road construction and paving of Capri Drive including installation of water and sewer utility lines. On December 21, 2006, the County Council approved ordinance 2006-28 creating the West Highlands/Highland Park special assessment district. The ordinance provided for the establishment, construction, repair and maintenance of dirt roads in dedicated right-of-way within the district boundaries.

Outstanding short-term commercial paper debt obligations used to fund the improvements for both Capri Drive and West Highlands were refinanced in fiscal year 2010-11. Interfund transfers of $252,551 to the Capital Improvement Revenue Note, Series 2010 Debt Service Fund (208) are included in the fiscal year 2018-19 budget. The debt service for both special assessments will be paid off on June 1, 2019.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	31,000	8,500
Permits, Fees, Special Assessments	185,000	0
Subtotal Current Revenues	**$216,000**	**$8,500**
Non-Current Revenues		
Non-Revenues	1,441,589	1,012,260
Subtotal Non-Current Revenues	**$1,441,589**	**$1,012,260**
Total Revenues	**$1,657,589**	**$1,020,760**
Less Operating Transfers	253,329	252,551
Total Operating Revenues	**$1,404,260**	**$768,209**
Expenditures		
Operating Expenses	498	0
Interfund Transfers	253,329	252,551
Reserves	1,403,762	768,209
Total Expenditures	**$1,657,589**	**$1,020,760**
Less Operating Transfers	253,329	252,551
Total Operating Expenditures	**$1,404,260**	**$768,209**
Net Revenues Less Expenditures	**$0**	**$0**

Special Assessments Fund - 121

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Interest-Special Assessments	(70,481)	16,500	9,000	3,500
Investment Income	14,989	14,500	14,500	5,000
Total Miscellaneous Revenues	**($55,492)**	**$31,000**	**$23,500**	**$8,500**
Permits, Fees, Special Assessments				
Capital Improvement Special Assessment	61,238	185,000	0	0
Total Permits, Fees, Special Assessme	**$61,238**	**$185,000**	**$0**	**$0**
Subtotal Current Revenues	**$5,746**	**$216,000**	**$23,500**	**$8,500**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,441,589	1,243,259	1,012,260
Total Non-Revenues	**$0**	**$1,441,589**	**$1,243,259**	**$1,012,260**
Subtotal Non-Current Revenues	**$0**	**$1,441,589**	**$1,243,259**	**$1,012,260**
Total Fund Revenues	**$5,746**	**$1,657,589**	**$1,266,759**	**$1,020,760**
Expenditure Detail				
Engineering & Construction				
Capri Dr SAD	91,648	1,495,412	91,894	859,860
West Highlands SAD	161,173	162,177	162,605	160,900
Total Engineering & Construction	**$252,821**	**$1,657,589**	**$254,499**	**$1,020,760**
Total Fund Expenditures	**$252,821**	**$1,657,589**	**$254,499**	**$1,020,760**

Manatee Conservation Fund - 122

Summary: Manatee Protection Phase II was drafted by Florida Fish and Wildlife Conservation Commission (FWCC) and approved by the Volusia County Council on September 8, 2005.

The Manatee Conservation Fund (MCF) provides additional funding for increased on-the-water enforcement and manatee conservation through the collection of mitigation fees. The MCF was formed through the creation of the Manatee Protection Plan (MPP) for Volusia County at the request of the state. This plan is designed to decrease the potential of watercraft collision with manatees and to minimize indirect impacts of marine facilities on manatee populations.

Under MPP, all new or expanded boat facilities (with the exception of docks for single family residences) will pay a one-time mitigation fee of $1,000 per wet slip, ramp parking space, or dry storage space. Single family boat docks will pay a one-time mitigation fee of $250. The first $500,000 collected is to be expended in support of the enforcement and conservation programs; 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. These earnings are transferred to the General Fund to assist the Sheriff's Department with on-the-water law enforcement efforts.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	1,200	4,000
Permits, Fees, Special Assessments	10,000	12,500
Subtotal Current Revenues	**$11,200**	**$16,500**
Non-Current Revenues		
Non-Revenues	264,641	420,419
Subtotal Non-Current Revenues	**$264,641**	**$420,419**
Total Revenues	**$275,841**	**$436,919**
Less Operating Transfers	3,000	3,000
Total Operating Revenues	**$272,841**	**$433,919**
Expenditures		
Operating Expenses	3,270	4,149
Grants and Aids	1,100	1,879
Interfund Transfers	3,000	3,000
Reserves	268,471	427,891
Total Expenditures	**$275,841**	**$436,919**
Less Operating Transfers	3,000	3,000
Total Operating Expenditures	**$272,841**	**$433,919**
Net Revenues Less Expenditures	**$0**	**$0**

Manatee Conservation Fund - 122

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3,590	1,200	4,000	4,000
Total Miscellaneous Revenues	**$3,590**	**$1,200**	**$4,000**	**$4,000**
Permits, Fees, Special Assessments				
Boat Slip Mitigation Fee	147,750	10,000	55,000	12,500
Total Permits, Fees, Special Assessme	**$147,750**	**$10,000**	**$55,000**	**$12,500**
Subtotal Current Revenues	**$151,340**	**$11,200**	**$59,000**	**$16,500**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	264,641	368,789	420,419
Total Non-Revenues	**$0**	**$264,641**	**$368,789**	**$420,419**
Subtotal Non-Current Revenues	**$0**	**$264,641**	**$368,789**	**$420,419**
Total Fund Revenues	**$151,340**	**$275,841**	**$427,789**	**$436,919**
Expenditure Detail				
Environmental Management				
Appropriated Reserves	0	268,471	0	427,891
Manatee Protection	0	4,370	4,370	6,028
Transfers to Other Funds	2,708	3,000	3,000	3,000
Total Environmental Management	**$2,708**	**$275,841**	**$7,370**	**$436,919**
Total Fund Expenditures	**$2,708**	**$275,841**	**$7,370**	**$436,919**

Inmate Welfare Trust Fund - 123

Summary:

The Corrections Welfare Trust Fund, commonly referred to as the Inmate Welfare Trust Fund, was established in compliance with statutory authority (Chapter 951.23(9), F.S.). Resources in the fund are used to provide and maintain services that benefit the inmates at the County Jail and Correctional Facility. Revenue in this fund is generated from commissary sales profits and telephone commissions.

Proceeds from this fund are used to improve visitation facilities, provide inmates with recreational activities, as well as supply personal care items, law library material, and legal access to indigent inmates.

There are plans to add two new programs during fiscal year 2018-19, a sewing program and a poultry farm. These new programs will operate in conjunction with the gardening program and the yard maintenance program that are currently in place. Three positions are being added to this fund to oversee the new programs.

Reserves are also set aside for the purchase of future capital as it relates to the inmate training program.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	824,000	1,278,000
Subtotal Current Revenues	**$824,000**	**$1,278,000**
Non-Current Revenues		
Non-Revenues	3,416,725	4,134,530
Subtotal Non-Current Revenues	**$3,416,725**	**$4,134,530**
Total Revenues	**$4,240,725**	**$5,412,530**
Less Operating Transfers	0	0
Total Operating Revenues	**$4,240,725**	**$5,412,530**
Expenditures		
Personnel Services	325,112	676,336
Operating Expenses	438,463	504,949
Capital Outlay	140,150	351,500
Capital Improvements	450,000	560,000
Reserves	2,887,000	3,319,745
Total Expenditures	**$4,240,725**	**$5,412,530**
Less Operating Transfers	0	0
Total Operating Expenditures	**$4,240,725**	**$5,412,530**
Net Revenues Less Expenditures	**$0**	**$0**

Inmate Welfare Trust Fund - 123

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Commissions	1,147,268	800,000	1,200,000	1,200,000
Inmate Phone Unused Funds	12,991	0	0	0
Investment Income	39,804	24,000	39,000	78,000
Miscellaneous Revenue	23,514	0	0	0
Total Miscellaneous Revenues	**$1,223,577**	**$824,000**	**$1,239,000**	**$1,278,000**
Subtotal Current Revenues	**$1,223,577**	**$824,000**	**$1,239,000**	**$1,278,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	3,416,425	3,679,951	4,134,180
Corrections Welfare Trust	364	300	350	350
Total Non-Revenues	**$364**	**$3,416,725**	**$3,680,301**	**$4,134,530**
Subtotal Non-Current Revenues	**$364**	**$3,416,725**	**$3,680,301**	**$4,134,530**
Total Fund Revenues	**$1,223,941**	**$4,240,725**	**$4,919,301**	**$5,412,530**
Expenditure Detail				
Corrections				
Inmate Welfare Services	484,433	4,240,725	785,121	5,412,530
Total Corrections	**$484,433**	**$4,240,725**	**$785,121**	**$5,412,530**
Total Fund Expenditures	**$484,433**	**$4,240,725**	**$785,121**	**$5,412,530**

Library Endowment Fund - 124

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

The fiscal year 2018-19 budget includes $597,773 carry forward funding from fiscal year 2017-18 unspent funds, as well as $5,000 of interest income.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	5,000	5,000
Subtotal Current Revenues	**$5,000**	**$5,000**
Non-Current Revenues		
Non-Revenues	634,503	597,773
Subtotal Non-Current Revenues	**$634,503**	**$597,773**
Total Revenues	**$639,503**	**$602,773**
Less Operating Transfers	50,000	160,000
Total Operating Revenues	**$589,503**	**$442,773**
Expenditures		
Interfund Transfers	50,000	160,000
Reserves	589,503	442,773
Total Expenditures	**$639,503**	**$602,773**
Less Operating Transfers	50,000	160,000
Total Operating Expenditures	**$589,503**	**$442,773**
Net Revenues Less Expenditures	**$0**	**$0**

Library Endowment Fund - 124

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	8,364	5,000	6,000	5,000
Total Miscellaneous Revenues	**$8,364**	**$5,000**	**$6,000**	**$5,000**
Subtotal Current Revenues	**$8,364**	**$5,000**	**$6,000**	**$5,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	634,503	641,773	597,773
Total Non-Revenues	**$0**	**$634,503**	**$641,773**	**$597,773**
Subtotal Non-Current Revenues	**$0**	**$634,503**	**$641,773**	**$597,773**
Total Fund Revenues	**$8,364**	**$639,503**	**$647,773**	**$602,773**
Expenditure Detail				
Library Services				
Appropriated Reserves	0	589,503	0	442,773
Transfers To Other Funds	50,000	50,000	50,000	160,000
Total Library Services	**$50,000**	**$639,503**	**$50,000**	**$602,773**
Total Fund Expenditures	**$50,000**	**$639,503**	**$50,000**	**$602,773**

Homeless Initiatives Fund - 125

Summary:

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. Currently, the County has set-aside funding for three shelters; Hope Place, DeLand Homeless and Daytona Homeless.

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, is due to be paid to Halifax Urban Ministries (HUM) in fiscal year 2018-19.

In fiscal year 2016-17, the DeLand Homeless funding was $1,130,000 for capital expenses and $125,000 towards one year of operating, for a total project cost of $1,255,000. No funds have been disbursed this fiscal year as the project is in the design phase.

In fiscal year 2016-17, funding of $2.5 million for the Daytona Homeless capital and in fiscal year 2017-18 $2.0 million towards operating expenses as temporary aid to the city in the establishment of the facility is included, for a total project cost of $4.5 million. In 2017-18, $2,500,000 was disbursed to the City of Daytona Beach as contribution to the construction. The remaining $2,000,000 will be disbursed in $400,000 increments annually for five years after the facility has opened.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	0	8,903
Subtotal Current Revenues	**$0**	**$8,903**
Non-Current Revenues		
Non-Revenues	5,482,000	3,455,000
Subtotal Non-Current Revenues	**$5,482,000**	**$3,455,000**
Total Revenues	**$5,482,000**	**$3,463,903**
Less Operating Transfers	0	0
Total Operating Revenues	**$5,482,000**	**$3,463,903**
Expenditures		
Grants and Aids	5,482,000	1,855,000
Reserves	0	1,608,903
Total Expenditures	**$5,482,000**	**$3,463,903**
Less Operating Transfers	0	0
Total Operating Expenditures	**$5,482,000**	**$3,463,903**
Net Revenues Less Expenditures	**$0**	**$0**

Homeless Initiatives Fund - 125

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	8,903	0	0	8,903
Total Miscellaneous Revenues	**$8,903**	**$0**	**$0**	**$8,903**
Subtotal Current Revenues	**$8,903**	**$0**	**$0**	**$8,903**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	6,482,000	0	0	0
Appropriated Fund Balance	0	5,482,000	7,982,000	3,455,000
Total Non-Revenues	**$6,482,000**	**$5,482,000**	**$7,982,000**	**$3,455,000**
Subtotal Non-Current Revenues	**$6,482,000**	**$5,482,000**	**$7,982,000**	**$3,455,000**
Total Fund Revenues	**$6,490,903**	**$5,482,000**	**$7,982,000**	**$3,463,903**
Expenditure Detail				
Community Services & Grants				
Homeless - Reserves	0	0	0	8,903
Shelter-Daytona	0	2,000,000	2,500,000	2,000,000
Shelter-DeLand	0	1,255,000	0	1,255,000
Shelter-Hope Place	1,000,000	2,227,000	2,027,000	200,000
Total Community Services & Grants	**$1,000,000**	**$5,482,000**	**$4,527,000**	**$3,463,903**
Total Fund Expenditures	**$1,000,000**	**$5,482,000**	**$4,527,000**	**$3,463,903**

Economic Development Incentives Fund - 126

Summary: The Economic Incentives fund was created in 2017 to support the Brown & Brown headquarters facility on North Beach Street in Daytona Beach. On October 17, 2017, $4.5 million was allocated for financial incentive for the Brown & Brown Headquarters project. A budget transfer from the Economic Development fund (130) was approved in 2017-18. The City of Daytona Beach will also contribute up to $4.5 million as a financial incentive, for a combined total of up to $9 million in public funding for public infrastructure improvements. The county funding will be used for certain roadway and stormwater improvements, including design, permitting and construction of the site infrastructure to improve stormwater quality, and for infrastructure associated with IT and franchise utilities. The fiscal year 2018-19 budget included $4,500,000 carry forward funding from fiscal year 2017-18 unspent funds.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues		4,500,000
Subtotal Non-Current Revenues	**$0**	**$4,500,000**
Total Revenues	**$0**	**$4,500,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$0**	**$4,500,000**
Expenditures		
Grants and Aids	0	4,500,000
Total Expenditures	**$0**	**$4,500,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$0**	**$4,500,000**
Net Revenues Less Expenditures	**$0**	**$0**

Economic Development Incentives Fund - 126

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	0	0	4,500,000	0
Appropriated Fund Balance	0	0	0	4,500,000
Total Non-Revenues	**$0**	**$0**	**$4,500,000**	**$4,500,000**
Subtotal Non-Current Revenues	**$0**	**$0**	**$4,500,000**	**$4,500,000**
Total Fund Revenues	**$0**	**$0**	**$4,500,000**	**$4,500,000**
Expenditure Detail				
Economic Development				
Development Programming	0	0	0	4,500,000
Total Economic Development	**$0**	**$0**	**$0**	**$4,500,000**
Total Fund Expenditures	**$0**	**$0**	**$0**	**$4,500,000**

Economic Development Fund - 130

Summary: The Economic Development fund was created in 2001 to implement County Council goals for a comprehensive, countywide economic development program. Economic Development receives funding from the General Fund to support programs and services. Economic Development is responsible for the County's legislative affairs activities, which tracks federal and state issues of importance to Volusia County. The Division implemented a business incubator program in cooperation with the University of Central Florida (UCF) to foster the growth of local enterprises, which is being reported in the Development Programming budget for fiscal year 2017-18. Development Programming provides local financial support for business expansion and recruitment activities in coordination with the goals and objectives outlined in the County's Economic Development Strategic Plan, including support for Team Volusia Economic Development Corporation (TVEDC). Local funds are used for direct grants or are leveraged through cooperative programs such as the state's Qualified Tax Incentive (QTI) program to expand the benefits for Volusia County manufacturers and other higher wage businesses.

Additionally, $4.5 million is estimated in fiscal year 2017-18 budget for financial incentive for the proposed Brown & Brown Headquarters project on North Beach Street in Daytona Beach. See transfer in Economic Development Incentives Fund (126).

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	25,005	82,408
Subtotal Current Revenues	**$25,005**	**$82,408**
Non-Current Revenues		
Non-Revenues	8,855,176	5,541,474
Subtotal Non-Current Revenues	**$8,855,176**	**$5,541,474**
Total Revenues	**$8,880,181**	**$5,623,882**
Less Operating Transfers	0	0
Total Operating Revenues	**$8,880,181**	**$5,623,882**
Expenditures		
Personnel Services	758,544	810,360
Operating Expenses	8,121,637	4,813,522
Total Expenditures	**$8,880,181**	**$5,623,882**
Less Operating Transfers	0	0
Total Operating Expenditures	**$8,880,181**	**$5,623,882**
Net Revenues Less Expenditures	**$0**	**$0**

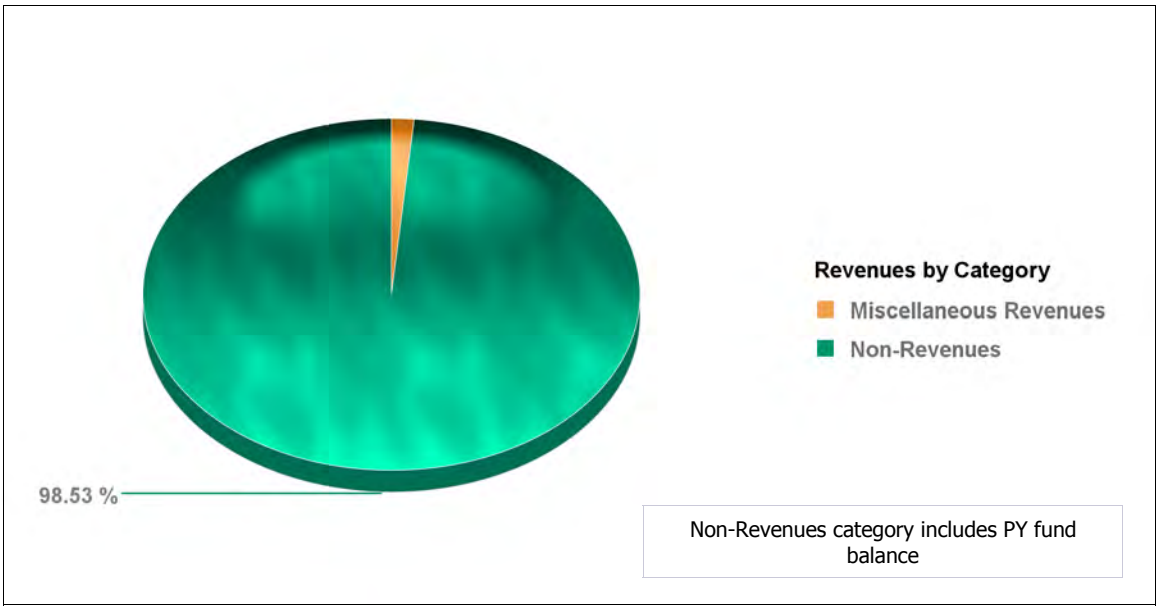
Economic Development Fund - 130

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	80,596	25,000	82,408	82,408
Outside Revenue	27,500	0	0	0
Sale-Land	400,000	0	0	0
Sale-Surplus Furn/Fixtr/Equipment	6	5	5	0
Total Miscellaneous Revenues	**$508,102**	**$25,005**	**$82,413**	**$82,408**
Subtotal Current Revenues	**$508,102**	**$25,005**	**$82,413**	**$82,408**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	4,248,369	0	0	0
Proceeds from Sale of Bonds	8,000,000	0	0	0
Appropriated Fund Balance	0	4,585,179	6,196,999	1,251,249
Transfers from General Fund	0	4,269,997	4,269,997	4,290,225
Total Non-Revenues	**$12,248,369**	**$8,855,176**	**$10,466,996**	**$5,541,474**
Subtotal Non-Current Revenues	**$12,248,369**	**$8,855,176**	**$10,466,996**	**$5,541,474**
Total Fund Revenues	**$12,756,471**	**$8,880,181**	**$10,549,409**	**$5,623,882**
Expenditure Detail				
Economic Development				
Administration	687,257	810,555	782,633	866,363
DBIA Corporate Park	34,379	0	0	0
Development Programming	444,463	6,906,108	7,371,634	4,340,075
Embry Riddle Incentive Program	1,500,000	750,000	750,000	0
Incubator Program	291,198	0	0	0
Legislative	297,432	361,018	346,393	369,944
Marketing	35,520	52,500	47,500	47,500
One Daytona	8,000,000	0	0	0
Tanger Outlet Mall	1,125,000	0	0	0
Total Economic Development	**$12,415,249**	**$8,880,181**	**$9,298,160**	**$5,623,882**
Total Fund Expenditures	**$12,415,249**	**$8,880,181**	**$9,298,160**	**$5,623,882**

Economic Development Fund - 130

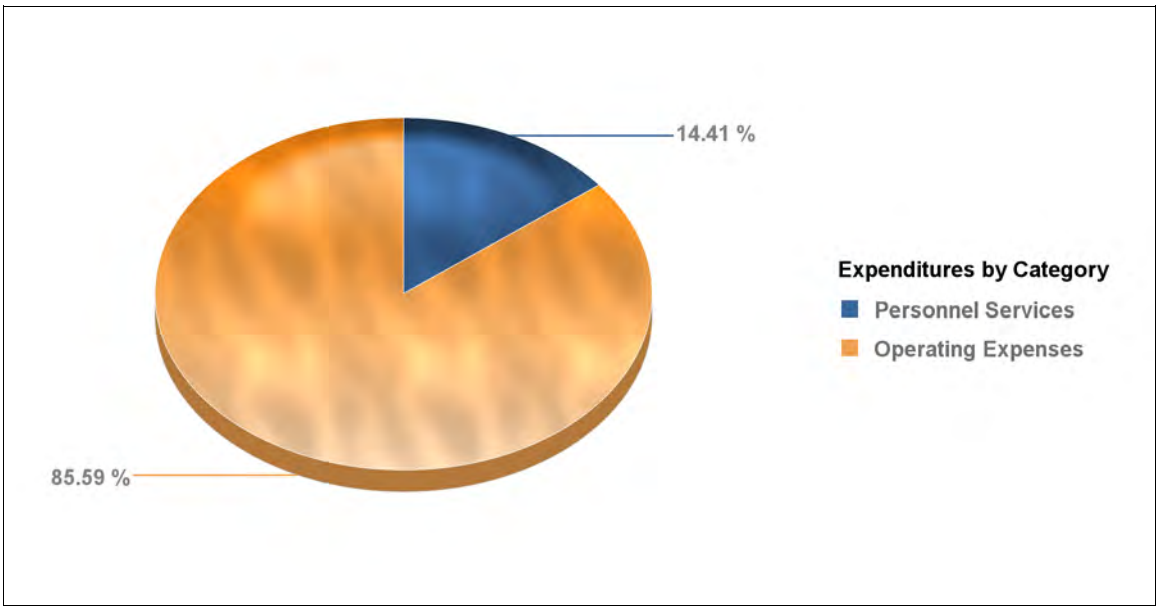
Fund Revenues

$5,623,882



Fund Expenditures

$5,623,882



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

Summary: The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected; road impact fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 6% per year.

In fiscal year 2004-05, the County issued $65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 1 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2018-19, $1,239,000 is budgeted for debt service and $165,252 will be held in reserve for future capital projects and debt service in Zone 1.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	4,000	3,000
Permits, Fees, Special Assessments	2,100,000	1,400,000
Subtotal Current Revenues	**$2,104,000**	**$1,403,000**
Non-Current Revenues		
Non-Revenues	1,279,657	1,252
Subtotal Non-Current Revenues	**$1,279,657**	**$1,252**
Total Revenues	**$3,383,657**	**$1,404,252**
Less Operating Transfers	1,894,558	1,239,000
Total Operating Revenues	**$1,489,099**	**$165,252**
Expenditures		
Interfund Transfers	1,894,558	1,239,000
Reserves	1,489,099	165,252
Total Expenditures	**$3,383,657**	**$1,404,252**
Less Operating Transfers	1,894,558	1,239,000
Total Operating Expenditures	**$1,489,099**	**$165,252**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	(1,372)	4,000	1,000	3,000
Total Miscellaneous Revenues	**($1,372)**	**$4,000**	**$1,000**	**$3,000**
Permits, Fees, Special Assessments				
Road Impact Fees - Commercial	701,373	1,400,000	326,442	700,000
Road Impact Fees - Residential	1,260,608	700,000	832,364	700,000
Total Permits, Fees, Special Assessme	**$1,961,981**	**$2,100,000**	**$1,158,806**	**$1,400,000**
Subtotal Current Revenues	**$1,960,609**	**$2,104,000**	**$1,159,806**	**$1,403,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,279,657	80,446	1,252
Total Non-Revenues	**$0**	**$1,279,657**	**$80,446**	**$1,252**
Subtotal Non-Current Revenues	**$0**	**$1,279,657**	**$80,446**	**$1,252**
Total Fund Revenues	**$1,960,609**	**$3,383,657**	**$1,240,252**	**$1,404,252**
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 1 Roads	0	1,489,099	0	165,252
Transfers to Other Funds	1,892,869	1,894,558	1,239,000	1,239,000
Total Engineering & Construction	**$1,892,869**	**$3,383,657**	**$1,239,000**	**$1,404,252**
Total Fund Expenditures	**$1,892,869**	**$3,383,657**	**$1,239,000**	**$1,404,252**

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

Summary:

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected; road impact fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 6% per year.

In fiscal year 2004-05, the County issued $65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 2 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2018-19, $496,010 is budgeted for debt service and $384,352 will be held in reserve for future projects and debt service in Zone 2.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	3,000	3,000
Permits, Fees, Special Assessments	350,000	350,000
Subtotal Current Revenues	**$353,000**	**$353,000**
Non-Current Revenues		
Non-Revenues	447,638	527,362
Subtotal Non-Current Revenues	**$447,638**	**$527,362**
Total Revenues	**$800,638**	**$880,362**
Less Operating Transfers	496,194	496,010
Total Operating Revenues	**$304,444**	**$384,352**
Expenditures		
Interfund Transfers	496,194	496,010
Reserves	304,444	384,352
Total Expenditures	**$800,638**	**$880,362**
Less Operating Transfers	496,194	496,010
Total Operating Expenditures	**$304,444**	**$384,352**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	7,240	3,000	7,000	3,000
Total Miscellaneous Revenues	**$7,240**	**$3,000**	**$7,000**	**$3,000**
Permits, Fees, Special Assessments				
Road Impact Fees - Commercial	232,593	100,000	144,111	100,000
Road Impact Fees - Residential	525,026	250,000	258,292	250,000
Transportation Impact Fee - Residential	0	0	6,160	0
Total Permits, Fees, Special Assessme	**$757,619**	**$350,000**	**$408,563**	**$350,000**
Subtotal Current Revenues	**$764,859**	**$353,000**	**$415,563**	**$353,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	447,638	607,993	527,362
Total Non-Revenues	**$0**	**$447,638**	**$607,993**	**$527,362**
Subtotal Non-Current Revenues	**$0**	**$447,638**	**$607,993**	**$527,362**
Total Fund Revenues	**$764,859**	**$800,638**	**$1,023,556**	**$880,362**
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 2 Roads	0	304,444	0	384,352
Transfers to Other Funds	495,759	496,194	496,194	496,010
Total Engineering & Construction	**$495,759**	**$800,638**	**$496,194**	**$880,362**
Total Fund Expenditures	**$495,759**	**$800,638**	**$496,194**	**$880,362**

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

Summary:

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected; road impact fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 6% per year.

In fiscal year 2004-05, the County issued $65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 3 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2018-19, $703,732 is budgeted for debt service and $20,526 will be held in reserve for future capital projects and debt service in Zone 3.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	100	3,000
Permits, Fees, Special Assessments	650,000	700,000
Subtotal Current Revenues	**$650,100**	**$703,000**
Non-Current Revenues		
Non-Revenues	56,128	21,258
Subtotal Non-Current Revenues	**$56,128**	**$21,258**
Total Revenues	**$706,228**	**$724,258**
Less Operating Transfers	703,732	703,732
Total Operating Revenues	**$2,496**	**$20,526**
Expenditures		
Interfund Transfers	703,732	703,732
Reserves	2,496	20,526
Total Expenditures	**$706,228**	**$724,258**
Less Operating Transfers	703,732	703,732
Total Operating Expenditures	**$2,496**	**$20,526**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	6,674	100	5,000	3,000
Total Miscellaneous Revenues	**$6,674**	**$100**	**$5,000**	**$3,000**
Permits, Fees, Special Assessments				
Road Impact Fees - Commercial	529,030	400,000	209,707	400,000
Road Impact Fees - Residential	632,395	250,000	432,162	300,000
Total Permits, Fees, Special Assessme	**$1,161,425**	**$650,000**	**$641,869**	**$700,000**
Subtotal Current Revenues	**$1,168,099**	**$650,100**	**$646,869**	**$703,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	56,128	78,121	21,258
Total Non-Revenues	**$0**	**$56,128**	**$78,121**	**$21,258**
Subtotal Non-Current Revenues	**$0**	**$56,128**	**$78,121**	**$21,258**
Total Fund Revenues	**$1,168,099**	**$706,228**	**$724,990**	**$724,258**
Expenditure Detail				
Engineering & Construction				
Impact Fees-Dist 3 Roads	0	2,496	0	20,526
Transfers to Other Funds	1,100,000	703,732	703,732	703,732
Total Engineering & Construction	**$1,100,000**	**$706,228**	**$703,732**	**$724,258**
Total Fund Expenditures	**$1,100,000**	**$706,228**	**$703,732**	**$724,258**

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

Summary:

The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement needs related to growth. The impact fee is subject to review by the County Council at least every four years. Revenues not expended in any fiscal year are carried forward to the next fiscal year. Fees are considered expended in the order in which they are collected; road impact fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. The refund must be paid back with interest at the rate of 6% per year.

In fiscal year 2004-05, the County issued $65.0 million in bonds to fund the road program. Impact fee revenues collected in Zone 4 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements. For fiscal year 2018-19, $360,734 is budgeted for debt service, with $4,116,018 held in reserve for future capital projects and debt service in Zone 4.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	42,000	100,000
Permits, Fees, Special Assessments	450,000	750,000
Subtotal Current Revenues	**$492,000**	**$850,000**
Non-Current Revenues		
Non-Revenues	8,579,153	10,891,752
Subtotal Non-Current Revenues	**$8,579,153**	**$10,891,752**
Total Revenues	**$9,071,153**	**$11,741,752**
Less Operating Transfers	360,868	360,734
Total Operating Revenues	**$8,710,285**	**$11,381,018**
Expenditures		
Capital Improvements	6,465,000	7,265,000
Interfund Transfers	360,868	360,734
Reserves	2,245,285	4,116,018
Total Expenditures	**$9,071,153**	**$11,741,752**
Less Operating Transfers	360,868	360,734
Total Operating Expenditures	**$8,710,285**	**$11,381,018**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	116,034	42,000	120,000	100,000
Total Miscellaneous Revenues	**$116,034**	**$42,000**	**$120,000**	**$100,000**
Permits, Fees, Special Assessments				
Road Impact Fees - Commercial	421,210	150,000	226,843	150,000
Road Impact Fees - Residential	939,749	300,000	750,167	600,000
Total Permits, Fees, Special Assessme	**$1,360,959**	**$450,000**	**$977,010**	**$750,000**
Subtotal Current Revenues	**$1,476,993**	**$492,000**	**$1,097,010**	**$850,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	8,579,153	10,155,631	10,891,752
Total Non-Revenues	**$0**	**$8,579,153**	**$10,155,631**	**$10,891,752**
Subtotal Non-Current Revenues	**$0**	**$8,579,153**	**$10,155,631**	**$10,891,752**
Total Fund Revenues	**$1,476,993**	**$9,071,153**	**$11,252,641**	**$11,741,752**
Expenditure Detail				
Engineering & Construction				
Beresford Av, Kepler - SR44 2LN	0	3,900,000	0	3,900,000
Impact Fees-Dist 4 Roads	0	2,245,285	0	4,116,018
Orange Camp-MLK-US 1792 4Ln Sty	0	2,565,000	0	3,365,000
Transfers to Other Funds	360,552	360,868	360,889	360,734
Total Engineering & Construction	**$360,552**	**$9,071,153**	**$360,889**	**$11,741,752**
Total Fund Expenditures	**$360,552**	**$9,071,153**	**$360,889**	**$11,741,752**

Park Impact Fees-County Fund - 135

Summary:

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

The fiscal year 2018-19 budget includes $536,332 carry forward funding from fiscal year 2017-18 for future capital projects.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	2,500	7,548
Permits, Fees, Special Assessments	100,000	130,000
Subtotal Current Revenues	**$102,500**	**$137,548**
Non-Current Revenues		
Non-Revenues	374,094	536,332
Subtotal Non-Current Revenues	**$374,094**	**$536,332**
Total Revenues	**$476,594**	**$673,880**
Less Operating Transfers	0	0
Total Operating Revenues	**$476,594**	**$673,880**
Expenditures		
Reserves	476,594	673,880
Total Expenditures	**$476,594**	**$673,880**
Less Operating Transfers	0	0
Total Operating Expenditures	**$476,594**	**$673,880**
Net Revenues Less Expenditures	**$0**	**$0**

Park Impact Fees-County Fund - 135

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4,029	2,500	5,500	7,548
Total Miscellaneous Revenues	**$4,029**	**$2,500**	**$5,500**	**$7,548**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	120,895	100,000	140,000	130,000
Total Permits, Fees, Special Assessme	**$120,895**	**$100,000**	**$140,000**	**$130,000**
Subtotal Current Revenues	**$124,924**	**$102,500**	**$145,500**	**$137,548**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	374,094	390,832	536,332
Total Non-Revenues	**$0**	**$374,094**	**$390,832**	**$536,332**
Subtotal Non-Current Revenues	**$0**	**$374,094**	**$390,832**	**$536,332**
Total Fund Revenues	**$124,924**	**$476,594**	**$536,332**	**$673,880**
Expenditure Detail				
Parks Recreation & Culture				
Parks-County Wide	0	476,594	0	673,880
Total Parks Recreation & Culture	**$0**	**$476,594**	**$0**	**$673,880**
Total Fund Expenditures	**$0**	**$476,594**	**$0**	**$673,880**

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

Summary:

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

The fiscal year 2018-19 budget includes $344,642 carry forward funding from fiscal year 2017-18 for future capital projects.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	7,500	4,380
Permits, Fees, Special Assessments	26,000	35,000
Subtotal Current Revenues	**$33,500**	**$39,380**
Non-Current Revenues		
Non-Revenues	907,829	344,642
Subtotal Non-Current Revenues	**$907,829**	**$344,642**
Total Revenues	**$941,329**	**$384,022**
Less Operating Transfers	0	0
Total Operating Revenues	**$941,329**	**$384,022**
Expenditures		
Capital Improvements	422,000	0
Reserves	519,329	384,022
Total Expenditures	**$941,329**	**$384,022**
Less Operating Transfers	0	0
Total Operating Expenditures	**$941,329**	**$384,022**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	10,640	7,500	11,000	4,380
Total Miscellaneous Revenues	**$10,640**	**$7,500**	**$11,000**	**$4,380**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	33,052	26,000	40,000	35,000
Total Permits, Fees, Special Assessme	**$33,052**	**$26,000**	**$40,000**	**$35,000**
Subtotal Current Revenues	**$43,692**	**$33,500**	**$51,000**	**$39,380**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	907,829	865,642	344,642
Total Non-Revenues	**$0**	**$907,829**	**$865,642**	**$344,642**
Subtotal Non-Current Revenues	**$0**	**$907,829**	**$865,642**	**$344,642**
Total Fund Revenues	**$43,692**	**$941,329**	**$916,642**	**$384,022**
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 1-Ne Quadrant	35,715	941,329	572,000	384,022
Total Parks Recreation & Culture	**$35,715**	**$941,329**	**$572,000**	**$384,022**
Total Fund Expenditures	**$35,715**	**$941,329**	**$572,000**	**$384,022**

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

Summary:

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

The fiscal year 2018-19 budget includes $34,019 carry forward funding from fiscal year 2017-18 for future capital projects.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	130	1,108
Permits, Fees, Special Assessments	7,000	14,000
Subtotal Current Revenues	**$7,130**	**$15,108**
Non-Current Revenues		
Non-Revenues	16,860	34,019
Subtotal Non-Current Revenues	**$16,860**	**$34,019**
Total Revenues	**$23,990**	**$49,127**
Less Operating Transfers	0	0
Total Operating Revenues	**$23,990**	**$49,127**
Expenditures		
Reserves	23,990	49,127
Total Expenditures	**$23,990**	**$49,127**
Less Operating Transfers	0	0
Total Operating Expenditures	**$23,990**	**$49,127**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	192	130	600	1,108
Total Miscellaneous Revenues	**$192**	**$130**	**$600**	**$1,108**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	5,833	7,000	15,000	14,000
Total Permits, Fees, Special Assessme	**$5,833**	**$7,000**	**$15,000**	**$14,000**
Subtotal Current Revenues	**$6,025**	**$7,130**	**$15,600**	**$15,108**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	16,860	18,419	34,019
Total Non-Revenues	**$0**	**$16,860**	**$18,419**	**$34,019**
Subtotal Non-Current Revenues	**$0**	**$16,860**	**$18,419**	**$34,019**
Total Fund Revenues	**$6,025**	**$23,990**	**$34,019**	**$49,127**
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 2-Se Quadrant	0	23,990	0	49,127
Total Parks Recreation & Culture	**$0**	**$23,990**	**$0**	**$49,127**
Total Fund Expenditures	**$0**	**$23,990**	**$0**	**$49,127**

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

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

The fiscal year 2018-19 budget includes $65,415 carry forward funding from fiscal year 2017-18 for future capital projects.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	320	821
Permits, Fees, Special Assessments	10,000	15,000
Subtotal Current Revenues	**$10,320**	**$15,821**
Non-Current Revenues		
Non-Revenues	44,675	65,415
Subtotal Non-Current Revenues	**$44,675**	**$65,415**
Total Revenues	**$54,995**	**$81,236**
Less Operating Transfers	0	0
Total Operating Revenues	**$54,995**	**$81,236**
Expenditures		
Reserves	54,995	81,236
Total Expenditures	**$54,995**	**$81,236**
Less Operating Transfers	0	0
Total Operating Expenditures	**$54,995**	**$81,236**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	514	320	600	821
Total Miscellaneous Revenues	**$514**	**$320**	**$600**	**$821**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	13,610	10,000	17,000	15,000
Total Permits, Fees, Special Assessme	**$13,610**	**$10,000**	**$17,000**	**$15,000**
Subtotal Current Revenues	**$14,124**	**$10,320**	**$17,600**	**$15,821**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	44,675	47,815	65,415
Total Non-Revenues	**$0**	**$44,675**	**$47,815**	**$65,415**
Subtotal Non-Current Revenues	**$0**	**$44,675**	**$47,815**	**$65,415**
Total Fund Revenues	**$14,124**	**$54,995**	**$65,415**	**$81,236**
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 3-Sw Quadrant	2,373	54,995	0	81,236
Total Parks Recreation & Culture	**$2,373**	**$54,995**	**$0**	**$81,236**
Total Fund Expenditures	**$2,373**	**$54,995**	**$0**	**$81,236**

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

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

The fiscal year 2018-19 budget includes $16,555 carry forward funding from fiscal year 2017-18 for future capital projects.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	3,000	2,802
Permits, Fees, Special Assessments	24,000	30,000
Subtotal Current Revenues	**$27,000**	**$32,802**
Non-Current Revenues		
Non-Revenues	197,858	16,555
Subtotal Non-Current Revenues	**$197,858**	**$16,555**
Total Revenues	**$224,858**	**$49,357**
Less Operating Transfers	0	0
Total Operating Revenues	**$224,858**	**$49,357**
Expenditures		
Reserves	224,858	49,357
Total Expenditures	**$224,858**	**$49,357**
Less Operating Transfers	0	0
Total Operating Expenditures	**$224,858**	**$49,357**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	8,414	3,000	9,000	2,802
Total Miscellaneous Revenues	**$8,414**	**$3,000**	**$9,000**	**$2,802**
Permits, Fees, Special Assessments				
Culture Rec Impact Fees-Residential	32,080	24,000	42,000	30,000
Total Permits, Fees, Special Assessme	**$32,080**	**$24,000**	**$42,000**	**$30,000**
Subtotal Current Revenues	**$40,494**	**$27,000**	**$51,000**	**$32,802**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	197,858	695,171	16,555
Total Non-Revenues	**$0**	**$197,858**	**$695,171**	**$16,555**
Subtotal Non-Current Revenues	**$0**	**$197,858**	**$695,171**	**$16,555**
Total Fund Revenues	**$40,494**	**$224,858**	**$746,171**	**$49,357**
Expenditure Detail				
Parks Recreation & Culture				
Parks-Zone 4-Nw Quadrant	0	224,858	729,616	49,357
Total Parks Recreation & Culture	**$0**	**$224,858**	**$729,616**	**$49,357**
Total Fund Expenditures	**$0**	**$224,858**	**$729,616**	**$49,357**

Fire Rescue District Fund - 140

Summary:

The Fire Services Fund was established in fiscal year 1999-00 (Ordinance 99-24) to replace six separate fire districts. The unified district was created to provide a uniform level of service at a single tax rate. There are 19 stations in the Fire District, including one volunteer station at Lake Harney, Station 37. Additionally, Fire Administration manages the fire station at the Daytona Beach International Airport, funded by the Airport Fund (451) and a central HAZMAT station funded by the general fund (001).

The budget includes a millage rate of 4.0815 which is the same rate since fiscal year 2015-16.

Emergency reserves are $2,950,641 or 10% of current revenue; the remaining reserves are for future capital outlay replacements and $4.7 million for revenue stabilization.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	26,656,776	28,511,960
Intergovernmental Revenues	65,520	80,400
Charges for Services	623,550	737,955
Miscellaneous Revenues	126,060	176,095
Subtotal Current Revenues	**$27,471,906**	**$29,506,410**
Non-Current Revenues		
Non-Revenues	7,085,724	8,576,368
Subtotal Non-Current Revenues	**$7,085,724**	**$8,576,368**
Total Revenues	**$34,557,630**	**$38,082,778**
Less Operating Transfers	0	0
Total Operating Revenues	**$34,557,630**	**$38,082,778**
Expenditures		
Personnel Services	17,087,793	18,263,318
Operating Expenses	8,023,816	8,325,578
Reimbursements	(35,964)	(35,219)
Capital Outlay	868,900	959,300
Capital Improvements	1,359,000	647,000
Grants and Aids	502,485	522,143
Interfund Transfers	208,447	0
Reserves	6,543,153	9,400,658
Total Expenditures	**$34,557,630**	**$38,082,778**
Less Operating Transfers	0	0
Total Operating Expenditures	**$34,557,630**	**$38,082,778**
Net Revenues Less Expenditures	**$0**	**$0**

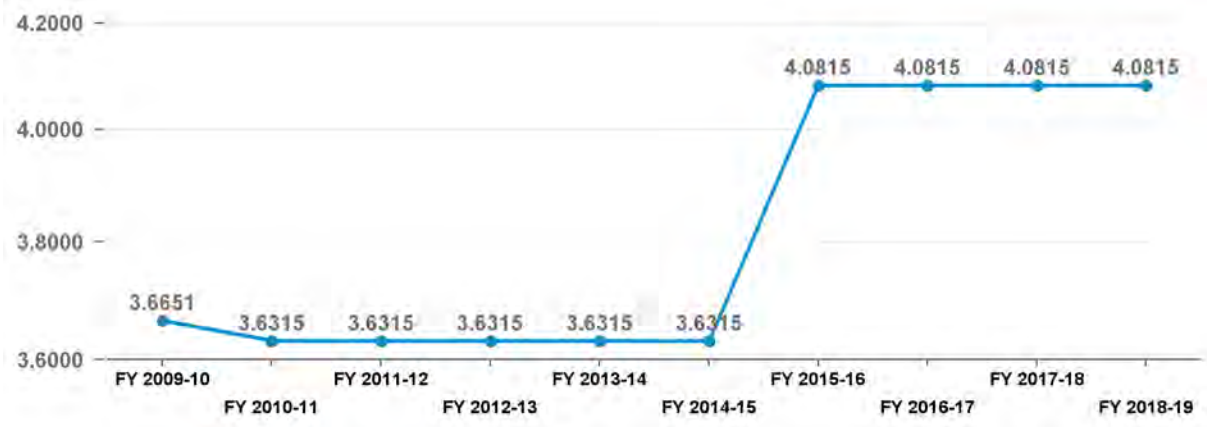
Fire Rescue District Fund - 140

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Current Ad Valorem Taxes	24,450,982	26,576,776	26,496,776	28,431,960
Delinquent Ad Valorem Taxes	851,475	80,000	80,000	80,000
Total Taxes	**$25,302,457**	**$26,656,776**	**$26,576,776**	**$28,511,960**
Intergovernmental Revenues				
Firefighters Supplemental Comp	50,954	47,520	52,000	60,400
Payment In Lieu Of Taxes	25,060	18,000	25,000	20,000
Total Intergovernmental Revenues	**$76,014**	**$65,520**	**$77,000**	**$80,400**
Charges for Services				
Charges For Services	234,233	256,050	370,057	380,455
Fire Contingency Transportation Svcs	299,607	300,000	290,000	290,000
Fire Training Charges	73,875	67,500	73,000	67,500
Total Charges for Services	**$607,715**	**$623,550**	**$733,057**	**$737,955**
Miscellaneous Revenues				
Investment Income	165,092	120,000	207,000	170,045
Miscellaneous Revenue	23	35	111	25
Other Reimbursements	2,145	25	25	25
Sale-Surplus Furn/Fixtr/Equip	7,381	6,000	400	6,000
Total Miscellaneous Revenues	**$174,641**	**$126,060**	**$207,536**	**$176,095**
Subtotal Current Revenues	**$26,160,827**	**$27,471,906**	**$27,594,369**	**$29,506,410**
Non-Current Revenues				
Non-Revenues				
Contributions	598	0	0	0
Appropriated Fund Balance	0	7,085,724	8,413,958	8,576,368
Transfers From Other Funds	20,902	0	0	0
Total Non-Revenues	**$21,500**	**$7,085,724**	**$8,413,958**	**$8,576,368**
Subtotal Non-Current Revenues	**$21,500**	**$7,085,724**	**$8,413,958**	**$8,576,368**
Total Fund Revenues	**$26,182,327**	**$34,557,630**	**$36,008,327**	**$38,082,778**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure Detail				
Fire Rescue Services				
Administration	398,457	438,547	419,476	469,451
Appropriated Reserves	0	6,543,153	0	9,400,658
Emergency Medical Services (EMS)	269,314	612,324	343,125	542,808
Fire Station 22 Oak Hill	0	547,000	47,000	500,000
Logistics	4,305,570	5,638,721	5,560,803	5,706,371
Management Services	422,678	514,627	424,623	746,804
Operations	17,552,084	18,051,274	18,573,252	19,395,280
Station 16 With Flagler County	15,801	22,816	22,816	59,105
Station 18 with Flagler County	11,485	14,038	14,038	14,580
Station 36 Construction	0	630,000	630,000	0
Station 47 Construction	0	32,000	0	32,000
Support Services	467,177	502,120	498,858	298,177
Training	602,107	700,409	593,434	846,718
Training and Maintenance	38,578	72,200	70,200	37,046
Transfers To Other Funds	233,447	208,447	208,447	0
Urban Interface Training	24,054	29,954	25,887	33,780
Total Fire Rescue Services	**$24,340,752**	**$34,557,630**	**$27,431,959**	**$38,082,778**
Total Fund Expenditures	**$24,340,752**	**$34,557,630**	**$27,431,959**	**$38,082,778**

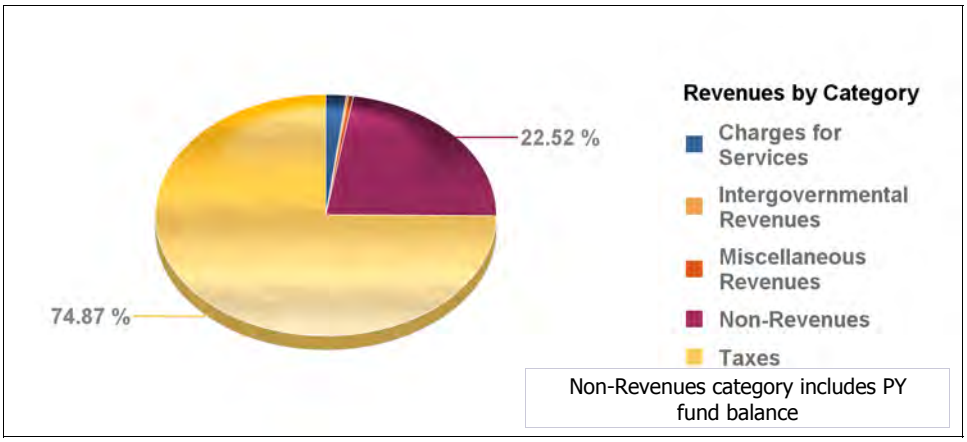
Fire Rescue District Fund - 140

Millage Rate History



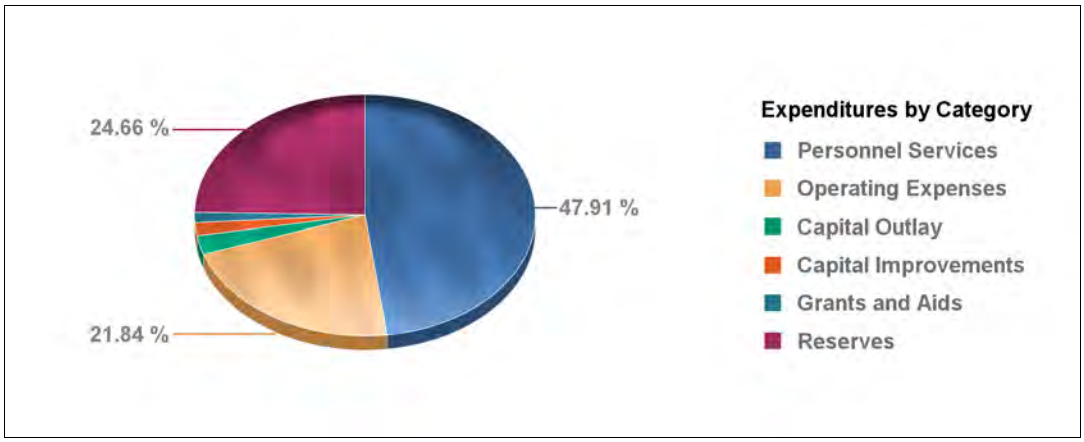
Fund Revenues

$38,082,778



Fund Expenditures

$38,082,778



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

Summary:

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

The fiscal year 2018-19 budget includes $127,412 carry-forward funding from 2017-18 for future fire station renovations.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	840	1,400
Permits, Fees, Special Assessments	25,000	30,000
Subtotal Current Revenues	**$25,840**	**$31,400**
Non-Current Revenues		
Non-Revenues	117,331	127,412
Subtotal Non-Current Revenues	**$117,331**	**$127,412**
Total Revenues	**$143,171**	**$158,812**
Less Operating Transfers	0	0
Total Operating Revenues	**$143,171**	**$158,812**
Expenditures		
Reserves	143,171	158,812
Total Expenditures	**$143,171**	**$158,812**
Less Operating Transfers	0	0
Total Operating Expenditures	**$143,171**	**$158,812**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,375	840	1,400	1,400
Total Miscellaneous Revenues	**$1,375**	**$840**	**$1,400**	**$1,400**
Permits, Fees, Special Assessments				
Public Safety Impact Fees-Commercial	0	0	4,749	0
Public Safety Impact Fees-Residential	39,552	25,000	25,000	30,000
Total Permits, Fees, Special Assessme	**$39,552**	**$25,000**	**$29,749**	**$30,000**
Subtotal Current Revenues	**$40,927**	**$25,840**	**$31,149**	**$31,400**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	117,331	131,314	127,412
Total Non-Revenues	**$0**	**$117,331**	**$131,314**	**$127,412**
Subtotal Non-Current Revenues	**$0**	**$117,331**	**$131,314**	**$127,412**
Total Fund Revenues	**$40,927**	**$143,171**	**$162,463**	**$158,812**
Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 1	0	143,171	35,051	158,812
Total Fire Rescue Services	**$0**	**$143,171**	**$35,051**	**$158,812**
Total Fund Expenditures	**$0**	**$143,171**	**$35,051**	**$158,812**

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

Summary:

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

The fiscal year 2018-19 budget includes $13,038 in reserves for future fire station renovations. Details of Capital Improvements can be found in Section - I of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	480	750
Permits, Fees, Special Assessments	6,000	10,000
Subtotal Current Revenues	**$6,480**	**$10,750**
Non-Current Revenues		
Non-Revenues	65,349	32,288
Subtotal Non-Current Revenues	**$65,349**	**$32,288**
Total Revenues	**$71,829**	**$43,038**
Less Operating Transfers	0	0
Total Operating Revenues	**$71,829**	**$43,038**
Expenditures		
Capital Improvements	53,000	30,000
Reserves	18,829	13,038
Total Expenditures	**$71,829**	**$43,038**
Less Operating Transfers	0	0
Total Operating Expenditures	**$71,829**	**$43,038**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	749	480	840	750
Total Miscellaneous Revenues	**$749**	**$480**	**$840**	**$750**
Permits, Fees, Special Assessments				
Public Safety Impact Fees-Commercial	8	0	7	0
Public Safety Impact Fees-Residential	6,915	6,000	20,000	10,000
Total Permits, Fees, Special Assessme	**$6,923**	**$6,000**	**$20,007**	**$10,000**
Subtotal Current Revenues	**$7,672**	**$6,480**	**$20,847**	**$10,750**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	65,349	64,441	32,288
Total Non-Revenues	**$0**	**$65,349**	**$64,441**	**$32,288**
Subtotal Non-Current Revenues	**$0**	**$65,349**	**$64,441**	**$32,288**
Total Fund Revenues	**$7,672**	**$71,829**	**$85,288**	**$43,038**
Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 2	0	18,829	0	13,038
Fire Station 22 Oak Hill	0	53,000	53,000	30,000
Total Fire Rescue Services	**$0**	**$71,829**	**$53,000**	**$43,038**
Total Fund Expenditures	**$0**	**$71,829**	**$53,000**	**$43,038**

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

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

The fiscal year 2018-19 budget includes $18,327 carry-forward funding from 2017-18 for future fire station renovations.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	500	500
Permits, Fees, Special Assessments	7,000	15,500
Subtotal Current Revenues	**$7,500**	**$16,000**
Non-Current Revenues		
Non-Revenues	226,906	18,327
Subtotal Non-Current Revenues	**$226,906**	**$18,327**
Total Revenues	**$234,406**	**$34,327**
Less Operating Transfers	0	0
Total Operating Revenues	**$234,406**	**$34,327**
Expenditures		
Capital Improvements	202,400	0
Reserves	32,006	34,327
Total Expenditures	**$234,406**	**$34,327**
Less Operating Transfers	0	0
Total Operating Expenditures	**$234,406**	**$34,327**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3,434	500	3,000	500
Total Miscellaneous Revenues	**$3,434**	**$500**	**$3,000**	**$500**
Permits, Fees, Special Assessments				
Public Safety Impact Fees-Commercial	1,014	0	289	500
Public Safety Impact Fees-Residential	15,606	7,000	15,000	15,000
Total Permits, Fees, Special Assessme	**$16,620**	**$7,000**	**$15,289**	**$15,500**
Subtotal Current Revenues	**$20,054**	**$7,500**	**$18,289**	**$16,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	226,906	255,715	18,327
Total Non-Revenues	**$0**	**$226,906**	**$255,715**	**$18,327**
Subtotal Non-Current Revenues	**$0**	**$226,906**	**$255,715**	**$18,327**
Total Fund Revenues	**$20,054**	**$234,406**	**$274,004**	**$34,327**
Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 3	0	32,006	0	34,327
Station 36 Construction	52,427	202,400	255,677	0
Total Fire Rescue Services	**$52,427**	**$234,406**	**$255,677**	**$34,327**
Total Fund Expenditures	**$52,427**	**$234,406**	**$255,677**	**$34,327**

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

Summary:

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

The fiscal year 2018-19 budget includes $26,099 in reserve for future fire station renovations. Details of Capital Improvements can be found in Section - I of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	500	1,000
Permits, Fees, Special Assessments	16,000	25,000
Subtotal Current Revenues	**$16,500**	**$26,000**
Non-Current Revenues		
Non-Revenues	223,729	235,099
Subtotal Non-Current Revenues	**$223,729**	**$235,099**
Total Revenues	**$240,229**	**$261,099**
Less Operating Transfers	0	0
Total Operating Revenues	**$240,229**	**$261,099**
Expenditures		
Capital Improvements	215,000	235,000
Reserves	25,229	26,099
Total Expenditures	**$240,229**	**$261,099**
Less Operating Transfers	0	0
Total Operating Expenditures	**$240,229**	**$261,099**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,660	500	2,500	1,000
Total Miscellaneous Revenues	**$2,660**	**$500**	**$2,500**	**$1,000**
Permits, Fees, Special Assessments				
Public Safety Impact Fees-Commercial	64	0	428	0
Public Safety Impact Fees-Residential	38,697	16,000	30,000	25,000
Total Permits, Fees, Special Assessme	**$38,761**	**$16,000**	**$30,428**	**$25,000**
Subtotal Current Revenues	**$41,421**	**$16,500**	**$32,928**	**$26,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	223,729	237,222	235,099
Total Non-Revenues	**$0**	**$223,729**	**$237,222**	**$235,099**
Subtotal Non-Current Revenues	**$0**	**$223,729**	**$237,222**	**$235,099**
Total Fund Revenues	**$41,421**	**$240,229**	**$270,150**	**$261,099**
Expenditure Detail				
Fire Rescue Services				
Fire Impact Fees - Zone 4	0	25,229	0	26,099
Station 47 Construction	0	215,000	35,051	235,000
Total Fire Rescue Services	**$0**	**$240,229**	**$35,051**	**$261,099**
Total Fund Expenditures	**$0**	**$240,229**	**$35,051**	**$261,099**

Silver Sands/Bethune Beach MSD Fund - 157

Summary: The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 110-431. This fund is for the street lighting for the Silver Sands and Bethune Beach area. These services are funded through the levy of a millage as authorized by the constitution and statutory law. The Silver Sands/Bethune Beach Municipal Service District (MSD) Fund millage is 0.0150 mills, the same since fiscal year 2013-14.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	12,766	14,473
Miscellaneous Revenues	34	100
Subtotal Current Revenues	**$12,800**	**$14,573**
Non-Current Revenues		
Non-Revenues	1,605	522
Subtotal Non-Current Revenues	**$1,605**	**$522**
Total Revenues	**$14,405**	**$15,095**
Less Operating Transfers	0	0
Total Operating Revenues	**$14,405**	**$15,095**
Expenditures		
Operating Expenses	14,405	15,095
Total Expenditures	**$14,405**	**$15,095**
Less Operating Transfers	0	0
Total Operating Expenditures	**$14,405**	**$15,095**
Net Revenues Less Expenditures	**$0**	**$0**

Silver Sands/Bethune Beach MSD Fund - 157

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Current Ad Valorem Taxes	12,080	12,766	12,766	13,740
Delinquent Ad Valorem Taxes	182	0	0	733
Total Taxes	**$12,262**	**$12,766**	**$12,766**	**$14,473**
Miscellaneous Revenues				
Investment Income	49	34	100	100
Total Miscellaneous Revenues	**$49**	**$34**	**$100**	**$100**
Subtotal Current Revenues	**$12,311**	**$12,800**	**$12,866**	**$14,573**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,605	1,681	522
Transfers From Other Funds	2,462	0	0	0
Total Non-Revenues	**$2,462**	**$1,605**	**$1,681**	**$522**
Subtotal Non-Current Revenues	**$2,462**	**$1,605**	**$1,681**	**$522**
Total Fund Revenues	**$14,773**	**$14,405**	**$14,547**	**$15,095**
Expenditure Detail				
Non-Departmental				
Silver Sands/Bethune Beach MSD	13,923	14,405	14,025	15,095
Total Non-Departmental	**$13,923**	**$14,405**	**$14,025**	**$15,095**
Total Fund Expenditures	**$13,923**	**$14,405**	**$14,025**	**$15,095**

Gemini Springs Endowment Fund - 158

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

The fiscal year 2018-19 budget includes $68,174 carry forward funding from fiscal year 2017-18 for future maintenance and repairs.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	750	849
Subtotal Current Revenues	**$750**	**$849**
Non-Current Revenues		
Non-Revenues	73,503	68,174
Subtotal Non-Current Revenues	**$73,503**	**$68,174**
Total Revenues	**$74,253**	**$69,023**
Less Operating Transfers	0	0
Total Operating Revenues	**$74,253**	**$69,023**
Expenditures		
Operating Expenses	5,000	69,023
Reserves	69,253	0
Total Expenditures	**$74,253**	**$69,023**
Less Operating Transfers	0	0
Total Operating Expenditures	**$74,253**	**$69,023**
Net Revenues Less Expenditures	**$0**	**$0**

Gemini Springs Endowment Fund - 158

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	960	750	900	849
Total Miscellaneous Revenues	**$960**	**$750**	**$900**	**$849**
Subtotal Current Revenues	**$960**	**$750**	**$900**	**$849**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	73,503	72,274	68,174
Total Non-Revenues	**$0**	**$73,503**	**$72,274**	**$68,174**
Subtotal Non-Current Revenues	**$0**	**$73,503**	**$72,274**	**$68,174**
Total Fund Revenues	**$960**	**$74,253**	**$73,174**	**$69,023**
Expenditure Detail				
Parks Recreation & Culture				
Gemini Springs Endowment	5,000	74,253	5,000	69,023
Total Parks Recreation & Culture	**$5,000**	**$74,253**	**$5,000**	**$69,023**
Total Fund Expenditures	**$5,000**	**$74,253**	**$5,000**	**$69,023**

Stormwater Utility Fund - 159

Summary:

The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater fee was originally assessed in fiscal year 1993-94, as established by Ordinance 92-89. The full stormwater authorization is contained in County Code Chapter 122, Article IV. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU). The fee was revised in 2005 to $72 per year per ERU. The fee funds the stormwater management system which is designed to control discharges from rainfall and runoff, and to collect, store, treat, or reuse water to prevent or reduce flooding, environmental degradation and water pollution.

The use of fund balance for fiscal year 2018-19 totals $1.3 million for basin and retention area projects, purchase of flood prone properties, and construction of drainage improvements. Approximately $3.9 million will be held in reserve for future capital for the purchase of flood-prone properties and the construction of improvements to address flooding and water quality issues. Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Charges for Services	18,500	15,000
Miscellaneous Revenues	68,500	72,000
Permits, Fees, Special Assessments	4,471,664	4,480,000
Subtotal Current Revenues	**$4,558,664**	**$4,567,000**
Non-Current Revenues		
Non-Revenues	5,193,719	5,195,403
Subtotal Non-Current Revenues	**$5,193,719**	**$5,195,403**
Total Revenues	**$9,752,383**	**$9,762,403**
Less Operating Transfers	0	0
Total Operating Revenues	**$9,752,383**	**$9,762,403**
Expenditures		
Personnel Services	3,116,437	3,361,253
Operating Expenses	1,978,396	1,982,385
Reimbursements	(2,170,000)	(2,170,000)
Capital Outlay	617,000	657,000
Capital Improvements	3,770,000	2,030,000
Reserves	2,440,550	3,901,765
Total Expenditures	**$9,752,383**	**$9,762,403**
Less Operating Transfers	0	0
Total Operating Expenditures	**$9,752,383**	**$9,762,403**
Net Revenues Less Expenditures	**$0**	**$0**

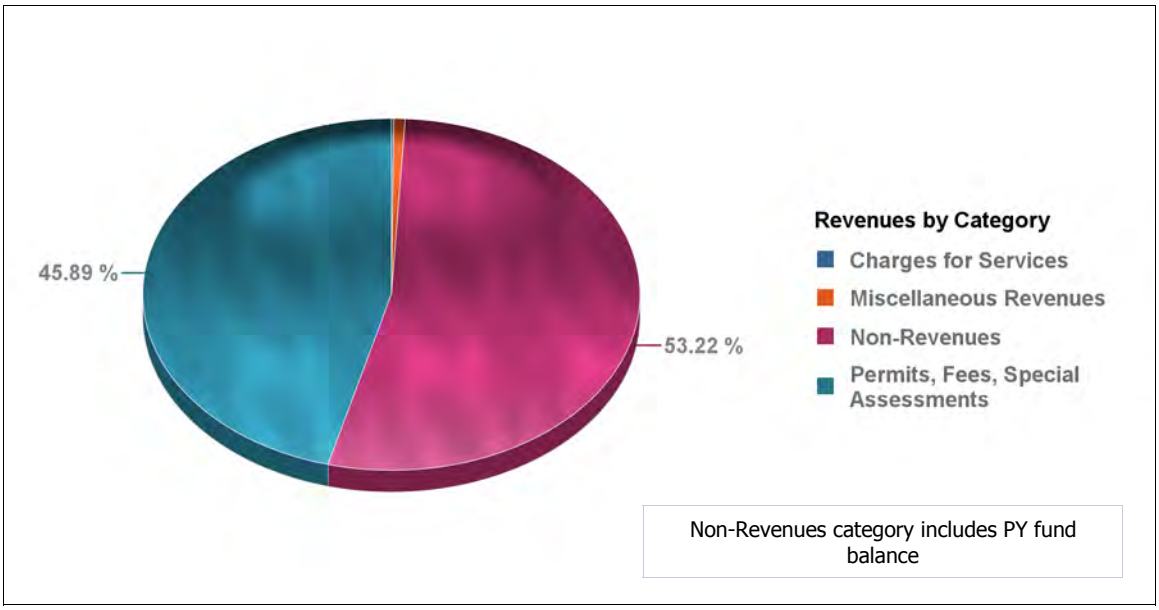
Stormwater Utility Fund - 159

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Fed-Other Physical Environment	80,000	0	0	0
Total Intergovernmental Revenues	**$80,000**	**$0**	**$0**	**$0**
Charges for Services				
Charges For Labor	21,787	18,500	15,000	15,000
Total Charges for Services	**$21,787**	**$18,500**	**$15,000**	**$15,000**
Miscellaneous Revenues				
Ins Proceeds-Loss Furn/Equip	2,264	0	0	0
Investment Income	87,367	68,500	68,500	69,000
Sale-Surplus Furn/Fixtr/Equip	43,925	0	3,000	3,000
Total Miscellaneous Revenues	**$133,556**	**$68,500**	**$71,500**	**$72,000**
Permits, Fees, Special Assessments				
Stormwater Spec Assmnt Charges	4,457,588	4,471,664	4,471,664	4,480,000
Total Permits, Fees, Special Assessme	**$4,457,588**	**$4,471,664**	**$4,471,664**	**$4,480,000**
Subtotal Current Revenues	**$4,692,931**	**$4,558,664**	**$4,558,164**	**$4,567,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	5,193,719	6,515,503	5,195,403
Transfers From Other Funds	256,872	0	0	0
Total Non-Revenues	**$256,872**	**$5,193,719**	**$6,515,503**	**$5,195,403**
Subtotal Non-Current Revenues	**$256,872**	**$5,193,719**	**$6,515,503**	**$5,195,403**
Total Fund Revenues	**$4,949,803**	**$9,752,383**	**$11,073,667**	**$9,762,403**
Expenditure Detail				
Stormwater				
Appropriated Reserves	0	2,440,550	0	3,901,765
Drainage Task Team	3,712,875	3,671,833	3,403,135	3,960,638
Gabordy Basin Improvements	0	150,000	0	750,000
Gemini Springs	57,356	100,000	338,500	0
Local Projects	141,323	600,000	600,000	300,000
Mosquito Lagoon Reasonable Assurance P	95,059	400,000	200,000	300,000
NPDES	0	30,000	33,552	30,000
N Peninsula SW Impr PhI	0	320,000	320,000	300,000
Rio Way	0	650,000	670,000	0
St Johns River Basin Plan/Mgmt	0	650,000	0	150,000
TMDL	207,013	320,000	148,121	70,000
Transfer to Other Funds	369,407	0	164,956	0
Volusia Retention Pond	7,189	0	0	0
Wilbur by the Sea	2,885	420,000	0	0
Total Stormwater	**$4,593,107**	**$9,752,383**	**$5,878,264**	**$9,762,403**
Total Fund Expenditures	**$4,593,107**	**$9,752,383**	**$5,878,264**	**$9,762,403**

Stormwater Utility Fund - 159

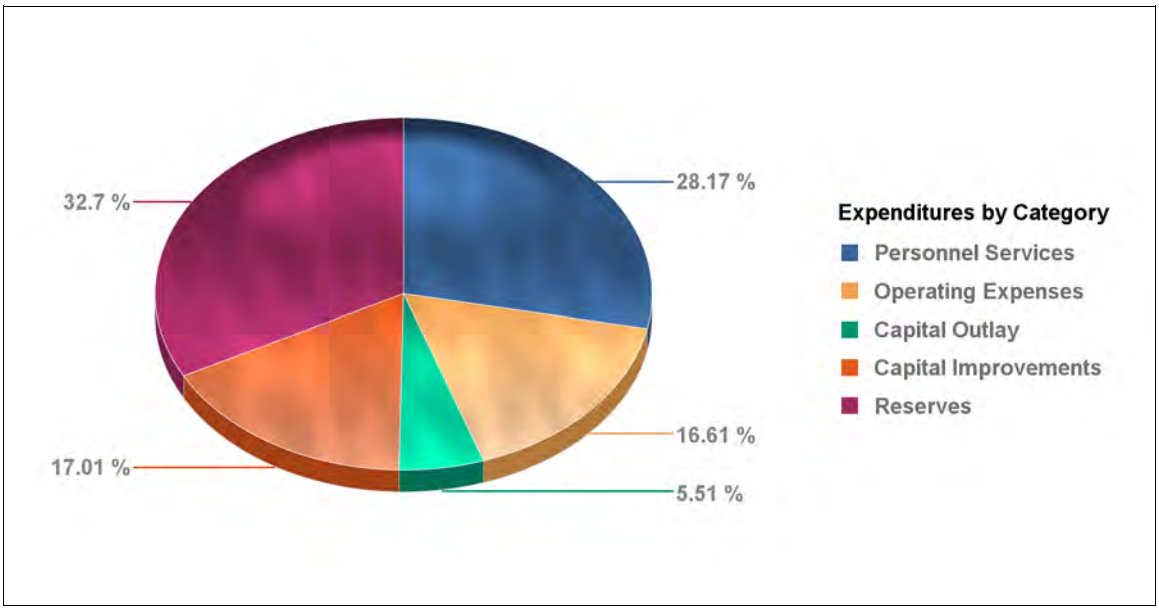
Fund Revenues

$9,762,403



Fund Expenditures

$9,762,403



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Volusia ECHO Fund - 160

Summary:

In 2000, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the ECHO program via Resolution 2000-156. The ECHO program provides funding for Environmental, Cultural, Historical and Outdoor recreation capital projects. Non-profit and municipal organizations within the County's boundaries as well as the County are eligible to apply for grant funding to assist with the acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria of the (ECHO) program.

The fiscal year 2018-19 tax rate is 0.2000 mills as approved by voters. The allocation of $1.0 million dollars of ECHO funds each year is allocated for the countywide Master Trail Program and grants and aids are budgeted at $8.3 million. Specific projects are approved by the County Council on an annual basis. A one time reserve for contingency of $150,000 is carried forward annually.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	6,000,140	6,528,792
Intergovernmental Revenues	700	700
Miscellaneous Revenues	115,000	153,000
Subtotal Current Revenues	**$6,115,840**	**$6,682,492**
Non-Current Revenues		
Non-Revenues	9,740,552	6,503,026
Subtotal Non-Current Revenues	**$9,740,552**	**$6,503,026**
Total Revenues	**$15,856,392**	**$13,185,518**
Less Operating Transfers	0	0
Total Operating Revenues	**$15,856,392**	**$13,185,518**
Expenditures		
Grants and Aids	7,587,627	11,235,518
Interfund Transfers	5,289,036	1,800,000
Reserves	2,979,729	150,000
Total Expenditures	**$15,856,392**	**$13,185,518**
Less Operating Transfers	0	0
Total Operating Expenditures	**$15,856,392**	**$13,185,518**
Net Revenues Less Expenditures	**$0**	**$0**

Volusia ECHO Fund - 160

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Current Ad Valorem Taxes	5,458,061	5,985,140	5,985,140	6,513,792
Delinquent Ad Valorem Taxes	148,686	15,000	15,000	15,000
Total Taxes	**$5,606,747**	**$6,000,140**	**$6,000,140**	**$6,528,792**
Intergovernmental Revenues				
Payment In Lieu Of Taxes	1,228	700	700	700
Total Intergovernmental Revenues	**$1,228**	**$700**	**$700**	**$700**
Miscellaneous Revenues				
Investment Income	157,485	115,000	153,000	153,000
Total Miscellaneous Revenues	**$157,485**	**$115,000**	**$153,000**	**$153,000**
Subtotal Current Revenues	**$5,765,460**	**$6,115,840**	**$6,153,840**	**$6,682,492**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	9,740,552	10,664,810	6,503,026
Total Non-Revenues	**$0**	**$9,740,552**	**$10,664,810**	**$6,503,026**
Subtotal Non-Current Revenues	**$0**	**$9,740,552**	**$10,664,810**	**$6,503,026**
Total Fund Revenues	**$5,765,460**	**$15,856,392**	**$16,818,650**	**$13,185,518**
Expenditure Detail				
Parks Recreation & Culture				
ECHO Programs FY 2009-10	69,203	0	0	0
ECHO Programs FY 2011-12	61,735	0	0	0
ECHO Programs FY 2013-14	396,370	686,250	727,250	300,000
ECHO Programs FY 2014-15	530,443	1,691,331	1,571,163	277,940
ECHO Programs FY 2015-16	95,539	2,827,690	700,050	1,627,640
ECHO Programs FY 2016-17	3,130,983	1,614,846	315,164	1,299,702
ECHO Programs FY 2017-18	0	9,036,275	7,001,997	0
ECHO Programs FY 2018-19	0	0	0	9,680,236
Total Parks Recreation & Culture	**$4,284,273**	**$15,856,392**	**$10,315,624**	**$13,185,518**
Total Fund Expenditures	**$4,284,273**	**$15,856,392**	**$10,315,624**	**$13,185,518**

Volusia Forever Fund - 161

Summary:

In 2000, the voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the Volusia Forever program to purchase endangered lands and permit the issuance of $39,575,000 Limited Tax General Obligation Bonds and was established by resolution 2001-198. In conjunction with acquisition partners, 38,000 acres have been protected through the program. Ten percent of Volusia Forever annual revenue is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access. Millage rates are established, first to meet the bonded debt service obligations and, second, to fund current projects and land management operating expenses. The fiscal year 2018-19 millage is to fund the debt service requirements of the Limited Tax General Obligation Refunding Bonds, Series 2014 (Fund 262) is .1006; the remaining .0994 mills is allocated for operating costs. The total Reserve for this fund is $11.1 million.

In fiscal year 2010-11, the County purchased 4,806 acres for the Deep Creek Preserve using a combination of Water & Sewer Utilities funds, Volusia Forever funds and an interfund loan from the General Fund of $11,587,047. This loan is repaid in annual installments through Volusia Forever tax revenues, with final payment in fiscal year 2020-21. The fiscal year 2018-19 payment is $1,537,898.

The Barberville Mitigation Tract is 386 acres of the 1,400 acre Barberville property that is permitted by the St. John's River Water Management District (SJRWMD) and the U.S. Army Corps of Engineers as a mitigation bank. The proceeds from the sale of the mitigation credits are to be used for long-term restoration of the wetlands in the mitigation tract. The fiscal year 2018-19 budget includes $638,747 for this purpose.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	2,708,276	3,237,354
Charges for Services	175,000	100,000
Miscellaneous Revenues	131,300	216,687
Subtotal Current Revenues	**$3,014,576**	**$3,554,041**
Non-Current Revenues		
Non-Revenues	8,343,732	10,947,349
Subtotal Non-Current Revenues	**$8,343,732**	**$10,947,349**
Total Revenues	**$11,358,308**	**$14,501,390**
Less Operating Transfers	1,336,844	1,537,898
Total Operating Revenues	**$10,021,464**	**$12,963,492**
Expenditures		
Personnel Services	134,122	134,102
Operating Expenses	971,007	1,075,038
Capital Outlay	216,400	67,700
Grants and Aids	509,722	528,440
Interfund Transfers	1,336,844	1,537,898
Reserves	8,190,213	11,158,212
Total Expenditures	**$11,358,308**	**$14,501,390**
Less Operating Transfers	1,336,844	1,537,898
Total Operating Expenditures	**$10,021,464**	**$12,963,492**
Net Revenues Less Expenditures	**$0**	**$0**

Volusia Forever Fund - 161

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	2,538,133	2,708,276	2,608,276	3,237,354
Ad Valorem Taxes-Delinquent	67,976	0	0	0
Total Taxes	**$2,606,109**	**$2,708,276**	**$2,608,276**	**$3,237,354**
Intergovernmental Revenues				
Payment in Lieu of Taxes	571	0	0	0
Total Intergovernmental Revenues	**$571**	**$0**	**$0**	**$0**
Charges for Services				
Land Management Fees	140,942	175,000	100,000	100,000
Total Charges for Services	**$140,942**	**$175,000**	**$100,000**	**$100,000**
Miscellaneous Revenues				
Investment Income	111,661	67,300	150,000	150,000
Land Rentals	65,260	64,000	73,897	66,687
Miscellaneous Revenue	1,850	0	0	0
Total Miscellaneous Revenues	**$178,771**	**$131,300**	**$223,897**	**$216,687**
Subtotal Current Revenues	**$2,926,393**	**$3,014,576**	**$2,932,173**	**$3,554,041**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	8,343,732	10,124,045	10,947,349
Total Non-Revenues	**$0**	**$8,343,732**	**$10,124,045**	**$10,947,349**
Subtotal Non-Current Revenues	**$0**	**$8,343,732**	**$10,124,045**	**$10,947,349**
Total Fund Revenues	**$2,926,393**	**$11,358,308**	**$13,056,218**	**$14,501,390**
Expenditure Detail				
Parks Recreation & Culture				
10% Land Management Services	277,096	8,872,995	690,686	11,796,305
Barberville Mitigation Tract	0	638,747	0	638,747
Forever Programs	72,236	1,846,566	1,418,183	2,066,338
Total Parks Recreation & Culture	**$349,332**	**$11,358,308**	**$2,108,869**	**$14,501,390**
Total Fund Expenditures	**$349,332**	**$11,358,308**	**$2,108,869**	**$14,501,390**

Law Enforcement Trust Fund - 170

Summary:

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

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	30,000	12,050
Subtotal Current Revenues	**$30,000**	**$12,050**
Non-Current Revenues		
Non-Revenues	1,530,400	456,777
Subtotal Non-Current Revenues	**$1,530,400**	**$456,777**
Total Revenues	**$1,560,400**	**$468,827**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,560,400**	**$468,827**
Expenditures		
Operating Expenses	550,000	0
Reserves	1,010,400	468,827
Total Expenditures	**$1,560,400**	**$468,827**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,560,400**	**$468,827**
Net Revenues Less Expenditures	**$0**	**$0**

Law Enforcement Trust Fund - 170

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	22,239	20,000	20,000	12,050
Miscellaneous Revenue	43	0	0	0
Sale-Surplus Furn/Fixtr/Equip	7,656	10,000	10,000	0
Total Miscellaneous Revenues	**$29,938**	**$30,000**	**$30,000**	**$12,050**
Subtotal Current Revenues	**$29,938**	**$30,000**	**$30,000**	**$12,050**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,260,400	907,180	427,935
Confiscated Property Trust Rev	233,441	250,000	250,000	28,008
Awarded Evidence Funds	29,402	20,000	20,000	834
Total Non-Revenues	**$262,843**	**$1,530,400**	**$1,177,180**	**$456,777**
Subtotal Non-Current Revenues	**$262,843**	**$1,530,400**	**$1,177,180**	**$456,777**
Total Fund Revenues	**$292,781**	**$1,560,400**	**$1,207,180**	**$468,827**
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	914,640	1,560,400	779,245	468,827
Total Office of the Sheriff	**$914,640**	**$1,560,400**	**$779,245**	**$468,827**
Total Fund Expenditures	**$914,640**	**$1,560,400**	**$779,245**	**$468,827**

Beach Enforcement Trust Fund - 171

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

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	15	0
Subtotal Current Revenues	**$15**	**$0**
Non-Current Revenues		
Non-Revenues	1,005	1,021
Subtotal Non-Current Revenues	**$1,005**	**$1,021**
Total Revenues	**$1,020**	**$1,021**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,020**	**$1,021**
Expenditures		
Reserves	1,020	1,021
Total Expenditures	**$1,020**	**$1,021**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,020**	**$1,021**
Net Revenues Less Expenditures	**$0**	**$0**

Beach Enforcement Trust Fund - 171

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	4	15	0	0
Total Miscellaneous Revenues	**$4**	**$15**	**$0**	**$0**
Subtotal Current Revenues	**$4**	**$15**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,005	1,021	1,021
Total Non-Revenues	**$0**	**$1,005**	**$1,021**	**$1,021**
Subtotal Non-Current Revenues	**$0**	**$1,005**	**$1,021**	**$1,021**
Total Fund Revenues	**$4**	**$1,020**	**$1,021**	**$1,021**
Expenditure Detail				
Beach Safety Ocean Rescue				
Trust Accounts	0	1,020	0	1,021
Total Beach Safety Ocean Rescue	**$0**	**$1,020**	**$0**	**$1,021**
Total Fund Expenditures	**$0**	**$1,020**	**$0**	**$1,021**

Federal Forfeiture Sharing Justice Fund - 172

Summary:

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

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	1,000	1,499
Subtotal Current Revenues	**$1,000**	**$1,499**
Non-Current Revenues		
Non-Revenues	138,406	149,147
Subtotal Non-Current Revenues	**$138,406**	**$149,147**
Total Revenues	**$139,406**	**$150,646**
Less Operating Transfers	0	0
Total Operating Revenues	**$139,406**	**$150,646**
Expenditures		
Operating Expenses	100,000	0
Reserves	39,406	150,646
Total Expenditures	**$139,406**	**$150,646**
Less Operating Transfers	0	0
Total Operating Expenditures	**$139,406**	**$150,646**
Net Revenues Less Expenditures	**$0**	**$0**

Federal Forfeiture Sharing Justice Fund - 172

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,224	1,000	1,000	1,499
Total Miscellaneous Revenues	**$1,224**	**$1,000**	**$1,000**	**$1,499**
Subtotal Current Revenues	**$1,224**	**$1,000**	**$1,000**	**$1,499**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	38,406	112,044	143,044
Justice-Confiscated Property	134,715	100,000	50,000	6,103
Total Non-Revenues	**$134,715**	**$138,406**	**$162,044**	**$149,147**
Subtotal Non-Current Revenues	**$134,715**	**$138,406**	**$162,044**	**$149,147**
Total Fund Revenues	**$135,939**	**$139,406**	**$163,044**	**$150,646**
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	64,076	139,406	20,000	150,646
Total Office of the Sheriff	**$64,076**	**$139,406**	**$20,000**	**$150,646**
Total Fund Expenditures	**$64,076**	**$139,406**	**$20,000**	**$150,646**

Federal Forfeiture Sharing Treasury Fund - 173

Summary:

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

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	500	709
Subtotal Current Revenues	**$500**	**$709**
Non-Current Revenues		
Non-Revenues	1,696	34,676
Subtotal Non-Current Revenues	**$1,696**	**$34,676**
Total Revenues	**$2,196**	**$35,385**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,196**	**$35,385**
Expenditures		
Operating Expenses	0	5,000
Reserves	2,196	30,385
Total Expenditures	**$2,196**	**$35,385**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,196**	**$35,385**
Net Revenues Less Expenditures	**$0**	**$0**

Federal Forfeiture Sharing Treasury Fund - 173

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	1,011	500	1,700	709
Total Miscellaneous Revenues	**$1,011**	**$500**	**$1,700**	**$709**
Subtotal Current Revenues	**$1,011**	**$500**	**$1,700**	**$709**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,696	82,476	34,676
Total Non-Revenues	**$0**	**$1,696**	**$82,476**	**$34,676**
Subtotal Non-Current Revenues	**$0**	**$1,696**	**$82,476**	**$34,676**
Total Fund Revenues	**$1,011**	**$2,196**	**$84,176**	**$35,385**
Expenditure Detail				
Office of the Sheriff				
Trust Accounts	91	2,196	49,500	35,385
Total Office of the Sheriff	**$91**	**$2,196**	**$49,500**	**$35,385**
Total Fund Expenditures	**$91**	**$2,196**	**$49,500**	**$35,385**

Waste Collection Fund - 440

Summary: The Solid Waste Division operates under the authority of s. 25.01, Florida Statues, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Volusia County established the Waste Collection fund to account for collection and recycling program services. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On October 6, 2009, the County Council approved a rate cap of $240, as authorized per 197.3632(6) F.S. and set the rate at $197, via Resolution 2009-115. The fiscal year 2018-19 special assessment rate is $238, which provides for garbage collection, yard waste collection, and recycling collection.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	87,500	79,500
Permits, Fees, Special Assessments	9,410,940	10,794,552
Subtotal Current Revenues	**$9,498,440**	**$10,874,052**
Non-Current Revenues		
Non-Revenues	937,175	1,696,184
Subtotal Non-Current Revenues	**$937,175**	**$1,696,184**
Total Revenues	**$10,435,615**	**$12,570,236**
Less Operating Transfers	0	0
Total Operating Revenues	**$10,435,615**	**$12,570,236**
Expenditures		
Personnel Services	150,588	158,716
Operating Expenses	9,418,410	11,088,587
Reserves	866,617	1,322,933
Total Expenditures	**$10,435,615**	**$12,570,236**
Less Operating Transfers	0	0
Total Operating Expenditures	**$10,435,615**	**$12,570,236**
Net Revenues Less Expenditures	**$0**	**$0**

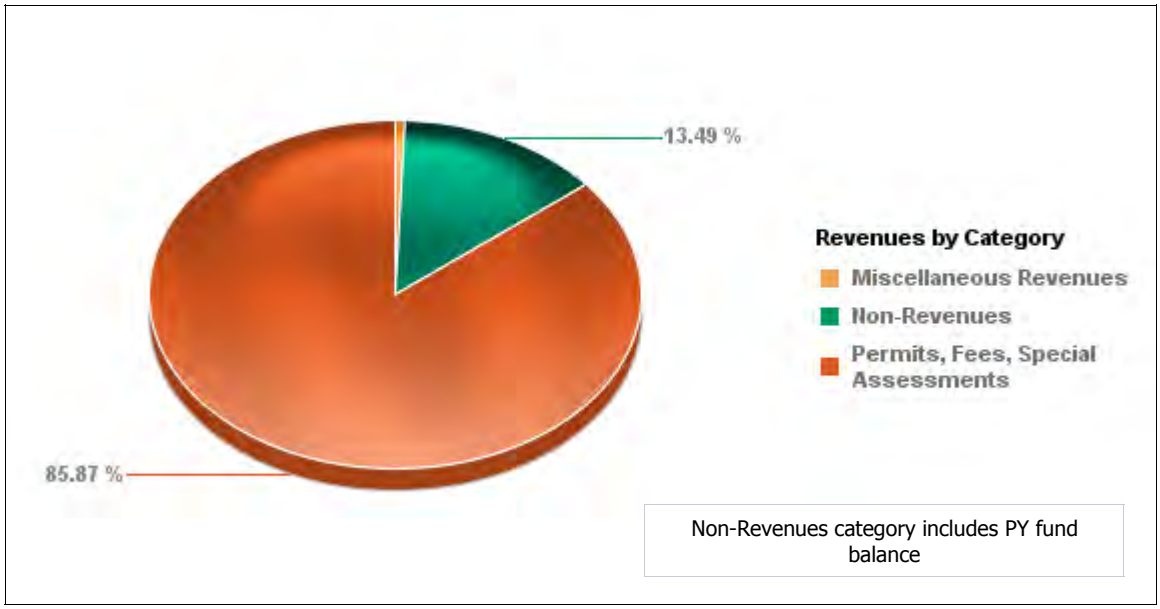
Waste Collection Fund - 440

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
FL Fish & Wildlife Conservation	39,990	0	75,000	0
Total Intergovernmental Revenues	**$39,990**	**$0**	**$75,000**	**$0**
Miscellaneous Revenues				
Investment Income	60,612	47,500	79,500	79,500
Miscellaneous Revenue	0	0	48,053	0
Sale Of Recyclables	44,713	40,000	1,000	0
Total Miscellaneous Revenues	**$105,325**	**$87,500**	**$128,553**	**$79,500**
Permits, Fees, Special Assessments				
Solid Waste Collection Spec Assmnt Charge	8,450,109	9,410,940	9,399,533	10,794,552
Total Permits, Fees, Special Assessme	**$8,450,109**	**$9,410,940**	**$9,399,533**	**$10,794,552**
Subtotal Current Revenues	**$8,595,424**	**$9,498,440**	**$9,603,086**	**$10,874,052**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	937,175	1,818,334	1,696,184
Total Non-Revenues	**$0**	**$937,175**	**$1,818,334**	**$1,696,184**
Subtotal Non-Current Revenues	**$0**	**$937,175**	**$1,818,334**	**$1,696,184**
Total Fund Revenues	**$8,595,424**	**$10,435,615**	**$11,421,420**	**$12,570,236**
Expenditure Detail				
Solid Waste				
Collection	8,756,792	10,435,615	9,725,236	12,570,236
Total Solid Waste	**$8,756,792**	**$10,435,615**	**$9,725,236**	**$12,570,236**
Total Fund Expenditures	**$8,756,792**	**$10,435,615**	**$9,725,236**	**$12,570,236**

Waste Collection Fund - 440

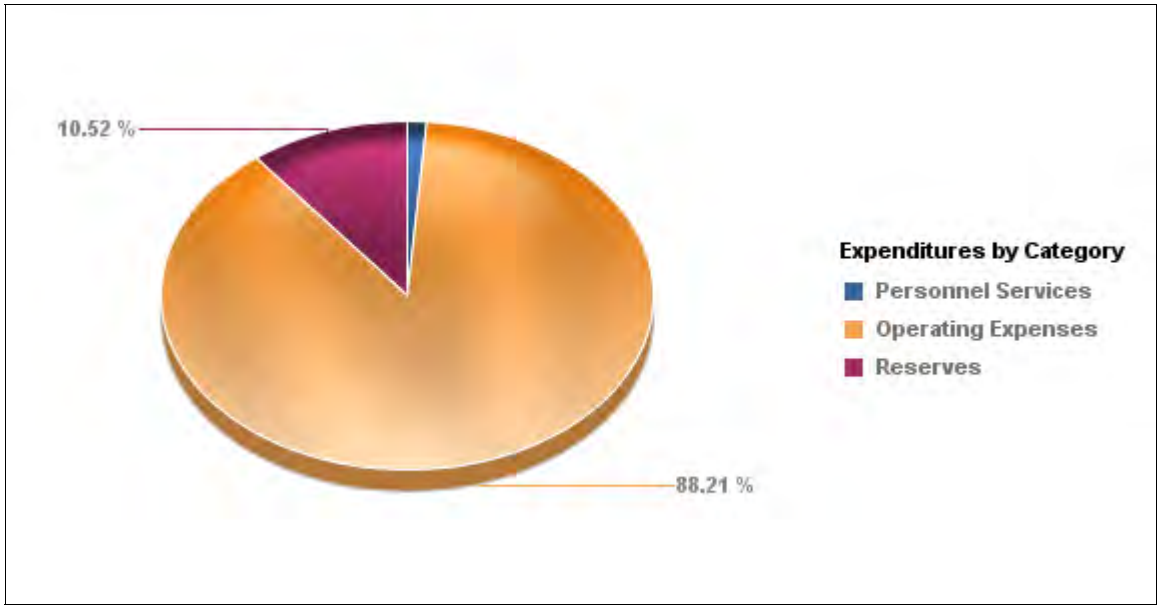
Fund Revenues

$12,570,236



Fund Expenditures

$12,570,236



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Solid Waste Fund - 450

Summary: The Solid Waste Division operates under the authority of s. 25.01, F.S., Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. The primary function of the Solid Waste Division is to provide safe and efficient transfer and disposal of solid waste at two facilities: West Volusia Transfer Station and Tomoka Farms Road Landfill. The Landfill disposal fees are established by Council Resolution 2003-57, disposal fees were last adjusted on April 10, 2003. 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 $6.1 million fund balance for fiscal year 2018-19 includes funding for the New Cell Expansion project and expansion of the Landfill Gas Systems Network. Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section - I of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	396,000	400,000
Charges for Services	15,951,953	16,985,400
Miscellaneous Revenues	553,036	772,125
Permits, Fees, Special Assessments	11,000	14,000
Subtotal Current Revenues	**$16,911,989**	**$18,171,525**
Non-Current Revenues		
Non-Revenues	17,063,378	22,155,533
Subtotal Non-Current Revenues	**$17,063,378**	**$22,155,533**
Total Revenues	**$33,975,367**	**$40,327,058**
Less Operating Transfers	0	0
Total Operating Revenues	**$33,975,367**	**$40,327,058**
Expenditures		
Personnel Services	4,006,933	4,337,846
Operating Expenses	7,666,182	8,796,749
Capital Outlay	2,395,370	2,754,600
Capital Improvements	7,342,359	8,231,000
Grants and Aids	250,000	250,000
Reserves	12,314,523	15,956,863
Total Expenditures	**$33,975,367**	**$40,327,058**
Less Operating Transfers	0	0
Total Operating Expenditures	**$33,975,367**	**$40,327,058**
Net Revenues Less Expenditures	**$0**	**$0**

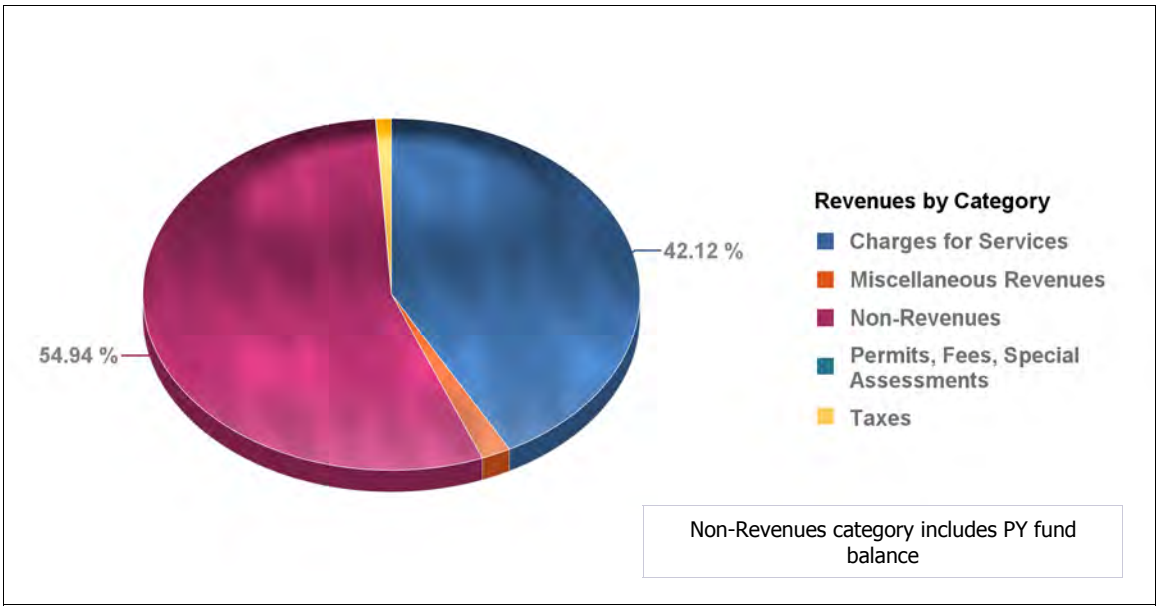
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Sw Non-Exclusive Franchise Fee	419,845	396,000	395,926	400,000
Total Taxes	**$419,845**	**$396,000**	**$395,926**	**$400,000**
Intergovernmental Revenues				
Inkind Solid Waste	0	0	8,000	0
Landfill Grants	15,000	0	16,000	0
Total Intergovernmental Revenues	**$15,000**	**$0**	**$24,000**	**$0**
Charges for Services				
Charges For Services	18,975	900	0	900
Landfill Charges	17,334,921	15,951,053	16,900,000	16,984,500
Total Charges for Services	**$17,353,896**	**$15,951,953**	**$16,900,000**	**$16,985,400**
Miscellaneous Revenues				
Investment Income	309,565	175,000	390,000	390,000
Late Charges	1,976	2,400	1,500	1,500
Miscellaneous Revenue	132	0	0	0
Rent - Facilities	104,275	115,636	107,403	110,625
Sales-Surplus Matls & Scrap	63,026	35,000	48,168	45,000
Sale-Surplus Furn/Fixtr/Equip	68	225,000	200,000	225,000
Total Miscellaneous Revenues	**$479,042**	**$553,036**	**$747,071**	**$772,125**
Permits, Fees, Special Assessments				
Garbage Haul Permit	13,920	11,000	13,984	14,000
Total Permits, Fees, Special Assessme	**$13,920**	**$11,000**	**$13,984**	**$14,000**
Judgements, Fines and Forfeitures				
Restitution	2,099	0	0	0
Total Judgements, Fines and Forfeitur	**$2,099**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$18,283,802**	**$16,911,989**	**$18,080,981**	**$18,171,525**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	17,063,378	21,898,995	22,155,533
Transfers From Other Funds	40,592	0	0	0
Total Non-Revenues	**$40,592**	**$17,063,378**	**$21,898,995**	**$22,155,533**
Subtotal Non-Current Revenues	**$40,592**	**$17,063,378**	**$21,898,995**	**$22,155,533**
Total Fund Revenues	**$18,324,394**	**$33,975,367**	**$39,979,976**	**$40,327,058**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure Detail				
Solid Waste				
Administration	1,094,334	1,407,715	1,049,414	1,274,571
Keep America Beautiful Grant	22,875	0	32,150	0
Leachate Treatment	451,026	837,949	647,267	855,091
New Cell Construction	194,538	8,786,156	980,785	10,216,793
Plymouth Closure/Care	51,964	112,615	71,225	122,591
Recycling and Education	111,294	145,355	141,778	151,544
Special Waste	660,217	699,312	600,998	1,027,047
Tomoka Closure/Care	275,191	10,428,956	293,945	13,340,429
Tomoka Landfill	7,471,010	8,140,086	10,677,622	9,293,843
West Volusia Transfer Station	3,508,256	3,417,223	3,329,259	4,045,149
Total Solid Waste	**$13,840,705**	**$33,975,367**	**$17,824,443**	**$40,327,058**
Total Fund Expenditures	**$13,840,705**	**$33,975,367**	**$17,824,443**	**$40,327,058**

Solid Waste Fund - 450

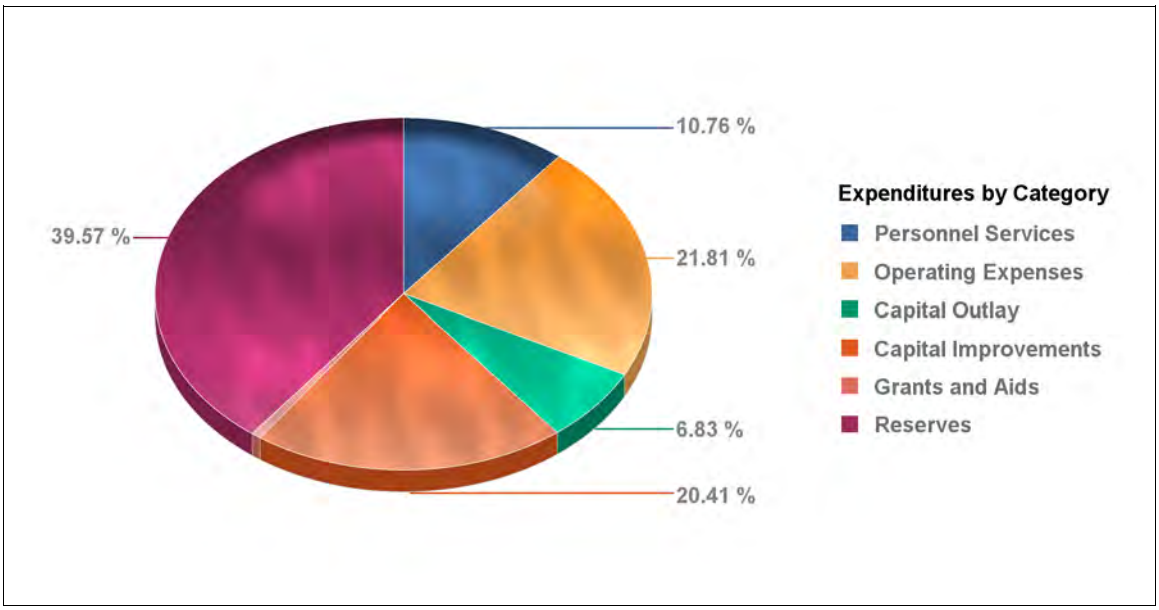
Fund Revenues

$40,327,058



Fund Expenditures

$40,327,058



Daytona Beach International Airport Fund - 451

Summary:

Daytona Beach Municipal Airport became part of Volusia County Government in 1969, as the Daytona Beach Regional Airport. In 1992, a $46 million expansion transformed it into the Daytona Beach International Airport (DBIA). Its operations are authorized under Chapter 18 of the Volusia County Code. The Airport is served by three commercial airlines (Delta, American Airlines, and jetBlue) and eight rental car companies. Airline and passenger fees, as well as rental income generate the operating revenues for the Airport. The budget includes additional funds for future facilities projects. Capital Improvement projects are funded primarily through Federal Aviation Administration and Florida Department of Transportation grants and funding for local match is included in the budget. Reserves for fiscal year 2018-19 total $28.1 million which include $250,000 required to be held for bonds; $2.1 million or 1/6 of ongoing maintenance and operations expenses; $6.0 million for revenue stabilization; $14.6 million for both future capital projects and grant match requirements; and $5.0 million set aside for the Terminal Update project. Debt Service for the Airport is $3.9 million. Principal, interest, and other debt service costs are forecasted according to the debt schedules for the Airport System Refunding Revenue Bonds, Series 2000 and Airport System Refunding Revenue Bonds, Series 2012. In fiscal year 2018-19, $12.0 million in bond proceeds is planned for the Terminal Update project.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	2,868,336	2,980,024
Charges for Services	10,775,367	10,950,274
Miscellaneous Revenues	4,056,278	4,288,543
Permits, Fees, Special Assessments	71,372	71,372
Subtotal Current Revenues	**$17,771,353**	**$18,290,213**
Non-Current Revenues		
Non-Revenues	28,063,445	34,205,480
Subtotal Non-Current Revenues	**$28,063,445**	**$34,205,480**
Total Revenues	**$45,834,798**	**$52,495,693**
Less Operating Transfers	0	0
Total Operating Revenues	**$45,834,798**	**$52,495,693**
Expenditures		
Personnel Services	3,562,505	3,746,744
Operating Expenses	7,014,680	8,289,498
Capital Outlay	419,113	271,961
Capital Improvements	8,378,406	8,182,625
Debt Service	1,148,014	3,864,702
Reserves	25,312,080	28,140,163
Total Expenditures	**$45,834,798**	**$52,495,693**
Less Operating Transfers	0	0
Total Operating Expenditures	**$45,834,798**	**$52,495,693**
Net Revenues Less Expenditures	**$0**	**$0**

Daytona Beach International Airport Fund - 451

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Federal Airport Aid	2,856,848	2,447,218	8,081,575	2,578,974
Payment In Lieu Of Taxes	277,120	296,170	302,093	269,213
State Airport Aid	917,064	124,948	1,663,268	131,837
Total Intergovernmental Revenues	**$4,051,032**	**$2,868,336**	**$10,046,936**	**$2,980,024**
Charges for Services				
Airfield	615,405	634,704	634,704	634,704
Car Facility Charge	0	850,000	850,000	850,000
Ground Handling Service Fees	833,857	897,882	844,174	844,174
Hangar Area	723,908	838,606	750,470	750,470
Passenger Facility Charge	1,431,913	1,467,585	1,339,296	1,439,568
Special Events	408,209	385,606	385,606	385,606
Terminal-Airlines	1,503,517	1,610,622	1,757,260	1,726,476
Terminal-Concession	3,802,218	4,090,362	4,090,362	4,319,276
Total Charges for Services	**$9,319,027**	**$10,775,367**	**$10,651,872**	**$10,950,274**
Miscellaneous Revenues				
Apron Rent	266,672	297,680	253,758	297,680
Investment Income	240,333	100,000	250,000	250,000
Land Rentals	2,601,432	2,569,996	2,569,996	2,584,755
Miscellaneous Revenue	26,211	0	0	0
Other Reimbursements	29,792	86,125	86,125	77,563
Rent	890,907	937,566	943,817	1,012,840
Rent-Air Cargo	35,701	39,656	39,656	40,450
Sales-Fuels Materials Supplies	16,279	25,255	25,255	25,255
Sale-Surplus Furn/Fixtr/Equip	60	0	0	0
Total Miscellaneous Revenues	**$4,107,387**	**$4,056,278**	**$4,168,607**	**$4,288,543**
Permits, Fees, Special Assessments				
Stormwater Spec Assmnt Charges	67,373	71,372	71,372	71,372
Total Permits, Fees, Special Assessme	**$67,373**	**$71,372**	**$71,372**	**$71,372**
Subtotal Current Revenues	**$17,544,819**	**$17,771,353**	**$24,938,787**	**$18,290,213**
Non-Current Revenues				
Non-Revenues				
Contributions	75,729	0	0	0
Appropriated Fund Balance	0	16,063,445	25,473,576	22,205,480
Appropriated Loan Proceeds	0	12,000,000	0	12,000,000
Transfers From Other Funds	14,108	0	0	0
FAIT Gov to Proprietary	4,083	0	0	0
Contribution - Fed Grant	6,117,762	0	0	0
Contribution - State Grant	360,183	0	0	0
Total Non-Revenues	**$6,571,865**	**$28,063,445**	**$25,473,576**	**$34,205,480**
Subtotal Non-Current Revenues	**$6,571,865**	**$28,063,445**	**$25,473,576**	**$34,205,480**

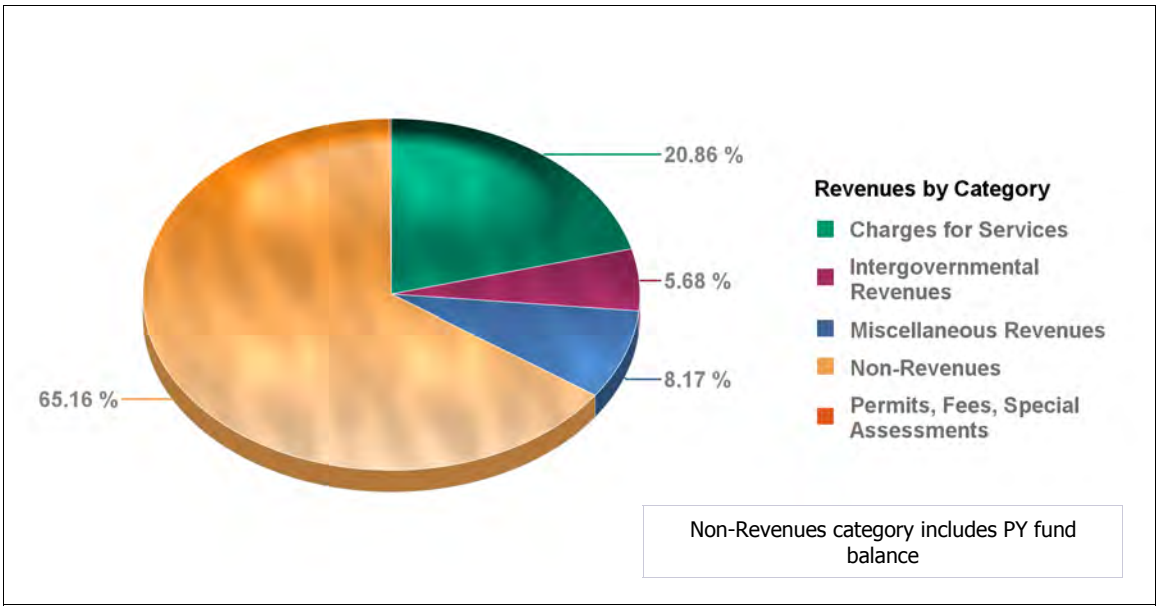
Daytona Beach International Airport Fund - 451

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Total Fund Revenues	**$24,116,684**	**$45,834,798**	**$50,412,363**	**$52,495,693**
Expenditure Detail				
Airport				
Administration	1,631,245	1,825,669	1,814,723	1,907,856
Air Service Development/Marketing	685,290	663,874	669,713	797,916
ARFF Relocation	4,729,119	0	819,261	0
ARFF Vehicle Acquisition	0	0	0	55,000
Car Rental Facility	0	850,000	0	850,000
Cell Phone Lot	0	0	0	447,500
Environmental Cleanup	35,904	0	0	0
Fire Alarm System Replacement	0	0	0	125,000
Fuel Farm System	27,857	0	0	0
Future Projects	0	2,625,000	0	0
Ground Handling	1,063,920	989,910	1,216,761	1,159,362
International Services	171,315	233,645	168,652	168,826
Maintenance	2,996,005	4,043,222	3,624,749	3,857,964
Operations	1,256,056	1,365,626	1,440,750	1,383,649
Operations Training Software	0	0	0	30,593
Parking Lot Improvements	3,420	907,506	100,000	0
Real Estate Development	17,300	61,500	61,500	61,500
Reserves/Transfers	0	25,312,080	0	28,140,163
Roof Replacement Grant	439,764	0	0	0
Security	1,188,015	1,304,448	1,399,193	1,884,486
South Property Development	0	0	26,030	0
Taxiway November	2,028,839	1,500,000	9,908,792	500,000
Taxiway Sierra Extension (Erau)	24,000	0	948,306	0
Terminal Air Handlers	1,048,379	0	1,668,958	0
Terminal Chiller Project	0	0	0	25,000
Terminal Emergency Generators	14,497	0	174,913	0
Terminal Update	12,227	2,000,000	865,468	6,134,532
Update Master Plan	259,212	0	1,595,804	0
Total Airport	**$17,632,364**	**$43,682,480**	**$26,503,573**	**$47,529,347**
Fire Rescue Services				
Airport Fire	939,782	1,004,304	973,818	1,101,644
Total Fire Rescue Services	**$939,782**	**$1,004,304**	**$973,818**	**$1,101,644**
Debt Service				
Airport Capital Improvement Revenue Not	1,233	0	0	0
Airport Revenue Bonds 2000	815,904	673,450	674,954	2,687,650
Airport Revenue Bonds 2012	63,788	52,288	54,538	754,776
Airport Revenue Note 2016	0	422,276	0	422,276
Total Debt Service	**$880,925**	**$1,148,014**	**$729,492**	**$3,864,702**
Total Fund Expenditures	**$19,453,071**	**$45,834,798**	**$28,206,883**	**$52,495,693**

Daytona Beach International Airport Fund - 451

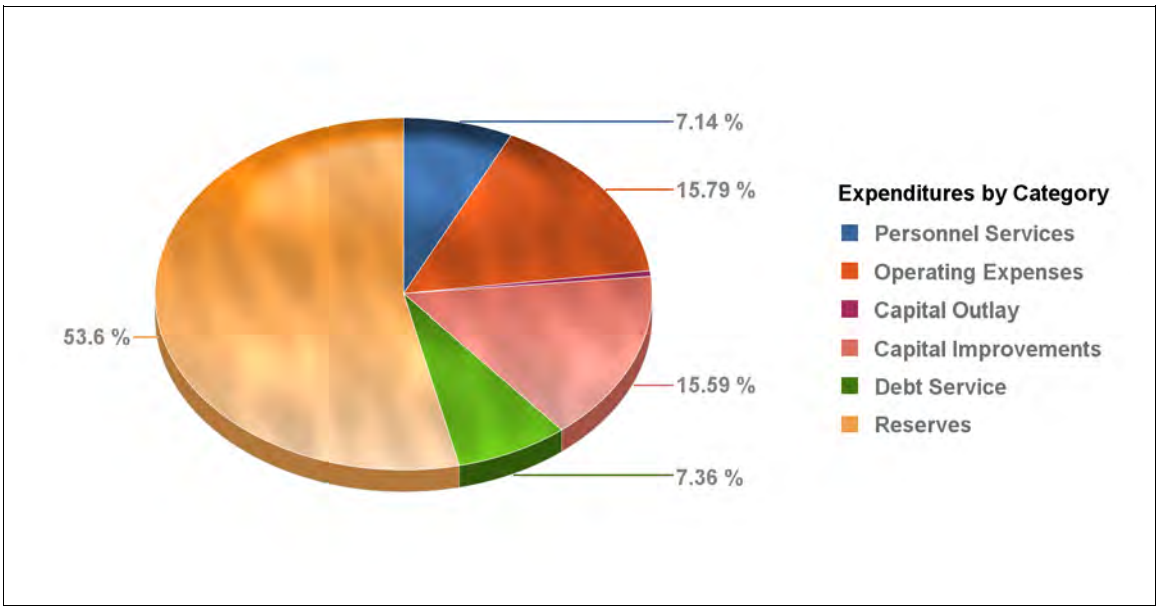
Fund Revenues

$52,495,693



Fund Expenditures

$52,495,693



Volusia Transportation Authority Fund - 456

Summary:

The Volusia County Council created Volusia County's Public Transportation System (Votran) in 1975, which provides transportation throughout the county. Votran also provides its Gold Service to customers who, because of disability are unable to use the fixed-route service. Votran 's fleet includes 82 fixed-route buses and 72 paratransit vehicles. Four SunRail (commuter rail) feeder bus routes to the DeBary SunRail station were started in fiscal year 2013-14 and are supported by funding from the Florida Department of Transportation (FDOT), as well as passenger fares. FDOT funding for feeder bus service will remain available through the spring/summer of 2021.

This budget is funded 11% by passenger fares, 46% by the General Fund contribution, and 43% Federal Transit Administration or Florida Department of Transportation grants. Additional funds are derived from bus advertising and charges for services. Votran's capital projects require no local funding and are appropriated when the grant funds are awarded. These funds are used to purchase buses, vans, office equipment, and any scheduled construction. This service is performed by contract with RATP dev USA.

The General Fund contribution for fiscal year 2018-19 is $11.9 million, which includes funding for a new route in Deltona - $341,018.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Intergovernmental Revenues	10,196,650	10,371,129
Charges for Services	3,397,560	3,442,887
Miscellaneous Revenues	50,612	60,000
Subtotal Current Revenues	**$13,644,822**	**$13,874,016**
Non-Current Revenues		
Non-Revenues	11,235,794	11,901,612
Subtotal Non-Current Revenues	**$11,235,794**	**$11,901,612**
Total Revenues	**$24,880,616**	**$25,775,628**
Less Operating Transfers	0	0
Total Operating Revenues	**$24,880,616**	**$25,775,628**
Expenditures		
Personnel Services	16,764,717	17,660,571
Operating Expenses	7,741,214	7,843,832
Reserves	374,685	271,225
Total Expenditures	**$24,880,616**	**$25,775,628**
Less Operating Transfers	0	0
Total Operating Expenditures	**$24,880,616**	**$25,775,628**
Net Revenues Less Expenditures	**$0**	**$0**

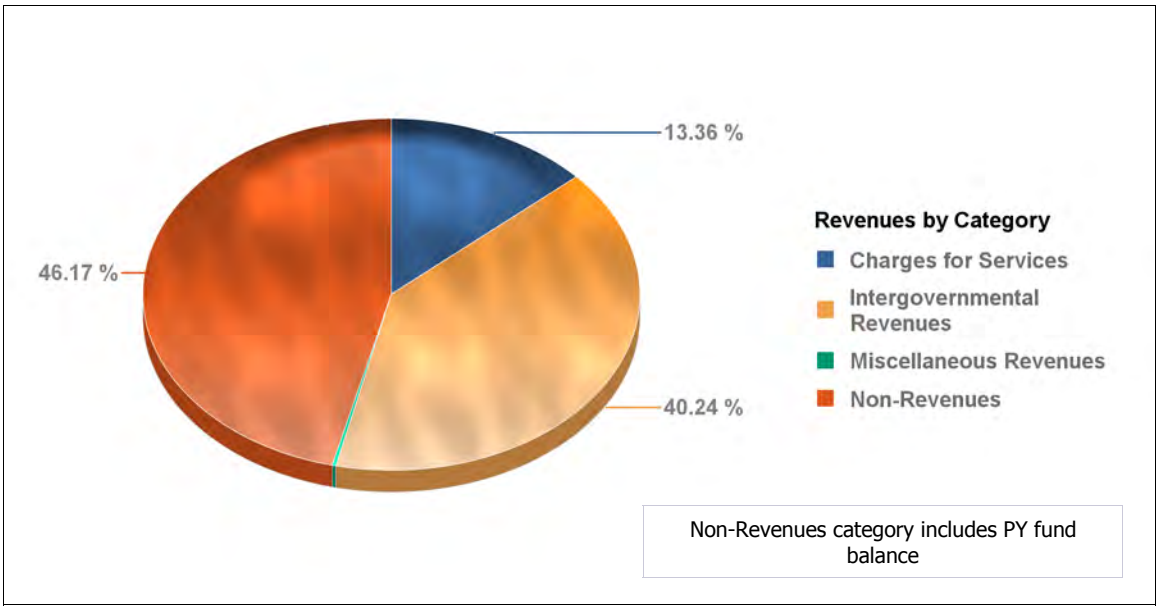
Volusia Transportation Authority Fund - 456

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
Federal Transit Administration-Capital	315,127	0	0	0
Federal Transit Administration-Operating	6,313,439	5,637,100	5,297,100	5,297,100
State Mass Transit	4,494,597	4,559,550	4,559,550	5,074,029
Total Intergovernmental Revenues	**$11,123,163**	**$10,196,650**	**$9,856,650**	**$10,371,129**
Charges for Services				
Contracted Transportation	356	0	4,743	0
Mass Transit Fares	2,996,060	2,962,080	2,920,731	2,935,335
Other Mass Transit-Advertising	425,529	365,000	365,000	365,000
Other Mass Transit-Concessions	156,027	70,000	109,747	142,052
Other Mass Transit-I D Cards	544	480	500	500
Total Charges for Services	**$3,578,516**	**$3,397,560**	**$3,400,721**	**$3,442,887**
Miscellaneous Revenues				
Ins Proceeds-Loss Furn/Equip	27,899	0	14,253	0
Investment Income	(15,186)	0	15,768	20,000
Miscellaneous Revenue	145,832	50,612	5,000	40,000
Votran Retiree Cobra	1,200	0	0	0
Total Miscellaneous Revenues	**$159,745**	**$50,612**	**$35,021**	**$60,000**
Subtotal Current Revenues	**$14,861,424**	**$13,644,822**	**$13,292,392**	**$13,874,016**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	124,685	0	0
Transfers From Other Funds	8,460,322	0	0	0
Transfer General Fund	0	11,111,109	11,111,109	11,901,612
Contribution - Fed Grant	2,585,119	0	0	0
Total Non-Revenues	**$11,045,441**	**$11,235,794**	**$11,111,109**	**$11,901,612**
Subtotal Non-Current Revenues	**$11,045,441**	**$11,235,794**	**$11,111,109**	**$11,901,612**
Total Fund Revenues	**$25,906,865**	**$24,880,616**	**$24,403,501**	**$25,775,628**
Expenditure Detail				
Administration	739,937	814,439	784,215	846,990
Capital Grant	3,403,974	0	0	0
Indirect Costs	2,218,523	2,045,281	2,028,136	2,095,295
New Smyrna Beach Service	201,946	201,390	213,811	223,266
Non-Vehicle Maintenance	932,190	1,212,918	1,157,058	1,274,071
Paratransit Service	6,417,118	6,633,398	6,538,404	6,812,466
Public Transportation	7,539,585	9,917,055	8,755,261	10,069,522
Van Pool	17,971	35,200	35,200	35,200
Vehicle Maintenance	2,295,306	2,222,642	2,229,994	2,304,661
Westside Circulator	1,808,732	1,798,293	1,998,092	2,114,157
Total Public Transportation	**$25,575,282**	**$24,880,616**	**$23,740,171**	**$25,775,628**
Total Fund Expenditures	**$25,575,282**	**$24,880,616**	**$23,740,171**	**$25,775,628**

Volusia Transportation Authority Fund - 456

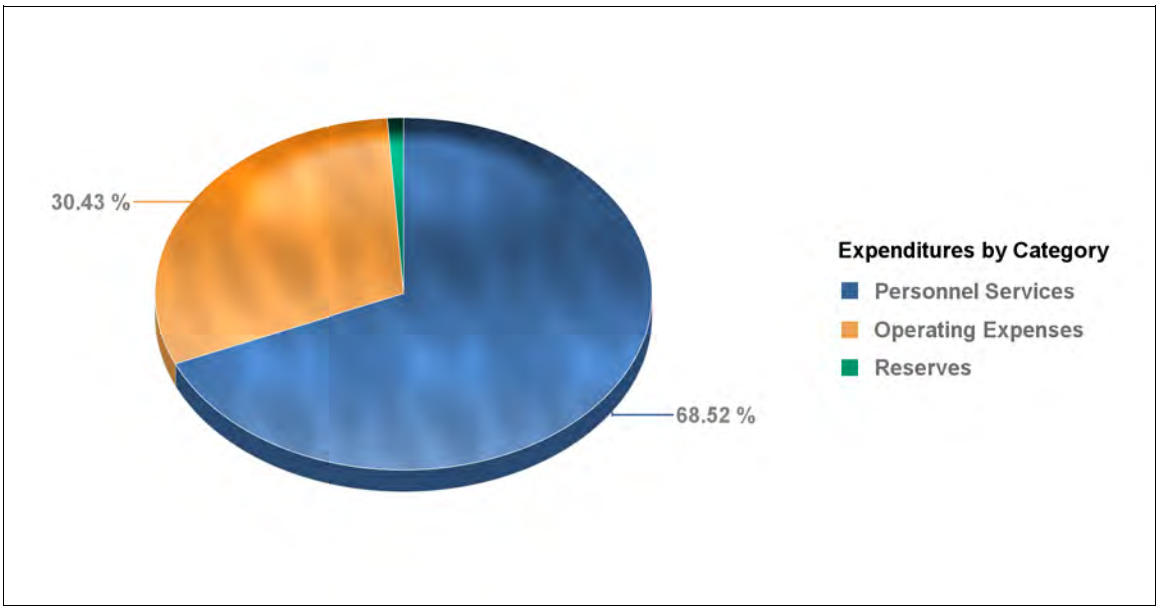
Fund Revenues

$25,775,628



Fund Expenditures

$25,775,628



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Water and Sewer Utilities Fund - 457

Summary:

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 five consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act and Clean Water Acts. The division also maintains 12 smaller water and wastewater facilities on behalf of other agencies.

In cooperation with other County departments, the 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 $1.5 million for large projects planned in fiscal year 2018-19 includes the construction of the Southwest Regional Biosolids Facility. The budget includes $2.1 million in debt service payments for capital improvement projects associated with both wastewater and water reclamation facilities.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Charges for Services	15,358,000	15,959,000
Miscellaneous Revenues	550,000	695,000
Subtotal Current Revenues	**$15,908,000**	**$16,654,000**
Non-Current Revenues		
Non-Revenues	6,415,469	10,257,030
Subtotal Non-Current Revenues	**$6,415,469**	**$10,257,030**
Total Revenues	**$22,323,469**	**$26,911,030**
Less Operating Transfers	0	0
Total Operating Revenues	**$22,323,469**	**$26,911,030**
Expenditures		
Personnel Services	3,966,642	4,192,347
Operating Expenses	5,978,214	7,226,524
Capital Outlay	325,000	300,000
Capital Improvements	5,875,000	6,610,000
Debt Service	2,176,939	2,191,438
Reserves	4,001,674	6,390,721
Total Expenditures	**$22,323,469**	**$26,911,030**
Less Operating Transfers	0	0
Total Operating Expenditures	**$22,323,469**	**$26,911,030**
Net Revenues Less Expenditures	**$0**	**$0**

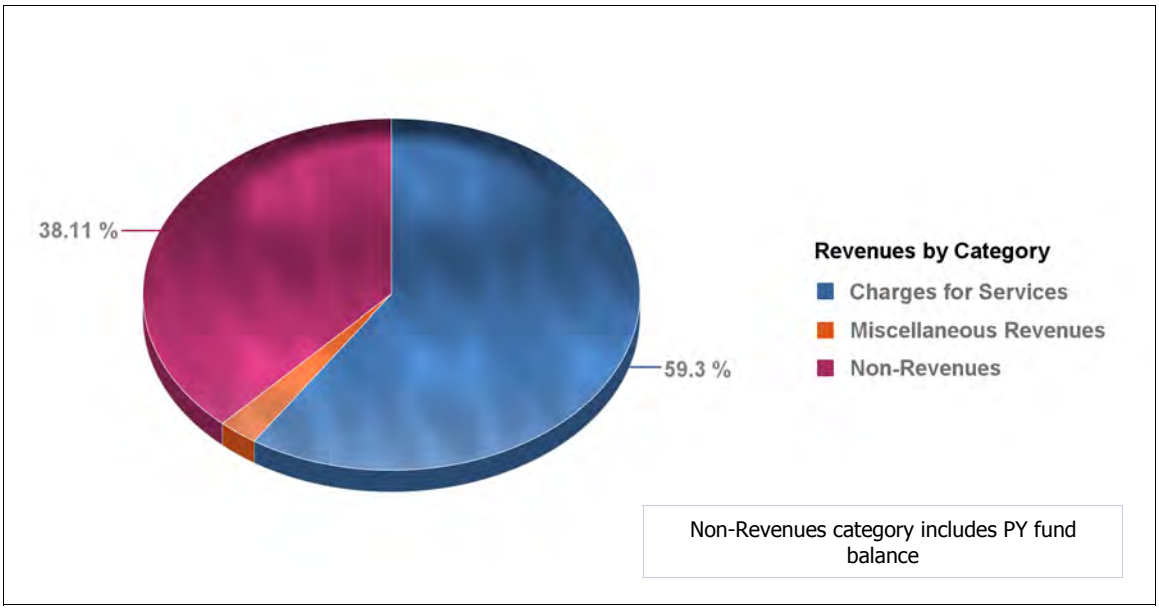
	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Intergovernmental Revenues				
SJRWMD Grants	4,936,969	0	0	0
Total Intergovernmental Revenues	**$4,936,969**	**$0**	**$0**	**$0**
Charges for Services				
Fire Line Availability Fee	79,539	77,000	77,000	79,000
Inspection Fees	10,003	0	2,400	0
Meter Disconnection Fee	125,946	120,000	120,000	120,000
Meter Installation	151,049	75,000	75,000	85,000
Reclaimed Water	830,517	650,000	700,000	725,000
Sewer-Capacity Reserve	0	5,000	5,000	5,000
Sewer C.I.A.C. Fees	572,746	150,000	200,000	250,000
Sewer Connection Fees	372,112	150,000	250,000	250,000
Sewer Sales	7,612,574	7,500,000	7,500,000	7,500,000
Water-Capacity Reserve	0	5,000	5,000	5,000
Water C.I.A.C. Fees	191,861	100,000	100,000	120,000
Water Connection Fees	244,186	100,000	120,000	120,000
Water Sales	6,736,500	6,426,000	6,653,122	6,700,000
Total Charges for Services	**$16,927,033**	**$15,358,000**	**$15,807,522**	**$15,959,000**
Miscellaneous Revenues				
Investment Income	103,433	50,000	149,482	150,000
Late Charges	190,326	180,000	180,000	180,000
Miscellaneous Revenue	27,225	60,000	50,000	60,000
Outside Revenue	344,582	250,000	150,000	300,000
Sale Of Supplies	0	5,000	5,000	0
Sale-Surplus Furn/Fixtr/Equip	0	5,000	5,000	5,000
Total Miscellaneous Revenues	**$665,566**	**$550,000**	**$539,482**	**$695,000**
Subtotal Current Revenues	**$22,529,568**	**$15,908,000**	**$16,347,004**	**$16,654,000**
Non-Current Revenues				
Non-Revenues				
Contributions	187,955	0	0	0
Appropriated Fund Balance	0	6,415,469	13,766,876	10,257,030
Transfers From Other Funds	81,225	0	0	0
Total Non-Revenues	**$269,180**	**$6,415,469**	**$13,766,876**	**$10,257,030**
Subtotal Non-Current Revenues	**$269,180**	**$6,415,469**	**$13,766,876**	**$10,257,030**
Total Fund Revenues	**$22,798,748**	**$22,323,469**	**$30,113,880**	**$26,911,030**

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure Detail				
Water Resources and Utilities				
Administration	2,021,086	2,006,028	1,968,467	2,075,054
Alternative Water Sources and Water Sup	154,214	500,000	941,802	525,000
Capital Improvements	592,205	1,175,000	1,261,480	1,991,000
Capital Reserves-Future Plant Constructio	0	3,501,674	0	5,765,721
Collection and Distribution Maintenance	1,318,406	1,408,380	1,500,160	1,802,886
Collections Systems Rehab Program	0	125,000	122,483	250,000
Customer Service	280,425	244,804	278,934	349,913
Deltona North SRL Note Pay	1,586	0	0	0
Division Administration	328,219	937,976	364,966	1,009,018
Fort Florida Water Main	54,883	0	0	0
FPC Entrance Irrigation	16,523	0	123,015	0
Glen Abbey WTP Water Qual Improvemen	137,701	350,000	350,000	0
Halifax Plantation-Treatmnt/Disposal	32,658	400,000	931,592	0
Halifax Water Quality	22,959	0	63,127	0
Joint Wellfield Development	0	0	587,000	0
Nutrient Reduction/Bmap Projects	145,334	300,000	48,766	500,000
Operations-Potable Water	1,998,850	1,864,602	2,034,874	2,059,382
Operations-Wastewater	2,707,764	3,068,420	2,885,607	2,895,664
Southeast SRL Note Pay	51,012	562,330	562,330	564,045
Southwest Regional Biosolids Facility	0	2,500,000	300,000	2,300,000
Southwest SRL2 Note Pay	202,508	601,615	601,615	605,276
Southwest SRL Note Pay	19,309	196,832	196,832	198,915
Spruce Creek Membrane Cleaning Skid	0	0	175,433	0
Stone Island Water - Operating	81,329	190,000	190,000	150,000
Stone Island WW Sys. Operating	125,443	200,000	220,000	180,000
SW 2 Water Quality Improvement	82,023	1,000,000	2,541,104	2,450,000
SW Nutrient Reduction/Expansion	8,348,580	0	385,244	0
SW Reclaimed Augmentation- Sanford Int	137,009	0	878	0
Utility Engineering	429,864	374,646	404,979	415,954
Water/Sewer Refunding 2012	38,882	816,162	816,162	823,202
Total Water Resources and Utilities	**$19,328,772**	**$22,323,469**	**$19,856,850**	**$26,911,030**
Total Fund Expenditures	**$19,328,772**	**$22,323,469**	**$19,856,850**	**$26,911,030**

Water and Sewer Utilities Fund - 457

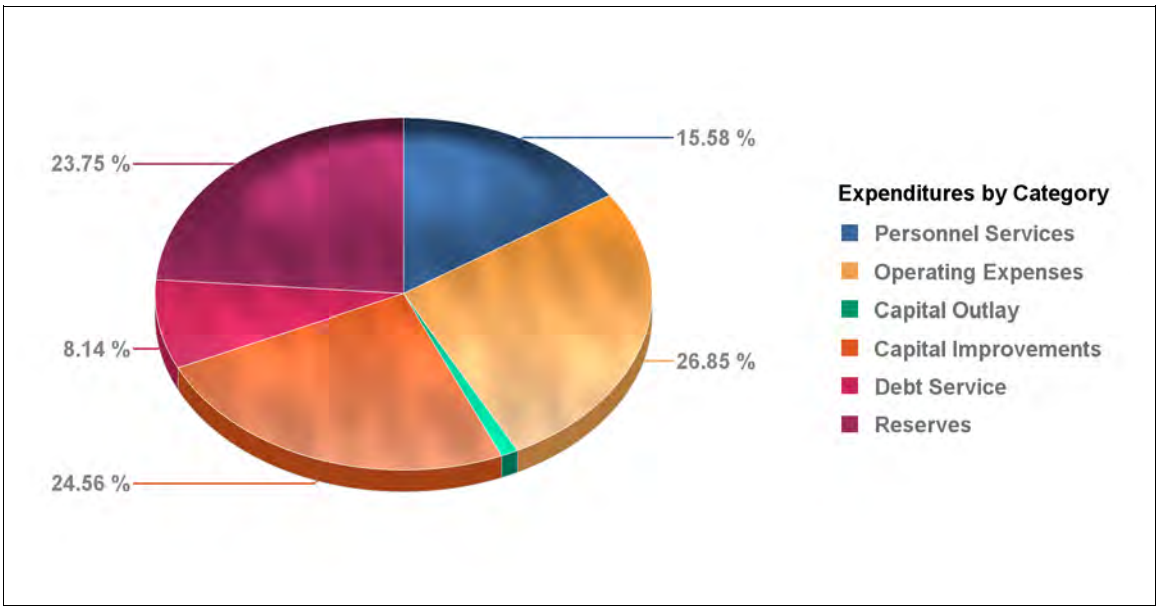
Fund Revenues

$26,911,030



Fund Expenditures

$26,911,030



Parking Garage Fund - 475

Summary:

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

The fiscal year 2018-19 budget includes principal and interest payments on the Capital Improvement Revenue Note, Series 2013 debt obligation, and the use of fund balance of $1,422,000 for Capital Improvement projects in fiscal year 2018-19. The interfund transfer is payment to the General Fund for a prior year loan. Details of Capital Outlay can be found in Section - J and details of Capital Improvements can be found in Section I of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Charges for Services	2,384,546	2,479,778
Miscellaneous Revenues	6,866	8,227
Subtotal Current Revenues	**$2,391,412**	**$2,488,005**
Non-Current Revenues		
Non-Revenues	1,398,896	1,328,455
Subtotal Non-Current Revenues	**$1,398,896**	**$1,328,455**
Total Revenues	**$3,790,308**	**$3,816,460**
Less Operating Transfers	29,866	29,866
Total Operating Revenues	**$3,760,442**	**$3,786,594**
Expenditures		
Personnel Services	244,651	261,444
Operating Expenses	1,176,346	1,186,241
Capital Outlay	12,000	15,000
Capital Improvements	1,120,000	1,422,000
Debt Service	852,442	855,200
Grants and Aids	575	300
Interfund Transfers	29,866	29,866
Reserves	354,428	46,409
Total Expenditures	**$3,790,308**	**$3,816,460**
Less Operating Transfers	29,866	29,866
Total Operating Expenditures	**$3,760,442**	**$3,786,594**
Net Revenues Less Expenditures	**$0**	**$0**

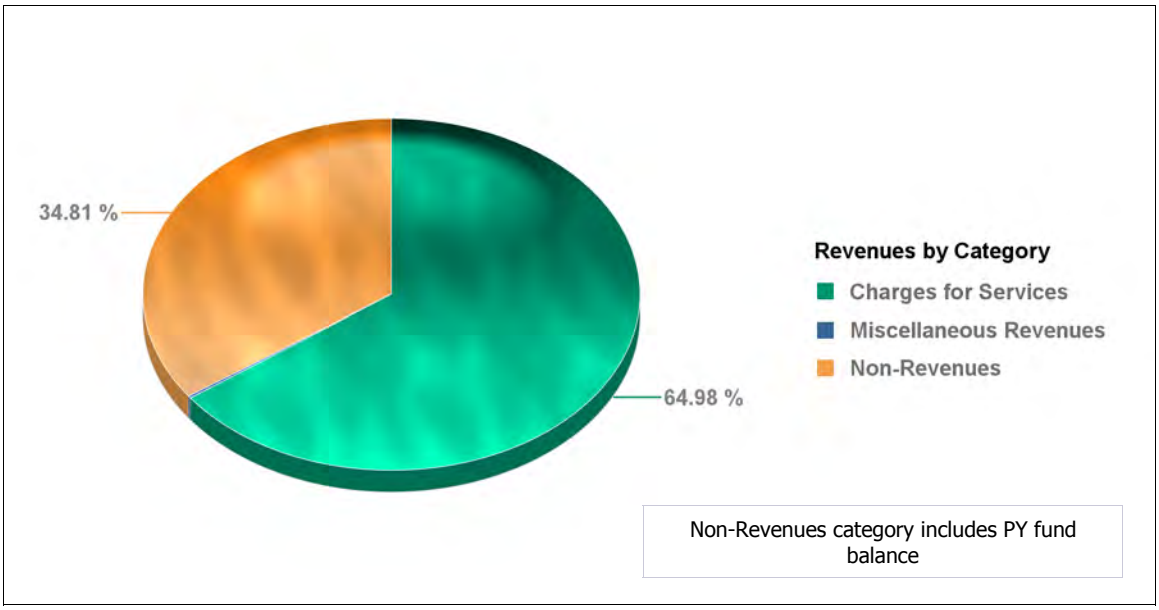
Parking Garage Fund - 475

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Parking Daily Receipts	1,149,243	1,306,549	1,300,000	1,350,000
Parking Monthly Receipts	161,065	161,296	160,000	161,416
Parking Special Event	907,505	775,866	800,000	831,724
Parking Validation Receipts	102,963	140,835	100,000	136,638
Total Charges for Services	**$2,320,776**	**$2,384,546**	**$2,360,000**	**$2,479,778**
Miscellaneous Revenues				
Investment Income	16,132	6,715	15,600	8,000
Miscellaneous Revenue	230	151	180	227
Total Miscellaneous Revenues	**$16,362**	**$6,866**	**$15,780**	**$8,227**
Subtotal Current Revenues	**$2,337,138**	**$2,391,412**	**$2,375,780**	**$2,488,005**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,398,896	1,882,344	1,328,455
Total Non-Revenues	**$0**	**$1,398,896**	**$1,882,344**	**$1,328,455**
Subtotal Non-Current Revenues	**$0**	**$1,398,896**	**$1,882,344**	**$1,328,455**
Total Fund Revenues	**$2,337,138**	**$3,790,308**	**$4,258,124**	**$3,816,460**
Expenditure Detail				
Ocean Center				
Parking/Operations	1,651,002	3,790,308	2,929,669	3,816,460
Total Ocean Center	**$1,651,002**	**$3,790,308**	**$2,929,669**	**$3,816,460**
Total Fund Expenditures	**$1,651,002**	**$3,790,308**	**$2,929,669**	**$3,816,460**

Parking Garage Fund - 475

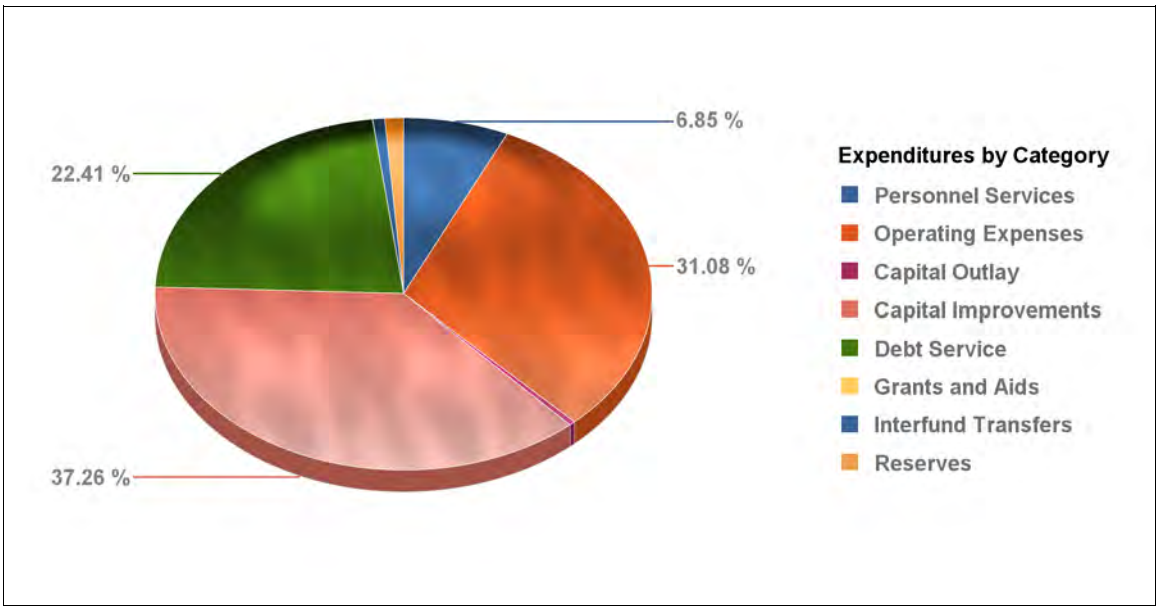
Fund Revenues

$3,816,460



Fund Expenditures

$3,816,460



F - Division Operating Budgets

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Activity: Operations ..... F - 14
Activity: Security ..... F - 15
Animal Control ..... **F - 17**
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Beach Safety Ocean Rescue ..... **F - 21**
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Building and Code Administration ..... **F - 25**
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Activity: Code Compliance ..... F - 28
Activity: Contractor Licensing ..... F - 29
Activity: Permit Processing ..... F - 30
Central Services ..... **F - 31**
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Clerk of the Circuit Court ..... **F - 35**
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Coastal ..... **F - 39**
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Community Assistance ..... **F - 43**
Activity: Administration ..... F - 45
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County Attorney ..... **F - 67**
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County Manager ..... **F - 73**
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Activity: Environmental Permitting/Forever ..... F - 106
Activity: Field Sampling ..... F - 107
Activity: Lyonia Environmental Learning Center ..... F - 108
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Activity: Natural Resources ..... F - 110
Activity: Pollution Control ..... F - 111
Activity: Sea Turtle Conservation Program ..... F - 112
Fire Rescue Services ..... **F - 113**
Activity: Operations ..... F - 115
Activity: Prescribed Burns Wildfire Prevention ..... F - 116
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Justice System ..... **F - 139**
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Activity: CFO/Treasury ..... F - 185
Office of the Sheriff ..... **F - 187**
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Activity: Communications ..... F - 190
Activity: Judicial Services ..... F - 191
Activity: Law Enforcement Services ..... F - 192
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Parks Recreation and Culture ..... **F - 195**
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Activity: Parks - Cultural Arts ..... F - 198
Activity: Parks Environmental & Outdoor Programs ..... F - 199
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Planning and Development Services ..... **F - 203**
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Property Appraisal ..... **F - 213**
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Public Protection Services ..... **F - 217**
Activity: Administration ..... F - 219
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Public Transportation ..... **F - 221**
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VOLUSIA COUNTY GOVERNMENT
DEPARTMENT TO FUND MATRIX

COUNTY COUNCIL
COUNTY MANAGER
COUNTY ATTORNEY
- GENERAL FUND

CLERK OF THE CIRCUIT/ JUSTICE SYSTEM
- GENERAL FUND

ELECTIONS
- GENERAL FUND

PROPERTY APPRAISER
- GENERAL FUND

OFFICE OF THE SHERIFF
- GENERAL FUND,
- MUNICIPAL SERVICE DISTRICT,
- E-911,
- FEDERAL FORFEITURE SHARING JUSTICE,
- FEDERAL FORFEITURE SHARING TREASURY,
- LAW ENFORCEMENT TRUST

BUSINESS SERVICES
- GENERAL FUND,
- COMPUTER REPLACEMENT,
- EQUIPMENT MAINTENANCE,
- FLEET REPLACEMENT,
- MUNICIPAL SERVICES DISTRICT

COMMUNITY SERVICES
- GENERAL FUND,
- PARK IMPACT FEES,
- LIBRARY,
- VOTRAN,
- GEMINI SPRINGS ENDOWMENT,
- LIBRARY ENDOWMENT,
- MUNICIPAL SERVICE DISTRICT,
- VOLUSIA FOREVER,
- HOPE PLACE,
- ECHO

GROWTH AND RESOURCE MANAGEMENT
- GENERAL FUND,
- MUNICIPAL SERVICE DISTRICT,
- MANATEE CONSERVATION

FINANCE
- GENERAL FUND,
- INSURANCE MANAGEMENT,
- GROUP INSURANCE,
- DEBT SERVICE FUNDS,
- EMERGENCY MEDICAL SERVICES,
- SPECIAL LIGHTING DISTRICT

PUBLIC WORKS
- GENERAL FUND,
- COUNTY TRANSPORTATION TRUST,
- WASTE COLLECTION,
- SOLID WASTE,
- WATER AND SEWER,
- UTILITIES,
- ROAD IMPACT FEES,
- STORMWATER UTILITY,
- EAST VOLUSIA MOSQUITO CONTROL,
- MUNICIPAL SERVICE DISTRICT,
- SPECIAL ASSESSMENTS,
- ROAD DISTRICT MAINTENANCE,
- PONCE DELEON INLET & PORT DISTRICT,
- ROAD PROPORTIONATE SHARE

BUDGET & ADMINISTRATIVE SERVICES
- GENERAL FUND,
- MUNICIPAL SERVICE DISTRICT,
- RESORT TAX,
- CONVENTION DEVELOPMENT TAX,
- SALES TAX TRUST,
- SILVER SANDS/ BETHUNE BEACH
- MUNICIPAL SERVICE DISTRICT,
- CAPITAL PROJECT FUNDS

AVIATION AND ECONOMIC RESOURCES
- DAYTONA BEACH INTERNATIONAL AIRPORT,
- ECONOMIC DEVELOPMENT,
- ECONOMIC DEVELOPMENT INCENTIVE

PUBLIC PROTECTION
- GENERAL FUND,
- MUNICIPAL SERVICE DISTRICT,
- FIRE RESCUE DISTRICT FUND,
- BEACH ENFORCEMENT TRUST,
- INMATE WELFARE TRUST,
- FIRE IMPACT FEES,
- EMERGENCY MEDICAL SERVICES FUND
- AIRPORT FUND

OCEAN CENTER
- OCEAN CENTER,
- PARKING GARAGE

Volusia County
FLORIDA

Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Aviation and Economic Resources								
Airport	2,944,402	8,030,936	231,221	40,187,490	51,394,049	39.00	0.00	39.00
Economic Development	810,360	4,813,522	0	4,500,000	10,123,882	12.00	0.00	12.00
Budget & Administrative Services								
Management and Budget	940,342	278,520	0	(299,284)	919,578	11.00	0.00	11.00
Procurement	1,319,750	270,299	0	(451,565)	1,138,484	16.00	0.00	16.00
Business Services								
Central Services	2,953,569	5,757,205	53,575	3,728,520	12,492,869	41.00	0.00	41.00
Information Technology	5,907,617	4,272,532	400,000	(2,397,569)	8,182,580	79.00	0.00	79.00
Revenue	3,801,673	1,701,117	10,000	(1,825,379)	3,687,411	73.00	2.00	74.00
Clerk of the Circuit Court								
Clerk of the Circuit Court	0	487,911	0	2,017,285	2,505,196	0.00	0.00	0.00
Community Services								
Community Assistance	64,412	2,798	0	6,041,611	6,108,821	1.00	0.00	1.00
Community Services & Grants	1,393,718	2,773,924	0	17,337,335	21,504,977	15.00	0.00	15.00
Cooperative Extension	614,786	196,767	0	0	811,553	15.00	1.00	15.50
Health Services	0	742,530	0	1,745,380	2,487,910	0.00	0.00	0.00
Library Services	10,680,543	7,580,061	439,900	6,858,762	25,559,266	178.00	13.00	184.50
Parks Recreation & Culture	5,316,241	6,590,091	151,800	14,022,426	26,080,558	81.00	190.00	112.32
Public Transportation	17,660,571	7,843,832	0	271,225	25,775,628	0.00	0.00	0.00
Veterans' Services	645,260	98,086	0	0	743,346	10.00	0.00	10.00
County Attorney								
County Attorney	3,907,366	545,699	0	(1,657,413)	2,795,652	32.00	0.00	32.00
County Council								
County Council	587,050	353,263	0	(305,251)	635,062	7.00	0.00	7.00
County Manager								
County Manager	2,470,540	329,393	8,655	(865,198)	1,943,390	25.00	2.00	26.25
Elections								
Elections	2,149,939	1,750,304	13,220	0	3,913,463	32.00	0.00	32.00
Finance								
Accounting	2,952,926	1,552,651	28,900	(1,032,143)	3,502,334	46.00	2.00	47.00
Human Resources	1,959,474	462,242	0	(750,350)	1,671,366	24.00	0.00	24.00
Office of the CFO	386,560	16,723	0	(132,829)	270,454	5.00	0.00	5.00
Growth and Resource Management								
Building and Code Administration	3,170,688	1,233,794	0	0	4,404,482	43.00	0.00	43.00
Environmental Management	3,153,170	2,285,769	71,290	562,770	6,072,999	41.00	26.00	45.97
Growth and Resource Management	529,950	59,697	0	(352,958)	236,689	5.00	0.00	5.00
Planning and Development Services	1,880,850	649,280	2,000	0	2,532,130	22.00	2.00	23.00

Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Growth Management Commission								
Growth Management Commission	36,922	155,451	0	0	192,373	0.00	1.00	0.50
Justice System								
Justice System	2,759,364	1,032,939	59,500	10,525	3,862,328	43.00	0.00	43.00
Ocean Center								
Ocean Center	3,348,279	4,777,936	211,000	7,198,887	15,536,102	46.00	0.00	46.00
Office of the Sheriff								
Office of the Sheriff	69,777,507	19,207,510	6,166,951	221,309	95,373,277	815.00	128.00	866.60
Other Budgetary Accounts								
Non-Departmental	0	1,004,593	0	96,954,016	97,958,609	0.00	0.00	0.00
Property Appraiser								
Property Appraisal	7,599,874	1,768,953	9,500	(846,215)	8,532,112	102.00	0.00	102.00
Public Protection								
Animal Control	889,937	663,659	0	0	1,553,596	15.00	0.00	15.00
Beach Safety Ocean Rescue	7,119,301	1,219,495	53,600	1,021	8,393,417	80.00	317.00	123.52
Corrections	27,005,130	16,307,671	545,000	5,379,745	49,237,546	350.00	2.00	351.00
Emergency Management	508,808	237,124	0	0	745,932	6.00	0.00	6.00
Emergency Medical Administration	485,576	123,206	21,902	5,901,691	6,532,375	3.00	1.00	3.50
Emergency Medical Services	16,033,113	5,349,851	728,990	3,247,126	25,359,080	197.00	10.00	201.55
Fire Rescue Services	20,511,268	8,805,015	1,059,540	11,072,121	41,447,944	184.00	0.00	184.00
Medical Examiner	11,571	2,867,198	6,000	1,900,178	4,784,947	20.00	0.00	20.00
Public Protection Services	927,034	110,096	0	(225,643)	811,487	7.00	0.00	7.00
State Department of Juvenile Justice	0	0	0	1,929,400	1,929,400	0.00	0.00	0.00
Public Works								
Coastal	1,757,297	7,082,351	215,110	4,311,757	13,366,515	27.00	0.00	27.00
Engineering & Construction	2,908,138	7,033,656	0	46,908,613	56,850,407	52.00	0.00	52.00
Mosquito Control	1,766,242	3,149,855	1,530,700	1,655,697	8,102,494	28.00	1.00	28.75
Public Works Services	829,692	1,201,937	6,758	7,525,075	9,563,462	7.00	0.00	7.00
Road and Bridge	6,260,703	6,888,434	893,000	3,907,074	17,949,211	126.00	12.00	130.10
Solid Waste	4,496,562	19,885,336	2,754,600	25,760,796	52,897,294	69.00	0.00	69.00
Stormwater	3,361,253	1,982,385	657,000	3,761,765	9,762,403	55.00	1.00	55.75
Traffic Engineering	1,498,608	2,204,082	161,340	2,505,681	6,369,711	21.00	0.00	21.00
Water Resources and Utilities	4,192,347	7,226,524	300,000	15,192,159	26,911,030	60.00	0.00	60.00
State Mandated Costs								
State Mandated Costs	82,408	2,912,311	84,985	92,876	3,172,580	1.00	0.00	1.00
Tourist Development								
Tourist Development	0	11,871,802	0	0	11,871,802	0.00	0.00	0.00
TOTAL	**262,368,691**	**195,748,316**	**16,876,037**	**331,568,519**	**806,561,563**	**3,167**	**711**	**3,321.81**

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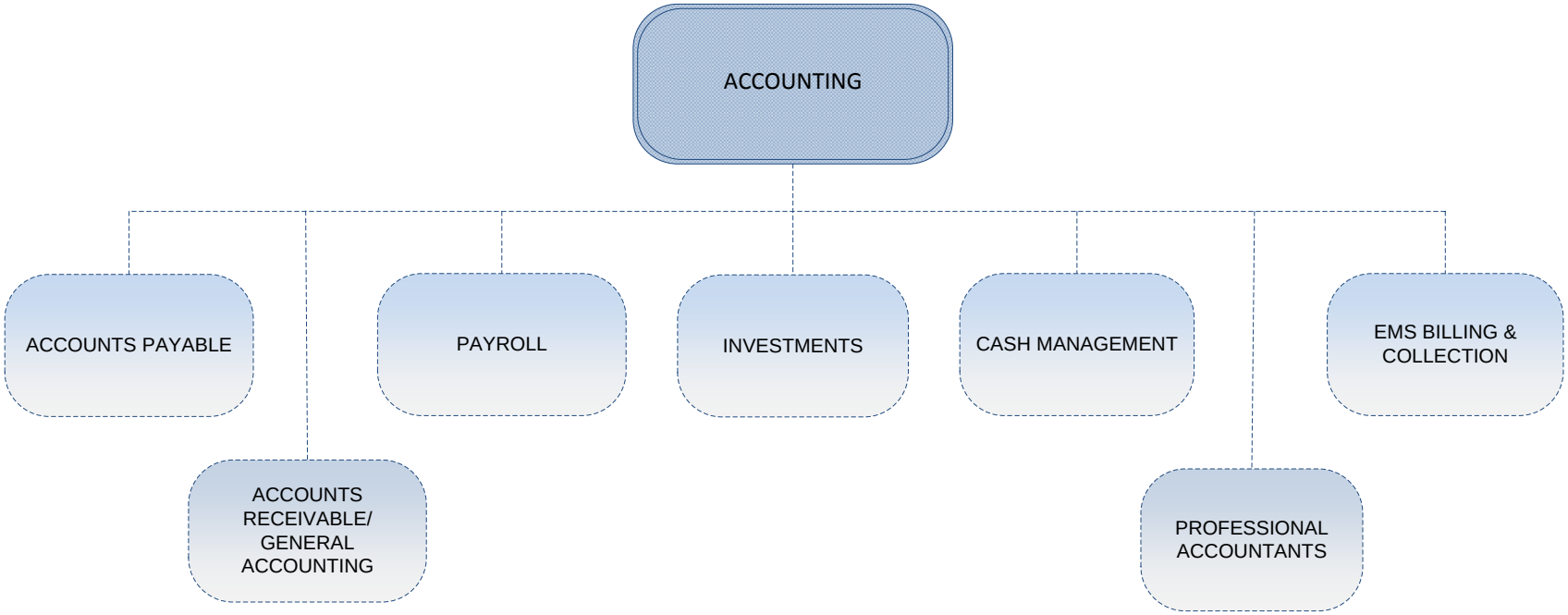
Mission To account for the County's fiscal activities in accordance with generally accepted accounting principles, to include payment of all County financial obligations, billing and collection of receivables and ambulance services, capital assets inventory, payroll, cash management, and treasury functions; provide accurate and timely financial information to key decision makers.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Accounting	3,380,602	3,518,036	3,457,100	3,502,334
Total Expenditures	**$3,380,602**	**$3,518,036**	**$3,457,100**	**$3,502,334**
Expenditures by Category				
Personnel Services	2,756,382	2,840,362	2,818,079	2,952,926
Operating Expenses	1,579,027	1,658,670	1,616,880	1,552,651
Capital Outlay	5,057	11,400	0	28,900
Subtotal Operating Expenditures	**$4,340,466**	**$4,510,432**	**$4,434,959**	**$4,534,477**
Reimbursements	(959,864)	(992,396)	(977,859)	(1,032,143)
Total Operating Expenditures	**$3,380,602**	**$3,518,036**	**$3,457,100**	**$3,502,334**
Expenditures by Fund				
Emergency Medical Services	1,398,493	1,452,874	1,409,674	1,461,609
General	1,982,109	2,065,162	2,047,426	2,040,725

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	46.00	46.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	47.00	47.00

FINANCE
ACCOUNTING DIVISION



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

Department: Finance

8250000 - 9

Accounting

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	2,756,382	2,840,362	2,818,079	2,952,926
Operating Expenses	1,579,027	1,658,670	1,616,880	1,552,651
Capital Outlay	5,057	11,400	0	28,900
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Expenditures by Fund				
Emergency Medical Services	$1,398,493	$1,452,874	$1,409,674	$1,461,609
General	$1,982,109	$2,065,162	$2,047,426	$2,040,725
Number of Full Time Positions		46.00		46.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		47.00		47.00

Key Objectives

1. Provide accurate and timely payments of all County financial obligations
2. Provide accurate billing and collection of all County receivables
3. Record and maintain files on all County capital assets
4. Provide accurate and timely billing of all ambulance services

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of invoices processed for payment	108,790	112,000	113,000
Number of invoices/statements mailed	7,381	7,485	7,500
Number of capital asset records maintained	23,489	23,600	23,700
Number of transports billed	55,390	57,200	58,000

Highlights

The Accounting Division, with its accountants, section supervisors, and clerical staff, is responsible for maintaining and monitoring the accounting and financial transactions of the County. Over 140 funds have been established in the County's general ledger to assist in this task. Each year the Division prepares the Comprehensive Annual Financial Report which is audited by an independent, external auditor selected by the County Council. The Division also prepares the Annual Report on County Debt and the Popular Annual Financial Report. Within Accounting, operational sections have been established for accounts receivable, accounts payable, capital asset tracking, payroll, investments, and cash management functions.

Emergency Medical Services (EMS) Billing and Collection is responsible for billing and collecting charges for ambulance services and ensuring those charges are in compliance with federal and state regulations. Funds for outside consultation and professional services are provided in the budget.

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

The fiscal year 2018-19 budget includes two unfunded positions.

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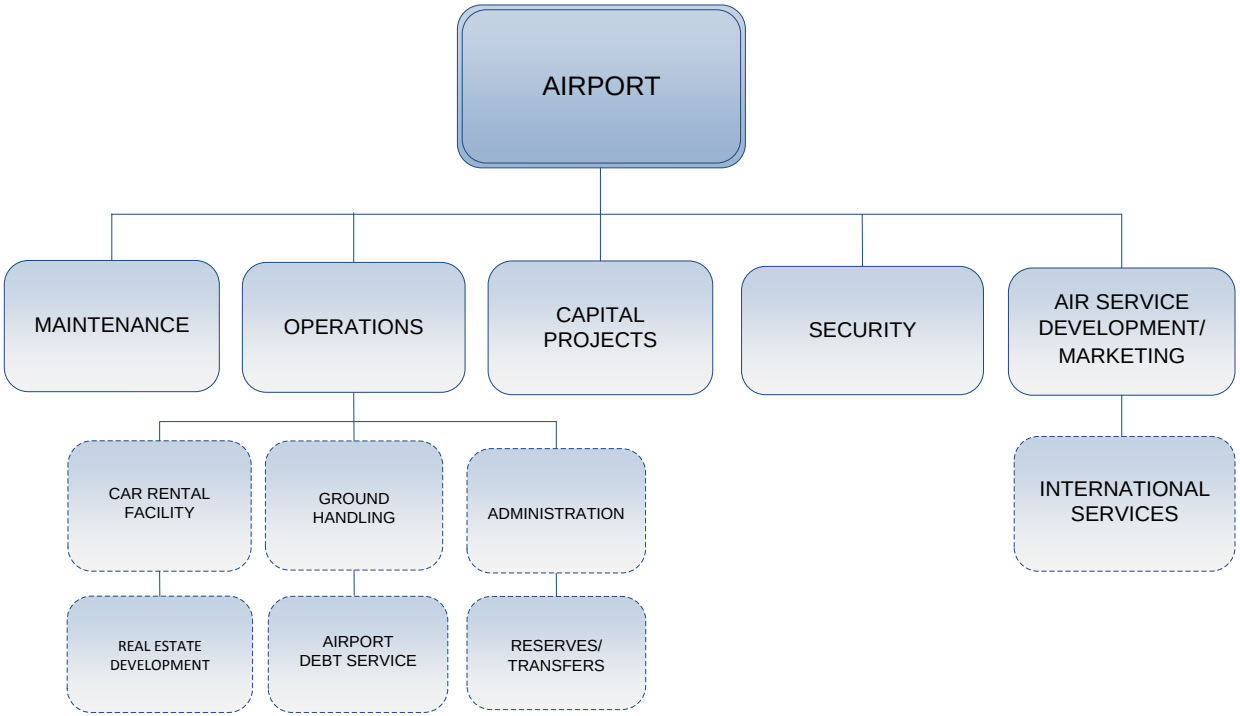
Mission To ensure Daytona Beach International Airport provides safe, efficient and cost effective air transportation facilities to the airline community allowing the commercial air carriers to provide economical air service that supports the area's economic growth and development.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Airport Capital Projects	8,623,218	7,032,506	16,107,532	6,870,125
Air Service Development/Marketing	856,605	897,519	838,365	966,742
Maintenance	2,996,005	4,043,222	3,624,749	3,857,964
Operations	4,849,446	31,552,799	5,263,226	37,814,732
Security	1,188,015	1,304,448	1,399,193	1,884,486
Total Expenditures	**$18,513,289**	**$44,830,494**	**$27,233,065**	**$51,394,049**
Expenditures by Category				
Personnel Services	2,683,621	2,763,824	2,800,130	2,944,402
Operating Expenses	6,401,355	6,825,297	8,498,768	8,030,936
Capital Outlay	170,079	402,873	308,776	231,221
Subtotal Operating Expenditures	**$9,255,055**	**$9,991,994**	**$11,607,674**	**$11,206,559**
Capital Improvements	8,391,929	8,378,406	14,895,899	8,182,625
Debt Service	880,925	1,148,014	729,492	3,864,702
Interfund Transfers	40,000	0	0	0
Reserves	0	25,312,080	0	28,140,163
Subtotal Other Operating Expenditures	**$9,312,854**	**$34,838,500**	**$15,625,391**	**$40,187,490**
Reimbursements	(54,620)	0	0	0
Total Operating Expenditures	**$18,513,289**	**$44,830,494**	**$27,233,065**	**$51,394,049**
Expenditures by Fund				
Daytona Beach International Airport	18,513,289	44,830,494	27,233,065	51,394,049

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	39.00	39.00
Number of Full Time Equivalent Positions	39.00	39.00

AVIATION AND ECONOMIC RESOURCES
AIRPORT



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

Department: Aviation and Economic Resources

110_CAP_PROJECTS

Airport Capital Projects

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	297,469	0	1,644,535	0
Capital Outlay	0	0	25,598	55,000
Subtotal Operating Expenditures	**$297,469**	**$0**	**$1,670,133**	**$55,000**
Capital Improvements	8,325,749	7,032,506	14,437,399	6,815,125
Subtotal Other Operating Expenditures	**$8,325,749**	**$7,032,506**	**$14,437,399**	**$6,815,125**
Total Operating Expenditures	**$8,623,218**	**$7,032,506**	**$16,107,532**	**$6,870,125**
Expenditures by Fund				
Daytona Beach International Airport	$8,623,218	$7,032,506	$16,107,532	$6,870,125

Key Objectives

1. Leverage local dollars by utilizing Federal and State Grant monies when available, while providing safe, modern, and secure facilities for the public and tenants

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of capital projects in progress	9	8	8

Highlights

Airport Capital Projects include the completion of large-scale infrastructure plans to improve the overall operation and to enhance the safety of the facility. Projects are funded by Federal and State grants that require local match. The budgeted amounts in the chart above reflect solely the local portion of planned projects; estimated amounts include both grant funds and local match. In fiscal year 2018-19, the Airport will continue a projected three-year construction terminal update project.

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

Department: Aviation and Economic Resources

1101600 -9

Air Service Development/Marketing

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	174,979	180,412	179,900	190,681
Operating Expenses	681,626	648,972	655,334	776,061
Capital Outlay	0	68,135	3,131	0
Subtotal Operating Expenditures	**$856,605**	**$897,519**	**$838,365**	**$966,742**
Total Operating Expenditures	**$856,605**	**$897,519**	**$838,365**	**$966,742**
Expenditures by Fund				
Daytona Beach International Airport	$856,605	$897,519	$838,365	$966,742
Number of Full Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		2.00		2.00

Key Objectives

1. Expand air service capacity with existing airlines and increase airline options and destinations

2. Increase number of passengers through market stimulation and development

3. Implement effective property management practices and maximize revenue development

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of separate airlines (includes FAR Part 121 major carriers and subsidiaries)	3	3	3
New long term lease agreements	2	2	2
Number of total passengers	720,825	728,000	735,000

Highlights

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

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

Department: Aviation and Economic Resources

1101000

Maintenance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	949,551	993,385	986,876	1,053,160
Operating Expenses	1,960,701	2,340,992	2,128,373	2,674,804
Capital Outlay	19,573	212,945	51,000	60,000
Subtotal Operating Expenditures	**$2,929,825**	**$3,547,322**	**$3,166,249**	**$3,787,964**
Capital Improvements	66,180	495,900	458,500	70,000
Subtotal Other Operating Expenditures	**$66,180**	**$495,900**	**$458,500**	**$70,000**
Total Operating Expenditures	**$2,996,005**	**$4,043,222**	**$3,624,749**	**$3,857,964**
Expenditures by Fund				
Daytona Beach International Airport	$2,996,005	$4,043,222	$3,624,749	$3,857,964
Number of Full Time Positions		16.00		16.00
Number of Full Time Equivalent Positions		16.00		16.00

Key Objectives

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

2. To establish yearly maintenance action plans and determine execution capabilities based on funding and manpower availability, while providing project management to ensure coordination of capital projects

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of capital projects identified and planned	4	11	5

Highlights

Facilities/Maintenance and Projects continued its progressive elaboration of its Maintenance Action and Execution Plans to improve planning, budgeting, and Execution Performance Monitoring. Performance Parameters will include planned budget vs. actual performance to include variance analysis as well as planned schedule vs. actual completion schedule and schedule analysis.

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

The fiscal year 2018-19 includes one unfunded position.

Department: Aviation and Economic Resources

1101100 -9

Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,452,124	1,480,751	1,514,568	1,577,948
Operating Expenses	2,381,717	2,654,161	2,790,119	2,818,198
Capital Outlay	149,300	107,793	229,047	116,221
Subtotal Operating Expenditures	**$3,983,141**	**$4,242,705**	**$4,533,734**	**$4,512,367**
Capital Improvements	0	850,000	0	1,297,500
Debt Service	880,925	1,148,014	729,492	3,864,702
Interfund Transfers	40,000	0	0	0
Reserves	0	25,312,080	0	28,140,163
Subtotal Other Operating Expenditures	**$920,925**	**$27,310,094**	**$729,492**	**$33,302,365**
Reimbursements	(54,620)	0	0	0
Total Operating Expenditures	**$4,849,446**	**$31,552,799**	**$5,263,226**	**$37,814,732**
Expenditures by Fund				
Daytona Beach International Airport	$4,849,446	$31,552,799	$5,263,226	$37,814,732
Number of Full Time Positions		19.00		19.00
Number of Full Time Equivalent Positions		19.00		19.00

Key Objectives

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

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

3. Enhance passenger satisfaction by implementing Landside Passenger Experience Programs

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of bird/wildlife strikes to commercial aircraft	1	0	0

Highlights

Received "No Discrepancies" for third year in a row for FAA Part 139 Annual Airfield Inspection.
Received "No Discrepancies" on FAA Part 139 Annual Inspection.

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

Department: Aviation and Economic Resources

1101300

Security

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	106,967	109,276	118,786	122,613
Operating Expenses	1,079,842	1,181,172	1,280,407	1,761,873
Capital Outlay	1,206	14,000	0	0
Subtotal Operating Expenditures	**$1,188,015**	**$1,304,448**	**$1,399,193**	**$1,884,486**
Total Operating Expenditures	**$1,188,015**	**$1,304,448**	**$1,399,193**	**$1,884,486**
Expenditures by Fund				
Daytona Beach International Airport	$1,188,015	$1,304,448	$1,399,193	$1,884,486
Number of Full Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		2.00		2.00

Key Objectives

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Random daily security checks (average)	1	1	1

Highlights

The Airport Security Department (ASD) ensures compliance with federal regulations and directives of the Transportation Security Administration (TSA). Compliance measures are performed in conjunction with the TSA, Airport Security Program (ASP), and Volusia County Sheriffs Office, and the budget maintains current levels of service. The ASD is responsible for securing the airport terminal and airfield, and managing all aspects of employee/tenant access which includes background checks, fingerprinting, and issuing airport badges. The increase in operating expenses is due primarily to the increased hourly rate of security costs at the airport provided by the Sheriff's office.

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Animal Control

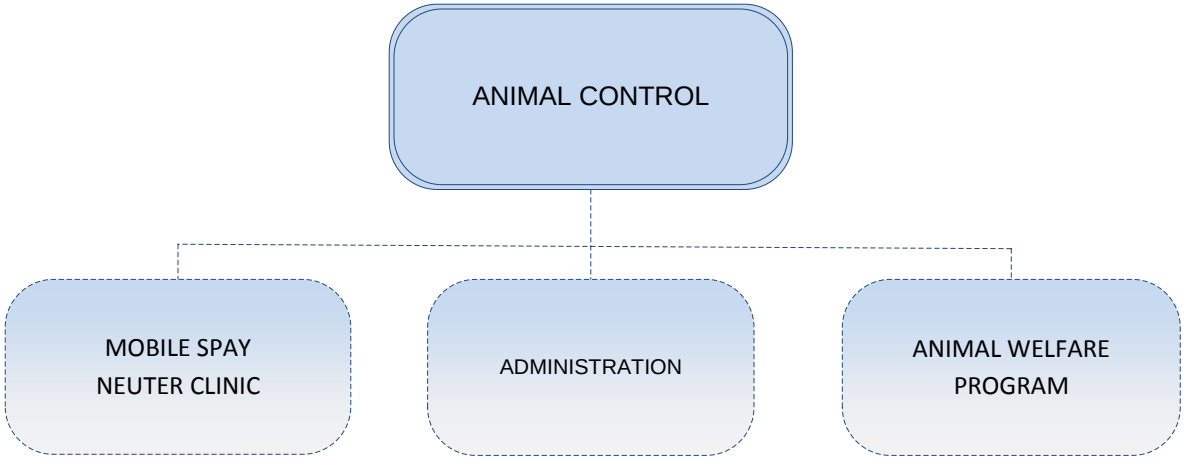
Mission The Animal Services Division is committed to protecting people from animals and animals from abuse by promoting responsible pet ownership through education and enforcement of local and state laws pertaining to animals.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Animal Control	1,323,581	1,604,582	1,462,285	1,553,596
Total Expenditures	**$1,323,581**	**$1,604,582**	**$1,462,285**	**$1,553,596**
Expenditures by Category				
Personnel Services	781,842	845,237	838,016	889,937
Operating Expenses	533,068	748,478	569,499	663,659
Capital Outlay	8,671	10,867	54,770	0
Subtotal Operating Expenditures	**$1,323,581**	**$1,604,582**	**$1,462,285**	**$1,553,596**
Total Operating Expenditures	**$1,323,581**	**$1,604,582**	**$1,462,285**	**$1,553,596**
Expenditures by Fund				
Municipal Service District	1,323,581	1,604,582	1,462,285	1,553,596

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	15.00	15.00
Number of Full Time Equivalent Positions	15.00	15.00

PUBLIC PROTECTION
ANIMAL CONTROL DIVISION



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

Department: Public Protection

ANIMAL_CTR

Animal Control

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	781,842	845,237	838,016	889,937
Operating Expenses	533,068	748,478	569,499	663,659
Capital Outlay	8,671	10,867	54,770	0
Subtotal Operating Expenditures	**$1,323,581**	**$1,604,582**	**$1,462,285**	**$1,553,596**
Total Operating Expenditures	**$1,323,581**	**$1,604,582**	**$1,462,285**	**$1,553,596**
Expenditures by Fund				
Municipal Service District	$1,323,581	$1,604,582	$1,462,285	$1,553,596
Number of Full Time Positions		15.00		15.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

1. Minimize the risk of a rabies outbreak in domestic animals by the immunization of dogs/cats and enable lost animals to be returned to the owner

2. Protect people and pets from each other by enforcing Volusia County Animal Control Code of Ordinances and Florida State Statutes pertaining to animals

3. Enable citizens to abide by the Volusia County mandatory spay/neuter ordinance and reduce the number of unwanted animals by providing low-cost spay/neuter surgeries to economically challenged citizens of unincorporated Volusia county

4. Reduce the number of animals impounded at the humane societies

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of licenses sold	3,295	3,100	3,400
Number of routine complaints	2,745	6,100	6,300
Number of animals sterilized	2,871	3,206	3,500
Number of animals impounded	472	370	350

Highlights

Volusia County Animal Services (VCAS) has 6 animal control officers who respond to emergencies 24 hours a day, daily nuisance animal complaints, investigation of animal bites and quarantines, investigation of dangerous dogs, animal neglect and cruelty, and the pickup and impoundment of stray animals. VCAS is the lead agency during emergencies and manages a people and pet shelter during disasters. The officers also provide community outreach educational programs to promote responsible pet ownership for children and adults including bite-prevention and disaster awareness programs.

The Animal Care Clinic offers low cost spays/neuters and rabies vaccinations to economically challenged citizens. The spay/neuter programs, coupled with the mandatory spay/neuter ordinance, and the efforts of the VCAS staff to locate an animal's owner has contributed to lower impoundment fees at the humane societies.

The trap/neuter/return with return-to-field programs continue to be successful additions in our efforts to decrease the number of stray/feral cats in Volusia County. The number of cat impoundments has dramatically decreased since the implementation of these programs. VCAS plans on implementing a pilot micro-chipping program which will increase animals being returned to owners. Social media has also been a tool used to decrease impoundment numbers. Staff manages a FaceBook page, a place for people to connect if they have lost or found a pet. Information regarding daily stray animals picked up by animal control officers along with information to promote responsible pet ownership to the general public is provided. This page has been followed and utilized by over 8,250 citizens to date.

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Beach Safety Ocean Rescue

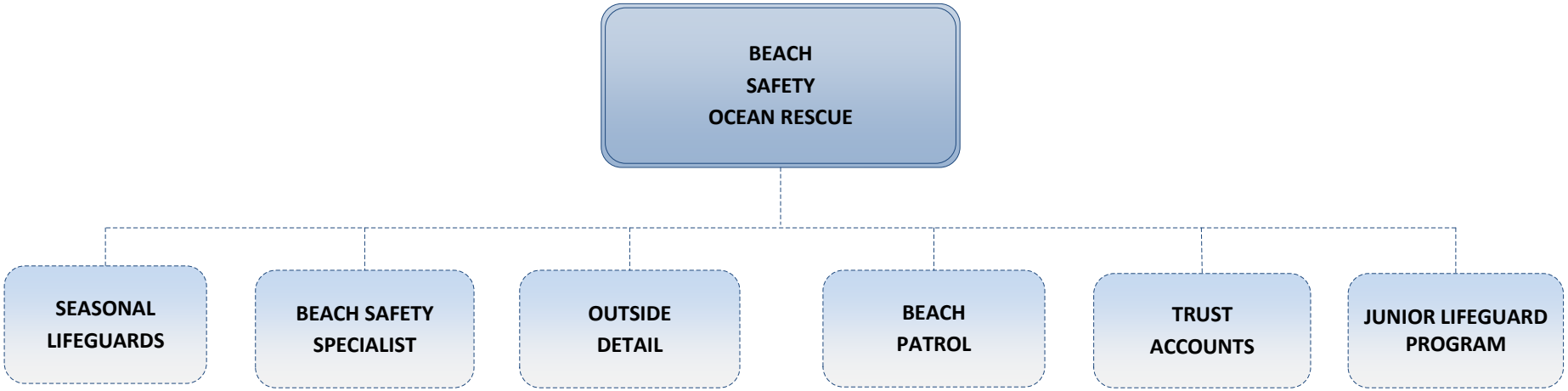
Mission To provide a safe and friendly ocean beach experience for the citizens and visitors of Volusia County offering a variety of fun, recreational opportunities and quality amenities while conserving our natural resources through the management and enforcement of the County's Habitat Conservation plan and Beach Code

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Beach Safety	7,864,351	8,334,368	8,008,957	8,393,417
Total Expenditures	**$7,864,351**	**$8,334,368**	**$8,008,957**	**$8,393,417**
Expenditures by Category				
Personnel Services	6,523,826	6,862,019	6,518,518	7,119,301
Operating Expenses	1,204,755	1,312,390	1,321,656	1,219,495
Capital Outlay	135,770	158,939	168,783	53,600
Subtotal Operating Expenditures	**$7,864,351**	**$8,333,348**	**$8,008,957**	**$8,392,396**
Reserves	0	1,020	0	1,021
Subtotal Other Operating Expenditures	**$0**	**$1,020**	**$0**	**$1,021**
Total Operating Expenditures	**$7,864,351**	**$8,334,368**	**$8,008,957**	**$8,393,417**
Expenditures by Fund				
Beach Enforcement Trust	0	1,020	0	1,021
General	7,864,351	8,333,348	8,008,957	8,392,396

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	82.00	80.00
Number of Part Time Positions	317.00	317.00
Number of Full Time Equivalent Positions	125.52	123.52

PUBLIC PROTECTION
BEACH SAFETY
OCEAN RESCUE DIVISION



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

Beach Safety Ocean Rescue

Department: Public Protection

BEACH_SAFETY

Beach Safety

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	6,523,826	6,862,019	6,518,518	7,119,301
Operating Expenses	1,204,755	1,312,390	1,321,656	1,219,495
Capital Outlay	135,770	158,939	168,783	53,600
Subtotal Operating Expenditures	**$7,864,351**	**$8,333,348**	**$8,008,957**	**$8,392,396**
Reserves	0	1,020	0	1,021
Subtotal Other Operating Expenditures	**$0**	**$1,020**	**$0**	**$1,021**
Total Operating Expenditures	**$7,864,351**	**$8,334,368**	**$8,008,957**	**$8,393,417**
Expenditures by Fund				
Beach Enforcement Trust	$0	$1,020	$0	$1,021
General	$7,864,351	$8,333,348	$8,008,957	$8,392,396
Number of Full Time Positions		82.00		80.00
Number of Part Time Positions		317.00		317.00
Number of Full Time Equivalent Positions		125.52		123.52

Key Objectives

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

2. Establish effective lifeguard coverage by providing adequate staffing and the strategic placement of portable towers

3. Provide information relating to beach safety and beach ecology to area schools and municipalities in an effort to promote an understanding of varied duties and to recruit new employees

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of water related rescues	1,405	1,500	1,500
Number of lifeguards per weekend (peak season)	96	100	100
Average number of hours associated with community outreach programs	376	400	400

Highlights

The Beach Safety Division is directly responsible for the safety and welfare of the millions of visitors to Volusia County beaches each year by providing lifeguard protection through a complement of full and part-time certified staff, emergency medical response, and law enforcement services. Union negotiations were finalized in fiscal year 2016-17, and a new agreement was approved by County Council on 10/5/2017. The division will be working to fulfill provisions set forth by this new agreement.

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

The fiscal year 2018-19 budget includes 22 unfunded positions.

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Building and Code Administration

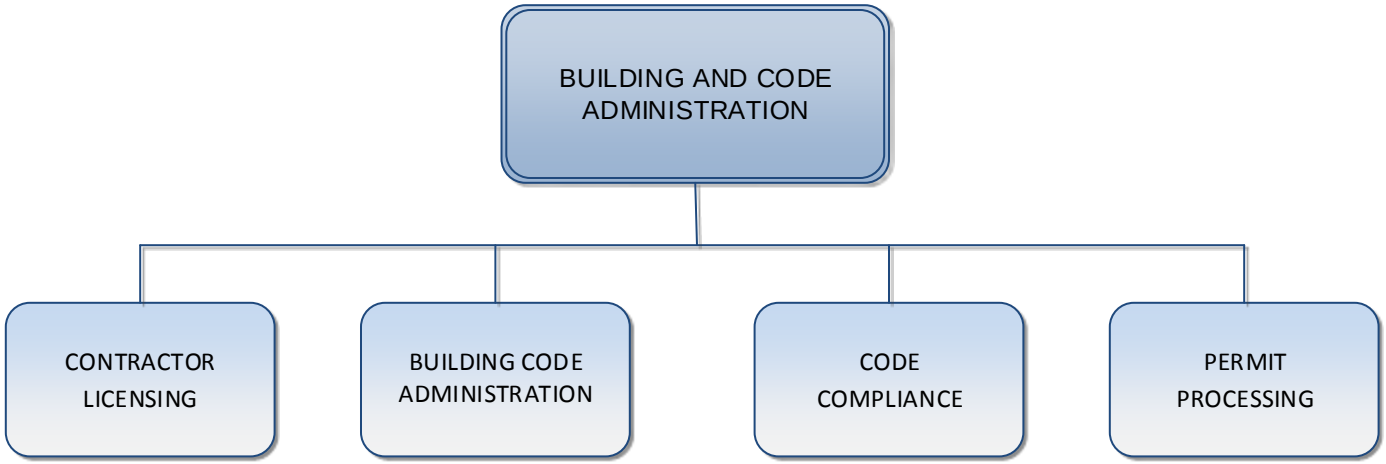
Mission To provide a better quality of life for all Volusia County citizens by facilitating the development of a well designed, efficient, healthy, and safely built environment that enhances community identity, co-exists with the natural environment, and promotes sustainable development.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Building Code Administration	2,206,957	2,341,229	2,337,497	2,491,067
Code Compliance	781,900	809,872	754,047	827,570
Contractor Licensing	139,067	136,414	139,642	146,337
Permit Processing	827,474	889,942	891,372	939,508
Total Expenditures	**$3,955,398**	**$4,177,457**	**$4,122,558**	**$4,404,482**
Expenditures by Category				
Personnel Services	2,895,954	3,039,360	2,958,539	3,170,688
Operating Expenses	1,059,444	1,138,097	1,139,827	1,233,794
Capital Outlay	0	0	24,192	0
Subtotal Operating Expenditures	**$3,955,398**	**$4,177,457**	**$4,122,558**	**$4,404,482**
Total Operating Expenditures	**$3,955,398**	**$4,177,457**	**$4,122,558**	**$4,404,482**
Expenditures by Fund				
General	292,450	297,992	300,425	313,145
Municipal Service District	3,662,948	3,879,465	3,822,133	4,091,337

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	43.00	43.00
Number of Full Time Equivalent Positions	43.00	43.00

GROWTH AND RESOURCE MANAGEMENT
BUILDING AND CODE ADMINISTRATION DIVISION



Building and Code Administration

Department: Growth and Resource Management

2252300 -9

Building Code Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,497,673	1,611,342	1,576,338	1,717,479
Operating Expenses	709,284	729,887	736,967	773,588
Capital Outlay	0	0	24,192	0
Subtotal Operating Expenditures	**$2,206,957**	**$2,341,229**	**$2,337,497**	**$2,491,067**
Total Operating Expenditures	**$2,206,957**	**$2,341,229**	**$2,337,497**	**$2,491,067**
Expenditures by Fund				
Municipal Service District	$2,206,957	$2,341,229	$2,337,497	$2,491,067
Number of Full Time Positions		19.00		19.00
Number of Full Time Equivalent Positions		19.00		19.00

Key Objectives

1. Review single-family home, addition, alteration, and mobile home permits
2. Use contract inspection service for less than 10 percent of inspections
3. Review commercial new construction permits and addition/alteration permits
4. Perform quality inspections by limiting the average number of site visits

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percent of residential reviews in 10 working days	94	98	98
Percentage of inspections performed by contract inspectors	33	35	35
Percent of commercial reviews completed within 10 working days	96	97	97
Average number of daily site visits performed by each inspector	15	15	15

Highlights

Building Code Administration is tasked with enforcement of the Florida Building Code as mandated by the State of Florida and ordinances as adopted by Volusia County for the unincorporated areas of the County. Compliance with code requirements by plan review and inspections is essential to establish the minimum requirements to safeguard the public health, safety, and general welfare. Through plan review and inspection, staff is able to determine compliance with code requirements for structural strength, means of egress, stability, sanitation, adequate light and ventilation, energy conservation, and safety to life and property from fire and other hazards attributed to the built environment and to provide safety to firefighters and emergency responders during emergency operations. With the Connect Live portal (on line permitting), Building Code Administration is able to review and process all types of permit applications, inspection requests, payments, and licensing updates.

Department: Growth and Resource Management

2253100

Code Compliance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	549,321	559,364	504,290	541,682
Operating Expenses	232,579	250,508	249,757	285,888
Subtotal Operating Expenditures	**$781,900**	**$809,872**	**$754,047**	**$827,570**
Total Operating Expenditures	**$781,900**	**$809,872**	**$754,047**	**$827,570**
Expenditures by Fund				
Municipal Service District	$781,900	$809,872	$754,047	$827,570
Number of Full Time Positions		9.00		9.00
Number of Full Time Equivalent Positions		9.00		9.00

Key Objectives

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

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

3. Work with property owners through education and Code Enforcement Board orders to bring properties into compliance

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of property violations responded to and processed	2,050	2,025	2,025
Number of countywide Code Enforcement Board cases	332	645	650
Number of orders of compliance issued	69	113	115

Highlights

This activity has been renamed code compliance in the new fiscal year. Code Compliance is responsible for enforcement of Chapter 72, Article II, Zoning; Chapter 22 & 58 of the Code of Ordinances; and the Florida Building Code in Florida Statutes, Chapter 553. Code Compliance responds to all building, zoning, and related complaints received for the unincorporated areas of Volusia County. This activity reviews and enforces the outdoor entertainment event permits, host itinerant merchant licenses, and temporary campgrounds during special events in the unincorporated County. This activity administers lot maintenance regulations and serves as staff to the Code Enforcement Board and the Special Magistrate.

Department: Growth and Resource Management

2252400

Contractor Licensing

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	121,114	115,300	120,774	124,492
Operating Expenses	17,953	21,114	18,868	21,845
Subtotal Operating Expenditures	**$139,067**	**$136,414**	**$139,642**	**$146,337**
Total Operating Expenditures	**$139,067**	**$136,414**	**$139,642**	**$146,337**
Expenditures by Fund				
General	$139,067	$136,414	$139,642	$146,337
Number of Full Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		2.00		2.00

Key Objectives

1. Process unsafe/dilapidated building cases from complaint status through presentation to Contractor Licensing and Construction Appeals Board and ultimately demolition

2. Investigate reported unlicensed contractor activity, violations against local licensed contractors, and unpermitted work

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of unsafe/dilapidated cases processed	12	10	12
Number of unpermitted work investigations	657	725	725
Number of new local speciality applications processed and licenses issued	956	850	850

Highlights

The Contractor Licensing activity provides accurate and timely contractor information to the public, cities, and staff. Current license and insurance information for listings for state-certified contractors and competency cards for locally licensed specialty contractors are maintained and updated daily in the AMANDA database for use by the public and by cities participating in the countywide licensing program for use in building permit processes. An investigator assigned to this activity responds to complaints and proactively searches for issues regarding unpermitted work and unlicensed contractor activities on a daily basis. The Contractor Licensing activity is also responsible for preparation and staff support for the Contractor Licensing and Construction Appeals Board (CLCA) regarding cases for complaints against licensed contractors, citation appeals, appeals of Chief Building Official determinations, and cases involving unsafe, dilapidated buildings and structures.

Building and Code Administration

Department: Growth and Resource Management

2259400

Permit Processing

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	727,846	753,354	757,137	787,035
Operating Expenses	99,628	136,588	134,235	152,473
Subtotal Operating Expenditures	**$827,474**	**$889,942**	**$891,372**	**$939,508**
Total Operating Expenditures	**$827,474**	**$889,942**	**$891,372**	**$939,508**
Expenditures by Fund				
General	$153,383	$161,578	$160,783	$166,808
Municipal Service District	$674,091	$728,364	$730,589	$772,700
Number of Full Time Positions		13.00		13.00
Number of Full Time Equivalent Positions		13.00		13.00

Key Objectives

1. Intake, review, and distribute permit applications to appropriate staff for processing and issuance

2. Distribute permit applications for review within 2 business days from application intake 90 percent of the time

3. Process permit applications for issuance within 2 business days after reviews are completed 90 percent of the time

4. Complete zoning reviews for permits within 4 business days 90 percent of the time

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Total number of permits processed and issued	10,808	10,850	10,850
Percent of permit applications distributed for review within 2 business days	99	99	99
Percent of permit applications processed for issuance within 2 business days after reviews are completed	99	97	97
Percent of zoning reviews for permits completed within 4 business days	63	60	60

Highlights

The Permit Processing activity is responsible for accepting, distributing, reviewing, and processing building permit applications; issuing permits; and archiving division information. The data maintained includes applications, checklists, surveys, plans, and other related construction documentation required in accordance with the Volusia County Code of Ordinances and the Florida Building Code. The Permit Processing activity also includes the processing and collection of both city and county impact fees for transportation, schools, parks, and fire. Impact fee operations are budgeted in the General Fund.

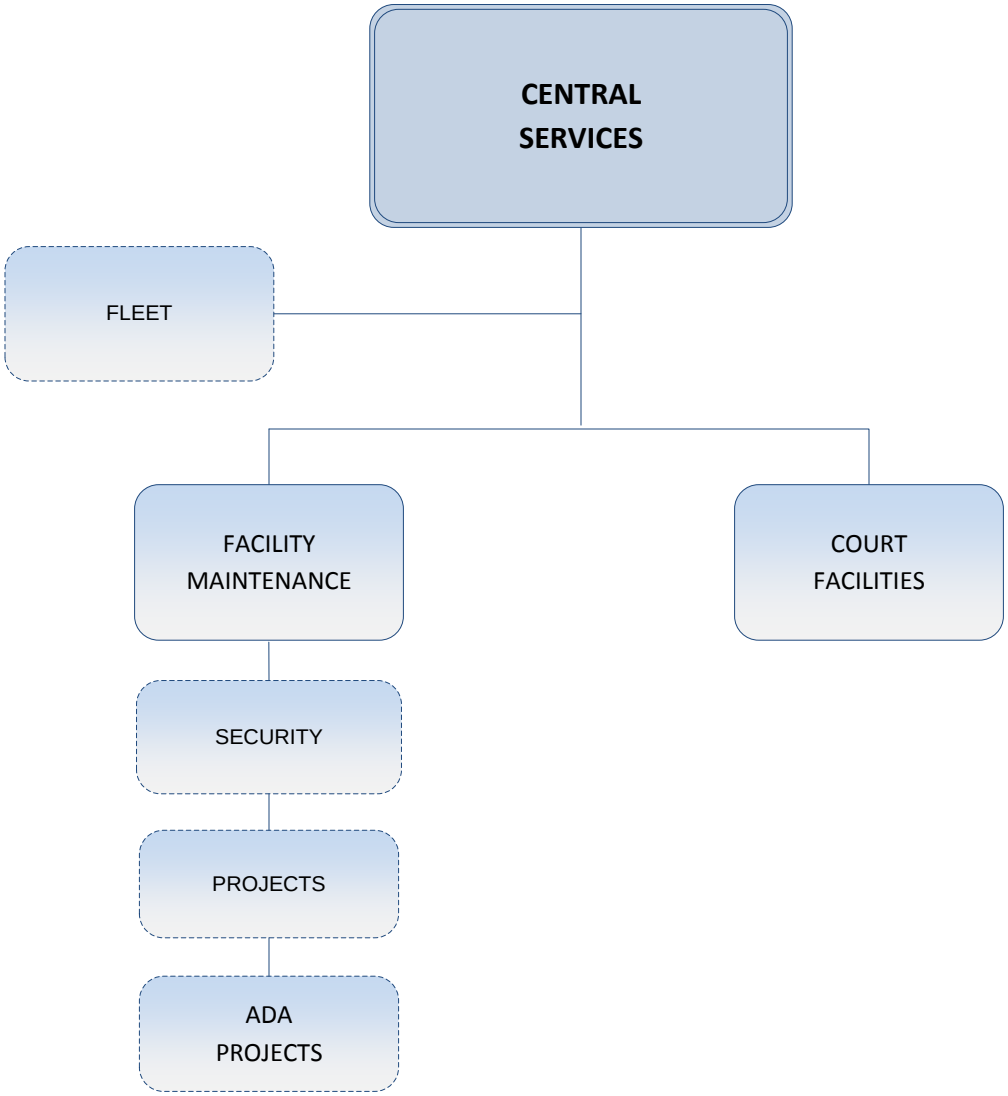
Mission To provide safe, clean, efficient, and cost-effective repair and maintenance services to all county facilities by maximizing the utilitarian value of county resources and optimizing operational and capital costs.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Court Facilities	3,379,987	4,659,331	3,660,185	4,161,244
Facility Maintenance	6,587,841	8,917,333	7,020,852	8,331,625
Total Expenditures	**$9,967,828**	**$13,576,664**	**$10,681,037**	**$12,492,869**
Expenditures by Category				
Personnel Services	2,850,177	2,863,354	2,894,414	2,953,569
Operating Expenses	5,093,025	5,685,859	5,440,652	5,757,205
Capital Outlay	100,449	187,400	395,276	53,575
Subtotal Operating Expenditures	**$8,043,651**	**$8,736,613**	**$8,730,342**	**$8,764,349**
Capital Improvements	2,730,331	5,674,000	2,785,094	4,566,500
Grants and Aids	2,780	2,475	2,025	2,525
Subtotal Other Operating Expenditures	**$2,733,111**	**$5,676,475**	**$2,787,119**	**$4,569,025**
Reimbursements	(808,934)	(836,424)	(836,424)	(840,505)
Total Operating Expenditures	**$9,967,828**	**$13,576,664**	**$10,681,037**	**$12,492,869**
Expenditures by Fund				
General	9,967,828	13,576,664	10,681,037	12,492,869

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	41.00	41.00
Number of Full Time Equivalent Positions	41.00	41.00

BUSINESS SERVICES
CENTRAL SERVICES DIVISION
OPERATING



Division activities/programs shown with dashed lines reflect notable areas not identified as a separate budget page, activities/programs in boxes with dots and dashes, are identified separately in the Internal Service Funds section.

Department: Business Services

COURTFAC

Court Facilities

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	613,732	632,255	674,900	675,214
Operating Expenses	1,657,999	1,935,576	1,734,285	1,842,030
Subtotal Operating Expenditures	**$2,271,731**	**$2,567,831**	**$2,409,185**	**$2,517,244**
Capital Improvements	1,106,831	2,090,000	1,250,000	1,642,500
Grants and Aids	1,425	1,500	1,000	1,500
Subtotal Other Operating Expenditures	**$1,108,256**	**$2,091,500**	**$1,251,000**	**$1,644,000**
Total Operating Expenditures	**$3,379,987**	**$4,659,331**	**$3,660,185**	**$4,161,244**
Expenditures by Fund				
General	$3,379,987	$4,659,331	$3,660,185	$4,161,244
Number of Full Time Positions		3.00		3.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Maintain court buildings in a efficient, timely and cost effective manner

2. Provide security services for judicial facilities

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Square feet maintained/5 days per week	450,632	450,632	450,632
Number of buildings security is provided	3	3	3

Highlights

The Central Services division provides maintenance and repair services throughout Volusia County's court facilities. Security services are provided at the Volusia County Courthouse, the Daytona Beach Courthouse Annex, and the Volusia County Justice Center.

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

Department: Business Services

FAC_MAINT

Facility Maintenance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	2,236,445	2,231,099	2,219,514	2,278,355
Operating Expenses	3,435,026	3,750,283	3,706,367	3,915,175
Capital Outlay	100,449	187,400	395,276	53,575
Subtotal Operating Expenditures	**$5,771,920**	**$6,168,782**	**$6,321,157**	**$6,247,105**
Capital Improvements	1,623,500	3,584,000	1,535,094	2,924,000
Grants and Aids	1,355	975	1,025	1,025
Subtotal Other Operating Expenditures	**$1,624,855**	**$3,584,975**	**$1,536,119**	**$2,925,025**
Reimbursements	(808,934)	(836,424)	(836,424)	(840,505)
Total Operating Expenditures	**$6,587,841**	**$8,917,333**	**$7,020,852**	**$8,331,625**
Expenditures by Fund				
General	$6,587,841	$8,917,333	$7,020,852	$8,331,625
Number of Full Time Positions		38.00		38.00
Number of Full Time Equivalent Positions		38.00		38.00

Key Objectives

1. Make entrances and exteriors to all public services, programs, and activities handicap accessible

2. Plan, contract, monitor, and complete projects for agencies in a timely, cost effective manner

3. Provide security services for major County administrative facilities

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Changes of entrances/interiors	5	5	2
Number of capital improvement projects	21	28	30
Number of buildings security is provided	2	2	2

Highlights

Central Services provides both on-call services and planned maintenance for over three million square feet in 450 county owned buildings. A computerized work order system (Lucity) records all service activities, creating a service history on each building to enable proper budgeting and planning. Facility Maintenance also oversees contracts to ensure performance standards are met. Other services include grounds maintenance, parking lots, HVAC, painting, electrical, plumbing, and carpet replacement to maintain efficient and effective facilities.

Central Services also manages the County security needs for the Deland Administration and the Daytona Beach Administration. County Security personnel, as well as contracted staff, provide daily and after hour security within these highly complex building environments.

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

The fiscal year 2018-19 budget includes three unfunded positions.

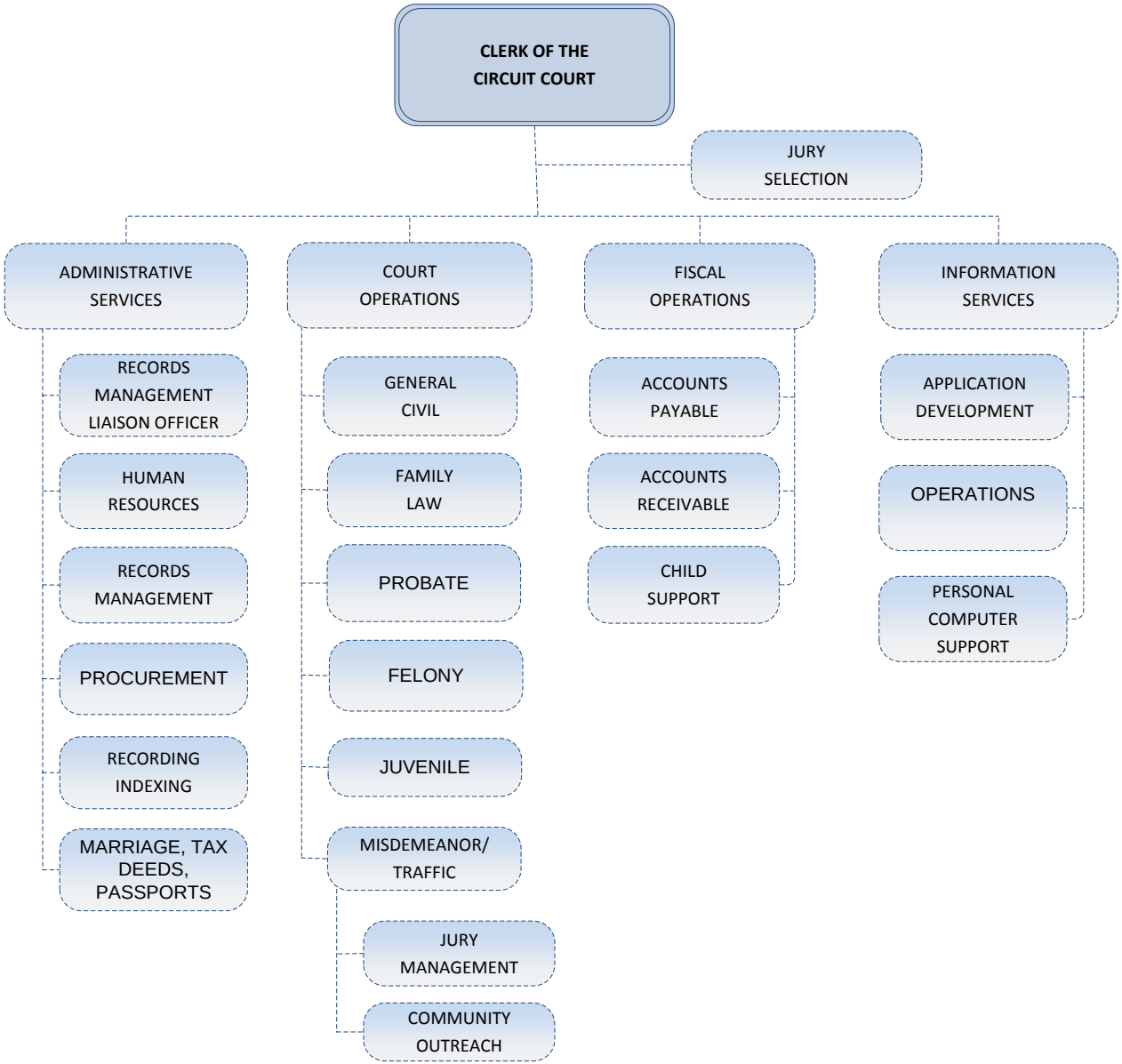
Clerk of the Circuit Court

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Clerk of Circuit Court	2,528,434	2,480,452	2,463,938	2,505,196
Total Expenditures	**$2,528,434**	**$2,480,452**	**$2,463,938**	**$2,505,196**
Expenditures by Category				
Personnel Services	49,812	0	0	0
Operating Expenses	453,402	463,167	447,148	487,911
Subtotal Operating Expenditures	**$503,214**	**$463,167**	**$447,148**	**$487,911**
Capital Improvements	12,643	0	0	0
Grants and Aids	2,012,577	2,017,285	2,016,790	2,017,285
Subtotal Other Operating Expenditures	**$2,025,220**	**$2,017,285**	**$2,016,790**	**$2,017,285**
Total Operating Expenditures	**$2,528,434**	**$2,480,452**	**$2,463,938**	**$2,505,196**
Expenditures by Fund				
General	2,528,434	2,480,452	2,463,938	2,505,196

Expenditures by Category - FY 2018-19 Budget

JUSTICE SYSTEM
CLERK OF THE CIRCUIT COURT



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

Volusia County FLORIDA

Department: Clerk of the Circuit Court

CLERK

Clerk of Circuit Court

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	49,812	0	0	0
Operating Expenses	453,402	463,167	447,148	487,911
Subtotal Operating Expenditures	**$503,214**	**$463,167**	**$447,148**	**$487,911**
Capital Improvements	12,643	0	0	0
Grants and Aids	2,012,577	2,017,285	2,016,790	2,017,285
Subtotal Other Operating Expenditures	**$2,025,220**	**$2,017,285**	**$2,016,790**	**$2,017,285**
Total Operating Expenditures	**$2,528,434**	**$2,480,452**	**$2,463,938**	**$2,505,196**
Expenditures by Fund				
General	$2,528,434	$2,480,452	$2,463,938	$2,505,196

Key Objectives

1. Provide services to the Circuit Court judiciary, public and legal community to include court clerks, preparation of court calendars, and processing of all Felony, Misdemeanor, Juvenile Delinquency, and Criminal Traffic cases as required by law

2. Provide services to the County Court judiciary, public and legal community to include court clerks, preparation of court calendars, and processing of all traffic citations, Circuit Court, County Civil, Probate, Family and Juvenile cases

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of Criminal Court cases per year	37,274	37,000	37,000
Number of Civil Court cases per year	85,856	83,000	85,000
Number of recorded instruments	249,969	255,100	265,000

Highlights

The Clerk of the Circuit Court is a constitutional officer who derives authority and responsibility from constitutional and statutory provisions. The Office of the Clerk performs a wide range of record keeping functions, manages information for the judicial system and provides a variety of services to the public. The Clerk's office is responsible for processing all required paperwork associated with civil, juvenile, criminal and traffic cases in the Circuit and County courts. The Clerk's office is primarily funded by fees collected in accordance with Florida Statutes. The County is responsible for all facility maintenance, security, communication, utilities, information systems, and other costs as defined in Florida Statute 29.008. The funding levels shown are only contributions provided by the County.

In fiscal year 2017-18, the Clerk's office obtained their own workers compensation policy, which is the reason for the decrease in personnel services.

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Mission

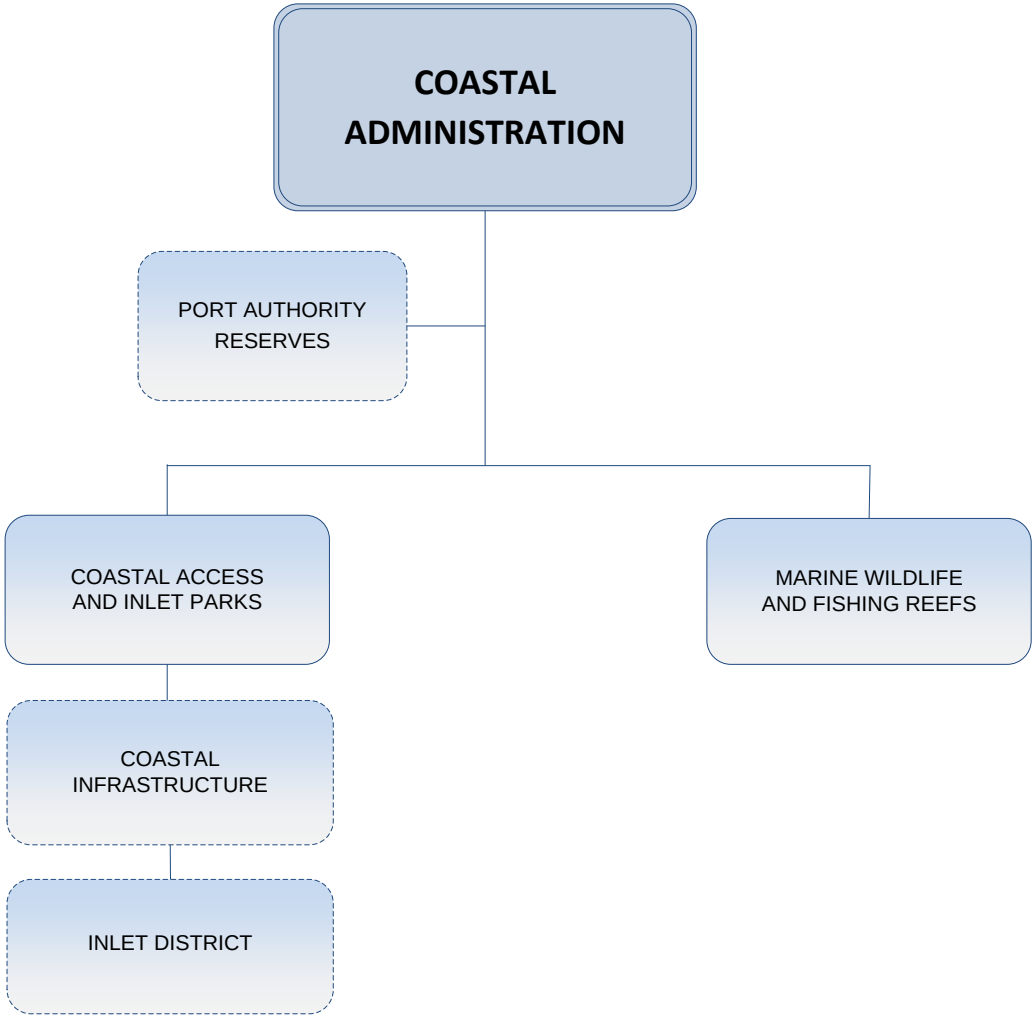
Coastal mission:
Manage, maintain, and improve coastal parks, beach access, and coastal recreational facilities for the quality-of-life benefit of residents and visitors.
Port mission:
To serve as the local sponsor for the federal channel project at Ponce de Leon Inlet and as a coastal project fund supporting public waterway and coastal facility improvements as directed by the Volusia County Council.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Coastal Access and Inlet Parks	11,815,364	10,494,996	9,254,761	12,526,515
Marine Wildlife and Artificial Fishing Reefs	64,704	690,000	635,000	840,000
Total Expenditures	**$11,880,068**	**$11,184,996**	**$9,889,761**	**$13,366,515**
Expenditures by Category				
Personnel Services	1,203,777	1,505,693	1,445,689	1,757,297
Operating Expenses	4,173,259	5,144,271	7,021,868	7,082,351
Capital Outlay	184,674	75,000	75,000	215,110
Subtotal Operating Expenditures	**$5,561,710**	**$6,724,964**	**$8,542,557**	**$9,054,758**
Capital Improvements	82,744	1,752,000	797,000	1,885,000
Grants and Aids	80,563	112,357	116,658	121,814
Interfund Transfers	6,155,051	433,546	433,546	347,471
Reserves	0	2,162,129	0	1,957,472
Subtotal Other Operating Expenditures	**$6,318,358**	**$4,460,032**	**$1,347,204**	**$4,311,757**
Total Operating Expenditures	**$11,880,068**	**$11,184,996**	**$9,889,761**	**$13,366,515**
Expenditures by Fund				
General	9,427,708	5,481,258	6,864,543	7,554,625
Ponce Inlet Port Authority	2,452,360	5,703,738	3,025,218	5,811,890

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	24.00	27.00
Number of Full Time Equivalent Positions	24.00	27.00

PUBLIC WORKS
COASTAL



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

Department: Public Works

COASTAL_SVCS

Coastal Access and Inlet Parks

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,203,777	1,505,693	1,445,689	1,757,297
Operating Expenses	4,172,722	5,079,271	6,956,868	7,017,351
Capital Outlay	184,674	75,000	75,000	215,110
Subtotal Operating Expenditures	**$5,561,173**	**$6,659,964**	**$8,477,557**	**$8,989,758**
Capital Improvements	18,577	1,127,000	227,000	1,110,000
Grants and Aids	80,563	112,357	116,658	121,814
Interfund Transfers	6,155,051	433,546	433,546	347,471
Reserves	0	2,162,129	0	1,957,472
Subtotal Other Operating Expenditures	**$6,254,191**	**$3,835,032**	**$777,204**	**$3,536,757**
Total Operating Expenditures	**$11,815,364**	**$10,494,996**	**$9,254,761**	**$12,526,515**
Expenditures by Fund				
General	$9,427,708	$5,481,258	$6,864,543	$7,554,625
Ponce Inlet Port Authority	$2,387,656	$5,013,738	$2,390,218	$4,971,890
Number of Full Time Positions		24.00		27.00
Number of Full Time Equivalent Positions		24.00		27.00

Key Objectives

1. Increase accessibility to Coastal public park facilities and natural resources

2. Improve way finding at Coastal access facilities

3. Improve access to Coastal waterways

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of walkovers reconstructed	62	10	10
Number of new entrance signs for coast parks	0	4	4
Number of new beach ramp gates	0	9	12

Highlights

The Coastal Division manages and maintains coastal access infrastructure including eight beachfront parks, two inlet parks, 40 off beach parking lots, 17 permanent public restroom facilities, 28 portable public restroom units, 41 beach ramps, 42 beach showers, and 133 dune walkovers. The Division also manages contracts for beach garbage collection, recycling and beach ramp grading, beach toll collection, beach restroom janitorial, off beach parking leases, port-a-let maintenance, and beach concessions.

During fiscal year 2017-18 three positions were transferred to the Coastal division from Road and Bridge, Water Utilities, and Mosquito Control to ensure vendor/contract compliance. New roadside signs will be installed at multiple Coastal off beach parking lots, beach ramps, and Inlet parks to improve way finding and access. Kayak launching improvements will be installed at Bethune Beach Riverside Park and Lighthouse Point Park. The fiscal year 2018-19 budget includes $1.6 million port reserves for future capital and emergency reserves at $327,256, which is 10% of current revenue.

The fiscal year 2018-19 budget includes an interfund transfer of $347,471 into the beach capital fund for future beach related capital projects.

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

Department: Public Works

1506010

Marine Wildlife and Artificial Fishing Reefs

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	537	65,000	65,000	65,000
Subtotal Operating Expenditures	**$537**	**$65,000**	**$65,000**	**$65,000**
Capital Improvements	64,167	625,000	570,000	775,000
Subtotal Other Operating Expenditures	**$64,167**	**$625,000**	**$570,000**	**$775,000**
Total Operating Expenditures	**$64,704**	**$690,000**	**$635,000**	**$840,000**
Expenditures by Fund				
Ponce Inlet Port Authority	$64,704	$690,000	$635,000	$840,000

Key Objectives

1. Develop two new artificial reef initiates that engage new users

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of near shore reef construction areas permitted	7	7	7

Highlights

In 2013, Council authorized an artificial reef expansion effort to include a near shore reefs incentive. Near shore reef construction areas have been established at two locations within one mile of the beach offshore the Sunglow Pier in Daytona Beach Shores and Flagler Ave in New Smyrna Beach.

On June 23, 2018, the County sunk two ships at reef site number 12, a 150 foot cargo ship named the Lady Philomena and a tugboat named the Everglades. These ships will now become homes for marine wildlife and a major attraction for scuba divers.

Expanding on the success of the 2015 and 2016 near shore artificial reef initiatives, the Coastal Division will advance multiple efforts to innovate and improve the highly successful Marine Wildlife and Artificial Fishing Reef Program. Plans include development of large steel ships, mooring ball system, continued reef site mapping and research, planning and possible development of a memorial reef program.

The near shore reef sites will provide marine habitat and artificial fishing reefs in state waters at easily accessible locations for a small boat anglers. Fourteen seafloor and six surface buoy reefs and a site boundary buoy system are planned at each site.

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

Community Assistance

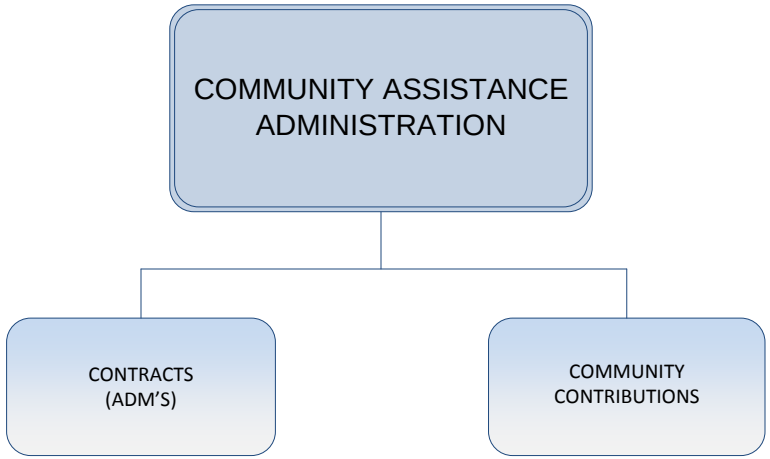
Mission To identify and plan for the needs of children and their families in Volusia County and to monitor and evaluate the programs funded through the recommendations of the Children and Families Advisory Board and approved by Volusia County Council.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Administration	61,882	65,404	65,199	67,210
Community Assistance Contracts	3,673,122	3,615,321	3,615,321	3,615,321
Community Contributions	2,300,571	2,435,569	2,413,508	2,426,290
Total Expenditures	**$6,035,575**	**$6,116,294**	**$6,094,028**	**$6,108,821**
Expenditures by Category				
Personnel Services	59,001	62,438	62,468	64,412
Operating Expenses	2,881	2,966	2,731	2,798
Subtotal Operating Expenditures	**$61,882**	**$65,404**	**$65,199**	**$67,210**
Grants and Aids	5,973,693	6,050,890	6,028,829	6,041,611
Subtotal Other Operating Expenditures	**$5,973,693**	**$6,050,890**	**$6,028,829**	**$6,041,611**
Total Operating Expenditures	**$6,035,575**	**$6,116,294**	**$6,094,028**	**$6,108,821**
Expenditures by Fund				
General	6,035,575	6,116,294	6,094,028	6,108,821

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	1.00	1.00

COMMUNITY SERVICES
COMMUNITY ASSISTANCE



Department: Community Services

6200100

Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	59,001	62,438	62,468	64,412
Operating Expenses	2,881	2,966	2,731	2,798
Subtotal Operating Expenditures	**$61,882**	**$65,404**	**$65,199**	**$67,210**
Total Operating Expenditures	**$61,882**	**$65,404**	**$65,199**	**$67,210**
Expenditures by Fund				
General	$61,882	$65,404	$65,199	$67,210
Number of Full Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		1.00		1.00

Key Objectives

1. Evaluate the needs of children and families in Volusia County and identify strategies to best meet those needs

2. Meet with private, non-profit, and state agencies to coordinate services for Volusia County citizens

3. Ensure that each agency providing services funded by Volusia County enters and complies with contractual agreements

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of Children and Families Advisory Board meetings	5	8	5
Number of site and desk monitoring of programmatic and financial information	100	200	100

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.

Community Assistance

Community Assistance Contracts

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure by Category				
Grants and Aids				
Drug Assessment-Corrections	286,623	0	0	0
Mental Health Association	0	0	132,500	0
One Voice for Volusia	23,175	0	23,175	0
Payments to Private Agencies	0	3,615,321	129,229	3,615,321
SMA Behavioral Health Sciences	3,234,500	0	3,202,775	0
The House Next Door	85,282	0	84,100	0
United Way	43,542	0	43,542	0
Subtotal Grants and Aids	**$3,673,122**	**$3,615,321**	**$3,615,321**	**$3,615,321**
Total Operating Expenditures	**$3,673,122**	**$3,615,321**	**$3,615,321**	**$3,615,321**
Expenditures by Fund				
General Fund	$3,673,122	$3,615,321	$3,615,321	$3,615,321

Highlights:

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

Community Assistance

Community Contributions

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure by Category				
Grants and Aids				
Boys and Girls Club Volusia	370,048	0	381,149	0
Coalition for the Homeless	206,651	0	213,445	0
Domestic Abuse Council	74,752	0	0	0
Early Learning Coalition	185,024	0	282,051	0
Easter Seal	185,146	0	215,570	0
Halifax Healthy Communities	8,179	0	10,000	0
Halifax Urban Ministries	8,473	0	0	0
Healthy Start Coalition	185,021	0	190,575	0
Neighborhood Cntr-W. Volusia	5,326	0	0	0
Payments to Government Agency	0	2,435,569	0	2,426,290
Richard V Moore Community Ctr	5,528	0	3,036	0
Summer Recreation Programs	374,636	0	399,405	0
The House Next Door	333,044	0	343,035	0
Traveler's Aid	4,903	0	0	0
Volusia Council on Aging	144,295	0	152,460	0
Volusia/Flagler YMCA	184,064	0	190,575	0
Volusia Literacy Council	25,481	0	32,207	0
Subtotal Grants and Aids	**$2,300,571**	**$2,435,569**	**2,413,508**	**2,426,290**
Total Operating Expenditures	**$2,300,571**	**$2,435,569**	**2,413,508**	**2,426,290**
Expenditures by Fund				
General	$2,300,571	$2,435,569	2,413,508	2,426,290

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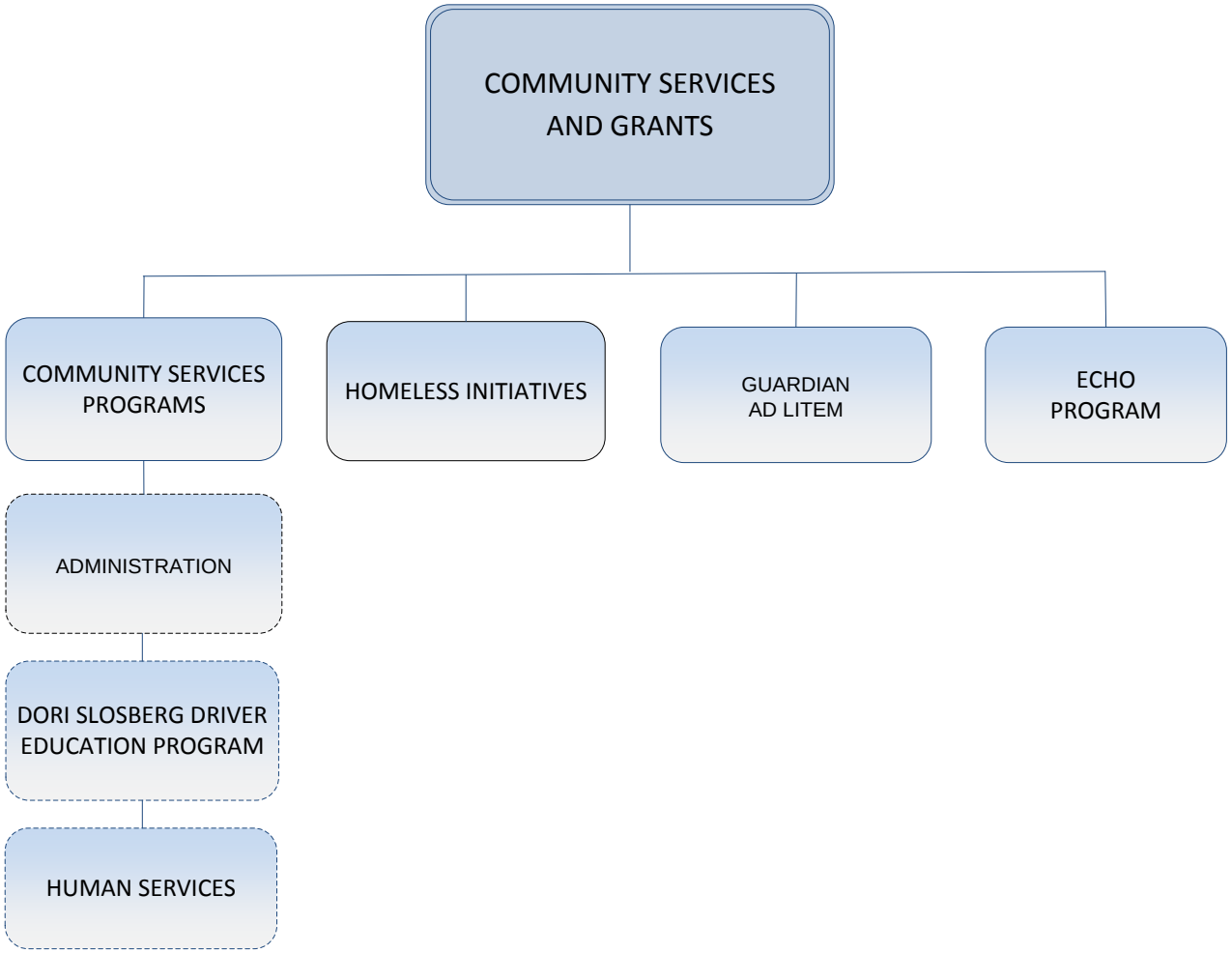
Mission To improve the quality of life for Volusia County citizens having very low to moderate incomes by coordinating access to resources that will bring them sustenance when needed, a greater sense of hope, self-sufficiency, self-esteem, and a greater sense of community to all citizens.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Community Services Programs	3,705,602	4,650,998	3,951,167	4,785,163
ECHO Program	4,284,273	15,856,392	10,315,624	13,185,518
Guardian Ad Litem	48,939	71,209	68,938	70,393
Homeless Initiatives	1,000,000	5,482,000	4,527,000	3,463,903
Total Expenditures	**$9,038,814**	**$26,060,599**	**$18,862,729**	**$21,504,977**
Expenditures by Category				
Personnel Services	1,223,339	1,332,606	1,293,067	1,393,718
Operating Expenses	2,214,009	2,779,956	2,443,983	2,773,924
Subtotal Operating Expenditures	**$3,437,348**	**$4,112,562**	**$3,737,050**	**$4,167,642**
Grants and Aids	2,719,643	13,679,272	9,536,643	13,678,432
Interfund Transfers	2,881,823	5,289,036	5,589,036	1,900,000
Reserves	0	2,979,729	0	1,758,903
Subtotal Other Operating Expenditures	**$5,601,466**	**$21,948,037**	**$15,125,679**	**$17,337,335**
Total Operating Expenditures	**$9,038,814**	**$26,060,599**	**$18,862,729**	**$21,504,977**
Expenditures by Fund				
General	3,754,541	4,722,207	4,020,105	4,855,556
Homeless Initiatives	1,000,000	5,482,000	4,527,000	3,463,903
Volusia ECHO	4,284,273	15,856,392	10,315,624	13,185,518

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	15.00	15.00
Number of Full Time Equivalent Positions	15.00	15.00

COMMUNITY SERVICES
COMMUNITY SERVICES AND GRANTS



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.

Department: Community Services

COMM_SERV_PROGRAMS

Community Services Programs

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,223,339	1,332,606	1,293,067	1,393,718
Operating Expenses	2,191,668	2,749,493	2,415,791	2,744,277
Subtotal Operating Expenditures	**$3,415,007**	**$4,082,099**	**$3,708,858**	**$4,137,995**
Grants and Aids	290,595	568,899	242,309	547,168
Interfund Transfers	0	0	0	100,000
Subtotal Other Operating Expenditures	**$290,595**	**$568,899**	**$242,309**	**$647,168**
Total Operating Expenditures	**$3,705,602**	**$4,650,998**	**$3,951,167**	**$4,785,163**
Expenditures by Fund				
General	$3,705,602	$4,650,998	$3,951,167	$4,785,163
Number of Full Time Positions		15.00		15.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

1. 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

2. Monitor, review, and prepare reports for compliance with local, state, and federal regulations

3. Determine eligibility for in-county and out-of-county Health Care Responsibility Act (HCRA), and complete reports for state compliance

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Units of service for clients receiving emergency assistance	1,050	1,800	2,000
Number of meetings with private and state agencies	23	20	19
Number of clients screened for eligibility for HCRA	225	500	500

Highlights

The Volusia County Community Services and Grants Division continues to meet a variety of citizen housing, family, and neighborhood needs throughout the County. Countywide improvements include housing, streets, neighborhood facilities, and sidewalks. Additionally, thousands of eligible Volusia County citizens receive emergency energy and rental assistance, down payment assistance, and other supportive services through Volusia County's Community Assistance programs. Community Assistance administrative staff meet with Activity Managers to discuss services and compliance along with identifying need and coordinating services with private and non-profit community service agencies. Funding for these diversified services is provided by local resources and various grants.

Department: Community Services

ECHO_PROGRAM

ECHO Program

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Grants and Aids	1,402,450	7,587,627	4,726,588	11,235,518
Interfund Transfers	2,881,823	5,289,036	5,589,036	1,800,000
Reserves	0	2,979,729	0	150,000
Subtotal Other Operating Expenditures	**$4,284,273**	**$15,856,392**	**$10,315,624**	**$13,185,518**
Total Operating Expenditures	**$4,284,273**	**$15,856,392**	**$10,315,624**	**$13,185,518**
Expenditures by Fund				
Volusia ECHO	$4,284,273	$15,856,392	$10,315,624	$13,185,518

Key Objectives

1. Provide grant funds to finance acquisition, restoration, construction or improvement of facilities to be used for environmental, cultural, historical and outdoor recreational purposes

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of ECHO projects awarded	6	10	7

Highlights

The Environmental, Cultural, Historic, Outdoor Recreation (ECHO) program is a competitive grant program that provides match funding to non-profits, municipalities of Volusia County, and County Departments to finance acquisition, restoration, construction and improvements of ECHO facilities for public use. Since the inception of the program, over $91 million has been awarded throughout Volusia County. The fiscal year 2018-19 budget includes $1 million for the county-wide trail network, $3.5 million for carry forward projects, $8.3 million for fiscal year 2018-19 projects.

Department: Community Services

6202900

Guardian Ad Litem

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	22,341	30,463	28,192	29,647
Subtotal Operating Expenditures	**$22,341**	**$30,463**	**$28,192**	**$29,647**
Grants and Aids	26,598	40,746	40,746	40,746
Subtotal Other Operating Expenditures	**$26,598**	**$40,746**	**$40,746**	**$40,746**
Total Operating Expenditures	**$48,939**	**$71,209**	**$68,938**	**$70,393**
Expenditures by Fund				
General	$48,939	$71,209	$68,938	$70,393

Key Objectives

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

2. Increase the percent of community advocates by 20%

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percent representation of dependent children by volunteers	45	55	95
Number of certified community advocates	165	225	390
Percent of advocates retained annually	36	80	85

Highlights

The Guardian Ad Litem program is a statewide program governed and mandated by Florida State Statues. Guardian Ad Litem are assigned by the judge per order each time a child is sheltered and enters the dependency system. Guardians are volunteers that provide the voice of the child in the courtroom. They have both the responsibility and the authority to access medical, mental health, and school records. Guardians seek information as needed in addition to establishing an ongoing relationship with the child they represent and make recommendations in the best interest of the child. Currently, Guardian Ad Litems are appointed to 800 children.

Department: Community Services

HOMELESS_INITIATIVES

Homeless Initiatives

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Grants and Aids	1,000,000	5,482,000	4,527,000	1,855,000
Reserves	0	0	0	1,608,903
Subtotal Other Operating Expenditures	**$1,000,000**	**$5,482,000**	**$4,527,000**	**$3,463,903**
Total Operating Expenditures	**$1,000,000**	**$5,482,000**	**$4,527,000**	**$3,463,903**
Expenditures by Fund				
Homeless Initiatives	$1,000,000	$5,482,000	$4,527,000	$3,463,903

Key Objectives

1. To provide funds to aid in construction and initial operations for homeless shelters

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of emergency shelter beds created	0	136	120

Highlights

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. Currently, the County has set-aside funding for three shelters; Hope Place, DeLand Homeless, and Daytona Homeless.

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 carry forward is $200,000, which is the second disbursement of operating, is due to be paid to Halifax Urban Ministries (HUM) in fiscal year 2018-19.

In fiscal year 2016-17, the DeLand Homeless funding was $1,130,000 for capital expenses and $125,000 towards one year of operating, for a total project cost of $1,255,000. The total carry forward for this project is $1,255,000.

In fiscal year 2016-17, funding of $2.5 million for the Daytona Homeless capital and in fiscal year 2017-18 $2.0 million towards operating expenses as temporary aid to the city in the establishment of the facility is included, for a total project cost of $4.5 million. The total carry forward for this project is $2,000,000.

Cooperative Extension

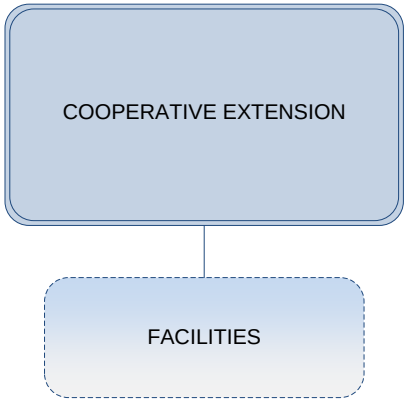
Mission To develop knowledge in agricultural, human and natural resources and life sciences and to make that knowledge accessible to people to sustain and enhance the quality of human life as well as to provide a family-friendly educational and entertainment venue which will foster a positive economic impact for Volusia County.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Cooperative Extension	739,123	781,592	768,166	811,553
Total Expenditures	**$739,123**	**$781,592**	**$768,166**	**$811,553**
Expenditures by Category				
Personnel Services	517,436	581,526	572,780	614,786
Operating Expenses	178,863	200,066	195,386	196,767
Capital Outlay	8,794	0	0	0
Subtotal Operating Expenditures	**$705,093**	**$781,592**	**$768,166**	**$811,553**
Capital Improvements	34,030	0	0	0
Subtotal Other Operating Expenditures	**$34,030**	**$0**	**$0**	**$0**
Total Operating Expenditures	**$739,123**	**$781,592**	**$768,166**	**$811,553**
Expenditures by Fund				
General	739,123	781,592	768,166	811,553

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	15.00	15.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	15.50	15.50

COMMUNITY SERVICES
COOPERATIVE EXTENSION SERVICE DIVISION



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

Cooperative Extension

Department: Community Services

COOP_EXT

Cooperative Extension

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	517,436	581,526	572,780	614,786
Operating Expenses	178,863	200,066	195,386	196,767
Capital Outlay	8,794	0	0	0
Subtotal Operating Expenditures	**$705,093**	**$781,592**	**$768,166**	**$811,553**
Capital Improvements	34,030	0	0	0
Subtotal Other Operating Expenditures	**$34,030**	**$0**	**$0**	**$0**
Total Operating Expenditures	**$739,123**	**$781,592**	**$768,166**	**$811,553**
Expenditures by Fund				
General	$739,123	$781,592	$768,166	$811,553
Number of Full Time Positions		15.00		15.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		15.50		15.50

Key Objectives

1. Provide University of Florida research based educational information to develop knowledge in agricultural, human and natural resources and make that knowledge accessible to people to sustain and enhance the quality of human life

2. Perform soil and water testing for suitability for urban development, landscape maintenance and crop production; conduct disease and pest identification for urban and agricultural clients, conduct nutrition education and family, and consumer sciences programming

3. Recruit and manage Extension educated volunteers to assist with numerous community educational programs such as Master Gardeners, Home and Community Educators, and 4-H Leaders

4. Manage and market commercial buildings and grounds used for educational nonprofit programs, as well as, commercial trade and specialty shows

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Education program attendances and client contacts	127,410	120,000	127,500
Number of diagnoses performed	2,850	2,800	2,850
Number of adult volunteer hours	47,509	45,000	47,500
Number of county extension functions	4,220	4,220	4,220

Highlights

Through a partnership among Volusia County, the University of Florida and the U.S. Department of Agriculture, the Extension Service provides assistance with community issues such as water conservation, environmental protection, family health and nutrition, youth development and economic stability for Volusia County's commercial agriculture enterprises.

The fiscal year 2018-19 budget includes two unfunded positions.

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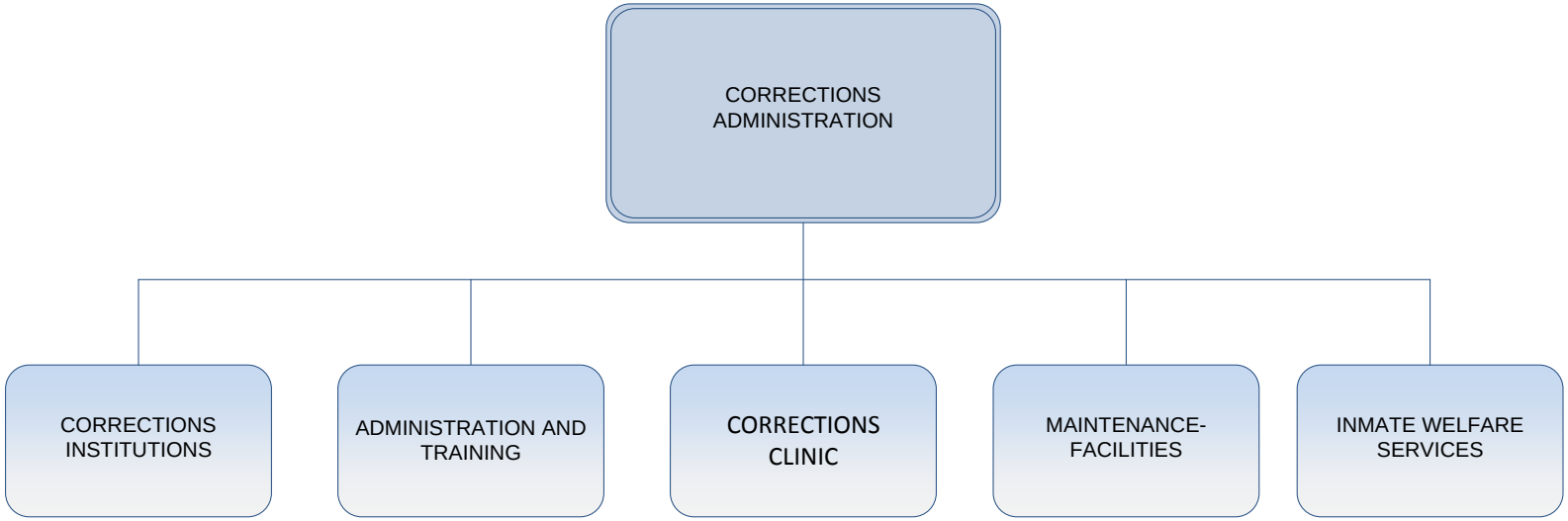
Mission To protect the community by maintaining a secure jail that also is safe, humane, and constitutional in operations.

Expenditures by Program	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Corrections Admin and Training	3,013,155	3,041,721	3,187,338	3,421,540
Corrections Clinic	10,194,341	9,000,000	9,202,600	10,203,230
Corrections Institutions	29,966,349	29,704,384	29,513,828	29,036,021
Inmate Welfare Services	484,433	4,240,725	785,121	5,412,530
Maintenance-Facilities	1,113,092	1,200,639	1,118,420	1,164,225
Total Expenditures	**$44,771,370**	**$47,187,469**	**$43,807,307**	**$49,237,546**
Expenditures by Category				
Personnel Services	25,537,640	26,483,483	26,616,997	27,005,130
Operating Expenses	15,909,734	15,405,086	14,977,773	16,307,671
Capital Outlay	113,368	186,900	150,384	545,000
Subtotal Operating Expenditures	**$41,560,742**	**$42,075,469**	**$41,745,154**	**$43,857,801**
Capital Improvements	3,215,998	2,225,000	2,062,153	2,060,000
Reserves	0	2,887,000	0	3,319,745
Subtotal Other Operating Expenditures	**$3,215,998**	**$5,112,000**	**$2,062,153**	**$5,379,745**
Reimbursements	(5,370)	0	0	0
Total Operating Expenditures	**$44,771,370**	**$47,187,469**	**$43,807,307**	**$49,237,546**
Expenditures by Fund				
General	44,286,937	42,946,744	43,022,186	43,825,016
Inmate Welfare Trust	484,433	4,240,725	785,121	5,412,530

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	349.00	350.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	350.00	351.00

PUBLIC PROTECTION
CORRECTIONS DIVISION



Department: Public Protection

CORR_ADMIN

Corrections Admin and Training

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	2,866,841	2,866,893	3,026,413	3,251,699
Operating Expenses	146,314	174,828	160,925	169,841
Subtotal Operating Expenditures	**$3,013,155**	**$3,041,721**	**$3,187,338**	**$3,421,540**
Total Operating Expenditures	**$3,013,155**	**$3,041,721**	**$3,187,338**	**$3,421,540**
Expenditures by Fund				
General	$3,013,155	$3,041,721	$3,187,338	$3,421,540
Number of Full Time Positions		43.00		42.00
Number of Full Time Equivalent Positions		43.00		42.00

Key Objectives

1. Recruit and train sufficient officer applicants to fill budgeted positions

2. Provide more interactions between supervisors and subordinate staff through on-shift training

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of corrections officers hired	37	40	40
Annual number of on-shift training for corrections officers	18	20	20
Number of staff receiving community services training	18	18	18

Highlights

The Administrative Services budget encapsulates expenses associated with internal administration and support services such as human resources/payroll, accounting, purchasing, budget and contract management; certified officer training, and inmate case management program services.

One position was transferred to the Inmate Welfare Trust Fund and one position was transferred to the Corrections Clinic to oversee the medical contract.

Department: Public Protection

5204000

Corrections Clinic

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	0	0	0	109,430
Operating Expenses	10,194,341	9,000,000	9,202,600	10,093,800
Subtotal Operating Expenditures	**$10,194,341**	**$9,000,000**	**$9,202,600**	**$10,203,230**
Total Operating Expenditures	**$10,194,341**	**$9,000,000**	**$9,202,600**	**$10,203,230**
Expenditures by Fund				
General	$10,194,341	$9,000,000	$9,202,600	$10,203,230
Number of Full Time Positions				1.00
Number of Full Time Equivalent Positions				1.00

Key Objectives

1. Provide a medical and mental health screening for each inmate admitted to custody
2. Provide regular and emergency medical care to all inmates
3. Provide regular and emergency mental health care to all inmates

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Annual number of intake screenings	22,191	24,000	24,500
Number of medical visits	76,422	76,000	76,000
Annual number of mental health evaluations	21,569	20,000	21,000

Highlights

The Clinic account identifies costs associated with inmate medical and mental health.

One position was transferred from Administration to the Corrections Clinic to oversee all inmate health services. The contract for providing health services went out for bid with 4 respondents. The approval for award will be taken to Council on August 24, 2018.

Department: Public Protection

CORR_INSTITUTIONS

Corrections Institutions

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	21,746,204	22,408,537	22,509,761	22,081,265
Operating Expenses	4,942,514	5,474,097	4,893,500	5,261,256
Capital Outlay	67,003	46,750	48,414	193,500
Subtotal Operating Expenditures	**$26,755,721**	**$27,929,384**	**$27,451,675**	**$27,536,021**
Capital Improvements	3,215,998	1,775,000	2,062,153	1,500,000
Subtotal Other Operating Expenditures	**$3,215,998**	**$1,775,000**	**$2,062,153**	**$1,500,000**
Reimbursements	(5,370)	0	0	0
Total Operating Expenditures	**$29,966,349**	**$29,704,384**	**$29,513,828**	**$29,036,021**
Expenditures by Fund				
General	$29,966,349	$29,704,384	$29,513,828	$29,036,021
Number of Full Time Positions		285.00		282.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		286.00		283.00

Key Objectives

1. Provide housing, food, clothing, recreation, medical, and other services to the inmate population

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Average daily inmate population	1,447	1,450	1,450

Highlights

The Corrections institution budget covers the security and housing expense at the Branch Jail and Correctional Facility. The total combined capacity is 1494 (Branch Jail - 899 and Correctional Facility - 595) and includes both sentenced and non-sentenced male and female inmates. Included in this budget is the cost of inmate meals, clothing, and hygiene products.

Details of Capital Outlay and Capital Improvements can be found in Section - J and Section I, respectively.

The fiscal year 2018-19 budget includes 6 unfunded positions. Three positions have been transferred to the Inmate Welfare Fund.

Department: Public Protection

5203500

Inmate Welfare Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	91,746	325,112	241,674	676,336
Operating Expenses	346,322	438,463	441,477	504,949
Capital Outlay	46,365	140,150	101,970	351,500
Subtotal Operating Expenditures	**$484,433**	**$903,725**	**$785,121**	**$1,532,785**
Capital Improvements	0	450,000	0	560,000
Reserves	0	2,887,000	0	3,319,745
Subtotal Other Operating Expenditures	**$0**	**$3,337,000**	**$0**	**$3,879,745**
Total Operating Expenditures	**$484,433**	**$4,240,725**	**$785,121**	**$5,412,530**
Expenditures by Fund				
Inmate Welfare Trust	$484,433	$4,240,725	$785,121	$5,412,530
Number of Full Time Positions		5.00		10.00
Number of Full Time Equivalent Positions		5.00		10.00

Key Objectives

1. Provide visitation for inmates and their families and friends

2. Provide outdoor and indoor recreation for inmate diversion

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of social visitors	30,206	36,450	36,450
Number of recreation periods	1,589	1,600	1,600

Highlights

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. Forty-six percent (46%) of the revenue from the sale of commissary articles are deposited into the IWF to purchase recreational, educational, spiritual and rehabilitative equipment and services. Use of IWF funds are approved by an Inmate Welfare Committee.

In fiscal year 2017-18, a contracted chaplaincy program with dedicated worship areas were funded through the IWF. Throughout fiscal year 2017-18 staff worked to develop, implement and operate several participatory training programs designed to provide inmates with marketable skills upon their release from incarceration. Fiscal year 2018-19 plans are to introduce two new inmate work programs: a sewing program to teach basic sewing techniques through the production of inmate clothing and a poultry farm. The new programs will operate in conjunction with the inmate gardening program and landscaping maintenance programs already in place.

Details of Capital Outlay and Capital Improvements can be found in Section - I and Section - J, respectively.

Three positions were transferred from corrections institutions, one position was transferred from administration, and one new position was requested to help implement and oversee the programs.

Department: Public Protection

5206500

Maintenance-Facilities

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	832,849	882,941	839,149	886,400
Operating Expenses	280,243	317,698	279,271	277,825
Subtotal Operating Expenditures	**$1,113,092**	**$1,200,639**	**$1,118,420**	**$1,164,225**
Total Operating Expenditures	**$1,113,092**	**$1,200,639**	**$1,118,420**	**$1,164,225**
Expenditures by Fund				
General	$1,113,092	$1,200,639	$1,118,420	$1,164,225
Number of Full Time Positions		16.00		15.00
Number of Full Time Equivalent Positions		16.00		15.00

Key Objectives

1. Provide heating, ventilation, and air conditioning (HVAC) repair services and preventative maintenance as scheduled

2. Provide operational electrical repair/replacement for lighting, power, motors and security doors

3. Provide operational plumbing repair/replacement for all fixtures, piping, laundry, kitchen equipment and other repairs

4. Respond to all other requests not identified under a specific trade and assume a support role in completion of projects

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of HVAC work hours planned/completed	336	320	330
Number of electrical service calls completed	1,076	1,000	1,100
Number of plumbing service calls completed	2,456	2,304	2,400
Number of scheduled preventative maintenance checks	2,009	1,404	2,000

Highlights

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 corrections compound, skilled tradesworkers perform all manners of specialized trades including electrical, mechanical, plumbing, HVAC, and construction. All building improvements are coordinated and supervised by this section.

During fiscal year 2017-18, staff oversaw the installation of a new fire suppression system, generator installations, 2nd phase roof replacement and key track system installation, as well as, assisted with the development of scope of service for the upcoming building improvements.

During fiscal year 2017-18, one position was transferred to administration.

Three positions are unfunded in fiscal year 2018-19.

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Mission To represent the Charter government, the County Council, the County Manager and all elected and appointed department heads as county officers, all other departments and divisions of county government and all adjustment, regulatory and advisory boards in all legal matters affecting Volusia County government.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
County Attorney	2,276,375	2,539,733	2,514,172	2,795,652
Total Expenditures	**$2,276,375**	**$2,539,733**	**$2,514,172**	**$2,795,652**
Expenditures by Category				
Personnel Services	3,441,278	3,580,980	3,607,929	3,907,366
Operating Expenses	374,436	536,894	484,384	545,699
Subtotal Operating Expenditures	**$3,815,714**	**$4,117,874**	**$4,092,313**	**$4,453,065**
Reimbursements	(1,539,339)	(1,578,141)	(1,578,141)	(1,657,413)
Total Operating Expenditures	**$2,276,375**	**$2,539,733**	**$2,514,172**	**$2,795,652**
Expenditures by Fund				
General	2,276,375	2,539,733	2,514,172	2,795,652

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	30.00	32.00
Number of Full Time Equivalent Positions	30.00	32.00

Department: County Attorney

0300100

County Attorney

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	3,441,278	3,580,980	3,607,929	3,907,366
Operating Expenses	374,436	536,894	484,384	545,699
Subtotal Operating Expenditures	**$3,815,714**	**$4,117,874**	**$4,092,313**	**$4,453,065**
Reimbursements	(1,539,339)	(1,578,141)	(1,578,141)	(1,657,413)
Total Operating Expenditures	**$2,276,375**	**$2,539,733**	**$2,514,172**	**$2,795,652**
Expenditures by Fund				
General	$2,276,375	$2,539,733	$2,514,172	$2,795,652
Number of Full Time Positions		30.00		32.00
Number of Full Time Equivalent Positions		30.00		32.00

Key Objectives

1. Provide the highest level of service as general counsel to the County Council, represent the County in all litigation for and against the County, and attempt to resolve or settle disputes prior to the expense of trial

2. Assist the County's efforts to effectively fulfill mandates imposed by law

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of ordinances & resolutions adopted	191	200	225
Number of new cases	850	875	900

Highlights

The County Attorney's office serves as general counsel to the County Council and handles all legal matters for the County. The staff defends and prosecutes for the County in litigation and administrative proceedings. Litigation proceedings in state and federal courts include, but are not limited to, challenges to ordinances, challenges to county codes and county charter, eminent domain, civil rights actions, claims of negligence resulting in property damage, personal injury and wrongful death, mortgage foreclosures, workers compensation claims, property assessment disputes, appeals for review of County Council decisions, elections dispute cases and Code Enforcement Board lien foreclosures. Administrative proceedings include, but are not limited to, internal hearings of the Personnel Board, Animal Control Board, hearings before state administrative hearing officers in unemployment compensation cases, personnel and labor cases, and environmental cases. Attorneys also provide counsel to the County Council in planning and zoning hearings. County Attorney's office is responsible for conducting legal research, drafting and revising ordinances, resolutions, contracts, real property instruments, legislation, etc. The County Attorney's office updates bankruptcy files on notices of bankruptcy; collects delinquent taxes, fees and special assessments and files claims where necessary. Attorneys represent the County in appeals in state and federal courts.

During fiscal year 2017-18 two positions were transferred from Revenue.

County Council

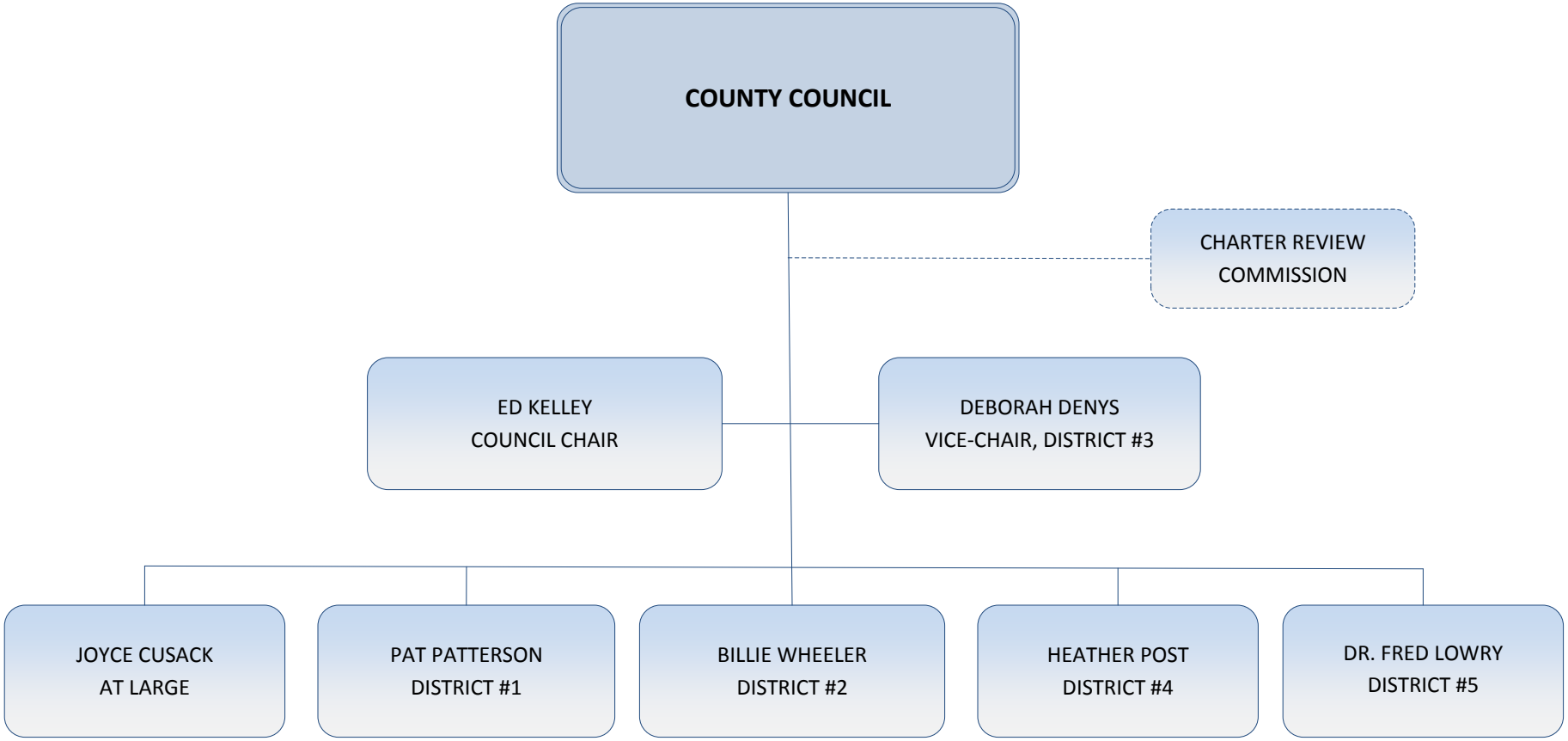
Mission To promote good citizenship by supporting democratic values and earning public trust in good government. To respond effectively to citizen needs for health, safety, and general welfare. To allocate limited public resources equitably and efficiently. To provide leadership and high quality of government service by consistently communicating with the citizens about their needs.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
County Council	603,186	619,839	637,388	635,062
Total Expenditures	**$603,186**	**$619,839**	**$637,388**	**$635,062**
Expenditures by Category				
Personnel Services	539,611	563,912	568,887	587,050
Operating Expenses	325,730	315,420	327,994	353,263
Capital Outlay	18,288	0	0	0
Subtotal Operating Expenditures	**$883,629**	**$879,332**	**$896,881**	**$940,313**
Reimbursements	(280,443)	(259,493)	(259,493)	(305,251)
Total Operating Expenditures	**$603,186**	**$619,839**	**$637,388**	**$635,062**
Expenditures by Fund				
General	603,186	619,839	637,388	635,062

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	7.00	7.00
Number of Full Time Equivalent Positions	7.00	7.00

COUNTY COUNCIL



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.
Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Department: County Council

0101000

County Council

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	539,611	563,912	568,887	587,050
Operating Expenses	325,730	315,420	327,994	353,263
Capital Outlay	18,288	0	0	0
Subtotal Operating Expenditures	**$883,629**	**$879,332**	**$896,881**	**$940,313**
Reimbursements	(280,443)	(259,493)	(259,493)	(305,251)
Total Operating Expenditures	**$603,186**	**$619,839**	**$637,388**	**$635,062**
Expenditures by Fund				
General	$603,186	$619,839	$637,388	$635,062
Number of Full Time Positions		7.00		7.00
Number of Full Time Equivalent Positions		7.00		7.00

Key Objectives

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.

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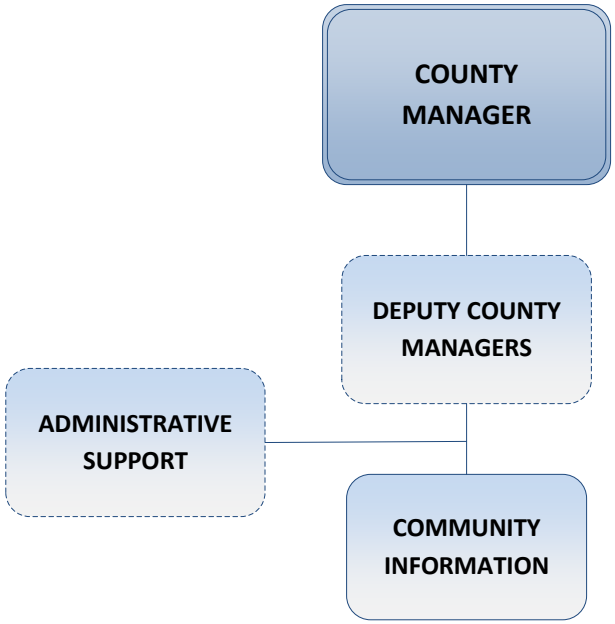
Mission To support the County Council, Volusia County's Departments and its citizens. This commitment requires the County Manager's administrative staff to be proactive liaisons to internal and external groups, involved in the community, accessible points of contact, providers of information through research and analysis, and advocates of County government.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Community Information	870,927	806,220	861,434	773,178
County Manager	850,710	991,560	1,381,323	1,170,212
Total Expenditures	**$1,721,637**	**$1,797,780**	**$2,242,757**	**$1,943,390**
Expenditures by Category				
Personnel Services	2,158,598	2,294,944	2,722,266	2,470,540
Operating Expenses	307,921	316,010	327,483	329,393
Capital Outlay	30,843	26,300	32,482	8,655
Subtotal Operating Expenditures	**$2,497,362**	**$2,637,254**	**$3,082,231**	**$2,808,588**
Reimbursements	(775,725)	(839,474)	(839,474)	(865,198)
Total Operating Expenditures	**$1,721,637**	**$1,797,780**	**$2,242,757**	**$1,943,390**
Expenditures by Fund				
General	1,721,637	1,797,780	2,242,757	1,943,390

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	24.00	25.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	25.25	26.25

COUNTY MANAGER



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

Department: County Manager

0204000

Community Information

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	934,852	903,664	933,482	931,309
Operating Expenses	230,962	227,409	246,623	240,878
Capital Outlay	30,843	26,300	32,482	8,655
Subtotal Operating Expenditures	**$1,196,657**	**$1,157,373**	**$1,212,587**	**$1,180,842**
Reimbursements	(325,730)	(351,153)	(351,153)	(407,664)
Total Operating Expenditures	**$870,927**	**$806,220**	**$861,434**	**$773,178**
Expenditures by Fund				
General	$870,927	$806,220	$861,434	$773,178
Number of Full Time Positions		11.00		11.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		11.75		11.75

Key Objectives

1. Support, manage and improve the county's public information, public relations, and marketing programs

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

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of news releases disseminated to public/media	1,068	1,000	1,000
Number of publications/print projects	251	150	150
Number of internet users visiting www.volusia.org	7,607,245	7,850,000	8,100,000

Highlights

Community Information oversees the county's internal and external communications and public relations efforts in support of the goals and directives established by the county's leadership. Community Information strives to increase the public's awareness and knowledge of county services; provides information on the issues that confront the leaders of county government; assists county departments with their communication needs; coordinates emergency public information; oversees the county's websites; and assists with the county's marketing, advertising and public relations programs.

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

Department: County Manager

0202000

County Manager

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,223,746	1,391,280	1,788,784	1,539,231
Operating Expenses	76,959	88,601	80,860	88,515
Subtotal Operating Expenditures	**$1,300,705**	**$1,479,881**	**$1,869,644**	**$1,627,746**
Reimbursements	(449,995)	(488,321)	(488,321)	(457,534)
Total Operating Expenditures	**$850,710**	**$991,560**	**$1,381,323**	**$1,170,212**
Expenditures by Fund				
General	$850,710	$991,560	$1,381,323	$1,170,212
Number of Full Time Positions		13.00		14.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		13.50		14.50

Highlights

The County Manager executes the policies established by the County Council and is responsible for the overall supervision of County government. In order to be responsive to the needs of the County Council and the citizens of Volusia County, budgeted expenditures are consistent with the operational needs of the County Managers Office.

During fiscal year 2017-18 an auditor position was transferred from the Management and Budget division into the County Manager's division at the direction of County Council on September 18, 2018. The fiscal year 2018-19 budget includes one unfunded position.

Economic Development

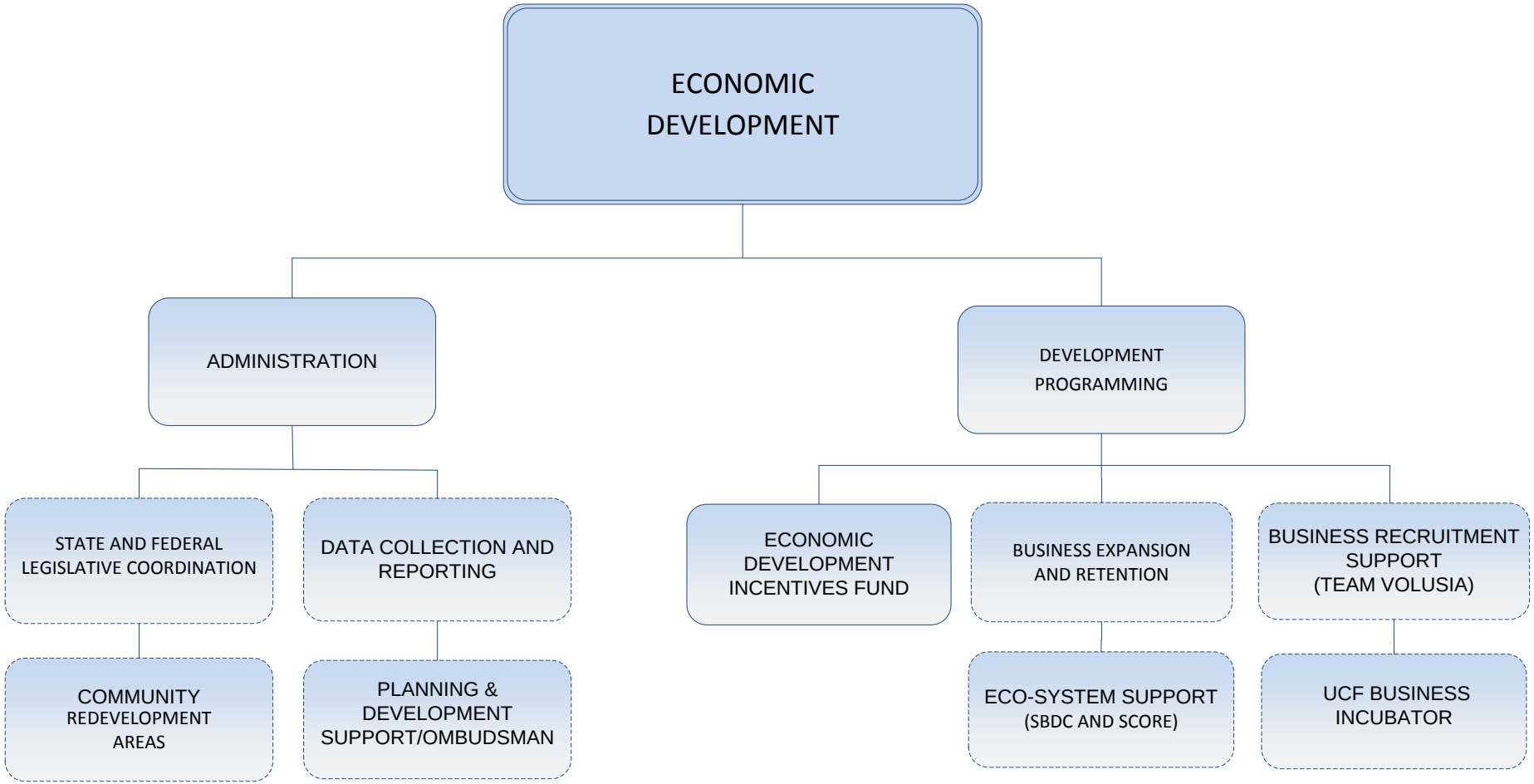
Mission To promote and implement the County Council goals for a comprehensive countywide economic development program. To support the community wide effort in quality recruitment and expansion of diverse employment opportunities, and business retention, while fostering positive local inter-governmental partnering.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Economic Development Administration	1,020,209	1,224,073	1,176,526	1,283,807
Economic Development Programming	444,463	6,906,108	7,371,634	8,840,075
Total Expenditures	**$1,464,672**	**$8,130,181**	**$8,548,160**	**$10,123,882**
Expenditures by Category				
Personnel Services	627,202	758,544	730,687	810,360
Operating Expenses	837,470	7,371,637	3,317,473	4,813,522
Subtotal Operating Expenditures	**$1,464,672**	**$8,130,181**	**$4,048,160**	**$5,623,882**
Grants and Aids	0	0	0	4,500,000
Interfund Transfers	0	0	4,500,000	0
Subtotal Other Operating Expenditures	**$0**	**$0**	**$4,500,000**	**$4,500,000**
Total Operating Expenditures	**$1,464,672**	**$8,130,181**	**$8,548,160**	**$10,123,882**
Expenditures by Fund				
Economic Development	1,464,672	8,130,181	8,548,160	5,623,882
Economic Development Incentives	0	0	0	4,500,000

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	12.00	12.00
Number of Full Time Equivalent Positions	12.00	12.00

AVIATION AND ECONOMIC RESOURCES
ECONOMIC DEVELOPMENT



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

Volusia County FLORIDA

Department: Aviation and Economic Resources

1000100 -9

Economic Development Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	627,202	758,544	730,687	810,360
Operating Expenses	393,007	465,529	445,839	473,447
Subtotal Operating Expenditures	**$1,020,209**	**$1,224,073**	**$1,176,526**	**$1,283,807**
Total Operating Expenditures	**$1,020,209**	**$1,224,073**	**$1,176,526**	**$1,283,807**
Expenditures by Fund				
Economic Development	$1,020,209	$1,224,073	$1,176,526	$1,283,807
Number of Full Time Positions		12.00		12.00
Number of Full Time Equivalent Positions		12.00		12.00

Key Objectives

1. County support of Community Redevelopment Areas (CRA)

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
County TIF Contribution to CRA's	5,572,032	5,804,399	5,970,623

Highlights

Economic Development Administration provides for the administrative and operational costs associated with the support of the professional staff and continued implementation of the County Council goal of comprehensive economic development. Staff partners with other stakeholders in the economic development ecosystem such as local cities, chambers, universities, and CareerSource Flagler/Volusia; and staff supports the Volusia County Industrial Development Authority and the Business Incubator Advisory Board. Staff also provides data and research support for the business community and continues to provide ombudsman support for development projects.

Additionally, the division is responsible for coordination of the County's legislative affairs by working with senior management as well as contracted lobbyists and professional organizations to track federal and state issues of importance to Volusia County, to develop and present the County's priorities for legislative action, and to actively lobby according to council direction. Staff also facilitates County Council actions related to existing CRAs or new requests, prepares annual financial summaries and compiles annual CRA reports, and maintains currency of CRA documents located on the county's Budget and Administrative Services web page.

Fiscal year 2018-19 includes four unfunded positions.

Department: Aviation and Economic Resources

1004000 -10

Economic Development Programming

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	444,463	6,906,108	2,871,634	4,340,075
Subtotal Operating Expenditures	**$444,463**	**$6,906,108**	**$2,871,634**	**$4,340,075**
Grants and Aids	0	0	0	4,500,000
Interfund Transfers	0	0	4,500,000	0
Subtotal Other Operating Expenditures	**$0**	**$0**	**$4,500,000**	**$4,500,000**
Total Operating Expenditures	**$444,463**	**$6,906,108**	**$7,371,634**	**$8,840,075**
Expenditures by Fund				
Economic Development	$444,463	$6,906,108	$7,371,634	$4,340,075
Economic Development Incentives	$0	$0	$0	$4,500,000

Key Objectives

Supports expansion and retention of businesses throughout Volusia County, and recruitment of new businesses to Volusia County

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
New Capital Investment in Volusia County	130,251,000	148,335,000	4,500,000

Highlights

Economic Development Programming provides funding for business expansion and retention activities. Local funds are leveraged through cooperative programs such as the State's Qualified Tax Industry (QTI) Target Refund program, which generates state incentive funding for qualifying Volusia County businesses. Team Volusia Economic Development Corporation, University of Central Florida's Business Incubation Program (UCF BIP), Small Business Development Center (SBDC) and the Center for Business & Industry (CB&I) at Daytona State College, Service Corps of Retired Executives (SCORE) and international trade sponsorships are all supported through these program funds. Staff also continues to plan for future development on airport property adjacent to the Beville Road signaled entrance.

The Volusia County Business Incubator powered by the UCF BIP is a joint venture to support start-up firms. The business incubator is located next to the International Terminal at the Daytona Beach International Airport (DAB), and is adjacent to the Florida NextGen Test Bed, operated by Embry-Riddle Aeronautical University.

Marketing includes support for the professional services utilized in keeping the business community and residents informed of economic development opportunities and successes.

The fiscal year 2018-19 budget includes $ 941,111 in available incentive funding from prior years allocation.
On October 5, 2017, the county council directed staff to prepare an agreement to support a request for up to $4.5 million as a county financial incentive for the proposed Brown & Brown Headquarters project on North Beach Street in Daytona Beach. The City of Daytona Beach will also contribute up to $4.5 million as a financial incentive, for a combined total of up to $9 million in public funding for public infrastructure improvements.

The agreement requires Brown & Brown to complete a building consisting of 175,000 square feet in office space and to create 450 new jobs by December 31, 2022.

The County funding will be used for certain roadway and stormwater improvements, including design, permitting and construction of the site infrastructure to improve stormwater quality through treatment and management, and for infrastructure associated with IT and franchise utilities. Brown & Brown will construct the public infrastructure improvements within four years unless the city grants an extension.

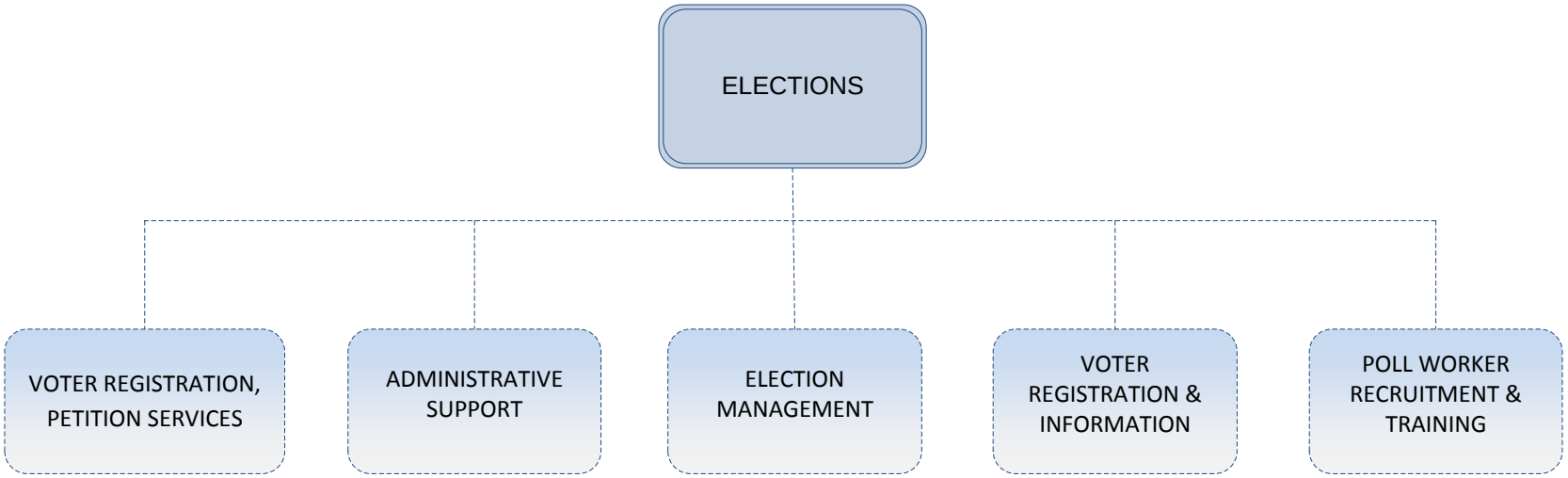
Mission To provide all eligible citizens of Volusia County convenient access to voter registration; to provide all registered voters accessible locations and voting equipment so they may exercise their right to vote; to hold fair, equitable and accurate elections in accordance with federal, state and local election laws; to educate and encourage maximum participation by all eligible citizens in the electoral process; to maintain registration, campaign finance reports, and other election-related data accurately and in a form that is accessible to the public; and to conduct all activities in a manner that is transparent and cost-effective.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Elections	4,864,157	6,335,107	5,944,083	3,913,463
Total Expenditures	**$4,864,157**	**$6,335,107**	**$5,944,083**	**$3,913,463**
Expenditures by Category				
Personnel Services	1,734,700	2,139,970	1,777,127	2,149,939
Operating Expenses	1,169,748	1,905,702	1,877,521	1,750,304
Capital Outlay	647,047	16,000	16,000	13,220
Subtotal Operating Expenditures	**$3,551,495**	**$4,061,672**	**$3,670,648**	**$3,913,463**
Interfund Transfers	1,312,662	2,273,435	2,273,435	0
Subtotal Other Operating Expenditures	**$1,312,662**	**$2,273,435**	**$2,273,435**	**$0**
Total Operating Expenditures	**$4,864,157**	**$6,335,107**	**$5,944,083**	**$3,913,463**
Expenditures by Fund				
General	4,864,157	6,335,107	5,944,083	3,913,463

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	32.00	32.00
Number of Full Time Equivalent Positions	32.00	32.00

ELECTIONS



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

Department: Elections

ELECTIONS

Elections

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,734,700	2,139,970	1,777,127	2,149,939
Operating Expenses	1,169,748	1,905,702	1,877,521	1,750,304
Capital Outlay	647,047	16,000	16,000	13,220
Subtotal Operating Expenditures	**$3,551,495**	**$4,061,672**	**$3,670,648**	**$3,913,463**
Interfund Transfers	1,312,662	2,273,435	2,273,435	0
Subtotal Other Operating Expenditures	**$1,312,662**	**$2,273,435**	**$2,273,435**	**$0**
Total Operating Expenditures	**$4,864,157**	**$6,335,107**	**$5,944,083**	**$3,913,463**
Expenditures by Fund				
General	$4,864,157	$6,335,107	$5,944,083	$3,913,463
Number of Full Time Positions		32.00		32.00
Number of Full Time Equivalent Positions		32.00		32.00

Key Objectives

1. Maintain voter registration records efficiently and accurately in accordance with federal and state statutes

2. Conduct all elections in accordance with federal, state, county and local statutes transparently, accurately and cost effectively while maintaining the security of the voting process

3. Offer community outreach projects that encourage voter participation, stimulate an interest in the electoral process, and educate all sectors of the community on how to register and vote

4. Conduct poll worker training sessions in compliance with federal and state statutes and provide poll workers with the opportunity to demonstrate a working knowledge of the job requirements

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of changes to registered voter records	236,581	219,473	225,000
Number of countywide elections conducted	1	1	1
Number of election day, vote by mail, and early voters	260,796	250,000	275,000
Number of training hours conducted	56	171	100

Highlights

Election Management division is expecting an upswing in vote-by-mail requests for the upcoming county-wide election. A multi-page ballot is anticipated for the gubernatorial election. Registration department expects an increased number of petitions verified in 2018-19 due to more petition initiatives statewide. As always, unfunded mandates from the state may cause additionally needed funds during the 2019 Legislative Session, if election laws change.

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

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Emergency Management

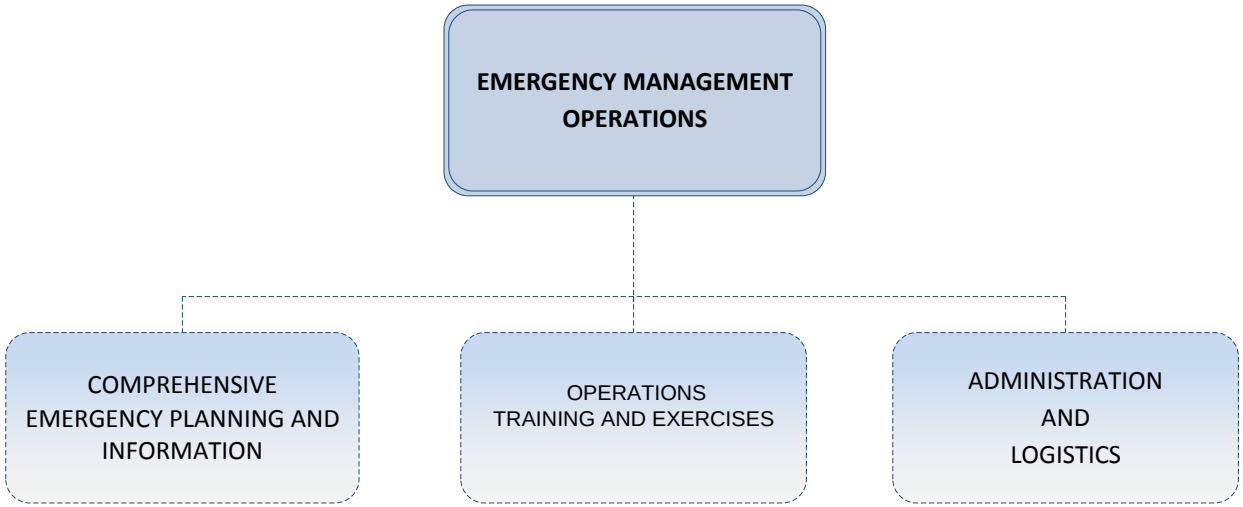
Mission To provide a comprehensive and integrated emergency management system that coordinates community resources to protect lives, property, and the environment through preparedness, prevention, response, recovery and mitigation from all natural and man-made hazards that may impact the County of Volusia.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Operations	678,073	745,932	675,263	745,932
Total Expenditures	**$678,073**	**$745,932**	**$675,263**	**$745,932**
Expenditures by Category				
Personnel Services	469,349	491,146	490,447	508,808
Operating Expenses	184,209	247,786	177,816	237,124
Capital Outlay	24,515	7,000	7,000	0
Subtotal Operating Expenditures	**$678,073**	**$745,932**	**$675,263**	**$745,932**
Total Operating Expenditures	**$678,073**	**$745,932**	**$675,263**	**$745,932**
Expenditures by Fund				
General	678,073	745,932	675,263	745,932

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	6.00	6.00
Number of Full Time Equivalent Positions	6.00	6.00

PUBLIC PROTECTION
EMERGENCY MANAGEMENT DIVISION



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

Emergency Management

Department: Public Protection

5301000

Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	469,349	491,146	490,447	508,808
Operating Expenses	184,209	247,786	177,816	237,124
Capital Outlay	24,515	7,000	7,000	0
Subtotal Operating Expenditures	**$678,073**	**$745,932**	**$675,263**	**$745,932**
Total Operating Expenditures	**$678,073**	**$745,932**	**$675,263**	**$745,932**
Expenditures by Fund				
General	$678,073	$745,932	$675,263	$745,932
Number of Full Time Positions		6.00		6.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Ensure the Emergency Support Functions (ESF) annexes are updated and are kept current

2. Provide integrated, countywide emergency management planning, coordination, response and recovery operations for local government and businesses through all-hazard preparedness

3. Provide opportunities for community outreach and presentation participation for over 2000 active participants

4. Review countywide health care facilities Comprehensive Emergency Plan (CEMP) to ensure plans are updated to reflect the current legislation

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of Emergency Support Function annex reviews	15	15	15
Number of all hazard exercises	4	4	6
Number of community outreach programs	108	120	125
Number of Health Care Facility reviews	127	132	132

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 2018-19, we will review 15 of our Emergency Support Function (ESF) Annexes and Continuity of Operations Plan (COOP) as part of the five year CEMP review process. During the up-coming year, emergency management will be conducting quarterly partners meeting on a wide variety of public safety related topics, developing and facilitating 6 all-hazard exercises that will include our Emergency Management Partners, and conducting 125 community outreach presentations. Emergency Management will continue to review health care facilities throughout Volusia County to ensure their emergency plans are up to date according to current legislation and AHCA Guidelines.

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Emergency Medical Administration

Mission To coordinate and oversee the responsible delivery of effective pre-hospital emergency medical services.

Expenditures by Program	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Emergency Medical Administration	5,158,317	6,364,607	6,500,046	6,532,375
Total Expenditures	**$5,158,317**	**$6,364,607**	**$6,500,046**	**$6,532,375**
Expenditures by Category				
Personnel Services	160,905	165,984	287,320	485,576
Operating Expenses	123,087	132,594	132,332	123,206
Capital Outlay	0	0	12,223	21,902
Subtotal Operating Expenditures	**$283,992**	**$298,578**	**$431,875**	**$630,684**
Grants and Aids	4,025	375	2,517	4,275
Interfund Transfers	4,870,300	6,065,654	6,065,654	5,897,416
Subtotal Other Operating Expenditures	**$4,874,325**	**$6,066,029**	**$6,068,171**	**$5,901,691**
Total Operating Expenditures	**$5,158,317**	**$6,364,607**	**$6,500,046**	**$6,532,375**
Expenditures by Fund				
General	5,158,317	6,364,607	6,500,046	6,532,375

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	2.00	3.00
Number of Part Time Positions		1.00
Number of Full Time Equivalent Positions	2.00	3.50

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Emergency Medical Administration

Department: Public Protection

5601100

Emergency Medical Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	160,905	165,984	287,320	485,576
Operating Expenses	123,087	132,594	132,332	123,206
Capital Outlay	0	0	12,223	21,902
Subtotal Operating Expenditures	**$283,992**	**$298,578**	**$431,875**	**$630,684**
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Subtotal Other Operating Expenditures	**$4,874,325**	**$6,066,029**	**$6,068,171**	**$5,901,691**
Total Operating Expenditures	**$5,158,317**	**$6,364,607**	**$6,500,046**	**$6,532,375**
Expenditures by Fund				
General	$5,158,317	$6,364,607	$6,500,046	$6,532,375
Number of Full Time Positions		2.00		3.00
Number of Part Time Positions				1.00
Number of Full Time Equivalent Positions		2.00		3.50

Key Objectives

1. Review of patient care reports for compliance with Volusia County Pre-hospital Standing Orders and Treatment Protocols

3. Review and update of Volusia County pre-hospital standing orders and treatment protocols and the exposure control plan

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of patient care records reviewed that are in compliance within field protocols	480	1,200	1,200
Number of federal & state documents (Permits and Licensure) for review and update	2	4	5

Highlights

The increase in personal services is due to the positions that were added during the fiscal year 2017-18, there is also a slight decrease in operating due to the reduction of the outside contract for the doctor. The interfund transfer is the annual support for the Emergency Medical Services, in the amount of $5,897,416.

One full-time and one part-time position have been added during the fiscal year 2017-18 season.

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

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Emergency Medical Services

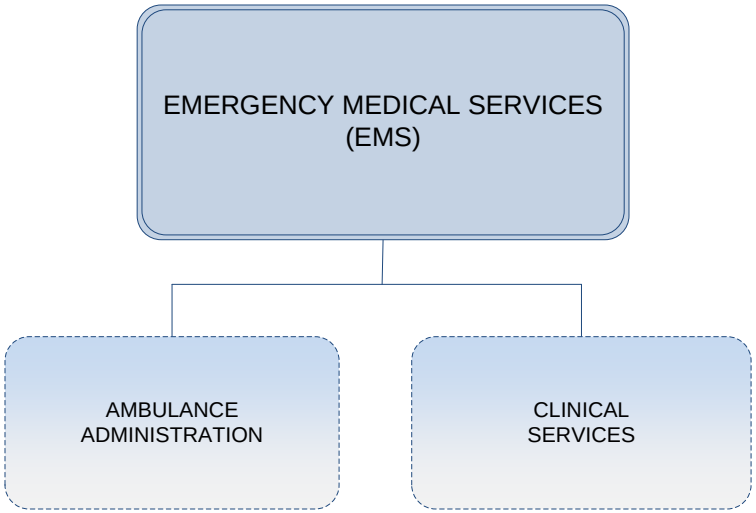
Mission We strive to be a community leader providing high quality, cost efficient pre-hospital care and medical transportation with the highest standard of professionalism, the most advanced technology and a deep sense of caring for the citizens and visitors of Volusia County.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Emergency Medical Services (EMS)	20,311,621	21,573,112	20,887,992	25,359,080
Total Expenditures	**$20,311,621**	**$21,573,112**	**$20,887,992**	**$25,359,080**
Expenditures by Category				
Personnel Services	14,488,258	14,744,910	14,929,895	16,033,113
Operating Expenses	5,021,044	5,520,590	5,566,020	5,349,851
Capital Outlay	591,233	147,055	222,399	728,990
Subtotal Operating Expenditures	**$20,100,535**	**$20,412,555**	**$20,718,314**	**$22,111,954**
Grants and Aids	39,793	50,225	50,225	50,225
Interfund Transfers	171,953	166,953	166,953	0
Reserves	0	990,879	0	3,244,401
Subtotal Other Operating Expenditures	**$211,746**	**$1,208,057**	**$217,178**	**$3,294,626**
Reimbursements	(660)	(47,500)	(47,500)	(47,500)
Total Operating Expenditures	**$20,311,621**	**$21,573,112**	**$20,887,992**	**$25,359,080**
Expenditures by Fund				
Emergency Medical Services	20,311,621	21,573,112	20,887,992	25,359,080

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	189.00	197.00
Number of Part Time Positions	10.00	10.00
Number of Full Time Equivalent Positions	193.55	201.55

EMERGENCY MEDICAL SERVICES



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

Emergency Medical Services

Department: Public Protection

EMS

Emergency Medical Services (EMS)

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	14,488,258	14,744,910	14,929,895	16,033,113
Operating Expenses	5,021,044	5,520,590	5,566,020	5,349,851
Capital Outlay	591,233	147,055	222,399	728,990
Subtotal Operating Expenditures	**$20,100,535**	**$20,412,555**	**$20,718,314**	**$22,111,954**
Grants and Aids	39,793	50,225	50,225	50,225
Interfund Transfers	171,953	166,953	166,953	0
Reserves	0	990,879	0	3,244,401
Subtotal Other Operating Expenditures	**$211,746**	**$1,208,057**	**$217,178**	**$3,294,626**
Reimbursements	(660)	(47,500)	(47,500)	(47,500)
Total Operating Expenditures	**$20,311,621**	**$21,573,112**	**$20,887,992**	**$25,359,080**
Expenditures by Fund				
Emergency Medical Services	$20,311,621	$21,573,112	$20,887,992	$25,359,080
Number of Full Time Positions		189.00		197.00
Number of Part Time Positions		10.00		10.00
Number of Full Time Equivalent Positions		193.55		201.55

Key Objectives

1. Demonstrate need for emergency medical services (EMS) services
2. Provide timely ambulance response in urban areas-greater than 1,000 residents per square mile
3. Provide training to EMS personnel
4. Improve cardiac arrest outcomes in the pre-hospital setting

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of transports	50,000	52,641	52,641
Average response time - urban/rural (seconds)	538	538	538
Total Training contact hours by EMS Division personnel	903	903	903
Operating cost per EMS response	216	224	232

Highlights

Emergency Medical Services (EMS) is the primary provider of pre-hospital 911 medical care and transportation for Volusia County residents and visitors. EMS closely collaborates with all internal and external public service organizations operating within the County to address emergent medical needs as efficiently and effectively as possible. With an anticipated call volume in excess of 90,000 calls, the EMS business plan employs a unique high performance deployment strategy. Instead of a fixed station based model, the division analyzes highly variable historical information to develop an efficient dynamic deployment strategy. EMS will continue to focus on providing the most comprehensive, capable and cost efficient emergency medical care possible, and continue to explore all available opportunities to improve and balance those metrics.

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

The fiscal year 2018-19 budget includes one unfunded position and 8 new positions to expedite services during peak times.

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Engineering & Construction

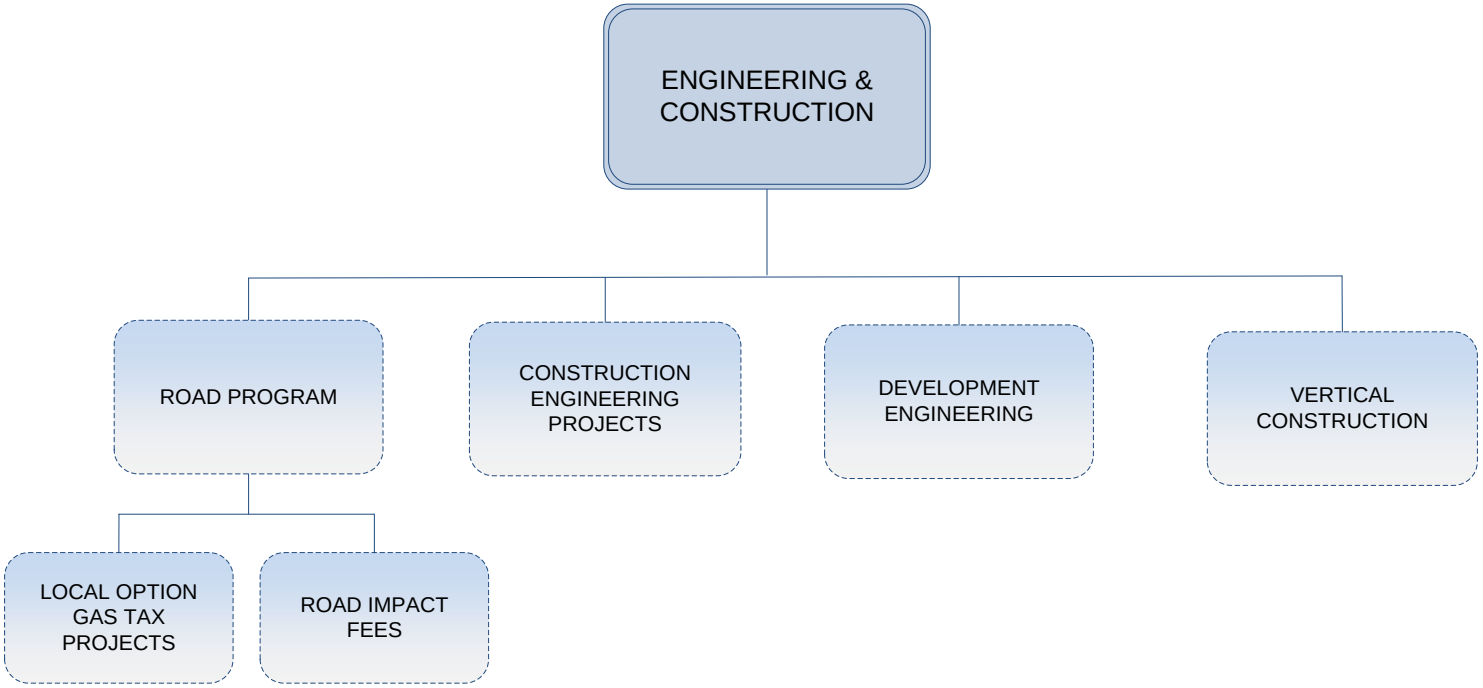
Mission To provide quality and timely engineering, survey, rights-of-way and construction engineering inspection services in support of the County's construction projects; to assist in the implementation of the County's Planning and Development Programs for the physical growth of Volusia County as governed 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.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Engineering & Construction	8,147,612	12,568,653	8,856,070	14,382,879
Road Program	6,813,502	39,655,334	11,894,735	42,467,528
Total Expenditures	**$14,961,114**	**$52,223,987**	**$20,750,805**	**$56,850,407**
Expenditures by Category				
Personnel Services	2,508,115	2,853,969	2,689,182	2,908,138
Operating Expenses	6,849,852	6,152,571	7,160,474	7,033,656
Capital Outlay	1,300	32,000	18,000	0
Subtotal Operating Expenditures	**$9,359,267**	**$9,038,540**	**$9,867,656**	**$9,941,794**
Capital Improvements	1,306,936	17,945,000	6,706,764	32,425,401
Interfund Transfers	5,953,418	5,774,426	5,757,349	5,773,532
Reserves	0	21,046,985	0	10,287,335
Subtotal Other Operating Expenditures	**$7,260,354**	**$44,766,411**	**$12,464,113**	**$48,486,268**
Reimbursements	(1,658,507)	(1,580,964)	(1,580,964)	(1,577,655)
Total Operating Expenditures	**$14,961,114**	**$52,223,987**	**$20,750,805**	**$56,850,407**
Expenditures by Fund				
County Transportation Trust	9,909,749	35,348,704	16,598,665	37,103,708
General	547,773	711,608	640,607	636,522
Municipal Service District	401,591	544,410	457,219	564,416
Road Impact Fees-Zone 1 (Northeast)	1,892,869	3,383,657	1,239,000	1,404,252
Road Impact Fees-Zone 2 (Southeast)	495,759	800,638	496,194	880,362
Road Impact Fees-Zone 3 (Southwest)	1,100,000	706,228	703,732	724,258
Road Impact Fees-Zone 4 (Northwest)	360,552	9,071,153	360,889	11,741,752
Road Proportionate Share	0	0	0	2,774,377
Special Assessments	252,821	1,657,589	254,499	1,020,760

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	52.00	52.00
Number of Full Time Equivalent Positions	52.00	52.00

PUBLIC WORKS
ENGINEERING & CONSTRUCTION



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Engineering & Construction

Department: Public Works

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Engineering & Construction

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	2,508,115	2,853,969	2,689,182	2,908,138
Operating Expenses	6,849,852	6,152,571	7,160,474	7,033,656
Capital Outlay	1,300	32,000	18,000	0
Subtotal Operating Expenditures	**$9,359,267**	**$9,038,540**	**$9,867,656**	**$9,941,794**
Capital Improvements	194,551	250,000	315,377	250,000
Interfund Transfers	252,301	253,329	254,001	252,551
Reserves	0	4,607,748	0	5,516,189
Subtotal Other Operating Expenditures	**$446,852**	**$5,111,077**	**$569,378**	**$6,018,740**
Reimbursements	(1,658,507)	(1,580,964)	(1,580,964)	(1,577,655)
Total Operating Expenditures	**$8,147,612**	**$12,568,653**	**$8,856,070**	**$14,382,879**
Expenditures by Fund				
County Transportation Trust	$6,945,427	$9,655,046	$7,503,745	$12,161,181
General	$547,773	$711,608	$640,607	$636,522
Municipal Service District	$401,591	$544,410	$457,219	$564,416
Special Assessments	$252,821	$1,657,589	$254,499	$1,020,760
Number of Full Time Positions		52.00		52.00
Number of Full Time Equivalent Positions		52.00		52.00

Key Objectives

1. Construct County facilities in the most effective manner

2. Include Green characteristics in every building with emphasis on energy efficiency, while obtaining Leadership in Energy and Environmental Design (LEED) certification on new building construction where achievable

3. Perform engineering review and inspections of site plans and stormwater plans

4. Review and inspect use permits

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percent of changes to design after constructing bidding	10	15	15
Percent of structures which display characteristics common to LEED	75	95	95
Number of site plans/stormwater reviews	27	38	40
Number of permit applications processed	866	900	900

Engineering & Construction

Department: Public Works

Highlights

The Engineering & Construction Division is to produce the County 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 and assists other County Divisions and Departments in developing and building their construction projects. Engineering & Construction is part of the review process for the Land Development Code to help ensure compliance with state and local regulations and provides information to the public and private sector on a variety of subjects.

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 owners representation on facility construction. This organization is also responsible for establishing space and construction standards, space allocation, and design and construction programs which are not road and bridge or water system projects for Department/Divisions within Volusia County.

Development Engineering provides professional and technical review and comments on development projects. Development Engineering is responsible for approval of County Stormwater Permits and Use Permits, engineering reviews and inspections for Subdivisions, Site Plans and Use Permits under Volusia County regulations, as well as increased reviews to traffic-related elements, inspection and tracking of National Pollution Discharge, and serves as an important link in the chain of the development review process.

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

The fiscal year 2018-19 budget includes 18 unfunded positions.

Department: Public Works

ROAD PROGRAM

Road Program

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Capital Improvements	1,112,385	17,695,000	6,391,387	32,175,401
Interfund Transfers	5,701,117	5,521,097	5,503,348	5,520,981
Reserves	0	16,439,237	0	4,771,146
Subtotal Other Operating Expenditures	**$6,813,502**	**$39,655,334**	**$11,894,735**	**$42,467,528**
Total Operating Expenditures	**$6,813,502**	**$39,655,334**	**$11,894,735**	**$42,467,528**
Expenditures by Fund				
County Transportation Trust	$2,964,322	$25,693,658	$9,094,920	$24,942,527
Road Impact Fees-Zone 1 (Northeast)	$1,892,869	$3,383,657	$1,239,000	$1,404,252
Road Impact Fees-Zone 2 (Southeast)	$495,759	$800,638	$496,194	$880,362
Road Impact Fees-Zone 3 (Southwest)	$1,100,000	$706,228	$703,732	$724,258
Road Impact Fees-Zone 4 (Northwest)	$360,552	$9,071,153	$360,889	$11,741,752
Road Proportionate Share	$0	$0	$0	$2,774,377

Key Objectives

1. Perform design/survey tasks to complete projects in a timely manner and meet deadlines set per federal/state grant requirements, should it apply

2. Perform construction tasks to meet goals set forth per CIP sheets and to meet deadlines set per federal/state grant requirements, should it apply

3. Perform construction of trails tasks to meet complete goals set forth per CIP sheets and meet deadlines set per federal/state grant requirements, should it apply

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of design projects completed per CIP Schedule	1	3	4
Number of construction projects completed per CIP schedule	1	5	6
Number of trails completed per CIP schedule	1	1	2

Highlights

Projects in this Activity are adopted as part of the Countys Five Year Road Program. The Road Program is a five year work schedule for road maintenance and construction approved by County Council on an annual basis for inclusion in the Capital Improvement Program. Funds to support the Road Program are generated by gas tax revenue sharing including: 5th and 6th Cent used for maintenance, 7th Cent for operations and maintenance, and a 9th Cent County Voted for resurfacing and construction. On June 27th, 1985, County Council adopted a 6th Cent Local Option Gas Tax. Four cents are to be used on operations and maintenance. Projects done with gas tax revenue also are found in Road and Bridge, Traffic Engineering, and Engineering and Construction for the County Transportation Trust. The reserves have been set aside for road construction projects and resurfacing.

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

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Environmental Management

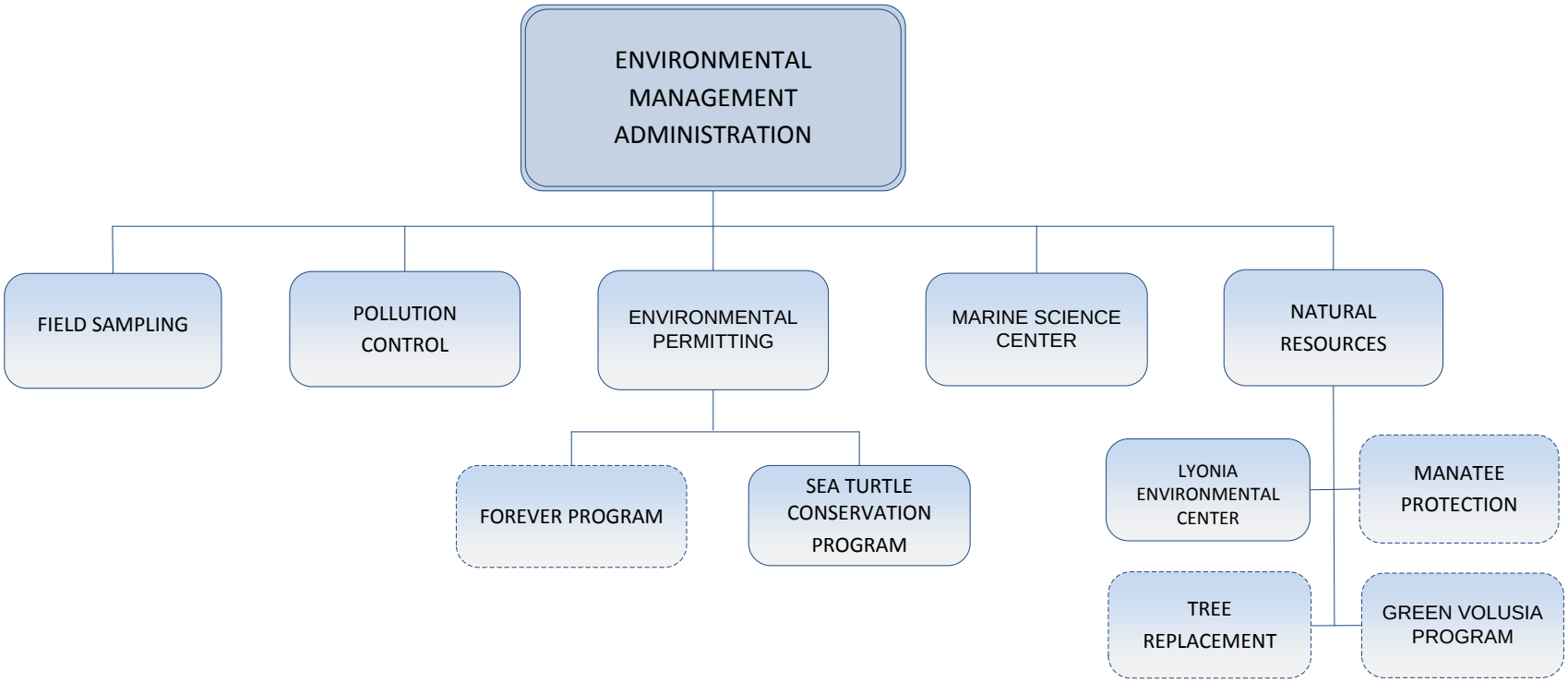
Mission To preserve, protect, and restore the County's unique natural resources; to monitor the condition and health of aquatic ecosystems; to regulate pollution control facilities to minimize environmental impacts; to balance the quality of life and economic interest of our citizens.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Administration	541,070	495,071	463,357	514,523
Environmental Permitting/Forever	556,942	646,988	648,782	742,295
Field Sampling	261,659	304,535	286,845	317,512
Lyonia Preserve Environmental Center	313,427	352,138	310,748	337,740
Marine Science Center	1,582,705	1,625,797	1,599,014	1,763,539
Natural Resources	337,283	1,185,600	439,477	1,403,619
Pollution Control	476,826	514,073	609,178	502,289
Sea Turtle Conservation Program	427,013	477,973	475,400	491,482
Total Expenditures	**$4,496,925**	**$5,602,175**	**$4,832,801**	**$6,072,999**
Expenditures by Category				
Personnel Services	2,876,109	2,990,273	2,937,410	3,153,170
Operating Expenses	1,538,725	2,288,281	1,852,993	2,285,769
Capital Outlay	56,780	71,050	69,550	71,290
Subtotal Operating Expenditures	**$4,471,614**	**$5,349,604**	**$4,859,953**	**$5,510,229**
Capital Improvements	92,603	0	33,748	150,000
Grants and Aids	0	51,100	6,100	51,879
Interfund Transfers	2,708	3,000	3,000	3,000
Reserves	0	268,471	0	427,891
Subtotal Other Operating Expenditures	**$95,311**	**$322,571**	**$42,848**	**$632,770**
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)
Total Operating Expenditures	**$4,496,925**	**$5,602,175**	**$4,832,801**	**$6,072,999**
Expenditures by Fund				
General	4,016,646	4,304,599	4,219,356	4,463,595
Manatee Conservation	2,708	275,841	7,370	436,919
Municipal Service District	477,571	1,021,735	606,075	1,172,485

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	41.00	41.00
Number of Part Time Positions	26.00	26.00
Number of Full Time Equivalent Positions	45.97	45.97

GROWTH AND RESOURCE MANAGEMENT
ENVIRONMENTAL MANAGEMENT DIVISION



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

Environmental Management

Department: Growth and Resource Management

2100100

Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	522,848	478,802	449,679	496,559
Operating Expenses	16,480	16,269	13,678	17,964
Capital Outlay	1,742	0	0	0
Subtotal Operating Expenditures	**$541,070**	**$495,071**	**$463,357**	**$514,523**
Total Operating Expenditures	**$541,070**	**$495,071**	**$463,357**	**$514,523**
Expenditures by Fund				
General	$541,070	$495,071	$463,357	$514,523
Number of Full Time Positions		6.00		6.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Provide supervision, clerical, and administrative support for the division
2. Monitor the division budgets and expenditures
3. Provide financial administration of grants

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of division employees supported including grant positions	49	45	45
Number of budget units monitored	18	17	17
Number of grants administered	5	3	3

Highlights

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

Environmental Management

Department: Growth and Resource Management

2103400 -9

Environmental Permitting/Forever

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	449,769	504,224	506,526	580,944
Operating Expenses	107,173	142,764	142,256	136,661
Capital Outlay	0	0	0	24,690
Subtotal Operating Expenditures	**$556,942**	**$646,988**	**$648,782**	**$742,295**
Total Operating Expenditures	**$556,942**	**$646,988**	**$648,782**	**$742,295**
Expenditures by Fund				
General	$79,371	$83,391	$82,707	$86,884
Municipal Service District	$477,571	$563,597	$566,075	$655,411
Number of Full Time Positions		8.00		8.00
Number of Full Time Equivalent Positions		8.00		8.00

Key Objectives

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

2. Implement and enforce the tree and wetland ordinances, Class II regulations, and assist with implementation of the farm pond program

3. Perform environmental permitting and enforcement field inspections in response to applications, complaints, and other requests

4. Provide information to the public regarding environmental protection and County permitting requirements

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of building permit, site plan, subdivision, planning, zoning, and other environmental reviews	3,895	4,224	4,560
Number of tree removal, wetland alteration, Class II and farm pond permits processed	733	670	730
Number of inspections for applications, complaints, and other requests	4,326	5,376	6,660
Number of phone calls, emails, and walk in requests	8,589	7,404	8,440

Highlights

Environmental Permitting is primarily responsible for administration and enforcement of the tree preservation and wetland protection ordinances. Staff has been cross trained to provide inspection and review for a variety of environmental resources including trees, wetlands and wetland buffers, and the Indian River Lagoon Surface Water Improvements and Management Overlay Zone (also known as the Class II overlay).

Environmental Permitting implements the permitting requirements of the Manatee Protection Plan, coordinates with state and federal agencies for review and permitting of developments that may affect listed species such as the Florida scrub jay and gopher tortoise, and administers and enforces the gopher tortoise protection ordinance. Environmental Permitting also assists with inspections and implementation of the farm pond program, previously administered by the Volusia Soil and Water Conservation District.

Volusia Forever is a state and nationally recognized, award winning program that was created in 2000 by the citizens to protect the county's biodiversity by taxing themselves over twenty years. The mission of the program is to finance the acquisition and improvement of environmentally sensitive, water resource protection, and outdoor recreation lands, and to manage these lands as conservation stewards in perpetuity. To date, approximately 38,000 acres have been acquired by both fee simple and less-than-fee (conservation easements). The county was able to stretch their dollars by partnering with other conservation lands agencies.

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

Department: Growth and Resource Management

2102101

Field Sampling

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	289,460	308,878	298,819	322,234
Operating Expenses	42,199	65,657	58,026	65,278
Subtotal Operating Expenditures	**$331,659**	**$374,535**	**$356,845**	**$387,512**
Reimbursements	(70,000)	(70,000)	(70,000)	(70,000)
Total Operating Expenditures	**$261,659**	**$304,535**	**$286,845**	**$317,512**
Expenditures by Fund				
General	$261,659	$304,535	$286,845	$317,512
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Collect samples of surface water, saline waters, stormwater, and Total Maximum Daily Load (TMDL) program water bodies

2. Provide quality assurance of test results and data interpretation

3. Provide technical advice, assistance, and consultation regarding water issues to county departments, consultants, and the public

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Sample sets collected	500	578	580
Quality assurance of test results	5,000	20,000	25,000
Assistance requests filled	29	35	35

Highlights

The field sampling program functions to document the quality of Volusia County waters. In addition to monitoring water quality trends, the field sampling program plays a vital role in establishing TMDLs on County surface water bodies. The program is a partnership with the Florida Department of Environmental Protection and St. Johns River Water Management District.

Department: Growth and Resource Management

2102010

Lyonia Preserve Environmental Center

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	245,893	259,760	247,786	274,012
Operating Expenses	67,534	90,878	62,962	63,728
Capital Outlay	0	1,500	0	0
Subtotal Operating Expenditures	**$313,427**	**$352,138**	**$310,748**	**$337,740**
Total Operating Expenditures	**$313,427**	**$352,138**	**$310,748**	**$337,740**
Expenditures by Fund				
General	$313,427	$352,138	$310,748	$337,740
Number of Full Time Positions		4.00		4.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		4.15		4.15

Key Objectives

1. Encourage discovery and exploration of Volusia County ecosystems through visitation to the center and outreach events
2. Provide quality public environmental education programs for all demographics
3. Promote stewardship of our natural resources to our K-12 students through programming
4. Foster community involvement by facilitating workshops for professional groups

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of visitors to center and at outreach events	26,274	31,003	33,793
Number of public programs	246	250	250
Number of student programs	82	82	82
Number of on-site workshops facilitated	11	18	18

Highlights

The Lyonia Environmental Center provides visitors with a unique insight into fragile Volusia County ecosystems. The center promotes an understanding of the natural environment, the heritage it sustains, and the challenges it faces.

Department: Growth and Resource Management

2102730

Marine Science Center

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	649,591	672,733	667,668	694,097
Operating Expenses	798,569	883,514	828,048	872,842
Capital Outlay	41,942	69,550	69,550	46,600
Subtotal Operating Expenditures	**$1,490,102**	**$1,625,797**	**$1,565,266**	**$1,613,539**
Capital Improvements	92,603	0	33,748	150,000
Subtotal Other Operating Expenditures	**$92,603**	**$0**	**$33,748**	**$150,000**
Total Operating Expenditures	**$1,582,705**	**$1,625,797**	**$1,599,014**	**$1,763,539**
Expenditures by Fund				
General	$1,582,705	$1,625,797	$1,599,014	$1,763,539
Number of Full Time Positions		9.00		9.00
Number of Part Time Positions		25.00		25.00
Number of Full Time Equivalent Positions		13.82		13.82

Key Objectives

1. Rehabilitate sick/injured sea turtles and educate the public about their habitat
2. Rehabilitate sick/injured sea birds and educate the public about their habitat
3. Provide inspiring educational opportunities to our visitors
4. Educate the public through special events such Bird Day and Turtle Day

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of sea turtles in rehabilitation	82	100	85
Number of birds in rehabilitation	1,072	1,000	1,000
Number of visitors	95,836	101,000	96,000
Number of attendees at events	2,600	2,600	2,600

Highlights

The major highlight of last year occurred in August 2017 when the Marine Science Center (MSC) celebrated its 1 millionth visitor since we opened in June 2002. A wide variety of programs for children and adults are offered, year, including summer camps and special events such as Turtle Day and Wings on the Wind. Visitation at the MSC has increased 34% over last year.

One of the major goals of the Marine Science Center is sea turtle rehabilitation. Sick and injured sea turtles, hatchlings, and washbacks are rehabilitated and released upon full recovery. In addition, the Mary Keller Seabird Rehabilitation Center treats injured and sick birds which are released upon recovery.

During 2017, our sea turtle hospital received 1,146 hatchling sea turtles and 896 washback sea turtles - a total of 2,042. After treatment, we had an extraordinary success rate of being able to release 70% of the washbacks and an amazing 88% of the hatchling sea turtles.

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

The fiscal year 2018-19 budget includes 22 unfunded positions.

Department: Growth and Resource Management

NATURAL_RESOURCES

Natural Resources

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	237,194	244,760	248,432	238,668
Operating Expenses	97,381	618,269	181,945	682,181
Subtotal Operating Expenditures	**$334,575**	**$863,029**	**$430,377**	**$920,849**
Grants and Aids	0	51,100	6,100	51,879
Interfund Transfers	2,708	3,000	3,000	3,000
Reserves	0	268,471	0	427,891
Subtotal Other Operating Expenditures	**$2,708**	**$322,571**	**$9,100**	**$482,770**
Total Operating Expenditures	**$337,283**	**$1,185,600**	**$439,477**	**$1,403,619**
Expenditures by Fund				
General	$334,575	$451,621	$392,107	$449,626
Manatee Conservation	$2,708	$275,841	$7,370	$436,919
Municipal Service District	$0	$458,138	$40,000	$517,074
Number of Full Time Positions		3.00		3.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

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

2. Foster partners and projects to conserve and enhance fragile ecosystems in Volusia County

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

4. Manage the Volusia County Sustainability Action Plan and promote initiatives that can be incorporated into county operations

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of volunteers	589	800	750
Number of ongoing partnerships	80	80	80
Number of active or ongoing programs and projects	167	165	165
Number of green initiatives promoted	18	22	22

Highlights

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

Per stipulations in the Boat Facility Sitting (Phase I) portion of the Manatee Protection Plan (MPP) for Volusia County, the first $500,000 collected in mitigation fees has been used for manatee conservation and/or educational purposes. An annual transfer to the General Fund is utilized by law enforcement for marine patrol and enforcement. Beginning with fiscal year 2011-12, only interest on the fund balance may be expended with the remaining balance being appropriated to reserves.

In 2008, the Green Volusia Program was established by the County Council as a long term initiative intended to promote the sustainable use of county resources and to educate our citizens. In 2014, Volusia County Council adopted the Volusia County Sustainability Action Plan. The plan identified goals such as promoting a healthy economy, environment, and community. Operating funds for Green Volusia support the marketing and promotional program and memberships in green development organizations.

In 2002, Council passed Ordinance 2002-13, which provides for payment of a replacement contribution into the Volusia County Tree Replacement Trust Account if on-site tree replacement is not feasible. Section 1016(2) states that funds shall be expended for the planting of trees, and to cover any other ancillary costs for the preservation, maintenance, relocation, or restoration of tree ecosystems on any public land within Volusia County. The fiscal year 2018-19 budget is based on a carry forward balance of $482,074.

Department: Growth and Resource Management

2103200

Pollution Control

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	311,014	323,344	317,911	338,536
Operating Expenses	165,812	190,729	291,267	163,753
Subtotal Operating Expenditures	**$476,826**	**$514,073**	**$609,178**	**$502,289**
Total Operating Expenditures	**$476,826**	**$514,073**	**$609,178**	**$502,289**
Expenditures by Fund				
General	$476,826	$514,073	$609,178	$502,289
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Inspect domestic waste, solid waste, and bio-solids operations
2. Inspect small quantity generators of hazardous waste
3. Investigate and resolve citizen complaints regarding violations of environmental regulations
4. Investigate environmental incidents and assure appropriate remediation actions are performed

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of domestic waste, solid waste, and bio-solids inspections	180	190	190
Number of small quantity generator inspections	1,348	1,200	1,500
Number of citizen complaints investigated and resolved	78	195	200
Number of environmental incidents investigated	24	12	12

Highlights

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 St. Johns River cleanup.

Certain programs in Pollution Control are mandated by statutes/ordinances as follows: Wastewater Treatment Facilities, Department of Environmental Protection (DEP) 62-601; Solid Waste Management Facilities DEP 62-701; Small Quantity Generator Assessment, Notification, and Verification Chapters 403, 62-730, and 62-731.030(1), Florida Administrative Code as adopted by Chapter 50 of the Volusia County Code of Ordinances; Bio-Solids DEP 62-640 and County Chapter 50, Article V; Noise County Chapter 50, Article VI; Water Conservation County Chapter 50, Article III, Division 8; Water Wise Landscape Irrigation County Chapter 50, Article III, Division 10; and Florida-Friendly Fertilizer Use County Chapter 50, Article VIII.

Department: Growth and Resource Management

2102700

Sea Turtle Conservation Program

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	170,340	197,772	200,589	208,120
Operating Expenses	243,577	280,201	274,811	283,362
Capital Outlay	13,096	0	0	0
Subtotal Operating Expenditures	**$427,013**	**$477,973**	**$475,400**	**$491,482**
Total Operating Expenditures	**$427,013**	**$477,973**	**$475,400**	**$491,482**
Expenditures by Fund				
General	$427,013	$477,973	$475,400	$491,482
Number of Full Time Positions		3.00		3.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Protect endangered species habitat on Volusia County beaches including areas for nesting sea turtles and nesting, migratory, and wintering birds

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

3. Continued to monitor beachfront facilities to ensure compliance with the county's Sea Turtle Lighting Ordinance

4. Review coastal construction activities for consistency with environmental regulations

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of sea turtle nests laid on Volusia County managed beaches	676	720	600
Number of documented incidental takes of listed species by vehicles	2	2	2
Number of facilities inspected for lighting violations	187	180	175
Number of coastal construction activities reviewed	197	235	240

Highlights

The county's federal Incidental Take Permit was renewed in 2005 for 25 years. This permit renewal required the adoption and implementation of a Habitat Conservation Plan, which describes the various programs, policies, and measures proposed by the County to mitigate the take or incidental harm or death to nesting sea turtles, hatchlings, and wintering piping plovers caused by beach driving on 35.6 miles of County managed beaches.

The sea turtle program includes: sea turtle nest monitoring and reporting, small and large scale habitat restoration projects, review of coastal development projects, beach lighting enforcement, conservation zone management, and coordination with Beach Safety, Coastal, Legal, Parks, and others.

On September 3, 2017, Hurricane Irma impacted Volusia County, causing wide-scale damage to the entire coast and resulting in the loss of approximately 183 nests. However, 2017 was the second highest year for the number of all nests laid in the county, with 720, and a record for the number of Kemps Ridley turtles, the most endangered of all sea turtles.

Fire Rescue Services

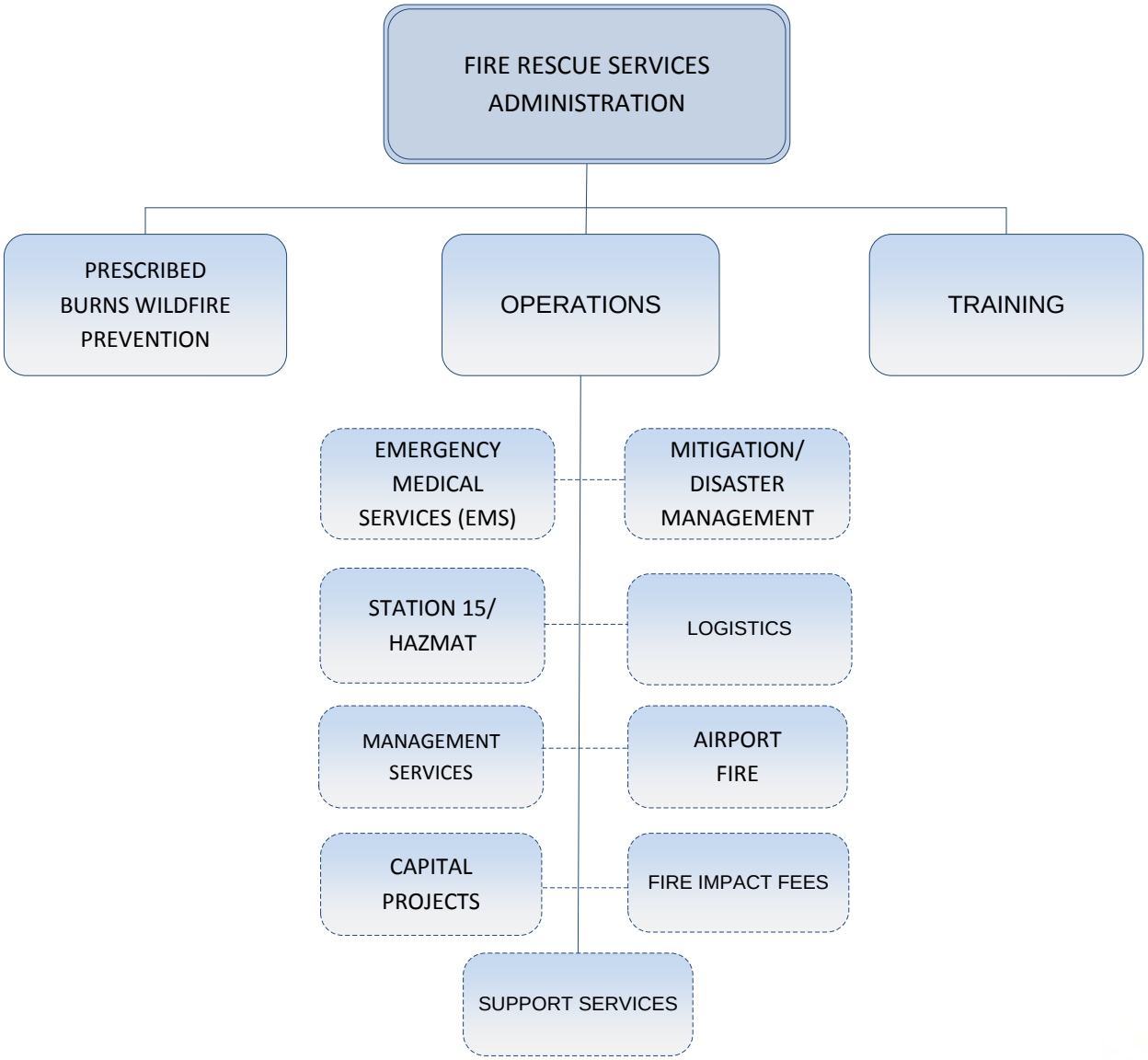
Mission To protect life, property and the environment through efficient and responsive services.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Operations	25,795,296	36,907,285	30,108,610	40,257,154
Prescribed Burns Wildfire Prevention	189,923	447,977	432,765	273,246
Training	664,739	802,563	689,521	917,544
Total Expenditures	**$26,649,958**	**$38,157,825**	**$31,230,896**	**$41,447,944**
Expenditures by Category				
Personnel Services	18,551,079	19,309,766	19,554,159	20,511,268
Operating Expenses	7,057,969	8,430,930	8,352,099	8,805,015
Capital Outlay	257,771	1,110,140	1,447,179	1,059,540
Subtotal Operating Expenditures	**$25,866,819**	**$28,850,836**	**$29,353,437**	**$30,375,823**
Capital Improvements	194,162	1,829,400	1,170,728	912,000
Grants and Aids	395,326	542,718	534,248	562,406
Interfund Transfers	233,447	208,447	208,447	0
Reserves	0	6,762,388	0	9,632,934
Subtotal Other Operating Expenditures	**$822,935**	**$9,342,953**	**$1,913,423**	**$11,107,340**
Reimbursements	(39,796)	(35,964)	(35,964)	(35,219)
Total Operating Expenditures	**$26,649,958**	**$38,157,825**	**$31,230,896**	**$41,447,944**
Expenditures by Fund				
Daytona Beach International Airport	939,782	1,004,304	973,818	1,101,644
Fire Impact Fees-Zone 1 (Northeast)	0	143,171	35,051	158,812
Fire Impact Fees-Zone 2 (Southeast)	0	71,829	53,000	43,038
Fire Impact Fees-Zone 3 (Southwest)	52,427	234,406	255,677	34,327
Fire Impact Fees-Zone 4 (Northwest)	0	240,229	35,051	261,099
Fire Rescue District	24,340,752	34,557,630	27,431,959	38,082,778
General	1,316,997	1,906,256	2,446,340	1,766,246

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	184.00	184.00
Number of Full Time Equivalent Positions	184.00	184.00

PUBLIC PROTECTION
FIRE RESCUE SERVICES DIVISION



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

Department: Public Protection

FIREOPS

Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	18,060,101	18,714,304	19,063,197	19,962,774
Operating Expenses	6,791,353	8,090,335	8,028,512	8,328,252
Capital Outlay	236,898	827,390	1,171,175	990,740
Subtotal Operating Expenditures	**$25,088,352**	**$27,632,029**	**$28,262,884**	**$29,281,766**
Capital Improvements	149,700	1,829,400	1,170,728	847,000
Grants and Aids	363,593	510,985	502,515	530,673
Interfund Transfers	233,447	208,447	208,447	0
Reserves	0	6,762,388	0	9,632,934
Subtotal Other Operating Expenditures	**$746,740**	**$9,311,220**	**$1,881,690**	**$11,010,607**
Reimbursements	(39,796)	(35,964)	(35,964)	(35,219)
Total Operating Expenditures	**$25,795,296**	**$36,907,285**	**$30,108,610**	**$40,257,154**
Expenditures by Fund				
Daytona Beach International Airport	$939,782	$1,004,304	$973,818	$1,101,644
Fire Impact Fees-Zone 1 (Northeast)	$0	$143,171	$35,051	$158,812
Fire Impact Fees-Zone 2 (Southeast)	$0	$71,829	$53,000	$43,038
Fire Impact Fees-Zone 3 (Southwest)	$52,427	$234,406	$255,677	$34,327
Fire Impact Fees-Zone 4 (Northwest)	$0	$240,229	$35,051	$261,099
Fire Rescue District	$23,676,013	$33,755,067	$26,742,438	$37,165,234
General	$1,127,074	$1,458,279	$2,013,575	$1,493,000
Number of Full Time Positions		179.00		179.00
Number of Full Time Equivalent Positions		179.00		179.00

Key Objectives

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Average response time for emergency responses countywide (in minutes)	7	8	8
Number of responses to hazardous materials incidents	23	72	60
Number of community outreach projects conducted	355	725	750

Highlights

As the largest core component of Volusia County Fire Rescue, the Operations Division continues to implement and integrate various operational, technological, and capital improvements to our stations and equipment to make the way we conduct our business more efficient. This practice continues with the adjustment of personnel, equipment, and the incorporation of new technology each fiscal year. As the economy begins to grow, Fire Rescue Operations Team must continue this practice of searching for efficient methods and technologies in an effort to improve our service and plan for the future. Fiscal year 2018-19 focuses on the repair, maintenance and replacement of critical equipment, continued maintenance at our fire stations for operational viability, and use of staffing and inventory control programs to become more cost effective. Continued records management software upgrades will allow access by Fire Rescue 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 2018-19 budget includes some enhancements to the fire stations to improve efficiencies and a host of needed items to outfit our stations and personnel with the day-to-day equipment they need to complete our mission.

Details of Capital Outlay and Capital Improvements can be found in Section - J and Section - I , respectively.

Department: Public Protection

5403020

Prescribed Burns Wildfire Prevention

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	113,477	165,749	164,416	175,623
Operating Expenses	26,479	34,495	27,912	61,090
Capital Outlay	18,234	216,000	208,704	4,800
Subtotal Operating Expenditures	**$158,190**	**$416,244**	**$401,032**	**$241,513**
Grants and Aids	31,733	31,733	31,733	31,733
Subtotal Other Operating Expenditures	**$31,733**	**$31,733**	**$31,733**	**$31,733**
Total Operating Expenditures	**$189,923**	**$447,977**	**$432,765**	**$273,246**
Expenditures by Fund				
General	$189,923	$447,977	$432,765	$273,246
Number of Full Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		1.00		1.00

Key Objectives

1. Reduce hazardous fuel accumulations to lessen the threat of catastrophic wildfire
2. Support/assist the efforts of adjoining or cooperating agencies/jurisdictions that could result in the reduction of wildland fuels
3. Conduct public education programs relating to wildland fuel hazard reduction and wildfire preparedness

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Acres managed through prescribed burning and mechanical reduction	150	6,000	5,000
Number of man hours directed to control wildland fires	500	800	1,000
Public education programs in the wildland urban interface communities	2	4	8

Highlights

Reduction of the potential for loss of life and property due to uncontrolled wildfire by managing the amount of natural fuels available in the area known as the wildland/urban interface is primarily accomplished through prescribed burning, mechanical thinning and mowing. The application of prescribed burns is heavily dependent on weather conditions. Many of the wildland fires that have threatened structures and improvements started outside of the wildland/urban interface and moved toward it. Fire Rescue will continue to foster relationships with outside agencies (ie: St. John's Water Management District, Florida Forest Service, US Fish and Wlidlife Services, and Florida Park Services), who are responsible for land management inside the County, assisting their fuels management program through technical expertise, manpower and equipment. More projects will be identified where protection of the interface can be accomplished; review and update any memorandum of understanding/ cooperative agreements and mutual aid agreements with above named agencies; and 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 wre established by ordinances, codes and statutes.

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

Department: Public Protection

FIRETRN

Training

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	377,501	429,713	326,546	372,871
Operating Expenses	240,137	306,100	295,675	415,673
Capital Outlay	2,639	66,750	67,300	64,000
Subtotal Operating Expenditures	**$620,277**	**$802,563**	**$689,521**	**$852,544**
Capital Improvements	44,462	0	0	65,000
Subtotal Other Operating Expenditures	**$44,462**	**$0**	**$0**	**$65,000**
Total Operating Expenditures	**$664,739**	**$802,563**	**$689,521**	**$917,544**
Expenditures by Fund				
Fire Rescue District	$664,739	$802,563	$689,521	$917,544
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Provide training and education recognized and supported by Insurance Services Organization (ISO), State Department of Health-Emergency Medical Services (EMS), Office of the State Fire Marshal-Bureau of Fire Standards and Training and those agencies that direct/support the agency's core mission

2. Continue multi-discipline training by enhancing existing relationships with local educational institutions, Florida Forestry Services, and county and municipal agencies

3. Develop a career development chart for every employee that documents training course work, contact hours, certifications, experience and knowledge to promote continuous improvement consistent with service needs and organizational goals

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of students attending training at Volusia County Fire Rescue Training Center	10,736	10,000	17,500
Number of training classes conducted	572	630	700
Number of employees with up-to-date development charts	0	181	181

Highlights

The Training activity provides instruction for the current staff of Volusia County Fire Rescue (VCFR) in accordance with the national, state and local best practices and at the highest standard following all safety procedures outlined in current standards. The main goal is always to train students and to maintain the required hours set forth by the Insurance Service Office (ISO). Training will consist of Emergency Medical Services certifications, company and multi-company fire training drills and specialized team training including Volusia County Hazmat, Technical Rescue and Firewalker teams. The primary focus on Training is VCFR personnel.

Training will continue to offer the latest education curriculum to all VCFR personnel in the effort to provide the latest and highest level of emergency response and care to all citizens, guests and visitors in Volusia County. Training will begin to perform a more in-depth Quality Assurance program to eliminate documentation errors in every reporting system. Continue developing non-uniform members through Incident Command System (ICS) training classes to supplement emergency operations during disaster activation.

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

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Growth and Resource Management

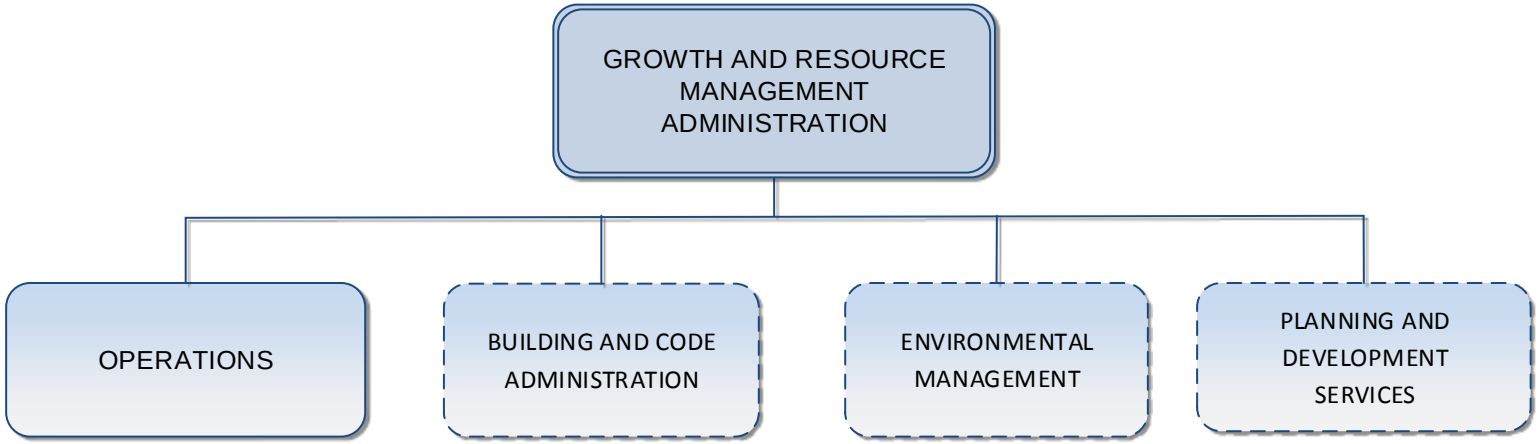
Mission To facilitate sustainable, safely built communities and conserve natural resources by providing excellent customer service through proactive outreach, cooperative policies, and efficient processes.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Administration	252,703	287,864	275,323	236,689
Total Expenditures	**$252,703**	**$287,864**	**$275,323**	**$236,689**
Expenditures by Category				
Personnel Services	517,387	508,748	509,149	529,950
Operating Expenses	32,584	59,105	44,966	59,697
Capital Outlay	0	0	1,197	0
Subtotal Operating Expenditures	**$549,971**	**$567,853**	**$555,312**	**$589,647**
Grants and Aids	0	15,522	15,522	15,522
Subtotal Other Operating Expenditures	**$0**	**$15,522**	**$15,522**	**$15,522**
Reimbursements	(297,268)	(295,511)	(295,511)	(368,480)
Total Operating Expenditures	**$252,703**	**$287,864**	**$275,323**	**$236,689**
Expenditures by Fund				
General	252,703	287,864	275,323	236,689

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	5.00	5.00
Number of Full Time Equivalent Positions	5.00	5.00

GROWTH AND RESOURCE MANAGEMENT



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.

Department: Growth and Resource Management

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Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	517,387	508,748	509,149	529,950
Operating Expenses	32,584	59,105	44,966	59,697
Capital Outlay	0	0	1,197	0
Subtotal Operating Expenditures	**$549,971**	**$567,853**	**$555,312**	**$589,647**
Grants and Aids	0	15,522	15,522	15,522
Subtotal Other Operating Expenditures	**$0**	**$15,522**	**$15,522**	**$15,522**
Reimbursements	(297,268)	(295,511)	(295,511)	(368,480)
Total Operating Expenditures	**$252,703**	**$287,864**	**$275,323**	**$236,689**
Expenditures by Fund				
General	$252,703	$287,864	$275,323	$236,689
Number of Full Time Positions		5.00		5.00
Number of Full Time Equivalent Positions		5.00		5.00

Key Objectives

1. Provide supervisory, clerical, and administrative support for the department

2. Monitor department budgets and expenditures

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of funded, full-time department positions supported	110	109	110
Number of budget units monitored	31	28	28

Highlights

Growth and Resource Management Administration provides overall management of the three Growth and Resource Management divisions: Building and Code Administration, Environmental Management, and Planning and Development Services. Administration also supports the AMANDA software system and Connect Live web portal, which integrate a majority of the functions within the department, including those related to building, zoning, contractor licensing, code enforcement, environmental permitting, land development, current planning, and comprehensive planning. The department continues to streamline processes to make them more efficient, effective, and user-friendly for both customers and staff.

Additionally, Administration staff oversees the quarterly compilation and distribution of department achievements utilized within the countywide Dynamic Master Plan. Staff also works in conjunction with Land Development and Legal to coordinate the county-owned, surplus land process. To date, an estimated 35 properties have been sold as a result of this program, which has brought more than $85,000 in revenue back to the county and allowed for these lands to return to the tax roll.

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Growth Management Commission

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.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Growth Management Commission	117,697	195,857	162,262	192,373
Total Expenditures	**$117,697**	**$195,857**	**$162,262**	**$192,373**
Expenditures by Category				
Personnel Services	34,659	35,768	35,688	36,922
Operating Expenses	83,038	160,089	126,574	155,451
Subtotal Operating Expenditures	**$117,697**	**$195,857**	**$162,262**	**$192,373**
Total Operating Expenditures	**$117,697**	**$195,857**	**$162,262**	**$192,373**
Expenditures by Fund				
General	117,697	195,857	162,262	192,373

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	0.50	0.50

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Growth Management Commission

Department: Growth Management Commission

2300000

Growth Management Commission

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	34,659	35,768	35,688	36,922
Operating Expenses	83,038	160,089	126,574	155,451
Subtotal Operating Expenditures	**$117,697**	**$195,857**	**$162,262**	**$192,373**
Total Operating Expenditures	**$117,697**	**$195,857**	**$162,262**	**$192,373**
Expenditures by Fund				
General	$117,697	$195,857	$162,262	$192,373
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		0.50		0.50

Key Objectives

1. Review the Comprehensive Plans and any plan amendments thereto for each governmental entity in Volusia County

2. Ensure intergovernmental coordination and cooperation on plans and plan amendments

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of applications reviewed	49	70	70
Number of cases with Request for Additional Information (RAI)	2	4	2

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. The two non-voting members represent the Volusia County School Board and the St. Johns River Water Management District.

The VGMC's primary duty and responsibility is to review the comprehensive plans and any 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 Commission utilizes contract legal and planning services, and also has one permanent staff member.

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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.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Health Services	2,474,804	2,487,910	2,487,910	2,487,910
Total Expenditures	**$2,474,804**	**$2,487,910**	**$2,487,910**	**$2,487,910**
Expenditures by Category				
Operating Expenses	775,492	706,741	714,118	742,530
Subtotal Operating Expenditures	**$775,492**	**$706,741**	**$714,118**	**$742,530**
Capital Improvements	393,368	400,000	400,000	100,000
Grants and Aids	1,305,944	1,381,169	1,373,792	1,645,380
Subtotal Other Operating Expenditures	**$1,699,312**	**$1,781,169**	**$1,773,792**	**$1,745,380**
Total Operating Expenditures	**$2,474,804**	**$2,487,910**	**$2,487,910**	**$2,487,910**
Expenditures by Fund				
General	2,474,804	2,487,910	2,487,910	2,487,910

Expenditures by Category - FY 2018-19 Budget

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Department: Community Services

6507000

Health Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	775,492	706,741	714,118	742,530
Subtotal Operating Expenditures	**$775,492**	**$706,741**	**$714,118**	**$742,530**
Capital Improvements	393,368	400,000	400,000	100,000
Grants and Aids	1,305,944	1,381,169	1,373,792	1,645,380
Subtotal Other Operating Expenditures	**$1,699,312**	**$1,781,169**	**$1,773,792**	**$1,745,380**
Total Operating Expenditures	**$2,474,804**	**$2,487,910**	**$2,487,910**	**$2,487,910**
Expenditures by Fund				
General	$2,474,804	$2,487,910	$2,487,910	$2,487,910

Key Objectives

1. Protect the health of the community through the surveillance, monitoring, and prevention of infectious and communicable diseases

2. 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

3. Protect the health of the community by monitoring and regulating environmental activities which may contribute to the occurrence or transmission of disease by ensuring safe drinking water, safe food, proper sewage disposal, clean swimming pools, complaint investigations and enforcement of public health laws

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of communicable disease control services provided to all residents and visitors	96,491	97,999	99,000
Number of primary care services provided to all residents and visitors	890,663	896,835	900,000
Number of environmental health services provided	19,352	20,460	20,500

Highlights

The Florida Department of Health Volusia (FDOH-Volusia) has received national accreditation through the Public Health Accreditation Board. We are continuing our efforts to meet national standards for ensuring that essential public health services are provided for our community.

FDOH-Volusia has a dedicated and highly trained public health workforce which is ready to respond to a range of emergencies, as demonstrated by Hurricane Irma response and recovery, including serving as FEMA and SBA Disaster Recovery Centers.

Our five priorities are in line with our existing strategic plan and involve participation from all staff in our agency. The five goals are to: increase vaccination rates of children; support all residents to achieve the highest level of health possible; reduce the incidence of HIV infections; reduce rates of infant mortality and infant mortality disparities; and decrease the percentage of people that use inhaled nicotine.

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

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Human Resources

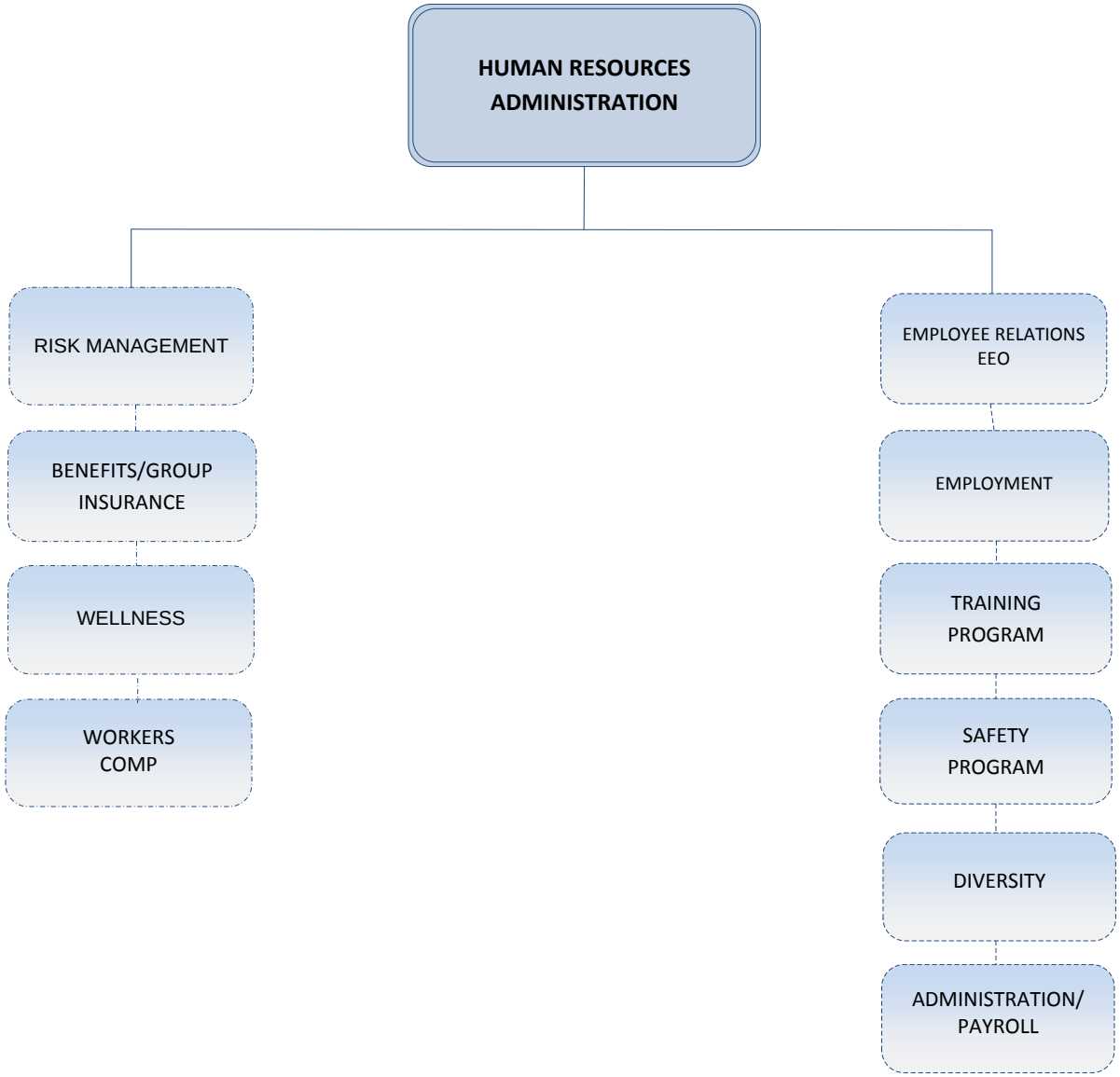
Mission To meet the challenges of the changing workforce; deliver a quality countywide human resources system; and to provide leadership, guidance, and support to County departments and divisions. Human Resources has the primary responsibility for managing and assisting with all employee related matters including personnel policy administration, diversity and inclusion, recruitment and retention, benefits administration, employment and labor law, new employee orientation, employee and labor relations, personnel records retention, wage and salary administration, employee assistance program, safety/risk compliance, workers' compensation, property and liability insurance, claims, and other human resource related functions.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Human Resources	1,587,489	1,617,285	1,638,674	1,671,366
Total Expenditures	**$1,587,489**	**$1,617,285**	**$1,638,674**	**$1,671,366**
Expenditures by Category				
Personnel Services	1,750,805	1,836,777	1,862,713	1,959,474
Operating Expenses	399,634	462,921	458,374	462,242
Capital Outlay	5,861	0	0	0
Subtotal Operating Expenditures	**$2,156,300**	**$2,299,698**	**$2,321,087**	**$2,421,716**
Reimbursements	(568,811)	(682,413)	(682,413)	(750,350)
Total Operating Expenditures	**$1,587,489**	**$1,617,285**	**$1,638,674**	**$1,671,366**
Expenditures by Fund				
General	1,587,489	1,617,285	1,638,674	1,671,366

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	23.00	24.00
Number of Full Time Equivalent Positions	23.00	24.00

FINANCE
HUMAN RESOURCES DIVISION



Division activities/programs shown with dashed lines reflect notable areas not identified as a separate budget page, activities/programs in boxes with dots and dashes, are identified separately in the Internal Service Funds section.

Human Resources

Department: Finance

8400100

Human Resources

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,750,805	1,836,777	1,862,713	1,959,474
Operating Expenses	399,634	462,921	458,374	462,242
Capital Outlay	5,861	0	0	0
Subtotal Operating Expenditures	**$2,156,300**	**$2,299,698**	**$2,321,087**	**$2,421,716**
Reimbursements	(568,811)	(682,413)	(682,413)	(750,350)
Total Operating Expenditures	**$1,587,489**	**$1,617,285**	**$1,638,674**	**$1,671,366**
Expenditures by Fund				
General	$1,587,489	$1,617,285	$1,638,674	$1,671,366
Number of Full Time Positions		23.00		24.00
Number of Full Time Equivalent Positions		23.00		24.00

Key Objectives

1. Recruit qualified applicants for employment
2. Develop and conduct pre-employment or promotional testing and examination
3. Provide training opportunities for all employees
4. Provide orientation for new employees

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of applications processed	22,169	19,500	20,000
Number of tests administered	26	52	69
Number of training course attendees	3,084	3,100	3,100
Number of employee orientation attendees	709	700	750

Highlights

The Human Resources Division has a dual role to provide departments with resources to build a competent and diverse workplace through recruitment, selection, and training and ensuring that employees enjoy the rights and privileges guaranteed by the County merit system rules and regulations in addition to Federal and State legislation.

During fiscal year 2017-2018, diversity initiatives were implemented, which included training more than 2,500 employees.

The Human Resources Division continues to implement efficiency modifications resulting from the constant changes in State and Federal laws and regulations.

During fiscal year 2017-18, one position was moved from the Revenue division into the Human Resources.

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Information Technology

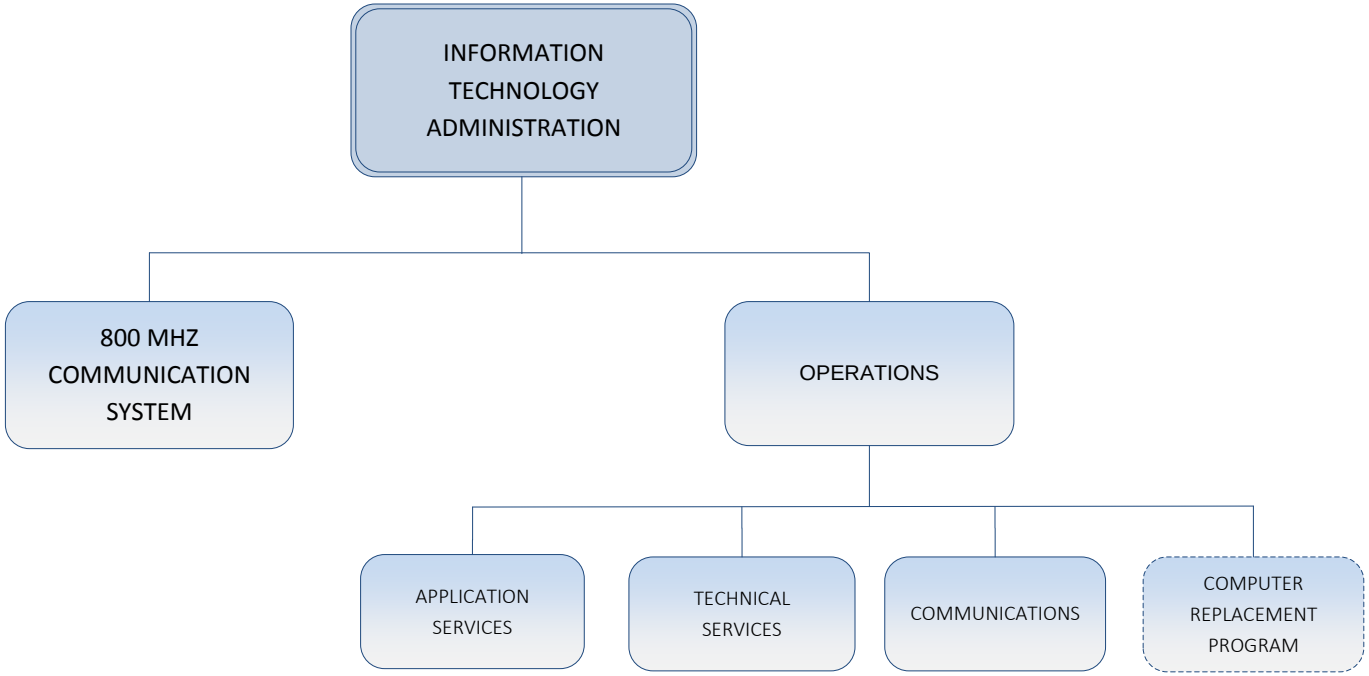
Mission To provide Volusia County agencies with a secure and reliable information technology and communications infrastructure along with the information technology products, services, and knowledge necessary to streamline operations and deliver the highest quality customer service.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
800 MHz Communication System	1,017,876	1,151,850	1,109,120	1,186,901
Operations	6,166,092	6,948,972	6,660,696	6,995,679
Total Expenditures	**$7,183,968**	**$8,100,822**	**$7,769,816**	**$8,182,580**
Expenditures by Category				
Personnel Services	5,232,500	5,688,025	5,322,422	5,907,617
Operating Expenses	3,705,941	4,320,586	4,332,757	4,272,532
Capital Outlay	687,712	444,727	467,134	400,000
Subtotal Operating Expenditures	**$9,626,153**	**$10,453,338**	**$10,122,313**	**$10,580,149**
Capital Improvements	0	90,000	90,000	30,000
Grants and Aids	0	1	20	0
Subtotal Other Operating Expenditures	**$0**	**$90,001**	**$90,020**	**$30,000**
Reimbursements	(2,442,185)	(2,442,517)	(2,442,517)	(2,427,569)
Total Operating Expenditures	**$7,183,968**	**$8,100,822**	**$7,769,816**	**$8,182,580**
Expenditures by Fund				
General	7,183,968	8,100,822	7,769,816	8,182,580

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	79.00	79.00
Number of Full Time Equivalent Positions	79.00	79.00

BUSINESS SERVICES
INFORMATION TECHNOLOGY DIVISION



Division programs shown with dotted lines reflect activities within this Division identified separately in the Internal Service Funds section.

Department: Business Services

8204100

800 MHz Communication System

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	263,136	275,076	274,811	284,374
Operating Expenses	719,385	862,373	792,941	845,527
Capital Outlay	35,355	14,400	41,348	57,000
Subtotal Operating Expenditures	**$1,017,876**	**$1,151,849**	**$1,109,100**	**$1,186,901**
Grants and Aids	0	1	20	0
Subtotal Other Operating Expenditures	**$0**	**$1**	**$20**	**$0**
Total Operating Expenditures	**$1,017,876**	**$1,151,850**	**$1,109,120**	**$1,186,901**
Expenditures by Fund				
General	$1,017,876	$1,151,850	$1,109,120	$1,186,901
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Maintain the reliability of the 800 MHz Communication System

2. Enhance Radio System coverage in the DeBary area

3. Modernize the 800 MHz Radio System to P25 technology

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percentage of scheduled hours network is operational	100	100	100
Percentage of Debary coverage enhancement complete	90	100	0
Percentage of Modernizing the 800 MHz radio system complete	0	10	50

Highlights

The Radio Services section operates and maintains the countywide 800 MHz communications system, providing critical two-way communications for all public safety agencies in Volusia County departments and City agencies.

In fiscal year 2018-19, Radio Services will lead the selection of a vendor to provide hardware, software, and services for the multi-year modernization of the 800 MHz radio system. Implementation will begin in fiscal year 2018-19 with the replacement of the microwave backbone infrastructure, implementation of a P25 backbone system, and will continue for 2 to 3 years as agency end user radios are migrated to the P25 network. Radio Services will be assisted by a radio system consultant awarded by county contract in fiscal year 2017-18.

The fiscal year 2018-19 budget includes one unfunded position.

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

Department: Business Services

8201100 -9

Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	4,969,364	5,412,949	5,047,611	5,623,243
Operating Expenses	2,986,556	3,458,213	3,539,816	3,427,005
Capital Outlay	652,357	430,327	425,786	343,000
Subtotal Operating Expenditures	**$8,608,277**	**$9,301,489**	**$9,013,213**	**$9,393,248**
Capital Improvements	0	90,000	90,000	30,000
Subtotal Other Operating Expenditures	**$0**	**$90,000**	**$90,000**	**$30,000**
Reimbursements	(2,442,185)	(2,442,517)	(2,442,517)	(2,427,569)
Total Operating Expenditures	**$6,166,092**	**$6,948,972**	**$6,660,696**	**$6,995,679**
Expenditures by Fund				
General	$6,166,092	$6,948,972	$6,660,696	$6,995,679
Number of Full Time Positions		75.00		75.00
Number of Full Time Equivalent Positions		75.00		75.00

Key Objectives

1. Provide satisfactory application programming, customization, integration, and consulting services to customers

2. Reduce the number of Tier 2 calls requiring analyst visits to user desktops

3. Implement replication and failover technologies between the Deland Data Center and the East Side Data Center

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percentage of service requests completed per statement of work	100	100	100
Percentage of work orders resolved through telephone and email	57	57	59
Percentage of replication and failover technologies operational between DeLand and Daytona data centers	15	75	100

Highlights

Information Technology operations is split into four activities; Technical Services, Administration, Application Services, and Communication Services. The Technical Services Activity provides hardware and software support for over 350 physical and virtual servers housed primarily in the DeLand Information Technology data center. The Technical Services Activity supports over 2,900 personal computers and mobile devices located throughout the County and provides ITD Support Desk services on a 24 hour basis. The Administration Activity is responsible for developing internal procedures and providing overall direction to the other operating activities. The Application Services activity is comprised of 20 staff members supporting Enterprise Business, Criminal Justice, Geographic, and Land Information Systems. The Communication Services Activity provides countywide data, voice, and video services for County departments, as well as non-county agencies such as Judicial Services, Clerk of Court, Public Defender, and State Attorney. Communication Services provides and supports the network infrastructure and cross-county circuits for the County voice and data networks, staffs the county switchboard operations, and handles the billing for local, long distance, and toll-free number services.

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

The fiscal year 2018-19 budget includes seven unfunded positions.

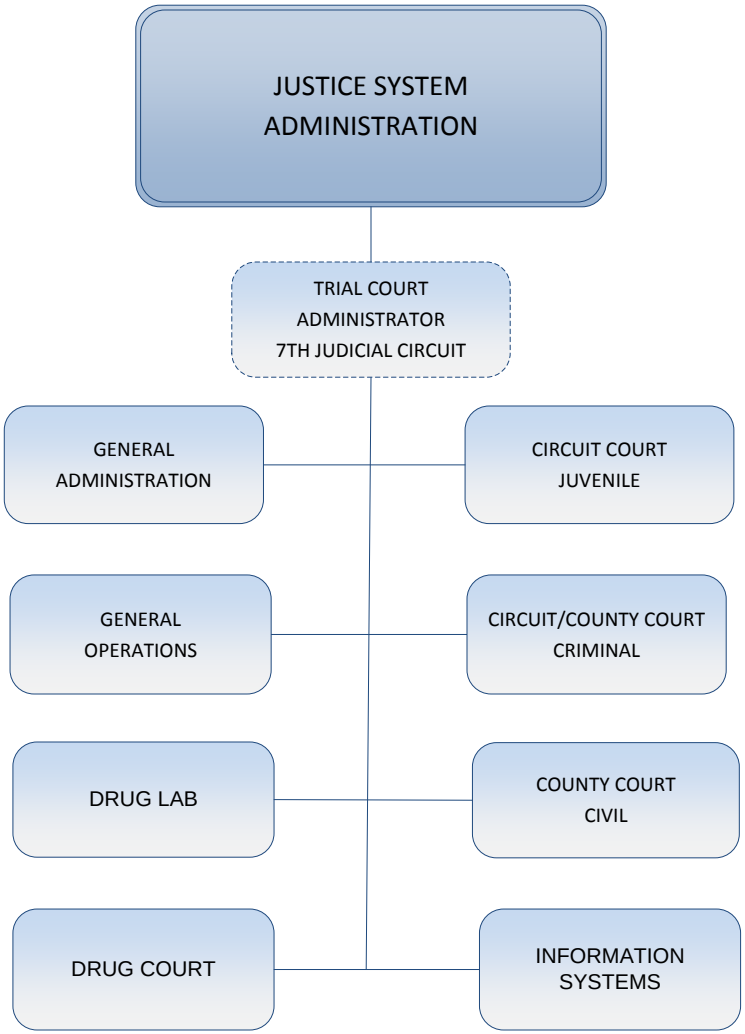
Mission To provide an effective forum for the fair, efficient, and impartial resolution of legal and factual court related matters in Flagler, Putnam, St. Johns and Volusia Counties.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Circuit Court Criminal	1,603,872	1,732,130	1,663,117	1,735,811
Circuit Court Juvenile	308,474	330,553	333,460	348,523
County Court Civil	10,525	10,525	10,525	10,525
Drug Court	366,212	384,885	375,102	404,826
Drug Laboratory	478,654	564,983	466,860	574,194
Information Systems	301,721	317,752	317,886	433,164
Justice System Administration	387,743	421,239	415,253	355,285
Total Expenditures	**$3,457,201**	**$3,762,067**	**$3,582,203**	**$3,862,328**
Expenditures by Category				
Personnel Services	2,532,552	2,675,521	2,642,634	2,759,364
Operating Expenses	890,242	1,066,021	919,044	1,032,939
Capital Outlay	23,882	10,000	10,000	59,500
Subtotal Operating Expenditures	**$3,446,676**	**$3,751,542**	**$3,571,678**	**$3,851,803**
Grants and Aids	10,525	10,525	10,525	10,525
Subtotal Other Operating Expenditures	**$10,525**	**$10,525**	**$10,525**	**$10,525**
Total Operating Expenditures	**$3,457,201**	**$3,762,067**	**$3,582,203**	**$3,862,328**
Expenditures by Fund				
General	3,457,201	3,762,067	3,582,203	3,862,328

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	43.00	43.00
Number of Full Time Equivalent Positions	43.00	43.00

JUSTICE SYSTEM



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

Volusia County FLORIDA

Department: Justice System

CIRC_CRIM

Circuit Court Criminal

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,472,321	1,576,243	1,536,731	1,601,637
Operating Expenses	131,551	155,887	126,386	134,174
Subtotal Operating Expenditures	**$1,603,872**	**$1,732,130**	**$1,663,117**	**$1,735,811**
Total Operating Expenditures	**$1,603,872**	**$1,732,130**	**$1,663,117**	**$1,735,811**
Expenditures by Fund				
General	$1,603,872	$1,732,130	$1,663,117	$1,735,811
Number of Full Time Positions		24.00		24.00
Number of Full Time Equivalent Positions		24.00		24.00

Key Objectives

1. Gather comprehensive information including criminal histories of all arrestees booked into the Volusia County Jail who attend First Appearance

2. Conduct interviews with arrestees booked into the Volusia County Jail as part of the comprehensive information gathering process

3. Assure compliance with all release conditions and arrestees' appearance at scheduled court events

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Victim contacts by Pretrial Services	1,806	1,800	1,800
Defendants assigned to Pretrial Supervision	4,661	4,600	4,800
Appearance rate of Pretrial Referrals (percent)	97	98	98

Highlights

Volusia County's Pretrial Services program was accredited by the Florida Corrections Accreditation Commission in 2008 and received reaccreditation in 2011, 2014 and 2017. The Pretrial Services staff also pursue professional development by obtaining a minimum of 40 hours of continuing education training per year. In addition, staff maintains memberships in the Association of Pretrial Professionals of Florida. Many have become Certified Pretrial Services Practitioners and some serve as program assessors for the Florida Corrections Accreditation Commission.

Department: Justice System

CIRC_JUV

Circuit Court Juvenile

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	258,933	267,446	273,493	284,394
Operating Expenses	49,541	63,107	59,967	64,129
Subtotal Operating Expenditures	**$308,474**	**$330,553**	**$333,460**	**$348,523**
Total Operating Expenditures	**$308,474**	**$330,553**	**$333,460**	**$348,523**
Expenditures by Fund				
General	$308,474	$330,553	$333,460	$348,523
Number of Full Time Positions		6.00		6.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Divert less serious juvenile offenders from traditional delinquency process by disposing of cases through a program of peer accountability

2. Educate and motivate teen participants to complete the program as they learn to make positive choices within their everyday activities

3. Provide student participants opportunities to volunteer as jurors, clerks, prosecuting attorneys and defense attorneys

4. 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	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of case referrals	359	390	424
Number of program completions	223	265	288
Number of student volunteer hours	7,460	7,366	7,653
Number of adult volunteer hours	8,172	8,166	8,184

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 sentenced by peers. This provides an opportunity for youth to acknowledge responsibility for their actions and learn alternative behaviors. 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 that benefit them long after their Teen Court service has ended. Teen Court makes civic education a reality.

The fiscal year 2018-19 budget includes one unfunded position.

Department: Justice System

COUNTY_CIVIL

County Court Civil

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Grants and Aids	10,525	10,525	10,525	10,525
Subtotal Other Operating Expenditures	**$10,525**	**$10,525**	**$10,525**	**$10,525**
Total Operating Expenditures	**$10,525**	**$10,525**	**$10,525**	**$10,525**
Expenditures by Fund				
General	$10,525	$10,525	$10,525	$10,525

Key Objectives

1. Provide a forum for individuals to resolve their differences in a mutually agreeable way

2. Facilitates resolution of disputes by trained mediator

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of cases referred	956	1,000	975
Number of cases resolved	507	600	625

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.

Department: Justice System

3256220

Drug Court

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	343,942	359,540	352,607	374,101
Operating Expenses	22,270	25,345	22,495	30,725
Subtotal Operating Expenditures	**$366,212**	**$384,885**	**$375,102**	**$404,826**
Total Operating Expenditures	**$366,212**	**$384,885**	**$375,102**	**$404,826**
Expenditures by Fund				
General	$366,212	$384,885	$375,102	$404,826
Number of Full Time Positions		6.00		6.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Integrate alcohol and other drug treatment services with justice system case processing

2. Provide access to alcohol, drug treatment, and rehabilitation services and ensure abstinence using frequent testing

3. Monitor each drug court participant through program completion

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Drug Court participants admitted	108	110	120
Drug Court retention rates (percent)	65	70	70
Drug Court graduates	37	40	50

Highlights

The adult drug court program was created in 1997. Reducing substance abuse, lessening the fiscal impact on society, encouraging law abiding lifestyles, breaking the cycle of addiction, and restoring families are included in our missions. Many community stakeholders collaborate in a concerted effort to better address substance abuse by all participants.

Department: Justice System

3157190

Drug Laboratory

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	237,608	244,794	246,671	255,580
Operating Expenses	241,046	320,189	220,189	318,614
Subtotal Operating Expenditures	**$478,654**	**$564,983**	**$466,860**	**$574,194**
Total Operating Expenditures	**$478,654**	**$564,983**	**$466,860**	**$574,194**
Expenditures by Fund				
General	$478,654	$564,983	$466,860	$574,194
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Provide accurate and timely screening results to the judiciary, court programs, and community partners

2. Provide court testimony regarding the outcome of screening results

3. Provide the judiciary and community partners with generalized drug screening education

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percent of positive tests	16	16	16
Number of individual tests	245,721	260,000	280,000
Number of specimens tested	31,935	35,000	38,000

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 the greatest 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.

Department: Justice System

3157130

Information Systems

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	219,748	227,498	233,132	243,652
Operating Expenses	58,091	80,254	74,754	130,012
Capital Outlay	23,882	10,000	10,000	59,500
Subtotal Operating Expenditures	**$301,721**	**$317,752**	**$317,886**	**$433,164**
Total Operating Expenditures	**$301,721**	**$317,752**	**$317,886**	**$433,164**
Expenditures by Fund				
General	$301,721	$317,752	$317,886	$433,164
Number of Full Time Positions		3.00		3.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. To provide technical support to Judicial and Court Administration users, minimizing downtime and maximizing efficiency for the Courts

2. To develop, maintain and support applications used by the Courts in ensuring the fair, efficient and impartial administration of justice

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of Judicial and Court Administration users	200	201	202
Supported Custom Applications	19	22	24

Highlights

The Court Technology division is responsible for network maintenance, server maintenance, desktop deployments and for providing support to the 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. This division is the primary data center for court operations such as email and website maintenance. Court Technology is responsible for providing information technology solutions and meeting any new legal requirements.

Department: Justice System

JUST_ADMIN

Justice System Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	387,743	421,239	415,253	355,285
Subtotal Operating Expenditures	**$387,743**	**$421,239**	**$415,253**	**$355,285**
Total Operating Expenditures	**$387,743**	**$421,239**	**$415,253**	**$355,285**
Expenditures by Fund				
General	$387,743	$421,239	$415,253	$355,285

Key Objectives

1. Provide administrative support to the Circuit and County judges of the Seventh Judicial Circuit

2. Adjudicate criminal, civil, family and juvenile, and probate cases filed within the Circuit Court

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of circuit court filings	21,685	20,900	21,000
Number of county court filings	63,585	63,100	62,800

Highlights

Court Administration provides administrative support for the Seventh Judicial Circuit Court in Volusia County. The judicial support budget provides for funding of certain expenses associated with the operation of the judges' offices, courtrooms and hearing rooms as mandated by Florida Statute Sec. 29.008. The statute mandates that counties fund the cost of communications services, existing radio systems, existing multiagency criminal justice information systems, and the cost of construction or lease, maintenance, utilities and securities of facilities for the circuit and county courts.

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Library Services

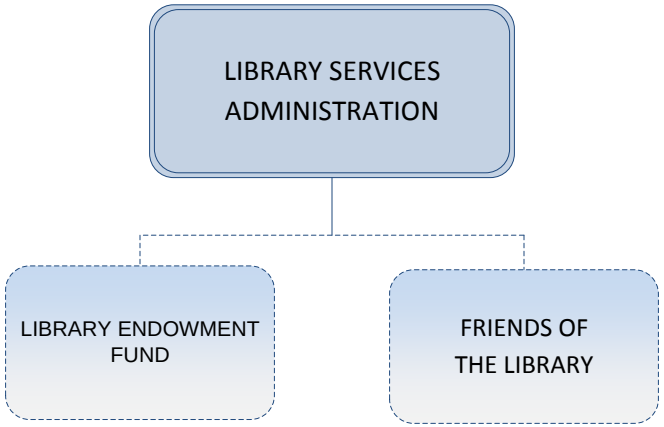
Mission Creating opportunities for personal growth, improving quality of life, and strengthening the community.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Administration	16,825,936	23,148,823	17,943,817	25,559,266
Total Expenditures	**$16,825,936**	**$23,148,823**	**$17,943,817**	**$25,559,266**
Expenditures by Category				
Personnel Services	9,572,548	10,406,930	9,971,348	10,680,543
Operating Expenses	6,495,344	7,051,950	6,968,582	7,580,061
Capital Outlay	178,623	382,152	234,884	439,900
Subtotal Operating Expenditures	**$16,246,515**	**$17,841,032**	**$17,174,814**	**$18,700,504**
Capital Improvements	379,549	615,000	704,003	830,000
Interfund Transfers	199,872	50,000	65,000	160,000
Reserves	0	4,642,791	0	5,868,762
Subtotal Other Operating Expenditures	**$579,421**	**$5,307,791**	**$769,003**	**$6,858,762**
Total Operating Expenditures	**$16,825,936**	**$23,148,823**	**$17,943,817**	**$25,559,266**
Expenditures by Fund				
Library	16,775,936	22,509,320	17,893,817	24,956,493
Library Endowment	50,000	639,503	50,000	602,773

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	178.00	178.00
Number of Part Time Positions	13.00	13.00
Number of Full Time Equivalent Positions	184.50	184.50

COMMUNITY SERVICES
LIBRARY SERVICES DIVISION



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

Library Services

Department: Community Services

6401500 -9

Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	9,572,548	10,406,930	9,971,348	10,680,543
Operating Expenses	6,495,344	7,051,950	6,968,582	7,580,061
Capital Outlay	178,623	382,152	234,884	439,900
Subtotal Operating Expenditures	**$16,246,515**	**$17,841,032**	**$17,174,814**	**$18,700,504**
Capital Improvements	379,549	615,000	704,003	830,000
Interfund Transfers	199,872	50,000	65,000	160,000
Reserves	0	4,642,791	0	5,868,762
Subtotal Other Operating Expenditures	**$579,421**	**$5,307,791**	**$769,003**	**$6,858,762**
Total Operating Expenditures	**$16,825,936**	**$23,148,823**	**$17,943,817**	**$25,559,266**
Expenditures by Fund				
Library	$16,775,936	$22,509,320	$17,893,817	$24,956,493
Library Endowment	$50,000	$639,503	$50,000	$602,773
Number of Full Time Positions		178.00		178.00
Number of Part Time Positions		13.00		13.00
Number of Full Time Equivalent Positions		184.50		184.50

Key Objectives

1. Maintain an adequate level of service (LOS) with library materials
2. Continue implementation of library technology resources geared to meet community needs
3. Provide access to computers and broadband Internet to close digital divide
4. Continue development of wide-ranging adult, teen, and juvenile learning and cultural programs

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of collection items per capita (LOS=1.82 per capita)	7	7	7
Number of virtual visits to networked resources	2,765,370	2,793,023	2,820,953
Number of internet and computer use sessions	771,274	778,987	786,777
Number of program attendees	124,073	125,313	126,566

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. The popularity of the library system continues with resulting library public service indicators exceeding ten million (10,523,963) during fiscal year 2016-17. The Division expects to capture $1,122,256 in offsetting revenue: fines, earned interest, donations, Friends of the Library contributions, Federal e-rate refund, and State aid to public libraries.

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

The fiscal year 2018-19 budget includes 14 unfunded positions.

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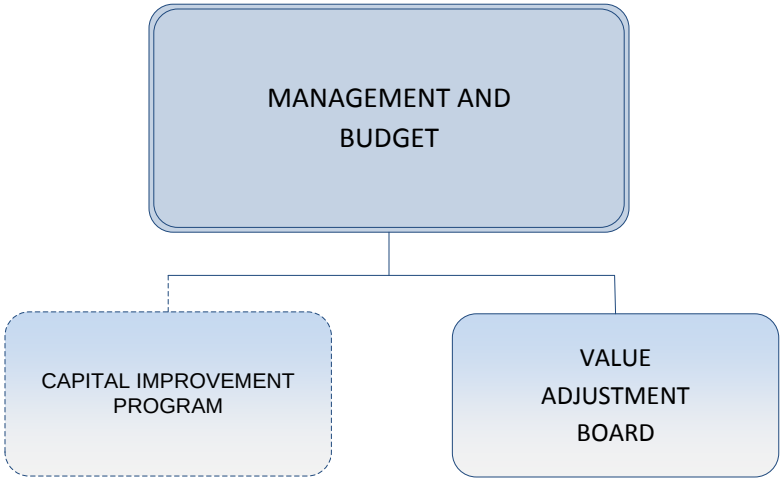
Mission To make recommendations for the development and allocation of resources to meet citizen, County Council, and Department priorities in a legal, innovative and efficient manner resulting in the effective and efficient delivery of services that instills public trust and the well being of citizens.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Management and Budget	575,392	672,855	619,997	631,167
VAB/TRIM	229,756	289,709	284,358	288,411
Total Expenditures	**$805,148**	**$962,564**	**$904,355**	**$919,578**
Expenditures by Category				
Personnel Services	894,536	1,022,786	981,225	940,342
Operating Expenses	206,947	278,872	262,224	278,520
Subtotal Operating Expenditures	**$1,101,483**	**$1,301,658**	**$1,243,449**	**$1,218,862**
Reimbursements	(296,335)	(339,094)	(339,094)	(299,284)
Total Operating Expenditures	**$805,148**	**$962,564**	**$904,355**	**$919,578**
Expenditures by Fund				
General	805,148	962,564	904,355	919,578

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	12.00	11.00
Number of Full Time Equivalent Positions	12.00	11.00

BUDGET AND ADMINISTRATIVE SERVICES
MANAGEMENT AND BUDGET DIVISION



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

Department: Budget & Administrative Services

8300100

Management and Budget

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	834,363	957,878	919,325	876,456
Operating Expenses	37,364	54,071	39,766	53,995
Subtotal Operating Expenditures	**$871,727**	**$1,011,949**	**$959,091**	**$930,451**
Reimbursements	(296,335)	(339,094)	(339,094)	(299,284)
Total Operating Expenditures	**$575,392**	**$672,855**	**$619,997**	**$631,167**
Expenditures by Fund				
General	$575,392	$672,855	$619,997	$631,167
Number of Full Time Positions		11.00		10.00
Number of Full Time Equivalent Positions		11.00		10.00

Key Objectives

1. Project annual General Fund revenues within 4% of actual collections

2. Publish a budget document meeting Governmental Finance Officers Association (GFOA) standards as a policy document, financial plan, an operations guide, and as a communications device

3. Evaluate all budget amendment requests prior to County Council approval to determine budgetary needs and insure compliance with statutory mandates for amending the adopted budget

4. Develop and maintain budgetary reports for use by the departments

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Accuracy rate in forecasting annual General Fund revenue estimates (percent)	4	4	4
GFOA Distinguished Budget Presentation Award earned	1	1	1
Number of budget amendments processed (Operating/Non-Operating/ Grants)	330	350	350
Number of reports developed and maintained	355	311	311

Highlights

The Office of Management and Budget prepares and administers the County's annual budget, including the Capital Improvement Program. This Division is responsible for setting the budget schedule and procedures, estimating revenues for each fund, 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.

During fiscal year 2017-18 an auditor position was transferred from the Management and Budget division into the County Manager's division at the direction of County Council on September 18, 2018. The fiscal year 2018-19 budget includes one unfunded position.

Department: Budget & Administrative Services

8302283

VAB/TRIM

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	60,173	64,908	61,900	63,886
Operating Expenses	169,583	224,801	222,458	224,525
Subtotal Operating Expenditures	**$229,756**	**$289,709**	**$284,358**	**$288,411**
Total Operating Expenditures	**$229,756**	**$289,709**	**$284,358**	**$288,411**
Expenditures by Fund				
General	$229,756	$289,709	$284,358	$288,411
Number of Full Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		1.00		1.00

Key Objectives

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

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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of VAB Petitions	670	804	965
Number of VAB Hearings	165	198	238

Highlights

Pursuant to statutory guidelines, each property owner receives a Notice of Proposed Property Taxes from the Property Appraiser annually demonstrating the following information: prior year taxes, current year taxes, with and without budget changes, as well as the market and assessed values for the previous and current year. Pursuant to Chapter 194.011 if the property owner feels this notice does not properly reflect fair market value, a petition may be filed with the Value Adjustment Board (VAB) with certain exceptions; a non-refundable $15.00 filing fee per parcel is statutorily required at the time of petition filing.

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

Medical Examiner

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.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Investigations	473,717	483,329	468,149	0
Medical Examiner Administration	822,296	1,831,311	1,115,412	4,784,947
Morgue Operations	619,200	680,247	759,220	0
Total Expenditures	**$1,915,213**	**$2,994,887**	**$2,342,781**	**$4,784,947**
Expenditures by Category				
Personnel Services	1,230,012	1,721,058	1,542,387	11,571
Operating Expenses	681,427	720,411	747,716	2,867,198
Capital Outlay	3,596	53,240	52,500	6,000
Subtotal Operating Expenditures	**$1,915,035**	**$2,494,709**	**$2,342,603**	**$2,884,769**
Grants and Aids	178	178	178	178
Interfund Transfers	0	500,000	0	1,900,000
Subtotal Other Operating Expenditures	**$178**	**$500,178**	**$178**	**$1,900,178**
Total Operating Expenditures	**$1,915,213**	**$2,994,887**	**$2,342,781**	**$4,784,947**
Expenditures by Fund				
General	1,915,213	2,994,887	2,342,781	4,784,947

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	16.00	20.00
Number of Full Time Equivalent Positions	16.00	20.00

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Medical Examiner

Department: Public Protection

5501000

Investigations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	404,753	428,732	435,377	0
Operating Expenses	68,964	54,597	32,772	0
Subtotal Operating Expenditures	**$473,717**	**$483,329**	**$468,149**	**$0**
Total Operating Expenditures	**$473,717**	**$483,329**	**$468,149**	**$0**
Expenditures by Fund				
General	$473,717	$483,329	$468,149	$0
Number of Full Time Positions		5.00		6.00
Number of Full Time Equivalent Positions		5.00		6.00

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Additional deaths investigated for cremation approval	7,406	7,500	0
Percentage of deaths accepted as medical examiner cases	54	55	0

Highlights

The Medical Examiner Office has undergone substantial changes during fiscal year 2017-18. Due to Volusia County outsourcing the Medical Examiner functions, all funding has been moved to Administration.

Due to the County moving to a private model of operations, 6 positions were unfunded.

Medical Examiner

Department: Public Protection

5500100

Medical Examiner Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	592,099	1,054,230	837,565	11,571
Operating Expenses	230,197	277,081	277,847	2,867,198
Capital Outlay	0	0	0	6,000
Subtotal Operating Expenditures	**$822,296**	**$1,331,311**	**$1,115,412**	**$2,884,769**
Grants and Aids	0	0	0	178
Interfund Transfers	0	500,000	0	1,900,000
Subtotal Other Operating Expenditures	**$0**	**$500,000**	**$0**	**$1,900,178**
Total Operating Expenditures	**$822,296**	**$1,831,311**	**$1,115,412**	**$4,784,947**
Expenditures by Fund				
General	$822,296	$1,831,311	$1,115,412	$4,784,947
Number of Full Time Positions		7.00		8.00
Number of Full Time Equivalent Positions		7.00		8.00

Key Objectives

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

Investigate and determine Medical Examiner jurisdiction for deaths that occur in Volusia County in accordance with Florida Statute 406.11

Provide cremation authorizations for persons who die in Volusia County after review of death certifications and conduct additional investigations as needed

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percentage of medical examiner autopsy reports completed in 90 days or less	49	80	90
Percentage of deaths accepted as medical examiner cases	54	55	55
Additional deaths investigated for cremation approval	7,406	7,500	7,600

Highlights

The Medical Examiner Office has undergone substantial changes during fiscal year 2017-18. On June 5, 2018, County Council contracted the services of forensic pathologists from other Florida Districts and appointed an Interim District Medical Examiner for the period of June 9, 2018 through December 31,2018.

Since the long standing case backlog was resolved in short order and the process of hiring a new Medical Examiner will take an extended period of time, County Council and Volusia County has chosen to run the Medical Examiner Office under a private management model.

On September 9, 2018, County Council approved a new contract that superseded the existing contract and extended the contract for fiscal year 2018-20, and continue to assist in the search for a permanent Medical Examiner.

After more than 18 years, the contract with Seminole County to provide services was terminated as of October 1, 2018.

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

Due to the County moving to a private model of operations, 8 positions in this division were unfunded. A total of 20 positions have been unfunded with associated funding moved to contracted services.

Medical Examiner

Department: Public Protection

5502000

Morgue Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	233,160	238,096	269,445	0
Operating Expenses	382,266	388,733	437,097	0
Capital Outlay	3,596	53,240	52,500	0
Subtotal Operating Expenditures	**$619,022**	**$680,069**	**$759,042**	**$0**
Grants and Aids	178	178	178	0
Subtotal Other Operating Expenditures	**$178**	**$178**	**$178**	**$0**
Total Operating Expenditures	**$619,200**	**$680,247**	**$759,220**	**$0**
Expenditures by Fund				
General	$619,200	$680,247	$759,220	$0
Number of Full Time Positions		4.00		6.00
Number of Full Time Equivalent Positions		4.00		6.00

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of dead bodies received and examined	1,014	1,060	0
Percentage of autopsy cases in which toxicology testing was completed	92	95	0

Highlights

The Medical Examiner Office has undergone substantial changes during fiscal year 2017-18. Volusia County contracted the services of forensic pathologists from other Florida Districts and appointed an Interim District Medical Examiner.

Due to the County moving to a private model of operations, 6 positions were unfunded and all other operations moved to Administration.

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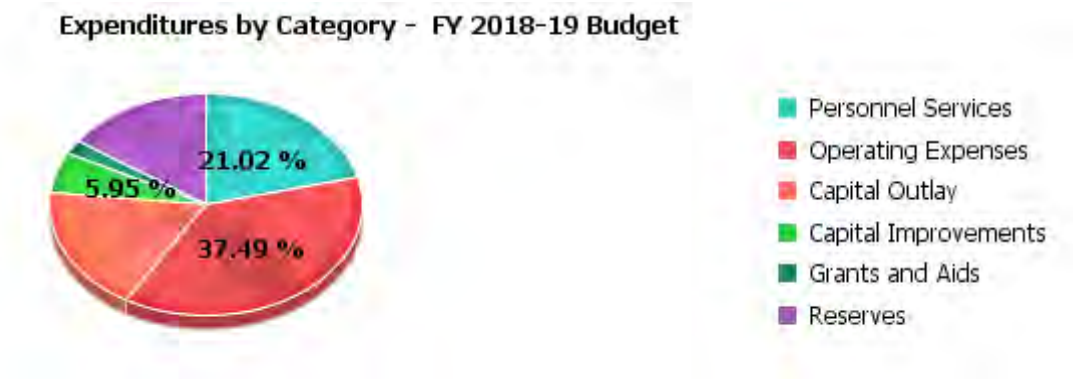
Mosquito Control

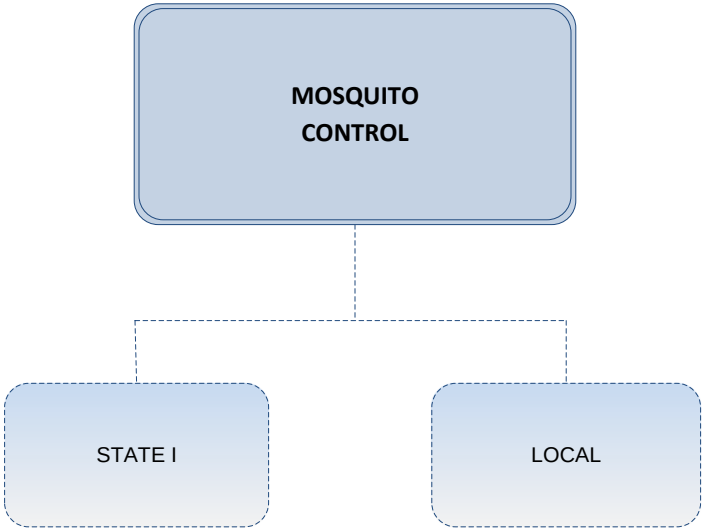
Mission To provide an integrated pest management program for mosquitoes and other anthropoids of public health importance based upon a surveillance system for both pest and potentially disease important species; meet acceptable outdoor comfort needs of the public; ensure protection of environmental concerns; utilize a rigorous pesticides safety program for employees and the public; follow all state and federal laws, regulations and standards and complies with required record of activities.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Mosquito Control	4,105,037	7,030,743	4,982,930	8,102,494
Total Expenditures	**$4,105,037**	**$7,030,743**	**$4,982,930**	**$8,102,494**
Expenditures by Category				
Personnel Services	1,591,581	1,698,359	1,664,064	1,766,242
Operating Expenses	2,179,985	2,825,298	3,126,688	3,149,855
Capital Outlay	135,718	275,500	310,500	1,530,700
Subtotal Operating Expenditures	**$3,907,284**	**$4,799,157**	**$5,101,252**	**$6,446,797**
Capital Improvements	0	0	0	500,000
Grants and Aids	141,558	154,725	163,428	173,867
Interfund Transfers	242,475	18,250	18,250	0
Reserves	0	2,358,611	0	1,281,830
Subtotal Other Operating Expenditures	**$384,033**	**$2,531,586**	**$181,678**	**$1,955,697**
Reimbursements	(186,280)	(300,000)	(300,000)	(300,000)
Total Operating Expenditures	**$4,105,037**	**$7,030,743**	**$4,982,930**	**$8,102,494**
Expenditures by Fund				
East Volusia Mosquito Control	3,962,614	6,730,743	4,682,930	7,802,494
Municipal Service District	142,423	300,000	300,000	300,000



	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	29.00	28.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	29.75	28.75

PUBLIC WORKS
MOSQUITO CONTROL DIVISION



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section

Mosquito Control

Department: Public Works

MOSQUITO

Mosquito Control

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,591,581	1,698,359	1,664,064	1,766,242
Operating Expenses	2,179,985	2,825,298	3,126,688	3,149,855
Capital Outlay	135,718	275,500	310,500	1,530,700
Subtotal Operating Expenditures	**$3,907,284**	**$4,799,157**	**$5,101,252**	**$6,446,797**
Capital Improvements	0	0	0	500,000
Grants and Aids	141,558	154,725	163,428	173,867
Interfund Transfers	242,475	18,250	18,250	0
Reserves	0	2,358,611	0	1,281,830
Subtotal Other Operating Expenditures	**$384,033**	**$2,531,586**	**$181,678**	**$1,955,697**
Reimbursements	(186,280)	(300,000)	(300,000)	(300,000)
Total Operating Expenditures	**$4,105,037**	**$7,030,743**	**$4,982,930**	**$8,102,494**
Expenditures by Fund				
East Volusia Mosquito Control	$3,962,614	$6,730,743	$4,682,930	$7,802,494
Municipal Service District	$142,423	$300,000	$300,000	$300,000
Number of Full Time Positions		29.00		28.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		29.75		28.75

Key Objectives

1. Continue to promote constituent access to mosquito control services through website
2. Maintain pro-active residential inspections of container mosquito production and imported disease
3. Monitor control response of truck adulticiding (fogging)

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percentage of requests entered through website	35	35	35
Amount of acreage treated by Truck Adulticiding for imported disease response	41,495	40,000	40,000
Number of sites where domestic inspections were performed	1,980	2,000	2,000

Highlights

STATE (0001) and LOCAL (0003) funds provide an integrated pest management program (IPM) to control mosquitoes and other arthropods of public health importance. The program supports the health, safety, and welfare of Volusia County citizens and meets all state and federal laws, regulations and standards. State funding provided by the legislature and approved by the governor is not expected to continue this year. Local funding for Volusia County Mosquito Control (VCMC) is provided primarily through the Special Taxing District. The reserves have been set aside for replacement of equipment.

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

One position was transferred to the Coastal Division.

The fiscal year 2018-19 budget has four unfunded positions.

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Non-Departmental

Department: Other Budgetary Accounts

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Program				
Non - Departmental	74,123,613	101,939,005	82,809,303	97,958,609
Total Expenditures	**$74,123,613**	**$101,939,005**	**$82,809,303**	**$97,958,609**
Expenditures by Category				
Operating Expenses	912,156	968,446	966,923	1,004,593
Subtotal Operating Expenditures	**$912,156**	**$968,446**	**$966,923**	**$1,004,593**
Grants and Aids	4,888,109	5,572,032	5,804,399	6,064,423
Interfund Transfers	68,323,348	62,751,386	76,037,981	58,168,474
Reserves	0	32,647,141	0	32,721,119
Subtotal Other Operating Expenses	**$73,211,457**	**$100,970,559**	**$81,842,380**	**$96,954,016**
Total Operating Expenditures	**$74,123,613**	**$101,939,005**	**$82,809,303**	**$97,958,609**
Net Expenditures	**$74,123,613**	**$101,939,005**	**$82,809,303**	**$97,958,609**
Expenditures by Fund				
General	$35,256,558	$56,348,483	$43,987,178	$49,155,752
Municipal Service District	$6,071,708	$11,778,739	$5,274,825	$13,693,459
Resort Tax	$11,445,928	$11,174,426	$11,360,404	$11,892,352
Sales Tax Trust	$21,035,630	$22,255,030	$21,859,905	$22,842,476
Silver Sands/Bethune Beach MSD	$13,923	$14,405	$14,025	$15,095
Special Lighting Districts	$299,866	$367,922	$312,966	$359,475

Department: Other Budgetary Accounts

General Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure by Category				
Operating Expenses				
Commissions, Fees & Costs	9,566	25,000	25,000	25,000
Prior Period Expense	0	500	0	500
Subtotal Operating Expenses	**$9,566**	**$25,500**	**$25,000**	**$25,500**
Grants and Aids				
TITF-Payments	4,888,109	5,572,032	5,804,399	6,060,056
Subtotal Grants and Aids	**$4,888,109**	**$5,572,032**	**$5,804,399**	**$6,060,056**
Interfund Transfers				
Transfers Non-operating	0	0	100,000	100,000
Transfers to 2008 Sales Tax Ref Rev Bonds DS	0	1,431,539	1,431,539	0
Transfers to 2012 Capital Impr Rev Bond DS Fu	0	1,650,000	1,650,000	0
Transfers to 2016 CDD DS Fund	0	0	13,500,000	0
Transfers to 800 MHz Capital Fund	0	5,699,134	5,699,134	1,700,000
Transfers to Capital Projects Fund	5,559,134	0	0	0
Transfers to Computer Replacement Fund	0	100,000	0	0
Transfers to Correctional Facilities Cap Projects	0	396,000	396,000	600,000
Transfers to Debt Service Fund	4,366,787	0	0	0
Transfers to E Volusia Transit District	8,440,131	11,111,109	11,111,109	11,901,612
Transfers to Grants	60,000	0	0	0
Transfers to Homeless Initiatives Fund	6,482,000	0	0	0
Transfers to Other Funds	1,200,000	0	0	0
Transfers to Silver Sands	2,462	0	0	0
Trans to Economic Development	4,248,369	4,269,997	4,269,997	4,290,225
Subtotal Interfund Transfers	**$30,358,883**	**$24,657,779**	**$38,157,779**	**$18,591,837**
Reserves				
Contingency Reserves	0	223,114	0	223,114
Emergencies Reserves	0	19,414,229	0	20,478,868
Future Capital Reserves	0	2,679,452	0	0
Loan Repayment Reserves	0	1,916,000	0	1,916,000
Revenue Stabilization	0	666,201	0	666,201
Special Programs Reserves	0	1,194,176	0	1,194,176
Subtotal Reserves	**$0**	**$26,093,172**	**$0**	**$24,478,359**
Total Operating Expenditures	$35,256,558	$56,348,483	$43,987,178	$49,155,752
Total Operating Expenditures	35,256,558	56,348,483	43,987,178	49,155,752
Net Expenditures	**$35,256,558**	**$56,348,483**	**$43,987,178**	**$49,155,752**

Highlights:

Fiscal Year 2018-19 TITF payment of $6.1 million is the estimated amount for 18 CRA's. The transfers to the major capital projects fund include the 800 MHz backbone and Corrections jail network. The $11.9 million transfer is to meet service demands for the Votran transit system which represents about 46% of its operational funding. The annual transfer for economic development incentives is $4.2 million. The emergency reserves of $20.5 million represents a 8.6% of current revenues. The loan repayment reserves was established to meet the estimated first year of commuter rail payments upon completion of the rail system. The special program reserves a.k.a. fuel reserves is to offset rate fluctuation or fuel consumption. The revenue stabilization is to offset fluctuations in revenues due to unstable sources or for planning purposes or future revenue loss.

Municipal Service District Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	271,600	271,600	271,600	295,269
Admin Svc Chg-Prop Appraiser	164,601	192,165	192,165	190,209
Interest Expense	1,893	0	0	0
Subtotal Operating Expenses	**$438,094**	**$463,765**	**$463,765**	**$485,478**
Grants and Aids				
TITF-Payments	0	0	0	4,367
Subtotal Grants and Aids	**$0**	**$0**	**$0**	**$4,367**
Interfund Transfers				
Transfers to 800 MHz Capital Fund	0	11,060	11,060	0
Transfers to Capital Projects Fund	11,060	0	0	0
Transfers to Other Funds	1,422,554	0	0	0
Transfers to Transportation Trust Fund	4,200,000	4,800,000	4,800,000	5,000,000
Subtotal Interfund Transfers	**$5,633,614**	**$4,811,060**	**$4,811,060**	**$5,000,000**
Reserves				
Emergencies Reserves	0	2,173,201	0	3,191,067
Future Capital Reserves	0	680,758	0	680,758
Loan Repayment Reserves	0	1,477,386	0	1,237,199
Revenue Stabilization	0	1,800,000	0	2,605,525
Special Programs Reserves	0	372,569	0	489,065
Subtotal Reserves	**$0**	**$6,503,914**	**$0**	**$8,203,614**
Total Operating Expenditures	$6,071,708	$11,778,739	$5,274,825	$13,693,459
Total Operating Expenditures	6,071,708	11,778,739	5,274,825	13,693,459
Net Expenditures	**$6,071,708**	**$11,778,739**	**$5,274,825**	**$13,693,459**

Highlights:

Fiscal Year 2018-19 budget includes TITF payment of $4,367 as the increment due for the unincorporated area of the Spring Hill CRA. The transfer to the Transportation Trust Fund is for roadway maintenance in unincorporated county. The emergency reserve of $3.2 million represents a funding level of 7% of current revenues. The loan repayment reserves was established from the 2016 fund balance to be used for debt service payments for the Sheriff Evidence Facility note issued in 2017. The special program reserves, or fuel reserves, is to offset rate fluctuation or fuel consumption. The revenue stabilization is to offset fluctuations in revenues due to unstable sources or for planning purposes of future revenue loss.

Department: Other Budgetary Accounts

Resort Tax Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	150,707	146,909	151,167	0
Admin Svc Chg-Tourist Tx Commission	0	0	0	158,191
Subtotal Operating Expenses	**$150,707**	**$146,909**	**$151,167**	**$158,191**
Interfund Transfers				
Transfers to 2004 Tourist Devel Tax Rev Bond	0	2,455,949	2,483,703	2,460,001
Transfers to 2014 Tourist Devel Tax Refunding	0	1,818,922	1,810,424	1,826,246
Transfers to Debt Service Fund	4,251,173	0	0	0
Transfers to Ocean Center	7,044,048	6,752,646	6,915,110	7,447,914
Subtotal Interfund Transfers	**$11,295,221**	**$11,027,517**	**$11,209,237**	**$11,734,161**
Total Operating Expenditures	$11,445,928	$11,174,426	$11,360,404	$11,892,352
Total Operating Expenditures	11,445,928	11,174,426	11,360,404	11,892,352
Net Expenditures	**$11,445,928**	**$11,174,426**	**$11,360,404**	**$11,892,352**

Highlights:

A total of 3% Tourist Development (Resort) tax is authorized for collection administration and tourist-related expenditures as authorized by s.125.0104 F.S. The first two cents are authorized for principal, interest, and other debt service costs for the Tourist Development Refunding Revenue Bonds, Series 2014A and 2014B (202) and the Tourist Development Revenue Bond, Series 2004 (203). The third cent, authorized by s.125.0104(3)(l) F.S., provides funding for principal, interest, and other debt service costs for the Ocean Center expansion via interfund transfer to Ocean Center.

Department: Other Budgetary Accounts

Sales Tax Trust Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure by Category				
Interfund Transfers				
Transfers to 2008 Sales Tax Ref Rev Bonds DS	0	6,364,211	6,364,211	0
Transfers to 2012 Capital Impr Rev Bond DS Fu	0	713,890	713,890	0
Transfers to 2016 CDD DS Fund	0	278,250	278,250	1,643,750
Transfers to Debt Service Fund	4,194,214	0	0	0
Transfers to General Fund	11,196,350	8,071,813	7,676,688	13,458,635
Transfers to Municipal Service District Fund	5,645,066	6,826,866	6,826,866	7,740,091
Subtotal Interfund Transfers	**$21,035,630**	**$22,255,030**	**$21,859,905**	**$22,842,476**
Total Operating Expenditures	$21,035,630	$22,255,030	$21,859,905	$22,842,476
Total Operating Expenditures	21,035,630	22,255,030	21,859,905	22,842,476
Net Expenditures	**$21,035,630**	**$22,255,030**	**$21,859,905**	**$22,842,476**

Highlights:

The Local Government Half-Cent Sales Tax is distributed to General Fund (001) and the Municipal Service District Fund (120). The budgeted transfer to the 2016 CDD Debt Service Fund in the amount of $1.6 million represents the final payment for the County's Go-To-Zero initiative. The transfer to the Municipal Service District Fund includes $455,241 for principal, interest, and other debt service costs for the Capital Improvement Note, Series 2017 for the Sheriff's Evidence Facility.

Department: Other Budgetary Accounts

Silver Sands/Bethune Beach MSD Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	251	251	251	264
Admin Svc Chg-Prop Appraiser	145	174	174	171
Arterial Lighting	13,527	13,980	13,600	14,660
Subtotal Operating Expenses	**$13,923**	**$14,405**	**$14,025**	**$15,095**
Total Operating Expenditures	$13,923	$14,405	$14,025	$15,095
Total Operating Expenditures	13,923	14,405	14,025	15,095
Net Expenditures	**$13,923**	**$14,405**	**$14,025**	**$15,095**

Highlights:

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinances 77-30 and 79-18. Municipal services provided within the district are determined by the Volusia County Council and funded through the levy of a millage as authorized by the constitution and statutory law.

Department: Other Budgetary Accounts

Special Lighting Districts Fund

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditure by Category				
Operating Expenses				
Admin Svc Chg-Ad Valorem Tax	5,280	0	0	0
Admin Svc Chg-NAVA(Non-Ad Valorem Commis	0	5,256	5,256	5,255
Admin Svc Chg-Prop Appraiser	7,386	7,354	7,354	7,378
Indirect Cost	13,331	14,537	14,537	14,158
Utilities	273,869	290,720	285,819	293,538
Subtotal Operating Expenses	**$299,866**	**$317,867**	**$312,966**	**$320,329**
Reserves				
Reserves	0	50,055	0	39,146
Subtotal Reserves	**$0**	**$50,055**	**$0**	**$39,146**
Total Operating Expenditures	$299,866	$367,922	$312,966	$359,475
Total Operating Expenditures	299,866	367,922	312,966	359,475
Net Expenditures	**$299,866**	**$367,922**	**$312,966**	**$359,475**

Highlights:

Special Lighting Districts are established to account for street lighting utility expenditures in 55 street lighting districts in both unincorporated and incorporated Volusia County. Revenue for this fund is generated through the levy of a non-ad valorem assessment for each parcel within the specified district and is calculated based on the estimated cost of providing street lighting within the district. The fiscal year 2018-19 budget is predicated on estimated utilities expenditures, street light installations, and repairs in each lighting district.

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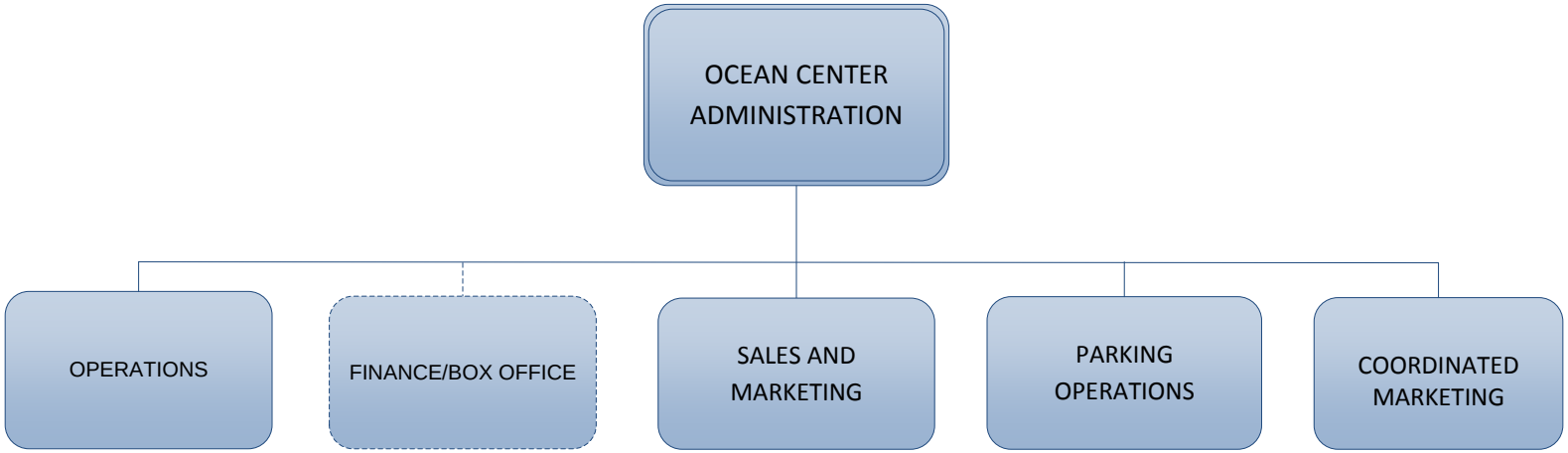
Mission To generate economic impact for the community, improve the quality of life, operate efficiently, and provide a positive experience.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Administration	3,992,212	6,818,187	3,819,635	6,126,562
Coordinated Marketing	256,772	400,000	316,611	400,000
Operations	4,735,398	3,676,655	5,794,159	3,836,009
Parking/Operations	1,651,002	3,790,308	2,929,669	3,816,460
Sales and Marketing	1,256,384	1,574,452	1,229,320	1,357,071
Total Expenditures	**$11,891,768**	**$16,259,602**	**$14,089,394**	**$15,536,102**
Expenditures by Category				
Personnel Services	2,798,019	3,169,376	3,031,567	3,348,279
Operating Expenses	4,837,111	4,856,955	5,127,180	4,777,936
Capital Outlay	51,620	151,500	254,782	211,000
Subtotal Operating Expenditures	**$7,686,750**	**$8,177,831**	**$8,413,529**	**$8,337,215**
Capital Improvements	1,049,286	1,154,000	2,169,135	1,422,000
Debt Service	139,218	852,442	852,442	855,200
Grants and Aids	5,810	6,157	12,800	5,900
Interfund Transfers	3,096,621	2,715,150	2,734,302	3,554,259
Reserves	0	3,446,836	0	1,463,229
Subtotal Other Operating Expenditures	**$4,290,935**	**$8,174,585**	**$5,768,679**	**$7,300,588**
Reimbursements	(85,917)	(92,814)	(92,814)	(101,701)
Total Operating Expenditures	**$11,891,768**	**$16,259,602**	**$14,089,394**	**$15,536,102**
Expenditures by Fund				
Ocean Center	10,240,766	12,469,294	11,159,725	11,719,642
Parking Garage	1,651,002	3,790,308	2,929,669	3,816,460

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	45.00	46.00
Number of Full Time Equivalent Positions	45.00	46.00

OCEAN CENTER



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

Department: Ocean Center

1300100 - 9

Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	524,346	688,616	742,750	782,022
Operating Expenses	452,362	439,693	460,263	500,028
Subtotal Operating Expenditures	**$976,708**	**$1,128,309**	**$1,203,013**	**$1,282,050**
Grants and Aids	5,000	5,000	5,000	5,000
Interfund Transfers	3,096,421	2,685,284	2,704,436	3,524,393
Reserves	0	3,092,408	0	1,416,820
Subtotal Other Operating Expenditures	**$3,101,421**	**$5,782,692**	**$2,709,436**	**$4,946,213**
Reimbursements	(85,917)	(92,814)	(92,814)	(101,701)
Total Operating Expenditures	**$3,992,212**	**$6,818,187**	**$3,819,635**	**$6,126,562**
Expenditures by Fund				
Ocean Center	$3,992,212	$6,818,187	$3,819,635	$6,126,562
Number of Full Time Positions		7.00		7.00
Number of Full Time Equivalent Positions		7.00		7.00

Key Objectives

1. Increase economic impact numbers through increased events
2. Book local catering events
3. Book family entertainment and community events for the enjoyment of Volusia County residents

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of events to increase economic impact	123	130	139
Number of catering functions booked	26	29	29
Number of community related events	18	25	25

Highlights

The Ocean Center Administration is responsible for overall planning, direction, and control of the Ocean Center and Parking Garage. Staff works closely with tourism officials, other government entities and private industry interests in the promotion and strategic development of the Daytona Beach Tourism District as tourism and convention destinations. In fiscal year 2018-19 there is an $839,109 increase in the interfund transfer to the Ocean Center Capital Projects Fund (318). Reserves in this unit are for future capital equipment and revenue stabilization to offset possible downturns in event bookings at the Ocean Center.

Department: Ocean Center

1301600

Coordinated Marketing

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	111,238	147,320	148,331	153,990
Operating Expenses	145,534	252,680	168,280	246,010
Subtotal Operating Expenditures	**$256,772**	**$400,000**	**$316,611**	**$400,000**
Total Operating Expenditures	**$256,772**	**$400,000**	**$316,611**	**$400,000**
Expenditures by Fund				
Ocean Center	$256,772	$400,000	$316,611	$400,000
Number of Full Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		2.00		2.00

Key Objectives

1. To increase the number of tourism and convention attendees by increasing the number of event days utilized

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of event days utilized	381	368	386

Highlights

The Coordinated Marketing activity was established in fiscal year 2013-14 as a coordinated marketing effort between the Ocean Center and the Halifax Area Advertising Authority, which provides $400,000 in annual support. The Ocean Center provides two staff members to implement the program, which promotes the Daytona Beach area as a tourism and convention destination.

Department: Ocean Center

1301000

Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,379,387	1,474,771	1,426,331	1,563,887
Operating Expenses	2,338,671	2,038,302	2,588,446	2,075,522
Capital Outlay	49,563	129,000	232,282	196,000
Subtotal Operating Expenditures	**$3,767,621**	**$3,642,073**	**$4,247,059**	**$3,835,409**
Capital Improvements	967,267	34,000	1,539,600	0
Grants and Aids	510	582	7,500	600
Subtotal Other Operating Expenditures	**$967,777**	**$34,582**	**$1,547,100**	**$600**
Total Operating Expenditures	**$4,735,398**	**$3,676,655**	**$5,794,159**	**$3,836,009**
Expenditures by Fund				
Ocean Center	$4,735,398	$3,676,655	$5,794,159	$3,836,009
Number of Full Time Positions		23.00		24.00
Number of Full Time Equivalent Positions		23.00		24.00

Key Objectives

1. Provide safe and comfortable facilities for lessees who attend various events

2. Provide safe and comfortable facilities for patrons who attend various events

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of event days utilized	381	368	386
Number in attendance	286,223	304,000	318,869

Highlights

The Ocean Center Operations Unit is responsible for event support, facilities engineering, including maintenance and repair, as well as the annual care of the Ocean Center's exterior and grounds.

The fiscal year 2018-19 budget includes one new Tradesworker III position.

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

Department: Ocean Center

1302500

Parking/Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	212,335	244,651	218,019	261,444
Operating Expenses	1,214,873	1,176,346	1,187,507	1,186,241
Capital Outlay	2,057	12,000	12,000	15,000
Subtotal Operating Expenditures	**$1,429,265**	**$1,432,997**	**$1,417,526**	**$1,462,685**
Capital Improvements	82,019	1,120,000	629,535	1,422,000
Debt Service	139,218	852,442	852,442	855,200
Grants and Aids	300	575	300	300
Interfund Transfers	200	29,866	29,866	29,866
Reserves	0	354,428	0	46,409
Subtotal Other Operating Expenditures	**$221,737**	**$2,357,311**	**$1,512,143**	**$2,353,775**
Total Operating Expenditures	**$1,651,002**	**$3,790,308**	**$2,929,669**	**$3,816,460**
Expenditures by Fund				
Parking Garage	$1,651,002	$3,790,308	$2,929,669	$3,816,460
Number of Full Time Positions		6.00		6.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Provide patrons a clean and safe environment to park their vehicles

2. Provide adequate parking for patrons attending area events and activities

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Hours of monitoring and patrolling garage	11,056	12,000	12,000
Number of cars and trucks parked	695,754	709,669	716,766

Highlights

Volusia County took full ownership, management and operational responsibilities of the Parking Garage in fiscal year 2007-08. Debt service payments on the 2013 Parking Facility Revenue Bonds of $855,200 are included in the fiscal year 2018 -19 budget. Reserves are utilized for renewal and replacement of garage equipment and for revenue stabilization.

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

The fiscal year 2018-19 budget includes three unfunded positions.

Department: Ocean Center

1301400 -9

Sales and Marketing

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	570,713	614,018	496,136	586,936
Operating Expenses	685,671	949,934	722,684	770,135
Capital Outlay	0	10,500	10,500	0
Subtotal Operating Expenditures	**$1,256,384**	**$1,574,452**	**$1,229,320**	**$1,357,071**
Total Operating Expenditures	**$1,256,384**	**$1,574,452**	**$1,229,320**	**$1,357,071**
Expenditures by Fund				
Ocean Center	$1,256,384	$1,574,452	$1,229,320	$1,357,071
Number of Full Time Positions		7.00		7.00
Number of Full Time Equivalent Positions		7.00		7.00

Key Objectives

1. Increase number of events each year

2. Increase the number of recurring event contracts

3. Continue marketing the Ocean Center to event planners

4. Provide efficient, convenient, and quality customer service to Ocean Center patrons selection through the use of a computerized ticketing system and a full service Business Center to meet the needs of business travelers

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of event days utilized	381	368	386
Number of events held	123	130	139
Number of conventions/trade shows	29	26	31
Box office gross sales	399,945	360,000	360,000

Highlights

The Ocean Box Office coordinates all event ticket sales and provides accurate, timely reporting as part of the promoter settlement process. It also serves as a business center, which has various offerings to accommodate clients hosting events at the Ocean Center.

Ocean Center Sales and Marketing is responsible for the promotion and branding of the Ocean Center, as well as the booking and execution of events. The Sales and Marketing unit utilizes booking software that allows this function to more efficiently track ongoing agreements with its existing business partners and those being developed with prospective clients.

The Ocean Center Box Office Unit coordinates all event ticket sales activity and provides accurate and timely reporting to accounting personnel as part of the promoter settlement process. It also serves as a business center, which has various offerings to accommodate clients hosting events at the Ocean Center.

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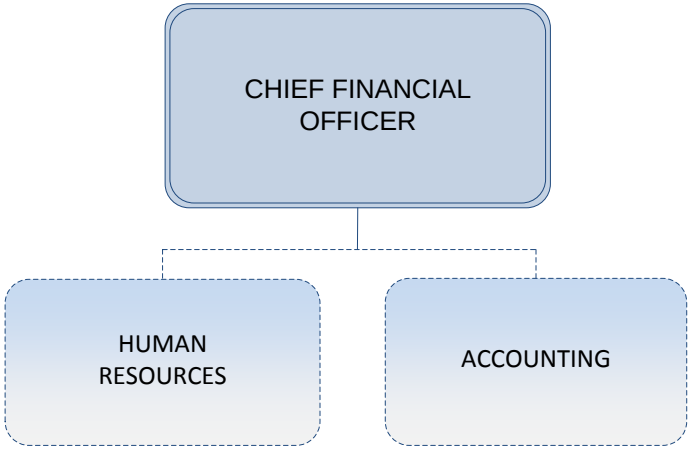
Mission To professionally and responsibly manage the financial affairs of Volusia County, to protect and further the county's strong financial position, and to effectively and efficiently manage the delivery of administrative service functions within the county focusing on ways to enhance service and reduce costs.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
CFO/Treasury	248,195	262,839	262,698	270,454
Total Expenditures	**$248,195**	**$262,839**	**$262,698**	**$270,454**
Expenditures by Category				
Personnel Services	361,286	372,282	372,659	386,560
Operating Expenses	15,261	17,545	17,027	16,723
Capital Outlay	2,137	0	0	0
Subtotal Operating Expenditures	**$378,684**	**$389,827**	**$389,686**	**$403,283**
Reimbursements	(130,489)	(126,988)	(126,988)	(132,829)
Total Operating Expenditures	**$248,195**	**$262,839**	**$262,698**	**$270,454**
Expenditures by Fund				
General	248,195	262,839	262,698	270,454

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	5.00	5.00
Number of Full Time Equivalent Positions	5.00	5.00

FINANCE
OFFICE OF THE CHIEF FINANCIAL OFFICER



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.

Office of the CFO

Department: Finance

8001000

CFO/Treasury

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	361,286	372,282	372,659	386,560
Operating Expenses	15,261	17,545	17,027	16,723
Capital Outlay	2,137	0	0	0
Subtotal Operating Expenditures	**$378,684**	**$389,827**	**$389,686**	**$403,283**
Reimbursements	(130,489)	(126,988)	(126,988)	(132,829)
Total Operating Expenditures	**$248,195**	**$262,839**	**$262,698**	**$270,454**
Expenditures by Fund				
General	$248,195	$262,839	$262,698	$270,454
Number of Full Time Positions		5.00		5.00
Number of Full Time Equivalent Positions		5.00		5.00

Key Objectives

1. Provide support and oversight in the administration of financial grants for the various divisions of the County

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of grants coordinated and overseen by the Office of the CFO	60	65	67

Highlights

The Office of the Chief Financial Officer heads the Finance Department which oversees the Human Resources and Accounting divisions. The Finance Department also provides administrative and operational support services to both internal and external customers.

The fiscal year 2018-19 budget includes two unfunded positions.

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Office of the Sheriff

Mission To serve the residents of Volusia County by enforcing all laws, providing for the safety and protection of public and property, and providing court security and civil process while maintaining cost-efficient, professional and pro-active law enforcement services through the use of the latest technological advances, community policing techniques, school-based youth intervention, crime prevention programs and volunteer services. Maximum public participation is encouraged to establish the service of delivery needs of each community.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Administrative Services	10,911,764	7,838,080	9,583,244	7,083,019
Communications	13,023,472	14,933,693	14,035,211	16,367,123
Judicial Services	11,680,718	12,485,078	12,340,489	13,371,008
Law Enforcement Services	40,443,714	43,783,373	43,230,640	47,143,517
Support Services	5,515,058	7,478,837	7,996,177	11,408,610
Total Expenditures	**$81,574,726**	**$86,519,061**	**$87,185,761**	**$95,373,277**
Expenditures by Category				
Personnel Services	61,335,552	66,244,302	65,095,399	69,777,507
Operating Expenses	12,566,353	14,735,896	14,684,291	19,207,510
Capital Outlay	3,180,651	4,478,818	4,604,854	6,166,951
Subtotal Operating Expenditures	**$77,082,556**	**$85,459,016**	**$84,384,544**	**$95,151,968**
Capital Improvements	0	0	0	97,133
Grants and Aids	165,520	0	30,545	0
Interfund Transfers	6,898,258	2,529,479	5,623,524	2,347,223
Reserves	0	1,382,765	0	979,663
Subtotal Other Operating Expenditures	**$7,063,778**	**$3,912,244**	**$5,654,069**	**$3,424,019**
Reimbursements	(2,571,608)	(2,852,199)	(2,852,852)	(3,202,710)
Total Operating Expenditures	**$81,574,726**	**$86,519,061**	**$87,185,761**	**$95,373,277**
Expenditures by Fund				
E-911 Emergency Telephone System	2,488,737	3,101,613	2,919,678	3,468,120
Federal Forfeiture Sharing Justice	64,076	139,406	20,000	150,646
Federal Forfeiture Sharing Treasury	91	2,196	49,500	35,385
General	47,718,634	47,114,284	45,587,151	54,669,213
Law Enforcement Trust	914,640	1,560,400	779,245	468,827
Municipal Service District	30,388,548	34,601,162	37,830,187	36,581,086

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	811.00	815.00
Number of Part Time Positions	128.00	128.00
Number of Full Time Equivalent Positions	862.60	866.60

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Department: Office of the Sheriff

SHERIFF_ADMIN

Administrative Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	5,706,475	6,615,877	6,056,313	6,392,499
Operating Expenses	1,085,589	939,275	1,156,627	869,903
Capital Outlay	101,151	3,600	18,388	0
Subtotal Operating Expenditures	**$6,893,215**	**$7,558,752**	**$7,231,328**	**$7,262,402**
Grants and Aids	165,520	0	30,545	0
Interfund Transfers	5,560,829	1,187,091	4,281,136	1,205,241
Reserves	0	1,052,002	0	649,858
Subtotal Other Operating Expenditures	**$5,726,349**	**$2,239,093**	**$4,311,681**	**$1,855,099**
Reimbursements	(1,707,800)	(1,959,765)	(1,959,765)	(2,034,482)
Total Operating Expenditures	**$10,911,764**	**$7,838,080**	**$9,583,244**	**$7,083,019**
Expenditures by Fund				
Federal Forfeiture Sharing Justice	$64,076	$139,406	$20,000	$150,646
Federal Forfeiture Sharing Treasury	$91	$2,196	$49,500	$35,385
General	$9,667,117	$5,377,776	$4,882,152	$5,972,920
Law Enforcement Trust	$914,640	$1,560,400	$779,245	$468,827
Municipal Service District	$265,840	$758,302	$3,852,347	$455,241
Number of Full Time Positions		93.00		86.00
Number of Full Time Equivalent Positions		93.00		86.00

Key Objectives

1. Effectively disseminate information from the Volusia County Sheriff's Office (VCSO) Public Information Office to the media

2. Complete comprehensive staff inspections to ensure compliance with professional standards and industry best practices

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of news releases disseminated to public/media	190	131	225
Number of staff inspections by professional standards	0	1	4

Highlights

Administrative Services encompasses executive operations, personnel, financial services, public information, evidence, internal affairs, information systems and professional standards.

There was a reduction of 7 positions during fiscal year 2017-18. Four positions were moved to Communications. One position was transferred to Judicial Services and two were transferred to Law Enforcement.

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

Department: Office of the Sheriff

COMMUNICATIONS

Communications

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	10,343,369	11,428,777	10,772,902	12,372,069
Operating Expenses	1,313,286	1,800,565	1,879,945	2,371,645
Capital Outlay	29,454	31,200	39,976	151,622
Subtotal Operating Expenditures	**$11,686,109**	**$13,260,542**	**$12,692,823**	**$14,895,336**
Interfund Transfers	1,337,363	1,342,388	1,342,388	1,141,982
Reserves	0	330,763	0	329,805
Subtotal Other Operating Expenditures	**$1,337,363**	**$1,673,151**	**$1,342,388**	**$1,471,787**
Total Operating Expenditures	**$13,023,472**	**$14,933,693**	**$14,035,211**	**$16,367,123**
Expenditures by Fund				
E-911 Emergency Telephone System	$2,488,737	$3,101,613	$2,919,678	$3,468,120
General	$10,534,735	$11,832,080	$11,115,533	$12,899,003
Number of Full Time Positions		160.00		164.00
Number of Part Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		161.98		165.98

Key Objectives

1. Number of 911 calls handled
2. Number of Administrative non-emergency incoming calls

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of 911 calls	353,936	341,614	345,030
Number of calls for service processed	1,087,112	1,078,777	1,089,564

Highlights

The primary responsibility of the Communications Section is to provide emergency dispatch services to all public safety (law enforcement, fire and Emergency Medical Services (EMS) in Volusia County. Telecommunicators handle incoming calls for service, receive and dispatch radio transmissions and teletypes 24/7.

The Emergency 911 System was activated on December 5, 1983. On-going responsibilities associated with the maintenance of the system includes review and revision of operating protocols, maintenance of the database by which calls are correctly routed by the computer system, and the development of public information programs for various civic groups. The system is funded through a .40 cent per month telephone line service charge collected on monthly phone bills, including cellular phones.

During fiscal year 2017-18, four positions were transferred from Administration.

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

Department: Office of the Sheriff

4001200

Judicial Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	10,701,303	11,050,635	11,061,122	11,728,903
Operating Expenses	963,895	1,364,898	1,209,656	1,568,655
Capital Outlay	31,855	69,545	69,711	73,450
Subtotal Operating Expenditures	**$11,697,053**	**$12,485,078**	**$12,340,489**	**$13,371,008**
Reimbursements	(16,335)	0	0	0
Total Operating Expenditures	**$11,680,718**	**$12,485,078**	**$12,340,489**	**$13,371,008**
Expenditures by Fund				
General	$11,680,718	$12,485,078	$12,340,489	$13,371,008
Number of Full Time Positions		156.00		157.00
Number of Full Time Equivalent Positions		156.00		157.00

Key Objectives

1. Provide services as required to meet the increasing demand for the transportation/movement of prisoners through the judicial process

2. Meet rapidly increasing demands for processing, service and return of legal documents while maximizing revenue reimbursement to the County

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of prisoners handled/transported	17,536	18,481	22,670
Number of civil processes received	54,542	55,412	55,422

Highlights

The Judicial Services Division is responsible for the duties and functions promulgated in Florida Statutes Chapters 30, 48, and 92. Law Enforcement assigned to this division are responsible for security in Circuit and County courts,transporting and guarding prisoners to and from these courts.
The Civil section is responsible for the service of subpoenas, writs, and other official court papers.

During fiscal year 2017-18, one position was transferred from Administration.

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

Department: Office of the Sheriff

SHERIFF_LES

Law Enforcement Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	33,156,841	35,725,264	35,652,225	37,744,895
Operating Expenses	7,735,129	8,421,789	7,920,553	9,625,380
Capital Outlay	399,151	528,754	550,949	844,337
Subtotal Operating Expenditures	**$41,291,121**	**$44,675,807**	**$44,123,727**	**$48,214,612**
Capital Improvements	0	0	0	97,133
Interfund Transfers	66	0	0	0
Subtotal Other Operating Expenditures	**$66**	**$0**	**$0**	**$97,133**
Reimbursements	(847,473)	(892,434)	(893,087)	(1,168,228)
Total Operating Expenditures	**$40,443,714**	**$43,783,373**	**$43,230,640**	**$47,143,517**
Expenditures by Fund				
General	$13,030,409	$14,411,218	$13,710,289	$15,931,044
Municipal Service District	$27,413,305	$29,372,155	$29,520,351	$31,212,473
Number of Full Time Positions		388.00		394.00
Number of Part Time Positions		117.00		117.00
Number of Full Time Equivalent Positions		437.62		443.62

Key Objectives

1. Maintain established district substations and a total community based policing concept

2. Reduce per capita index crimes (major crimes)

3. Interact with high school and middle school students to foster crime education and prevention

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of calls for service received based on calendar year	268,812	275,384	289,704
Number of index crimes per 100,000 residents annually	4,900	4,800	4,800
Number of classes provided by School Resource Officers	70	70	70

Highlights

Law Enforcement Services (LES) Division is responsible for all functions associated with uniform patrol and criminal investigations. Calls for service range from emergencies, crimes in progress, and major case investigations, to routine complaint taking and traffic stops.

LES is responsible for patrol/investigative services for the contracted cities of Deltona, Debary, Oak Hill and the Town of Pierson.

During fiscal year 2017-18, two positions were transferred from Administration and one position was reclassed to make two positions. Also, during fiscal year 2017-18, three positions were added for the school resource officer program.

The new Special Operations Section (SOS) is a composite for the former Specials Services and Community Services divisions. SOS includes a number of specialized units including Aviation, Marine, Dive, School Crossing Guards, School Resource Officers, CVAO, and COP and Crime Prevention.

Details of Capital Outlay and Capital Improvements can be found in Section - J and Section - I, respectively.

Department: Office of the Sheriff

SHERIFF_SUPP

Support Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,427,564	1,423,749	1,552,837	1,539,141
Operating Expenses	1,468,454	2,209,369	2,517,510	4,771,927
Capital Outlay	2,619,040	3,845,719	3,925,830	5,097,542
Subtotal Operating Expenditures	**$5,515,058**	**$7,478,837**	**$7,996,177**	**$11,408,610**
Total Operating Expenditures	**$5,515,058**	**$7,478,837**	**$7,996,177**	**$11,408,610**
Expenditures by Fund				
General	$2,805,655	$3,008,132	$3,538,688	$6,495,238
Municipal Service District	$2,709,403	$4,470,705	$4,457,489	$4,913,372
Number of Full Time Positions		14.00		14.00
Number of Full Time Equivalent Positions		14.00		14.00

Key Objectives

1. Safely and efficiently manage evidence

2. Coordinate all mandatory and other in-house Sheriff's Office training sessions

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of evidence items handled	20,567	21,762	22,532
Number of training classes conducted	366	384	384

Highlights

Support Services oversees various functions such as management of evidence; information technology; communications, and E911; management of vehicles, equipment, and facilities; training; and SWAT.

Training focuses exclusively on the skill development and training of law enforcement personal with particular emphasis on courses in law, firearm use and safety, emergency vehicle operation, and self-defense tactics. Deputies are required to complete 25 weeks of intensive classroom and field training to ensure job proficiency prior to permanent assignment.

The equipment replacement function includes both vehicle and computer/technology equipment.

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

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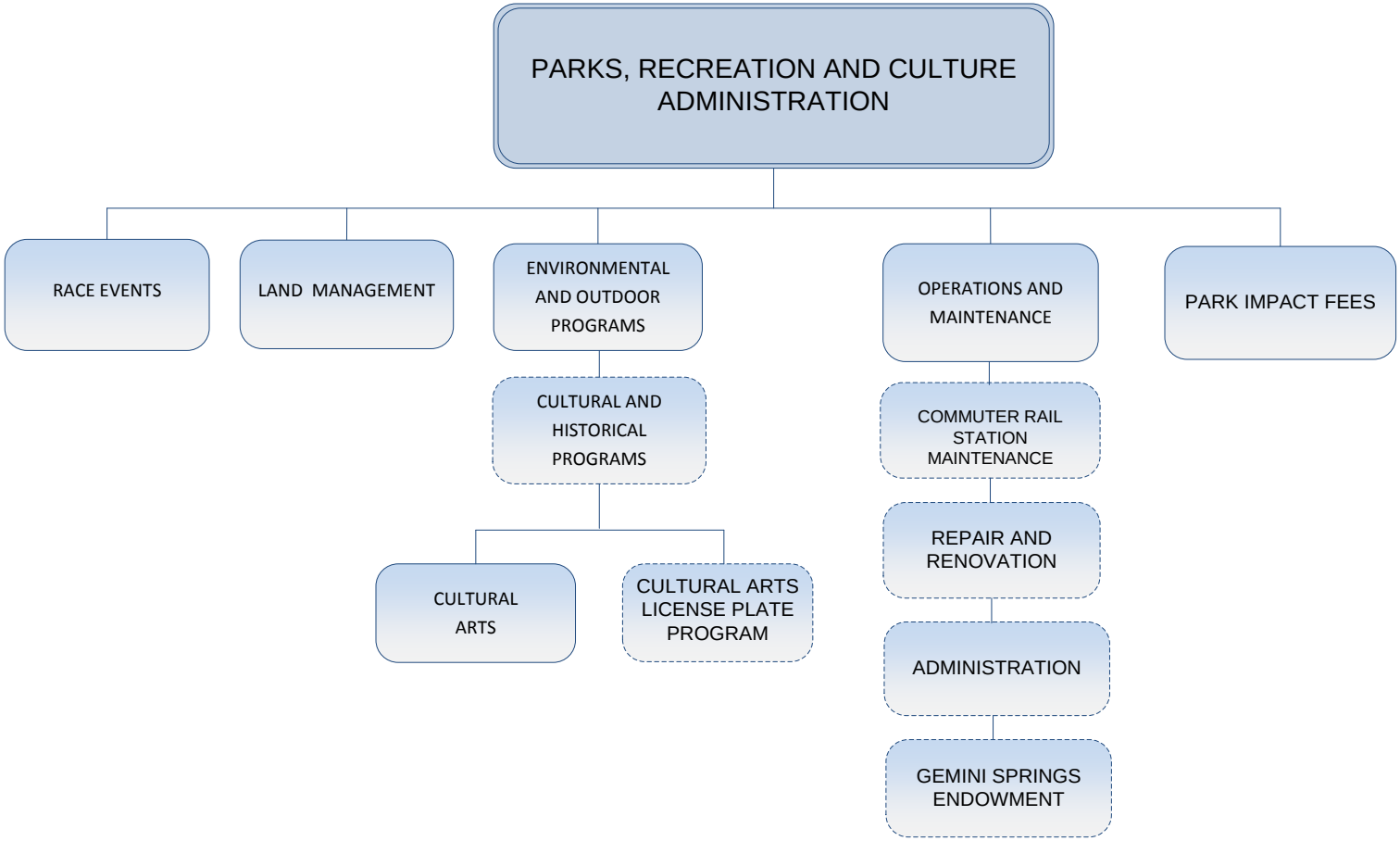
Mission To provide ecological, cultural, and outdoor experiences through a wide variety of parks, trails, and unique resources to our community and visitors.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Land Management	895,241	11,965,254	2,695,013	15,078,837
Parks Cultural Arts	611,758	611,758	611,758	611,758
Parks Environmental & Outdoor Programs	2,745,859	3,020,547	2,777,950	3,008,718
Parks Impact Fees	38,088	1,721,766	1,301,616	1,237,622
Parks Operations & Maintenance	5,129,428	5,643,564	5,237,110	5,814,123
Race Events	343,773	365,950	272,811	329,500
Total Expenditures	**$9,764,147**	**$23,328,839**	**$12,896,258**	**$26,080,558**
Expenditures by Category				
Personnel Services	4,647,267	5,284,423	4,945,098	5,316,241
Operating Expenses	5,124,846	6,332,243	5,352,095	6,590,091
Capital Outlay	282,309	497,750	475,077	151,800
Subtotal Operating Expenditures	**$10,054,422**	**$12,114,416**	**$10,772,270**	**$12,058,132**
Capital Improvements	449,107	639,000	809,538	455,000
Grants and Aids	697,853	1,141,480	710,123	1,155,198
Interfund Transfers	0	1,336,844	2,066,460	1,537,898
Reserves	0	9,559,232	0	12,395,834
Subtotal Other Operating Expenditures	**$1,146,960**	**$12,676,556**	**$3,586,121**	**$15,543,930**
Reimbursements	(1,437,235)	(1,462,133)	(1,462,133)	(1,521,504)
Total Operating Expenditures	**$9,764,147**	**$23,328,839**	**$12,896,258**	**$26,080,558**
Expenditures by Fund				
Gemini Springs Endowment	5,000	74,253	5,000	69,023
General	7,821,258	8,602,759	7,909,020	8,630,563
Municipal Service District	1,550,469	1,571,753	1,571,753	1,641,960
Park Impact Fees-County	0	476,594	0	673,880
Park Impact Fees-Zone 1 (Northeast)	35,715	941,329	572,000	384,022
Park Impact Fees-Zone 2 (Southeast)	0	23,990	0	49,127
Park Impact Fees-Zone 3 (Southwest)	2,373	54,995	0	81,236
Park Impact Fees-Zone 4 (Northwest)	0	224,858	729,616	49,357
Volusia Forever	349,332	11,358,308	2,108,869	14,501,390

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	80.00	81.00
Number of Part Time Positions	192.00	190.00
Number of Full Time Equivalent Positions	112.32	112.32

COMMUNITY SERVICES
PARKS, RECREATION AND CULTURE DIVISION



Division activities/programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget Section.

Department: Community Services

LAND_MANAGEMENT

Land Management

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	448,084	532,552	484,071	532,094
Operating Expenses	321,394	1,179,523	581,166	1,254,493
Capital Outlay	53,457	216,400	196,221	67,700
Subtotal Operating Expenditures	**$822,935**	**$1,928,475**	**$1,261,458**	**$1,854,287**
Capital Improvements	0	0	15,328	0
Grants and Aids	72,306	509,722	81,383	528,440
Interfund Transfers	0	1,336,844	1,336,844	1,537,898
Reserves	0	8,190,213	0	11,158,212
Subtotal Other Operating Expenditures	**$72,306**	**$10,036,779**	**$1,433,555**	**$13,224,550**
Total Operating Expenditures	**$895,241**	**$11,965,254**	**$2,695,013**	**$15,078,837**
Expenditures by Fund				
General	$545,909	$606,946	$586,144	$577,447
Volusia Forever	$349,332	$11,358,308	$2,108,869	$14,501,390
Number of Full Time Positions		8.00		8.00
Number of Full Time Equivalent Positions		8.00		8.00

Key Objectives

1. Develop land management plans for habitat areas in conservation areas

2. Develop prescribed burning/chopping/invasive removal program for each preserve to prevent catastrophic fires, increase wildlife populations, mitigation, and improve aesthetics

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of acres burned/timbered/sprayed	2,416	1,698	2,400

Highlights

The Land Management Program is responsible for managing all the County conservation lands, including Lake George Conservation Area, a joint partnership with the St. Johns River Water Management District. In addition, staff is responsible for the hunting lease program. Hunting is prohibited except for those conservation lands where the use is provided for by the management plan and prior approval has been granted by the division. The division recommends the type, duration, and area of hunting that may be allowed on conservation lands; permission is determined by the County Council. Reserves are mainly set aside for future maintenance of the Forever properties after the tax levy expires in fiscal year 2020-21.

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

Department: Community Services

Parks Cultural Arts

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Grants and Aids				
African-American Museum	$2,783	$3,980	$3,980	$0
Art Haus	$9,302	$9,219	$9,219	$0
Artists' Workshop	$6,939	$7,189	$7,189	$0
Art League of Daytona Beach	$9,496	$11,703	$11,703	$0
Atlantic Center for the Arts	$69,230	$64,898	$64,898	$0
Bel Canto Singers	$5,703	$5,243	$5,243	$0
Black Heritage Festival	$4,087	$6,653	$6,653	$0
Cinematique of Daytona Beach	$17,787	$15,149	$15,149	$0
Commemorative Air Force	$7,108	$12,361	$12,361	$0
Creative Happiness Institute	$1,754	$1,650	$1,650	$0
Daytona Beach Choral Society	$1,764	$0	$0	$0
Daytona Beach Symphony Society	$48,104	$47,685	$47,685	$0
Daytona Playhouse	$13,118	$10,043	$10,043	$0
Deland Fall Festival of the Arts	$14,638	$13,728	$13,728	$0
Enterprise Preservation Society	$3,703	$4,177	$4,177	$0
Gateway Center for the Arts	$24,659	$22,327	$22,327	$0
Halifax Historical Society	$10,141	$10,033	$10,033	$0
Heritage Preservation Trust	$10,571	$11,240	$11,240	$0
Hub on Canal	$14,647	$17,088	$17,088	$0
Images: A Fine Arts Festival	$17,026	$23,994	$23,994	$0
Iranian-American Society	$3,877	$4,342	$4,342	$0
Little Theatre NSB	$20,341	$22,923	$22,923	$0
Museum of Arts & Sciences	$71,569	$65,680	$65,680	$0
Museum of Florida Art	$69,845	$65,387	$65,387	$0
O Bch Memorial Arts	$25,828	$25,736	$25,736	$0
Ormond Beach Historical Trust	$16,545	$13,876	$13,876	$0
Payments to Private Agencies	$0	$0	$0	$611,758
Pioneer Art Settlement	$23,926	$23,711	$23,711	$0
Shoestring Theater	$7,747	$7,239	$7,239	$0
Southeast Historical Society	$8,477	$9,559	$9,559	$0
Theatre Center Inc	$55,999	$61,049	$61,049	$0
USA Dance	$5,904	$4,487	$4,487	$0
Volusia Community Symphony	$1,924	$2,256	$2,256	$0
W V Historical Society	$7,216	$7,153	$7,153	$0
Total Operating Expenditures	**$611,758**	**$611,758**	**$611,758**	**$611,758**
Expenditures by Fund				
General	$611,758	$611,758	$611,758	$611,758

Department: Community Services

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Parks Environmental & Outdoor Programs

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,544,666	1,749,218	1,589,888	1,807,248
Operating Expenses	1,579,392	1,606,953	1,523,686	1,680,268
Capital Outlay	60,093	148,650	148,650	40,000
Subtotal Operating Expenditures	**$3,184,151**	**$3,504,821**	**$3,262,224**	**$3,527,516**
Grants and Aids	500	0	0	0
Subtotal Other Operating Expenditures	**$500**	**$0**	**$0**	**$0**
Reimbursements	(438,792)	(484,274)	(484,274)	(518,798)
Total Operating Expenditures	**$2,745,859**	**$3,020,547**	**$2,777,950**	**$3,008,718**
Expenditures by Fund				
General	$2,206,514	$2,435,401	$2,192,804	$2,387,964
Municipal Service District	$539,345	$585,146	$585,146	$620,754
Number of Full Time Positions		17.00		18.00
Number of Part Time Positions		178.00		178.00
Number of Full Time Equivalent Positions		45.07		46.07

Key Objectives

1. Work with user groups to coordinate activities (i.e. ball field use, special events, programs, etc.)

2. Increase the number of cost neutral programs, continue to increase contracted programing activities

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of coordinated activities	28	30	30
Number of program participants	35,000	36,000	36,000

Highlights

Environmental and Outdoor Programs provide leisure and recreation activities for the residents of Volusia County. Staff continues to work with the Volusia County School Board to offer programs during the student holidays throughout the school year. Our division will continue to evaluate the Summer Recreation Program to address the growth and changing needs of the community. Volusia County's three ballfield complexes are also managed under this activity. Contracted classes began at PFC Emory Bennett Park with great success; we have expanded programs to Gemini Springs Park. The Robert Strickland RC track is now under a new contract and will be opening in the summer of 2018.

Cultural and Historic Programs oversee the Historic Preservation Board which is a quasi-judicial board regulating the County Historical Preservation Ordinance and Cultural Council which reviews and recommends to County Council the Community Cultural Grant funding and other cultural arts policies.

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

One position was transferred from Parks Operations & Maintenance.

Department: Community Services

PARKIMPACTFEES

Parks Impact Fees

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	2,373	0	0	0
Subtotal Operating Expenditures	**$2,373**	**$0**	**$0**	**$0**
Capital Improvements	35,715	422,000	572,000	0
Interfund Transfers	0	0	729,616	0
Reserves	0	1,299,766	0	1,237,622
Subtotal Other Operating Expenditures	**$35,715**	**$1,721,766**	**$1,301,616**	**$1,237,622**
Total Operating Expenditures	**$38,088**	**$1,721,766**	**$1,301,616**	**$1,237,622**
Expenditures by Fund				
Park Impact Fees-County	$0	$476,594	$0	$673,880
Park Impact Fees-Zone 1 (Northeast)	$35,715	$941,329	$572,000	$384,022
Park Impact Fees-Zone 2 (Southeast)	$0	$23,990	$0	$49,127
Park Impact Fees-Zone 3 (Southwest)	$2,373	$54,995	$0	$81,236
Park Impact Fees-Zone 4 (Northwest)	$0	$224,858	$729,616	$49,357

Key Objectives

Highlights

Fund 135 Countywide. Park impact fees are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Through time, sufficient funds are accumulated for initial park development. Revenue generated by quadrants is used for park improvements within respective areas.

Fund 136 Zone 1 Northeast Volusia County. Parks include: Bicentennial, Frank Rendon Park, Lighthouse Point Park, Tom Renick Park, Sun Splash, Winterhaven, Robert Strickland Park, Highbridge Park, Tomoka Boat Ramp, Briggs Drive Fishing Dock, Riv-Ocean Drive Fishing Dock, Roberta Drive Fishing Dock, San Jose Fishing Dock, Sea Bridge Riverfront, Spruce Creek Park, Ormond Tomb Park, Dunlawton Sugar Mills Gardens, Wilbur Boathouse, Strickland Shooting Range.

Fund 137 Zone 2 Southeast Volusia County. Parks include: Mary Mcleod Bethune Beach, Smyrna Dunes, Hiles Boat Ramp, River Breeze, Sunrise Park, New Smyrna Sugar Mill Ruins.

Fund 138 Zone 3 Southwest Volusia County. Parks include: Pfc. Emory L. Bennett Veterans Memorial Park, Highbanks Boat Ramp, Posser Park, Lake Ashby Boat Ramp, Lake Monroe Park, Lemon Bluff Boat Ramp, Mariners Cove Park, Spring Hill Park, Beck Ranch, Gemini Springs, Lake Ashby Park, Lake Beresford Park, Colby-Alderman Park, Lyonia Preserve and Lyonia Environmental Center, Debary Hall.

Fund 139 Zone 4 Northwest Volusia County. Parks include: Seville Village. Lake George Fishing Pier, Chuck Lennon Park, Candace R. Strawn Lake Dias Park, Hester Park, Ed Stone Park, Barkley Square Dog Park, Cypress Lake Park, Blue Lake Boat Ramp, Sylvester B. Bruten Park.

Reserves are set aside for future projects.

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

Department: Community Services

PARKS_OPSMAINT

Parks Operations & Maintenance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	2,654,517	3,002,653	2,871,139	2,976,899
Operating Expenses	2,888,114	3,199,817	2,989,852	3,340,830
Capital Outlay	168,759	132,700	130,206	44,100
Subtotal Operating Expenditures	**$5,711,390**	**$6,335,170**	**$5,991,197**	**$6,361,829**
Capital Improvements	413,392	217,000	222,210	455,000
Grants and Aids	3,089	0	1,562	0
Reserves	0	69,253	0	0
Subtotal Other Operating Expenditures	**$416,481**	**$286,253**	**$223,772**	**$455,000**
Reimbursements	(998,443)	(977,859)	(977,859)	(1,002,706)
Total Operating Expenditures	**$5,129,428**	**$5,643,564**	**$5,237,110**	**$5,814,123**
Expenditures by Fund				
Gemini Springs Endowment	$5,000	$74,253	$5,000	$69,023
General	$4,113,304	$4,582,704	$4,245,503	$4,723,894
Municipal Service District	$1,011,124	$986,607	$986,607	$1,021,206
Number of Full Time Positions		55.00		55.00
Number of Part Time Positions		14.00		12.00
Number of Full Time Equivalent Positions		59.25		58.25

Key Objectives

1. Provide for safe, clean & aesthetically pleasing park experience
2. Develop land management plans for habitat areas in conservation areas
3. Improve parks and facilities

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of safety & new operations implemented	2	3	3
Number of management/operations plans prepared	1	3	1
Number of parks and facilities improved	3	3	4

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, and campground operations.

The fiscal year 2018-19 budget reflects the addition of new restroom facility at Highbridge Park, new trail segment along Grand Avenue, along Guise Road and addition of Shell Harbor boat launch/park.

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

Two part-time positions were reclassified to one full-time position and transferred to Parks Environmental & Outdoor Programs.

Department: Community Services

RACE_EVENTS

Race Events

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	333,573	345,950	257,391	314,500
Subtotal Operating Expenditures	**$333,573**	**$345,950**	**$257,391**	**$314,500**
Grants and Aids	10,200	20,000	15,420	15,000
Subtotal Other Operating Expenditures	**$10,200**	**$20,000**	**$15,420**	**$15,000**
Total Operating Expenditures	**$343,773**	**$365,950**	**$272,811**	**$329,500**
Expenditures by Fund				
General	$343,773	$365,950	$272,811	$329,500

Key Objectives

1. Increase Daytona Beach Half Marathon registrants

2. Continually seek Daytona Beach Half Marathon sponsorships and donations

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of registrants	2,984	2,618	3,000
Total funds sponsored and donated	95,500	93,500	98,000

Highlights

The Volusia County race event provides an exciting and challenging half marathon for the residents of Volusia County and surrounding areas. The Volusia County government will look closely at ways to continue to grow, improve and enhance the program each year with the continued high standard set by previous race events and provide a quality program for participants. Staff will work closely with other divisions and outside agencies to assure successful events.

Planning and Development Services

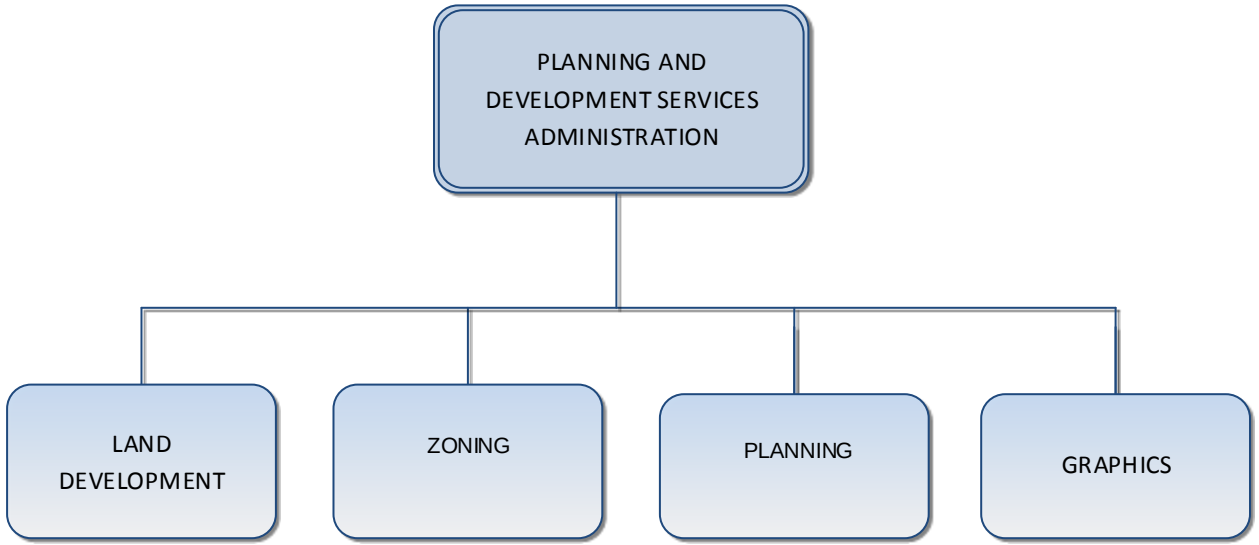
Mission To facilitate sustainable growth through the implementation of smart growth principles that support a thriving economy, protect our natural resources, and produce a high quality of life for Volusia County citizens and businesses.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Graphics	344,693	381,460	357,702	383,229
Land Development	769,399	848,879	775,700	809,654
Planning	563,681	633,140	676,130	661,940
Zoning	436,162	532,980	596,311	677,307
Total Expenditures	**$2,113,935**	**$2,396,459**	**$2,405,843**	**$2,532,130**
Expenditures by Category				
Personnel Services	1,602,582	1,822,482	1,839,815	1,880,850
Operating Expenses	508,216	573,977	564,521	649,280
Capital Outlay	3,137	0	1,507	2,000
Subtotal Operating Expenditures	**$2,113,935**	**$2,396,459**	**$2,405,843**	**$2,532,130**
Total Operating Expenditures	**$2,113,935**	**$2,396,459**	**$2,405,843**	**$2,532,130**
Expenditures by Fund				
General	132,814	138,509	136,830	143,804
Municipal Service District	1,981,121	2,257,950	2,269,013	2,388,326

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	22.00	22.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	23.00	23.00

GROWTH AND RESOURCE MANAGEMENT
PLANNING AND DEVELOPMENT SERVICES DIVISION



Volusia County
FLORIDA

Department: Growth and Resource Management

GRAPHICS

Graphics

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	269,721	325,598	301,883	312,222
Operating Expenses	71,835	55,862	54,312	71,007
Capital Outlay	3,137	0	1,507	0
Subtotal Operating Expenditures	**$344,693**	**$381,460**	**$357,702**	**$383,229**
Total Operating Expenditures	**$344,693**	**$381,460**	**$357,702**	**$383,229**
Expenditures by Fund				
Municipal Service District	$344,693	$381,460	$357,702	$383,229
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Maintain 60+ GIS layers, including the official County zoning and future land use layers, providing timely updates

2. 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

3. Maintain the exempt map layer in the Geographical Information System library

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of comprehensive plan and zoning amendments added to County GIS map layers	89	90	105
Number of updates for County addressing database, city annexations, and intergovernmental coordination efforts	2,235	2,200	2,300
Number of exempt subdivisions added to exempt map layer	181	200	200

Highlights

The Graphics activity oversees maintenance of County addressing databases, makes updates for city annexations, and provides monthly updates. This activity also updates and integrates the Geographic Information System for the Growth and Resource Management Department. In addition, with the implementation of AMANDA, a centralized scanning function was also created. The scanning function operates both the AMANDA and OnBase systems.

Department: Growth and Resource Management

LAND_DEV

Land Development

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	648,726	700,674	631,644	645,370
Operating Expenses	120,673	148,205	144,056	164,284
Subtotal Operating Expenditures	**$769,399**	**$848,879**	**$775,700**	**$809,654**
Total Operating Expenditures	**$769,399**	**$848,879**	**$775,700**	**$809,654**
Expenditures by Fund				
General	$132,814	$138,509	$136,830	$143,804
Municipal Service District	$636,585	$710,370	$638,870	$665,850
Number of Full Time Positions		8.00		7.00
Number of Full Time Equivalent Positions		8.00		7.00

Key Objectives

1. Process site plan and subdivision applications, including preparation of staff analysis reports and recommendations to the Development Review Committee

2. Determine land development code compliance for all other applications, including vacations, vested rights, use permits, and customer inquiries

3. Manage land development code text amendments that may be necessary to remove hurdles to smart growth development

4. Arrange for the sale of county surplus properties

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of site plan and subdivision applications	49	69	59
Number of code compliance determinations and review of other applications	905	801	844
Number of land development code text amendments	0	1	1
Number of surplus properties sold	0	68	50

Highlights

The Land Development activity continues to streamline the review process by utilizing advanced software for submission and review of digital applications, plans, and to link applicants with county staff and outside agencies and municipalities. Working in conjunction with Growth and Resource Management Administration and Legal Department staff, this activity also reviews, ranks, and evaluates county-owned properties for potential acquisition and surplus, as well as coordinates the sale of such properties.

One position was moved from Land Development to Current Planning.

Planning and Development Services

Department: Growth and Resource Management

2609000

Planning

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	346,674	370,500	416,836	383,846
Operating Expenses	217,007	262,640	259,294	278,094
Subtotal Operating Expenditures	**$563,681**	**$633,140**	**$676,130**	**$661,940**
Total Operating Expenditures	**$563,681**	**$633,140**	**$676,130**	**$661,940**
Expenditures by Fund				
Municipal Service District	$563,681	$633,140	$676,130	$661,940
Number of Full Time Positions		5.00		5.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		6.00		6.00

Key Objectives

1. Administer all aspects of the Volusia County Comprehensive Plan, including maintaining compliance with state requirements and processing amendment applications

2. Monitor, review, comment, and coordinate all city comprehensive plan amendments and annexations

3. Manage planning program objectives, including smart growth initiatives, local area studies, and joint planning agreements

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of County comprehensive plan amendments	5	20	23
Number of city/agency applications reviewed	391	540	702
Number of intergovernmental coordination efforts	1	7	8

Highlights

The Current Planning and Comprehensive Planning units have been combined in the new fiscal year, and this unit will titled Planning. The Planning activity is focused on refining the comprehensive plan to improve efficiency and function, removing hurdles to smart growth, and streamlining permitting activities. This activity will also focus on implementation of the Smart Growth Policy Review Committee recommendations, which may include a number of administrative comprehensive plan and zoning code text amendments.

The fiscal year 2018-19 budget includes three unfunded positions.

Department: Growth and Resource Management

2603000

Zoning

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	337,461	425,710	489,452	539,412
Operating Expenses	98,701	107,270	106,859	135,895
Capital Outlay	0	0	0	2,000
Subtotal Operating Expenditures	**$436,162**	**$532,980**	**$596,311**	**$677,307**
Total Operating Expenditures	**$436,162**	**$532,980**	**$596,311**	**$677,307**
Expenditures by Fund				
Municipal Service District	$436,162	$532,980	$596,311	$677,307
Number of Full Time Positions		5.00		6.00
Number of Full Time Equivalent Positions		5.00		6.00

Key Objectives

1. Process current planning 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

2. Provide responsive customer service for planning issues to both internal and external customers, including review and comment on site plans, subdivisions, and other Development Review Committee items, and make zoning determinations for all other types of applications, requests, and inquiries

3. Manage zoning code text amendments that may be necessary to remove hurdles to smart growth implementation

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of current planning applications processed	170	189	213
Number of other zoning determinations, site plan and subdivision reviews, and customer service responses	2,009	2,061	2,348
Number of zoning code text amendments	2	10	12

Highlights

The name of this unit has changed to Zoning in the new fiscal year. The Zoning activity remains focused on streamlining the application review process to increase efficiency and quality of staff analyses and presentations to County Council. Zoning code text amendments are necessary for the enhanced clarity of development standards and applicability review.

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

One position was moved to this activity from Land Development.

Procurement

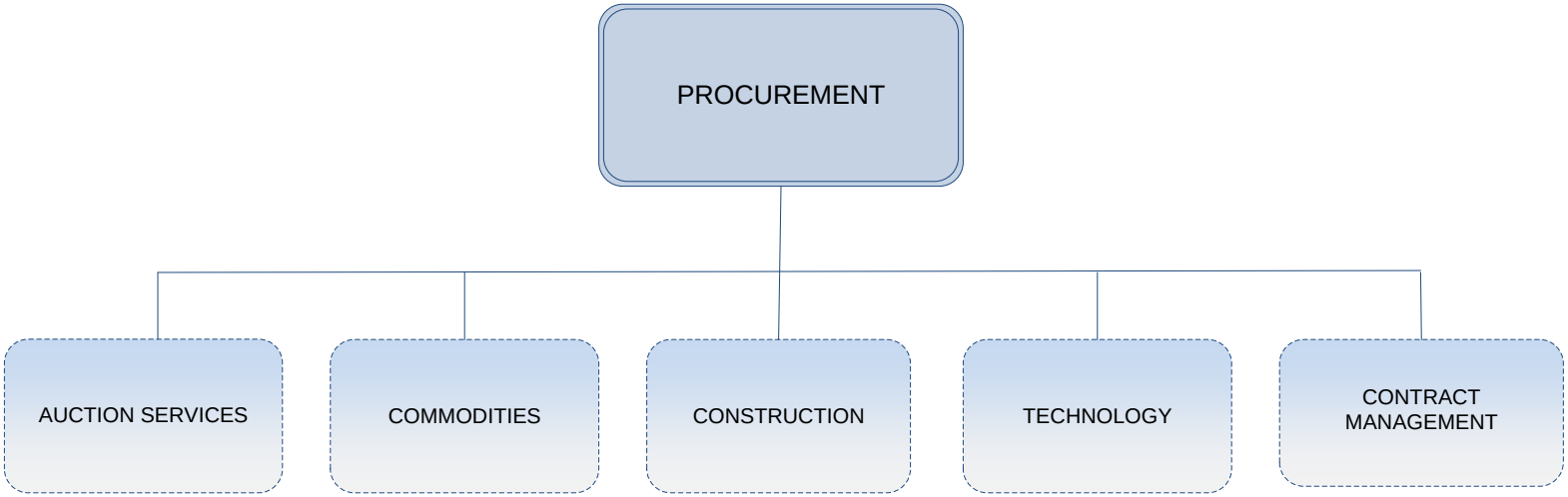
Mission To provide fair and equitable treatment of all persons involved in public purchasing by the County, to maximize the purchasing value of public funds in procurement, and to provide safeguards for maintaining a procurement system of quality and integrity.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Procurement	1,098,223	1,095,956	1,128,464	1,138,484
Total Expenditures	**$1,098,223**	**$1,095,956**	**$1,128,464**	**$1,138,484**
Expenditures by Category				
Personnel Services	1,222,212	1,256,806	1,290,964	1,319,750
Operating Expenses	264,372	271,279	269,629	270,299
Subtotal Operating Expenditures	**$1,486,584**	**$1,528,085**	**$1,560,593**	**$1,590,049**
Reimbursements	(388,361)	(432,129)	(432,129)	(451,565)
Total Operating Expenditures	**$1,098,223**	**$1,095,956**	**$1,128,464**	**$1,138,484**
Expenditures by Fund				
General	1,098,223	1,095,956	1,128,464	1,138,484

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	16.00	16.00
Number of Full Time Equivalent Positions	16.00	16.00

BUDGET AND ADMINISTRATIVE SERVICES
PROCUREMENT



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

Department: Budget & Administrative Services

8504000 -9

Procurement

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	1,222,212	1,256,806	1,290,964	1,319,750
Operating Expenses	264,372	271,279	269,629	270,299
Subtotal Operating Expenditures	**$1,486,584**	**$1,528,085**	**$1,560,593**	**$1,590,049**
Reimbursements	(388,361)	(432,129)	(432,129)	(451,565)
Total Operating Expenditures	**$1,098,223**	**$1,095,956**	**$1,128,464**	**$1,138,484**
Expenditures by Fund				
General	$1,098,223	$1,095,956	$1,128,464	$1,138,484
Number of Full Time Positions		16.00		16.00
Number of Full Time Equivalent Positions		16.00		16.00

Key Objectives

1. Create a competitive environment for the timely purchase of quality materials, supplies, equipment, professional services, construction, and contractual services for Volusia County [Formal and Informal Solicitations]

2. Create a competitive environment for the timely purchase of quality materials, supplies, equipment, professional services, construction, and contractual services for Volusia County [Master Agreements]

3. Implement, maintain, and improve E-Commerce/Automated Solutions that add value to the procurement and surplus property disposition services for County Departments

4. Community Outreach to the Purchasing process with the integration of Small Business Chamber events to the existing vendor "How to do Business with Volusia County" training

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of formal and informal solicitations	170	180	180
Number of master agreements	880	960	960
Number of training hours conducted	100	102	102
Number of vendor training programs and outreach events	8	8	8

Highlights

The Procurement division continues to work closely with county departments and the business community to ensure that county business is conducted as efficiently and effectively as possible, and that maximum value is received from taxpayer dollars spent on the purchase of commodities, services, and construction. Development of a new on-line quoting system is rolling out to expedite the quote process.

Continued use of new technology in the format of a tablet and accessories will help facilitate record keeping and customer service at staff and vendor meetings. Additional new enhancements to IBISWorld software will enable staff to more easily and accurately assess vendors and provide whitepapers to the benefit of the county.

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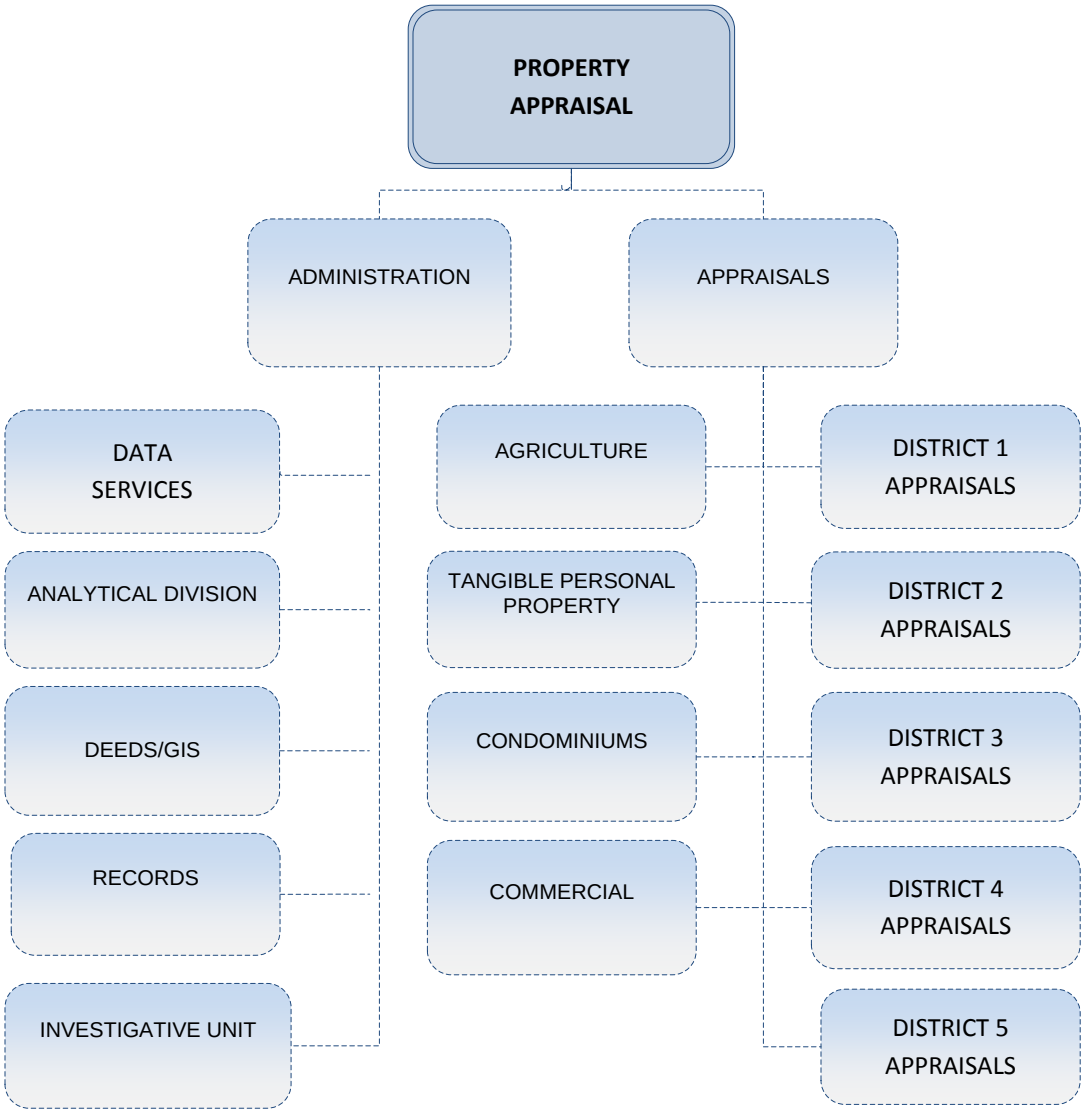
Mission To fairly and equitably discover, list, and value all real and tangible personal property in Volusia County for the purpose of creating the annual ad valorem tax roll in accordance with applicable Florida Statutes and Florida Department of Revenue Substantive Regulations. To assist the public (citizens, cities, independent taxing authorities and County government) in accessing and utilizing the real estate/economic data base, maps, and other associated information maintained and updated by the Property Appraisal Office.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Property Appraisal	7,364,206	8,034,118	8,958,039	8,532,112
Total Expenditures	**$7,364,206**	**$8,034,118**	**$8,958,039**	**$8,532,112**
Expenditures by Category				
Personnel Services	6,742,165	7,143,628	6,946,355	7,599,874
Operating Expenses	1,347,889	1,823,023	2,861,851	1,768,953
Capital Outlay	80,316	0	0	9,500
Subtotal Operating Expenditures	**$8,170,370**	**$8,966,651**	**$9,808,206**	**$9,378,327**
Reimbursements	(806,164)	(932,533)	(850,167)	(846,215)
Total Operating Expenditures	**$7,364,206**	**$8,034,118**	**$8,958,039**	**$8,532,112**
Expenditures by Fund				
General	7,364,206	8,034,118	8,958,039	8,532,112

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	102.00	102.00
Number of Full Time Equivalent Positions	102.00	102.00

PROPERTY APPRAISAL



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

Department: Property Appraiser

0600000

Property Appraisal

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	6,742,165	7,143,628	6,946,355	7,599,874
Operating Expenses	1,347,889	1,823,023	2,861,851	1,768,953
Capital Outlay	80,316	0	0	9,500
Subtotal Operating Expenditures	**$8,170,370**	**$8,966,651**	**$9,808,206**	**$9,378,327**
Reimbursements	(806,164)	(932,533)	(850,167)	(846,215)
Total Operating Expenditures	**$7,364,206**	**$8,034,118**	**$8,958,039**	**$8,532,112**
Expenditures by Fund				
General	$7,364,206	$8,034,118	$8,958,039	$8,532,112
Number of Full Time Positions		102.00		102.00
Number of Full Time Equivalent Positions		102.00		102.00

Highlights

The Property Appraiser is responsible for the annual valuation of all real estate and tangible personal property in Volusia County. In addition to review of sales, deeds and related documents, staff must review building permits from several municipalities and the County. The Department also conducts damage assessment following natural disasters, which is required for the receipt of disaster relief declarations and emergency funding. The Property Appraiser also investigates fraudulent homestead applications and maintains a web site used extensively by real estate professionals and citizens to access property data, including legal descriptions and maps. Pursuant to Florida Statute 192.091, the Property Appraiser charges commission fees for services rendered to taxing authorities, excluding the School Board and municipalities.

The Property Appraiser completed the installation of the new Computer-Assisted Mass Appraisal system during fiscal year 2017-18. This system will assist the Property Appraiser with the calculation of the annual tax roll. Also the Property Appraiser office will continue using the Pictometry system to do property assessments for the entire county. This tool will allow the Property Appraiser's office the ability to have property images within days, which would be invaluable during a hurricane, such as Hurricane Matthew.

The fiscal year 2018-19 budget includes three unfunded positions.

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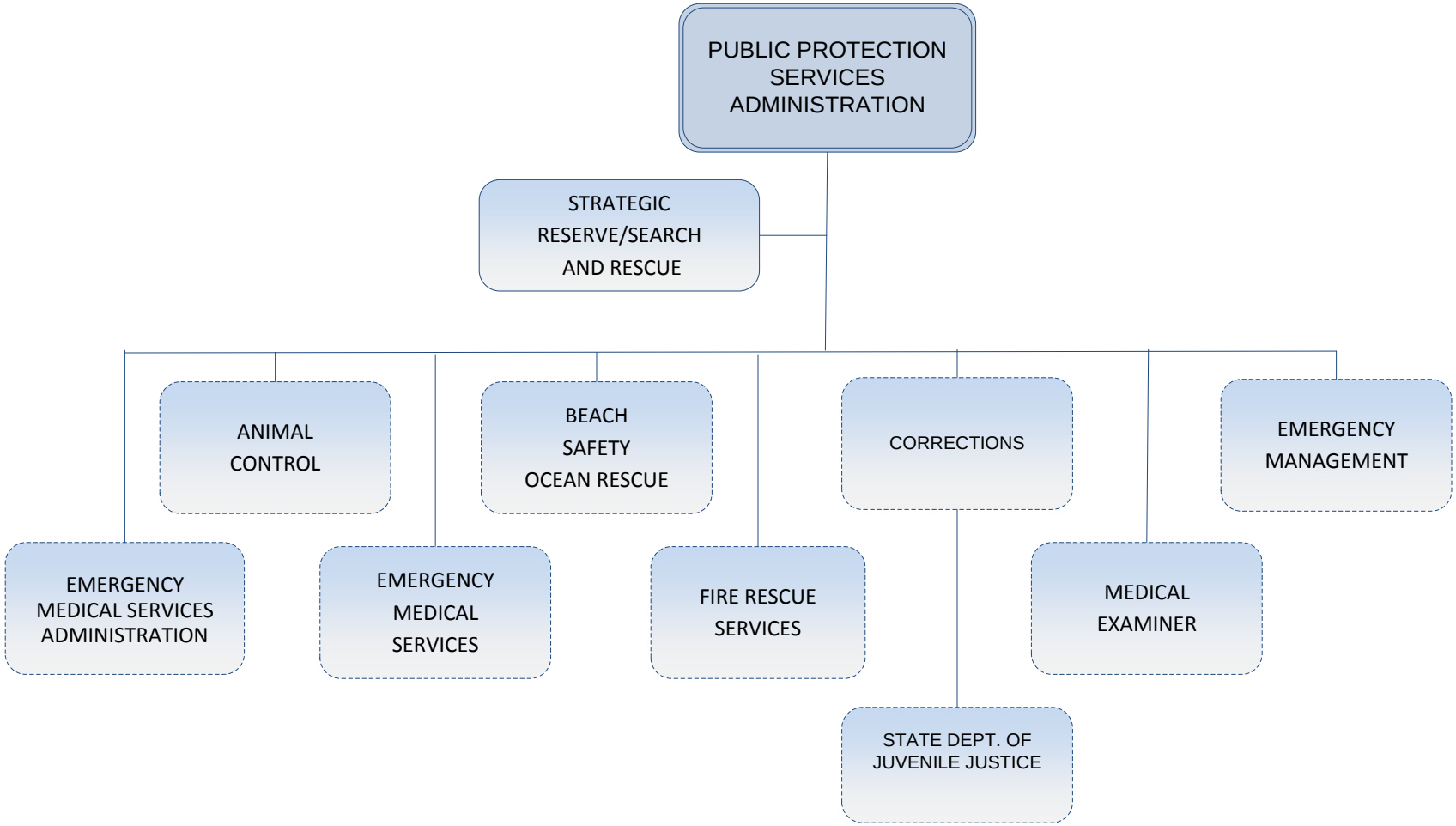
Mission To deliver proactive and responsive public safety services for the citizens and visitors of Volusia County that promotes a safe and secure community.

Expenditures by Program	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Administration	721,708	773,690	734,697	768,081
Strategic Reserve/Search and Rescue	15,257	26,632	11,161	43,406
Total Expenditures	**$736,965**	**$800,322**	**$745,858**	**$811,487**
Expenditures by Category				
Personnel Services	836,074	881,152	877,206	927,034
Operating Expenses	79,575	103,969	57,501	110,096
Capital Outlay	0	8,000	4,950	0
Subtotal Operating Expenditures	**$915,649**	**$993,121**	**$939,657**	**$1,037,130**
Grants and Aids	0	1,000	0	1,000
Subtotal Other Operating Expenditures	**$0**	**$1,000**	**$0**	**$1,000**
Reimbursements	(178,684)	(193,799)	(193,799)	(226,643)
Total Operating Expenditures	**$736,965**	**$800,322**	**$745,858**	**$811,487**
Expenditures by Fund				
General	736,965	800,322	745,858	811,487

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	7.00	7.00
Number of Full Time Equivalent Positions	7.00	7.00

PUBLIC PROTECTION
PUBLIC PROTECTION SERVICES



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.

Volusia County FLORIDA

Department: Public Protection

5000100

Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	835,863	878,788	877,206	911,212
Operating Expenses	64,529	79,701	46,340	82,512
Capital Outlay	0	8,000	4,950	0
Subtotal Operating Expenditures	**$900,392**	**$966,489**	**$928,496**	**$993,724**
Grants and Aids	0	1,000	0	1,000
Subtotal Other Operating Expenditures	**$0**	**$1,000**	**$0**	**$1,000**
Reimbursements	(178,684)	(193,799)	(193,799)	(226,643)
Total Operating Expenditures	**$721,708**	**$773,690**	**$734,697**	**$768,081**
Expenditures by Fund				
General	$721,708	$773,690	$734,697	$768,081
Number of Full Time Positions		7.00		7.00
Number of Full Time Equivalent Positions		7.00		7.00

Department: Public Protection

5001000

Strategic Reserve/Search and Rescue

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	211	2,364	0	15,822
Operating Expenses	15,046	24,268	11,161	27,584
Subtotal Operating Expenditures	**$15,257**	**$26,632**	**$11,161**	**$43,406**
Total Operating Expenditures	**$15,257**	**$26,632**	**$11,161**	**$43,406**
Expenditures by Fund				
General	$15,257	$26,632	$11,161	$43,406

Key Objectives

1. Continue to strengthen the Strategic Reserve Team's (SRT) integration with other teams within Volusia County

2. Continue to strengthen the role and mission of the SRT through response training, security assignments, and recovery operations. SRT was deployed in the past for security details at the airport and could be utilized in other areas for similar events

3. Continue position specific training commensurate with Incident Command System (ICS), wildfire mitigation and disaster relief efforts

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of team members	14	14	25
Number of specialized training courses offered	0	0	6
Number of recurring training hours per month	0	0	4

Highlights

The Strategic Reserve Team (SRT) was created during the 1998 Wildfires. The scope of the SRT was to protect the public infrastructure from destructive wildfire and respond to the results of the incidents, hurricanes, tornadoes, floods, medical pandemic and points of distribution/dispensing within State, County or municipalities. The SRT has become a major part in assisting other divisions within the county prior to and post natural disasters.

In fiscal year 2018-19, the SRT will be adding and training new team members in an effort to strengthen the teams state of readiness. The training for current and new team members will continue to focus on vehicle operations and wildfire mitigation efforts through both on-line and hands on training. Combined training efforts with Volusia County Fire Rescue will assist in reducing some of the associated training costs.

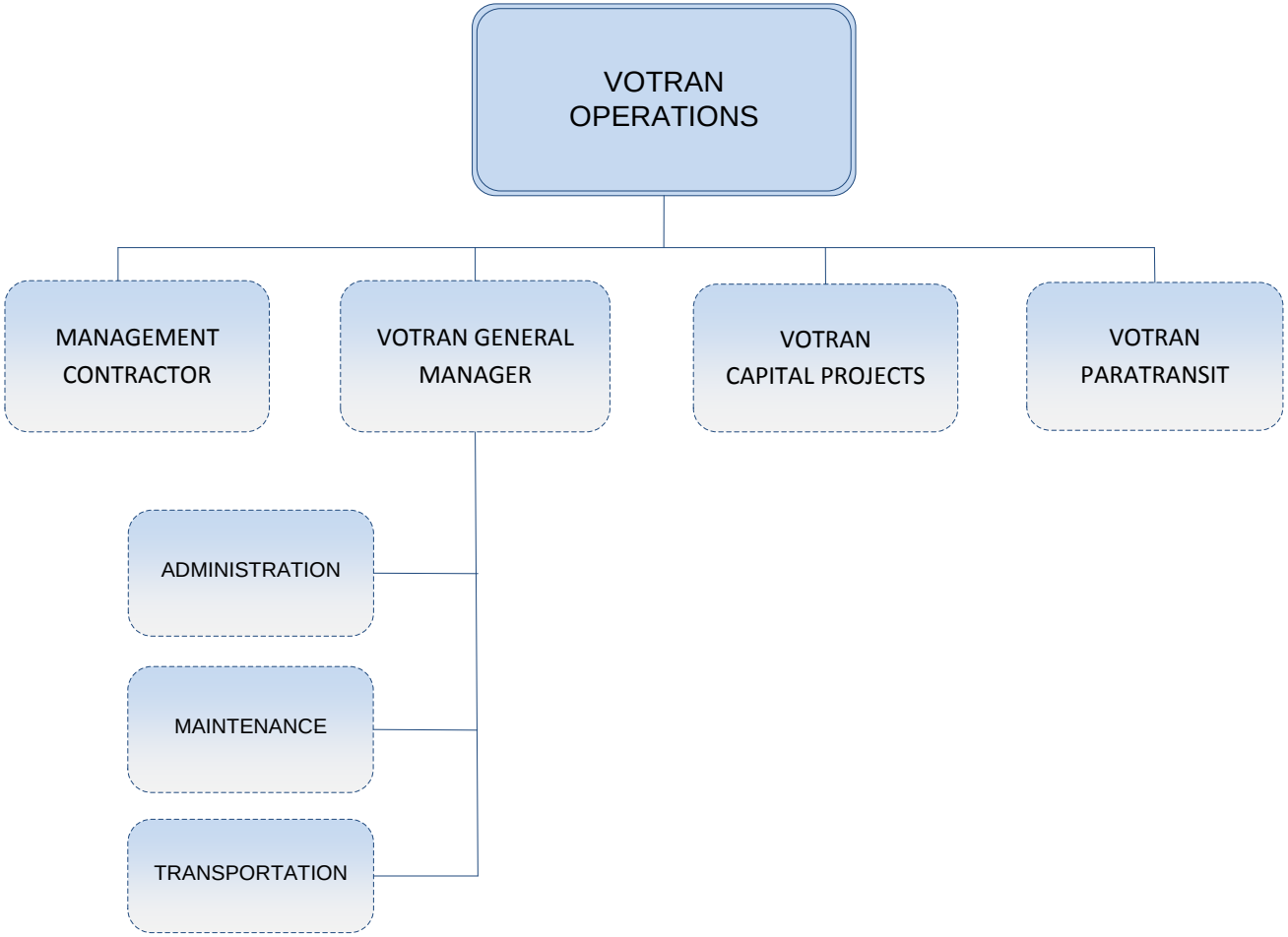
Public Transportation

Mission To provide safe, reliable, and clean transportation in the most efficient and cost effective manner possible.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
VOTRAN Operations	25,575,282	24,880,616	23,740,171	25,775,628
Total Expenditures	**$25,575,282**	**$24,880,616**	**$23,740,171**	**$25,775,628**
Expenditures by Category				
Personnel Services	14,788,527	16,764,717	16,144,380	17,660,571
Operating Expenses	8,078,579	7,741,214	7,595,791	7,843,832
Capital Outlay	2,481,577	0	0	0
Subtotal Operating Expenditures	**$25,348,683**	**$24,505,931**	**$23,740,171**	**$25,504,403**
Capital Improvements	211,458	0	0	0
Interfund Transfers	15,141	0	0	0
Reserves	0	374,685	0	271,225
Subtotal Other Operating Expenditures	**$226,599**	**$374,685**	**$0**	**$271,225**
Total Operating Expenditures	**$25,575,282**	**$24,880,616**	**$23,740,171**	**$25,775,628**
Expenditures by Fund				
Volusia Transportation Authority	25,575,282	24,880,616	23,740,171	25,775,628

Expenditures by Category - FY 2018-19 Budget

COMMUNITY SERVICES
PUBLIC TRANSPORTATION



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

Department: Community Services

VOTRAN_OPS

VOTRAN Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	14,788,527	16,764,717	16,144,380	17,660,571
Operating Expenses	8,078,579	7,741,214	7,595,791	7,843,832
Capital Outlay	2,481,577	0	0	0
Subtotal Operating Expenditures	**$25,348,683**	**$24,505,931**	**$23,740,171**	**$25,504,403**
Capital Improvements	211,458	0	0	0
Interfund Transfers	15,141	0	0	0
Reserves	0	374,685	0	271,225
Subtotal Other Operating Expenditures	**$226,599**	**$374,685**	**$0**	**$271,225**
Total Operating Expenditures	**$25,575,282**	**$24,880,616**	**$23,740,171**	**$25,775,628**
Expenditures by Fund				
Volusia Transportation Authority	$25,575,282	$24,880,616	$23,740,171	$25,775,628

Key Objectives

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

2. Respond to complaints promptly

3. Increase the level of ridership by 2.75%

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percent of on-time performance	90	90	90
Number of complaints	90	100	100
Number of passengers	3,511,579	3,550,000	3,585,500

Highlights

The Volusia County Council created Volusia County's public transit system, Votran, in 1975. Votran provides fixed route public transportation service to urban areas of the county with a fleet of 82 revenue producing fixed route buses. The budget is funded by the Volusia County General Fund, Federal Transit Administration (FTA) and Florida Department of Transportation (FDOT) grant funds. Revenues are produced by Votran through passenger fares, contract services and advertising.

Votran offers its Gold Service to customers who, because of a disability, cannot access the fixed-route bus service because of their disability. All Votran revenue vehicles are built to meet the requirements of the Americans with Disabilities Act. Votran bus operators receive special training in personal assistance and passenger sensitivity to ensure safe and comfortable transportation to Votran Gold customers. Votran Gold service operates within the same service area and during equivalent days and hours as the fixed-route bus service for those that meet eligibility requirements. Votran operates Gold service with a fleet of 72 paratransit vehicles. Votran also contracts with five paratransit subcontractors who provide service on Votran's behalf.

In June 2018 Votran launched a new Route 44 that will serve the main corridor of New Smyrna Beach, running east-west on State Road 44. In February 2018, County Council approved the new Deltona fixed route service on Howland Blvd, expected to begin service in February 2019.

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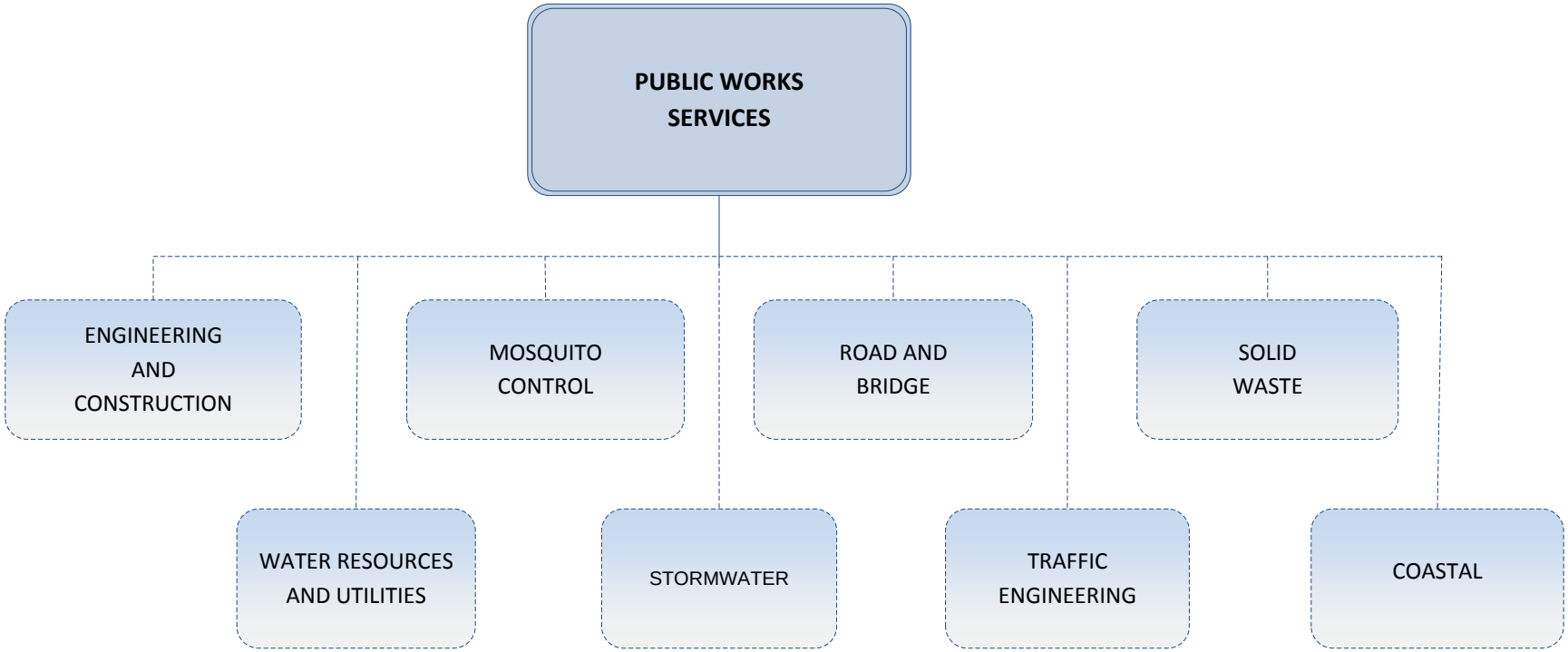
Public Works Services

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.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Public Works Services	966,454	5,631,293	903,862	9,563,462
Total Expenditures	**$966,454**	**$5,631,293**	**$903,862**	**$9,563,462**
Expenditures by Category				
Personnel Services	621,318	800,708	737,558	829,692
Operating Expenses	1,090,134	1,088,671	1,158,999	1,201,937
Capital Outlay	0	6,758	0	6,758
Subtotal Operating Expenditures	**$1,711,452**	**$1,896,137**	**$1,896,557**	**$2,038,387**
Grants and Aids	50,000	0	0	0
Interfund Transfers	72,672	0	0	0
Reserves	0	4,702,007	0	8,604,560
Subtotal Other Operating Expenditures	**$122,672**	**$4,702,007**	**$0**	**$8,604,560**
Reimbursements	(867,670)	(966,851)	(992,695)	(1,079,485)
Total Operating Expenditures	**$966,454**	**$5,631,293**	**$903,862**	**$9,563,462**
Expenditures by Fund				
County Transportation Trust	966,454	5,631,293	903,862	9,563,462

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	7.00	7.00
Number of Full Time Equivalent Positions	7.00	7.00

PUBLIC WORKS
PUBLIC WORKS SERVICES



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.

Department: Public Works

PW_SERV

Public Works Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	621,318	800,708	737,558	829,692
Operating Expenses	1,090,134	1,088,671	1,158,999	1,201,937
Capital Outlay	0	6,758	0	6,758
Subtotal Operating Expenditures	**$1,711,452**	**$1,896,137**	**$1,896,557**	**$2,038,387**
Grants and Aids	50,000	0	0	0
Interfund Transfers	72,672	0	0	0
Reserves	0	4,702,007	0	8,604,560
Subtotal Other Operating Expenditures	**$122,672**	**$4,702,007**	**$0**	**$8,604,560**
Reimbursements	(867,670)	(966,851)	(992,695)	(1,079,485)
Total Operating Expenditures	**$966,454**	**$5,631,293**	**$903,862**	**$9,563,462**
Expenditures by Fund				
County Transportation Trust	$966,454	$5,631,293	$903,862	$9,563,462
Number of Full Time Positions		7.00		7.00
Number of Full Time Equivalent Positions		7.00		7.00

Key Objectives

1. Implementation of productivity improvement recommendations

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percent of recommendation implemented	0	0	30

Highlights

The Department of Public Works hired an outside contracting agency to review operational standards within each Division in the organization to identify proactive measures to help improve operational efficiencies. The reserves are set aside for stabilization contingencies and future capital.

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

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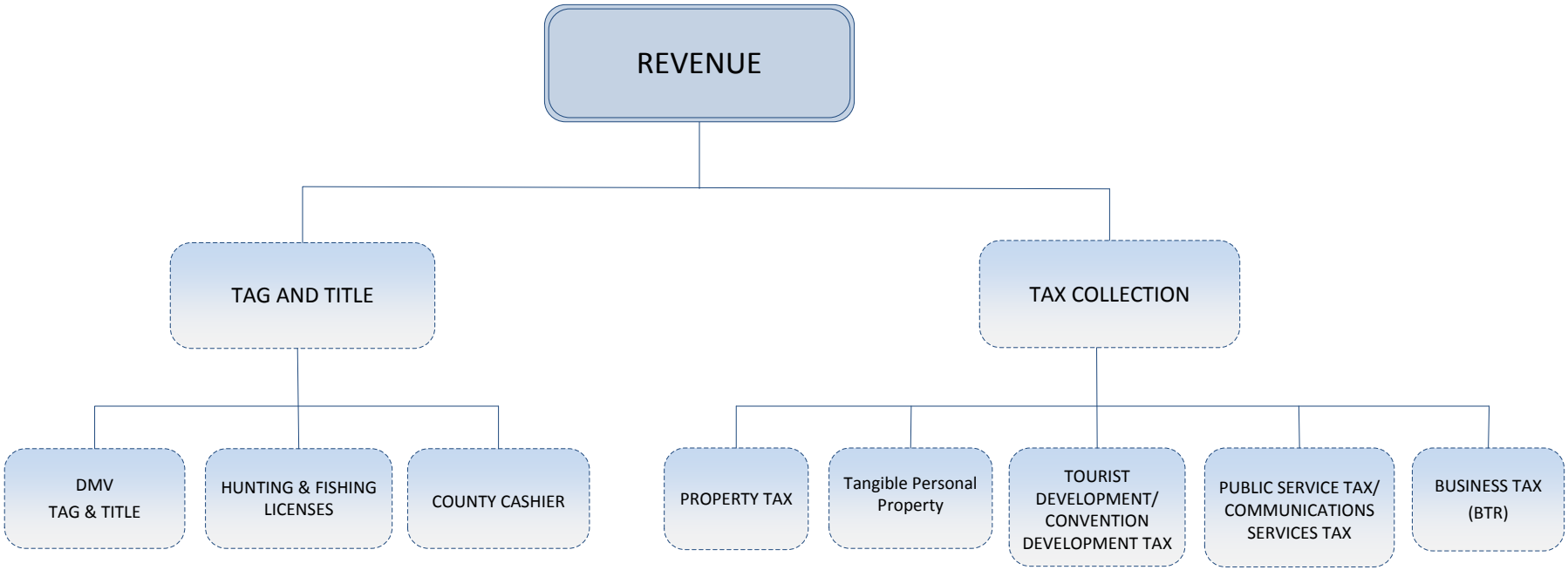
Mission To earn the trust and confidence of our citizens by serving our customers with respect, integrity, innovation, and organizational excellence as we ensure fiscal responsibility and accountability in the collection and distribution of public funds.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Revenue	3,478,712	3,822,974	3,483,841	3,687,411
Total Expenditures	**$3,478,712**	**$3,822,974**	**$3,483,841**	**$3,687,411**
Expenditures by Category				
Personnel Services	3,430,651	3,713,793	3,485,749	3,801,673
Operating Expenses	1,638,709	1,726,917	1,664,653	1,701,117
Capital Outlay	75,345	53,200	4,375	10,000
Subtotal Operating Expenditures	**$5,144,705**	**$5,493,910**	**$5,154,777**	**$5,512,790**
Grants and Aids	42	800	800	800
Subtotal Other Operating Expenditures	**$42**	**$800**	**$800**	**$800**
Reimbursements	(1,666,035)	(1,671,736)	(1,671,736)	(1,826,179)
Total Operating Expenditures	**$3,478,712**	**$3,822,974**	**$3,483,841**	**$3,687,411**
Expenditures by Fund				
General	3,438,017	3,773,222	3,434,089	3,635,136
Municipal Service District	40,695	49,752	49,752	52,275

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	76.00	73.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	77.00	74.00

BUSINESS SERVICES
REVENUE



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

Volusia County FLORIDA

Department: Business Services

8058200 -9

Revenue

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	3,430,651	3,713,793	3,485,749	3,801,673
Operating Expenses	1,638,709	1,726,917	1,664,653	1,701,117
Capital Outlay	75,345	53,200	4,375	10,000
Subtotal Operating Expenditures	**$5,144,705**	**$5,493,910**	**$5,154,777**	**$5,512,790**
Grants and Aids	42	800	800	800
Subtotal Other Operating Expenditures	**$42**	**$800**	**$800**	**$800**
Reimbursements	(1,666,035)	(1,671,736)	(1,671,736)	(1,826,179)
Total Operating Expenditures	**$3,478,712**	**$3,822,974**	**$3,483,841**	**$3,687,411**
Expenditures by Fund				
General	$3,438,017	$3,773,222	$3,434,089	$3,635,136
Municipal Service District	$40,695	$49,752	$49,752	$52,275
Number of Full Time Positions		76.00		73.00
Number of Part Time Positions		2.00		2.00
Number of Full Time Equivalent Positions		77.00		74.00

Key Objectives

1. Improve internal and external websites by establishing well-organized content that is both informative, user-friendly and focuses on the needs of our customers and allows for a convenient online payment process

2. Process payments received by mail through the Opex Falcon High Speed Scanner

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Total online payments processed	174,602	183,332	193,000
Real Estate, Business Tax receipts, and DMV payments processed	0	50,000	150,000

Highlights

The Revenue Division is responsible for the collection and distribution of more than $850 million in revenue countywide, including real estate taxes, tangible personal property taxes, centrally assessed taxes, tourist/convention development taxes, utility taxes, business tax receipts, building permits and utility bill payments. As an agent for the Florida Department of Highway Safety and Motor Vehicles, the division is also responsible for issuing more than 700,000 titles and registrations for vehicles, mobile homes and vessels, totaling more than $47 million in collections.

As the County's centralized cashier, the Division processes more than 1.2 million transactions annually. In addition to tax collections, these transactions include a variety of county services, such as building permits, water bills, Votran passes, dog tags, hauling permits, special assessments, Value Adjustment Board fees, beach citations and confiscated funds.

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

During fiscal year 2017-18, two positions were moved to the County Attorney's Office; one position was moved to the Human Resources Division. The fiscal year 2018-19 budget includes 11 unfunded positions.

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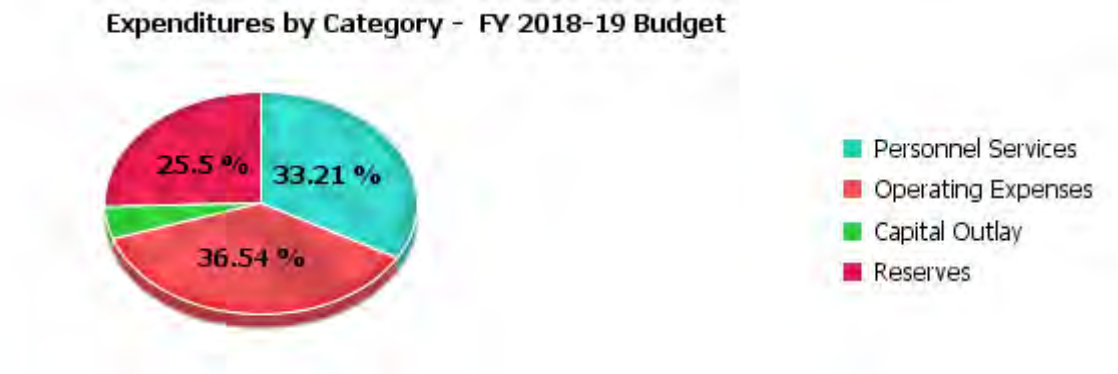
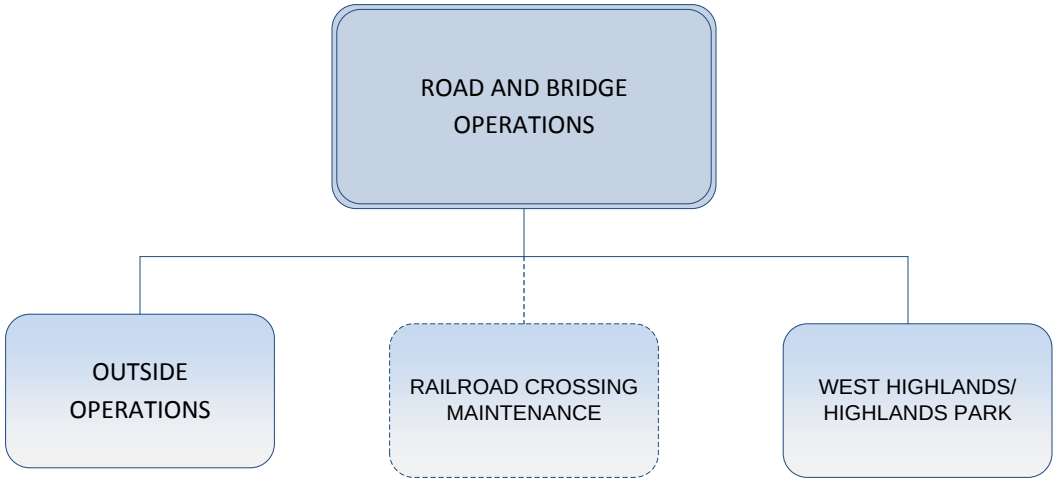
Mission To maintain the County's transportation system of roads and bridges, provide a safe system, and protect the investment in that system. To develop and provide levels of service by planning, scheduling, directing and controlling work.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Outside Operations	221,508	181,900	181,900	181,900
Road & Bridge Operations	11,004,949	17,300,262	14,416,056	17,568,733
W Highlands/Highlands Park	150,881	200,000	200,000	198,578
Total Expenditures	**$11,377,338**	**$17,682,162**	**$14,797,956**	**$17,949,211**
Expenditures by Category				
Personnel Services	5,206,714	5,958,677	5,966,068	6,260,703
Operating Expenses	6,296,427	8,221,699	8,508,958	6,888,434
Capital Outlay	590,039	899,000	1,222,930	893,000
Subtotal Operating Expenditures	**$12,093,180**	**$15,079,376**	**$15,697,956**	**$14,042,137**
Reserves	0	3,502,786	0	4,807,074
Subtotal Other Operating Expenditures	**$0**	**$3,502,786**	**$0**	**$4,807,074**
Reimbursements	(715,842)	(900,000)	(900,000)	(900,000)
Total Operating Expenditures	**$11,377,338**	**$17,682,162**	**$14,797,956**	**$17,949,211**
Expenditures by Fund				
County Transportation Trust	11,226,457	17,482,162	14,597,956	17,750,633
Road District Maintenance	150,881	200,000	200,000	198,578



	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	128.00	126.00
Number of Part Time Positions	13.00	12.00
Number of Full Time Equivalent Positions	132.60	130.10

PUBLIC WORKS
ROAD AND BRIDGE DIVISION



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.
Division activities/programs shown with dotted lines reflect notable areas not identified as a separate budget page.

Department: Public Works

7506800

Outside Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	221,508	181,900	181,900	181,900
Subtotal Operating Expenditures	**$221,508**	**$181,900**	**$181,900**	**$181,900**
Total Operating Expenditures	**$221,508**	**$181,900**	**$181,900**	**$181,900**
Expenditures by Fund				
County Transportation Trust	$221,508	$181,900	$181,900	$181,900

Key Objectives

1. Perform non-transportation trust maintenance activities to ensure roadway safety

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Cubic yards of emergency road spot repair	2,348	2,200	2,000

Highlights

The Outside Operations Activity accounts for numerous 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 support for the Daytona Speedway Races, Bike Week, Biketoberfest, Volusia County Fair, Volusia County Food Drive and Keep Deland Beautiful projects.

Department: Public Works

ROAD_BR_OPERATIONS

Road & Bridge Operations

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	5,206,714	5,958,677	5,966,068	6,260,703
Operating Expenses	5,924,038	7,839,799	8,127,058	6,507,956
Capital Outlay	590,039	899,000	1,222,930	893,000
Subtotal Operating Expenditures	**$11,720,791**	**$14,697,476**	**$15,316,056**	**$13,661,659**
Reserves	0	3,502,786	0	4,807,074
Subtotal Other Operating Expenditures	**$0**	**$3,502,786**	**$0**	**$4,807,074**
Reimbursements	(715,842)	(900,000)	(900,000)	(900,000)
Total Operating Expenditures	**$11,004,949**	**$17,300,262**	**$14,416,056**	**$17,568,733**
Expenditures by Fund				
County Transportation Trust	$11,004,949	$17,300,262	$14,416,056	$17,568,733
Number of Full Time Positions		128.00		126.00
Number of Part Time Positions		13.00		12.00
Number of Full Time Equivalent Positions		132.60		130.10

Key Objectives

1. Ensure maintenance for the rights-of way are provided at the highest possible level of service

2. Remove existing damaged or non-ADA compliant sidewalk and curb ramps and replace with new ADA compliant sidewalk.

3. Right-of-ways are mowed to maintain a level of service for safety purposes

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Miles of trees trimmed	67	115	90
Square feet of sidewalk repaired	41,669	45,000	45,000
Number of acres mowed	12,876	12,000	13,000

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 rights-of-way mowing, median maintenance, tree removal and trimming, signs, striping, curbing, stormwater system and sidewalk maintenance. The primary capital focus is on replacing/repairing aging infrastructure and addressing ADA sidewalk issues.

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

One position was transferred to Coastal Division and two positions were transferred to Emergency Medical Administration during fiscal year 2017-18.

The fiscal year 2018-19 budget includes 24 unfunded positions.

Department: Public Works

7507001

W Highlands/Highlands Park

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	150,881	200,000	200,000	198,578
Subtotal Operating Expenditures	**$150,881**	**$200,000**	**$200,000**	**$198,578**
Total Operating Expenditures	**$150,881**	**$200,000**	**$200,000**	**$198,578**
Expenditures by Fund				
Road District Maintenance	$150,881	$200,000	$200,000	$198,578

Key Objectives

1. Ensure maintenance for the rights of way are provided at the highest possible level of service

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Miles of dirt roads graded	226	222	200

Highlights

Provide rights-of-way maintenance, such as mowing, dirt road grading, signs, and tree trimming for the West Highlands maintenance district per the assessment agreement. Any savings in maintenance monies are used to pave dirt roads on a maintenance priority.

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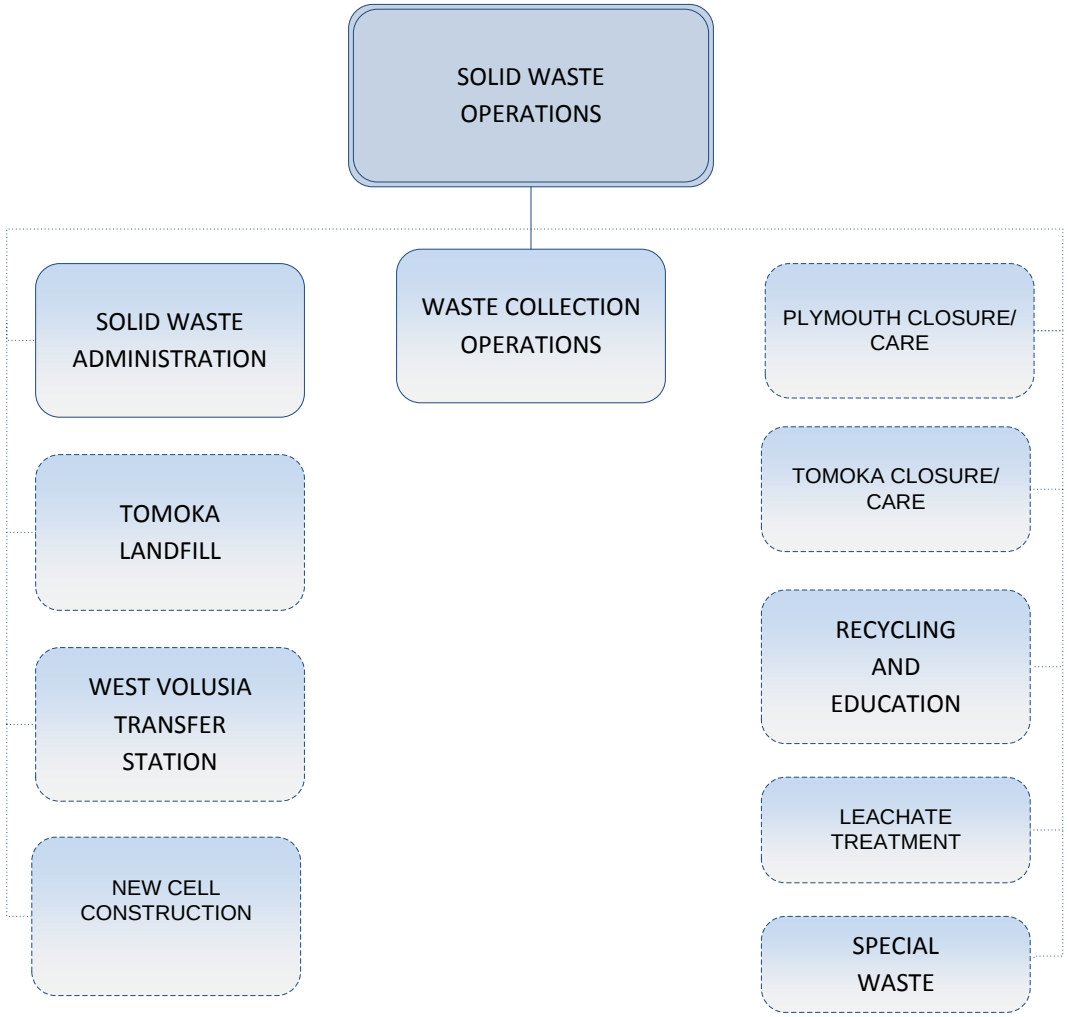
Mission To manage an integrated, cost effective solid waste program that will provide long-term disposal capacity for our citizens, while being environmentally sound and sustainable.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Collection	8,756,792	10,435,615	9,725,236	12,570,236
Solid Waste Administration	13,840,705	33,975,367	17,824,443	40,327,058
Total Expenditures	**$22,597,497**	**$44,410,982**	**$27,549,679**	**$52,897,294**
Expenditures by Category				
Personnel Services	4,024,785	4,157,521	4,075,907	4,496,562
Operating Expenses	15,081,986	17,084,592	17,335,048	19,885,336
Capital Outlay	2,571,555	2,395,370	2,062,862	2,754,600
Subtotal Operating Expenditures	**$21,678,326**	**$23,637,483**	**$23,473,817**	**$27,136,498**
Capital Improvements	661,671	7,342,359	3,825,862	8,231,000
Grants and Aids	250,000	250,000	250,000	250,000
Interfund Transfers	7,500	0	0	0
Reserves	0	13,181,140	0	17,279,796
Subtotal Other Operating Expenditures	**$919,171**	**$20,773,499**	**$4,075,862**	**$25,760,796**
Total Operating Expenditures	**$22,597,497**	**$44,410,982**	**$27,549,679**	**$52,897,294**
Expenditures by Fund				
Solid Waste	13,840,705	33,975,367	17,824,443	40,327,058
Waste Collection	8,756,792	10,435,615	9,725,236	12,570,236

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	69.00	69.00
Number of Full Time Equivalent Positions	69.00	69.00

PUBLIC WORKS
SOLID WASTE



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

Department: Public Works

7600600

Collection

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	147,442	150,588	146,459	158,716
Operating Expenses	8,609,350	9,418,410	9,578,777	11,088,587
Subtotal Operating Expenditures	**$8,756,792**	**$9,568,998**	**$9,725,236**	**$11,247,303**
Reserves	0	866,617	0	1,322,933
Subtotal Other Operating Expenditures	**$0**	**$866,617**	**$0**	**$1,322,933**
Total Operating Expenditures	**$8,756,792**	**$10,435,615**	**$9,725,236**	**$12,570,236**
Expenditures by Fund				
Waste Collection	$8,756,792	$10,435,615	$9,725,236	$12,570,236
Number of Full Time Positions		3.00		3.00
Number of Full Time Equivalent Positions		3.00		3.00

Key Objectives

1. Provide efficient collection services for unincorporated Volusia County

2. Promote proper waste management, waste reduction and recycling through public education programs to exceed the state recycling goal

3. Administer collection services to protect the health and well-being of the community

4. Provide continuing education for proper waste reduction, recycling and disposal

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of unincorporated residential units per year	45,717	46,144	46,758
Number of residential education contacts	39,641	41,623	43,704
Percent of complaints resolved in 24 hours	99	99	99
Tons of residential waste collected for recycling	4,020	3,979	3,939

Highlights

The core function of Waste Collection Operations is to provide safe, efficient and cost effective refuse collection services through contracted services; that includes curbside refuse, recycling, yard waste and bulk item pick-up.

The annual non-ad valorem special assessment to residents of the unincorporated areas of the county will be increased on October 01, 2018 via Resolution 2018-27 from $210 to $238. Fiscal year 2018-19 reflects a $1.3 mil increase in operating expenses to reflect the annual CPI adjustment and increased service level under the amended contract.

The reserves have been set aside for future residential solid waste and recycling collection for unincorporated household areas.

Department: Public Works

SOLID_WASTE_ADMIN

Solid Waste Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	3,877,343	4,006,933	3,929,448	4,337,846
Operating Expenses	6,472,636	7,666,182	7,756,271	8,796,749
Capital Outlay	2,571,555	2,395,370	2,062,862	2,754,600
Subtotal Operating Expenditures	**$12,921,534**	**$14,068,485**	**$13,748,581**	**$15,889,195**
Capital Improvements	661,671	7,342,359	3,825,862	8,231,000
Grants and Aids	250,000	250,000	250,000	250,000
Interfund Transfers	7,500	0	0	0
Reserves	0	12,314,523	0	15,956,863
Subtotal Other Operating Expenditures	**$919,171**	**$19,906,882**	**$4,075,862**	**$24,437,863**
Total Operating Expenditures	**$13,840,705**	**$33,975,367**	**$17,824,443**	**$40,327,058**
Expenditures by Fund				
Solid Waste	$13,840,705	$33,975,367	$17,824,443	$40,327,058
Number of Full Time Positions		66.00		66.00
Number of Full Time Equivalent Positions		66.00		66.00

Key Objectives

1. Administer solid waste programs in accordance with applicable laws and regulations
2. Provide safe and economical transfer of solid waste to Tomoka Landfill
3. Administer recycling and education programs to promote recycling, reuse, waste reduction, and other programs
4. Provide adequate disposal capacity for current and future waste volumes

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Tons of solid waste processed per year	601,919	595,900	598,880
Percent recycled materials per year	42	40	40
Tons of transported waste per year	162,992	170,942	179,489
Years of available permitted capacity	6	5	4

Highlights

The Solid Waste Division provides transfer and disposal of municipal solid waste while evaluating new technology. The fiscal year 2018-19 budget provides for transfer of refuse, operation of our municipal solid waste facility, Tomoka Farms Road Landfill, and facilities management of public-private partnership contracts and leases.

The fiscal year 2018-19 budget includes construction for the North Cell Area landfill and continuation of design for the new southeast disposal area.

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

The fiscal year 2018-19 budget has one unfunded position.

State Department of Juvenile Justice

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.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Pre-disposition Detention	1,938,831	2,050,899	1,754,000	1,929,400
Total Expenditures	**$1,938,831**	**$2,050,899**	**$1,754,000**	**$1,929,400**
Expenditures by Category				
Grants and Aids	1,938,831	2,050,899	1,754,000	1,929,400
Subtotal Other Operating Expenditures	**$1,938,831**	**$2,050,899**	**$1,754,000**	**$1,929,400**
Total Operating Expenditures	**$1,938,831**	**$2,050,899**	**$1,754,000**	**$1,929,400**
Expenditures by Fund				
General	1,938,831	2,050,899	1,754,000	1,929,400

Expenditures by Category - FY 2018-19 Budget

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State Department of Juvenile Justice

Department: Public Protection

5901000

Pre-disposition Detention

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Grants and Aids	1,938,831	2,050,899	1,754,000	1,929,400
Subtotal Other Operating Expenditures	**$1,938,831**	**$2,050,899**	**$1,754,000**	**$1,929,400**
Total Operating Expenditures	**$1,938,831**	**$2,050,899**	**$1,754,000**	**$1,929,400**
Expenditures by Fund				
General	$1,938,831	$2,050,899	$1,754,000	$1,929,400

Key Objectives

1. Number of detention days provided by Department of Juvenile Justice

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Total number of detention/service days for juveniles within Volusia County provided by DJJ	15,227	12,431	13,674

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.

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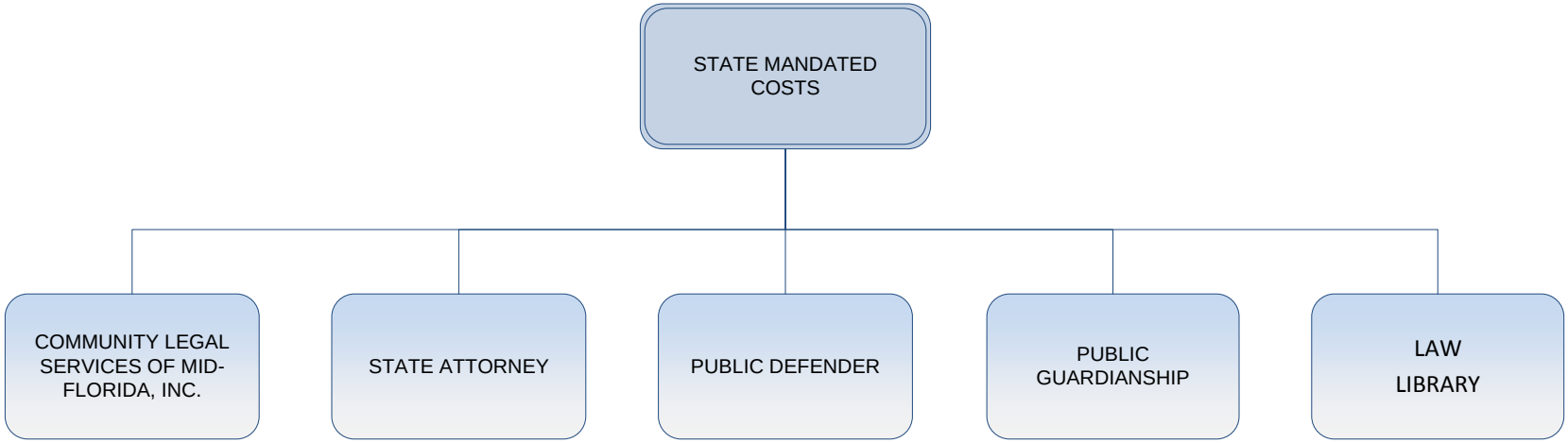
Mission To provide a safe environment and community to the citizens of County of Volusia through the elected State Attorney, whose office prosecutes criminal acts on behalf of both the State and County; the elected Public Defender, whose office provides effective assistance of counsel to indigent persons 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.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Community Legal Services of Mid-Florida	896,000	896,000	896,000	896,000
Law Library	686,552	702,269	702,269	726,386
Public Defender	653,528	722,024	742,246	757,606
Public Guardianship	126,000	126,000	126,000	126,000
State Attorney	582,089	691,926	638,653	666,588
Total Expenditures	**$2,944,169**	**$3,138,219**	**$3,105,168**	**$3,172,580**
Expenditures by Category				
Personnel Services	74,133	76,818	78,463	82,408
Operating Expenses	2,748,488	2,879,547	2,844,851	2,912,311
Capital Outlay	30,320	90,395	90,395	84,985
Subtotal Operating Expenditures	**$2,852,941**	**$3,046,760**	**$3,013,709**	**$3,079,704**
Grants and Aids	91,228	91,459	91,459	92,876
Subtotal Other Operating Expenditures	**$91,228**	**$91,459**	**$91,459**	**$92,876**
Total Operating Expenditures	**$2,944,169**	**$3,138,219**	**$3,105,168**	**$3,172,580**
Expenditures by Fund				
General	2,944,169	3,138,219	3,105,168	3,172,580

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	1.00	1.00

JUSTICE SYSTEM
STATE MANDATED COSTS



Department: State Mandated Costs

3304100

Community Legal Services of Mid-Florida

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	896,000	896,000	896,000	896,000
Subtotal Operating Expenditures	**$896,000**	**$896,000**	**$896,000**	**$896,000**
Total Operating Expenditures	**$896,000**	**$896,000**	**$896,000**	**$896,000**
Expenditures by Fund				
General	$896,000	$896,000	$896,000	$896,000

Key Objectives

1. Meet the civil legal needs of Central Florida's low-income and vulnerable populations who cannot afford to hire an attorney

2. Encourage and facilitate volunteer service by pro bono attorneys and other professionals as one way to meet the area's civil legal needs

3. 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

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of new cases	7,675	8,000	8,500
Number of hours of service provided by pro bono attorneys and other professionals	2,405	2,700	2,700
Number of persons reached through education, outreach, and website	98,064	100,000	100,000

Highlights

Community Legal Services of Mid-Florida (CLSMF) is a non-profit law firm committed to helping victims escape domestic violence by obtaining injunctions for protection; preventing senior citizens from losing their homes; obtaining desperately needed income for homeless families and veterans; collaborating with other agencies for the rights of disabled schoolchildren; assisting victims of housing discrimination or foreclosure; and fighting predatory consumer practices. Currently, five attorneys and one paralegal assist low income, elderly, or victimized Volusia County residents.

CLSMF Legal Advice Intake Helpline provides centralized intake, legal advice, brief services and referrals, and allows expert CLSMF attorneys to assist clients throughout our 12-county service area regardless of the location of the attorney or client. CLSMF Helpline is staffed by 3 full-time and 13 part-time attorneys who are trained to screen clients for eligibility and conduct the intake.

CLSMF Volunteer Lawyers Project (VLP) collaborates with private attorneys to provide free legal assistance or court representation to low income clients. In 2017, over 220 cases for Volusia County residents were handled. Currently, CLSMF offers a weekly general legal advice clinic in Daytona Beach ("Walk-In Wednesdays"), a twice-monthly legal advice clinic in DeLand, and a periodic legal advice clinic in Ormond Beach.

CLSMF's Public Benefits paralegal helps low-income families obtain or keep needed income through programs such as SNAP (food stamps), Unemployment Compensation, Temporary Cash Assistance, Medicaid, SSI, SSDI and others. Our Veterans Attorney helps disabled veterans appeal the denial of Veterans Benefits, discharge upgrades, and other military benefits. In 2017, these advocates secured total back awards in excess of $311,000 for Volusia County residents in cases involving SSI, SSDI, Food Stamps, and Veterans Benefits.

Department: State Mandated Costs

3307140

Law Library

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	686,552	702,269	702,269	726,386
Subtotal Operating Expenditures	**$686,552**	**$702,269**	**$702,269**	**$726,386**
Total Operating Expenditures	**$686,552**	**$702,269**	**$702,269**	**$726,386**
Expenditures by Fund				
General	$686,552	$702,269	$702,269	$726,386

Key Objectives

1. Meet the legal information needs of the community

2. Increase awareness of Law Library resources and services

3. Develop and provide programs and services for Library users

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Annual website visits	49,844	49,894	49,944
Educational seminars, sessions, and tours conducted	12	12	12
Law Library usge by Calendar year	51,003	51,054	51,105

Highlights

The Volusia County Law Library (VCLL) provides the necessary resources and services to facilitate meaningful access to the legal information needs of the community. Users of the (VCLL) include the general public, attorneys, judges, court and government agencies, students, and members of the business community. Referrals from other agencies and libraries are common. The legal resources and reference services required by these user groups vary in terms of type, degree and complexity.

The Volusia County Law Library operates branches located in Daytona Beach, DeLand and New Smyrna Beach and legal research workstations in Deltona and Ormond Beach. The Law Library website is www.vclawlig.org.

The VCLL maintains the core collection standards in accordance with the American Association of Law Libraries. it maintains a ccolleciton off 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 material 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.

Department: State Mandated Costs

3307000

Public Defender

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	544,610	562,170	582,392	601,745
Capital Outlay	17,690	68,395	68,395	62,985
Subtotal Operating Expenditures	**$562,300**	**$630,565**	**$650,787**	**$664,730**
Grants and Aids	91,228	91,459	91,459	92,876
Subtotal Other Operating Expenditures	**$91,228**	**$91,459**	**$91,459**	**$92,876**
Total Operating Expenditures	**$653,528**	**$722,024**	**$742,246**	**$757,606**
Expenditures by Fund				
General	$653,528	$722,024	$742,246	$757,606

Key Objectives

1. Represent indigent persons as required by Section 27.51(1)

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of cases appointed to represent in Volusia County	25,483	25,573	25,957

Highlights

In accordance with Section 27.519(1) Florida Statutes, Public Defenders are charged with representation of indigent persons. The duties and responsibilities of the Public Defender's Office are constantly expanding.

The fiscal year 2018-19 Grants and Aids budget is payment to the Public Defender for an Information Technology position.

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

Department: State Mandated Costs

3307040

Public Guardianship

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	126,000	126,000	126,000	126,000
Subtotal Operating Expenditures	**$126,000**	**$126,000**	**$126,000**	**$126,000**
Total Operating Expenditures	**$126,000**	**$126,000**	**$126,000**	**$126,000**
Expenditures by Fund				
General	$126,000	$126,000	$126,000	$126,000

Highlights

The Council on Aging has been operating as the Office of Public Guardianship for Volusia County since 2003. Staff provides necessary services to residents 18 or older who lack the capacity to make their own decisions, do not have a willing qualified family member or friend to serve as a guardian, and do not have adequate income or assets to pay for a professional guardian. Through this program, the council provides services for 38 active public wards with over 35 on the waiting list. Natural attrition of this population allows staff to serve approximately 50 wards in any year. On a daily basis the program provides wards with health care management, residential placement, and financial management. Many of these residents are extremely frail residents in nursing homes while others are developmentally disabled and have resided in group homes for most of their lives. The Office is able to assist these individuals to obtain the least restrictive and the most productive life possible.

Department: State Mandated Costs

3305000

State Attorney

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	74,133	76,818	78,463	82,408
Operating Expenses	495,326	593,108	538,190	562,180
Capital Outlay	12,630	22,000	22,000	22,000
Subtotal Operating Expenditures	**$582,089**	**$691,926**	**$638,653**	**$666,588**
Total Operating Expenditures	**$582,089**	**$691,926**	**$638,653**	**$666,588**
Expenditures by Fund				
General	$582,089	$691,926	$638,653	$666,588
Number of Full Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		1.00		1.00

Key Objectives

1. To protect and serve the citizens of Volusia County by pursuing the prosecution against criminal defendants

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Pursuing the prosecution in criminal cases in Volusia County	20,041	20,000	21,000

Highlights

The State Attorney's office, Seventh Judicial Court is responsible for criminal prosecutions in Volusia, Flagler, St. John's and Putnam Counties ranging from first-degree murder to disorderly conduct. The budget for the State Attorney's Office including staff salaries, is primarily funded by the State. Article V. Revision 7 of the State Constitution calling or full state funding on July 1, 2004. Florida Statutes Section 29.008, requires the county to be responsible for the costs of communications, information systems, and facilities. These costs includes information technology (hardware, software and equipment), rent, utilities, building maintenance, security, property insurance and liability insurance.

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

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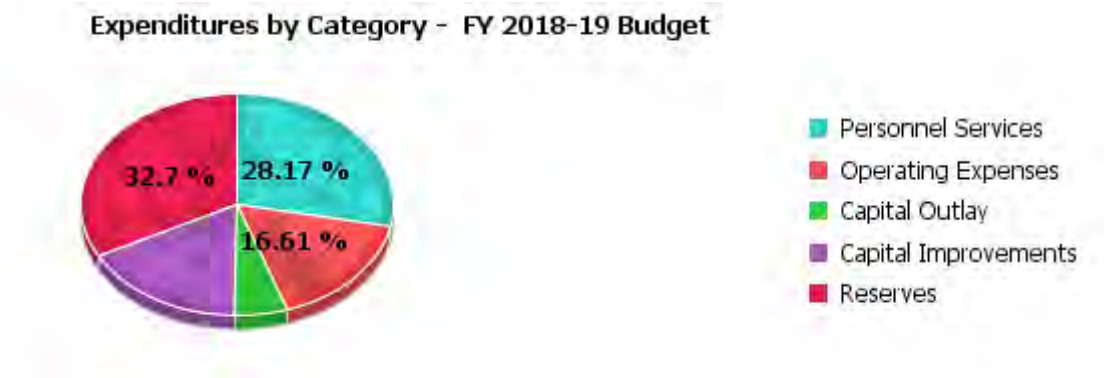
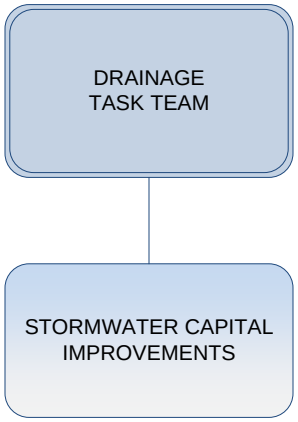
Mission To provide for physical structures, natural systems and maintenance activities to protect people, infrastructure, property and water resources from the hazards of flooding, inadequate drainage and stormwater pollutants.

Expenditures by Program	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Drainage Task Team	4,082,282	6,112,383	3,568,091	7,862,403
Stormwater Capital Improvements	510,825	3,640,000	2,310,173	1,900,000
Total Expenditures	**$4,593,107**	**$9,752,383**	**$5,878,264**	**$9,762,403**
Expenditures by Category				
Personnel Services	2,858,626	3,116,437	3,163,285	3,361,253
Operating Expenses	1,718,917	1,978,396	1,866,402	1,982,385
Capital Outlay	623,029	617,000	617,000	657,000
Subtotal Operating Expenditures	**$5,200,572**	**$5,711,833**	**$5,646,687**	**$6,000,638**
Capital Improvements	462,987	3,770,000	1,948,621	2,030,000
Interfund Transfers	369,407	0	452,956	0
Reserves	0	2,440,550	0	3,901,765
Subtotal Other Operating Expenditures	**$832,394**	**$6,210,550**	**$2,401,577**	**$5,931,765**
Reimbursements	(1,439,859)	(2,170,000)	(2,170,000)	(2,170,000)
Total Operating Expenditures	**$4,593,107**	**$9,752,383**	**$5,878,264**	**$9,762,403**
Expenditures by Fund				
Stormwater Utility	4,593,107	9,752,383	5,878,264	9,762,403



	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	55.00	55.00
Number of Part Time Positions	1.00	1.00
Number of Full Time Equivalent Positions	55.75	55.75

PUBLIC WORKS
STORMWATER



Department: Public Works

DRAINAGETASK

Drainage Task Team

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	2,858,626	3,116,437	3,163,285	3,361,253
Operating Expenses	1,648,917	1,908,396	1,792,850	1,912,385
Capital Outlay	623,029	617,000	617,000	657,000
Subtotal Operating Expenditures	**$5,130,572**	**$5,641,833**	**$5,573,135**	**$5,930,638**
Capital Improvements	22,162	200,000	0	200,000
Interfund Transfers	369,407	0	164,956	0
Reserves	0	2,440,550	0	3,901,765
Subtotal Other Operating Expenditures	**$391,569**	**$2,640,550**	**$164,956**	**$4,101,765**
Reimbursements	(1,439,859)	(2,170,000)	(2,170,000)	(2,170,000)
Total Operating Expenditures	**$4,082,282**	**$6,112,383**	**$3,568,091**	**$7,862,403**
Expenditures by Fund				
Stormwater Utility	$4,082,282	$6,112,383	$3,568,091	$7,862,403
Number of Full Time Positions		55.00		55.00
Number of Part Time Positions		1.00		1.00
Number of Full Time Equivalent Positions		55.75		55.75

Key Objectives

1. Perform primary drainage system, roadside ditch and stormwater facilities maintenance to improve water quality and quantity flow

2. Replace deteriorated storm pipe and structures

3. Increase water quality in rivers, lakes and streams by performing routine street sweeping in accordance with Best Management Practices (BMP) that aids in reducing the amount of nutrients in stormwater runoff

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Miles of roadside ditch systems cleaned	34	47	45
Feet of stormwater pipe replaced or installed	7,045	9,000	8,000
Number of street miles swept	3,118	3,500	3,500

Highlights

The Stormwater Division develops and implements projects for County and partnership benefits. The Capital Improvement projects in fiscal year 2018-19 include North Peninsula drainage improvements, Rio Way improvements and Mosquito Lagoon improvements. In addition, the Stormwater Division will renew and replace deteriorated infrastructure as well as focus on the Total Maximum Daily Loads (TMDL) and Reasonable Assurance Plan (RAP) programs. The reserves are for future land procurement, drainage projects and/or water quality improvements.

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

The fiscal year 2018-19 budget includes four unfunded positions.

Department: Public Works

STORM_CAPITAL

Stormwater Capital Improvements

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	70,000	70,000	73,552	70,000
Subtotal Operating Expenditures	**$70,000**	**$70,000**	**$73,552**	**$70,000**
Capital Improvements	440,825	3,570,000	1,948,621	1,830,000
Interfund Transfers	0	0	288,000	0
Subtotal Other Operating Expenditures	**$440,825**	**$3,570,000**	**$2,236,621**	**$1,830,000**
Total Operating Expenditures	**$510,825**	**$3,640,000**	**$2,310,173**	**$1,900,000**
Expenditures by Fund				
Stormwater Utility	$510,825	$3,640,000	$2,310,173	$1,900,000

Key Objectives

1. Develop and manage capital improvement projects

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of capital improvement projects	3	7	7

Highlights

Capital Improvement funds are allocated for the commencement and/or completion of capital projects.

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

Mission To promote tourism in Volusia County through statewide and national promotions which highlight the County's diverse qualities and attributes.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Convention Development Tax	10,786,653	11,173,979	11,344,385	11,871,802
Total Expenditures	**$10,786,653**	**$11,173,979**	**$11,344,385**	**$11,871,802**
Expenditures by Category				
Operating Expenses	10,786,653	11,173,979	11,344,385	11,871,802
Subtotal Operating Expenditures	**$10,786,653**	**$11,173,979**	**$11,344,385**	**$11,871,802**
Total Operating Expenditures	**$10,786,653**	**$11,173,979**	**$11,344,385**	**$11,871,802**
Expenditures by Fund				
Convention Development Tax	10,786,653	11,173,979	11,344,385	11,871,802

Expenditures by Category - FY 2018-19 Budget

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Department: Tourist Development

1705000 -14

Convention Development Tax

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	10,786,653	11,173,979	11,344,385	11,871,802
Subtotal Operating Expenditures	**$10,786,653**	**$11,173,979**	**$11,344,385**	**$11,871,802**
Total Operating Expenditures	**$10,786,653**	**$11,173,979**	**$11,344,385**	**$11,871,802**
Expenditures by Fund				
Convention Development Tax	$10,786,653	$11,173,979	$11,344,385	$11,871,802

Key Objectives

1. To provide quality marketing and promotion for tourism in Volusia County

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percent variance of actual Convention Development Tax collections versus projected amounts	1	1	1

Highlights

Convention Development Tax revenue, net of a 2% administrative fee, is distributed to the Halifax, 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.

The fiscal year 2018-19 budgeted distributions are net of $237,287 for collection and administration of the tax: Halifax, $8,930,671; Southeast Volusia, $2,085,773; West Volusia, $618,071.

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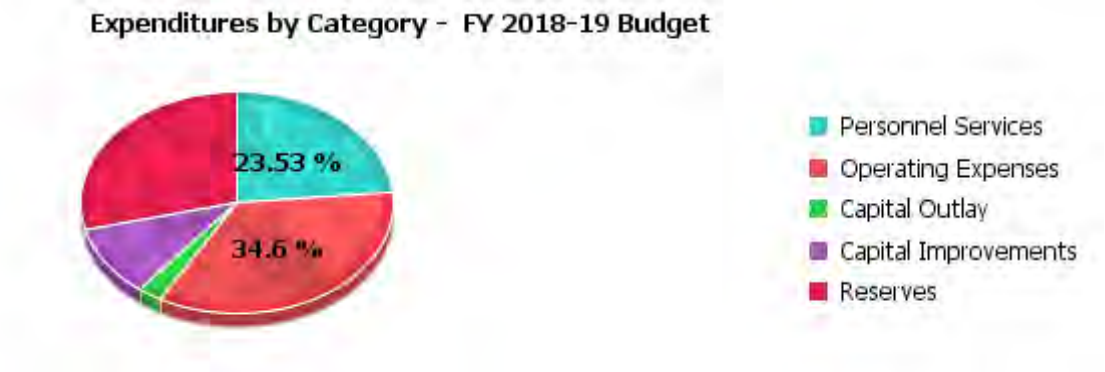
Traffic Engineering

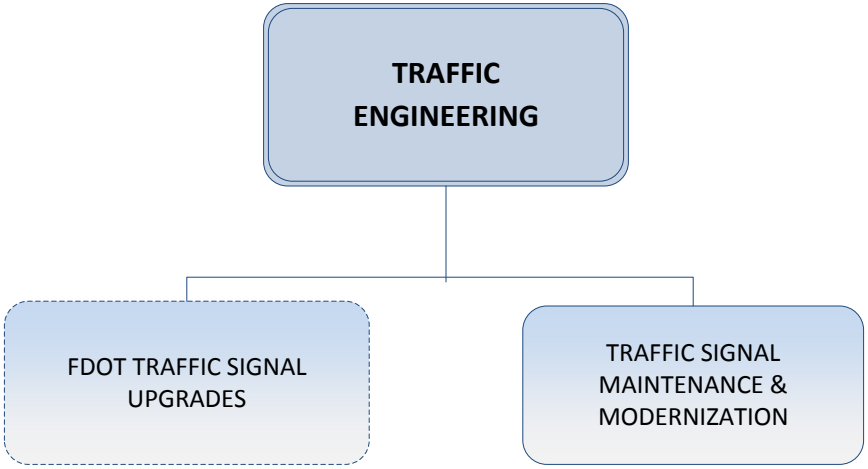
Mission To enhance the quality of life for residents and visitors by providing essential services for the safe and efficient movement of both vehicular and pedestrian traffic throughout Volusia County. This is accomplished through the planning, design, implementation, and maintenance of traffic control 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.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Traffic Engineering	1,046,503	2,177,584	1,294,667	3,368,671
Traffic Signal Modernization	3,120,970	2,737,856	2,826,709	3,001,040
Total Expenditures	**$4,167,473**	**$4,915,440**	**$4,121,376**	**$6,369,711**
Expenditures by Category				
Personnel Services	1,342,924	1,471,382	1,337,079	1,498,608
Operating Expenses	1,711,218	1,983,977	1,911,801	2,204,082
Capital Outlay	39,460	68,000	64,565	161,340
Subtotal Operating Expenditures	**$3,093,602**	**$3,523,359**	**$3,313,445**	**$3,864,030**
Capital Improvements	1,073,871	600,000	807,931	660,000
Reserves	0	817,081	0	1,845,681
Subtotal Other Operating Expenditures	**$1,073,871**	**$1,417,081**	**$807,931**	**$2,505,681**
Reimbursements	0	(25,000)	0	0
Total Operating Expenditures	**$4,167,473**	**$4,915,440**	**$4,121,376**	**$6,369,711**
Expenditures by Fund				
County Transportation Trust	4,167,473	4,915,440	4,121,376	6,369,711



	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	21.00	21.00
Number of Full Time Equivalent Positions	21.00	21.00

PUBLIC WORKS
TRAFFIC ENGINEERING DIVISION



Dashed lines represent Divisions reporting to this Department with budgets identified separately within this section.

Traffic Engineering

Department: Public Works

TRAFFIC_ENG

Traffic Engineering

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	545,308	659,083	622,907	667,919
Operating Expenses	461,735	658,420	607,195	828,731
Capital Outlay	39,460	68,000	64,565	26,340
Subtotal Operating Expenditures	**$1,046,503**	**$1,385,503**	**$1,294,667**	**$1,522,990**
Reserves	0	817,081	0	1,845,681
Subtotal Other Operating Expenditures	**$0**	**$817,081**	**$0**	**$1,845,681**
Reimbursements	0	(25,000)	0	0
Total Operating Expenditures	**$1,046,503**	**$2,177,584**	**$1,294,667**	**$3,368,671**
Expenditures by Fund				
County Transportation Trust	$1,046,503	$2,177,584	$1,294,667	$3,368,671
Number of Full Time Positions		10.00		10.00
Number of Full Time Equivalent Positions		10.00		10.00

Key Objectives

1. Provide a comprehensive program of 24-hour Traffic Counts at fixed stations throughout Volusia County

2. Produce Annual Average Daily Traffic (AADT) counts for state and Volusia County roads

3. Conduct traffic studies to determine whether intersections and/or corridors need additional traffic control devices

4. Evaluate development review projects for transportation

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of traffic studies & volume/vehicle classification counts	450	450	450
Complete yearly AADT & LOS report	1	1	1
Number of days to complete traffic studies after receiving request	90	90	90
Number of development projects reviewed	500	500	500

Highlights

Traffic Engineering is responsible for transportation planning and the proper warranting, design, installation, operations and maintenance of traffic control devices countywide. The Division continues to maintain and analyze traffic crash records to identify and implement appropriate corrective safety measures.

In addition, Traffic Engineering provides traffic engineering and traffic operations services to all cities in the county with Interlocal Agreements for Municipal Services.

The Division analyzes all land use amendments with regard to transportation impacts within the provisions of Chapter 2/ Transportation Element of the Comprehensive Plan's goals, objectives and policies.

The Division evaluates traffic engineering elements on development projects such as driveway use permits, rezoning, planned unit developments, special exceptions, variances, conceptual & final site plans, subdivision overall development plans, preliminary & final plats, transportation concurrency applications, and transportation impact analyses.

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

The fiscal year 2018-19 budget includes two unfunded positions.

Traffic Engineering

Department: Public Works

7702502

Traffic Signal Modernization

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	797,616	812,299	714,172	830,689
Operating Expenses	1,249,483	1,325,557	1,304,606	1,375,351
Capital Outlay	0	0	0	135,000
Subtotal Operating Expenditures	**$2,047,099**	**$2,137,856**	**$2,018,778**	**$2,341,040**
Capital Improvements	1,073,871	600,000	807,931	660,000
Subtotal Other Operating Expenditures	**$1,073,871**	**$600,000**	**$807,931**	**$660,000**
Total Operating Expenditures	**$3,120,970**	**$2,737,856**	**$2,826,709**	**$3,001,040**
Expenditures by Fund				
County Transportation Trust	$3,120,970	$2,737,856	$2,826,709	$3,001,040
Number of Full Time Positions		11.00		11.00
Number of Full Time Equivalent Positions		11.00		11.00

Key Objectives

1. Provide a comprehensive program of scheduled traffic signal maintenance two times per year on signals

2. Provide a comprehensive program of scheduled school zone and flasher maintenance along county and city roads once per year

3. 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

4. Maintain communications system to 168 state, county, and city coordinated traffic signals countywide

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of twice per year traffic signal preventative maintenance	672	672	672
Miles of signal communications network maintained & operated	53	53	53
Number of annual school zone/flasher preventative maintenance	242	242	242
Response time in hours to afterhours emergency traffic signal trouble calls	2	2	2

Highlights

Traffic Engineering is responsible for transportation planning and proper warranting, design, installation, operation, and maintenance of traffic control devices countywide.

In addition, 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 336 signals, 147 school flashers and 95 other flasher types countywide. Traffic Engineering is proposing to design and rebuild the existing strain pole signals at Saxon Blvd & Marketplace as a box (4-pole design), and begin design and rebuild to mast arm for Pioneer Trail & Enterprise Avenue. Traffic Engineering is also planning to modernize the overhead signals, controllers, and cabinets.

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

Veterans' Services

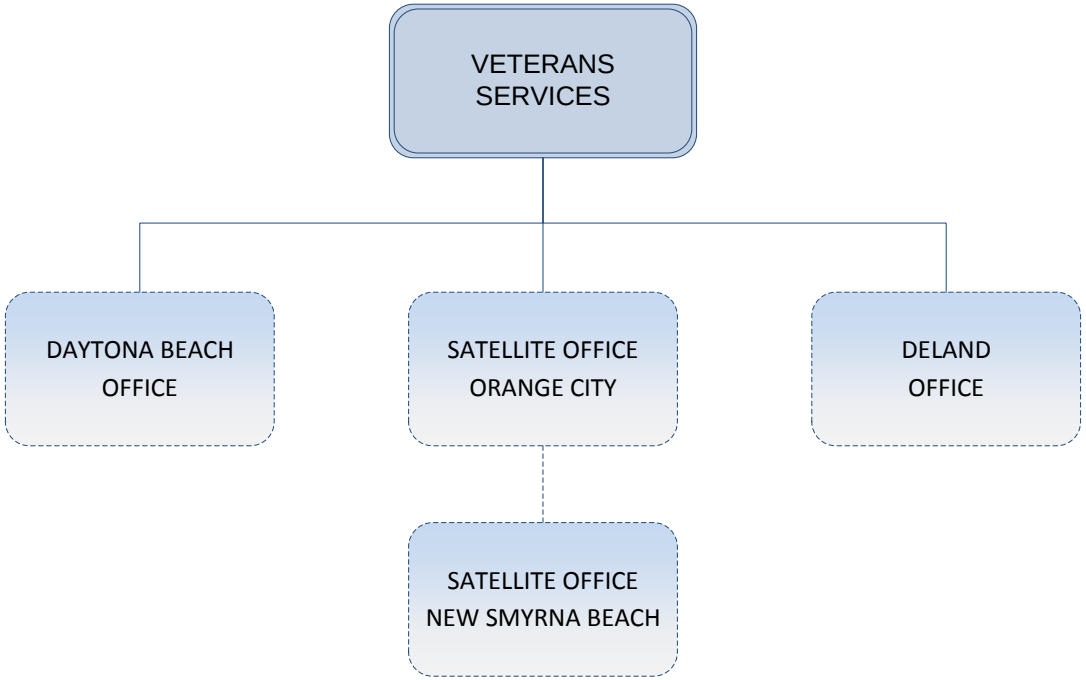
Mission To inform the veterans/dependents of benefits to which they may be entitled to. Assist them in obtaining those benefits by filing claims/appeals/benefits and supporting documents that will justify those claims.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Veterans' Services	623,716	692,808	626,455	743,346
Total Expenditures	**$623,716**	**$692,808**	**$626,455**	**$743,346**
Expenditures by Category				
Personnel Services	558,076	594,302	540,768	645,260
Operating Expenses	63,489	98,506	85,687	98,086
Capital Outlay	2,151	0	0	0
Subtotal Operating Expenditures	**$623,716**	**$692,808**	**$626,455**	**$743,346**
Total Operating Expenditures	**$623,716**	**$692,808**	**$626,455**	**$743,346**
Expenditures by Fund				
General	623,716	692,808	626,455	743,346

Expenditures by Category - FY 2018-19 Budget

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	10.00	10.00
Number of Full Time Equivalent Positions	10.00	10.00

COMMUNITY SERVICES
VETERANS SERVICES DIVISION



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

Veterans' Services

Department: Community Services

6603000

Veterans' Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	558,076	594,302	540,768	645,260
Operating Expenses	63,489	98,506	85,687	98,086
Capital Outlay	2,151	0	0	0
Subtotal Operating Expenditures	**$623,716**	**$692,808**	**$626,455**	**$743,346**
Total Operating Expenditures	**$623,716**	**$692,808**	**$626,455**	**$743,346**
Expenditures by Fund				
General	$623,716	$692,808	$626,455	$743,346
Number of Full Time Positions		10.00		10.00
Number of Full Time Equivalent Positions		10.00		10.00

Key Objectives

1. File all requested claims and benefits for veterans/dependents

2. Serve all veterans/dependents including shut-ins and those in nursing homes/assisted living facilities

3. Perfect appeals on behalf of veterans and their dependents

4. Maintain client support for all veterans/dependents for all benefits

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of claims & benefits filed	6,977	7,200	7,344
Number of veterans/dependents served	7,188	8,000	8,666
Number of appeals on behalf of veterans and dependents	465	600	293

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.

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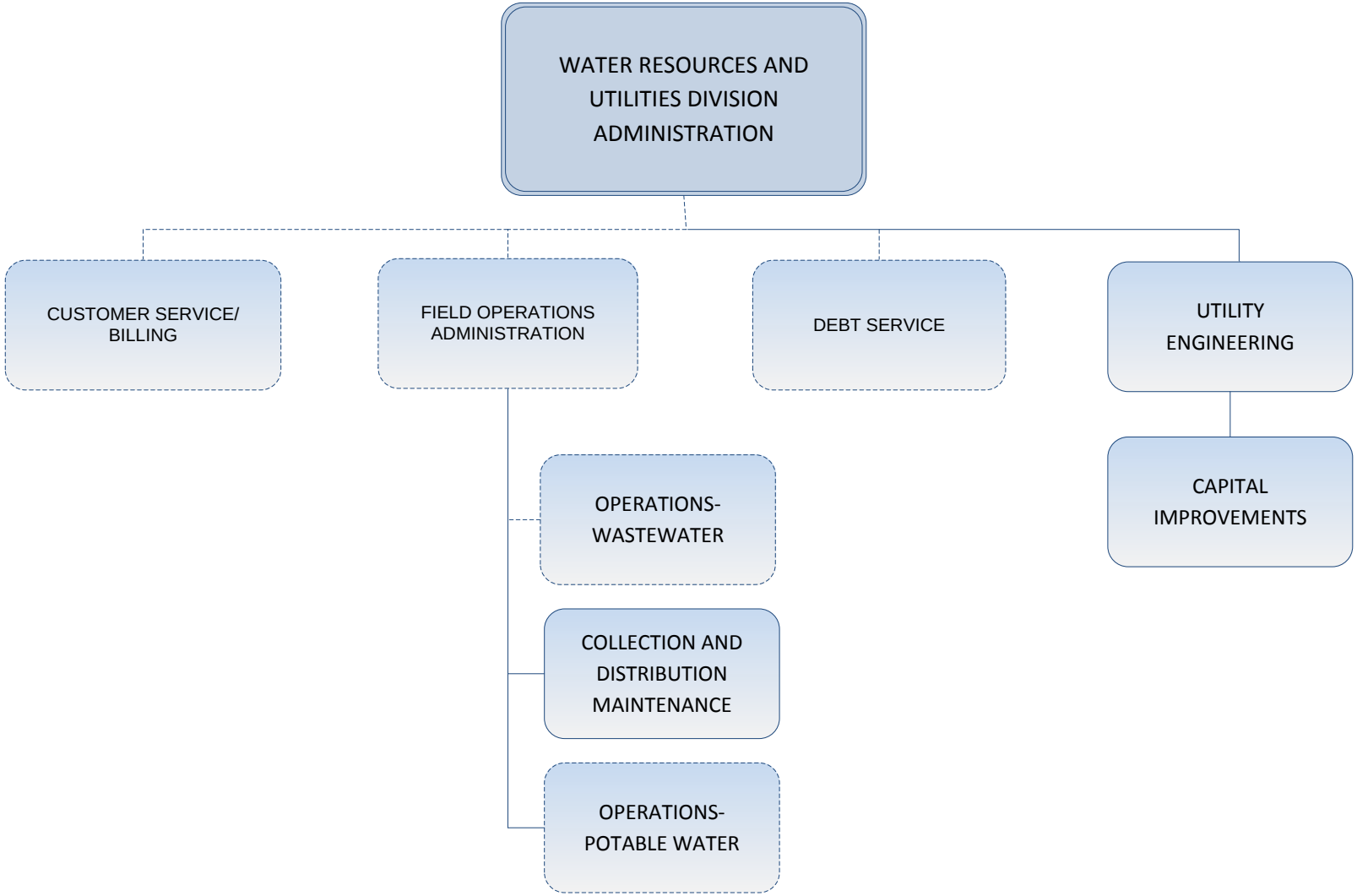
Water Resources and Utilities

Mission Our mission is to employ best management, operations, engineering, and financial practices necessary to produce and deliver safe drinking water; as well as treat and dispose wastewater within environmentally safe regulatory standards; while offering competitively priced products and high quality services for all Volusia County Water Resources and Utilities customers.

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Program				
Collection, Distribution, & Maintenance	6,025,020	6,341,402	6,420,641	6,757,932
Utility Engineering	429,864	374,646	404,979	415,954
Water Utilities Capital Improvements	10,244,158	12,418,613	10,418,863	16,303,159
Water Utilities Division Administration	2,629,730	3,188,808	2,612,367	3,433,985
Total Expenditures	**$19,328,772**	**$22,323,469**	**$19,856,850**	**$26,911,030**
Expenditures by Category				
Personnel Services	3,515,774	3,966,642	3,892,454	4,192,347
Operating Expenses	6,086,963	5,978,214	6,154,299	7,226,524
Capital Outlay	338,257	325,000	375,000	300,000
Subtotal Operating Expenditures	**$9,940,994**	**$10,269,856**	**$10,421,753**	**$11,718,871**
Capital Improvements	9,049,481	5,875,000	7,258,158	6,610,000
Debt Service	313,297	2,176,939	2,176,939	2,191,438
Interfund Transfers	25,000	0	0	0
Reserves	0	4,001,674	0	6,390,721
Subtotal Other Operating Expenditures	**$9,387,778**	**$12,053,613**	**$9,435,097**	**$15,192,159**
Total Operating Expenditures	**$19,328,772**	**$22,323,469**	**$19,856,850**	**$26,911,030**
Expenditures by Fund				
Water and Sewer Utilities	19,328,772	22,323,469	19,856,850	26,911,030

	FY 2017-18 Budget	FY 2018-19 Budget
Number of Full Time Positions	61.00	60.00
Number of Full Time Equivalent Positions	61.00	60.00

PUBLIC WORKS
WATER RESOURCES AND UTILITIES DIVISION



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

Volusia County FLORIDA

Department: Public Works

COLLECT DIST MAINT

Collection, Distribution, & Maintenance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	2,374,557	2,678,702	2,688,941	2,831,432
Operating Expenses	3,650,463	3,662,700	3,731,700	3,926,500
Subtotal Operating Expenditures	**$6,025,020**	**$6,341,402**	**$6,420,641**	**$6,757,932**
Total Operating Expenditures	**$6,025,020**	**$6,341,402**	**$6,420,641**	**$6,757,932**
Expenditures by Fund				
Water and Sewer Utilities	$6,025,020	$6,341,402	$6,420,641	$6,757,932
Number of Full Time Positions		42.00		41.00
Number of Full Time Equivalent Positions		42.00		41.00

Key Objectives

1. Provide timely and accurate locates as requested

2. Provide a safe and reliable source of potable (drinking) water for customer needs

3. Produce reclaimed water supply sufficient to meet customer demands

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of utility locates performed	2,732	2,814	2,787
Amount of potable water processed (million gallons per year)	5	5	5
Reclaimed water pumped (millions of gallons per year)	2	2	2

Highlights

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 254 miles of water mains, 1,484 fire hydrants, 194 miles of sewer mains, 32 miles of reclaimed water mains, and 121 lift stations in seven utility service areas throughout the County. In fiscal year 2018-19, the automated meter infrastructure capabilities will be expanded by approximately 10,000 units in service areas in southwest Volusia as part of a water conservation initiative for the protection of Blue Spring.

The Potable Water activity consists of state licensed treatment plant operators responsible for the operation of all water treatment facilities in accordance with federal and state safe drinking water standards. The Water Resources and Utilities Division completed backup generator upgrades at its Spruce Creek facility and initiated construction for electrical, technological, and water treatment upgrades at its Wolfpack Run facility, in fiscal year 2017-18.

The Wastewater Operations activity consists of state licensed treatment plant operators responsible for the operation of all wastewater treatment facilities in accordance with federal and state clean water standards. There are several planned projects for fiscal year 2018-19 including the construction of a new biosolids operation at the Southwest Regional water reclamation facility.

One position was transferred to the Coastal Division.

The fiscal year 2018-19 budget includes one unfunded positions.

Department: Public Works

7801000

Utility Engineering

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	319,065	299,646	304,979	315,954
Operating Expenses	110,799	75,000	100,000	100,000
Subtotal Operating Expenditures	**$429,864**	**$374,646**	**$404,979**	**$415,954**
Total Operating Expenditures	**$429,864**	**$374,646**	**$404,979**	**$415,954**
Expenditures by Fund				
Water and Sewer Utilities	$429,864	$374,646	$404,979	$415,954
Number of Full Time Positions		4.00		4.00
Number of Full Time Equivalent Positions		4.00		4.00

Key Objectives

1. Maintain the County's Consumptive Use Permit and Florida Department of Environmental Protection Permit

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of permits maintained	11	12	12

Highlights

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 fiscal year 2017-18 a wastewater and reclaimed master plan was jointly funded and completed, working in cooperation with Orange City.

The fiscal year 2018-19 budget includes one unfunded positions.

Department: Public Works

WATER_UTIL_CAP_IMPR

Water Utilities Capital Improvements

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	543,123	540,000	608,766	1,436,000
Capital Outlay	338,257	325,000	375,000	300,000
Subtotal Operating Expenditures	**$881,380**	**$865,000**	**$983,766**	**$1,736,000**
Capital Improvements	9,049,481	5,875,000	7,258,158	6,610,000
Debt Service	313,297	2,176,939	2,176,939	2,191,438
Reserves	0	3,501,674	0	5,765,721
Subtotal Other Operating Expenditures	**$9,362,778**	**$11,553,613**	**$9,435,097**	**$14,567,159**
Total Operating Expenditures	**$10,244,158**	**$12,418,613**	**$10,418,863**	**$16,303,159**
Expenditures by Fund				
Water and Sewer Utilities	$10,244,158	$12,418,613	$10,418,863	$16,303,159

Key Objectives

1. Develop a CIP program, provide project management, contract design, and construction

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of capital projects	6	8	6

Highlights

The Water Utilities Capital Improvements activity is where new construction, rehabilitative projects, and replacement equipment is budgeted for treatment plants and utility system infrastructure to ensure reliable and safe delivery of water and wastewater services.

The issuance of long-term debt is a common financing method used by most utilities as a means to pay for major water and wastewater capital improvements. Long term financing is appropriate for projects such as buildings, land acquisition, treatment plant upgrades and expansions where the assets useful life is greater than 20 years. The amounts above represent debt service expenses for various major Water Utilities projects funded by four debt obligations. Additional details are included in the Debt Service section of this document.

$5,450,000 Water & Sewer Refunding Revenue Bonds, Series 2012 refunded the remaining portion of Water & Sewer Refunding Revenue Bonds, Series 1998 and 2003. Interest on these bonds is 1.61% and final maturity is October 2019. Average debt service expenses are $820,000 per year.

$9,023,326 SE Wastewater Facilities State Revolving Fund (SRF) loan. Interest on this loan is 1.62% and final maturity is February 2020. Average debt service expenses are $564,345 per year.

$2,993,386 SW Regional Water Reclamation Facility State Revolving Fund (SRF) loan. Interest on this is 1.53% and final maturity is May 2020. Average debt service expenses are $198,914 per year.

$9,103,717 SW Regional Water Reclamation Facility Expansion State Revolving Fund (SRF) loan. Interest on this loan is 1.52% and final maturity is June 2030. Average debt service expenses are $605,300 per year.

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

Department: Public Works

WATER_UTIL_ADMIN

Water Utilities Division Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	822,152	988,294	898,534	1,044,961
Operating Expenses	1,782,578	1,700,514	1,713,833	1,764,024
Subtotal Operating Expenditures	**$2,604,730**	**$2,688,808**	**$2,612,367**	**$2,808,985**
Interfund Transfers	25,000	0	0	0
Reserves	0	500,000	0	625,000
Subtotal Other Operating Expenditures	**$25,000**	**$500,000**	**$0**	**$625,000**
Total Operating Expenditures	**$2,629,730**	**$3,188,808**	**$2,612,367**	**$3,433,985**
Expenditures by Fund				
Water and Sewer Utilities	$2,629,730	$3,188,808	$2,612,367	$3,433,985
Number of Full Time Positions		15.00		15.00
Number of Full Time Equivalent Positions		15.00		15.00

Key Objectives

1. Total number of utility connections
2. Produce and provide utility bills to all active Volusia County utility customers
3. Input Lucity work orders and maintain Lucity database

Performance Measures	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of utility connections	15,480	15,550	16,000
Number of bills mailed to active water and sewer accounts per month	15,628	15,700	15,700
Number of work orders	7,796	8,000	8,200

Highlights

The Utilities Administration activity is responsible for the overall management and administrative 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; 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.

During fiscal year 2018-19, Utilities Administration will continue to partner with other local utilities, regulatory agencies, and other County departments in providing technical assistance and developing regional solutions for addressing countywide water quality, water supply, and legislative issues.

The primary function of the Customer Service area is management and billing for over 15,500 water customers and more than 11,000 wastewater accounts and the collection of approximately $14 million in annual revenue. More than 180,000 bills are generated on an annual basis.

G - Debt Service

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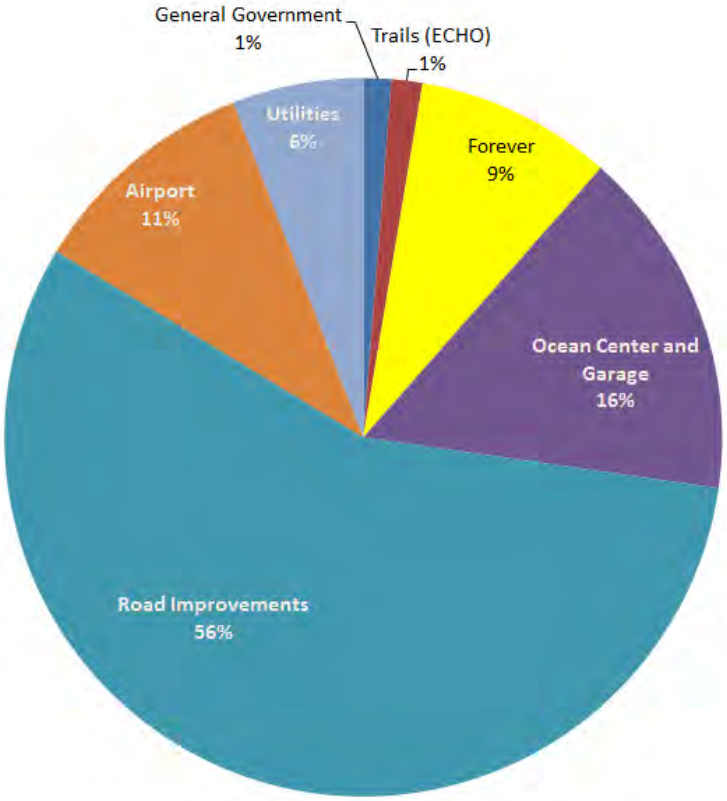
Volusia County
FLORIDA

VOLUSIA COUNTY DEBT

The County takes a planned approach to the funding of large projects: funding from internally generated capital, where appropriate, or financing with debt. The County issues debt only for the purposes of constructing or acquiring capital improvements or making major renovations to existing facilities. Debt is also used to fund the acquisition of major equipment, when appropriate. All capital improvements financed through the issuance of debt are for a period not to exceed the useful life of the improvements and for no more than 30 years. Revenue sources are pledged for debt when legally available. In situations where a revenue source is used to cover general operating expenditures, it will only be pledged for debt when another sufficient revenue source is available to replace it. In addition to these strategies, the County manages its debt to ensure that it maintains the highest credit rating possible. Rating agencies evaluate our default risk over the life of a debt issue, incorporating an assessment of all future events to the extent they are known or considered likely. In April 2017, Fitch Ratings' review expects Volusia County to maintain strong financial resilience throughout the economic cycle.

The fiscal year 2018-19 budget includes funding for the County's principal, interest, and other debt-related expenses. Total debt service is $37,192,872 including $18,081,882 in governmental fund revenue notes, $12,199,650 in non-self-supporting debt, $1,277,476 in proprietary fund revenue notes, $1,368,236 in State Revolving Loans, and $4,265,628 in proprietary self-supporting debt. The graph below shows debt by function for fiscal year 2018-19.



COUNTY DEBT MANAGEMENT

On March 13, 2014, County Council approved the future borrowing of $15.0 million to finance a portion of the One Daytona Community Development District (CDD) project. Borrowing occurred in fiscal year 2016-17 and as part of the County Council's Go-To-Zero Plan, this note is scheduled to be paid by November 1, 2018. Also included, is funding from the Municipal Service District in the amount of $455,241 to pay principal, interest, and other debt service expenditures for its portion of the financing ($7 million) for the Sherriff's evidence facility. In addition, the budget includes an interest payment of $422,276 on a planned note, which will be issued in the 2018-19 fiscal year to finance $12.0 million renovation of the Daytona Beach International Airport.

The debt burden is low, and the County has significant debt capacity remaining. Volusia County has no specified debt limit; however, debt procedures provide guidelines for prudent fiscal management of all obligations.

Fiscal Year 2018-19 Debt Summary

Type of Financing	Original Amount	Final Maturity	Pledged Source	Purpose
Bond Issues				
Airport System Refunding Revenue Bonds, Series 2000	$30,795,000	October 1, 2021	Net revenues derived from operation of airport system and interest earnings.	To advance refund a portion of County's outstanding Airport System Refunding Revenue Bonds, Series 1991, originally used to finance acquisition, expansion and installation of certain airport terminal facilities at Daytona Beach International Airport.
Airport System Refunding Revenue Bond, Series 2012	$6,335,000	October 1, 2021	Net revenues derived from operation of airport system and interest earnings.	To refund the outstanding Airport System Refunding Revenue Bonds, Series 2003, which refunded a portion of Series 1993 bonds, which refunded a portion of Series 1991 bonds originally used to finance construction and improvements of certain terminal facilities at Daytona Beach International Airport.
* Capital Improvement Revenue Bond, Series 2012	$4,780,000	October 1, 2021	Local Government Half-Cent Sales Tax and interest earnings.	To advance refund Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2003, which refund the Sales Tax Improvement Refunding Revenue Bonds, Series 1993, which refunded Series 1991 Bonds originally issued to finance the Justice Center, acquire 250 N. Beach Street, and other projects.
Gas Tax Refunding Revenue Bond, Series 2013	$41,505,000	October 1, 2024	Six Cents Local Option Gas Tax	To refund the Gas Tax Revenue Bonds, Series 2004 Bonds maturing on and after October 1, 2015, which were issued to finance the costs of acquisition, construction, and reconstruction of roads and bridges and other transportation improvements within the County.
Limited Tax General Obligation Refunding Bond, Series 2014	$18,695,000	October 1, 2021	Volusia Forever Ad Valorem Millage	To advance refund Limited Tax General Obligation Bonds, Series 2005, issued to finance cost of acquisition and improvement of environmentally sensitive, water resource protection and outdoor recreation lands.
* Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2008	$42,605,000	October 1, 2018	Local Government Half-Cent Sales Tax and interest earnings.	To advance refund a portion of the Sales Tax Improvement Refunding Revenue Bonds, Series 1998, which refunded Series 1996 bonds, issued for court improvements, beach parking, libraries, Sheriff training facility, an agriculture center, and other improvements.
Tourist Development Tax Revenue Bonds, Series 2004	$55,451,336	December 1, 2021	Tourist Development Tax and interest earnings.	To fund renovation and expansion of Ocean Center.
Tourist Development Tax Refunding Revenue Bond, Series 2014A and 2014B	$46,380,000	December 1, 2034	Tourist Development Tax and interest earnings.	To refund a portion of the Tourist Development Tax Revenue Bonds, Series 2004 for renovation and expansion of the Ocean Center.
Water and Sewer Refunding Revenue Bond, Series 2012	$5,450,000	October 1, 2019	Net Revenues from operation of County's Water and Sewer System connection fees and interest earnings.	To refund outstanding Water and Sewer Refunding Revenue Bonds, Series 2003 and 1998. These bonds refunded series 1993 and 1989 bonds, respectively, and were originally used to finance the cost of acquisition, renovation, improvements and additions to the water and sewer system.

Fiscal Year 2018-19 Debt Summary

Type of Financing	Original Amount	Final Maturity	Pledged Source	Purpose
Notes and Loans				
Capital Improvement Revenue Note, Series 2010	$17,750,000	December 1, 2030	Covenant to budget and appropriate non-ad valorem revenues	To refinance the County's outstanding Short Term Commercial Paper Debt Service related to Airport land purchase (matured), Capri Drive and West Highlands improvements; Trails; and Ocean Center expansion.
Capital Improvement Revenue Note, Series 2013	$8,030,000	April 1, 2024	Covenant to budget and appropriate non-ad valorem revenues	To refinance the County's outstanding Parking Facility Revenue Bonds, Series 2007 issued to finance the acquisition of the Ocean Center Parking Garage.
Capital Improvement Revenue Note, Series 2015	$9,000,000	October 1, 2025	Covenant to budget and appropriate non-ad valorem revenues	To fund William Boulevard extension construction.
* Capital Improvement Note, Series 2016	$15,000,000	November 1, 2026	Covenant to budget and appropriate non-ad valorem revenues	Interlocal grant to assist in the construction of public infrastructure in the One Daytona CDD.
Capital Improvement Revenue Note, Series 2017	$7,000,000	December 1, 2037	Covenant to Budget and Appropriate (CBA) - Non - Ad Valorem Revenues	To finance a portion of Sheriff's Evidence Facility.
Airport System Revenue Note, Series 2018 (anticipated)	$12,000,000	To be determined	Net revenues derived from operation of airport system and interest earnings.	To finance construction and improvements of certain terminal facilities at Daytona Beach International Airport.
State Revolving Fund (SRF) Loan, Southeast Wastewater Facility	$9,023,326	February 15, 2020	Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.	To finance planning, design, and construction of the Southeast Wastewater Facility.
State Revolving Fund (SRF) Loan, Southwest Regional Water Reclamation Facility Expansion	$2,993,386	May 15, 2020	Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.	To finance expansion of the Southwest Regional Water Reuse Facility; 1.2 million gallons per day (MGD).
State Revolving Fund (SRF) Loan, Southwest Regional Water Reclaimation Facility Expansion	$9,103,717	June 15, 2030	Net revenues from operation of water and sewer system, connection fees, and investment earnings, thereof.	To finance additional expansion of the Southwest Regional Water Reuse Facility; 1.7 million gallons per day (MGD).

*** Part of the County Council's Go-To-Zero Plan by November, 2018.**

VOLUSIA COUNTY DEBT SERVICE
PLEDGED REVENUE

AIRPORT SYSTEM REFUNDING REVENUE BONDS, SERIES 2000, 2012	NET REVENUES FROM AIRPORT OPERATIONS
CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 2012	SUBORDINATE LIEN ON LOCAL GOVERNMENT HALF-CENT SALES TAX
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2010	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2013 PARKING GARAGE	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
GAS TAX REFUNDING REVENUE BOND, SERIES 2013	6-CENTS LOCAL OPTION GAS TAX
LIMITED TAX GENERAL OBLIGATION REFUNDING BOND, SERIES 2014	VOLUSIA FOREVER VOTED DEBT MILLAGE
STATE REVOLVING FUND (SRF) LOANS WATER & SEWER	NET WATER & SEWER CONNECTION FEES AND INVESTMENT EARNINGS
SUBORDINATE LIEN SALES TAX REFUNDING REVENUE BONDS, SERIES 2008	LOCAL GOVERNMENT HALF-CENT SALES TAX
TOURIST DEVELOPMENT TAX REVENUE BONDS, SERIES 2004 & 2014A & B	TOURIST DEVELOPMENT TAX
WATER & SEWER REFUNDING REVENUE BONDS, SERIES 2012	NET WATER & SEWER CONNECTION FEES AND INVESTMENT EARNINGS
WILLIAMSON BOULEVARD REVENUE NOTE, SERIES 2015	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2016	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
CAPITAL IMPROVEMENT REVENUE NOTE, SERIES 2017	COVENANT TO BUDGET & APPROPRIATE NON-AD VALOREM REVENUES
AIRPORT SYSTEM REVENUE NOTE, SERIES 2018 (ANTICIPATED)	NET REVENUES FROM AIRPORT OPERATIONS

Volusia County FLORIDA

VOLUSIA COUNTY, FLORIDA

SCHEDULE OF DEBT SERVICE REQUIREMENTS

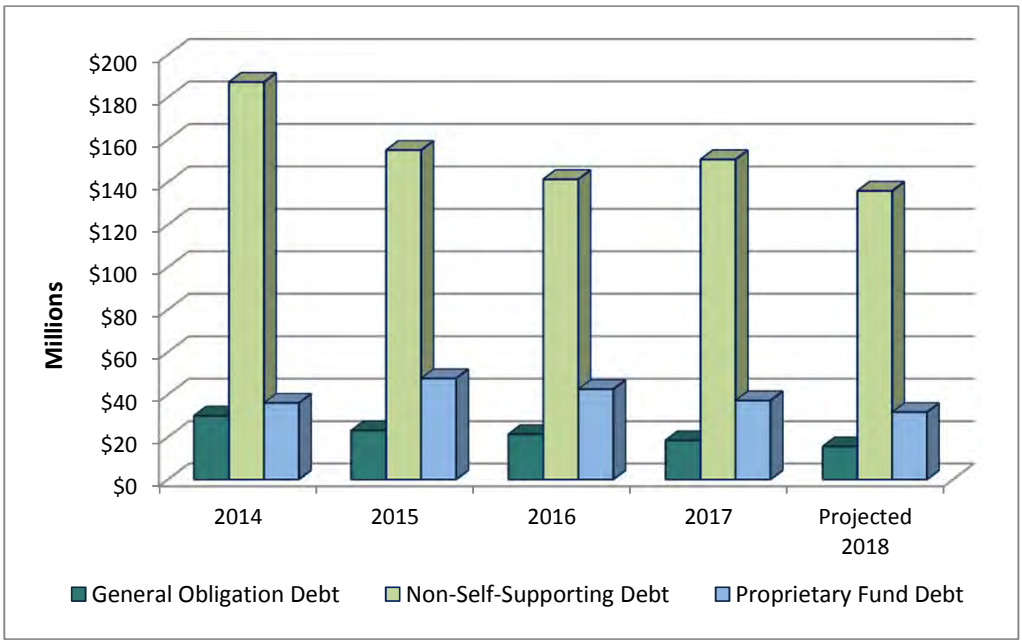
Fiscal Year 2018-19

	FUND	Fiscal Year 2018-19 PRINCIPAL PAYMENT	Fiscal Year 2018-19 INTEREST PAYMENT	Fiscal Year 2018-19 OTHER FEES	Fiscal Year 2018-19 TOTAL
Governmental Fund Debt					
Revenue Note Loans					
2010 Capital Improvement Revenue Note					
Ocean Center Expansion	208	452,000	251,097	0	703,097
Capri Drive	208	90,000	1,651	0	91,651
West Highlands	208	158,000	2,900	0	160,900
Trails	208	454,000	60,843	600	515,443
2015 Capital Improvement Revenue Note	209	870,000	141,050	750	1,011,800
2016 Capital Improvement Revenue Note	214	15,000,000	138,750	5,000	15,143,750
2017 Capital Improvement Revenue Note	215	255,000	197,241	3,000	455,241
Total Revenue Note Loans		$17,279,000	$793,532	$9,350	$18,081,882
Non-Self Supporting Bonds					
2004 Tourist Development Tax Revenue Bonds	203	$1,254,211	$1,200,790	$5,000	2,460,001
2014A Tourist Development Refunding Revenue Bond	202	85,000	740,172	3,500	828,672
2014B Tourist Development Refunding Revenue Bond	202	125,000	863,198	3,500	991,698
2014 Limited Tax General Obligation Refunding Bond	262	3,100,000	182,016	4,419	3,286,435
2012 Capital Improvement Refunding Revenue Bond	204	0	0	10,000	10,000
2008 Sales Tax Refunding Revenue Bonds	201	0	0	113,663	113,663
2013 Gas Tax Refunding Revenue Bond	213	3,995,000	513,431	750	4,509,181
Total Non-Self Supporting Bonds		$8,559,211	$3,499,607	$140,832	$12,199,650
Proprietary Fund Debt					
Revenue Note Loans					
2013 Capital Improvement Revenue Note (Parking Garage)	475	750,000	105,200	0	855,200
2018 Airport System Revenue Note - Anticipated	451	0	422,276	0	422,276
Total Proprietary Fund Notes		$750,000	$527,476	$0	$1,277,476
State Revolving Loans (SRF)					
Southeast Wastewater Facility	457	543,359	20,686	0	564,045
Southwest Regional Water Reclamation Facility	457	188,657	10,258	0	198,915
Southwest Regional Water Reclamation Facility 2	457	424,131	181,145	0	605,276
Total State Revolving Loans (SRF)		$1,156,147	$212,089	$0	$1,368,236
Proprietary Fund Bonded Debt					
2000 Airport System Refunding Revenue Bonds	451	$2,165,000	$521,150	$1,500	$2,687,650
2012 Airport System Refunding Revenue Bond	451	715,000	39,026	750	754,776
2012 Water and Sewer Refunding Revenue Bond	457	805,000	13,202	5,000	823,202
Total Proprietary Fund Bonded Debt		$3,685,000	$573,378	$7,250	$4,265,628
Total Debt Service		$31,429,358	$5,606,082	$157,432	$37,192,872

Volusia County Debt
Summary of Outstanding Debt
Last Five Fiscal Years

	2014	2015	2016	2017	Projected 2018
General Obligation Debt					
Limited Tax General Obligation					
Series 2005	23,025,000	2,600,000	0	0	0
Series 2014	0	18,695,000	18,435,000	15,510,000	12,525,000
Total Limited General Obligation	**$23,025,000**	**$21,295,000**	**$18,435,000**	**$15,510,000**	**$12,525,000**
Non-Self-Supporting Debt					
Subordinate Lien Sales Tax					
Refunding Series 2008	30,900,000	26,710,000	20,855,000	14,740,000	7,555,000
Total Subordinate Lien Sales Tax	**$30,900,000**	**$26,710,000**	**$20,855,000**	**$14,740,000**	**$7,555,000**
Tourist Development Tax					
Revenue Series 2004	10,381,336	8,809,669	7,324,689	5,919,840	4,591,415
Refunding Series 2014A	21,380,000	21,380,000	21,300,000	21,215,000	21,130,000
Refunding Series 2014B	25,000,000	25,000,000	24,890,000	24,775,000	24,655,000
Total Tourist Development Tax	**$56,761,336**	**$55,189,669**	**$53,514,689**	**$51,909,840**	**50,376,415**
Gas Tax					
Revenue Series 2004	2,965,000	0	0	0	0
Refunding Series 2013	41,030,000	40,425,000	36,740,000	32,980,000	29,145,000
Total Gas Tax	**$43,995,000**	**$40,425,000**	**$36,740,000**	**$32,980,000**	**$29,145,000**
Capital Improvement					
Revenue Series 2009A	862,000	0	0	0	0
Refunding Series 2009B	2,628,000	1,775,000	899,000	0	0
Revenue Series 2012	4,295,000	0	0	0	0
Refunding Series 2012	0	3,800,000	3,300,000	2,775,000	2,245,000
Revenue Series 2015	0	0	9,000,000	8,185,000	7,350,000
Revenue Series 2016	0	0	15,000,000	15,000,000	15,000,000
Revenue Series 2017	0	0	0	0	7,000,000
Capital Improvement Notes, Series 2010					
West Highlands	747,000	606,000	461,000	312,000	158,000
Capri Drive	424,000	344,000	262,000	177,000	90,000
Ocean Center Expansion	8,746,000	8,345,000	7,932,000	7,506,000	7,067,000
Trails Program	3,588,000	3,185,000	2,770,000	2,342,000	1,901,000
Total Capital Improvement	**21,290,000**	**18,055,000**	**39,624,000**	**36,297,000**	**40,811,000**
State Infrastructure Loan					
Commuter Rail Phase 1	**2,174,100**	**1,006,711**	**0**	**0**	**0**
Total Non-Self-Supporting Debt	**$155,120,436**	**$141,386,380**	**$150,733,689**	**$135,926,840**	**$127,887,415**

	2014	2015	2016	2017	Projected 2018
Proprietary Fund Debt					
Airport					
Airport	712,000	482,000	245,000	-	-
Refunding Series 2000	16,940,000	15,290,000	13,525,000	11,635,000	9,610,000
Refunding Series 2012	5,685,000	5,015,000	4,335,000	3,645,000	2,945,000
Total Airport	**23,337,000**	**20,787,000**	**18,105,000**	**15,280,000**	**12,555,000**
Parking Garage					
Revenue Note Series 2013	7,680,000	7,015,000	6,330,000	5,620,000	4,890,000
Total Parking Garage	**$7,680,000**	**$7,015,000**	**$6,330,000**	**$5,620,000**	**$4,890,000**
Water & Sewer					
Refunding Revenue Series 2012	4,710,000	3,960,000	3,195,000	2,415,000	1,625,000
SRF Loans					
Southeast Revolving Loan	2,837,190	2,355,894	1,859,787	1,348,407	821,282
Deltona North Revolving Loan	335,864	227,215	115,293	0	0
Southwest 1.2 MGD Revolving Loan	1,083,141	915,998	743,718	566,144	383,112
Southwest 1.7 MGD Revolving Loan	7,618,166	7,242,402	6,855,088	6,455,873	6,044,388
Total Water and Sewer	**$16,584,361**	**$14,701,510**	**$12,768,886**	**$10,785,424**	**8,873,782**
Total Proprietary Fund Debt	**$47,601,361**	**$42,503,510**	**$37,203,886**	**$31,685,424**	**26,318,782**
Total	**$225,746,797**	**$205,184,890**	**$206,372,575**	**$183,122,264**	**166,731,197**



VOLUSIA COUNTY 5 YEAR FORECAST
Debt Service Funds

Revenues 200 Funds:	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Transfer - General Fund (001) (p.22)	3,081,539	16,581,539	0	0	0	0
Transfer - Sales Tax Fund (108) (p.100)	7,356,351	7,356,351	1,643,750	0	0	0
Transfer - Tourist Development (106) (p.82)	4,274,871	4,294,127	4,286,247	4,279,784	4,277,601	4,292,715
Transfer - Special Assessment (121)	253,329	254,001	252,551	0	0	0
Transfer - Ocean Center (118) (p.73)	659,653	678,805	703,097	700,249	698,886	693,013
Transfer - Trails (328)	505,670	510,822	515,443	512,523	511,089	506,121
Transfer - Road Impact Fee Funds (131-134)	3,455,352	2,799,815	2,799,476	2,800,180	2,799,604	2,799,670
Transfer - County Transportation Trust (103) (p.108)	2,065,745	2,703,533	2,721,505	2,727,876	2,723,860	2,719,392
Transfer - Municipal Service District (120) (p.37)	492,462	438,359	455,241	460,458	462,566	464,385
Ad Valorem Taxes	3,276,864	3,276,864	3,285,016	3,287,301	3,057,348	0
Miscellaneous Revenues	1,753	128,683	1,020	0	0	0
PY Fund Balance Operating	**151,366**	**211,334**	**13,624,062**	**0**	**231,673**	**2,090,834**
TOTAL FUND REVENUES	**25,574,955**	**39,234,233**	**30,287,408**	**14,768,371**	**14,762,627**	**13,566,130**
Expenditures 200 Funds:						
Principal Payment	20,510,796	20,264,426	25,838,211	10,736,279	10,874,754	7,728,173
Interest Payment	4,972,016	4,932,191	4,293,139	4,016,010	3,869,751	3,721,923
Miscellaneous Expenditures	89,374	116,216	150,182	12,505	16,647	10,450
TOTAL FUND EXPENDITURES	**25,572,186**	**25,312,833**	**30,281,532**	**14,764,794**	**14,761,152**	**11,460,546**

**** Reserves:***	FY 2017-18 Budget	FY 2017-18 Estimate	FY 2018-19 Budget	FY 2019-20 Forecast	FY 2020-21 Forecast	FY 2021-22 Forecast
Fund 201 Subordinate Lien Sales Tax Revenue	45,118	113,663	0	0	0	0
Fund 202 TDT Refunding Revenue Bond, Series 2014	710,686	710,685	716,561	720,138	721,613	2,827,197
Fund 203 Tourist Development Tax Revenue Bond, Series, 2004	2,045,834	2,090,834	2,090,834	2,090,834	2,090,834	0
Fund 204 - Capital Improvement, Series 2013	0	10,000	0	0	0	0
Fund 208 - Capital Improvement Revenue Note, Series 2010	0	0	0	0	0	0
Fund 209- Capital Improvement Revenue Note, Series 2015	0	0	0	0	0	0
Fund 213 - Gas Tax Refunding Bond, Series 20313 Debt Service	0	0	0	0	0	0
Fund 214 - Sales Tax Revenue Bond, Series 2016	0	13,500,000	0	0	0	0
Fund 215 - Capital Improvement note, Series 2017	0	343,994	343,994	343,994	343,994	343,994
Fund 262 - Limited Tax General Obligation Bonds, Series, 2014	173,256	232,072	231,673	231,673	0	0
Grand Total of Reserves	2,974,894	17,001,248	3,383,062	3,386,639	3,156,441	3,171,191
Grand Total of Reserves & Fund Expenditures	**28,547,080**	**42,314,081**	**33,664,594**	**18,151,433**	**17,917,593**	**14,631,737**

*** Reserves have been set aside for future year debt service payments**

Summary Debt Service Budgets by Fund

	FY 2017-18 Budget	Operating Transfers	FY 2017-18 Net Budget	FY 2018-19 Budget	Operating Transfers	FY 2018-19 Net Budget
201 - Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008	7,982,868	0	7,982,868	113,663	0	113,663
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	2,527,840	0	2,527,840	2,536,931	0	2,536,931
203 - Tourist Development Tax Revenue Bonds, 2004	4,502,535	0	4,502,535	4,550,835	0	4,550,835
204 - Capital Improvement Refunding Revenue Bonds, 2012	2,363,890	0	2,363,890	10,000	0	10,000
208 - Capital Improvement Revenue Note, 2010	1,418,652	0	1,418,652	1,471,091	0	1,471,091
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,010,246	0	1,010,246	1,011,800	0	1,011,800
213 - Gas Tax Refunding Revenue Bonds, 2013	4,510,851	0	4,510,851	4,509,181	0	4,509,181
214 - CDD Capital Improvement Revenue Note, 2016	278,250	0	278,250	15,143,750	0	15,143,750
215 - Capital Improvement Note, 2017	492,462	0	492,462	799,235	0	799,235
262 - Limited Tax General Obligation Refunding Bonds, 2014	3,459,486	0	3,459,486	3,518,108	0	3,518,108
TOTAL	**28,547,080**	**0**	**28,547,080**	**33,664,594**	**0**	**33,664,594**

Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008 Fund - 201

Summary: The Subordinate Lien Sales Tax Refunding Revenue Debt Service Fund provides for the funding of principal, interest, and other debt-related costs for the Subordinate Lien Sales Tax Refunding Revenue Bonds, Series 2008. These bonds were issued to advance refund a portion of the Subordinate Lien Sales Tax Revenue Bonds, Series 1998 originally issued to finance the construction of the West Volusia Courthouse, renovation of existing court and other capital facilities, and to refund the outstanding Sales Tax Improvement Revenue Bonds, Series 1996. As part of the County Council's Go-To-Zero plan, final payment on the bonds will be by October 1, 2018. Also fiscal year 2018-19 budget includes expenditures for final close out of the bond.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	7,982,868	113,663
Subtotal Non-Current Revenues	**$7,982,868**	**$113,663**
Total Revenues	**$7,982,868**	**$113,663**
Less Operating Transfers	0	0
Total Operating Revenues	**$7,982,868**	**$113,663**
Expenditures		
Debt Service	7,937,750	113,663
Reserves	45,118	0
Total Expenditures	**$7,982,868**	**$113,663**
Less Operating Transfers	0	0
Total Operating Expenditures	**$7,982,868**	**$113,663**
Net Revenues Less Expenditures	**$0**	**$0**

Subordinate Lien Sales Tax Refunding Revenue Bonds, 2008 Fund - 201

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	68,165	0	50,000	0
Total Miscellaneous Revenues	**$68,165**	**$0**	**$50,000**	**$0**
Subtotal Current Revenues	**$68,165**	**$0**	**$50,000**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	7,772,958	0	0	0
Appropriated Fund Balance	0	187,118	205,663	113,663
Transfers from General Fund	0	1,431,539	1,431,539	0
Transfers from Sales Tax	0	6,364,211	6,364,211	0
Total Non-Revenues	**$7,772,958**	**$7,982,868**	**$8,001,413**	**$113,663**
Subtotal Non-Current Revenues	**$7,772,958**	**$7,982,868**	**$8,001,413**	**$113,663**
Total Fund Revenues	**$7,841,123**	**$7,982,868**	**$8,051,413**	**$113,663**
Expenditure Detail				
Debt Service				
Appropriated Reserves	0	45,118	0	0
Subordinate Lien Sales Tax Series 2008	7,941,084	7,937,750	7,937,750	113,663
Total Debt Service	**$7,941,084**	**$7,982,868**	**$7,937,750**	**$113,663**
Total Fund Expenditures	**$7,941,084**	**$7,982,868**	**$7,937,750**	**$113,663**

Tourist Development Tax Refunding Revenue Bonds, 2014 Fund - 202

Summary: The Tourist Development Tax (TDT) Refunding Revenue Bonds Fund provides for the funding of principal, interest, and other debt-related costs for the $46,380,000 Tourist Development Tax Refunding Revenue Bonds, Series 2014A and 2014B. These bonds were issued to refinance a portion of the Tourist Development Tax Revenue Bonds, Series 2004 which were originally issued to fund the Ocean Center expansion and renovation project. Revenue for debt service requirements is provided by a transfer from the Tourist Development Fund (106). Reserves are accumulated for the following year's principal and interest payments. Final payment on these bonds is December 1, 2034.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	2,527,840	2,536,931
Subtotal Non-Current Revenues	**$2,527,840**	**$2,536,931**
Total Revenues	**$2,527,840**	**$2,536,931**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,527,840**	**$2,536,931**
Expenditures		
Debt Service	1,817,154	1,820,370
Reserves	710,686	716,561
Total Expenditures	**$2,527,840**	**$2,536,931**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,527,840**	**$2,536,931**
Net Revenues Less Expenditures	**$0**	**$0**

Tourist Development Tax Refunding Revenue Bonds, 2014 Fund - 202

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	7,877	0	8,500	0
Total Miscellaneous Revenues	**$7,877**	**$0**	**$8,500**	**$0**
Subtotal Current Revenues	**$7,877**	**$0**	**$8,500**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,812,008	0	0	0
Appropriated Fund Balance	0	708,918	708,915	710,685
Transfers from Resort Tax	0	1,818,922	1,810,424	1,826,246
Total Non-Revenues	**$1,812,008**	**$2,527,840**	**$2,519,339**	**$2,536,931**
Subtotal Non-Current Revenues	**$1,812,008**	**$2,527,840**	**$2,519,339**	**$2,536,931**
Total Fund Revenues	**$1,819,885**	**$2,527,840**	**$2,527,839**	**$2,536,931**
Expenditure Detail				
Debt Service				
TDT Refunding Revenue Bonds, Series 2014A	831,138	828,906	828,906	828,672
TDT Refunding Revenue Bonds, Series 2014B	986,621	1,698,934	988,248	1,708,259
Total Debt Service	**$1,817,759**	**$2,527,840**	**$1,817,154**	**$2,536,931**
Total Fund Expenditures	**$1,817,759**	**$2,527,840**	**$1,817,154**	**$2,536,931**

Tourist Development Tax Revenue Bonds, 2004 Fund - 203

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	1,753	0
Subtotal Current Revenues	**$1,753**	**$0**
Non-Current Revenues		
Non-Revenues	4,500,782	4,550,835
Subtotal Non-Current Revenues	**$4,500,782**	**$4,550,835**
Total Revenues	**$4,502,535**	**$4,550,835**
Less Operating Transfers	0	0
Total Operating Revenues	**$4,502,535**	**$4,550,835**
Expenditures		
Debt Service	2,456,701	2,460,001
Reserves	2,045,834	2,090,834
Total Expenditures	**$4,502,535**	**$4,550,835**
Less Operating Transfers	0	0
Total Operating Expenditures	**$4,502,535**	**$4,550,835**
Net Revenues Less Expenditures	**$0**	**$0**

Tourist Development Tax Revenue Bonds, 2004 Fund - 203

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	17,494	1,753	18,000	0
Total Miscellaneous Revenues	**$17,494**	**$1,753**	**$18,000**	**$0**
Subtotal Current Revenues	**$17,494**	**$1,753**	**$18,000**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	2,439,164	0	0	0
Appropriated Fund Balance	0	2,044,833	2,045,832	2,090,834
Transfers from Resort Tax	0	2,455,949	2,483,703	2,460,001
Total Non-Revenues	**$2,439,164**	**$4,500,782**	**$4,529,535**	**$4,550,835**
Subtotal Non-Current Revenues	**$2,439,164**	**$4,500,782**	**$4,529,535**	**$4,550,835**
Total Fund Revenues	**$2,456,658**	**$4,502,535**	**$4,547,535**	**$4,550,835**
Expenditure Detail				
Debt Service				
Tourist Dev Tax Imp Bonds 2004	2,456,658	4,502,535	2,456,701	4,550,835
Total Debt Service	**$2,456,658**	**$4,502,535**	**$2,456,701**	**$4,550,835**
Total Fund Expenditures	**$2,456,658**	**$4,502,535**	**$2,456,701**	**$4,550,835**

Capital Improvement Refunding Revenue Bonds, 2012 Fund - 204

Summary: The Capital Improvement Refunding Revenue Bonds Fund provides funding for principal, interest, and other debt-related costs for the $4,780,000 Capital Improvement Refunding Revenue Bonds, Series 2012. These bonds were issued to refinance the outstanding Subordinate Lien Sales Tax Revenue Bonds, Series 2003, which, in turn, had refinanced Series 1993 bonds. The originally issued bonds were issued to fund the Justice Center, acquire the administrative center at 250 N. Beach Street in Daytona, and fund other capital projects. Revenue for debt service requirements is provided by a transfer from the Sales Tax Fund (108). Final payment for the bond is scheduled for October 2021; however, as part of the County Council's Go-To-Zero plan, final payment on the bonds will be October 1, 2018. Also, the fiscal year 2018-19 budget includes expenditures for final close out of the bond.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	2,363,890	10,000
Subtotal Non-Current Revenues	**$2,363,890**	**$10,000**
Total Revenues	**$2,363,890**	**$10,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,363,890**	**$10,000**
Expenditures		
Debt Service	2,363,890	10,000
Total Expenditures	**$2,363,890**	**$10,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,363,890**	**$10,000**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Refunding Revenue Bonds, 2012 Fund - 204

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	3,723	0	3,383	0
Total Miscellaneous Revenues	**$3,723**	**$0**	**$3,383**	**$0**
Subtotal Current Revenues	**$3,723**	**$0**	**$3,383**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	580,528	0	0	0
Appropriated Fund Balance	0	0	3,709	10,000
Transfers from General Fund	0	1,650,000	1,650,000	0
Transfers from Sales Tax	0	713,890	713,890	0
Total Non-Revenues	**$580,528**	**$2,363,890**	**$2,367,599**	**$10,000**
Subtotal Non-Current Revenues	**$580,528**	**$2,363,890**	**$2,367,599**	**$10,000**
Total Fund Revenues	**$584,251**	**$2,363,890**	**$2,370,982**	**$10,000**
Expenditure Detail				
Debt Service				
Sales Tax Rev 2012 Series	584,251	2,363,890	2,360,982	10,000
Total Debt Service	**$584,251**	**$2,363,890**	**$2,360,982**	**$10,000**
Total Fund Expenditures	**$584,251**	**$2,363,890**	**$2,360,982**	**$10,000**

Capital Improvement Revenue Note, 2010 Fund - 208

Summary: The Capital Improvement Revenue Note Fund provides funding for principal, interest and other debt-related costs for the $17,750,000 Capital Improvement Revenue Note, Series 2010. This note was issued to refinance several commercial paper loans that financed the Ocean Center 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, as the debt service is budgeted in the Daytona Beach International Airport Fund (451). Revenue for debt service requirements in this fund is provided by transfers from the Ocean Center (118), Special Assessments (121), and the Trails Capital Fund (328). The Trails Capital Fund is supported by an annual allocation from the ECHO Fund (160). Segments of this note mature at various times. Capri Drive and West Highlands Special Assessment District will both mature December 1, 2018; and the latest is Ocean Center, which matures December 1, 2030.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	1,418,652	1,471,091
Subtotal Non-Current Revenues	**$1,418,652**	**$1,471,091**
Total Revenues	**$1,418,652**	**$1,471,091**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,418,652**	**$1,471,091**
Expenditures		
Debt Service	1,418,652	1,471,091
Total Expenditures	**$1,418,652**	**$1,471,091**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,418,652**	**$1,471,091**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Revenue Note, 2010 Fund - 208

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,416,606	0	0	0
Transfers from Ocean Center	0	659,653	678,805	703,097
Transfers from Special Assessment Fund	0	253,329	254,001	252,551
Transfers from Trails Projects Fund	0	505,670	510,822	515,443
Total Non-Revenues	**$1,416,606**	**$1,418,652**	**$1,443,628**	**$1,471,091**
Subtotal Non-Current Revenues	**$1,416,606**	**$1,418,652**	**$1,443,628**	**$1,471,091**
Total Fund Revenues	**$1,416,606**	**$1,418,652**	**$1,443,628**	**$1,471,091**
Expenditure Detail				
Debt Service				
Capri Drive SAD Revenue Note 2010	91,629	91,632	91,876	91,651
Ocean Center Exp. Revenue Note 2010	659,114	659,653	678,805	703,097
Trails Program CIP Revenue Note 2010	505,191	505,670	510,822	515,443
W. Highlands SAD Revenue Note 2010	160,672	161,697	162,125	160,900
Total Debt Service	**$1,416,606**	**$1,418,652**	**$1,443,628**	**$1,471,091**
Total Fund Expenditures	**$1,416,606**	**$1,418,652**	**$1,443,628**	**$1,471,091**

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

Summary: The Williamson Boulevard Capital Improvement Revenue Note Fund provides funding for principal, interest, and other debt-related costs for the $9,000,000 Capital Improvement Revenue Note, Series 2015. The total project cost is $15.8 million for the extension to Williamson Boulevard, located in the Port Orange area. Additional funding for the project 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.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	1,010,246	1,011,800
Subtotal Non-Current Revenues	**$1,010,246**	**$1,011,800**
Total Revenues	**$1,010,246**	**$1,011,800**
Less Operating Transfers	0	0
Total Operating Revenues	**$1,010,246**	**$1,011,800**
Expenditures		
Debt Service	1,010,246	1,011,800
Total Expenditures	**$1,010,246**	**$1,011,800**
Less Operating Transfers	0	0
Total Operating Expenditures	**$1,010,246**	**$1,011,800**
Net Revenues Less Expenditures	**$0**	**$0**

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

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	872	0	800	0
Total Miscellaneous Revenues	**$872**	**$0**	**$800**	**$0**
Subtotal Current Revenues	**$872**	**$0**	**$800**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers from Other Funds	1,011,743	0	0	0
Transfers from Trans Trust	0	1,010,246	1,010,246	1,011,800
Total Non-Revenues	**$1,011,743**	**$1,010,246**	**$1,010,246**	**$1,011,800**
Subtotal Non-Current Revenues	**$1,011,743**	**$1,010,246**	**$1,010,246**	**$1,011,800**
Total Fund Revenues	**$1,012,615**	**$1,010,246**	**$1,011,046**	**$1,011,800**
Expenditure Detail				
Debt Service				
S. Williamson Extension Debt Service Fun	1,012,615	1,010,246	1,011,046	1,011,800
Total Debt Service	**$1,012,615**	**$1,010,246**	**$1,011,046**	**$1,011,800**
Total Fund Expenditures	**$1,012,615**	**$1,010,246**	**$1,011,046**	**$1,011,800**

Gas Tax Refunding Revenue Bonds, 2013 Fund - 213

Summary: The Gas Tax Refunding Revenue Bonds Fund provides funding for principal, interest, and other debt-related costs for the $41,505,000 Gas Tax Refunding Revenue Bonds, Series 2013. These bonds were issued to refinance a portion of the Gas Tax Revenue Bonds, Series 2004, originally issued to finance the acquisition, reconstruction of roads, bridges, and other transportation improvements. Revenue pledged for this bond is the Six Cent Local Option Gas Tax. Revenue for debt service requirements is provided by transfers from the County Transportation Trust Fund (103) and the Road Impact Fee Funds (131-134). Final payment on the bonds is October 1, 2024.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	4,510,851	4,509,181
Subtotal Non-Current Revenues	**$4,510,851**	**$4,509,181**
Total Revenues	**$4,510,851**	**$4,509,181**
Less Operating Transfers	0	0
Total Operating Revenues	**$4,510,851**	**$4,509,181**
Expenditures		
Debt Service	4,510,851	4,509,181
Total Expenditures	**$4,510,851**	**$4,509,181**
Less Operating Transfers	0	0
Total Operating Expenditures	**$4,510,851**	**$4,509,181**
Net Revenues Less Expenditures	**$0**	**$0**

Gas Tax Refunding Revenue Bonds, 2013 Fund - 213

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	27,919	0	18,000	0
Total Miscellaneous Revenues	**$27,919**	**$0**	**$18,000**	**$0**
Subtotal Current Revenues	**$27,919**	**$0**	**$18,000**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfers From Other Funds	4,478,224	0	0	0
Transfer from County Transportation Trust	0	1,055,499	1,693,287	1,709,705
Transfer from Road Impact Fees Zone 1	0	1,894,558	1,239,000	1,239,000
Transfer from Road Impact Fees Zone 2	0	496,194	496,194	496,010
Transfer from Road Impact Fees Zone 3	0	703,732	703,732	703,732
Transfer from Road Impact Fees Zone 4	0	360,868	360,889	360,734
Total Non-Revenues	**$4,478,224**	**$4,510,851**	**$4,493,102**	**$4,509,181**
Subtotal Non-Current Revenues	**$4,478,224**	**$4,510,851**	**$4,493,102**	**$4,509,181**
Total Fund Revenues	**$4,506,143**	**$4,510,851**	**$4,511,102**	**$4,509,181**
Expenditure Detail				
Debt Service				
Gas Tax Refunding Revenue Bond, Series	4,506,143	4,510,851	4,511,102	4,509,181
Total Debt Service	**$4,506,143**	**$4,510,851**	**$4,511,102**	**$4,509,181**
Total Fund Expenditures	**$4,506,143**	**$4,510,851**	**$4,511,102**	**$4,509,181**

CDD Capital Improvement Revenue Note, 2016 Fund - 214

Summary: The Capital Improvement Revenue Note Fund provides funding for principal, interest, and other debt-related costs for $15,000,000 borrowed to assist in financing the One Daytona Community Infrastructure Development District (CDD), a $250 million multi-phase, mixed use retail, dining and entertainment development across the street from the Daytona International Speedway. On April 3, 2014, Council approved the One Daytona CDD Interlocal Infrastructure Grant Agreement that requires certain milestones be met before the County officially secures funding and makes payment to the CDD. Final payment on this bond is November 2026; however, as part of the County Council's Go-To-Zero plan, final payment on these bonds will be by November 1, 2018.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	278,250	15,143,750
Subtotal Non-Current Revenues	**$278,250**	**$15,143,750**
Total Revenues	**$278,250**	**$15,143,750**
Less Operating Transfers	0	0
Total Operating Revenues	**$278,250**	**$15,143,750**
Expenditures		
Debt Service	278,250	15,143,750
Total Expenditures	**$278,250**	**$15,143,750**
Less Operating Transfers	0	0
Total Operating Expenditures	**$278,250**	**$15,143,750**
Net Revenues Less Expenditures	**$0**	**$0**

CDD Capital Improvement Revenue Note, 2016 Fund - 214

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	46	0	0	0
Total Miscellaneous Revenues	**$46**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$46**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	115,625	13,500,000
Transfers From Other Funds	207,138	0	0	0
Transfer General Fund	0	0	13,500,000	0
Transfer from Sales Tax	0	278,250	278,250	1,643,750
Total Non-Revenues	**$207,138**	**$278,250**	**$13,893,875**	**$15,143,750**
Subtotal Non-Current Revenues	**$207,138**	**$278,250**	**$13,893,875**	**$15,143,750**
Total Fund Revenues	**$207,184**	**$278,250**	**$13,893,875**	**$15,143,750**
Expenditure Detail				
Debt Service				
One Daytona CDD Debt Service Fund	102,521	278,250	393,875	15,143,750
Total Debt Service	**$102,521**	**$278,250**	**$393,875**	**$15,143,750**
Total Fund Expenditures	**$102,521**	**$278,250**	**$393,875**	**$15,143,750**

Capital Improvement Note, 2017 Fund - 215

Summary: The Evidence Facility Debt Service fund provides funding for principal, interest, and other debt-related costs for the $7,000,000 Capital Improvement Revenue Note. 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.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	492,462	799,235
Subtotal Non-Current Revenues	**$492,462**	**$799,235**
Total Revenues	**$492,462**	**$799,235**
Less Operating Transfers	0	0
Total Operating Revenues	**$492,462**	**$799,235**
Expenditures		
Debt Service	492,462	455,241
Reserves	0	343,994
Total Expenditures	**$492,462**	**$799,235**
Less Operating Transfers	0	0
Total Operating Expenditures	**$492,462**	**$799,235**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Note, 2017 Fund - 215

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	343,994
Transfers from MSD	0	492,462	438,359	455,241
Total Non-Revenues	**$0**	**$492,462**	**$438,359**	**$799,235**
Subtotal Non-Current Revenues	**$0**	**$492,462**	**$438,359**	**$799,235**
Total Fund Revenues	**$0**	**$492,462**	**$438,359**	**$799,235**
Expenditure Detail				
Debt Service				
Capital Improvement Note, 2017	0	492,462	94,365	799,235
Total Debt Service	**$0**	**$492,462**	**$94,365**	**$799,235**
Total Fund Expenditures	**$0**	**$492,462**	**$94,365**	**$799,235**

Limited Tax General Obligation Refunding Bonds, 2014 Fund - 262

Summary: The Limited Tax General Obligation Refunding Bonds Fund provides funding for principal, interest, and other debt-related costs for the $18,695,000 Limited Tax General Obligation Refunding Bonds, Series, 2014. Revenue for debt requirements is provided by the voter-approved Volusia Forever limited property tax, not to exceed 0.2000 mills. This voter-approved tax commenced in 2001 and will end in 2021. For fiscal year 2018-19, 0.1006 mills will be levied to cover the debt service requirements. The remaining 0.0994 mills is budgeted in the Forever Fund (161). Reserves are accumulated for the future year principal and interest payments. Final payment on the bonds is October 1, 2021.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Taxes	3,276,864	3,276,438
Miscellaneous Revenues	0	9,598
Subtotal Current Revenues	**$3,276,864**	**$3,286,036**
Non-Current Revenues		
Non-Revenues	182,622	232,072
Subtotal Non-Current Revenues	**$182,622**	**$232,072**
Total Revenues	**$3,459,486**	**$3,518,108**
Less Operating Transfers	0	0
Total Operating Revenues	**$3,459,486**	**$3,518,108**
Expenditures		
Debt Service	3,286,230	3,286,435
Reserves	173,256	231,673
Total Expenditures	**$3,459,486**	**$3,518,108**
Less Operating Transfers	0	0
Total Operating Expenditures	**$3,459,486**	**$3,518,108**
Net Revenues Less Expenditures	**$0**	**$0**

Limited Tax General Obligation Refunding Bonds, 2014 Fund - 262

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Taxes				
Ad Valorem Taxes	2,920,092	3,276,864	3,276,864	3,276,438
Ad Valorem Taxes-Delinquent	80,606	0	0	0
Total Taxes	**$3,000,698**	**$3,276,864**	**$3,276,864**	**$3,276,438**
Intergovernmental Revenues				
Payment in Lieu of Taxes	657	0	0	0
Total Intergovernmental Revenues	**$657**	**$0**	**$0**	**$0**
Miscellaneous Revenues				
Investment Income	35,455	0	30,000	9,598
Total Miscellaneous Revenues	**$35,455**	**$0**	**$30,000**	**$9,598**
Subtotal Current Revenues	**$3,036,810**	**$3,276,864**	**$3,306,864**	**$3,286,036**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	182,622	211,438	232,072
Total Non-Revenues	**$0**	**$182,622**	**$211,438**	**$232,072**
Subtotal Non-Current Revenues	**$0**	**$182,622**	**$211,438**	**$232,072**
Total Fund Revenues	**$3,036,810**	**$3,459,486**	**$3,518,302**	**$3,518,108**
Expenditure Detail				
Debt Service				
Ltd Tax GO Series 2014	3,282,636	3,459,486	3,286,230	3,518,108
Total Debt Service	**$3,282,636**	**$3,459,486**	**$3,286,230**	**$3,518,108**
Total Fund Expenditures	**$3,282,636**	**$3,459,486**	**$3,286,230**	**$3,518,108**

Proprietary Funds Debt Service

Summary:

Principal, interest and other debt-related expenditures are budgeted within the Daytona Beach International Airport Fund (451), the Water and Sewer Utilities Fund (457) and the Parking Garage Fund (475). Net airport revenues provide funding for debt payments for two bonds and one note issued for land acquisition, facility expansion and other capital improvements. Final payments on airport debt obligations vary. The earliest is October 1, 2021 and the latest is April 1, 2022. The fiscal year 2018-19 budget includes debt service costs for financing $12.0 million for terminal facility improvements. Net revenues from water and sewer connection fees and investment earnings provide funding for debt payments for one bond and three State Revolving Fund (SRF) loans issued for water and sewer capital improvements. Final payments on water and utility debt obligations vary. The earliest is February 15, 2018 and the latest is June 15, 2027. Net Parking Garage revenues and subordinate lien on Tourist Development Tax revenues provide funding for repayment of a capital improvement note. Final payment is April 1, 2024. Detail of each fund is available in Budget by Fund - Section E of this document.

Revenues	FY 2017-18 Budget	FY 2018-19 Budget
Daytona Beach International Airport Fund (451)		
Principal	0	2,880,000
Interest	1,146,514	982,452
Other Debt Costs	1,500	2,250
Reserve Requirements	2,163,504	2,405,294
Total Debt Expenditures	$3,311,518	$6,269,996
Water and Sewer Utilities Fund (457)		
Principal	1,911,642	1,961,147
Interest	265,297	225,291
Other Debt Costs	0	5,000
Total Debt Expenditures	$2,176,939	$2,191,438
Parking Garage Fund (475)		
Principal	730,000	750,000
Interest	122,442	105,200
Other Debt Costs		
Total Debt Expenditures	$852,442	$855,200

H - Internal Service Funds

Fiscal Year 2018-19 Internal Service Budget by Department..... H - 1
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Volusia County
FLORIDA

Summary Operating Budgets by Department

	Personal Services	Operating Expenses	Capital Outlay	All Others	Total	FT	PT	Total FTE
Business Services								
Central Services	3,445,126	9,720,366	6,371,663	19,304,948	38,842,103	51	0	51
Information Technology	0	161,315	1,380,429	3,111,256	4,653,000	0	0	0
TOTAL	**3,445,126**	**9,881,681**	**7,752,092**	**22,416,204**	**43,495,103**	**51**	**0**	**51**
Finance								
Human Resources	879,711	57,844,332	0	21,348,412	80,072,455	12	2	13
TOTAL	**879,711**	**57,844,332**		**21,348,412**	**80,072,455**	**12**	**2**	**13**

Computer Replacement Fund - 511

Summary:

The fund was established in fiscal year 2000-01 to provide resources for the planned replacement of computer equipment. In general, desktop, laptop, and tough-book computers for County departments are purchased through this program. The Public Defender's Office and Judiciary also participate in this program. Computers not included in the program are primarily those owned by the Sheriff's Office, State Attorney's Office, Elections, Court Administrator's Office, and those funded by grants.

There are approximately 2,879 units in the program. The equipment is on a four-year replacement cycle. A third-party contractor provides equipment and installation services. The Information Technology Division manages the contract and coordinates with the departments and the contractor for equipment replacement.

The fiscal year 2018-19 budget includes a $100,000 transfer from the General Fund for audio visual equipment.

This fiscal year budget includes funding to replace approximately 760 desktop, laptops, and tablet computers. Details of Capital Outlay can be found in Section - J of this document.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	50,500	44,255
Subtotal Current Revenues	**$50,500**	**$44,255**
Non-Current Revenues		
Internal Service Revenues	1,110,078	1,018,885
Non-Revenues	3,715,039	3,589,860
Subtotal Non-Current Revenues	**$4,825,117**	**$4,608,745**
Total Revenues	**$4,875,617**	**$4,653,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$4,875,617**	**$4,653,000**
Expenditures		
Operating Expenses	216,371	161,315
Capital Outlay	1,394,164	1,380,429
Reserves	3,265,082	3,111,256
Total Expenditures	**$4,875,617**	**$4,653,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$4,875,617**	**$4,653,000**
Net Revenues Less Expenditures	**$0**	**$0**

Computer Replacement Fund - 511

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	52,615	50,000	50,000	43,755
Miscellaneous Revenue	1	0	0	0
Sale-Surplus Furn/Fixtr/Equip	295	500	79	500
Total Miscellaneous Revenues	**$52,911**	**$50,500**	**$50,079**	**$44,255**
Subtotal Current Revenues	**$52,911**	**$50,500**	**$50,079**	**$44,255**
Non-Current Revenues				
Internal Service Revenues				
Information Systems Revenue	1,170,983	1,110,078	1,170,509	1,018,885
Total Internal Service Revenues	**$1,170,983**	**$1,110,078**	**$1,170,509**	**$1,018,885**
Non-Revenues				
Appropriated Fund Balance	0	3,615,039	3,615,039	3,489,860
Transfers From Other Funds	100,000	0	0	0
Transfer General Fund	0	100,000	100,000	100,000
FAIT Gov to Proprietary	7,263	0	0	0
Total Non-Revenues	**$107,263**	**$3,715,039**	**$3,715,039**	**$3,589,860**
Subtotal Non-Current Revenues	**$1,278,246**	**$4,825,117**	**$4,885,548**	**$4,608,745**
Total Fund Revenues	**$1,331,157**	**$4,875,617**	**$4,935,627**	**$4,653,000**
Expenditure Detail				
Information Technology				
Audio Visual	6,557	279,500	10,750	376,709
Computer Replacement	1,079,652	4,596,117	1,435,017	4,276,291
Total Information Technology	**$1,086,209**	**$4,875,617**	**$1,445,767**	**$4,653,000**
Total Fund Expenditures	**$1,086,209**	**$4,875,617**	**$1,445,767**	**$4,653,000**

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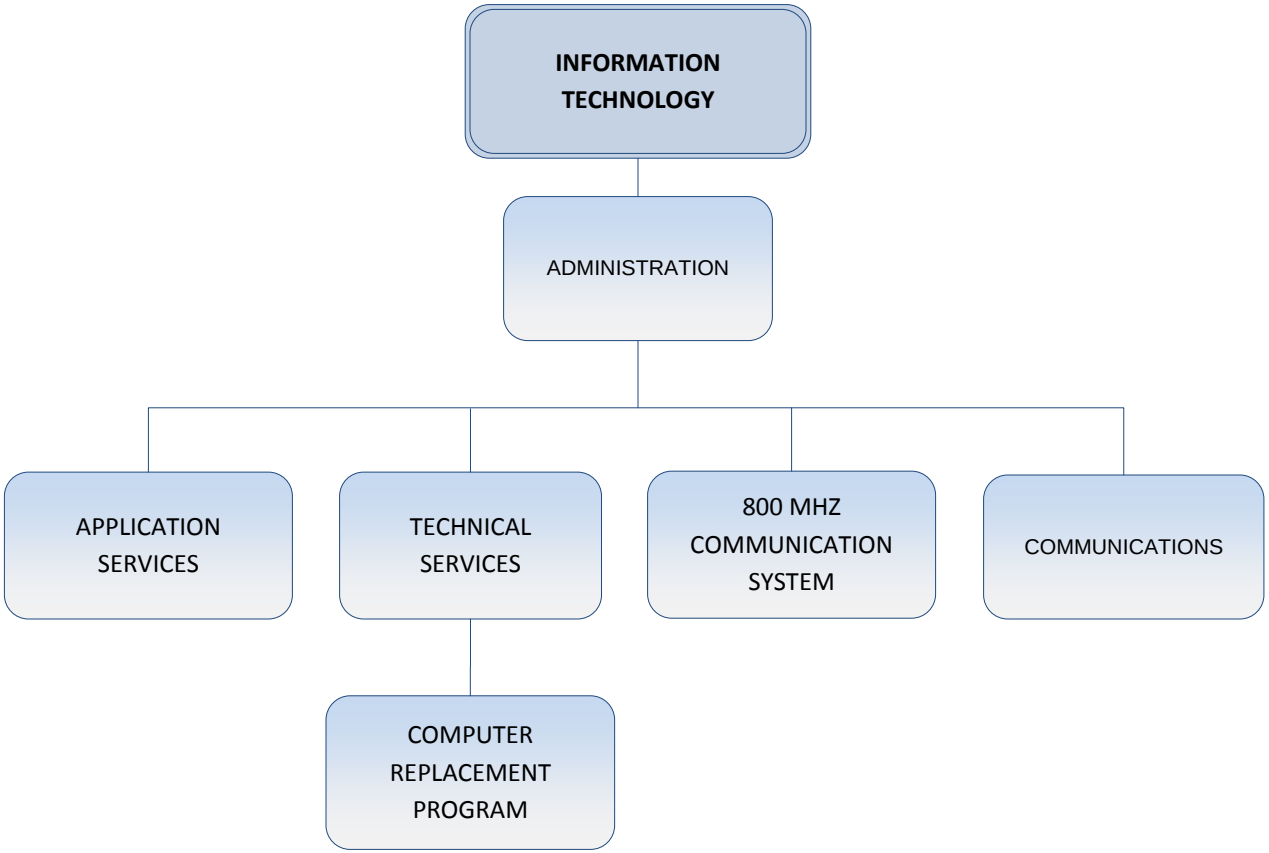
Information Technology

Department: Business Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Program				
Computer Replacement	1,086,209	4,875,617	1,445,767	4,653,000
Total Expenditures	**$1,086,209**	**$4,875,617**	**$1,445,767**	**$4,653,000**
Expenditures by Category				
Operating Expenses	179,902	216,371	225,108	161,315
Capital Outlay	906,307	1,394,164	1,220,659	1,380,429
Subtotal Operating Expenditures	**$1,086,209**	**$1,610,535**	**$1,445,767**	**$1,541,744**
Reserves	0	3,265,082	0	3,111,256
Subtotal Other Operating Expenditures	**$0**	**$3,265,082**	**$0**	**$3,111,256**
Total Operating Expenditures	**$1,086,209**	**$4,875,617**	**$1,445,767**	**$4,653,000**
Expenditures by Fund				
Computer Replacement	$1,086,209	$4,875,617	$1,445,767	$4,653,000

Mission: **To provide Volusia County agencies with a secure and reliable information technology and communications infrastructure along with the information technology products, services, and knowledge necessary to streamline operations and deliver the highest quality customer service.**

BUSINESS SERVICES
INFORMATION TECHNOLOGY DIVISION
NON-OPERATING



Division programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget section.

Department: Business Services

COMP_REPL

Computer Replacement

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	179,902	216,371	225,108	161,315
Capital Outlay	906,307	1,394,164	1,220,659	1,380,429
Subtotal Operating Expenditures	**$1,086,209**	**$1,610,535**	**$1,445,767**	**$1,541,744**
Reserves	0	3,265,082	0	3,111,256
Subtotal Other Operating Expenditures	**$0**	**$3,265,082**	**$0**	**$3,111,256**
Total Operating Expenditures	**$1,086,209**	**$4,875,617**	**$1,445,767**	**$4,653,000**
Expenditures by Fund				
Computer Replacement	$1,086,209	$4,875,617	$1,445,767	$4,653,000

Key Objectives

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

2. Stabilize service charge acquisitions and replacement of computer equipment

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Percent of computers that meet application requirements with the standard configuration	99	99	99
Dollar amount of annual service charge per desktop	349	349	349

Highlights

This fund was established in fiscal year 2000-01 as a financial vehicle for the planned replacement of computer equipment on a coordinated county-wide basis. By consolidating the acquisition process, lower replacement and maintenance costs will be achieved by obtaining volume discounts and standardizing equipment.

Beginning in fiscal year 2008-09, the cost of the PC replacement program was reduced by extending the PC lifecycle from three to four years.

Expenditures in the fund reflect payments for the workstations, hardware, fees, Microsoft operating system, and Office software.

During fiscal year 2018-19, approximately 760 desktops, laptop, and tablet computers will be replaced. Revenue in the fund is primarily generated from a computer replacement charge that is assessed to each division based upon the number of workstations/laptops it has in the program.

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

Equipment Maintenance Fund - 513

Summary:

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

The cost of fuel, oil, parts and fuel cleanup is centralized in this division, as well as a motor pool for use when vehicles are in for repair or by the occasional user who is not assigned a vehicle.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	2,478,386	2,689,930
Subtotal Current Revenues	**$2,478,386**	**$2,689,930**
Non-Current Revenues		
Internal Service Revenues	9,033,596	10,141,507
Non-Revenues	15,265,774	2,613,458
Subtotal Non-Current Revenues	**$24,299,370**	**$12,754,965**
Total Revenues	**$26,777,756**	**$15,444,895**
Less Operating Transfers	0	0
Total Operating Revenues	**$26,777,756**	**$15,444,895**
Expenditures		
Personnel Services	3,337,303	3,325,272
Operating Expenses	8,178,119	9,718,527
Capital Outlay	239,065	116,800
Capital Improvements	111,100	111,100
Grants and Aids	22,925	22,925
Interfund Transfers	14,740,623	2,150,271
Reserves	148,621	0
Total Expenditures	**$26,777,756**	**$15,444,895**
Less Operating Transfers	0	0
Total Operating Expenditures	**$26,777,756**	**$15,444,895**
Net Revenues Less Expenditures	**$0**	**$0**

Equipment Maintenance Fund - 513

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	224,732	100,000	100,000	125,000
Miscellaneous Revenue	4,590	3,000	3,000	3,000
Outside Revenue	489,792	450,500	450,500	450,800
Reimb-Warranty Rev-Maintenance	18,764	6,000	20,000	18,000
Rental Of Equipment	8,799,611	1,918,886	1,918,886	1,999,639
Sale-Surplus Furn/Fixtr/Equip	(5,854)	0	84,992	93,491
Total Miscellaneous Revenues	**$9,531,635**	**$2,478,386**	**$2,577,378**	**$2,689,930**
Subtotal Current Revenues	**$9,531,635**	**$2,478,386**	**$2,577,378**	**$2,689,930**
Non-Current Revenues				
Internal Service Revenues				
Vehicle Maint Serv Chg	2,023,389	2,059,852	2,059,852	2,147,642
Maintenance Of Vehicles	2,940,247	3,055,661	3,055,661	3,066,129
Gas & Oil	3,746,135	3,839,333	3,839,333	4,847,236
Pool Cars	89,341	78,750	78,750	80,500
Total Internal Service Revenues	**$8,799,112**	**$9,033,596**	**$9,033,596**	**$10,141,507**
Non-Revenues				
Appropriated Fund Balance	0	15,265,774	17,670,706	2,613,458
Transfers From Other Funds	2,128	0	0	0
Total Non-Revenues	**$2,128**	**$15,265,774**	**$17,670,706**	**$2,613,458**
Subtotal Non-Current Revenues	**$8,801,240**	**$24,299,370**	**$26,704,302**	**$12,754,965**
Total Fund Revenues	**$18,332,875**	**$26,777,756**	**$29,281,680**	**$15,444,895**
Expenditure Detail				
Central Services				
Administration	202,528	14,969,055	14,981,643	2,407,566
Fleet Maintenance	2,925,349	2,866,403	2,949,096	2,996,757
Fuel Cleanup	349	0	0	0
Fuel/Oil	4,097,607	4,601,886	4,503,058	5,875,129
Parts Inventory	4,031,583	4,094,574	3,981,660	4,023,890
Pool Cars	112,245	127,687	134,807	141,553
Vehicle Replacement Program	3,279,746	118,151	117,958	0
Total Central Services	**$14,649,407**	**$26,777,756**	**$26,668,222**	**$15,444,895**
Total Fund Expenditures	**$14,649,407**	**$26,777,756**	**$26,668,222**	**$15,444,895**

Fleet Replacement Fund - 514

Summary:

In previous years, the Vehicle Replacement Program was included in the Equipment Maintenance Fund. Beginning in fiscal year 2017-18, the Vehicle Replacement Program was transferred to this fund.

The Vehicle Replacement Program, tracked by Fleet Management, is used to stabilize and amortize the cost of acquiring and replacing the County fleet. Fleet composition ranges from passenger vehicles to fire engines. Initially, the departments purchase vehicles, the vehicles are then added to the Vehicle Replacement Program where a schedule for their replacement based upon vehicle type, age, annual mileage, type of use, and other factors is established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated in this fund and used to pay for its eventual replacement. The fiscal year 2018-19 budget includes the scheduled replacement of 86 vehicles in the program.

Reserves represent accumulated funding to acquire and replace the fleet.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	6,956,209	6,355,990
Subtotal Current Revenues	**$6,956,209**	**$6,355,990**
Non-Current Revenues		
Non-Revenues	14,740,623	17,041,218
Subtotal Non-Current Revenues	**$14,740,623**	**$17,041,218**
Total Revenues	**$21,696,832**	**$23,397,208**
Less Operating Transfers	0	0
Total Operating Revenues	**$21,696,832**	**$23,397,208**
Expenditures		
Personnel Services	0	119,854
Operating Expenses	0	1,839
Capital Outlay	6,612,497	6,254,863
Reserves	15,084,335	17,020,652
Total Expenditures	**$21,696,832**	**$23,397,208**
Less Operating Transfers	0	0
Total Operating Expenditures	**$21,696,832**	**$23,397,208**
Net Revenues Less Expenditures	**$0**	**$0**

Fleet Replacement Fund - 514

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	0	100,000	100,000	100,000
Rental Of Equipment	0	6,706,209	6,746,546	6,254,863
Sale-Surplus Furn/Fixtr/Equip	0	150,000	0	1,127
Total Miscellaneous Revenues	**$0**	**$6,956,209**	**$6,846,546**	**$6,355,990**
Subtotal Current Revenues	**$0**	**$6,956,209**	**$6,846,546**	**$6,355,990**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	0	14,890,947
Transfer from Vehicle Maintenance Fund	0	14,740,623	14,740,623	2,150,271
Total Non-Revenues	**$0**	**$14,740,623**	**$14,740,623**	**$17,041,218**
Subtotal Non-Current Revenues	**$0**	**$14,740,623**	**$14,740,623**	**$17,041,218**
Total Fund Revenues	**$0**	**$21,696,832**	**$21,587,169**	**$23,397,208**
Expenditure Detail				
Central Services				
Vehicle Replacement Program	0	21,696,832	6,696,222	23,397,208
Total Central Services	**$0**	**$21,696,832**	**$6,696,222**	**$23,397,208**
Total Fund Expenditures	**$0**	**$21,696,832**	**$6,696,222**	**$23,397,208**

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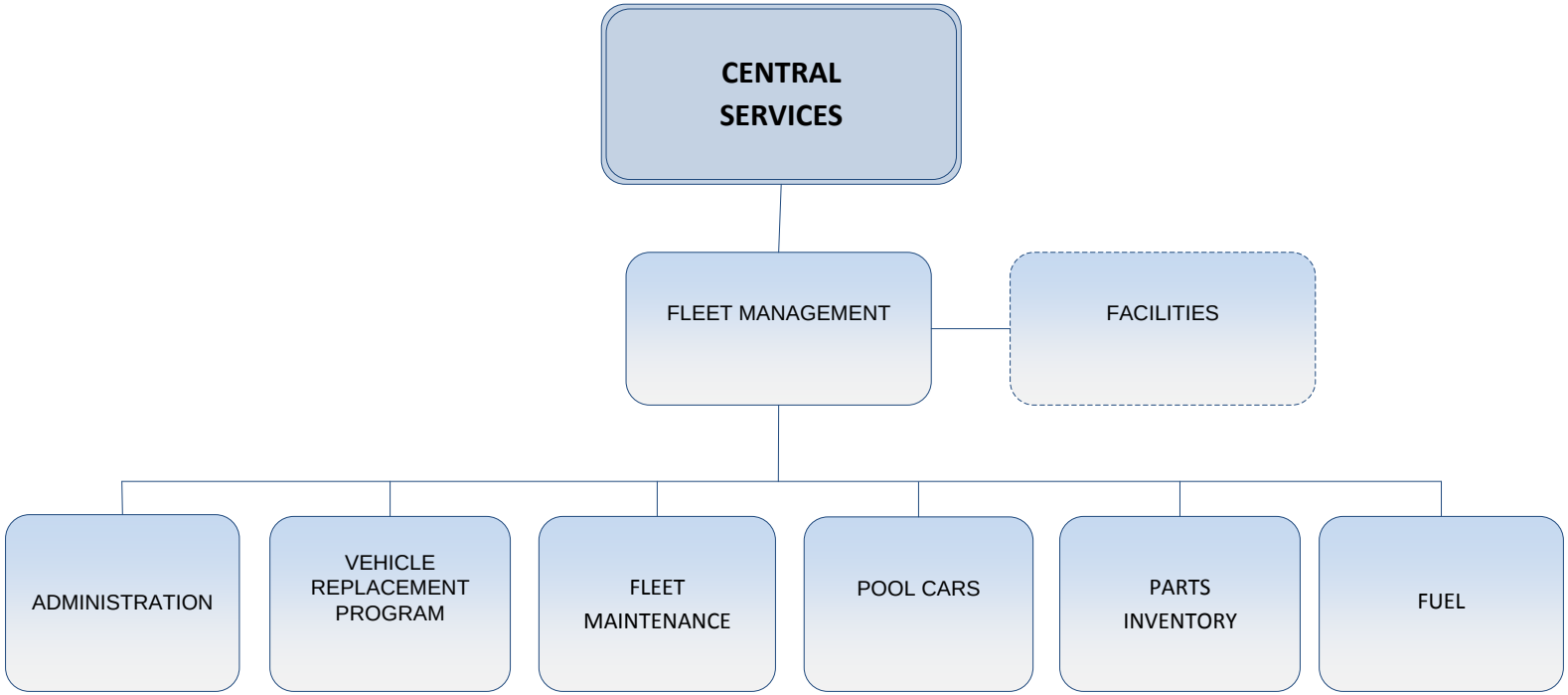
Department: Business Services

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Program				
Administration	202,528	14,969,055	14,981,643	2,407,566
Fleet Maintenance	2,925,349	2,866,403	2,949,096	2,996,757
Fuel/Oil	4,097,956	4,601,886	4,503,058	5,875,129
Parts Inventory	4,031,583	4,094,574	3,981,660	4,023,890
Pool Cars	112,245	127,687	134,807	141,553
Vehicle Replacement Program	3,279,746	21,814,983	6,814,180	23,397,208
Total Expenditures	**$14,649,407**	**$48,474,588**	**$33,364,444**	**$38,842,103**
Expenditures by Category				
Personnel Services	3,216,670	3,337,303	3,304,643	3,445,126
Operating Expenses	8,084,400	8,178,119	8,255,681	9,720,366
Capital Outlay	3,332,405	6,851,562	6,982,404	6,371,663
Subtotal Operating Expenditures	**$14,633,475**	**$18,366,984**	**$18,542,728**	**$19,537,155**
Capital Improvements	0	111,100	58,168	111,100
Grants and Aids	15,632	22,925	22,925	22,925
Interfund Transfers	300	14,740,623	14,740,623	2,150,271
Reserves	0	15,232,956	0	17,020,652
Subtotal Other Operating Expenditures	**$15,932**	**$30,107,604**	**$14,821,716**	**$19,304,948**
Total Operating Expenditures	**$14,649,407**	**$48,474,588**	**$33,364,444**	**$38,842,103**
Expenditures by Fund				
Equipment Maintenance	$14,649,407	$26,777,756	$26,668,222	$15,444,895
Fleet Replacement	$0	$21,696,832	$6,696,222	$23,397,208

Number of Full Time Positions	51.00	51.00
Number of Full Time Equivalent Positions	51.00	51.00

Mission: **To provide safe, clean, efficient, and cost-effective repair and maintenance services to all county facilities by maximizing the utilitarian value of county resources and optimizing operational and capital costs.**

BUSINESS SERVICES
CENTRAL SERVICES DIVISION
NON-OPERATING



Division programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget section.

Department: Business Services

8700100

Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	100,492	105,330	104,008	108,908
Operating Expenses	86,779	100,514	114,512	125,887
Subtotal Operating Expenditures	**$187,271**	**$205,844**	**$218,520**	**$234,795**
Grants and Aids	15,257	22,500	22,500	22,500
Interfund Transfers	0	14,740,623	14,740,623	2,150,271
Reserves	0	88	0	0
Subtotal Other Operating Expenditures	**$15,257**	**$14,763,211**	**$14,763,123**	**$2,172,771**
Total Operating Expenditures	**$202,528**	**$14,969,055**	**$14,981,643**	**$2,407,566**
Expenditures by Fund				
Equipment Maintenance	$202,528	$14,969,055	$14,981,643	$2,407,566

Number of Full Time Equivalent Positions	2.00	2.00
Number of Full Time Positions	2.00	2.00

Key Objectives

1. Process accounts payable in a timely manner

2. Provide high quality services and ensure customer satisfaction

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
On-time accounts payable processing rate	99	99	99
Overall customer satisfaction rate	99	99	99

Highlights

Division administration continues leadership development, succession training and are continuing to cross-train in all administrative functions.

Central Services continues to implement 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 divisional initiative categories and sets improvement goals, with assigned staff members and deadline dates. Four industry best practice performance standards are in place and will be measured monthly to insure optimum organizational productivity.

Fleet Management will continue the Right-Sizing committee meetings. Members meet to discuss ways to determine fleet size, fleet composition, fleet sharing, and fleet utilization. Customer divisions are enthusiastic about achieving more savings for the County.

An interfund transfer of $2.1 million dollars from the Equipment Replacement Fund to the Fleet Replacement Fund is included in the fiscal year 2018-19 budget.

Department: Business Services

8701000

Fleet Maintenance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	2,447,864	2,522,047	2,498,242	2,606,298
Operating Expenses	313,340	333,812	334,644	337,659
Capital Outlay	164,145	10,000	58,042	52,800
Subtotal Operating Expenditures	**$2,925,349**	**$2,865,859**	**$2,890,928**	**$2,996,757**
Capital Improvements	0	0	58,168	0
Reserves	0	544	0	0
Subtotal Other Operating Expenditures	**$0**	**$544**	**$58,168**	**$0**
Total Operating Expenditures	**$2,925,349**	**$2,866,403**	**$2,949,096**	**$2,996,757**
Expenditures by Fund				
Equipment Maintenance	$2,925,349	$2,866,403	$2,949,096	$2,996,757

Number of Full Time Equivalent Positions	37.00	37.00
Number of Full Time Positions	37.00	37.00

Key Objectives

1. Maintain an aggressive program for the measurement, analysis, and improvement of labor productivity

2. Provide a competitive labor rate

3. Raise the percentage of scheduled work order hours

4. Continue the generator preventive maintenance program

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Billable mechanic hours	49,450	49,450	49,450
Fully burdened labor rate	60	62	62
Monthly scheduled work order hours to total hours	60	60	60
Generator preventive maintenance on-schedule rate	99	99	99

Highlights

The Fleet Maintenance activity continues to enhance customer service by decreasing vehicle breakdowns and increasing preventative maintenance. Fleet achieved over 28,671 hours of scheduled repairs during the prior fiscal year. Performing warranty work provides a source of revenue and minimizes customer down time for warranty repairs. Fleet's goal is to capture all eligible warranty repairs and perform them in-house.

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

Department: Business Services

8702000-1

Fuel/Oil

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	139,121	137,980	139,156	142,122
Operating Expenses	3,958,460	4,072,005	4,134,412	5,585,482
Capital Outlay	0	229,065	229,065	36,000
Subtotal Operating Expenditures	**$4,097,581**	**$4,439,050**	**$4,502,633**	**$5,763,604**
Capital Improvements	0	111,100	0	111,100
Grants and Aids	375	425	425	425
Reserves	0	51,311	0	0
Subtotal Other Operating Expenditures	**$375**	**$162,836**	**$425**	**$111,525**
Total Operating Expenditures	**$4,097,956**	**$4,601,886**	**$4,503,058**	**$5,875,129**
Expenditures by Fund				
Equipment Maintenance	$4,097,956	$4,601,886	$4,503,058	$5,875,129

Number of Full Time Equivalent Positions	2.00	2.00
Number of Full Time Positions	2.00	2.00

Key Objectives

1. Ensure maximum fuel inventory accountability

2. Maintain a minimum level of fuel cost mark-up to county customers to ensure a competitive market price per gallon

3. Maintain a minimum level of fuel cost mark-up to outside customers to ensure a competitive market price per gallon

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Fuel inventory accountability	99	99	99
Fuel price adjustments markup in cents - County	14	14	14
Fuel price adjustments markup in cents - Outside	16	16	16

Highlights

Central Services will continue to purchasing fuel with a Fuel Consortium of 9 local agencies, and a neighboring county on a bulk fuel bid. Prior year fuel sales were over 2.0 million gallons.

The Fuel Program has implemented the following improvement initiative: Phase III of the upgrade to all lease/rental vehicles providing wireless transmission of fuel transaction data to the fuel management system has been completed.

Department: Business Services

8701100

Parts Inventory

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	345,742	383,292	365,101	391,998
Operating Expenses	3,685,841	3,617,159	3,616,559	3,631,892
Subtotal Operating Expenditures	**$4,031,583**	**$4,000,451**	**$3,981,660**	**$4,023,890**
Reserves	0	94,123	0	0
Subtotal Other Operating Expenditures	**$0**	**$94,123**	**$0**	**$0**
Total Operating Expenditures	**$4,031,583**	**$4,094,574**	**$3,981,660**	**$4,023,890**
Expenditures by Fund				
Equipment Maintenance	$4,031,583	$4,094,574	$3,981,660	$4,023,890

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

Key Objectives

1. Maintain a minimum level of cost mark-up to customers to ensure a competitive price

2. Issue repair parts in a timely manner to support the maintenance and service operations

3. Ensure parts inventory accountability

4. Continue to reduce monthly expenses

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Parts price adjustments - markup percentage	15	15	15
Parts on-demand rate	83	83	83
Parts inventory accuracy rate	98	98	98
Monitor monthly overhead report	5,000	5,000	5,000

Highlights

The Fleet Management parts activity maintains an equipment parts inventory, including oil and lubricants, at their main facility on Indian Lake Road and at the satellite shops at the Tomoka Landfill and EVAC locations. A database tracks all receipt and issuance of parts. Staff reviews reports, audits inventory, and processes accounts payable transactions. Fleet Management maintains an administrative mark-up of 15%.

Department: Business Services

8700900

Pool Cars

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	71,117	72,954	82,629	75,946
Operating Expenses	37,950	52,178	52,178	37,607
Capital Outlay	3,178	0	0	28,000
Subtotal Operating Expenditures	**$112,245**	**$125,132**	**$134,807**	**$141,553**
Reserves	0	2,555	0	0
Subtotal Other Operating Expenditures	**$0**	**$2,555**	**$0**	**$0**
Total Operating Expenditures	**$112,245**	**$127,687**	**$134,807**	**$141,553**
Expenditures by Fund				
Equipment Maintenance	$112,245	$127,687	$134,807	$141,553

Number of Full Time Equivalent Positions	1.00	1.00
Number of Full Time Positions	1.00	1.00

Key Objectives

1. Maintain a high availability rate for short-term rental vehicles

2. Continue to educate customers to use the online pool vehicle reservation system (Agilefleet)

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Vehicle availability rate	99	99	99
Increase the percentage of online reservation	99	99	99

Highlights

The Fleet Management motor pool was established to provide employees with county vehicles to conduct their work. The main motor pool is located on Indian Lake Road and an automated motor pool is at the DeLand Administration building.

The automated kiosk and the key control unit continue to be a convenience to our customers enabling them to pick up pre-reserved vehicles or grab-and-go vehicles without making prior requests. Customers utilized pool car rentals over 532 times during the prior fiscal year.

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

Department: Business Services

8703000

Vehicle Replacement Program

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	112,334	115,700	115,507	119,854
Operating Expenses	2,030	2,451	3,376	1,839
Capital Outlay	3,165,082	6,612,497	6,695,297	6,254,863
Subtotal Operating Expenditures	**$3,279,446**	**$6,730,648**	**$6,814,180**	**$6,376,556**
Interfund Transfers	300	0	0	0
Reserves	0	15,084,335	0	17,020,652
Subtotal Other Operating Expenditures	**$300**	**$15,084,335**	**$0**	**$17,020,652**
Total Operating Expenditures	**$3,279,746**	**$21,814,983**	**$6,814,180**	**$23,397,208**
Expenditures by Fund				
Equipment Maintenance	$3,279,746	$118,151	$117,958	$0
Fleet Replacement	$0	$21,696,832	$6,696,222	$23,397,208

Number of Full Time Equivalent Positions	2.00	2.00
Number of Full Time Positions	2.00	2.00

Key Objectives

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

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of vehicles replaced	35	105	86

Highlights

The vehicle replacement program is used to stabilize and amortize over multiple years the cost of replacing the county fleet. Fleet composition ranges from passenger vehicles to ambulances and fire engines. Initially, the departments purchase the vehicles. They are then added to the vehicle replacement program where a schedule for their replacement base upon vehicle type, age, annual mileage, type of use, and other factors is established. Once a vehicle is added to the program, the department pays an annual service charge which is accumulated 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 588 flex fuel and 30 hybrid vehicles in the county fleet. The Fleet Right-Sizing Committee continues its mission to reduce the county fleet, and the Fleet Customer Service Committee continues to meet to improve fleet operations.

In fiscal year 2018-19, 86 vehicles from ambulances to passenger vehicles are scheduled for replacement.

Volusia County Fleet Management (VCFM) continues to upgrade GPS units in all lease/rental vehicles. These units have the capability to track driver behavior and are utilized in conjunction with the county's safe driver initiative.

Prior to fiscal year 2018-19, the two positions that work within the vehicle replacement program were funded out of the Equipment Maintenance Fund. Those positions will now be funded out of the Fleet Replacement Fund as their duties are directly related to the replacement program.

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

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Insurance Management Fund - 521

Summary:

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

The Wellness Program will be transferred to the Group Insurance fund for fiscal year 2018-19 as it is directly related to employee benefits.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	255,000	258,710
Subtotal Current Revenues	**$255,000**	**$258,710**
Non-Current Revenues		
Internal Service Revenues	8,735,349	9,346,601
Non-Revenues	7,180,308	4,588,378
Subtotal Non-Current Revenues	**$15,915,657**	**$13,934,979**
Total Revenues	**$16,170,657**	**$14,193,689**
Less Operating Transfers	0	0
Total Operating Revenues	**$16,170,657**	**$14,193,689**
Expenditures		
Personnel Services	782,935	719,101
Operating Expenses	10,793,445	11,136,734
Grants and Aids	160,000	135,000
Reserves	4,434,277	2,202,854
Total Expenditures	**$16,170,657**	**$14,193,689**
Less Operating Transfers	0	0
Total Operating Expenditures	**$16,170,657**	**$14,193,689**
Net Revenues Less Expenditures	**$0**	**$0**

Insurance Management Fund - 521

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	265,937	250,000	296,000	253,710
Miscellaneous Revenue	23,729	5,000	2,388	5,000
Total Miscellaneous Revenues	**$289,666**	**$255,000**	**$298,388**	**$258,710**
Subtotal Current Revenues	**$289,666**	**$255,000**	**$298,388**	**$258,710**
Non-Current Revenues				
Internal Service Revenues				
Recoveries-Claims	415,178	200,000	490,092	452,635
Contributions-Liability	2,129,017	1,875,168	1,878,056	2,094,999
Contributions-Commercial Ins	307,421	596,500	645,671	598,000
Contributions-Physical Damage	2,349,732	2,186,929	2,192,236	2,424,286
Contributions-Workers' Compens	3,737,649	3,876,752	3,875,615	3,776,681
Total Internal Service Revenues	**$8,938,997**	**$8,735,349**	**$9,081,670**	**$9,346,601**
Non-Revenues				
Appropriated Fund Balance	0	7,180,308	6,604,928	4,588,378
Total Non-Revenues	**$0**	**$7,180,308**	**$6,604,928**	**$4,588,378**
Subtotal Non-Current Revenues	**$8,938,997**	**$15,915,657**	**$15,686,598**	**$13,934,979**
Total Fund Revenues	**$9,228,663**	**$16,170,657**	**$15,984,986**	**$14,193,689**
Expenditure Detail				
Human Resources				
Commercial Insurance	523,464	666,000	666,000	652,500
Insurance Administration	1,302,818	1,428,892	1,425,923	1,479,612
Liability	2,960,927	3,451,165	3,451,165	3,451,165
Loss Control Program	266,062	351,053	341,455	344,668
Physical Damage	2,208,663	4,734,277	2,450,000	3,781,427
Wellness Program	157,207	137,230	135,385	0
Workers' Compensation	2,864,922	5,402,040	2,926,680	4,484,317
Total Human Resources	**$10,284,063**	**$16,170,657**	**$11,396,608**	**$14,193,689**
Total Fund Expenditures	**$10,284,063**	**$16,170,657**	**$11,396,608**	**$14,193,689**

Group Insurance Fund - 530

Summary:

The Employee Benefits Group Insurance Fund reflects employer, employee, COBRA, and retiree health plan contributions (premiums) and payment of claims. The Employee Benefits program includes employee-paid options such as dependent health coverage, dental, vision, and various other insurance plans. The Wellness program overseen by 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. To assist with this, on-site mobile mammogram screenings are now available to employees. In addition, an RN provided by Cigna is on-site to provide assistance to employees and their families.

For the 2018-19 budget, reserves of $18.8 million have been split into three categories; catastrophic claims reserves - $4.3 million, premium stabilization reserves - $5 million, and reserves for 90 days of claims - $9.5 million. Rather than paying for stop loss coverage, reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Premium stabilization reserves help offset increase spikes that often occur in medical costs and allow for smoothing of premium rates. Reserves for 90 days of claims are set aside to pay for prior year claims that have been incurred by the end of the fiscal, but will be paid within 90 days of the next fiscal year.

In June 2016, with County Council approval, a five-year contract was awarded to Cigna Health Insurance.

The fiscal year 2018-19 budget includes the transfer of the Wellness Program from the Insurance Management fund, which includes three positions, two of which are unfunded.

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Miscellaneous Revenues	360,000	404,942
Subtotal Current Revenues	**$360,000**	**$404,942**
Non-Current Revenues		
Internal Service Revenues	44,971,341	46,030,559
Non-Revenues	15,136,281	19,443,265
Subtotal Non-Current Revenues	**$60,107,622**	**$65,473,824**
Total Revenues	**$60,467,622**	**$65,878,766**
Less Operating Transfers	0	0
Total Operating Revenues	**$60,467,622**	**$65,878,766**
Expenditures		
Personnel Services	65,156	160,610
Operating Expenses	46,641,514	46,707,598
Capital Improvements	0	250,000
Reserves	13,760,952	18,760,558
Total Expenditures	**$60,467,622**	**$65,878,766**
Less Operating Transfers	0	0
Total Operating Expenditures	**$60,467,622**	**$65,878,766**
Net Revenues Less Expenditures	**$0**	**$0**

Group Insurance Fund - 530

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	386,885	360,000	423,000	404,942
Total Miscellaneous Revenues	**$386,885**	**$360,000**	**$423,000**	**$404,942**
Subtotal Current Revenues	**$386,885**	**$360,000**	**$423,000**	**$404,942**
Non-Current Revenues				
Internal Service Revenues				
Health Insurance-Employer	33,736,998	34,831,584	34,831,584	35,151,148
Life Insurance-employee	766,845	660,000	660,000	780,603
Retiree Drug Subsidy	108,132	0	113,660	0
Retiree Premiums	2,701,126	2,646,923	2,646,923	2,812,468
Health Insurance-Dependt Contr	6,834,527	6,832,834	6,836,818	7,286,340
Pharmacy Rebates	586,055	0	956,514	0
COBRA Payments	92,863	0	35,368	0
Total Internal Service Revenues	**$44,826,546**	**$44,971,341**	**$46,080,867**	**$46,030,559**
Non-Revenues				
Appropriated Fund Balance	0	15,067,281	19,514,090	19,374,265
Flex Benefit Revenues	0	69,000	69,000	69,000
Total Non-Revenues	**$0**	**$15,136,281**	**$19,583,090**	**$19,443,265**
Subtotal Non-Current Revenues	**$44,826,546**	**$60,107,622**	**$65,663,957**	**$65,473,824**
Total Fund Revenues	**$45,213,431**	**$60,467,622**	**$66,086,957**	**$65,878,766**
Expenditure Detail				
Human Resources				
Group Insurance	40,903,525	60,467,622	46,695,598	65,485,252
Wellness Center Equipment	18,181	0	17,094	253,150
Wellness Program	0	0	0	140,364
Total Human Resources	**$40,921,706**	**$60,467,622**	**$46,712,692**	**$65,878,766**
Total Fund Expenditures	**$40,921,706**	**$60,467,622**	**$46,712,692**	**$65,878,766**

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Human Resources

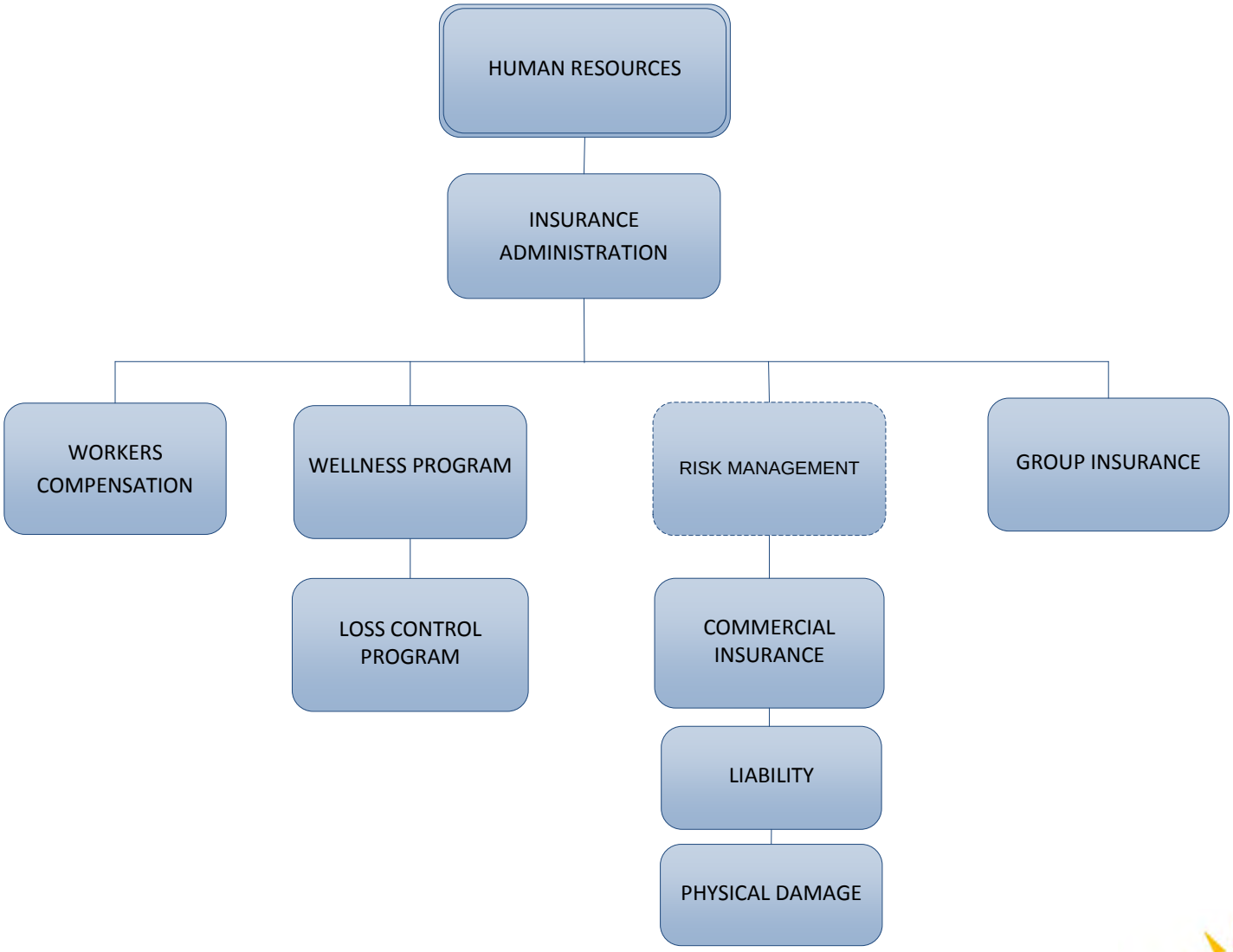
Department: Finance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Program				
Commercial Insurance	523,464	666,000	666,000	652,500
Group Insurance	40,921,706	60,467,622	46,712,692	65,738,402
Insurance Administration	1,302,818	1,428,892	1,425,923	1,479,612
Liability	2,960,927	3,451,165	3,451,165	3,451,165
Loss Control Program	266,062	351,053	341,455	344,668
Physical Damage	2,208,663	4,734,277	2,450,000	3,781,427
Wellness Program	157,207	137,230	135,385	140,364
Workers' Compensation	2,864,922	5,402,040	2,926,680	4,484,317
Total Expenditures	**$51,205,769**	**$76,638,279**	**$58,109,300**	**$80,072,455**
Expenditures by Category				
Personnel Services	819,784	848,091	843,552	879,711
Operating Expenses	50,264,902	57,434,959	57,091,818	57,844,332
Capital Outlay	18,181	0	13,930	0
Subtotal Operating Expenditures	**$51,102,867**	**$58,283,050**	**$57,949,300**	**$58,724,043**
Capital Improvements	0	0	0	250,000
Grants and Aids	102,902	160,000	160,000	135,000
Reserves	0	18,195,229	0	20,963,412
Subtotal Other Operating Expenditures	**$102,902**	**$18,355,229**	**$160,000**	**$21,348,412**
Total Operating Expenditures	**$51,205,769**	**$76,638,279**	**$58,109,300**	**$80,072,455**
Expenditures by Fund				
Group Insurance Fund	$40,921,706	$60,467,622	$46,712,692	$65,878,766
Insurance Management	$10,284,063	$16,170,657	$11,396,608	$14,193,689

Number of Full Time Positions	12.00	12.00
Number of Part Time Positions	2.00	2.00
Number of Full Time Equivalent Positions	13.00	13.00

Mission: **To meet the challenges of the changing workforce; deliver a quality countywide human resources system; and to provide leadership, guidance, and support to County departments and divisions. Human Resources has the primary responsibility for managing and assisting with all employee related matters including personnel policy administration, diversity and inclusion, recruitment and retention, benefits administration, employment and labor law, new employee orientation, employee and labor relations, personnel records retention, wage and salary administration, employee assistance program, safety/risk compliance, workers' compensation, property and liability insurance, claims, and other human resource related functions.**

FINANCE
HUMAN RESOURCES DIVISION
NON-OPERATING



Division activities/programs shown with dotted lines reflect activities within this Division identified separately in the Operating Budget Section.

Volusia County FLORIDA

Department: Finance

8405500

Commercial Insurance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	523,464	666,000	666,000	652,500
Subtotal Operating Expenditures	**$523,464**	**$666,000**	**$666,000**	**$652,500**
Total Operating Expenditures	**$523,464**	**$666,000**	**$666,000**	**$652,500**
Expenditures by Fund				
Insurance Management	$523,464	$666,000	$666,000	$652,500

Key Objectives

1. Maintain commercial insurance policies that protect the interest of the County.

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of policies	7	7	7

Highlights

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 back directly to the using departments.

Department: Finance

GROUP_INS

Group Insurance

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	75,897	65,156	56,284	70,036
Operating Expenses	40,827,628	46,641,514	46,642,478	46,657,808
Capital Outlay	18,181	0	13,930	0
Subtotal Operating Expenditures	**$40,921,706**	**$46,706,670**	**$46,712,692**	**$46,727,844**
Capital Improvements	0	0	0	250,000
Reserves	0	13,760,952	0	18,760,558
Subtotal Other Operating Expenditures	**$0**	**$13,760,952**	**$0**	**$19,010,558**
Total Operating Expenditures	**$40,921,706**	**$60,467,622**	**$46,712,692**	**$65,738,402**
Expenditures by Fund				
Group Insurance Fund	$40,921,706	$60,467,622	$46,712,692	$65,738,402

Number of Full Time Equivalent Positions	1.00	1.00
Number of Full Time Positions	1.00	1.00

Key Objectives

1. Provide affordable, high quality health care to County employees

2. Stabilize claim costs through education and wellness programs.

3. Stabilize claim costs per employee per month through wellness programs

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
County contribution per FTE	11,028	11,028	11,028
Health claim costs	37,860,954	45,000,000	45,000,000
Number of employees who qualify for wellness incentive	2,200	2,223	2,610

Highlights

The Group Insurance fund reflects both employer and employee health plan contributions and payments of claims. The program costs include employee-paid options such as dependent coverage, cancer, vision care, and dental coverage. Additionally, the program includes retirees who continue to participate in the County's plan. The employer annual contribution is projected to remain at $11,028. During June 2016, County Council approved a contract to provide health care through Cigna Health Insurance.

The County continues to provide flex dollars to employees who obtain screenings that will help employees understand their current health status. The Human Resources Division 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 2018-19 budget, reserves of $18.8 million have been split into three categories; catastrophic claims reserves - $4.3 million, premium stabilization reserves - $5 million, and reserves for 90 days of claims - $9.5 million. Rather than paying for stop loss coverage, reserves for catastrophic claims are set aside to cover major claims that are not common occurrences. Premium stabilization reserves help offset increase spikes that often occur in medical costs and allow for smoothing of premium rates. Reserves for 90 days of claims are set aside to pay for prior year claims that have been incurred by the end of the fiscal, but will be paid within 90 days of the next fiscal year.

Department: Finance

8405100

Insurance Administration

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	472,333	503,291	504,147	521,590
Operating Expenses	830,485	925,601	921,776	958,022
Subtotal Operating Expenditures	**$1,302,818**	**$1,428,892**	**$1,425,923**	**$1,479,612**
Total Operating Expenditures	**$1,302,818**	**$1,428,892**	**$1,425,923**	**$1,479,612**
Expenditures by Fund				
Insurance Management	$1,302,818	$1,428,892	$1,425,923	$1,479,612

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

Key Objectives

1. Maintain a reasonable competitive insurance market in the interest of premium reduction with innovative approaches to all insurance markets

2. Maintain insurance policies that protect the interest of the County

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Total premium (dollars)	3,895,720	3,872,697	4,191,940
Number of policies	30	32	32

Highlights

Insurance Administration provides administrative services, investigations, and processing for workers' compensation, liability, commercial insurance, property damage claims, and related investigations. Administration also provides support for Safety Officer and Human Resources medical staff, who conduct pre-employment physicals.

Department: Finance

8405400

Liability

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	2,960,927	3,451,165	3,451,165	3,451,165
Subtotal Operating Expenditures	**$2,960,927**	**$3,451,165**	**$3,451,165**	**$3,451,165**
Total Operating Expenditures	**$2,960,927**	**$3,451,165**	**$3,451,165**	**$3,451,165**
Expenditures by Fund				
Insurance Management	$2,960,927	$3,451,165	$3,451,165	$3,451,165

Key Objectives

1. Endeavor to foster 100% closure ratio, thereby reducing reserves

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of claims closed	199	220	225

Highlights

Risk Management is committed to investigating all incidents in a prompt and courteous manner. Necessary steps are taken to resolve matters quickly and fairly. The Liability Activity accounts for settlement costs and the County's excess liability policies.

Department: Finance

8405600

Loss Control Program

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	186,672	192,008	195,610	197,511
Operating Expenses	79,390	159,045	145,845	147,157
Subtotal Operating Expenditures	**$266,062**	**$351,053**	**$341,455**	**$344,668**
Total Operating Expenditures	**$266,062**	**$351,053**	**$341,455**	**$344,668**
Expenditures by Fund				
Insurance Management	$266,062	$351,053	$341,455	$344,668

Number of Full Time Equivalent Positions	3.00	3.00
Number of Full Time Positions	3.00	3.00

Key Objectives

1. Provide mandated fitness-for-duty physicals, medical surveillance physicals, and pre-employment physicals, as efficiently and expeditiously as possible

2. Provide random drug and occupational blood screens

3. Reduce the spread of influenza through the annual flu shot program

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of physicals	550	629	599
Number of drug screens	4,500	5,661	5,711
Number of vaccinations	800	1,000	1,474

Highlights

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.

Department: Finance

8405300

Physical Damage

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	2,208,663	2,450,000	2,450,000	2,680,000
Subtotal Operating Expenditures	**$2,208,663**	**$2,450,000**	**$2,450,000**	**$2,680,000**
Reserves	0	2,284,277	0	1,101,427
Subtotal Other Operating Expenditures	**$0**	**$2,284,277**	**$0**	**$1,101,427**
Total Operating Expenditures	**$2,208,663**	**$4,734,277**	**$2,450,000**	**$3,781,427**
Expenditures by Fund				
Insurance Management	$2,208,663	$4,734,277	$2,450,000	$3,781,427

Key Objectives

1. Maintain accurate listing of County property

2. Endeavor to foster 100% closure ratio of claims reducing reserves

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Total property value (dollars)	692,716,873	700,729,822	717,263,624
Number of claims closed	152	160	165

Highlights

Volusia County insures facilities with a total value of over $650 million. The County has purchased additional insurance with coverage of $20 million for named storm wind damage with a 3% deductible. The policy provides coverage up to $150 million for damage from non-named storms with a $100,000 deductible. All other perils are covered with a deductible of $25,000. The reserves in this account are to cover the County's self-insured retention (SIR) and any major claims or settlement expenses above the actuarial projection.

Department: Finance

8403300

Wellness Program

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Personnel Services	84,882	87,636	87,511	90,574
Operating Expenses	72,325	49,594	47,874	49,790
Subtotal Operating Expenditures	**$157,207**	**$137,230**	**$135,385**	**$140,364**
Total Operating Expenditures	**$157,207**	**$137,230**	**$135,385**	**$140,364**
Expenditures by Fund				
Group Insurance Fund	$0	$0	$0	$140,364
Insurance Management	$157,207	$137,230	$135,385	$0

Number of Full Time Equivalent Positions	2.00	2.00
Number of Full Time Positions	1.00	1.00
Number of Part Time Positions	2.00	2.00

Key Objectives

1. Develop physical fitness conditioning programs for employee lifestyle enhancement

2. Encourage employees to participate in the Health, Wellness, and Benefits Fair with a focus on medical screening participation

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of employees participating in Wellness Center	30,799	30,000	37,799
Number of employees attending Wellness Fair	1,850	1,850	1,850

Highlights

The Wellness Program promotes healthy lifestyles through education and training, through on-site wellness centers, lunch-and-learn programs, coordination with community wellness events and help from organizations that provide related services. The continued emphasis on containing health care costs by ensuring the employees, retirees and their dependents are provided the appropriate care at reasonable costs, including early screenings, will have beneficial effects on the fund.

Department: Finance

8405200

Workers' Compensation

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Expenditures by Category				
Operating Expenses	2,762,020	3,092,040	2,766,680	3,247,890
Subtotal Operating Expenditures	**$2,762,020**	**$3,092,040**	**$2,766,680**	**$3,247,890**
Grants and Aids	102,902	160,000	160,000	135,000
Reserves	0	2,150,000	0	1,101,427
Subtotal Other Operating Expenditures	**$102,902**	**$2,310,000**	**$160,000**	**$1,236,427**
Total Operating Expenditures	**$2,864,922**	**$5,402,040**	**$2,926,680**	**$4,484,317**
Expenditures by Fund				
Insurance Management	$2,864,922	$5,402,040	$2,926,680	$4,484,317

Key Objectives

1. Endeavor to foster 100% closure ratio of claims, thereby reducing reserves

Performance Measures

	FY 2016-17 Actual	FY 2017-18 Estimated	FY 2018-19 Budget
Number of claims closed	237	200	200

Highlights

The Workers' Compensation Program includes funding for medical, compensation, legal and other expenses for this segment of the County's self-insurance plan. Reserves are established to fund the self-insured retention (SIR) of $650,000 per claim and any that might exceed the maximum aggregate of $25 million.

I - Capital Improvements

Capital Improvement Program (CIP) ..... I - 1
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Volusia County
FLORIDA

Capital Improvement Program (CIP)

Capital improvement programming is a guide toward the efficient and effective provision of public facilities. The result of this continuing programming process is the Capital Improvement Program (CIP), a document published annually that proposes the development, modernization or replacement of physical public projects over a multi-year period. By looking beyond year-to-year budgeting and projecting what, where, when and how capital investments should be made, capital programming enables public bodies to maintain an effective level of service to the present and future population. The CIP shows the arrangement of projects in a sequential order based on a schedule of priorities and assigns an estimated cost and anticipated method of financing for each project.

Items that are considered for the Capital Improvement Program include all renovations, improvements, or purchases which exceed $25,000 (unit item value) and have a life expectancy exceeding five years. Any systems or renovations which have a total value meeting the above criteria, despite being comprised of numerous lower value unit costs, should also be considered a capital improvement.

BENEFITS OF CAPITAL PROGRAMMING

A long-term capital improvement program has many obvious benefits that result from its systematic approach to planning and financing public agency projects. Some of the more important benefits derived from a viable capital programming process include the following:

- Assists in the implementation of the Comprehensive Plan. The CIP serves as a mechanism for implementation of the Comprehensive Plan. By outlining the facilities needed to serve the population and land uses called for in the Plan and by scheduling them over time, the CIP guides the public construction program for the future.

- Focuses attention on community goals and needs. Capital projects can be brought into line with community objectives, anticipating growth and the government's ability to pay. By planning ahead for projects, those that are needed or desired most can be constructed or acquired first. The CIP keeps the public informed about future capital investment plans of the County. The public involvement in the process provides a mechanism through which a previously unidentified need can emerge, be addressed and placed in the framework of community priorities.

- Encourages more efficient government administration. The CIP promotes coordination among government agencies and provides a check on potential overlapping or conflicting programs. The program can guide local officials in making sound annual budget decisions. In addition, the CIP will indicate where sites for projects are needed and where advance acquisition may be necessary to insure the availability of land.

- Fosters a sound and stable financial program. Through capital facilities planning, the need for bond issues or other revenue production measures can be planned and action taken before the need becomes critical and requires emergency financing measures. In addition, sharp changes in the tax structure and bonded indebtedness may be avoided when the projects to be constructed are staged over a number of years. Where there is sufficient time for planning, the most economical means for project financing can be selected in advance. The CIP can facilitate reliable capital expenditure, revenue estimates, and reasonable bond programs by looking ahead to minimize the impact of capital improvement projects. Keeping planned projects within the financial capacity of the County helps to preserve its credit rating and makes it more attractive to business and industry. Thus, the CIP is an integral element of the County's budgetary process.

Fiscal Year 2018-19 Capital Improvement Budget

The fiscal year 2018-19 Capital Improvement Budget totals $81,424,169. Of this total, $71.1 million is allocated within the operating budget or 87.4% of the total CIP budget with the balance of $10.3 million allocated in non-operating funds. Of the $81.4 million dollar budget, $40.7 million is being carried forward from prior year and $40.7 million is allocated for new projects. The following pages list each CIP project by funding source and project name. Major funding sources for the operating funds CIP include Ad Valorem Taxes, Gas Taxes, Solid Waste User Fees, Water Utilities User Fees, and Impact Fees. Non-operating funds are funded by interfund transfers. The non-operating funds are established for tracking purposes of major capital infrastructure projects.

Operating funds

Capital projects included within Countywide Funds comprise 10.1% of CIP projects, totaling $8.2 million and include:

- General Fund ($6.2 million in building maintenance, court facilities, corrections projects, IT projects; $1.2 million for Coastal/recreation projects and health services)
- Library Fund ($830,000 in building maintenance)

Capital projects included within Special Revenue Funds comprise 47.3% of CIP projects, totaling $38.5 million with 86% being roadway projects. These funds include:

- Road Program ($33.1 million in roadway improvements)
- Fire Rescue District
- Inmate Welfare Trust
- Ponce De Leon Inlet and Port District
- Stormwater Utility

Capital projects included within Enterprise Funds comprise 30% of CIP projects, totaling $24.4 million. These funds include Solid Waste, Daytona Beach International Airport, Water & Sewer Utilities, and Parking Garage Funds.

Non-operating funds

Capital projects included within Capital Projects Funds comprise 12.2% of CIP projects, totaling $9.9 million. These funds include 800 MHz Capital, Beach Capital Projects, Corrections Capital Projects, Ocean Center, Park Projects, Trail Projects, Bond Funded Road Program, Sheriff Capital Projects, and Medical Examiner's Facility.

Operational Impact of Capital Improvements

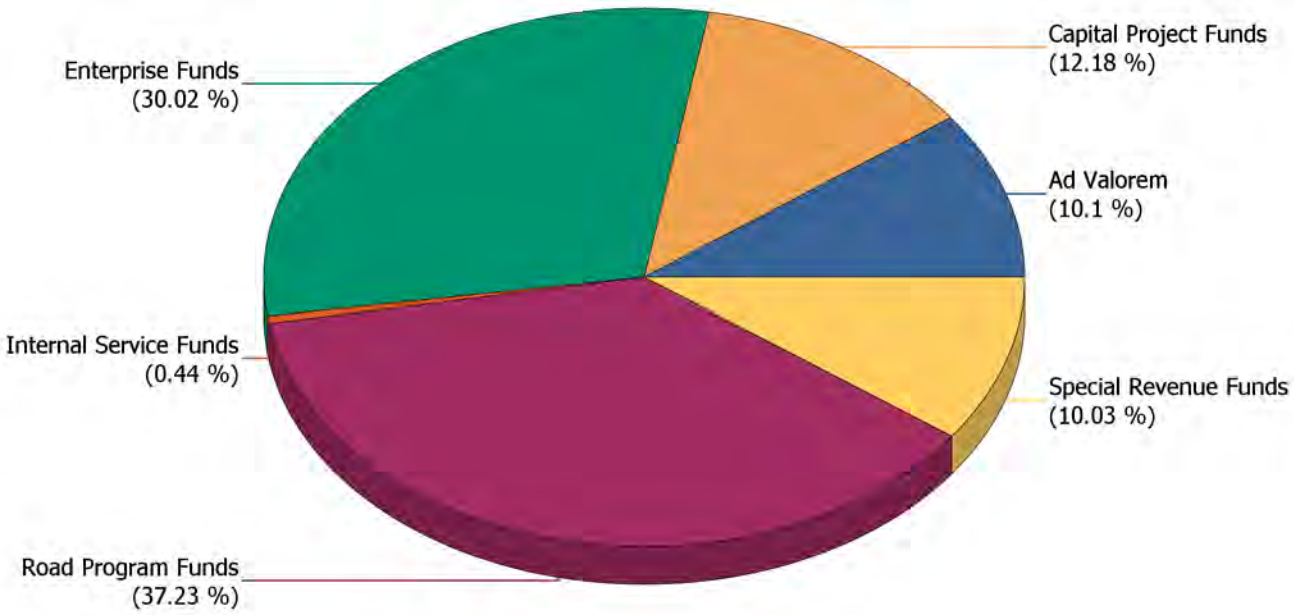
The capital improvement budget was developed not to increase costs, but instead, to maintain the integrity of our facilities. The majority of the projects included in the operating budget are for maintenance and renovations and do not add new infrastructure and require no additional dollars for maintenance or operating costs. No new employees are required as a result of the capital plan for these funds, and all operating impacts will be absorbed through other cost saving efforts. These impacts will depend on the final design and implementation of the project.

VOLUSIA COUNTY, FLORIDA

Capital Improvement Program

Fiscal Year 2018-19

$81,424,169



Capital Improvement Program by Fund Category Fiscal Year 2018-19	
FUND CATEGORY	**TOTAL REVENUE**
Ad Valorem	8,223,633
Enterprise Funds	24,445,625
Road Program Funds	30,311,024
Special Revenue Funds	8,166,377
Operating Budget	**$71,146,659**
Capital Project Funds	9,916,410
Internal Service Funds	361,100
Non-Operating Budget	**$10,277,510**
TOTAL	**$81,424,169**

Summary of Capital Improvements by Fund

FY 2018-19

	Fund	On-Going / Continuous	Carryforward	Total Request
Countywide Funds				
001	General	4,294,633	3,099,000	7,393,633
104	Library	590,000	240,000	830,000
	Total Countywide Funds	**4,884,633**	**3,339,000**	**8,223,633**
Special Revenue Funds				
103	County Transportation Trust	6,551,449	16,494,575	23,046,024
105	East Volusia Mosquito Control	500,000	0	500,000
113	Road Proportionate Share	2,342,514	431,863	2,774,377
114	Ponce Inlet Port Authority	915,000	475,000	1,390,000
123	Inmate Welfare Trust	60,000	500,000	560,000
134	Road Impact Fees-Zone 4 (Northwest)	800,000	6,465,000	7,265,000
140	Fire Rescue District	115,000	532,000	647,000
152	Fire Impact Fees-Zone 2 (Southeast)	30,000	0	30,000
154	Fire Impact Fees-Zone 4 (Northwest)	20,000	215,000	235,000
159	Stormwater Utility	1,530,000	500,000	2,030,000
	Total Special Revenue Funds	**12,863,963**	**25,613,438**	**38,477,401**
Enterprise Funds				
450	Solid Waste	2,056,000	6,175,000	8,231,000
451	Daytona Beach International Airport	6,198,093	1,984,532	8,182,625
457	Water and Sewer Utilities	4,310,000	2,300,000	6,610,000
475	Parking Garage	1,062,000	360,000	1,422,000
	Total Enterprise Funds	**13,626,093**	**10,819,532**	**24,445,625**
	TOTAL OPERATING FUNDS	**31,374,689**	**39,771,970**	**71,146,659**

Summary of Capital Improvements by Fund

FY 2018-19

	Fund	On-Going / Continuous	Carryforward	Total Request
Capital Projects Funds				
305	800 MHz Capital	100,000	0	100,000
313	Beach Capital Projects	2,342,500	0	2,342,500
318	Ocean Center	1,943,910	0	1,943,910
326	Park Projects	740,000	800,000	1,540,000
334	Bond Funded Road Program	2,700,000	0	2,700,000
369	Sheriff Capital Projects	590,000	0	590,000
373	Medical Examiner's Facility	700,000	0	700,000
	Total Capital Projects Funds	**9,116,410**	**800,000**	**9,916,410**
Internal Service Funds				
513	Equipment Maintenance	0	111,100	111,100
530	Group Insurance Fund	250,000	0	250,000
	Total Internal Service Funds	**250,000**	**111,100**	**361,100**
	TOTAL NON-OPERATING FUNDS	**9,366,410**	**911,100**	**10,277,510**
	TOTAL ALL FUNDS	**40,741,099**	**40,683,070**	**81,424,169**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General					
Coastal					
ADA Walkover & Rehab - Construction	1	100,000	0	100,000	100,000
ADA Walkpver & Rehab - Design	1	200,000	0	200,000	200,000
Mary McLeod Bethune - Pavilions	1	60,000	0	60,000	60,000
Resurfacing/Striping at Sunsplash	1	85,000	85,000	0	85,000
Structural Maintenance & Repairs - Sunsplash Park	1	50,000	50,000	0	50,000
			$135,000	**$360,000**	**$495,000**
Environmental Management					
Touch Tank Replacement - Construction	1	135,000	135,000	0	135,000
Touch Tank Replacement - Design	1	15,000	15,000	0	15,000
			$150,000	**$0**	**$150,000**
Office of the Sheriff					
Front Desk Ballistic Hardening Equipment	1	97,133	97,133	0	97,133
			$97,133	**$0**	**$97,133**
Corrections					
Chilled Water Storage System	1	50,000	50,000	0	50,000
Chiller System	1	350,000	350,000	0	350,000
Flue - Replace Original Vent Stack; Add Make-up Air	1	50,000	50,000	0	50,000
Phase 3 - Roof Replacement	1	600,000	600,000	0	600,000
Potable Water Pipes	1	350,000	350,000	0	350,000
Water Supply Valves	1	100,000	100,000	0	100,000
			$1,500,000	**$0**	**$1,500,000**
Health Services					
Holsonback building	1	100,000	100,000	0	100,000
			$100,000	**$0**	**$100,000**
Parks Recreation & Culture					
Colby-Alderman Park-Playground and Safety Surface	1	130,000	130,000	0	130,000
Kaye Property-Bridge	1	25,000	25,000	0	25,000
Lake Dias Park-Playground and Safety Surface	1	85,000	85,000	0	85,000
Lake Monroe to Gemini Springs-Repair Bike Trail	1	50,000	50,000	0	50,000
Mansion Boulevard - Repave Bike Trail	1	100,000	100,000	0	100,000
Phenolic Panels, Signs, Kiosks, Maps	1	35,000	35,000	0	35,000
Riverbreeze Park-Replace Shade Canopies	2	15,000	30,000	0	30,000
			$455,000	**$0**	**$455,000**
Information Technology					
Improvements to Data Center	1	30,000	30,000	0	30,000
			$30,000	**$0**	**$30,000**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 001 - General					
Central Services					
Additional Cameras	1	25,000	25,000	0	25,000
Agriculture Center - Floor Replacement	1	74,000	0	74,000	74,000
DeLand Information Technology - HVAC Replacement	1	45,000	0	45,000	45,000
Historic Courthouse - Clock Tower Modernization	1	100,000	0	100,000	100,000
Lifeguard Towers Hardware Repairs	1	60,000	60,000	0	60,000
Marine Science Center - ADA egress repairs	1	300,000	0	300,000	300,000
Marine Science Center - Electrical Upgrade	1	200,000	0	200,000	200,000
Marine Science Center - Phase II Electrical Upgrade	1	125,000	125,000	0	125,000
Medical Examiner - Lab Roof Replacement and HVAC	1	350,000	350,000	0	350,000
Miscellaneous Building Improvements	1	50,000	50,000	0	50,000
Remodel Courthouse Buildings	1	25,000	25,000	0	25,000
Sheriff's Training Facility - HVAC	1	200,000	0	200,000	200,000
Thomas C. Kelly Bldg. - Bathroom Remodel	1	120,000	0	120,000	120,000
Thomas C. Kelly Bldg. - Elevator Repair	1	200,000	200,000	0	200,000
Thomas C. Kelly Bldg. - Elevator Repair Carryforward	1	250,000	0	250,000	250,000
Thomas C. Kelly Bldg. - Envelope Resealing	1	250,000	0	250,000	250,000
Thomas C. Kelly Bldg. - Fountain Repair Engineering	1	50,000	0	50,000	50,000
Thomas C. Kelly Bldg. - Modular Furniture	1	350,000	0	350,000	350,000
Various Buildings-Interior & Exterior Painting	1	100,000	100,000	0	100,000
Volusia County Courthouse - Video Cameras	1	50,000	0	50,000	50,000
			$935,000	**$1,989,000**	**$2,924,000**
Court Facilities					
Carpet Replacement Various Court Facilities	1	317,500	317,500	0	317,500
City Island Courthouse Annex - Column Structures	1	300,000	0	300,000	300,000
Clerk Record Center - Roof Replacement	1	200,000	0	200,000	200,000
East Step Concrete Ramp	1	25,000	25,000	0	25,000
Foxman Justice Center - Electrical Panel Upgrade	1	75,000	75,000	0	75,000
Foxman Justice Center - Elevator Repair/Refurbish	1	75,000	75,000	0	75,000
Foxman Justice Center - Variable Air Volume Controls	1	50,000	0	50,000	50,000
Public Defender-Roof Replacement	1	200,000	200,000	0	200,000
State Attorney - Roof Replacement	1	200,000	0	200,000	200,000
State Attorney Roof Replacement (Phase 2)	1	150,000	150,000	0	150,000
Various court facilities - Interior & Exterior Painting	1	50,000	50,000	0	50,000
			$892,500	**$750,000**	**$1,642,500**
TOTAL FUND 001 - General			**4,294,633**	**3,099,000**	**7,393,633**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 103 - County Transportation Trust					
Engineering & Construction					
Bridge Repair - Construction	1	200,000	200,000	0	200,000
Bridge Repair - Engineering	1	50,000	50,000	0	50,000
			$250,000	**$0**	**$250,000**
Traffic Engineering					
Design of Traffic Signals	1	60,000	60,000	0	60,000
Mast Arms & Upgrades	1	600,000	600,000	0	600,000
			$660,000	**$0**	**$660,000**
LOGT 5 Road Projects					
Advanced Engineering & Permitting	1	500,000	500,000	0	500,000
Advanced ROW Acquisition	1	500,000	500,000	0	500,000
Advanced ROW Acquisition - Carryforward	1	450,000	0	450,000	450,000
Countywide Safety Projects	1	1,500,000	1,500,000	0	1,500,000
Howland Providence to Elckam CF	1	8,900,000	0	8,900,000	8,900,000
Orange Camp MLK Blvd to I-4	1	2,093,710	0	2,093,710	2,093,710
Tenth Street Myrtle to US1	1	2,382,546	2,382,546	0	2,382,546
Tenth Street Myrtle to US1 - Carry Forward	1	3,950,000	0	3,950,000	3,950,000
West Park Avenue	1	1,100,865	0	1,100,865	1,100,865
Williamson Boulevard	1	758,903	758,903	0	758,903
			$5,641,449	**$16,494,575**	**$22,136,024**
TOTAL FUND 103 - County Transportation Trust			**6,551,449**	**16,494,575**	**23,046,024**
Fund: 104 - Library					
Library Services					
Deltona Regional Library - Amphitheater Concrete/ Drainage	1	25,000	25,000	0	25,000
Deltona Regional Library - Door Canopy	1	50,000	50,000	0	50,000
Deltona Regional Library Paint Exterior	1	80,000	80,000	0	80,000
Edgewater Library Floor Covering	1	40,000	40,000	0	40,000
Edgewater Public Library - Lighting	1	20,000	20,000	0	20,000
New Smyrna Beach Regional Library - Expansion Joints/Stucco	1	150,000	150,000	0	150,000
Orange City Floor Covering	1	20,000	20,000	0	20,000
Ormond Beach Regional - Floor Covering	1	170,000	0	170,000	170,000
Ormond Beach Regional Library - HVAC	2	10,000	20,000	0	20,000
Ormond Beach Regional Library - Lighting	1	60,000	60,000	0	60,000
Ormond Beach Regional - Paint Interior	1	30,000	0	30,000	30,000
Ormond Beach Regional - Restroom Renovations	1	40,000	0	40,000	40,000
Renovations	1	100,000	100,000	0	100,000
Renovations - Design	1	25,000	25,000	0	25,000
			$590,000	**$240,000**	**$830,000**
TOTAL FUND 104 - Library			**590,000**	**240,000**	**830,000**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 105 - East Volusia Mosquito Control					
Mosquito Control					
Architectural Engineering	1	300,000	300,000	0	300,000
Modular Building	1	200,000	200,000	0	200,000
			$500,000	**$0**	**$500,000**
TOTAL FUND 105 - East Volusia Mosquito Control			**500,000**	**0**	**500,000**
Fund: 113 - Road Proportionate Share					
LOGT 5 Road Projects					
Howland Share CF	1	79,356	0	79,356	79,356
Orange Camp Share CF	1	219,488	0	219,488	219,488
Williamson Share	1	2,342,514	2,342,514	0	2,342,514
Williamson Share CF	1	133,019	0	133,019	133,019
			$2,342,514	**$431,863**	**$2,774,377**
TOTAL FUND 113 - Road Proportionate Share			**2,342,514**	**431,863**	**2,774,377**
Fund: 114 - Ponce Inlet Port Authority					
Coastal					
Connect Smyrna Dunes Park to City Sewer	1	150,000	150,000	0	150,000
Marine Industrial Site Maintenance/Improvements	1	65,000	65,000	0	65,000
North Jetty Repair- Design	1	150,000	150,000	0	150,000
North Shore Reef Expansion	1	150,000	150,000	0	150,000
Reef Deployments	1	150,000	150,000	0	150,000
Reef Staging Area	1	475,000	0	475,000	475,000
Smyrna Dunes Park & Lighthouse Point Resurfacing/Striping	1	100,000	100,000	0	100,000
US Corps of Engineers Cost Participation	1	150,000	150,000	0	150,000
			$915,000	**$475,000**	**$1,390,000**
TOTAL FUND 114 - Ponce Inlet Port Authority			**915,000**	**475,000**	**1,390,000**
Fund: 123 - Inmate Welfare Trust					
Corrections					
Sewing Studio Building	1	60,000	60,000	0	60,000
Video Visitation Renovation	1	500,000	0	500,000	500,000
			$60,000	**$500,000**	**$560,000**
TOTAL FUND 123 - Inmate Welfare Trust			**60,000**	**500,000**	**560,000**
Fund: 134 - Road Impact Fees-Zone 4 (Northwest)					
Engineering & Construction					
Beresford Av Kepler - SR44 2LN	1	3,900,000	0	3,900,000	3,900,000
Orange Camp MLK Blvd to I-4	1	800,000	800,000	0	800,000
Orange Camp MLK Blvd to I-4 - Carryforward	1	2,565,000	0	2,565,000	2,565,000
			$800,000	**$6,465,000**	**$7,265,000**
TOTAL FUND 134 - Road Impact Fees-Zone 4 (Northwest)			**800,000**	**6,465,000**	**7,265,000**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 140 - Fire Rescue District					
Fire Rescue Services					
Exhaust Removal System	1	50,000	50,000	0	50,000
Land for Station 47	1	32,000	0	32,000	32,000
Metal Pole Barn	1	65,000	65,000	0	65,000
Remodel of Station 22	1	500,000	0	500,000	500,000
			$115,000	**$532,000**	**$647,000**
TOTAL FUND 140 - Fire Rescue District			**115,000**	**532,000**	**647,000**
Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)					
Fire Rescue Services					
Construction for Station 22	1	30,000	30,000	0	30,000
			$30,000	**$0**	**$30,000**
TOTAL FUND 152 - Fire Impact Fees-Zone 2 (Southeast)			**30,000**	**0**	**30,000**
Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)					
Fire Rescue Services					
Land for Station 47	1	20,000	20,000	0	20,000
Land for Station 47 - Carryforward	1	215,000	0	215,000	215,000
			$20,000	**$215,000**	**$235,000**
TOTAL FUND 154 - Fire Impact Fees-Zone 4 (Northwest)			**20,000**	**215,000**	**235,000**
Fund: 159 - Stormwater Utility					
Stormwater					
Gabordy Basin - Construction	1	600,000	600,000	0	600,000
Gabordy - Engineering	1	150,000	0	150,000	150,000
Land acquisition as needed	1	200,000	200,000	0	200,000
Local Projects - Construction	1	300,000	300,000	0	300,000
Mosquito Lagoon	1	100,000	100,000	0	100,000
Mosquito Lagoon Carryforward	1	200,000	0	200,000	200,000
NPDES Program Development & Reporting	1	30,000	30,000	0	30,000
N. Peninsula Construction	1	300,000	300,000	0	300,000
St. Johns River Basin Plan/Mgmt Engineering	1	150,000	0	150,000	150,000
			$1,530,000	**$500,000**	**$2,030,000**
TOTAL FUND 159 - Stormwater Utility			**1,530,000**	**500,000**	**2,030,000**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 450 - Solid Waste					
Solid Waste					
Certified Quality Assurance for Cell Construction	1	199,000	199,000	0	199,000
Engineering for Landfill Gas Expansion	1	50,000	50,000	0	50,000
Household Waste Paint Exchange Construction	1	300,000	300,000	0	300,000
Household Waste Paint Exchange Plans	1	37,000	37,000	0	37,000
Landfill Gas System Upgrades	1	650,000	650,000	0	650,000
Leachate Plant Improvements	1	175,000	0	175,000	175,000
Mitigation Credits for Southeast Cell	1	450,000	450,000	0	450,000
Pioneer Trail Grading Improvements	1	150,000	150,000	0	150,000
Southeast Area Stormwater	1	125,000	125,000	0	125,000
Southeast Cell - Construction	1	6,000,000	0	6,000,000	6,000,000
Truck Scale	1	95,000	95,000	0	95,000
			$2,056,000	**$6,175,000**	**$8,231,000**
TOTAL FUND 450 - Solid Waste			**2,056,000**	**6,175,000**	**8,231,000**
Fund: 451 - Daytona Beach International Airport					
Airport					
Car Rental Facility	1	850,000	0	850,000	850,000
Cell Phone Waiting Lot	1	447,500	447,500	0	447,500
Chiller Replacement	1	25,000	25,000	0	25,000
Fire Alarm System Replacement	1	125,000	125,000	0	125,000
Operations Training Software	1	30,593	30,593	0	30,593
Taxiway November	1	500,000	500,000	0	500,000
Terminal Update - Construction	1	5,000,000	5,000,000	0	5,000,000
Terminal Update - Design	1	1,134,532	0	1,134,532	1,134,532
TSA Curtain Wall Replacement	1	30,000	30,000	0	30,000
Upgrades to Concourse Volume Air Box Controls	1	40,000	40,000	0	40,000
			$6,198,093	**$1,984,532**	**$8,182,625**
TOTAL FUND 451 - Daytona Beach International Airport			**6,198,093**	**1,984,532**	**8,182,625**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 457 - Water and Sewer Utilities					
Water Resources and Utilities					
Biosolids Facility	1	2,300,000	0	2,300,000	2,300,000
Borrow Pit Phase Share	1	425,000	425,000	0	425,000
Borrow Pit Study	1	100,000	100,000	0	100,000
Collections System Rehab Program	1	200,000	200,000	0	200,000
Del North WTP	1	2,400,000	2,400,000	0	2,400,000
Deltona North Water Treatment Plant Improvements	1	50,000	50,000	0	50,000
Engineering for Upgrades	1	25,000	25,000	0	25,000
Lift Station Rehab	1	200,000	200,000	0	200,000
Nutrient Reduction Engineering	1	500,000	500,000	0	500,000
Pipe Lining/ Manhole Rehab	1	60,000	60,000	0	60,000
Plant Upgrades	1	25,000	25,000	0	25,000
Systems Rehab	1	50,000	50,000	0	50,000
Water Main Replacement	1	145,000	145,000	0	145,000
Well Rehabilitation	1	130,000	130,000	0	130,000
			$4,310,000	**$2,300,000**	**$6,610,000**
TOTAL FUND 457 - Water and Sewer Utilities			**4,310,000**	**2,300,000**	**6,610,000**
Fund: 475 - Parking Garage					
Ocean Center					
Garage Deck Rehabilitation	1	992,000	992,000	0	992,000
Garage Deck Rehabilitation - CF	1	100,000	0	100,000	100,000
Glass Enclosure - Level 6	1	70,000	70,000	0	70,000
Lighting	1	260,000	0	260,000	260,000
			$1,062,000	**$360,000**	**$1,422,000**
TOTAL FUND 475 - Parking Garage			**1,062,000**	**360,000**	**1,422,000**
Total OPERATING FUNDS			**31,374,689**	**39,771,970**	**71,146,659**
Fund: 305 - 800 MHz Capital					
Capital Projects					
Radio System Consultant	1	100,000	100,000	0	100,000
			$100,000	**$0**	**$100,000**
TOTAL FUND 305 - 800 MHz Capital			**100,000**	**0**	**100,000**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 313 - Beach Capital Projects					
Capital Projects					
16th Avenue Beach Ramp Construction	1	500,000	500,000	0	500,000
27th Avenue Ramp Construction	1	550,000	550,000	0	550,000
Beach Infrastructure Construction	1	50,000	50,000	0	50,000
Boyleston Ramp Construction	1	475,000	475,000	0	475,000
Browning Ramp Construction	1	97,500	97,500	0	97,500
Dunes Design	1	25,000	25,000	0	25,000
El Portal Ramp Design	1	70,000	70,000	0	70,000
Plaza Ramp Construction	1	400,000	400,000	0	400,000
Rockefeller Ramp Construction	1	150,000	150,000	0	150,000
Shell Parking Design	1	25,000	25,000	0	25,000
			$2,342,500	**$0**	**$2,342,500**
TOTAL FUND 313 - Beach Capital Projects			**2,342,500**	**0**	**2,342,500**
Fund: 318 - Ocean Center					
Capital Projects					
Arena Floor Boxes - Design	1	200,000	200,000	0	200,000
Flat Roof Replacement	1	1,600,000	1,600,000	0	1,600,000
Kitchen Drainage Replacement	1	100,000	100,000	0	100,000
Sound System Replacement	1	43,910	43,910	0	43,910
			$1,943,910	**$0**	**$1,943,910**
TOTAL FUND 318 - Ocean Center			**1,943,910**	**0**	**1,943,910**
Fund: 326 - Park Projects					
Capital Projects					
Blue Lake Boat Ramp	1	250,000	250,000	0	250,000
Highbridge Park Improvements	1	200,000	200,000	0	200,000
Lake Ashby Fishing Dock - Renovation	1	100,000	100,000	0	100,000
Lemon Bluff Park Construction	1	190,000	190,000	0	190,000
Lemon Bluff Park Construction - ECHO	1	400,000	0	400,000	400,000
Shell Harbor Construction - ECHO	1	400,000	0	400,000	400,000
			$740,000	**$800,000**	**$1,540,000**
TOTAL FUND 326 - Park Projects			**740,000**	**800,000**	**1,540,000**
Fund: 334 - Bond Funded Road Program					
Engineering & Construction					
Howland Blvd - Providence to Elkcam	1	2,700,000	2,700,000	0	2,700,000
			$2,700,000	**$0**	**$2,700,000**
TOTAL FUND 334 - Bond Funded Road Program			**2,700,000**	**0**	**2,700,000**

Detail of Capital Improvements by Fund
FY 2018-19

Item Description	Quantity	Unit Cost	Ongoing	Carry-forward	Total Request
Fund: 369 - Sheriff Capital Projects					
Capital Projects					
Action Target Line of Fire	1	240,000	240,000	0	240,000
Vehicle Parking Covered Overhang	1	350,000	350,000	0	350,000
			$590,000	**$0**	**$590,000**
TOTAL FUND 369 - Sheriff Capital Projects			**590,000**	**0**	**590,000**
Fund: 373 - Medical Examiner's Facility					
Capital Projects					
Medical Examiner's Facility	1	700,000	700,000	0	700,000
			$700,000	**$0**	**$700,000**
TOTAL FUND 373 - Medical Examiner's Facility			**700,000**	**0**	**700,000**
Fund: 513 - Equipment Maintenance					
Central Services					
Osteen Fuel Station Canopies	1	69,300	0	69,300	69,300
Transfer Station Fuel Island Canopies	1	41,800	0	41,800	41,800
			$0	**$111,100**	**$111,100**
TOTAL FUND 513 - Equipment Maintenance				**111,100**	**111,100**
Fund: 530 - Group Insurance Fund					
Human Resources					
Thomas C. Kelly Bldg. - Wellness Center	1	200,000	200,000	0	200,000
Thomas C. Kelly Bldg. Wellness Center ADA Upgrades	1	50,000	50,000	0	50,000
			$250,000	**$0**	**$250,000**
TOTAL FUND 530 - Group Insurance Fund			**250,000**	**0**	**250,000**
Total NON-OPERATING FUNDS			**9,366,410**	**911,100**	**10,277,510**
TOTAL ALL FUNDS			**40,741,099**	**40,683,070**	**81,424,169**

Capital Budget by Fund and Future Planning

Below is a breakdown of the County's Capital Improvement Program's budget by fund. Each year the County forecasts future capital improvements based on current policy and needs. While future years are not appropriated, they are planned as a way of identifying funding sources and ensuring adequate public infrastructure, which is important to the effective and efficient delivery of services to the public. Many of the reserve balances of each fund are used to fulfill capital needs. See reserve summary in Section D. Additional information about capital projects can be found in the Five Year Forecast pages in Section D of this document. Also, more information is available in the Five Year Capital Improvement Plan, which is published in October.

Fund	FY 2018-19 Budget	Un-Appropriated Subsequent Years		
		FY 2019-20	FY 2020-21	FY 2021-22
General Fund	7,393,633	8,219,000	6,833,500	3,802,000
Transportation Trust	23,046,024	3,410,000	4,410,000	4,910,000
Library Fund	830,000	580,000	280,000	225,000
Mosquito Control	500,000	333,310	0	0
Road Proportionate Share	2,774,377	0	0	0
Ponce Inlet Port Authority	1,390,000	1,190,000	700,000	1,400,000
Inmate Welfare Trust	560,000	0	0	0
Road Impact Fees (Northwest)	7,265,000	0	0	0
Fire Fund	647,000	50,000	50,000	90,000
Fire Impact Fees (Southeast)	30,000	0	0	0
Fire Impact Fees (Northwest)	235,000	0	0	0
Stormwater Utility Fund	2,030,000	1,470,000	1,080,000	1,130,000
800 MHz Capital Fund	100,000	50,000	650,000	0
Beach Capital Projects Fund	2,342,500	495,000	1,200,000	2,520,000
Library Construction Fund	0	0	220,199	483,586
Ocean Center Capital Fund	1,943,910	2,100,000	2,800,000	0
Park Projects	1,540,000	0	0	0
Bond Funded Road Program	2,700,000	0	0	0
Sheriff Capital Projects	590,000	700,000	6,300,000	5,000,000
Emergency Medical Services Facility Fund	0	0	0	7,400,000
Medical Examiner's Facility Fund	700,000	0	6,482,000	0
Solid Waste Fund	8,231,000	1,398,000	800,000	350,000
Daytona Beach International Airport	8,182,625	5,800,000	500,000	200,000
Water and Sewer Utilities Fund	6,610,000	4,915,000	4,420,000	3,875,000
Parking Garage Fund	1,422,000	248,612	0	0
Equipment Maintenance Fund	111,100	0	0	0
Group Insurance Fund	250,000	0	0	0
Total Capital Improvements	**81,424,169**	**30,958,922**	**36,725,699**	**31,385,586**

Summary Capital Budgets by Fund

	FY 2017-18 Budget	Transfers	FY 2017-18 Net Budget	FY 2018-19 Budget	Transfers	FY 2018-19 Net Budget
305 - 800 MHz Capital	8,458,535	0	8,458,535	4,568,666	0	4,568,666
308 - Capital Improvement Projects	296,466	0	296,466	0	0	0
309 - Correctional Facilities Capital Projects	563,931	0	563,931	1,164,219	0	1,164,219
313 - Beach Capital Projects	3,001,466	0	3,001,466	2,442,500	0	2,442,500
318 - Ocean Center	2,587,100	0	2,587,100	2,821,296	0	2,821,296
322 - I.T. Capital Projects	296,466	0	296,466	0	0	0
326 - Park Projects	949,623	0	949,623	1,690,155	0	1,690,155
328 - Trail Projects	1,000,000	0	1,000,000	1,000,000	0	1,000,000
334 - Bond Funded Road Program	4,008,575	0	4,008,575	2,700,000	0	2,700,000
367 - Elections Warehouse	2,273,435	0	2,273,435	0	0	0
369 - Sheriff Capital Projects	150,000	0	150,000	1,340,000	0	1,340,000
373 - Medical Examiner's Facility	500,000	0	500,000	1,900,000	0	1,900,000
375 - Boardwalk Development	2,386,111	0	2,386,111	0	0	0
TOTAL	**26,471,708**	**0**	**26,471,708**	**19,626,836**	**0**	**19,626,836**

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800 MHz Capital Fund - 305

Summary:

The purpose of this fund is for the construction and upgrade of the 800 MHz public safety radio system. This includes technology upgrades consisting of software, equipment, GPS simulcast, and radio towers. Annual revenue collected from the 800 MHz system traffic fine surcharge is deposited to this fund.

The fiscal year 2018-19 budget includes a transfer of $1.7 million from the General Fund for 800 MHz backbone infrastructure. The estimated revenue from the traffic fine surcharge is $345,000. In fiscal year 2018-19, the County will begin modernizing the County's 800 MHz system to the next generation of technology. The technology is based on P25, an industry standard that allows radios on different radio systems to communicate with each other regardless of the vendor.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Judgements, Fines and Forfeitures	386,589	345,000
Subtotal Current Revenues	**$386,589**	**$345,000**
Non-Current Revenues		
Non-Revenues	8,071,946	4,223,666
Subtotal Non-Current Revenues	**$8,071,946**	**$4,223,666**
Total Revenues	**$8,458,535**	**$4,568,666**
Less Operating Transfers	0	0
Total Operating Revenues	**$8,458,535**	**$4,568,666**
Expenditures		
Capital Outlay	8,383,535	4,468,666
Capital Improvements	75,000	100,000
Total Expenditures	**$8,458,535**	**$4,568,666**
Less Operating Transfers	0	0
Total Operating Expenditures	**$8,458,535**	**$4,568,666**
Net Revenues Less Expenditures	**$0**	**$0**

800 MHz Capital Fund - 305

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	114,271	0	0	0
Total Miscellaneous Revenues	**$114,271**	**$0**	**$0**	**$0**
Judgements, Fines and Forfeitures				
800 MHz Comm Surchg-Trffc Fine	323,251	386,589	334,745	345,000
Total Judgements, Fines and Forfeitur	**$323,251**	**$386,589**	**$334,745**	**$345,000**
Subtotal Current Revenues	**$437,522**	**$386,589**	**$334,745**	**$345,000**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	1,423,473	10,086,974	2,523,666
Transfer General Fund	2,337,923	5,977,923	5,977,923	1,700,000
Transfer EMS	166,953	166,953	166,953	0
Transfer from MSD	276,900	276,900	276,900	0
Transfer from Fire Rescue	208,447	208,447	208,447	0
Transfer from Mosquito Control	18,250	18,250	18,250	0
Total Non-Revenues	**$3,008,473**	**$8,071,946**	**$16,735,447**	**$4,223,666**
Subtotal Non-Current Revenues	**$3,008,473**	**$8,071,946**	**$16,735,447**	**$4,223,666**
Total Fund Revenues	**$3,445,995**	**$8,458,535**	**$17,070,192**	**$4,568,666**
Expenditure Detail				
Capital Projects				
800 MHZ Back Bone Infrastructure	167,269	5,461,589	165,360	4,568,666
Radio Replacement	311,409	2,996,946	311,409	0
Total Capital Projects	**$478,678**	**$8,458,535**	**$476,769**	**$4,568,666**
Total Fund Expenditures	**$478,678**	**$8,458,535**	**$476,769**	**$4,568,666**

Capital Improvement Projects Fund - 308

Summary: This fund is for various County Council approved projects such as the consolidated Emergency Operations and Sheriff's Communication Center (EOC). These projects have been completed and the remaining funds will be transferred into the I.T. Capital Projects Fund (322) in fiscal year 2017-18.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	296,466	0
Subtotal Non-Current Revenues	**$296,466**	**$0**
Total Revenues	**$296,466**	**$0**
Less Operating Transfers	0	0
Total Operating Revenues	**$296,466**	**$0**
Expenditures		
Interfund Transfers	296,466	0
Total Expenditures	**$296,466**	**$0**
Less Operating Transfers	0	0
Total Operating Expenditures	**$296,466**	**$0**
Net Revenues Less Expenditures	**$0**	**$0**

Capital Improvement Projects Fund - 308

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	296,466	296,738	0
Total Non-Revenues	**$0**	**$296,466**	**$296,738**	**$0**
Subtotal Non-Current Revenues	**$0**	**$296,466**	**$296,738**	**$0**
Total Fund Revenues	**$0**	**$296,466**	**$296,738**	**$0**
Expenditure Detail				
Capital Projects				
Transfers to Other Funds	126,565	296,466	296,466	0
Total Capital Projects	**$126,565**	**$296,466**	**$296,466**	**$0**
Total Fund Expenditures	**$126,565**	**$296,466**	**$296,466**	**$0**

Correctional Facilities Capital Projects Fund - 309

Summary: This fund is used 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. These upgrades are required in order to move forward with the replacement of computer systems such as Video Visitation and Inmate Phone System.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	563,931	1,164,219
Subtotal Non-Current Revenues	**$563,931**	**$1,164,219**
Total Revenues	**$563,931**	**$1,164,219**
Less Operating Transfers	0	0
Total Operating Revenues	**$563,931**	**$1,164,219**
Expenditures		
Capital Outlay	563,931	1,164,219
Total Expenditures	**$563,931**	**$1,164,219**
Less Operating Transfers	0	0
Total Operating Expenditures	**$563,931**	**$1,164,219**
Net Revenues Less Expenditures	**$0**	**$0**

Correctional Facilities Capital Projects Fund - 309

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	2,078	0	0	0
Total Miscellaneous Revenues	**$2,078**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$2,078**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	167,931	168,219	564,219
Transfer General Fund	0	396,000	396,000	600,000
Total Non-Revenues	**$0**	**$563,931**	**$564,219**	**$1,164,219**
Subtotal Non-Current Revenues	**$0**	**$563,931**	**$564,219**	**$1,164,219**
Total Fund Revenues	**$2,078**	**$563,931**	**$564,219**	**$1,164,219**
Expenditure Detail				
Capital Projects				
Correction Network Upgrade	0	563,931	73	1,164,219
Dorm Replacement	12,603	0	0	0
Total Capital Projects	**$12,603**	**$563,931**	**$73**	**$1,164,219**
Total Fund Expenditures	**$12,603**	**$563,931**	**$73**	**$1,164,219**

Beach Capital Projects Fund - 313

Summary:

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

The fund receives recurring revenue from the vehicular beach access fee. Ordinance 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. Based on the new fee structure, projected revenue is $1,027,236.

Transfers are budgeted from Port District of $347,471 for beach related capital projects.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Charges for Services	896,987	1,027,236
Subtotal Current Revenues	**$896,987**	**$1,027,236**
Non-Current Revenues		
Non-Revenues	2,104,479	1,415,264
Subtotal Non-Current Revenues	**$2,104,479**	**$1,415,264**
Total Revenues	**$3,001,466**	**$2,442,500**
Less Operating Transfers	0	0
Total Operating Revenues	**$3,001,466**	**$2,442,500**
Expenditures		
Operating Expenses	0	25,000
Capital Outlay	0	75,000
Capital Improvements	3,001,466	2,342,500
Total Expenditures	**$3,001,466**	**$2,442,500**
Less Operating Transfers	0	0
Total Operating Expenditures	**$3,001,466**	**$2,442,500**
Net Revenues Less Expenditures	**$0**	**$0**

Beach Capital Projects Fund - 313

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Charges for Services				
Beach Access Fees	922,944	896,987	978,320	1,027,236
Total Charges for Services	**$922,944**	**$896,987**	**$978,320**	**$1,027,236**
Miscellaneous Revenues				
Investment Income	124,433	0	0	0
Total Miscellaneous Revenues	**$124,433**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$1,047,377**	**$896,987**	**$978,320**	**$1,027,236**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	568,008	9,598,202	1,067,793
Transfer from Port Authority	433,997	433,546	433,546	347,471
Transfer from ECHO	0	1,102,925	1,102,925	0
Transfer General Fund	5,100,000	0	0	0
Total Non-Revenues	**$5,533,997**	**$2,104,479**	**$11,134,673**	**$1,415,264**
Subtotal Non-Current Revenues	**$5,533,997**	**$2,104,479**	**$11,134,673**	**$1,415,264**
Total Fund Revenues	**$6,581,374**	**$3,001,466**	**$12,112,993**	**$2,442,500**
Expenditure Detail				
Capital Projects				
1255 Oceanshore Blvd	31,370	119,736	443,057	0
16th Beach Ramp	0	0	147,510	500,000
27th Ave Ramp	0	0	114,576	550,000
3167 S Atlantic Ave	4,311	0	99,875	0
3621 S Atlantic Ave	640	0	84,787	0
650 S Atlantic Ave	109,029	377,370	1,880,442	0
726 N Atlantic Ave	436,342	687,424	34,802	0
834 N. Atlantic	790,119	0	0	0
Beach Dept Capital Improvements	0	0	0	50,000
Beach Infrastructure	0	278,986	172,386	125,000
Boylston Ave Ramp	0	70,000	69,000	475,000
Browning Ave Ramp	0	60,000	42,500	97,500
BSOR Infrastructure	0	0	3,879	25,000
El Portal St Ramp	0	0	0	70,000
Hiles Blvd Parking Lot	2,550	381,936	626,718	0
Plaza Blvd Ramp	0	60,000	58,700	400,000
Rockefeller	0	60,000	41,070	150,000
Smyrna Dunes Park	2,498,555	800,000	2,552,169	0
Sun Splash Park	176,119	106,014	416,734	0
Toronita	177,179	0	0	0
Total Capital Projects	**$4,226,214**	**$3,001,466**	**$6,788,205**	**$2,442,500**
Total Fund Expenditures	**$4,226,214**	**$3,001,466**	**$6,788,205**	**$2,442,500**

Ocean Center Fund - 318

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

The fiscal year 2018-19 budget includes an interfund transfer from the Ocean Center Fund (118) of $2,821,296 for the ongoing capital improvement plan to replace and update buildings, fixtures, bleachers, carpet, elevators, HVAC, marquee, sound system, and roof.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	2,587,100	2,821,296
Subtotal Non-Current Revenues	**$2,587,100**	**$2,821,296**
Total Revenues	**$2,587,100**	**$2,821,296**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,587,100**	**$2,821,296**
Expenditures		
Capital Improvements	2,587,100	1,943,910
Reserves	0	877,386
Total Expenditures	**$2,587,100**	**$2,821,296**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,587,100**	**$2,821,296**
Net Revenues Less Expenditures	**$0**	**$0**

Ocean Center Fund - 318

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	70,012	0	0	0
Total Miscellaneous Revenues	**$70,012**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$70,012**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	561,469	3,956,221	0
Transfer from Ocean Center	2,432,179	2,025,631	2,025,631	2,821,296
Total Non-Revenues	**$2,432,179**	**$2,587,100**	**$5,981,852**	**$2,821,296**
Subtotal Non-Current Revenues	**$2,432,179**	**$2,587,100**	**$5,981,852**	**$2,821,296**
Total Fund Revenues	**$2,502,191**	**$2,587,100**	**$5,981,852**	**$2,821,296**
Expenditure Detail				
Capital Projects				
Ocean Center - Air Handler Replacement	2,341,538	0	2,658,461	0
Ocean Center - Arena Floor Boxes	0	0	0	200,000
Ocean Center - Ballroom Airwall Replacem	0	250,000	0	0
Ocean Center CIP Projects	685,534	0	0	977,386
Ocean Center - Exterior Door Replacemen	0	121,000	0	0
Ocean Center - Lighting	0	810,000	180,000	0
Ocean Center - Main Marquee Replaceme	5,360	0	444,640	0
Ocean Center - Ocean Center Elevator Mo	0	270,000	270,000	0
Ocean Center - Roof Repair	11,480	386,100	0	1,600,000
Ocean Center - Sound System	0	750,000	56,090	43,910
Total Capital Projects	**$3,043,912**	**$2,587,100**	**$3,609,191**	**$2,821,296**
Total Fund Expenditures	**$3,043,912**	**$2,587,100**	**$3,609,191**	**$2,821,296**

I.T. Capital Projects Fund - 322

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

The CGI Advantage ERP Solutions provides Financial Management, Human Resources/Payroll Management, Procurement, Performance Budgeting, and Business Intelligence functions designed for state and local governments. The County is setting aside funds for the upgrade of the current CGI version 3.9 to 3.11, which is the latest major release and is required to stay at Tier 1 level support from CGI. The County will also be provided new software features that previously did not exist, and can be evaluated for implementation.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	296,466	0
Subtotal Non-Current Revenues	**$296,466**	**$0**
Total Revenues	**$296,466**	**$0**
Less Operating Transfers	0	0
Total Operating Revenues	**$296,466**	**$0**
Expenditures		
Operating Expenses	296,466	0
Total Expenditures	**$296,466**	**$0**
Less Operating Transfers	0	0
Total Operating Expenditures	**$296,466**	**$0**
Net Revenues Less Expenditures	**$0**	**$0**

I.T. Capital Projects Fund - 322

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	22,480	0	0	0
Total Miscellaneous Revenues	**$22,480**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$22,480**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	1,280,179	0
Transfers From Other Funds	0	296,466	0	0
Transfer from Capital Improvements Proje	0	0	296,466	0
Total Non-Revenues	**$0**	**$296,466**	**$1,576,645**	**$0**
Subtotal Non-Current Revenues	**$0**	**$296,466**	**$1,576,645**	**$0**
Total Fund Revenues	**$22,480**	**$296,466**	**$1,576,645**	**$0**
Expenditure Detail				
Capital Projects				
CJIS	0	0	295,219	0
Financial System	173,812	296,466	1,208,975	0
Total Capital Projects	**$173,812**	**$296,466**	**$1,504,194**	**$0**
Total Fund Expenditures	**$173,812**	**$296,466**	**$1,504,194**	**$0**

Park Projects Fund - 326

Summary:

The purpose of this fund is to account for capital improvement projects for the County's park system. This fund incorporates revenue from the Florida Boating Improvement Program (FBIP) for construction or renovations which include sea walls, restrooms, and boat ramps.

The fiscal year 2018-19 budget includes carry forward of Volusia ECHO grant awards for restoration of seawall, paved parking, sidewalks, kayak launch, restrooms, and pavilions at Lemon Bluff Park and improved boat ramp, restroom, pavilion, kayak launch, floating dock, and paved parking for Shell Harbor Park.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
Permits, Fees, Special Assessments	149,623	150,155
Subtotal Current Revenues	**$149,623**	**$150,155**
Non-Current Revenues		
Non-Revenues	800,000	1,540,000
Subtotal Non-Current Revenues	**$800,000**	**$1,540,000**
Total Revenues	**$949,623**	**$1,690,155**
Less Operating Transfers	0	0
Total Operating Revenues	**$949,623**	**$1,690,155**
Expenditures		
Capital Improvements	800,000	1,540,000
Reserves	149,623	150,155
Total Expenditures	**$949,623**	**$1,690,155**
Less Operating Transfers	0	0
Total Operating Expenditures	**$949,623**	**$1,690,155**
Net Revenues Less Expenditures	**$0**	**$0**

Park Projects Fund - 326

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	24,290	0	0	0
Total Miscellaneous Revenues	**$24,290**	**$0**	**$0**	**$0**
Permits, Fees, Special Assessments				
Vessel Registration Fees	160,953	149,623	145,782	150,155
Total Permits, Fees, Special Assessme	**$160,953**	**$149,623**	**$145,782**	**$150,155**
Subtotal Current Revenues	**$185,243**	**$149,623**	**$145,782**	**$150,155**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	2,081,216	740,000
Transfers From Other Funds	80,730	0	611,727	0
Transfer from ECHO	0	800,000	0	800,000
Total Non-Revenues	**$80,730**	**$800,000**	**$2,692,943**	**$1,540,000**
Subtotal Non-Current Revenues	**$80,730**	**$800,000**	**$2,692,943**	**$1,540,000**
Total Fund Revenues	**$265,973**	**$949,623**	**$2,838,725**	**$1,690,155**
Expenditure Detail				
Capital Projects				
Blue Lake Boat Ramp	0	0	0	250,000
Fla Boating Improvemnt Program	0	149,623	25,253	150,155
Highbridge Park	0	0	0	200,000
Lake Ashby Park	0	0	0	100,000
Lemon Bluff	38,125	400,000	25,800	590,000
Osteen Community Center Ada Restrooms	27,687	0	0	0
Shell Harbor	0	400,000	1,216,961	400,000
Total Capital Projects	**$65,812**	**$949,623**	**$1,268,014**	**$1,690,155**
Total Fund Expenditures	**$65,812**	**$949,623**	**$1,268,014**	**$1,690,155**

Trail Projects Fund - 328

Summary:

The purpose of this fund is to account for both the East Central Regional Rail Trail and the Spring-to-Spring Trails. County Council has committed $1 million of Volusia ECHO funds, annually, to be used toward trail-related debt service and projects. The East Central Regional Rail Trail is expected to be over 50 miles in length and will become part of a five-county, 260-mile loop. The Spring-to-Spring Trail is constructed in multiple phases and will include multi-use, bicycle/pedestrian, and riding trails.

The fiscal year 2018-19 budget utilizes half of the transfer from ECHO for the principal, interest and debt-related costs of the Capital Improvement Revenue Note, Series 2010. The other half is appropriated for the Master Trails development and maintenance program.

On May 15, 2018, County Council approved a $1.1 million appropriation for the construction of a trail connector and trail head that will connect the St. Johns River to Sea Loop trail to the Marine Discovery Center.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	1,000,000	1,000,000
Subtotal Non-Current Revenues	**$1,000,000**	**$1,000,000**
Total Revenues	**$1,000,000**	**$1,000,000**
Less Operating Transfers	505,670	0
Total Operating Revenues	**$494,330**	**$1,000,000**
Expenditures		
Interfund Transfers	505,670	515,443
Reserves	494,330	484,557
Total Expenditures	**$1,000,000**	**$1,000,000**
Less Operating Transfers	505,670	0
Total Operating Expenditures	**$494,330**	**$1,000,000**
Net Revenues Less Expenditures	**$0**	**$0**

Trail Projects Fund - 328

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	84,825	0	0	0
Refund Of Prior Year Expendtrs	1,565	0	0	0
Total Miscellaneous Revenues	**$86,390**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$86,390**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	6,015,875	0
Transfer from ECHO	1,000,000	1,000,000	2,100,000	1,000,000
Total Non-Revenues	**$1,000,000**	**$1,000,000**	**$8,115,875**	**$1,000,000**
Subtotal Non-Current Revenues	**$1,000,000**	**$1,000,000**	**$8,115,875**	**$1,000,000**
Total Fund Revenues	**$1,086,390**	**$1,000,000**	**$8,115,875**	**$1,000,000**
Expenditure Detail				
Non-Departmental				
Transfers to Other Funds	505,191	505,670	510,822	515,443
Total Non-Departmental	**$505,191**	**$505,670**	**$510,822**	**$515,443**
Capital Projects				
Marine Discover - Trail	0	0	1,100,000	0
Master Trails Program	1,430,860	494,330	1,147,927	484,557
Total Capital Projects	**$1,430,860**	**$494,330**	**$2,247,927**	**$484,557**
Total Fund Expenditures	**$1,936,051**	**$1,000,000**	**$2,758,749**	**$1,000,000**

Bond Funded Road Program Fund - 334

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

The fiscal year 2018-19 budget includes the four-laning Howland Blvd. from Providence to Elkcam.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	4,008,575	2,700,000
Subtotal Non-Current Revenues	**$4,008,575**	**$2,700,000**
Total Revenues	**$4,008,575**	**$2,700,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$4,008,575**	**$2,700,000**
Expenditures		
Capital Improvements	4,008,575	2,700,000
Total Expenditures	**$4,008,575**	**$2,700,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$4,008,575**	**$2,700,000**
Net Revenues Less Expenditures	**$0**	**$0**

Bond Funded Road Program Fund - 334

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	155,712	0	0	0
Total Miscellaneous Revenues	**$155,712**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$155,712**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	4,008,575	4,008,575	2,700,000
Total Non-Revenues	**$0**	**$4,008,575**	**$4,008,575**	**$2,700,000**
Subtotal Non-Current Revenues	**$0**	**$4,008,575**	**$4,008,575**	**$2,700,000**
Total Fund Revenues	**$155,712**	**$4,008,575**	**$4,008,575**	**$2,700,000**
Expenditure Detail				
Engineering & Construction				
Howland Blvd - Courtland to SR415	31,859	0	0	0
Howland Blvd - Providence to Elkcam	0	2,500,000	2,500,000	2,700,000
LPGA Boulevard 4LN, Phase 2, Jimmy Ann	255	0	0	0
Orange Camp Rd - MLK Blvd I-4	18,412	1,508,575	798,342	0
Tenth St-Phase 2-Myrtle to US 1	78,670	0	113,683	0
Total Engineering & Construction	**$129,196**	**$4,008,575**	**$3,412,025**	**$2,700,000**
Total Fund Expenditures	**$129,196**	**$4,008,575**	**$3,412,025**	**$2,700,000**

Elections Warehouse Fund - 367

Summary:

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

The Elections Warehouse is fully funded as of fiscal year 2017-18, construction is expected to take place in fiscal year 2018-19.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	2,273,435	0
Subtotal Non-Current Revenues	**$2,273,435**	**$0**
Total Revenues	**$2,273,435**	**$0**
Less Operating Transfers	0	0
Total Operating Revenues	**$2,273,435**	**$0**
Expenditures		
Capital Improvements	2,273,435	0
Total Expenditures	**$2,273,435**	**$0**
Less Operating Transfers	0	0
Total Operating Expenditures	**$2,273,435**	**$0**
Net Revenues Less Expenditures	**$0**	**$0**

Elections Warehouse Fund - 367

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	24,752	0	0	0
Total Miscellaneous Revenues	**$24,752**	**$0**	**$0**	**$0**
Subtotal Current Revenues	**$24,752**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfer General Fund	1,300,000	2,273,435	2,273,435	0
Transfers From Other Funds	126,565	0	0	0
Total Non-Revenues	**$1,426,565**	**$2,273,435**	**$2,273,435**	**$0**
Subtotal Non-Current Revenues	**$1,426,565**	**$2,273,435**	**$2,273,435**	**$0**
Total Fund Revenues	**$1,451,317**	**$2,273,435**	**$2,273,435**	**$0**
Expenditure Detail				
Capital Projects				
Elections Warehouse Expansion	0	2,273,435	0	0
Total Capital Projects	**$0**	**$2,273,435**	**$0**	**$0**
Total Fund Expenditures	**$0**	**$2,273,435**	**$0**	**$0**

Sheriff Capital Projects Fund - 369

Summary: The purpose of this fund is to account for projects in the Volusia County Sheriff's Office.

One project is the design and construction of a Sheriff's Evidence Facility to replace the current facility located on SR44 near the St. Johns River. A new, more central location will provide a secure compound and move the facility out of the flood plain. The new facility would provide land for vehicle storage, be hurricane hardened to continue operations during storms, include a forensics lab to replace the discontinued Florida Department of Law Enforcement Lab, and incorporate integrated building security, automation, and climate control.

The fiscal year 2018-19 budget includes first year funding with an interfund transfer from the General Fund of $500,000 for E911 Technology Upgrades. The total estimated project cost is $5.0 million.

The fiscal year 2018-19 budget includes second year funding with an interfund transfer of $250,000 from the General Fund to provide funding for the replacement of the CAD/Records management system, which is no longer being supported by the vendor.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	150,000	1,340,000
Subtotal Non-Current Revenues	**$150,000**	**$1,340,000**
Total Revenues	**$150,000**	**$1,340,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$150,000**	**$1,340,000**
Expenditures		
Capital Improvements	150,000	590,000
Reserves	0	750,000
Total Expenditures	**$150,000**	**$1,340,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$150,000**	**$1,340,000**
Net Revenues Less Expenditures	**$0**	**$0**

Sheriff Capital Projects Fund - 369

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Miscellaneous Revenues				
Investment Income	34,381	0	52,191	0
Total Miscellaneous Revenues	**$34,381**	**$0**	**$52,191**	**$0**
Subtotal Current Revenues	**$34,381**	**$0**	**$52,191**	**$0**
Non-Current Revenues				
Non-Revenues				
Appropriated Fund Balance	0	0	5,705,865	590,000
Transfer General Fund	5,000,000	150,000	150,000	750,000
Transfer from MSD	0	0	3,148,148	0
Issuance of Debt-Bonds	0	0	7,000,000	0
Total Non-Revenues	**$5,000,000**	**$150,000**	**$16,004,013**	**$1,340,000**
Subtotal Non-Current Revenues	**$5,000,000**	**$150,000**	**$16,004,013**	**$1,340,000**
Total Fund Revenues	**$5,034,381**	**$150,000**	**$16,056,204**	**$1,340,000**
Expenditure Detail				
Capital Projects				
Action Target Line of Fire	0	0	0	240,000
E911 Sheriff Technology	0	0	0	500,000
Evidence Facility	810,731	0	12,163,244	0
Sheriff's CAD/RMS	0	150,000	0	250,000
Vehicle Parking Covered Overhang	0	0	0	350,000
Total Capital Projects	**$810,731**	**$150,000**	**$12,163,244**	**$1,340,000**
Total Fund Expenditures	**$810,731**	**$150,000**	**$12,163,244**	**$1,340,000**

Medical Examiner's Facility Fund - 373

Summary:

This fund is to account for the development and construction of a medical examiner facility. Council was presented the project in the overview of the infrastructure plan on 5/21/15 and as part of the presentation on debt service on 11/5/15. 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 facility is required to provide adequate morgue, autopsy, and laboratory space. The planned facility will be hurricane hardened and able to continue functions in a disaster event. The facility will be designed to provide separate space for public, medical examiner, and law enforcement.

The fiscal year 2018-19 budget includes second year funding with an interfund transfer of $1.9 million from the General Fund for design of project to commence. Estimated project completion is fiscal year 2020-21.

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

	FY 2017-18 Budget	FY 2018-19 Budget
Revenues		
Current Revenues		
	0	0
Subtotal Current Revenues	**$0**	**$0**
Non-Current Revenues		
Non-Revenues	500,000	1,900,000
Subtotal Non-Current Revenues	**$500,000**	**$1,900,000**
Total Revenues	**$500,000**	**$1,900,000**
Less Operating Transfers	0	0
Total Operating Revenues	**$500,000**	**$1,900,000**
Expenditures		
Capital Improvements	500,000	700,000
Reserves	0	1,200,000
Total Expenditures	**$500,000**	**$1,900,000**
Less Operating Transfers	0	0
Total Operating Expenditures	**$500,000**	**$1,900,000**
Net Revenues Less Expenditures	**$0**	**$0**

Medical Examiner's Facility Fund - 373

	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Estimated	FY 2018-19 Budget
Revenue Detail				
Current Revenues				
Subtotal Current Revenues	**$0**	**$0**	**$0**	**$0**
Non-Current Revenues				
Non-Revenues				
Transfer General Fund	0	500,000	500,000	1,900,000
Total Non-Revenues	**$0**	**$500,000**	**$500,000**	**$1,900,000**
Subtotal Non-Current Revenues	**$0**	**$500,000**	**$500,000**	**$1,900,000**
Total Fund Revenues	**$0**	**$500,000**	**$500,000**	**$1,900,000**
Expenditure Detail				
Capital Projects				
Medical Examiner's Facility	0	500,000	0	1,900,000
Total Capital Projects	**$0**	**$500,000**	**$0**	**$1,900,000**
Total Fund Expenditures	**$0**	**$500,000**	**$0**	**$1,900,000**

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J - Appendix

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Volusia County
FLORIDA

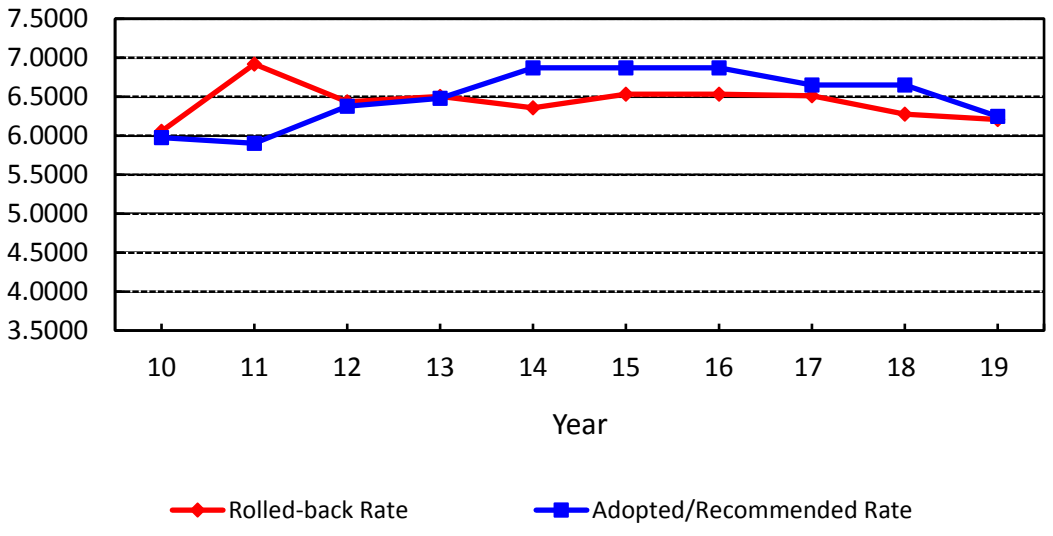
Volusia County
Chart of Taxable Values and Millages

	Taxable Value 2017-18	Adopted 2017-18 Millage	Taxable Value 2018-19	Rolled-Back Rate 2018-19	Majority Vote	Two-thirds Vote	Recommended 2018-19 Millage
Countywide Funds							
General*	31,172,579,149	6.1000	33,925,975,035	5.6944	6.5980	7.2578	5.6944
Library*	31,172,579,149	0.5520	33,925,975,035	0.5135	0.7175	0.7893	0.5520
Volusia Forever*	31,172,603,010	0.0905	33,925,998,896	0.0843	N/A	N/A	0.0994
Volusia Forever - Voted Debt	31,172,603,010	0.1095	33,925,998,896	N/A	N/A	N/A	0.1006
Volusia Echo*	31,172,603,010	0.2000	33,925,998,896	0.1863	N/A	N/A	0.2000
Total Countywide Funds		**7.0520**	-				**6.6464**
Special Taxing Districts							
East Volusia Mosquito Control District*	22,571,955,773	0.1880	24,431,528,755	0.1761	0.3163	0.3479	0.1880
Ponce De Leon Inlet and Port District*	22,572,002,105	0.0929	24,431,575,737	0.0870	0.1115	0.1227	0.0929
Municipal Service District	6,633,571,042	2.2399	7,098,056,939	2.0987	2.2098	2.4308	2.2399
Silver Sands-Bethune Beach MSD*	886,547,341	0.0150	954,194,414	0.0140	0.0166	0.0183	0.0150
Fire Rescue District	6,782,835,123	4.0815	7,256,308,898	3.8253	4.8050	5.2855	4.0815
***10 mill cap**		7.2384					6.8417

Effective in 2009, the Florida Legislature established maximum millage vote requirements in Florida Statute 200.065(5). A millage equal to or less than the rolled-back millage rate adjusted by the perecentage change in Florida per capita income requires a simple majority vote of the governing body. If the prior year adopted millage was less than the prior year majority vote rate, the rolled-back rate for majority vote is calculated based on the prior year majority vote rate. Any proposed millage greater than the majority vote rate and up to 110% of the majority vote rate requires a two-thirds vote of the governing body. Any proposed millage greater than the 110% rate, up to the constitutional or statutory maximum, must be approved by a unanimous vote of the governing body.

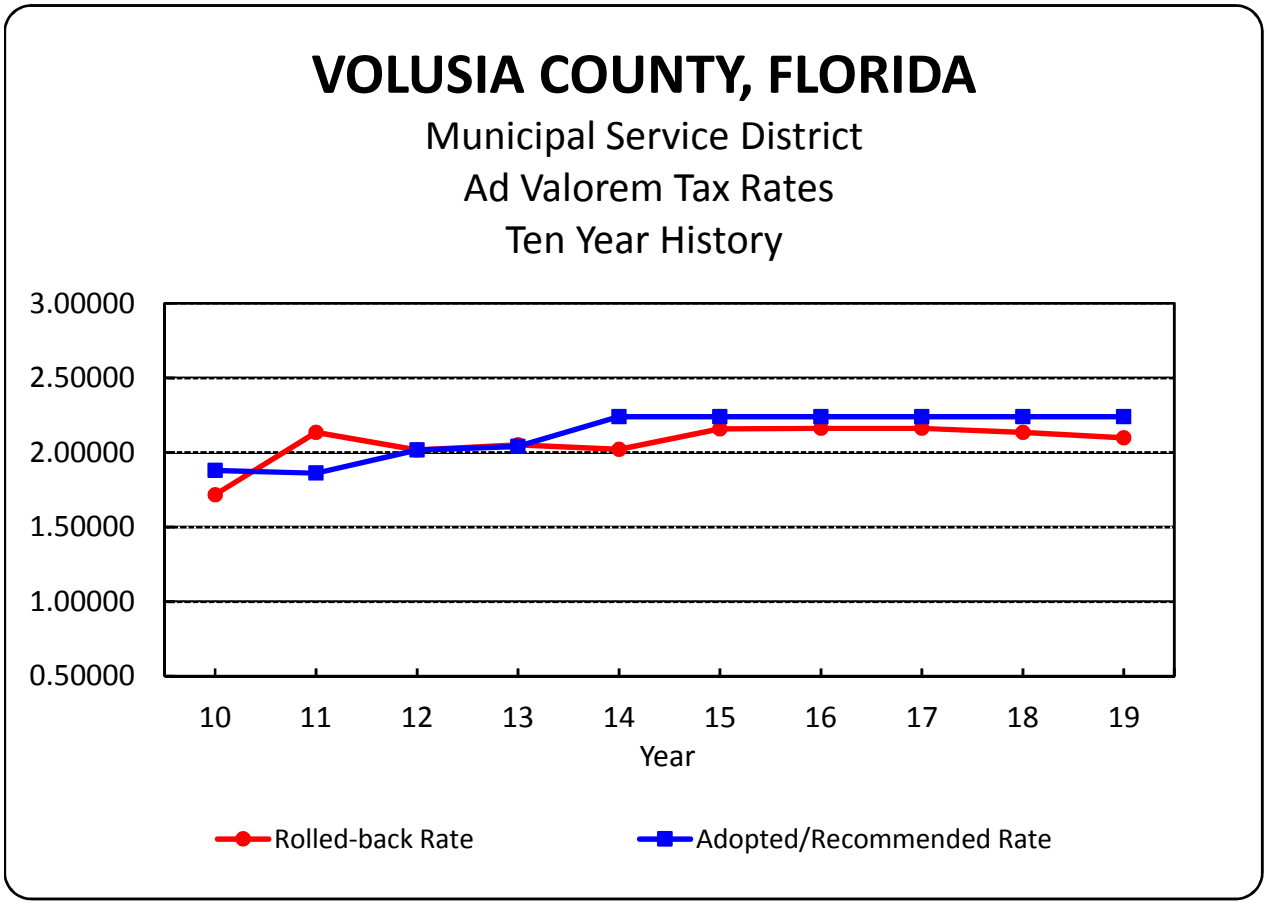
VOLUSIA COUNTY, FLORIDA

Countywide Ad Valorem Tax Rates
(General Fund and Library Fund)
Ten Year History



Countywide (General Fund and Library Fund) Ad Valorem Tax Rates		
Fiscal Year	**Rollback Rate**	**Budgeted Rate**
2009-10	6.0568	5.9743
2010-11	6.9190	5.9025
2011-12	6.4357	6.3791
2012-13	6.5032	6.4809
2013-14	6.3569	6.8709
2014-15	6.5305	6.8709
2015-16	6.5332	6.8709
2016-17	6.5114	6.6520
2017-18	6.2775	6.6520
2018-19	**6.2079**	**6.2464**

Excludes voted millage



Municipal Service District Ad Valorem Tax Rates		
Fiscal Year	**Rolled-Back Rate**	**Budgeted Rate**
2009-10	1.7166	1.8783
2010-11	2.1339	1.8610
2011-12	2.0155	2.0155
2012-13	2.0499	2.0399
2013-14	2.0217	2.2399
2014-15	2.1575	2.2399
2015-16	2.1615	2.2399
2016-17	2.1615	2.2399
2017-18	2.1343	2.2399
2018-19	**2.0987**	**2.2399**

2018 Volusia County Final Tax Roll Summary

Value Breakdown

Just or Market Value

Value of all Real, Tangible Personal Property, and Centrally Assessed property at market value

	2017	2018	% Change
Total Just Value	50,106,369,749	54,917,192,551	9.6%

Assessment Reductions

Reduction from Just Value for assessment caps and lands classified as Agricultural or Conservation

Differentials - SOH & Non-homestead Differentials	$6,980,686,676	$8,525,411,928	22.1%
Classifications - Agriculture & Conservation Lands	$734,369,706	$790,896,037	7.7%
Total Assessed Value (Just Value less Assessment Reductions)	$42,391,313,367	$45,600,884,586	7.6%

Exemptions

Reductions from Assessed Value for Exemptions

Total Exemptions	$11,306,917,865	$11,810,247,858	4.5%
Total Taxable Value: (Assessed Value less Exemptions)	$31,084,395,502	$33,790,636,728	8.7%

Additional Information

New Construction

Newly built improvements that are valued for the first time on the tax roll

New Construction:	2017	2018	% Change
Just Value	$510,861,774	$618,607,960	21.1%
Taxable Value	$428,490,152	$508,943,814	18.8%

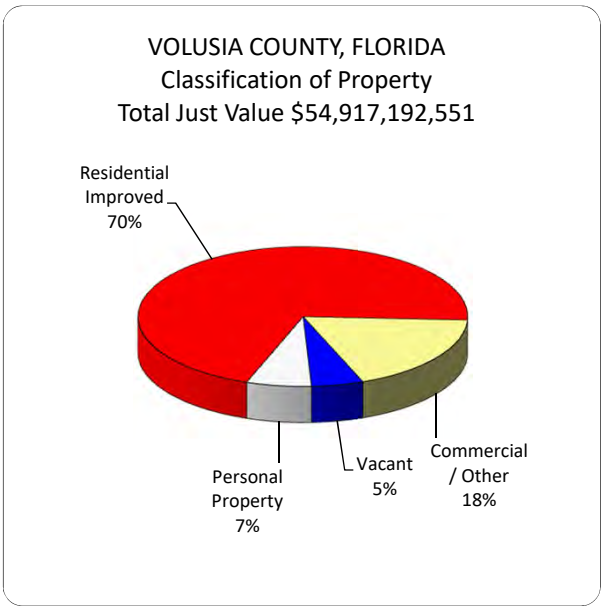
Tax Roll Value Change

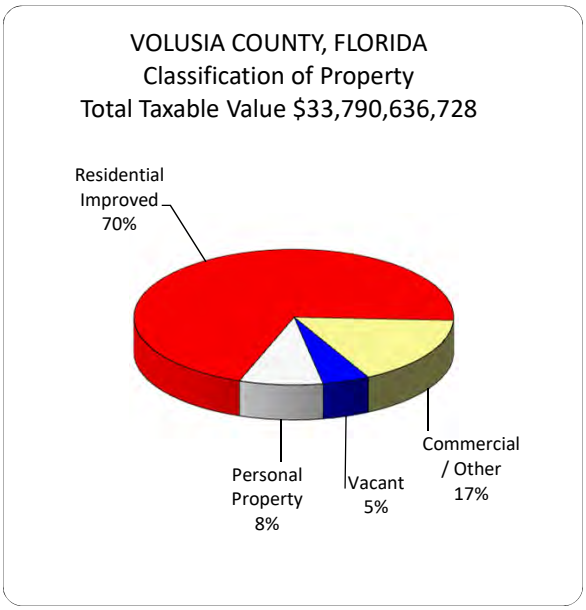
Total Increase (Decrease) in Tax Roll	2017 Over 2016	2018 Over 2017	
Just Value	$4,173,849,182	$4,810,822,802	9.6%
Taxable Value	$2,140,278,460	$2,706,241,226	8.7%

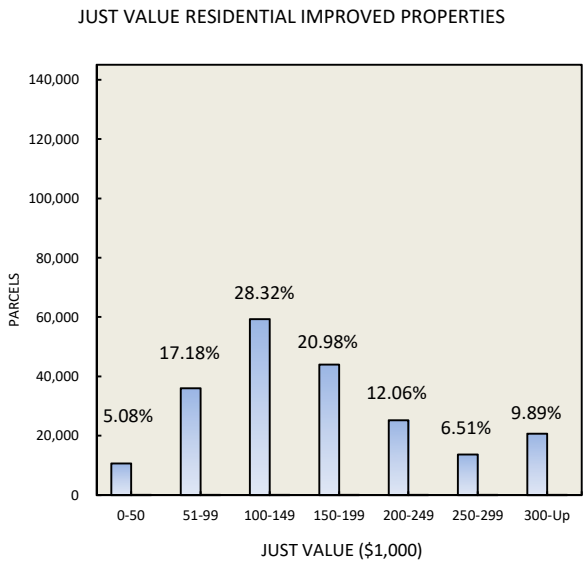
"Net" Increase (Decrease) in Tax Roll	2017 Over 2016	2018 Over 2017	
(Total Tax Roll less New Construction)			
Just Value	$3,662,987,408	$4,192,214,842	8.4%
Taxable Value	$1,711,788,308	$2,197,297,412	7.1%

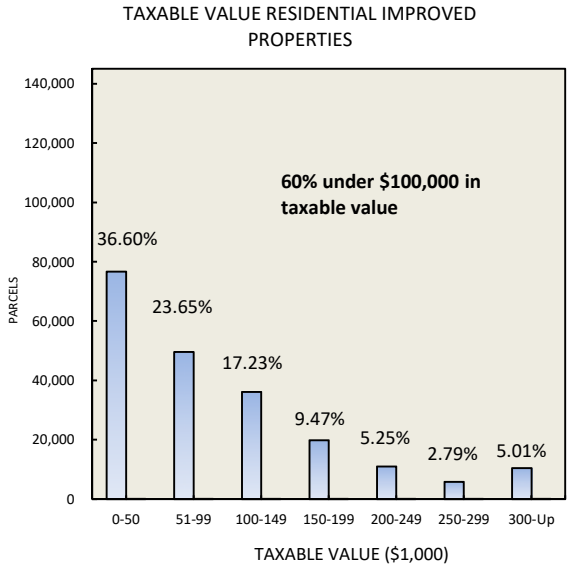
Parcel Counts

Total Number of Parcels:	334,581	338,050
Real Property	288,165	291,368
Personal Property & Centrally Assessed	46,416	46,682









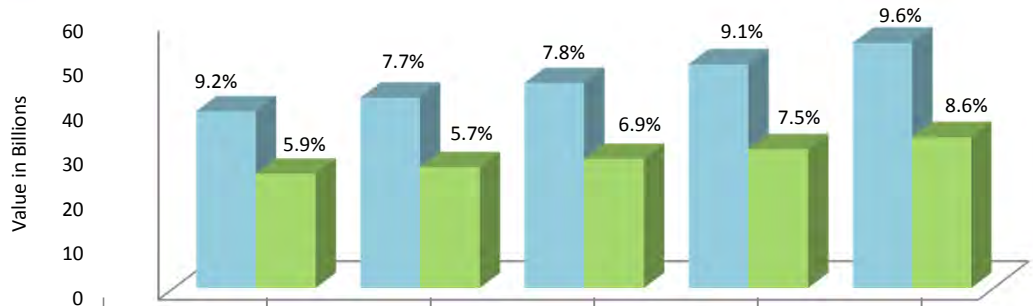
Data based on DR-403PC; DR-403V

County Wide

Parcel Counts	
291,368	*Real Property*
46,682	*Tangible/Cntrl Asd*
338,050	***Total Parcel Count***
132,554	**Homestead Count**

Operating Millage Rate Percent Change	
2017 Final	**6.1000**
2018 Rolled Back	**5.6944**
2018 Final	**5.6944**
% Chg (RB to Final)	**0.0%**

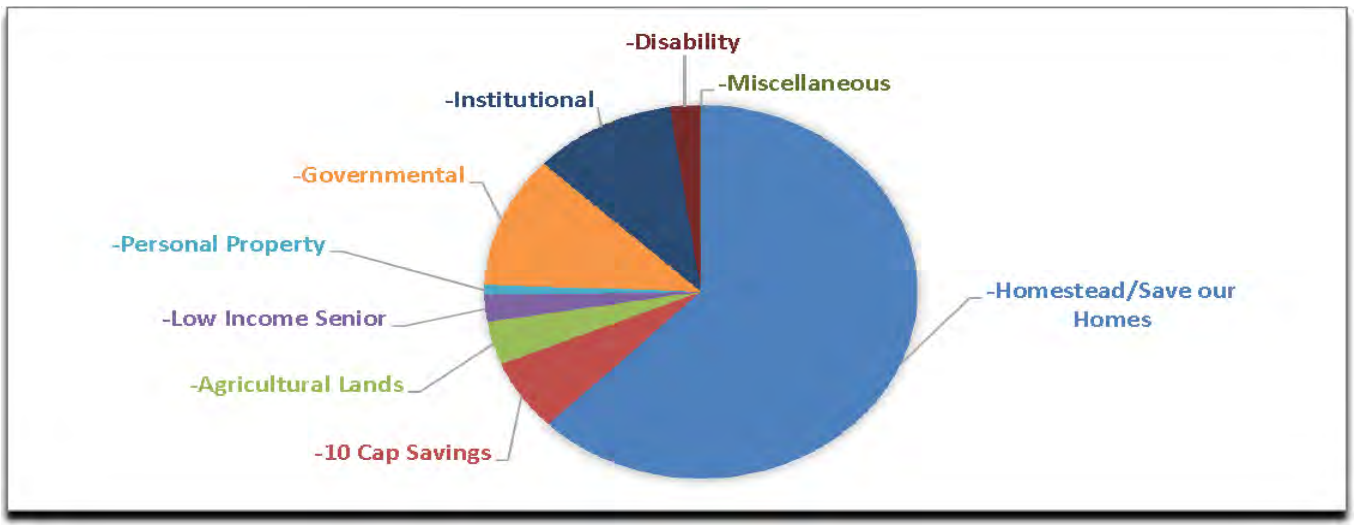
% Annual Change in Just and Taxable Values



	2014	2015	2016	2017	2018
Just	39,579,733,466	42,626,380,473	45,932,520,567	50,120,340,764	54,917,192,551
Taxable	25,620,612,184	27,086,366,250	28,944,117,042	31,109,484,297	33,790,636,728

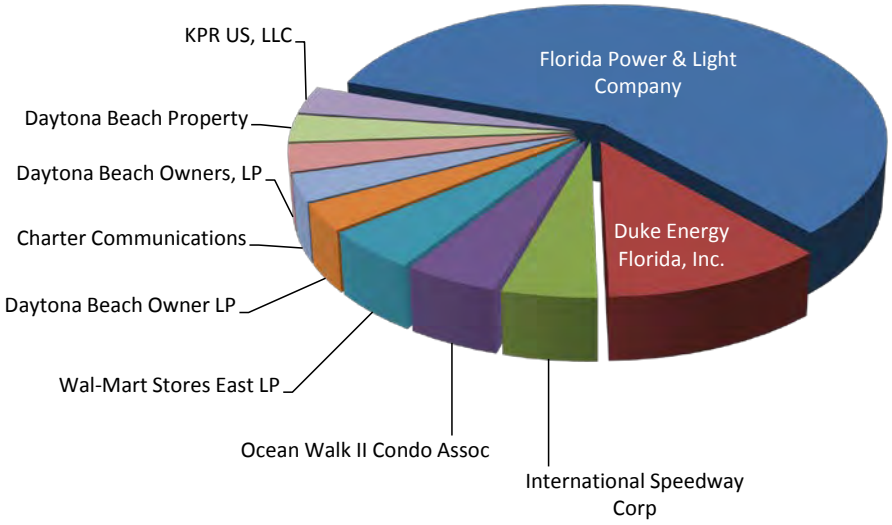
Reductions in Just Value

Assessment Differentials/Exemptions	***Value***	***% of Just***
-Homestead/Save our Homes	$13,195,914,974	24.03%
-10 Cap Savings	$1,309,045,791	2.38%
-Agricultural Lands	$790,896,037	1.44%
-Low Income Senior	$495,604,201	0.90%
-Personal Property	$179,812,113	0.33%
-Governmental	$2,418,213,181	4.40%
-Institutional	$2,248,263,558	4.09%
-Disability	$473,122,591	0.86%
-Miscellaneous	$15,683,377	0.03%



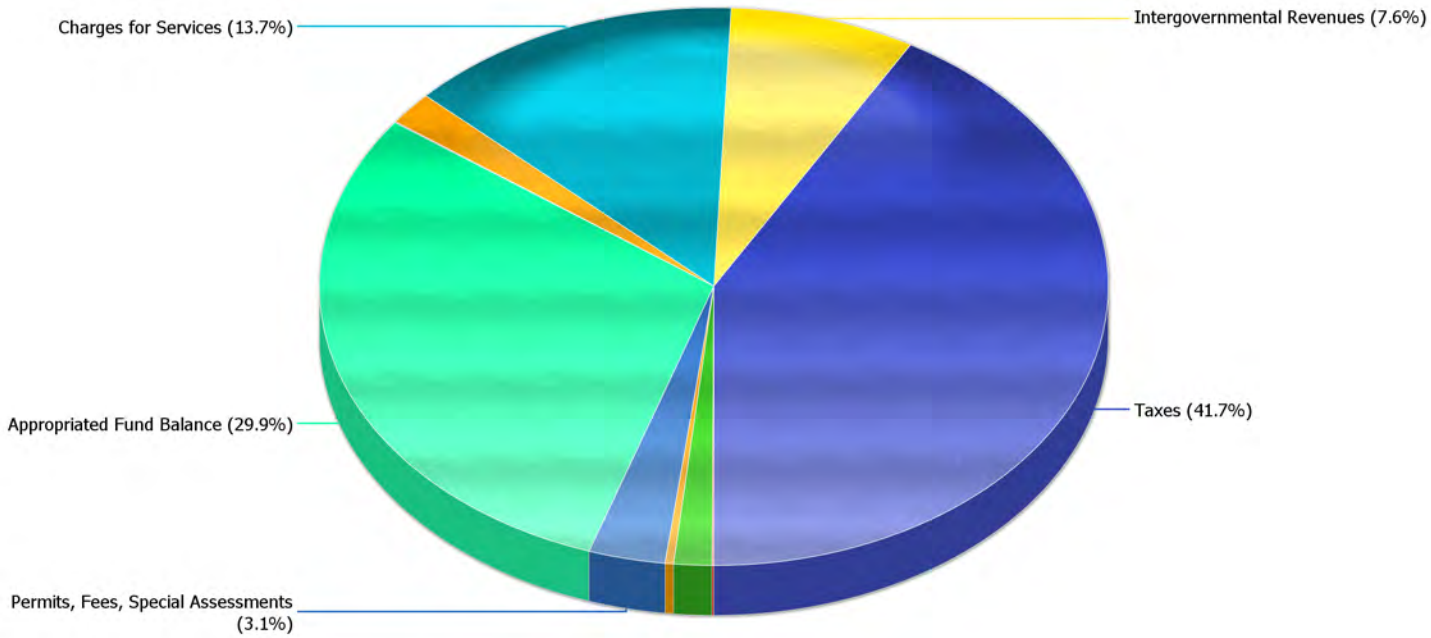
Source: Larry Bartlett, J.D., Volusia County Property Appraiser

VOLUSIA COUNTY, FLORIDA
Top Ten Taxable Values - By Owner
Fiscal Year 2018-19



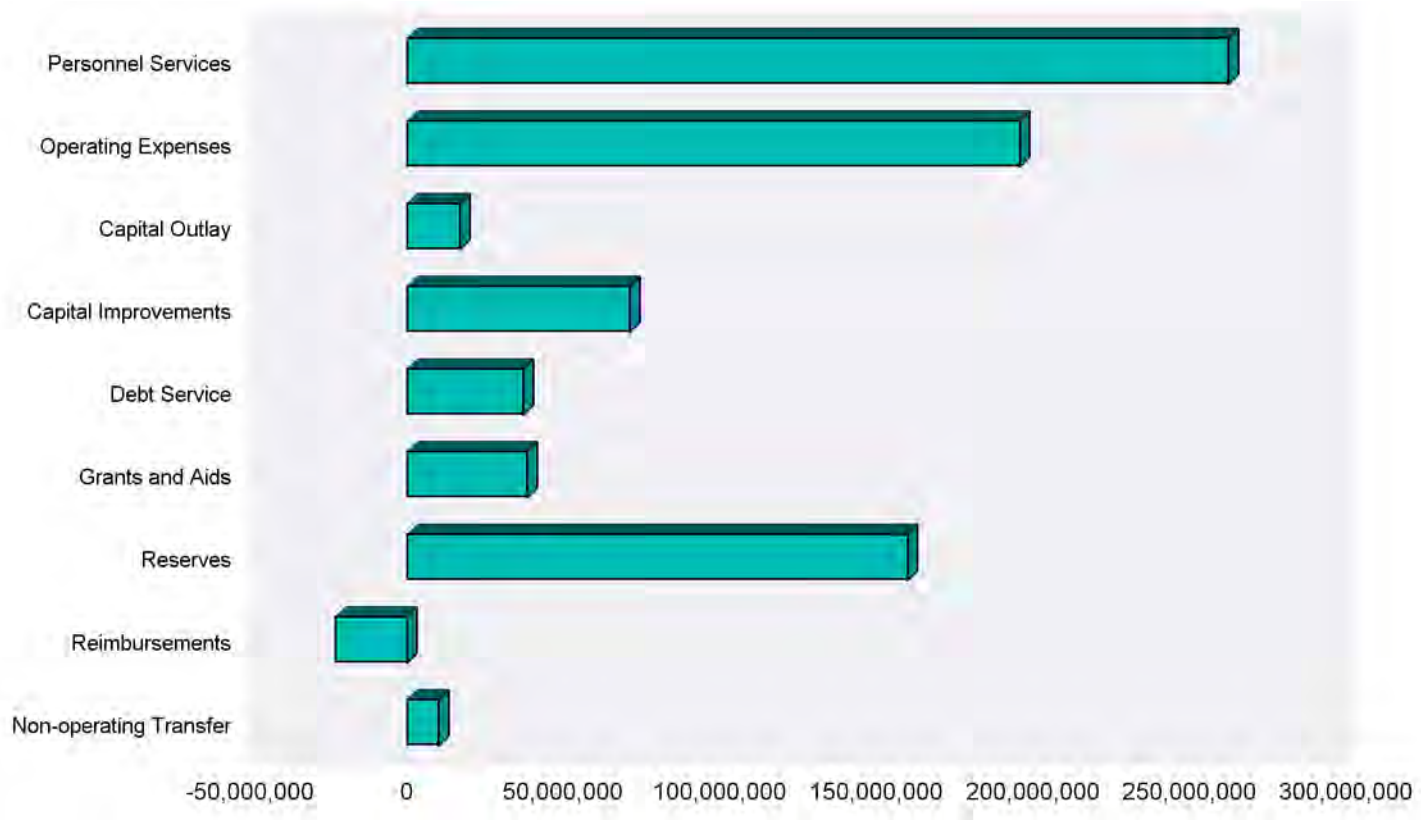
Top Ten Taxable Values - By Owner Fiscal Year 2018-19		
Owner	**Taxable Value**	**% of Total Taxable Value**
Florida Power & Light Company	$ 1,230,175,263	3.6%
Duke Energy Florida, Inc.	250,696,950	0.7%
International Speedway Corp	112,344,561	0.3%
Ocean Walk II Condo Assoc	111,756,348	0.3%
Wal-Mart Stores East LP	105,294,254	0.3%
Daytona Beach Owner LP	81,297,272	0.2%
Charter Communications	81,214,167	0.2%
Daytona Beach Owner LP	78,807,024	0.2%
Daytona Beach Property	66,587,133	0.2%
KPR US, LLC	61,713,398	0.2%
All Others	31,610,750,358	93.4%
Total Countywide Taxable Value	**$ 33,790,636,728**	100%

VOLUSIA COUNTY, FLORIDA
Countywide Operating Revenues By Major Source
Fiscal Year 2018-19
$768,755,651



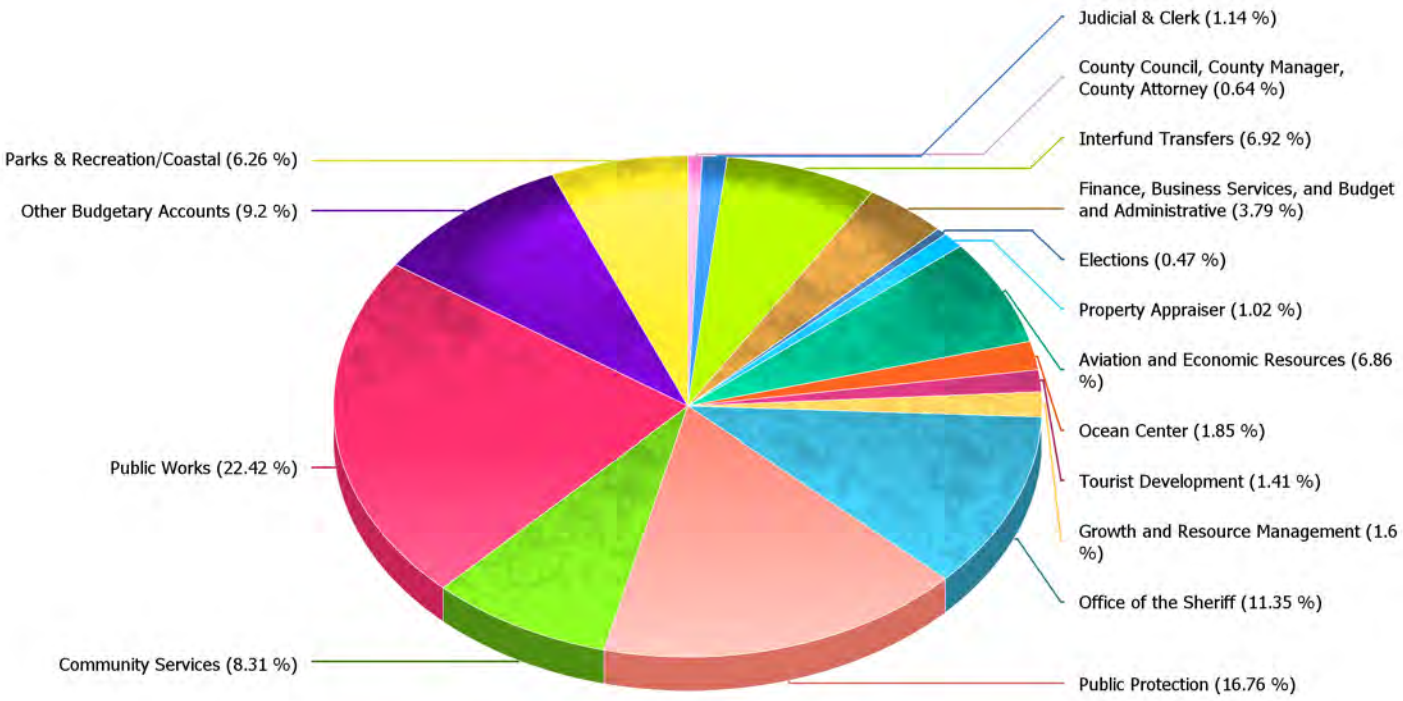
Countywide Operating Revenues By Major Source Fiscal Year 2018-19	
Taxes	320,470,339
Intergovernmental Revenues	58,528,431
Charges for Services	105,510,811
Miscellaneous Revenues	14,715,607
Permits, Fees, Special Assessments	24,154,938
Judgements, Fines and Forfeitures	2,677,298
Contributions & Donations	427,787
Non-operating Transfer	515,443
Loan Proceeds	12,000,000
Appropriated Fund Balance	229,754,997
TOTAL OPERATING REVENUES	**$768,755,651**

VOLUSIA COUNTY, FLORIDA
Countywide Operating Expenditures By Category
Fiscal Year 2018-19
$768,755,651



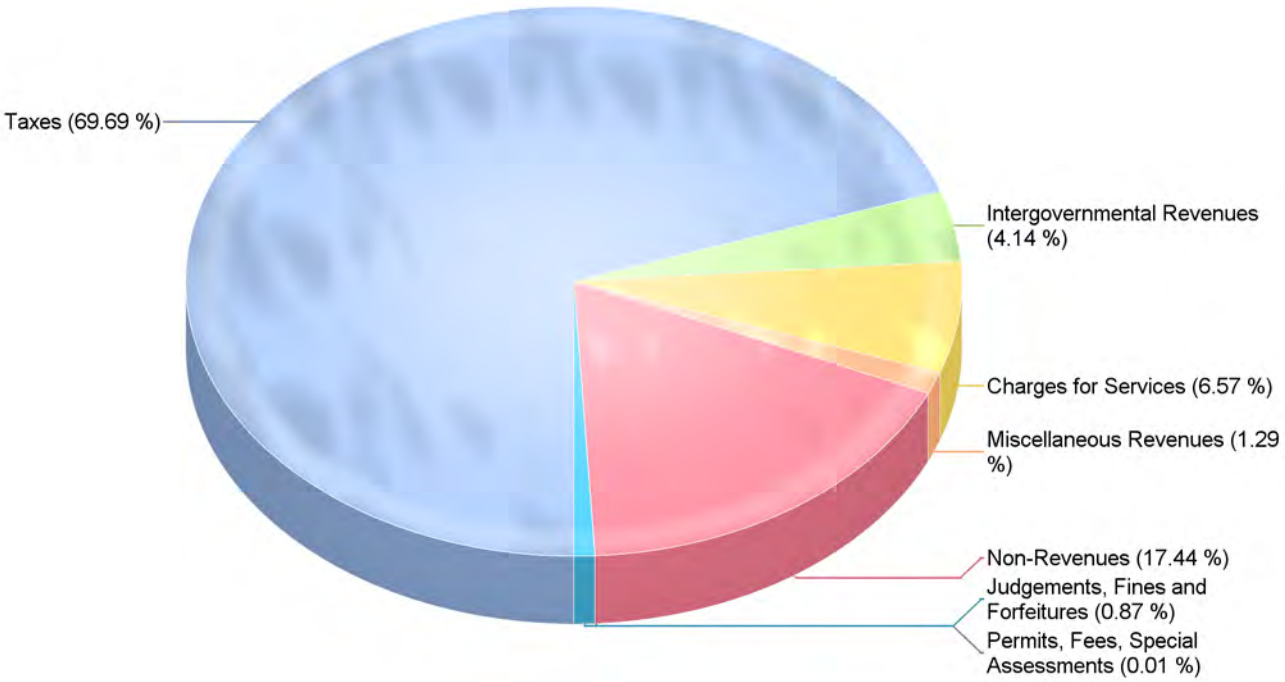
Countywide Operating Expenditures By Category Fiscal Year 2018-19	
Personnel Services	262,368,691
Operating Expenses	195,748,316
Capital Outlay	16,876,037
Subtotal Operating Expenses	**$474,993,044**
Capital Improvements	71,146,659
Debt Service	37,192,872
Grants and Aids	38,375,521
Non-Operating Transfer	10,118,767
Reserves	159,964,186
Subtotal	**$791,791,049**
Reimbursements	(23,035,398)
Total Operating Expenditures	**$768,755,651**

VOLUSIA COUNTY, FLORIDA
Countywide Operating Expenditures by Department
Fiscal Year 2018-19
$768,755,651



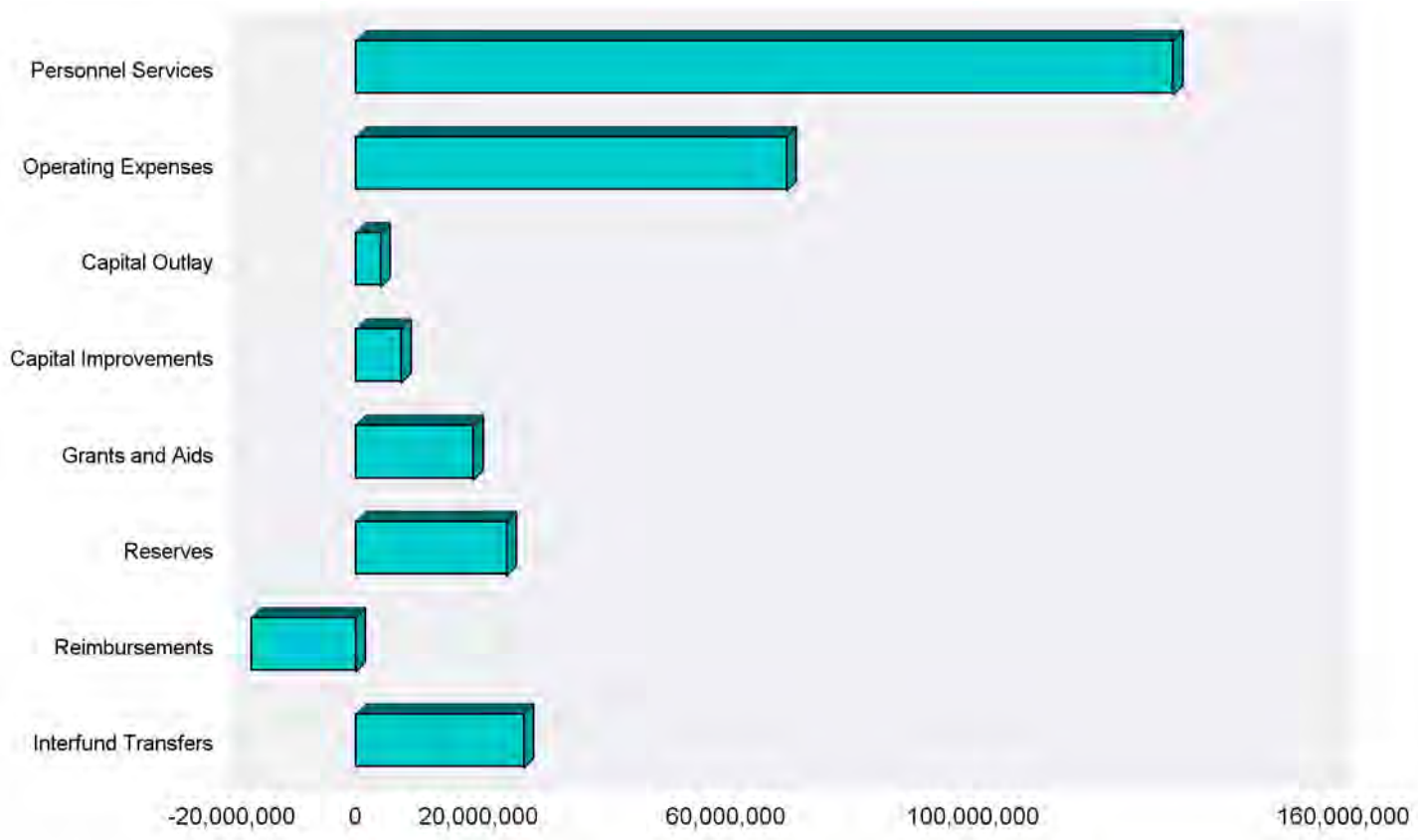
Countywide Operating Expenditures By Department Fiscal Year 2018-19			
Aviation and Economic Resources	57,653,229	Office of the Sheriff	95,373,277
Community Services	69,805,983	Other Budgetary Accounts	135,487,905
County Council, County Manager, County Attorney	5,374,104	Parks & Recreation/Coastal	52,632,591
Elections	3,913,463	Property Appraiser	8,532,112
Finance, Business Services, and Budget and Administrative	31,865,076	Public Protection	140,795,724
Growth and Resource Management	13,438,673	Public Works	188,406,012
Judicial & Clerk	9,540,104	Tourist Development	11,871,802
Ocean Center	15,536,102	Interfund Transfers	(71,470,506)
TOTAL OPERATING EXPENDITURES			**$768,755,651**

VOLUSIA COUNTY, FLORIDA
General Fund Revenues By Major Source
Fiscal Year 2018-19
$267,502,241



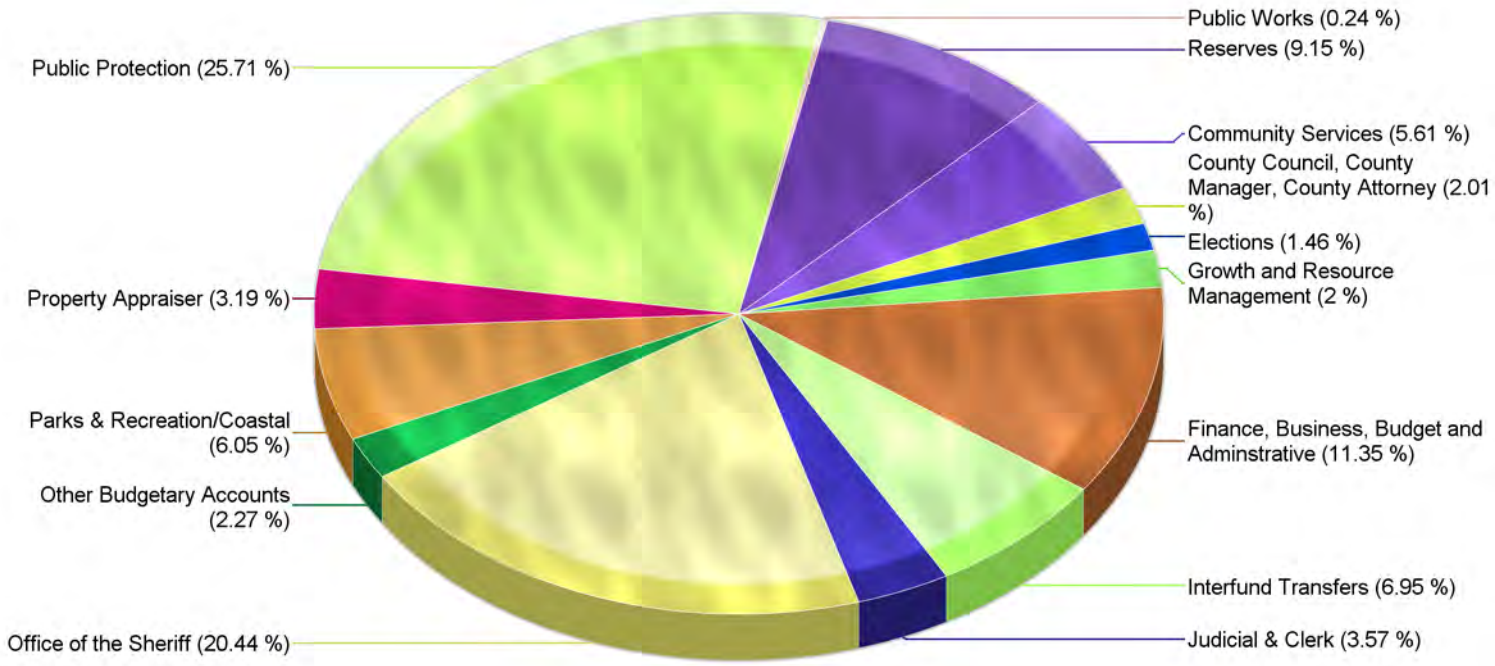
General Fund Revenues By Major Source Fiscal Year 2018-19	
Taxes	186,431,609
Intergovernmental Revenues	11,063,674
Charges for Services	17,563,427
Miscellaneous Revenues	3,439,217
Permits, Fees, Special Assessments	30,213
Judgements, Fines and Forfeitures	2,314,623
Transfers From Other Funds	16,171,381
Appropriated Fund Balance	30,484,497
Contributions & Donations	3,600
TOTAL REVENUES	**$267,502,241**

VOLUSIA COUNTY, FLORIDA
General Fund Expenditures By Category
Fiscal Year 2018-19
$267,502,241



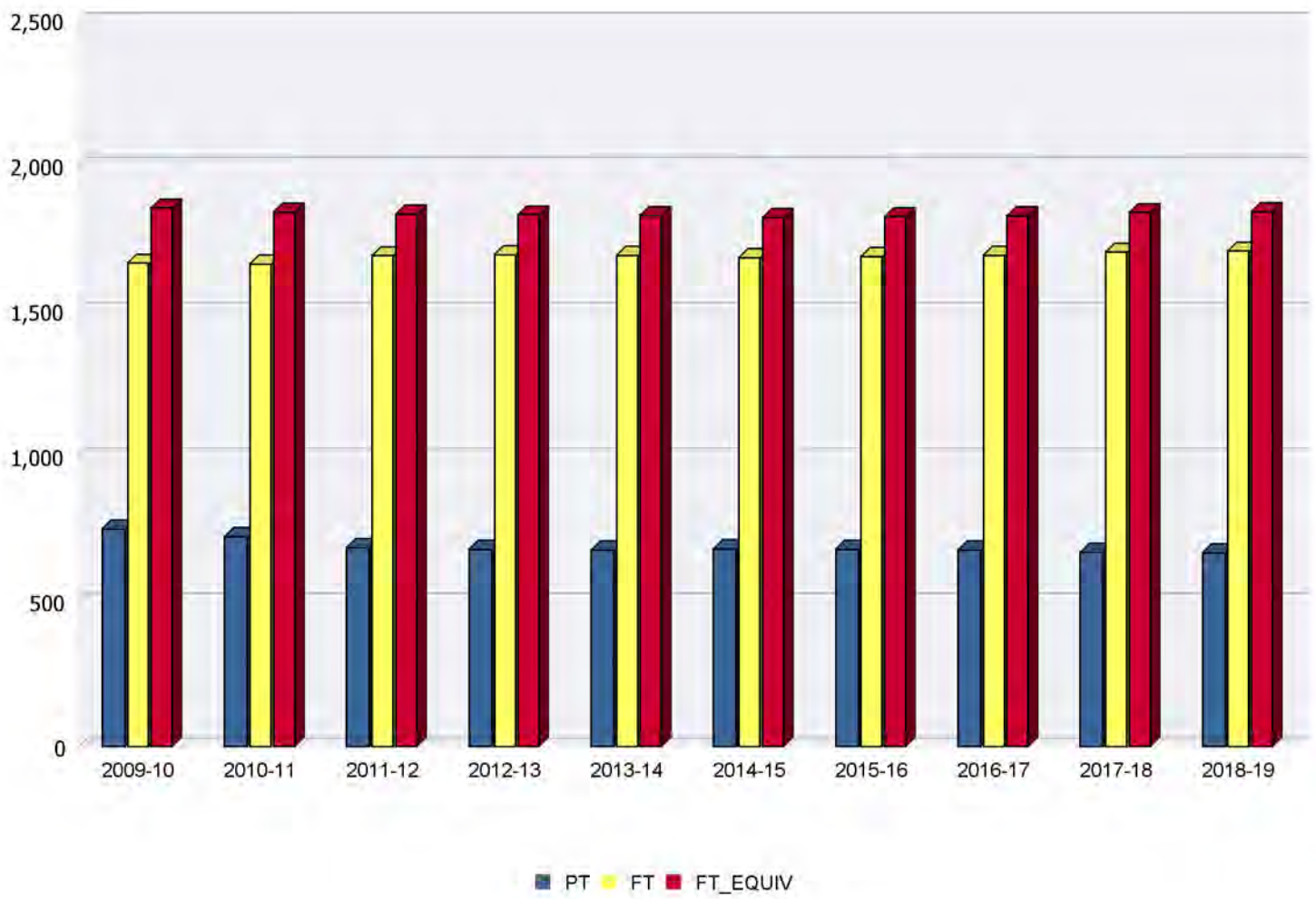
General Fund Expenditures By Category Fiscal Year 2018-19	
Personnel Services	132,404,271
Operating Expenses	69,786,289
Capital Outlay	4,025,436
Subtotal Operating Expenses	**$206,215,996**
Capital Improvements	7,393,633
Grants and Aids	19,076,493
Transfers	27,239,253
Reserves - All Other	3,999,491
Reserves - Emergency	20,478,868
Total Expenditures	**$284,403,734**
Reimbursements	(16,901,493)
Net Expenditures	**$267,502,241**

VOLUSIA COUNTY, FLORIDA
General Fund Expenditures by Department
FY 2018-19
$267,502,241



General Fund Expenditures By Department Fiscal Year 2018-19			
Community Services	14,907,186	Parks & Recreation/Coastal	16,185,188
County Council, County Manager, County Attorney	5,374,104	Property Appraiser	8,532,112
Elections	3,913,463	Public Protection	68,787,799
Growth and Resource Management	5,349,606	Public Works	636,522
Judicial & Clerk	9,540,104	Other Budgetary Accounts	6,085,556
Office of the Sheriff	54,669,213	Reserves	24,478,359
Finance, Business Services, and Budget and Administrative	30,351,192	Non Departmental Interfund Transfers	18,691,837
TOTAL EXPENDITURES			**$267,502,241**

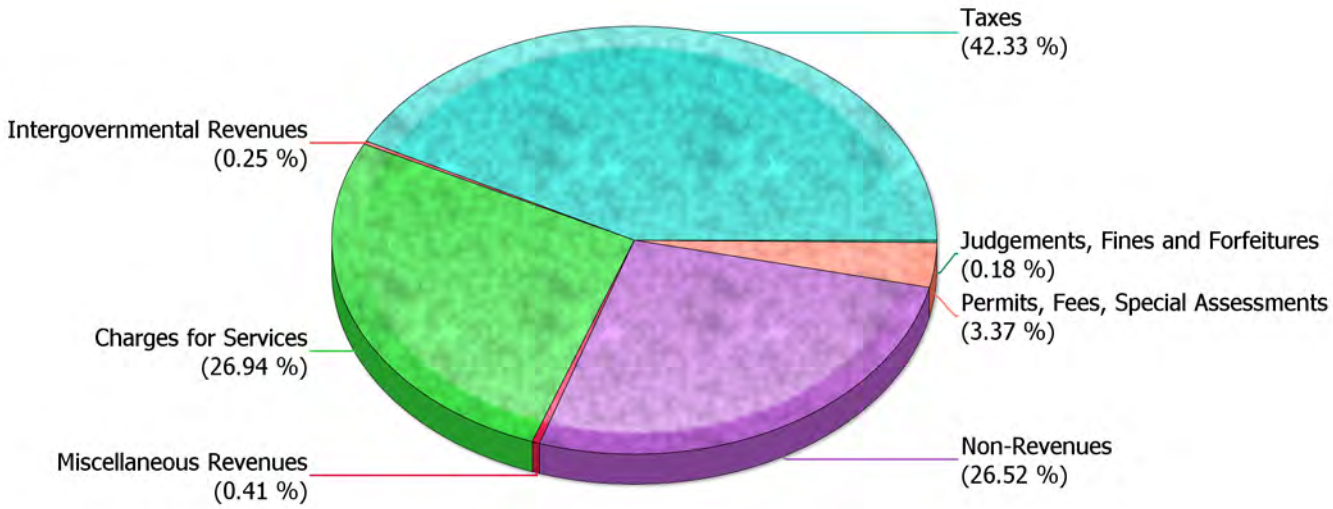
VOLUSIA COUNTY, FLORIDA
General
Personnel Authorizations



General Personnel Authorizations FY 2009-10 to FY 2018-19			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
2009-10	751	1,666	1,856
2010-11	724	1,663	1,842
2011-12	687	1,692	1,835
2012-13	681	1,695	1,832
2013-14	678	1,693	1,830
2014-15	682	1,685	1,823
2015-16	681	1,689	1,826
2016-17	678	1,693	1,829
2017-18	670	1,704	1,840
2018-19	669	1,708	1,844

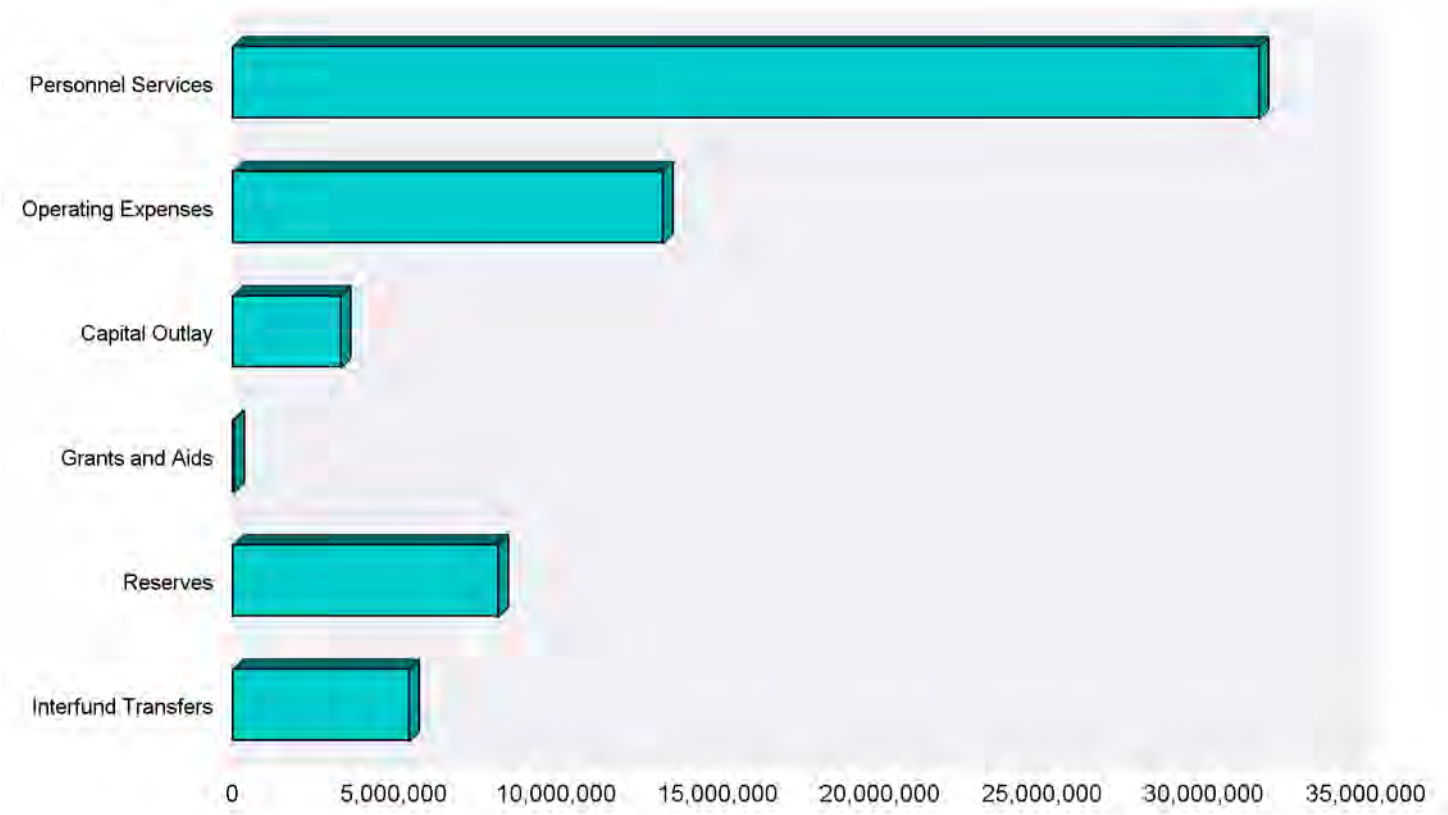
*** 130 positions unfunded or in attrition**

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Revenues By Major Source
Fiscal Year 2018-19
$62,038,940



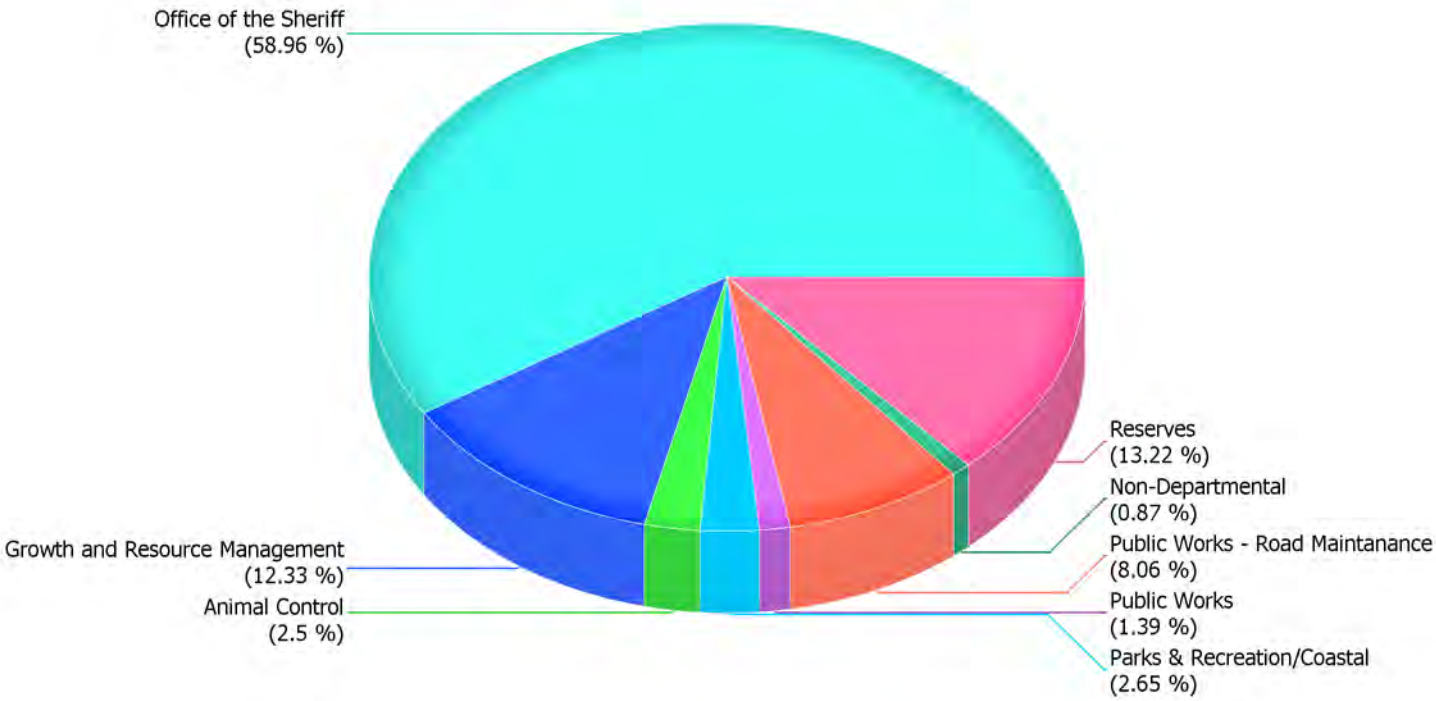
Municipal Service District Fund Revenues By Major Source Fiscal Year 2018-19	
Taxes	26,261,945
Intergovernmental Revenues	155,000
Charges for Services	16,713,534
Miscellaneous Revenues	252,000
Permits, Fees, Special Assessments	2,091,516
Judgements, Fines and Forfeitures	112,675
Transfers From Other Funds	7,740,091
Appropriated Fund Balance	8,712,079
Contributions & Donations	100
TOTAL REVENUES	**$62,038,940**

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Expenditures By Category
Fiscal Year 2018-19
$62,038,940



Municipal Service District Fund Expenditures By Category Fiscal Year 2018-19	
Personnel Services	31,687,492
Operating Expenses	13,286,496
Capital Outlay	3,351,730
Subtotal Operating Expenses	**$48,325,718**
Capital Improvements	0
Grants and Aids	54,367
Transfer for Road Maintenance	5,000,000
Other Transfers	455,241
Reserves - Emergency	3,191,067
Reserves - All Other	5,012,547
TOTAL EXPENDITURES	**$62,038,940**

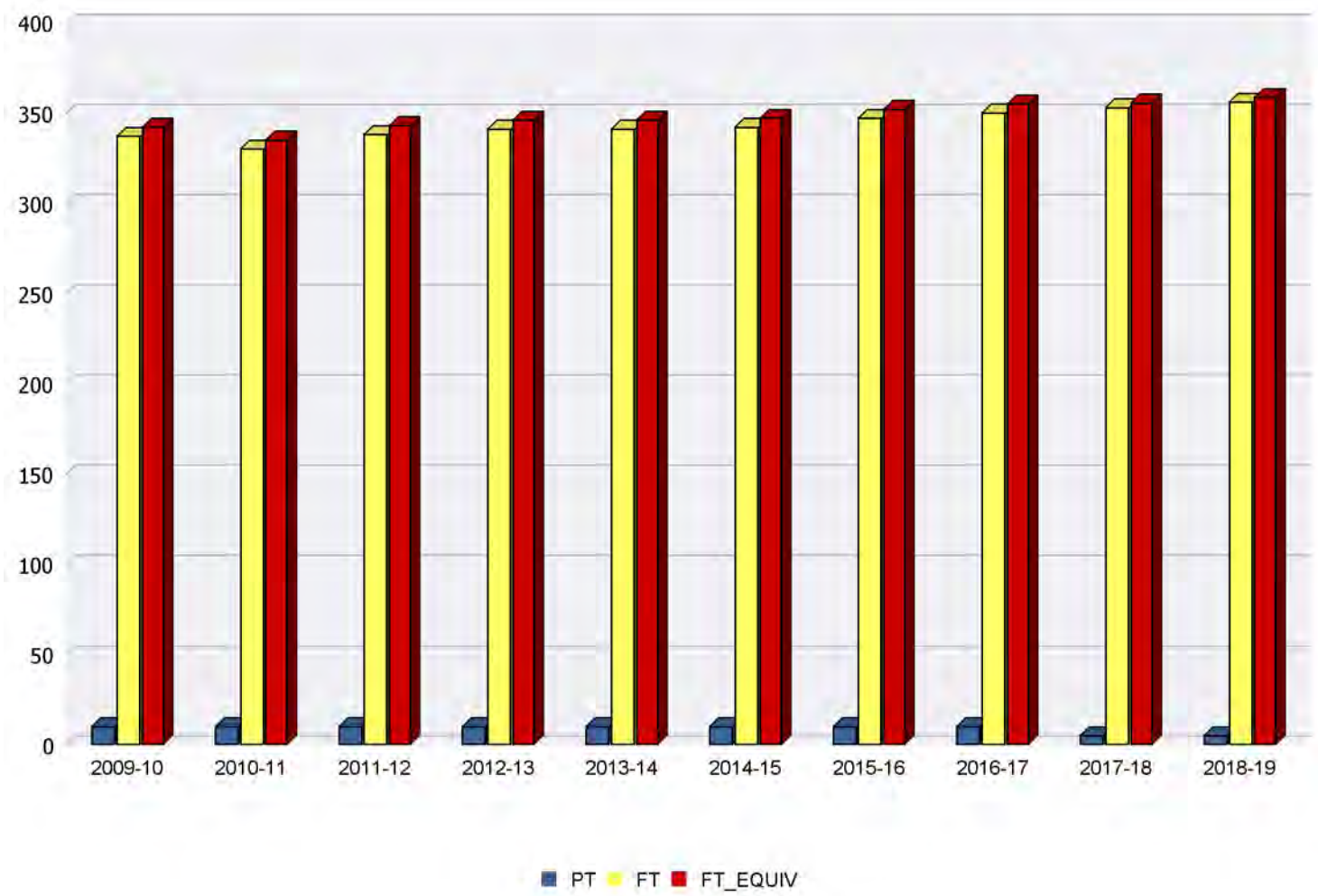
VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund Expenditures by Department
Fiscal Year 2018-19
$62,038,940



Municipal Service District Fund Expenditures By Department Fiscal Year 2018-19	
Office of the Sheriff	36,581,086
Growth and Resource Management	7,652,148
Animal Control	1,553,596
Parks & Recreation/Coastal	1,641,960
Public Works	864,416
Public Works - Road Maintanance	5,000,000
Non-Departmental	542,120
Reserves	8,203,614
TOTAL EXPENDITURES:	**$62,038,940**

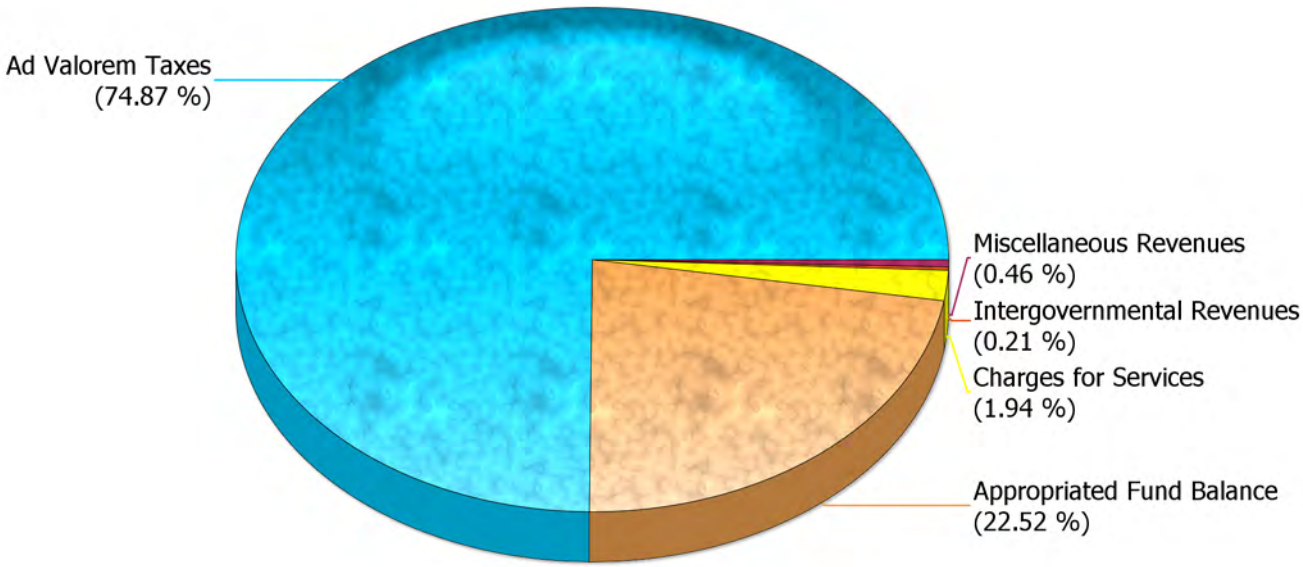
Note: The Office of the Sheriff includes outside contracts that total $16,356,990

VOLUSIA COUNTY, FLORIDA
Municipal Service District Fund
Personnel Authorizations



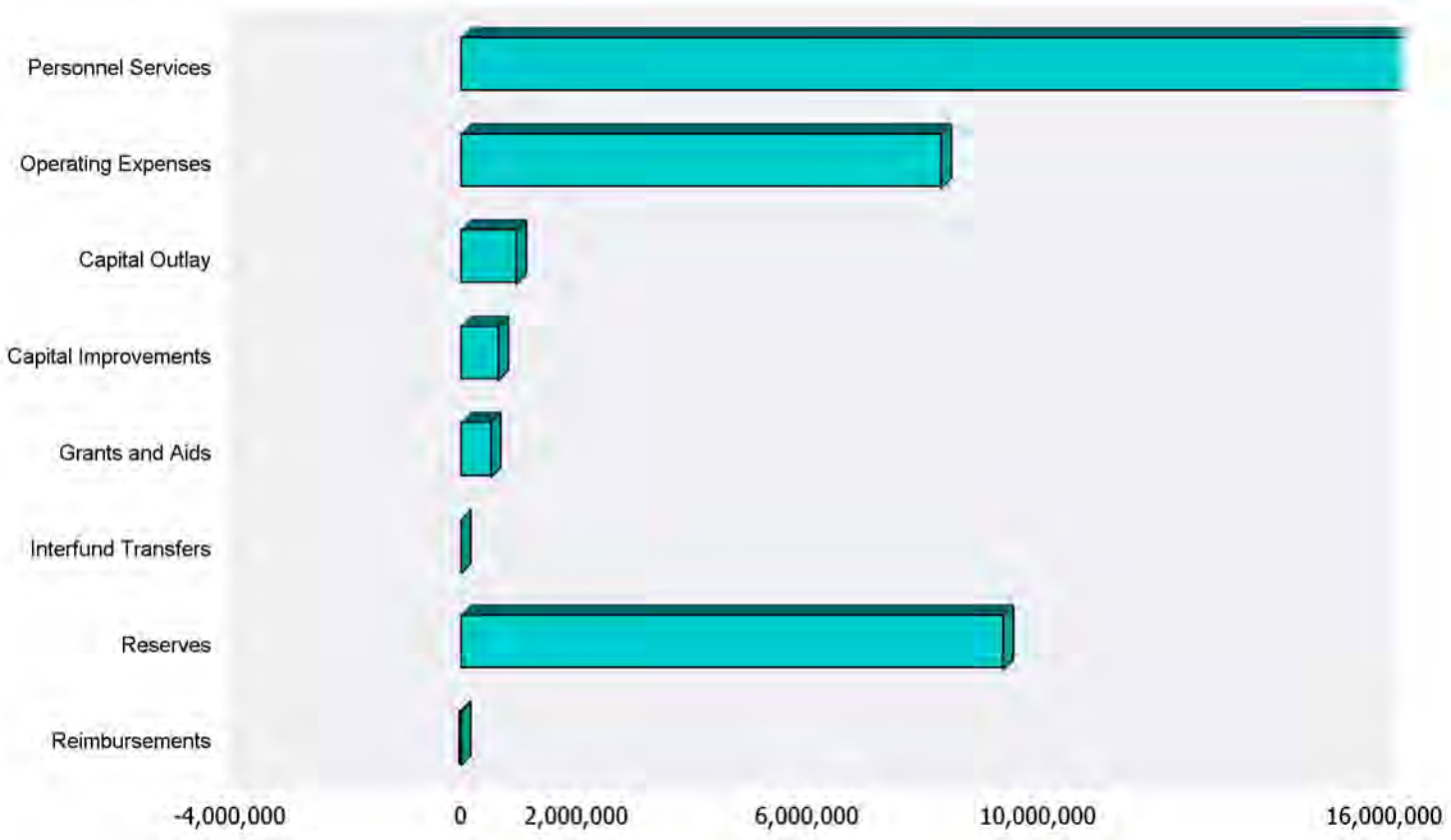
Municipal Service District Fund Personnel Authorizations FY 2009-10 to FY 2018-19			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
2009-10	10	337	342
2010-11	10	330	335
2011-12	10	338	343
2012-13	10	341	346
2013-14	10	341	346
2014-15	10	342	347
2015-16	10	347	352
2016-17	10	350	355
2017-18	5	353	356
2018-19	5	356	359

VOLUSIA COUNTY, FLORIDA
Fire Rescue District Fund Revenues By Major Source
Fiscal Year 2018-19
$38,082,778



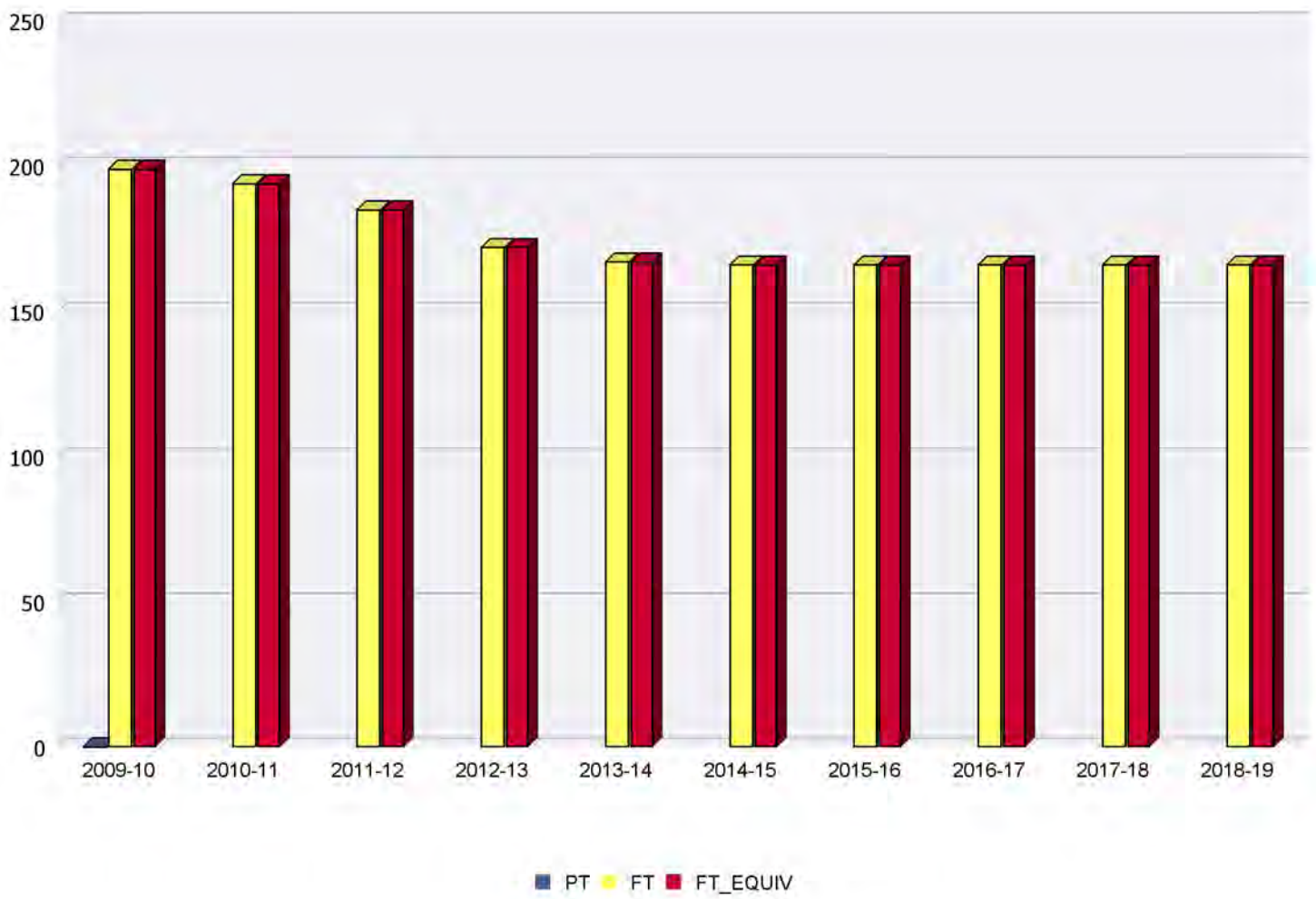
Fire Rescue District Fund Revenues By Major Source Fiscal Year 2018-19	
Ad Valorem Taxes	28,511,960
Charges for Services	737,955
Intergovernmental Revenues	80,400
Miscellaneous Revenues	176,095
Appropriated Fund Balance	8,576,368
TOTAL REVENUES	**$38,082,778**

VOLUSIA COUNTY, FLORIDA
Fire Rescue District Fund Expenditures By Category
Fiscal Year 2018-19
$38,082,778

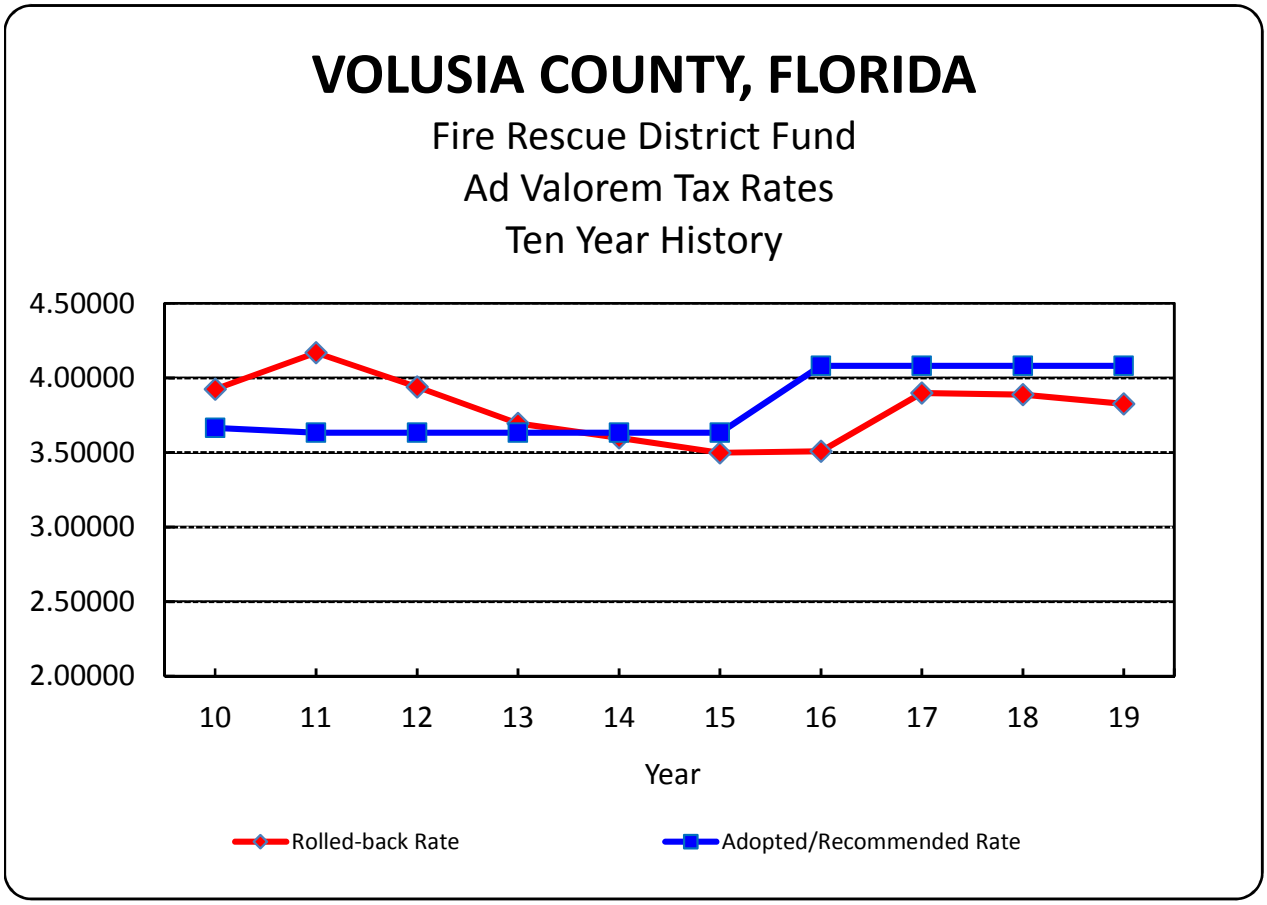


Fire Rescue District Fund Expenditures By Category Fiscal Year 2018-19	
Personnel Services	18,263,318
Operating Expenses	8,325,578
Capital Outlay	959,300
Subtotal Operating Expenses	**$27,548,196**
Capital Improvements	647,000
Grants and Aids	522,143
Reserves	9,400,658
Total Expenditures	**$38,117,997**
Reimbursements	(35,219)
Net Expenditures	**$38,082,778**

VOLUSIA COUNTY, FLORIDA
Fire Rescue District Fund
Personnel Authorizations



Fire Rescue District Fund Personnel Authorizations FY 2009-10 to FY 2018-19			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
2009-10	0	199	199
2010-11	0	194	194
2011-12	0	185	185
2012-13	0	172	172
2013-14	0	167	167
2014-15	0	166	166
2015-16	0	166	166
2016-17	0	166	166
2017-18	0	166	166
2018-19	0	166	166



Fire Rescue District Fund Ad Valorem Tax Rates		
Fiscal Year	**Rollback Rate**	**Recommended Rate**
2009-10	3.9238	3.6651
2010-11	4.1689	3.6315
2011-12	3.9382	3.6315
2012-13	3.6942	3.6315
2013-14	3.5969	3.6315
2014-15	3.4981	3.6315
2015-16	3.5070	4.0815
2016-17	3.8992	4.0815
2017-18	3.8883	4.0815
2018-19	**3.8253**	**4.0815**

Summary of Capital Outlay by Fund
FY 2018-19

	Fund	On-Going / Decision Unit	Carryforward	Total Request
Countywide Funds				
001	General	4,014,036	11,400	4,025,436
104	Library	239,900	200,000	439,900
161	Volusia Forever	67,700	0	67,700
	Total Countywide Funds	**4,321,636**	**211,400**	**4,533,036**
Special Revenue Funds				
002	Emergency Medical Services	746,490	0	746,490
103	County Transportation Trust	1,054,340	6,758	1,061,098
105	East Volusia Mosquito Control	1,530,700	0	1,530,700
114	Ponce Inlet Port Authority	32,000	0	32,000
115	E-911 Emergency Telephone System	115,622	0	115,622
118	Ocean Center	149,000	47,000	196,000
120	Municipal Service District	3,351,730	0	3,351,730
123	Inmate Welfare Trust	351,500	0	351,500
140	Fire Rescue District	680,300	279,000	959,300
159	Stormwater Utility	657,000	0	657,000
	Total Special Revenue Funds	**8,668,682**	**332,758**	**9,001,440**
Enterprise Funds				
450	Solid Waste	2,754,600	0	2,754,600
451	Daytona Beach International Airport	255,721	16,240	271,961
457	Water and Sewer Utilities	300,000	0	300,000
475	Parking Garage	15,000	0	15,000
	Total Enterprise Funds	**3,325,321**	**16,240**	**3,341,561**
	TOTAL OPERATING FUNDS	**16,315,639**	**560,398**	**16,876,037**

Summary of Capital Outlay by Fund
FY 2018-19

	Fund	On-Going / Decision Unit	Carryforward	Total Request
Capital Projects Funds				
305	800 MHz Capital	4,468,666	0	4,468,666
309	Correctional Facilities Capital Projects	1,164,219	0	1,164,219
313	Beach Capital Projects	75,000	0	75,000
	Total Capital Projects Funds	**5,707,885**	**0**	**5,707,885**
Internal Service Funds				
511	Computer Replacement	1,380,429	0	1,380,429
513	Equipment Maintenance	116,800	0	116,800
514	Fleet Replacement	6,254,863	0	6,254,863
	Total Internal Service Funds	**7,752,092**	**0**	**7,752,092**
	TOTAL NON-OPERATING FUNDS	**13,459,977**	**0**	**13,459,977**
	TOTAL ALL FUNDS	**29,775,616**	**560,398**	**30,336,014**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General						
Accounting						
Magnetic Ink Character Recognigion Printers	2	5,700	0	0	11,400	11,400
Total: Accounting			**0**	**0**	**11,400**	**11,400**
Beach Safety Ocean Rescue						
All-terrain vehicles	2	7,300	14,600	0	0	14,600
Automatic External Defibrillator (AED)	5	1,600	8,000	0	0	8,000
NVR Security Recorder	2	3,700	7,400	0	0	7,400
Rescue Jet Ski	1	9,600	9,600	0	0	9,600
Security Cameras	6	2,100	12,600	0	0	12,600
Trailers - Jet Ski	1	1,400	1,400	0	0	1,400
Total: Beach Safety Ocean Rescue			**53,600**	**0**	**0**	**53,600**
Central Services						
Cool Jet Fans	4	1,500	6,000	0	0	6,000
Dumpster for Switch-N-Go Truck	1	7,000	7,000	0	0	7,000
Lightning Suppressor	1	15,000	15,000	0	0	15,000
Marine Science Center - Main Building Heating P	1	20,000	20,000	0	0	20,000
Power Quality Recorder	1	5,575	5,575	0	0	5,575
Total: Central Services			**53,575**	**0**	**0**	**53,575**
Coastal						
Beach Ramp Gate Replacement	11	5,000	55,000	0	0	55,000
Entrance Signs for Off Beach Parking	2	8,000	16,000	0	0	16,000
Fork Lift for Cardinal	1	44,110	0	44,110	0	44,110
Ice Machine for Cardinal Ave Facility	1	5,000	5,000	0	0	5,000
New Entrance Signs for Coastal Parks	4	8,000	32,000	0	0	32,000
Signs for A1A	16	1,000	16,000	0	0	16,000
Sunsplash Fitness Station	1	15,000	15,000	0	0	15,000
Total: Coastal			**139,000**	**44,110**	**0**	**183,110**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General						
Corrections						
Boiler Replacement	1	30,000	30,000	0	0	30,000
Contraband Detection Body Scanner	1	78,000	78,000	0	0	78,000
Dish Machine	1	32,000	32,000	0	0	32,000
Maint Tool Cart	1	4,500	4,500	0	0	4,500
Manual Vertical Lift	1	4,000	4,000	0	0	4,000
Security Cameras	20	1,750	35,000	0	0	35,000
Taser X26P	10	1,000	10,000	0	0	10,000
Total: Corrections			**193,500**	**0**	**0**	**193,500**
County Manager						
Field Teleprompter	1	1,399	1,399	0	0	1,399
Video Field Light Kits	2	3,628	7,256	0	0	7,256
Total: County Manager			**8,655**	**0**	**0**	**8,655**
Elections						
Computer	10	1,322	13,220	0	0	13,220
Total: Elections			**13,220**	**0**	**0**	**13,220**
Emergency Medical Administration						
Computer System	1	2,028	2,028	0	0	2,028
SUV for Medical Director	1	19,874	19,874	0	0	19,874
Total: Emergency Medical Administration			**21,902**	**0**	**0**	**21,902**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General						
Environmental Management						
Bird Flight Cage 1 Heater	1	2,500	2,500	0	0	2,500
Birds Bead Filtration System 1	1	3,500	3,500	0	0	3,500
Birds Bead Filtration System 2	1	3,500	3,500	0	0	3,500
Critical Care Unit	1	5,000	5,000	0	0	5,000
Freezer	1	1,500	1,500	0	0	1,500
Front Pad Heat Pump	1	6,000	6,000	0	0	6,000
Necropsy Chest Refrigerator	1	5,000	5,000	0	0	5,000
Necropsy Freezer	1	1,500	1,500	0	0	1,500
Pulse Oximeter and Capnograph	1	2,700	2,700	0	0	2,700
Refrigerator	1	1,700	1,700	0	0	1,700
Stainless Steel Mobile Lift Table 1	1	2,500	2,500	0	0	2,500
Stainless Steel Necropsy Table 1	1	1,700	1,700	0	0	1,700
Stainless Steel Treatment/Exam Table 1	1	2,800	2,800	0	0	2,800
Turtle B Chiller	1	3,700	3,700	0	0	3,700
Vacuum-Assisted Wound Vacuum	1	3,000	3,000	0	0	3,000
Total: Environmental Management			**46,600**	**0**	**0**	**46,600**
Fire Rescue Services						
6 hp Outboard 4 Stroke Motor	2	2,000	4,000	0	0	4,000
Flood Water Recue Vessel	1	30,000	30,000	0	0	30,000
Hazmat Chemical Testing Kit	1	10,700	10,700	0	0	10,700
Replacement of Hazmat Equipment Storage She(	1	10,000	10,000	0	0	10,000
Wildland Portable Pumps	3	1,600	4,800	0	0	4,800
Total: Fire Rescue Services			**59,500**	**0**	**0**	**59,500**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General						
Information Technology						
Conference Room AV Equipment	1	3,000	3,000	0	0	3,000
Lightning System - EOC A Tower	1	20,000	20,000	0	0	20,000
Network Analyzer - Radio System	1	37,000	37,000	0	0	37,000
Network Switch	1	175,000	175,000	0	0	175,000
Server Rack	1	10,000	10,000	0	0	10,000
Server Replacement - VMware ESX	1	40,000	40,000	0	0	40,000
Storage Area Network	1	115,000	115,000	0	0	115,000
Total: Information Technology			**400,000**	**0**	**0**	**400,000**
Justice System General Operations						
Desktops	45	1,000	45,000	0	0	45,000
Drive Duplicator	1	2,500	2,500	0	0	2,500
Laptops	8	1,500	12,000	0	0	12,000
Total: Justice System General Operations			**59,500**	**0**	**0**	**59,500**
Medical Examiner						
Cadaver Lift	1	6,000	6,000	0	0	6,000
Total: Medical Examiner			**6,000**	**0**	**0**	**6,000**
Office of the Sheriff						
53' Command Vehicle	1	750,000	750,000	0	0	750,000
Advanced React Belt	1	1,795	1,795	0	0	1,795
Alpha Eagle Dual Visor Helmets	3	2,228	6,684	0	0	6,684
Audio Evidence Samsung S6	1	1,100	1,100	0	0	1,100
Aviation Night Vision Goggles	1	12,900	12,900	0	0	12,900
Ballistic Shields	2	1,800	3,600	0	0	3,600
Bomb Helmet	1	13,873	13,873	0	0	13,873
Bomb Suit	1	16,743	16,743	0	0	16,743
Bouoyancy Compensator	10	1,000	10,000	0	0	10,000
CAD Antennas	1	27,000	27,000	0	0	27,000
Crime Center Laptops	17	1,900	32,300	0	0	32,300
Crime Lab Computer Workstation	1	1,950	1,950	0	0	1,950
Data Center Keyboard, Video, Mouse	2	3,000	6,000	0	0	6,000
Dry Suits	2	2,500	5,000	0	0	5,000

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General						
Office of the Sheriff						
Fiber Data Center Encryption Device	2	33,000	66,000	0	0	66,000
File Network Servers	3	8,500	25,500	0	0	25,500
Flat Bed Scanners	2	7,195	14,390	0	0	14,390
Forklift Wheel Dolly	1	3,795	3,795	0	0	3,795
Generator	1	4,465	4,465	0	0	4,465
Golf Cart for Annex	1	5,750	5,750	0	0	5,750
GPS Trackers	4	1,450	5,800	0	0	5,800
Guardian Mask Regulator	2	1,000	2,000	0	0	2,000
Handheld Receiver Kit	1	21,000	21,000	0	0	21,000
Honda Four Trax	1	6,800	6,800	0	0	6,800
Level III Rigle Shield	2	3,800	7,600	0	0	7,600
License Plate Reader Cameras	40	2,000	80,000	0	0	80,000
Mobile Data Center Replacement	70	2,100	147,000	0	0	147,000
Mobile Fingerprint Reader Replacement	5	2,400	12,000	0	0	12,000
Mono Night Vision K9 Unit	6	3,900	23,400	0	0	23,400
Network Access Server	1	20,000	20,000	0	0	20,000
Office Furniture for Major Case Unit	1	18,000	18,000	0	0	18,000
Optic Turn-Stile	1	12,300	12,300	0	0	12,300
Optic Turn-Stile for Justice Center	1	12,300	12,300	0	0	12,300
Outboard Engines 350 HP	2	19,009	38,018	0	0	38,018
Outside Agency Firewalls	9	3,345	30,105	0	0	30,105
Patrol Vehicles	18	39,000	702,000	0	0	702,000
PC's for Dispatch	24	1,500	36,000	0	0	36,000
PC/Tablet Replacements	100	1,400	140,000	0	0	140,000
Portable Ballistic Barrier	4	2,475	9,900	0	0	9,900
Primary Sniper Rifle	1	4,500	4,500	0	0	4,500
Primary Weapon M-4 Rifle	15	1,300	19,500	0	0	19,500
Radar- Stalker DSR	10	3,300	33,000	0	0	33,000
Remote Bomb Robot	1	175,000	175,000	0	0	175,000
Request For Information System	1	4,756	4,756	0	0	4,756
Surface Pro for Civilian Process Servers	11	2,320	25,520	0	0	25,520

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General						
Office of the Sheriff						
Tableau Forensic Blocking Device	1	1,500	1,500	0	0	1,500
Tactical Backpack	1	78,950	78,950	0	0	78,950
Tactical Heavy Entry Vest	12	3,800	45,600	0	0	45,600
Thermal Hand Held Monocular	2	1,799	3,598	0	0	3,598
Training Fight Suit	1	1,297	1,297	0	0	1,297
Total: Office of the Sheriff			**2,726,289**	**0**	**0**	**2,726,289**
Parks Recreation & Culture						
Edger for NE Quad for Trails	1	3,000	3,000	0	0	3,000
Gator for Ballfields Crew	1	10,000	10,000	0	0	10,000
Gator for DeBary Hall	1	10,000	10,000	0	0	10,000
Gator for Spruce Creek	1	13,000	13,000	0	0	13,000
Pressure Washer	1	1,600	1,600	0	0	1,600
Projector	1	1,500	1,500	0	0	1,500
Toro Sand Pro Bunker Rake	1	20,000	20,000	0	0	20,000
Utility Vehicle for Trails	1	25,000	25,000	0	0	25,000
Total: Parks Recreation & Culture			**84,100**	**0**	**0**	**84,100**
Property Appraisal						
Plotter	1	9,500	9,500	0	0	9,500
Total: Property Appraisal			**9,500**	**0**	**0**	**9,500**
Revenue						
Money Counter	1	10,000	10,000	0	0	10,000
Total: Revenue			**10,000**	**0**	**0**	**10,000**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
001 - General						
State Mandated Costs						
APC Battery Backup	1	2,000	2,000	0	0	2,000
Avocent - Console KVM Switch	1	1,900	1,900	0	0	1,900
Computer Switch	1	3,006	3,006	0	0	3,006
Hardware - Platform - Multiple Virtual Servers	1	38,775	38,775	0	0	38,775
Polycom Video Conference System	1	8,380	8,380	0	0	8,380
Scanner	1	7,350	7,350	0	0	7,350
Server Rack	1	1,574	1,574	0	0	1,574
Various Technology/Upgrades	1	22,000	22,000	0	0	22,000
Total: State Mandated Costs			**84,985**	**0**	**0**	**84,985**
Fund Total			**3,969,926**	**44,110**	**11,400**	**4,025,436**
002 - Emergency Medical Services						
Accounting						
Replacement Vehicle	1	17,500	17,500	0	0	17,500
Total: Accounting			**17,500**	**0**	**0**	**17,500**
Emergency Medical Services						
ePCR Tablet	13	3,600	46,800	0	0	46,800
Forklift	1	24,000	24,000	0	0	24,000
Mobile Data Computer	14	2,100	29,400	0	0	29,400
Mobile Radios	10	6,529	65,290	0	0	65,290
New Service Vehicle	1	28,500	28,500	0	0	28,500
Opticon Traffic Control System	1	20,000	20,000	0	0	20,000
Power Stretcher Replacement	26	19,000	494,000	0	0	494,000
Retro Kit for Stretchers	7	3,000	21,000	0	0	21,000
Total: Emergency Medical Services			**728,990**	**0**	**0**	**728,990**
Fund Total			**746,490**	**0**	**0**	**746,490**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
103 - County Transportation Trust						
Public Works Services						
P25 Radios - Carryforward	1	6,758	0	0	6,758	6,758
Total: Public Works Services			**0**	**0**	**6,758**	**6,758**
Road and Bridge						
Changeable Message Board	2	20,000	40,000	0	0	40,000
Clam Truck	1	325,000	325,000	0	0	325,000
Flatbed Dump	1	100,000	100,000	0	0	100,000
Miling Head for Skid Steer	1	20,000	20,000	0	0	20,000
Mini Excavator	1	55,000	55,000	0	0	55,000
Scag Mower	3	12,000	36,000	0	0	36,000
Skid Steer	1	75,000	75,000	0	0	75,000
Skid Steer Trailer	1	15,000	15,000	0	0	15,000
Slope Mower	1	227,000	227,000	0	0	227,000
Total: Road and Bridge			**893,000**	**0**	**0**	**893,000**
Traffic Engineering						
Bucket Truck	1	135,000	0	135,000	0	135,000
Radar Recorder	1	6,000	6,000	0	0	6,000
Traffic Data Collector	12	1,695	20,340	0	0	20,340
Total: Traffic Engineering			**26,340**	**135,000**	**0**	**161,340**
Fund Total			**919,340**	**135,000**	**6,758**	**1,061,098**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
104 - Library						
Library Services						
Audio/Visual Equipment	3	3,300	9,900	0	0	9,900
Audio/Visual Equipment for Branch Locations	2	10,000	20,000	0	0	20,000
Automated Materials Handling System - Carryforv	1	200,000	0	0	200,000	200,000
Early Literacy Computers	1	20,000	20,000	0	0	20,000
Folder/Inserter Machine	1	10,000	10,000	0	0	10,000
Network Equipment	15	3,500	52,500	0	0	52,500
Radio Frequency Identification System	1	15,000	15,000	0	0	15,000
Servers	3	10,000	30,000	0	0	30,000
Smart Access Management System	1	15,000	15,000	0	0	15,000
Various Equipment Purchased by Friends of the L	1	30,000	30,000	0	0	30,000
V-Smart Equipment	3	12,500	37,500	0	0	37,500
Total: Library Services			**239,900**	**0**	**200,000**	**439,900**
Fund Total			**239,900**	**0**	**200,000**	**439,900**
105 - East Volusia Mosquito Control						
Mosquito Control						
1/2 Ton 4x4 Truck	1	30,600	30,600	0	0	30,600
4 Door Sport Utlity Vehicle	1	30,600	30,600	0	0	30,600
AgNav Spray Computers	1	30,000	30,000	0	0	30,000
Airboat and Trailer	1	30,600	30,600	0	0	30,600
Helicopter	1	1,400,000	1,400,000	0	0	1,400,000
Large Fire Extinguisher - Aviation Ops	1	1,700	1,700	0	0	1,700
Microscope with Light and Case	1	2,500	2,500	0	0	2,500
Portable Floor Scales	1	2,500	2,500	0	0	2,500
Utility Trailer Tandem Axle	1	2,200	2,200	0	0	2,200
Total: Mosquito Control			**1,530,700**	**0**	**0**	**1,530,700**
Fund Total			**1,530,700**	**0**	**0**	**1,530,700**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
114 - Ponce Inlet Port Authority						
Coastal						
Inlet Park UTV	1	9,000	9,000	0	0	9,000
Lighthouse Point Animal Resistant Trash Cans	1	15,000	15,000	0	0	15,000
Smyrna Dunes Interpretive Map Panel	1	8,000	8,000	0	0	8,000
		Total: Coastal	**32,000**	**0**	**0**	**32,000**
Fund Total			**32,000**	**0**	**0**	**32,000**
115 - E-911 Emergency Telephone System						
Office of the Sheriff						
CAD Server	1	3,230	3,230	0	0	3,230
Fiber Data Center Encryption Device	1	22,440	22,440	0	0	22,440
Network Host	1	51,000	51,000	0	0	51,000
Network Router	1	7,752	7,752	0	0	7,752
Personal Computers	24	1,300	31,200	0	0	31,200
		Total: Office of the Sheriff	**115,622**	**0**	**0**	**115,622**
Fund Total			**115,622**	**0**	**0**	**115,622**
118 - Ocean Center						
Ocean Center						
Directory Signs	1	112,000	112,000	0	0	112,000
Directory Signs - Carryforward	1	47,000	0	0	47,000	47,000
Fire Panel Upgrade	1	25,000	25,000	0	0	25,000
Purchase Security Cameras	1	12,000	12,000	0	0	12,000
		Total: Ocean Center	**149,000**	**0**	**47,000**	**196,000**
Fund Total			**149,000**	**0**	**47,000**	**196,000**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
120 - Municipal Service District						
Environmental Management						
Desktop computer	1	1,690	0	1,690	0	1,690
New Vehicle - Chevy Equinox	1	23,000	0	23,000	0	23,000
Total: Environmental Management			**0**	**24,690**	**0**	**24,690**
Office of the Sheriff						
All in One GPS Tracking Device	1	4,000	4,000	0	0	4,000
Emergency Generator and Connections	2	39,776	79,552	0	0	79,552
Mobile Data Computers & Tablet Replacements	90	2,200	198,000	0	0	198,000
Office Chairs	4	1,144	4,576	0	0	4,576
Outdoor Fixed Camera	2	1,975	3,950	0	0	3,950
Patrol Vehicles	73	39,000	2,847,000	0	0	2,847,000
Portable Generator Caterpillar	2	58,346	116,692	0	0	116,692
Radar	12	3,295	39,540	0	0	39,540
Stalker DSR Radar Unit	6	2,923	17,538	0	0	17,538
Thermal Vision Monocular (K9)	2	2,000	4,000	0	0	4,000
Video Surveillance System	1	10,192	10,192	0	0	10,192
Total: Office of the Sheriff			**3,325,040**	**0**	**0**	**3,325,040**
Planning and Development Services						
Desk	1	2,000	2,000	0	0	2,000
Total: Planning and Development Services			**2,000**	**0**	**0**	**2,000**
Fund Total			**3,327,040**	**24,690**	**0**	**3,351,730**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
123 - Inmate Welfare Trust						
Corrections						
40 ft Storage Container	1	3,000	3,000	0	0	3,000
4x4 Supercrew Truck - Landscape Detail	3	38,000	114,000	0	0	114,000
Commercial Sewing/Serger Machine	5	5,000	25,000	0	0	25,000
Contraband Detection Body Scanner	1	182,000	182,000	0	0	182,000
Enclosed Tandem Axle Cargo Trailer	1	18,000	18,000	0	0	18,000
Industrial Fabric Cutting Table	2	1,000	2,000	0	0	2,000
Sewing Work Station	5	1,500	7,500	0	0	7,500
	Total:	**Corrections**	**351,500**	**0**	**0**	**351,500**
Fund Total			**351,500**	**0**	**0**	**351,500**

Detail of Capital Outlay by Fund
FY 2018-19

140 - Fire Rescue District

Fire Rescue Services

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
Appliances	3	1,500	4,500	0	0	4,500
Building for Cascade System	1	14,000	14,000	0	0	14,000
Card Swipe for Door Locks	1	10,000	10,000	0	0	10,000
Complete Extrication Tool Set	1	40,000	40,000	0	0	40,000
Drop Tank	1	1,500	1,500	0	0	1,500
Extractor	1	25,000	25,000	0	0	25,000
Fire Station Alerting Systems	22	15,000	330,000	0	0	330,000
Fitness Equipment	1	18,000	18,000	0	0	18,000
Gas Detector Calibrator	2	1,500	3,000	0	0	3,000
Gear Dryer	1	10,000	10,000	0	0	10,000
Headset Communication Package	1	3,500	3,500	0	0	3,500
Ice Machines	2	3,500	7,000	0	0	7,000
Master Stream	2	1,900	3,800	0	0	3,800
Portable Fire Pump	1	4,850	4,850	0	0	4,850
Records Management System - Carryforward	1	55,000	0	0	55,000	55,000
Safety Cabinets	2	1,500	3,000	0	0	3,000
SCBA Air Compressor for Station 13	1	30,000	30,000	0	0	30,000
SCBA Cylinders	21	1,300	27,300	0	0	27,300
Station Generator for Station 44	1	50,000	50,000	0	0	50,000
Station Generator Transfer Switch for Station 44	1	7,000	7,000	0	0	7,000
Tablets - Carryforward	25	8,000	0	0	200,000	200,000
Thermal Imaging Cameras	2	7,800	15,600	0	0	15,600
Tractor	1	50,000	50,000	0	0	50,000
Ventilation Fan	2	4,250	8,500	0	0	8,500
VHF Portable Radios	10	1,375	13,750	0	0	13,750
Wireless Headset Retrofit - Carryforward	12	2,000	0	0	24,000	24,000
Total: Fire Rescue Services			**680,300**	**0**	**279,000**	**959,300**
Fund Total			**680,300**	**0**	**279,000**	**959,300**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
159 - Stormwater Utility						
Stormwater						
Flatbed Trailer for Mini Excavator	1	12,000	12,000	0	0	12,000
Gradall	1	425,000	425,000	0	0	425,000
Mini Excavator Large	1	60,000	60,000	0	0	60,000
Tandem Dump Truck	1	160,000	160,000	0	0	160,000
Total: Stormwater			**657,000**	**0**	**0**	**657,000**
Fund Total			**657,000**	**0**	**0**	**657,000**
161 - Volusia Forever						
Parks Recreation & Culture						
ATV #1	1	7,500	7,500	0	0	7,500
ATV #2	1	7,500	7,500	0	0	7,500
Box Blades for 2 Tractors	2	5,000	10,000	0	0	10,000
Tractor	1	39,700	39,700	0	0	39,700
Trailer	1	3,000	3,000	0	0	3,000
Total: Parks Recreation & Culture			**67,700**	**0**	**0**	**67,700**
Fund Total			**67,700**	**0**	**0**	**67,700**
305 - 800 MHz Capital						
Capital Projects						
Radio System 800 MHz Upgrade P25	1	4,458,666	4,458,666	0	0	4,458,666
VHF Fire Paging Transmitter	1	10,000	10,000	0	0	10,000
Total: Capital Projects			**4,468,666**	**0**	**0**	**4,468,666**
Fund Total			**4,468,666**	**0**	**0**	**4,468,666**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
309 - Correctional Facilities Capital Projects						
Capital Projects						
Corrections Security & Telecom Upgrade	1	164,219	164,219	0	0	164,219
JMS Upgrade	1	1,000,000	1,000,000	0	0	1,000,000
Total: Capital Projects			**1,164,219**	**0**	**0**	**1,164,219**
Fund Total			**1,164,219**	**0**	**0**	**1,164,219**
313 - Beach Capital Projects						
Capital Projects						
Beach Signs	1	75,000	75,000	0	0	75,000
Total: Capital Projects			**75,000**	**0**	**0**	**75,000**
Fund Total			**75,000**	**0**	**0**	**75,000**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
450 - Solid Waste						
Solid Waste						
800 MHz Radios	3	3,000	9,000	0	0	9,000
800 MHZ Radios	7	3,000	21,000	0	0	21,000
966 H Loader Yard Trash	1	424,005	424,005	0	0	424,005
Batwing Attachment	1	25,000	25,000	0	0	25,000
Compactor 836H	1	735,000	735,000	0	0	735,000
Computer	1	2,400	2,400	0	0	2,400
Computer (Fanless)	3	1,200	3,600	0	0	3,600
D6T Pit Class I	1	525,000	525,000	0	0	525,000
Floor Broom	1	50,000	50,000	0	0	50,000
Home Fuel Oil Truck Tanks	1	50,000	50,000	0	0	50,000
John Deere Gator	1	25,000	25,000	0	0	25,000
John Deere Mower (Batwing)	1	85,000	85,000	0	0	85,000
Off Road Dump	1	375,250	375,250	0	0	375,250
Pressure Washer	1	10,000	10,000	0	0	10,000
Pressure Washer (A)	1	15,000	15,000	0	0	15,000
RF Reader (Tomoka Scalehouse)	1	3,800	3,800	0	0	3,800
Roll Off Containers	2	7,000	14,000	0	0	14,000
Roll Off Containers CCC	3	7,000	21,000	0	0	21,000
Roll Off Truck Tractor	1	200,000	200,000	0	0	200,000
Sprite Recorder	1	6,100	6,100	0	0	6,100
Transfer Truck Trailer	1	126,445	126,445	0	0	126,445
Zero Turn Mower #2013	1	14,000	14,000	0	0	14,000
Zero Turn Mower # 6456	1	14,000	14,000	0	0	14,000
	Total:	**Solid Waste**	**2,754,600**	**0**	**0**	**2,754,600**
Fund Total			**2,754,600**	**0**	**0**	**2,754,600**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
451 - Daytona Beach International Airport						
Airport						
Aircraft Rescue & Firefighting (ARFF) Unit 1 Repl	1	55,000	55,000	0	0	55,000
Baggage Belt Loader	1	61,088	61,088	0	0	61,088
Baggage Tug	1	55,133	55,133	0	0	55,133
Mowing Tractor w/ Mower Deck	1	60,000	60,000	0	0	60,000
Total: Airport			**231,221**	**0**	**0**	**231,221**
Fire Rescue Services						
800 Mhz Radios - Mobile - Carryforward	4	4,060	0	0	16,240	16,240
800 Mhz Radios -Portable	7	3,500	24,500	0	0	24,500
Total: Fire Rescue Services			**24,500**	**0**	**16,240**	**40,740**
Fund Total			**255,721**	**0**	**16,240**	**271,961**
457 - Water and Sewer Utilities						
Water Resources and Utilities						
Other Equipment	1	275,000	275,000	0	0	275,000
Telemetry Control Unit Upgrades	1	25,000	25,000	0	0	25,000
Total: Water Resources and Utilities			**300,000**	**0**	**0**	**300,000**
Fund Total			**300,000**	**0**	**0**	**300,000**
475 - Parking Garage						
Ocean Center						
Security Cameras	1	15,000	15,000	0	0	15,000
Total: Ocean Center			**15,000**	**0**	**0**	**15,000**
Fund Total			**15,000**	**0**	**0**	**15,000**

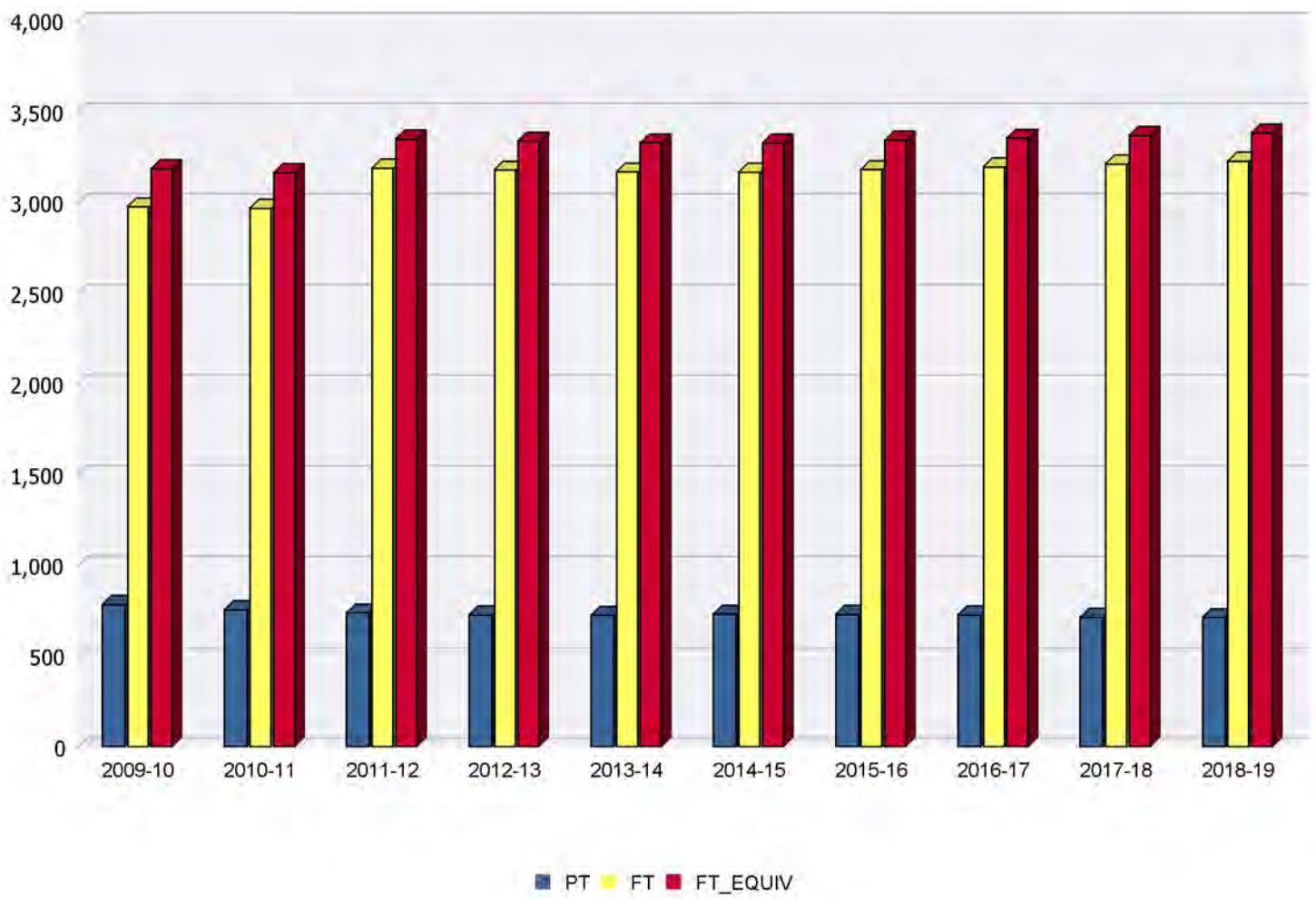
Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
511 - Computer Replacement						
Information Technology						
Audio Broadcast Encoder Replacement	2	6,500	13,000	0	0	13,000
Audio visual equipment as needed	1	275,247	275,247	0	0	275,247
Clock Timer Replacement	1	1,200	1,200	0	0	1,200
Computer Replacement Program	1	1,003,720	1,003,720	0	0	1,003,720
Laser Projectors for Emergency Operations Cente	5	14,000	70,000	0	0	70,000
Projector Replacement	2	2,350	4,700	0	0	4,700
Video Broadcast Switcher & Camera Replacemer	1	12,562	12,562	0	0	12,562
Total: Information Technology			**1,380,429**	**0**	**0**	**1,380,429**
Fund Total			**1,380,429**	**0**	**0**	**1,380,429**
513 - Equipment Maintenance						
Central Services						
72K 4-Column Lift	1	38,000	38,000	0	0	38,000
AIM 2 - Fuel System Upgrade	1	12,000	12,000	0	0	12,000
Battery Testers	1	1,800	1,800	0	0	1,800
Diagnostic equipment	1	10,000	10,000	0	0	10,000
Dispensers	1	24,000	24,000	0	0	24,000
Minivan	1	28,000	28,000	0	0	28,000
Telescopic Jack	1	3,000	3,000	0	0	3,000
Total: Central Services			**116,800**	**0**	**0**	**116,800**
Fund Total			**116,800**	**0**	**0**	**116,800**

Detail of Capital Outlay by Fund
FY 2018-19

Item Description	Quan	Unit Cost	Ongoing	Decision Unit	Carry-forward/	Total Request
514 - Fleet Replacement						
Central Services						
Replacement Vehicles	1	6,254,863	6,254,863	0	0	6,254,863
Total: Central Services			**6,254,863**	**0**	**0**	**6,254,863**
Fund Total			**6,254,863**	**0**	**0**	**6,254,863**

VOLUSIA COUNTY, FLORIDA
Personnel Authorizations
Ten Year History



County of Volusia Personnel Authorizations FY 2009-10 to FY 2018-19			
Year	**Part-Time**	**Full-Time**	**Full-Time Equivalent**
2009-10	785	2,977	3,186
2010-11	755	2,968	3,163
2011-12	738	3,190	3,351
2012-13	728	3,179	3,338
2013-14	726	3,169	3,329
2014-15	732	3,167	3,328
2015-16	731	3,182	3,342
2016-17	728	3,196	3,355
2017-18	715	3,213	3,370
2018-19	713	3,228	3,384

VOLUSIA COUNTY, FLORIDA
Summary of Positions by Fund
Fiscal Year 2016-17 to FY 2018-19

	FY 2016-17 Budget			FY 2017-18 Budget			FY 2018-19 Budget		
FUND	**Full-Time**	**Part-Time**	**F/T Equiv**	**Full-Time**	**Part-Time**	**F/T Equiv**	**Full-Time**	**Part-Time**	**F/T Equiv**
001	1,693.00	678.00	1,828.96	1,704.00	670.00	1,840.16	1,708.00	669.00	1,843.66
002	205.00	11.00	210.00	206.00	10.00	210.55	214.00	10.00	218.55
103	201.00	11.00	204.60	199.00	13.00	203.60	197.00	12.00	201.10
104	180.00	13.00	186.50	178.00	13.00	184.50	178.00	13.00	184.50
105	29.00	1.00	29.75	29.00	1.00	29.75	28.00	1.00	28.75
114	16.00	0.00	16.00	17.00	0.00	17.00	17.00	0.00	17.00
115	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
118	38.00	1.00	38.50	39.00	0.00	39.00	40.00	0.00	40.00
120	350.00	10.00	355.00	353.00	5.00	355.50	356.00	5.00	358.50
123	1.00	0.00	1.00	5.00	0.00	5.00	10.00	0.00	10.00
130	12.00	0.00	12.00	12.00	0.00	12.00	12.00	0.00	12.00
140	166.00	0.00	166.00	166.00	0.00	166.00	166.00	0.00	166.00
159	55.00	1.00	55.75	55.00	1.00	55.75	55.00	1.00	55.75
161	2.00	0.00	2.00	2.00	0.00	2.00	2.00	0.00	2.00
440	3.00	0.00	3.00	3.00	0.00	3.00	3.00	0.00	3.00
450	66.00	0.00	66.00	66.00	0.00	66.00	66.00	0.00	66.00
451	46.00	0.00	46.00	46.00	0.00	46.00	46.00	0.00	46.00
457	61.00	0.00	61.00	61.00	0.00	61.00	60.00	0.00	60.00
475	6.00	0.00	6.00	6.00	0.00	6.00	6.00	0.00	6.00
Total Operating Funds	**3,133.00**	**726.00**	**3,291.06**	**3,150.00**	**713.00**	**3,305.81**	**3,167.00**	**711.00**	**3,321.81**
513	51.00	0.00	51.00	51.00	0.00	51.00	49.00	0.00	49.00
514	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	2.00
521	11.00	2.00	12.00	11.00	2.00	12.00	10.00	0.00	10.00
530	1.00	0.00	1.00	1.00	0.00	1.00	2.00	2.00	3.00
Total Non-operating Funds	**63.00**	**2.00**	**64.00**	**63.00**	**2.00**	**64.00**	**63.00**	**2.00**	**64.00**
TOTAL ALL FUNDS	**3,196.00**	**728.00**	**3,355.06**	**3,213.00**	**715.00**	**3,369.81**	**3,230.00**	**713.00**	**3,385.81**
Attrition			**29.00**			**29.00**			**29.00**
Unfunded			**220.00**			**210.00**			**211.00**

Fiscal Year 2018-19 Changes in Authorized Positions

Fund Department	Action	Change in Full Time	Change in Part Time	Change in FTE	Description
Changes approved during fiscal year 2017-18:					
General Fund					
Office of the Sheriff	Delete	-2.00	0.00	-2.00	Office Assistant IV's
Office of the Sheriff	Add	1.00	0.00	1.00	Lieutenant
Office of the Sheriff	Delete	-1.00	0.00	-1.00	Office Assistant III
Office of the Sheriff	Delete	-1.00	0.00	-1.00	Lieutenant
Office of the Sheriff	New	3.00	0.00	3.00	School Resource Officers
Office of the Sheriff	Transfer	1.00	0.00	1.00	Deputy
Parks, Recreation, & Culture	Add/Delete	1.00	-2.00	0.00	Maintenance Workers
Coastal	Reclassify/Transfer	3.00	0.00	3.00	Project Coordinators
Revenue	Reclassify/Transfer	-2.00	0.00	-2.00	Revenue Specialist
Beach Safety	Reclassify/Transfer	-2.00	0.00	-2.00	Senior Lifeguards
Medical Examiner	Reclassify/Transfer	2.00	0.00	2.00	Forensic Technicians
County Attorney	Reclassify/Transfer	2.00	0.00	2.00	Assistant County Attorney and Paralegal
Emergency Medical Administration	Reclassify/Transfer	1.00	1.00	1.50	Emergency Medical Director and PT Deputy Director
Total General Fund		**6.00**	**-1.00**	**5.50**	
Transportation Trust Fund					
Road & Bridge	Reclassify/Transfer	-1.00	-1.00	-1.50	Bridgetenders
Road & Bridge	Reclassify/Transfer	-1.00	0.00	-1.00	Equipment Operator I
Total Transportation Trust Fund		**-2.00**	**-1.00**	**-2.50**	
Mosquito Control					
Mosquito Control	Reclassify/Transfer	-1.00	0.00	-1.00	Maintenance Worker II
Total Mosquito Control Fund		**-1.00**	**0.00**	**-1.00**	
Municipal Service District Fund					
Office of the Sheriff	Delete	-1.00	0.00	-1.00	Management Specialist
Office of the Sheriff	Transfer	-1.00	0.00	-1.00	Deputy
Office of the Sheriff	Reclassify	5.00	0.00	5.00	Reserve Officers
Total Municipal Service District Fund		**3.00**	**0.00**	**3.00**	
Water and Sewer Utilities Fund					
Water Resource Utilities	Reclassify/Transfer	-1.00	0.00	-1.00	Equipment Operator I
Total Water and Sewer Utilities Fund		**-1.00**	**0.00**	**-1.00**	
Total changes during fiscal year 2017-18		**5.00**	**-2.00**	**4.00**	
Changes for fiscal year 2018-19 Budget:					
General Fund					
Corrections	Transfer	-4.00	0.00	-4.00	Case Mgmt Counselor, Corrections Lt., Senior Officers
Medical Examiner	New	1.00	0.00	1.00	Associate Medical Examiner
Medical Examiner	New	1.00	0.00	1.00	Medical Examiner's Assistant
Total General Fund		**-2.00**	**0.00**	**-2.00**	
Emergency Medical Services					
Emergency Medical Services	New	8.00	0.00	8.00	EMT's for Basic Life Support program
Total Emergency Medical Services Fund		**8.00**	**0.00**	**8.00**	
Ocean Center					
Ocean Center	New	1.00	0.00	1.00	Tradesworker III
Total Ocean Center Fund		**1.00**	**0.00**	**1.00**	
Inmate Welfare Fund					
Corrections	Transfer	4.00	0.00	4.00	Case Mgmt Counselor, Corrections Lt., Senior Officers
Corrections	New	1.00	0.00	1.00	Case Manager Counselor
Total Inmate Welfare Fund		**5.00**	**0.00**	**5.00**	
Equipment Maintenance Fund					
Central Services	Transfer	-2.00	0.00	-2.00	Activity Project Manager and Management Specialist
Total Equipment Maintenance Fund		**-2.00**	**0.00**	**-2.00**	
Fleet Replacement Fund					
Central Services	Transfer	2.00	0.00	2.00	Activity Project Manager and Management Specialist
Total Fleet Replacement Fund		**2.00**	**0.00**	**2.00**	
Insurance Management Fund					
Human Resources	Transfer	-1.00	-2.00	-2.00	Manaegement Specialist and Administrative Interns
Total Insurance Management Fund		**-1.00**	**-2.00**	**-2.00**	
Group Insurance Fund					
Human Resources	Transfer	1.00	2.00	2.00	Manaegement Specialist and Administrative Interns
Total Group Insurance Fund		**1.00**	**2.00**	**2.00**	
Total change in authorized positions		**12.00**	**0.00**	**12.00**	
Total		**17.00**	**-2.00**	**16.00**	

RESOLUTION NO. 2018-125

RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE COUNTY OF VOLUSIA AND ITS DEPENDENT TAXING UNITS; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the total valuation on property, both real and personal in the County of Volusia, State of Florida, subject to assessment for taxation to raise revenue for the Fiscal Year beginning October 1, 2018, and ending September 30, 2019, as reported by the Property Appraiser, County of Volusia, Florida, under the 2018 Assessment Roll is $33,925,975,035; 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 18TH DAY OF SEPTEMBER, A.D., 2018 AS FOLLOWS:

SECTION I. ALL COUNTY PURPOSE LEVIES.

A. The Fiscal Year 2018-19 operating millage rate for the countywide taxing authority, Volusia County General Fund is 5.6944 mills; which is equal to the rolled-back rate.

B. The Fiscal Year 2018-19 operating millage rate for the countywide taxing authority, Volusia County Library Fund is 0.5520 mills; which is greater than the rolled-back rate of 0.5135 mills by 7.5%.

C. The Fiscal Year 2018-19 operating millage rate for the countywide taxing authority, Volusia Forever Fund is 0.0994 mills; which is greater than the rolled-back rate of 0.0843 mills by 17.9%.

D. The Fiscal Year 2018-19 operating millage rate for the countywide taxing authority, Volusia Forever Fund –Voted Debt is 0.1006 mills.

E. The Fiscal Year 2018-19 operating millage rate for the countywide taxing authority, Volusia

ECHO Fund is 0.2000 mills; which is greater than the rolled-back rate of 0.1863 mills by 7.4%.

SECTION II. SPECIAL TAXING DISTRICTS.

F. The Fiscal Year 2018-19 operating millage rate for the taxing authority, Mosquito Control Fund is 0.1880, which is greater than the rolled-back rate of 0.1761 mills by 6.8%.

G. The Fiscal Year 2018-19 operating millage rate for the taxing authority, Ponce De Leon Inlet and Port District Fund is 0.0929 mills; which is greater than the rolled-back rate of 0.0870 mills by 6.8%.

H. The Fiscal Year 2018-19 operating millage rate for the taxing authority, Volusia County Municipal Service District Fund is 2.2399 mills; which is greater than the rolled-back rate of 2.0987 mills by 6.7%.

I. The Fiscal Year 2018-19 operating millage rate for the taxing authority, Silver Sands-Bethune Beach Municipal Service District Fund is 0.0150 mills, greater than the rolled-back rate of 0.0140 mills by 7.1%.

J. The Fiscal Year 2018-19 operating millage rate for the taxing authority, Fire Rescue District Fund is 4.0815 mills; which is greater than the rolled-back rate of 3.8253 mills by 6.7%.

EFFECTIVE DATE. THIS RESOLUTION SHALL TAKE EFFECT IMMEDIATELY UPON ITS ADOPTION. DONE, ORDERED AND ADOPTED in open meeting in DeLand, County of Volusia, Florida, on this 18th day of September, A.D., 2018.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

BY: Vice Chair Deb Denys
For ED KELLEY
COUNTY CHAIR

ATTEST:

GEORGE RECKTENWALD
INTERIM COUNTY MANAGER

RESOLUTION NO. 2018-126

A RESOLUTION OF THE COUNTY COUNCIL OF THE COUNTY OF VOLUSIA, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2018-19 AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the county council has on this September 18, 2018, held the public hearing for a final budget adoption required by Section 200.065, Florida Statutes; and

WHEREAS, the county council has considered and discussed the appropriations and revenue estimate set forth in the attached Appendix A for the Budget for Fiscal Year 2018-19 which includes the amount of **$768,755,651** for the operating budget and **$141,044,123** 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 18TH DAY OF SEPTEMBER, 2018, AS FOLLOWS:

SECTION I: The Fiscal Year 2018-19 Final Budget, as set forth in Appendix A attached hereto and incorporated herein by this reference, is hereby adopted.

SECTION II: This resolution shall take effect immediately upon its adoption.

DONE AND ORDERED IN OPEN MEETING.

COUNTY COUNCIL
VOLUSIA COUNTY, FLORIDA

Vice Chair Deb Denys for

ED KELLEY
COUNTY CHAIR

ATTEST:

GEORGE RECKTENWALD
INTERIM COUNTY MANAGER

COUNTY COUNCIL SEAL FLORIDA VOLUSIA COUNTY

Glossary

Accrual Basis – The basis of accounting under which revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, notwithstanding that the receipt of revenue or the payment of the expense may take place in whole or in part, in another accounting period.

Activity – Sub-organizational function of a Division established to provide specialized service to citizens.

Ad Valorem Tax – The primary source of revenue for the County. For purposes of taxation, real property includes land and buildings, as well as improvements erected or affixed to the land. The Property Appraiser determines the value of all taxable real property. Revenue generated from taxable value multiplied by the adopted millage rate x 1000.

Adopted Budget – The financial plan of revenue and expenditures as approved by the County Council at the beginning of the fiscal year.

Advisory Committee – A citizen's board, or commission, appointed by the County Council to review and recommend policies for specific programs and functional area.

Agency – A principal unit of the county government or a governmental unit outside the county government which receives county funding.

Allocation - The distribution of available monies among various County departments, divisions or cost centers.

Annual Budget – An estimate of expenditures for specific purposes during the fiscal year (Oct. 1 - Sept. 30) and the estimated revenues for financing those activities.

Appropriation – An authorization by the County Council to make expenditures and incur obligations from County funds for purposes approved by Council.

Assessed Valuation – Total taxable value of all real and personal property in the County which is used as a basis for levying taxes. Tax-exempt property is excluded from the assessable base.

Asset – Resources owned or held by a government which have monetary value.

Audit – A review of the County's accounting system to ensure that financial records are accurate and in compliance with all legal requirements for handling of public funds, including state law and County Charter.

Balanced Budget – A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenue with proposed expenditures. A budget in which the revenue equals expenditures.

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

Bond – A written promise to pay a sum of money at a specific date (called a maturity date) together with periodic interest detailed in a bond resolution.

Bond Funds – The revenues derived from issuance of bonds used to finance capital projects.

Budget (Operating) – Financial plan of operation which includes an estimate of proposed expenditures and revenues for a given period.

Budget Terms

Budget Calendar – Schedule of key dates or milestones which a government follows in preparation and adoption of the budget.

Budget Message – A general discussion of the recommended budget as presented in writing by the County Manager to the County Council as a part of the budget document.

Capital Budget – Annual plan of proposed expenditures for capital improvements and the means of financing these expenditures.

Capital Improvement Plan – A document that identifies the costs, scheduling, and funding of various large capital items; i.e., buildings, roads, bridges, water and sewer systems. The plan should identify costs associated with existing deficiencies versus capacity for growth.

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

Capital Outlay – Items with a per-unit cost of more than $1,000 which include furniture and equipment.

Charges for Services –The charge for goods or services provided by local government to those private individuals who receive the service. Such charges reduce the reliance on property tax funding.

Consumer Price Index – Measures the prices of consumer goods and is a measure of U.S. inflation. The U.S. Department of Labor publishes the Consumer Price Index every month.

Contractual Service – Specific services rendered to the county by private firms, individuals or county departments on a contractual basis.

Debt Service – The payment of principal, interest, and other obligations resulting from the issuance of bonds, loans, or notes.

Deficit or Budget Deficit – The excess of budget expenditures over revenue receipts.

Delinquent Property Tax – Revenue collected on property taxes from persons who are overdue in paying their property tax bills.

Department – Broad organization unit of the County established to efficiently meet the needs of citizens.

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.

F.A.C. – Florida Administrative Code.

Final Millage – Millage adopted at final budget hearing.

Fiscal Year – The twelve-month financial period which the annual budget applies. The fiscal period used by Volusia County begins October 1 and ends September 30 of the following calendar year.

Fixed Assets – Assets of a long-term character, which are intended to continue to be held or used (land, buildings, improvements other than buildings, and machinery and equipment).

Form DR-420 – Certification of Taxable Value (Proposed millages).

F.S. – Florida Statutes.

FTE – Full-time equivalent position, based upon the number of hours for which a position is budgeted during the year.

Fund – A set of interrelated accounts that records assets and liabilities related to a specific purpose. Also, a sum of money available for specified purposes.

Fund Balance – The amount available within a fund at the close of the fiscal year that is available for appropriation in the upcoming fiscal year.

GAAFR – (Governmental Accounting, Auditing and Financial Reporting) – The "blue book" published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP – (Generally Accepted Accounting Principles) – The uniform standards established for financial accounting and reporting, which are different for government than business.

General Fund – The governmental accounting fund supported by ad valorem (property) taxes, licenses and permits, service charges and other general revenue to provide County-wide operating services. This may be referred to as the operating fund.

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

Governmental Funds – The category of funds, which include general, special revenue, capital project, and debt service. These funds account for short-term activities and are often compared to the budget.

Grant – A contribution of assets by one governmental unit, or other organization, to another. Typically, these contributions are made to local governments. Grants are usually made for specified purposes.

Homestead Exemption – A statewide exemption that is a deduction from the total taxable assessed value of owner occupied property. The current exemption is $50,000. Additional exemptions based on eligibility include Senior Homestead Exemption, Blind, Combat Related Disability, Service Related Disability, Widows/Widowers, or Total/Permanently Disabled Exemption.

Impact Fee – A fee to fund the anticipated cost of new development's impact on various County services as a result of growth. This fee, such as for roads or fire services, is charged to those responsible for the new development.

Incorporated Area – Within city limits.

Indirect Cost – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Interest Income – Revenue derived from the County's regular investment of temporarily idle cash. Interest rates, and hence the earnings, are commercially determined and subject to fluctuating market conditions.

Interfund Transfer – Financial transaction from one fund to another resulting in the recording of a receipt and expenditure.

Internal Service Fund – A fund established for the financing of goods or services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

Just Value – Florida Statute 193.011(1) defines just value as the present cash value of the property, which is the amount a willing purchaser would pay a willing seller, exclusive of reasonable fees and costs of purchase True Value of Property.

Lighting District – A special district established to finance street lighting expenses for property owners within its boundaries.

Local Option Gas Tax – By ordinance of the County Council of Volusia County, Florida pursuant to section 336.025(1)(b), F.S. levying and imposing a local option fuel tax of 6 cents upon every gallon of motor fuel sold in the County of Volusia with the proceeds from said tax being distributed as provided by law. Beginning January 1, 2000 an additional 5 cents was levied and imposed upon every gallon of motor fuel oil, excluding diesel.

Maximum Millage – Maximum Millage allowed by vote.

Mill – In terms of the millage rate, 1 mill is equal to $1 per $1,000 of assessed valuation.

Millage Cap – Maximum millage allowed by law.

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

Modified Accrual Basis – A basis of accounting in which expenditures are accrued immediately upon becoming a liability, but revenues are accounted for on a cash basis.

New Construction – Value of newly built improvements valued for the first time on the tax roll.

Net Expenses – Total County expenses less reserves, transfers and internal service interfund transfers.

Non-Operating Budget – The capital budget and the internal service budget.

Non-Tax Revenue – The revenue derived from non-tax sources, including licenses and permits, intergovernmental revenue, charges for service, fines and forfeitures, and various other miscellaneous revenue.

Objective – Specific, measurable statement, consistent with goals and mission, that targets a desired future state.

Operating Budget – An annual plan of proposed expenditures for the on-going operations of county government. The operating budget excludes interfund transfers, capital, and internal service budgets.

Operating Expenditures – Also known as operating and maintenance costs, these are expenditures of day-to-day operations, such as office supplies, maintenance of equipment, and travel.

Ordinance – A formal legislative enactment by the County Council. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the county.

Performance Measures – A means used to evaluate a program and ensure approved levels of funding yield expected results.

Personal Property Tax – A tax assessed on all personal property (equipment) of business firms, mobile homes with permanent additions, and condominiums, if rented, within the County.

Potable Water – Water that does not contain pollution, contamination, objectionable minerals, or infective agents and is considered satisfactory for domestic consumption. A good synonym is drinking water.

Principal – The original amount borrowed through a loan, bond issue, or other form of debt.

Property (Ad Valorem) Taxes – A revenue collected on the basis of a rate applied to the taxable valuation of real property.

Proposed Millage – Millage rate necessary to fund the proposed budget.

Proprietary Fund/Agency – Commonly called "self-supporting" or "enterprise", these funds/agencies pay for all or most of their cost of operations from user fees and receive little or no general property tax support.

Reserve – An account used to indicate that a portion of fund equity is legally restricted for a specific appropriation and subsequent spending.

Reserve for Future Capital – Budgetary reserve set aside for planned capital initiatives.

Reserve for Revenue Stabilization – Budgetary reserve to offset fluctuations in revenues due to unstable economic climate.

Reserve for Debt Service – Budgetary reserve set aside for future principal, interest, and other debt service expenses.

Reserve for Fuel – Budgetary reserve to offset rate fluctuation for operating divisions.

Reserve for Contingency – Budgetary reserve to address unexpected one-time Council priority expenditures.

Reserve for Local Grant Match – Budgetary reserve set aside for match requirements for Federal, State, or local grants.

Reserve for Land Management – Budgetary reserve set aside for land management expenditures in 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.

Tax Base – The total property evaluations on which each taxing authority levies its tax rate.

Budget Terms

Tax Levy – Total amount of revenue to be raised by property taxes.

Tax Rate – Amount of tax stated in terms of a unit of the tax base. Example: 1.880 mills per $1,000 of assessed valuation of taxable property.

Tax Roll – The certification of assessed taxable values prepared by the Property Appraiser and presented to a taxing authority by July 1 (or later if an extension is granted by the State of Florida) each year.

Taxable Value – Assessed value minus exemptions, such as the Homestead Exemption, is the taxable value. This value multiplied by the millage rate divided by 1000 = the property tax rate (or ad valorem amount).

Tentative Millage – Proposed millage adopted at the initial TRIM hearing. (Appears in Budget Summary advertisement).

Truth In Millage Law (TRIM) – A 1980 Florida Law, which changed the budget process for local taxing governments; designed to keep the public informed about the taxing intentions of the various taxing authorities.

TRIM – Truth in Millage (Section 200.065, F.S.).

Unincorporated Area – Those areas of the county which lie outside the boundaries of the cities.

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

VAB – Value Adjustment Board.

Voted Millage – Tax levied to support a program(s) that has been approved by voter referendum.

Acronyms

ADA – Americans with Disabilities Act
ADMIN – Administration
ARFF – Airfield Response Firefighter
AED – Automatic External Defibrillator
ALS – Advanced Life Support

BAT – Breath Alcohol Testing
BMAP – Basin Management Action Plan
BWC – Body Worn Camera

CAD – Computer Assisted Dispatch System
CAFR – Comprehensive Annual Financial Report
CDBG – Community Development Block Grant
CEB – Code Enforcement Board
CEMP – Comprehensive Emergency Management Plans
CEOC – County's Emergency Operations Center
CERT – Citizen's Emergency Response Team
CFAB – Children and Family Advisory Board
CFDA – Catalog of Federal Domestic Assistance
CFO – Chief Financial Officer
CIP – Capital Improvement Program
CJIS – Criminal Justice Information Systems
CLCA- Contractor Licensing and Contract Appeals
CLSMF – Community Legal Services of Mid-Florida
CPI – Consumer Price Index
COE – U.S. Army Corps of Engineers
COOP – Continuity of Operations Plan
COP – Citizen Observe Patrol
CRA – Community Redevelopment Agency
CVAP- Citizen Volunteer Auxiliary Program

DBIA- Daytona Beach International Airport
DEP – Department of Environmental Protection
DRC – Development Review Committee

E-911 – Emergency Telephone System
ECHO – Environmental, Cultural, Historical and Outdoor Recreational
EEOC – Equal Employment Opportunity Commission
EFT – Electronic Fund Transfer
EMA – Emergency Medical Administration
EMS – Emergency Medical Services
EOC – Emergency Operations Center
ERP – Enterprise Resource Planning

ESF – Emergency Support Function

FAA – Federal Aviation Administration
FAC – Florida Administrative Code
FAR – Federal Aviation Re-evaluation
FBIP – Florida Boater Improvement Program
FCT – Florida Community Trust
FASB – Financial Accounting Standards Board
FDEP – Florida Department of Environmental Protection
FDER – Florida Department of Environmental Regulation
FDLE – Florida Department of Law Enforcement
FDOT – Florida Department of Transportation
FEMA – Federal Emergency Management Administration
FGFOA – Florida Government Finance Officers Association
FICA – Federal Insurance Contributions Act (Medicare and Social Security taxes)
FIND – Florida Inland Navigational District
FMLA – Family Medical Leave Act
FTA – Federal Transit Administration
FTE – Full-Time Equivalent position
FY – Fiscal Year
FWCC – Florida Fish and Wildlife Conservation Commission

GAAP – Generally Accepted Accounting Principles
GASB – Government Accounting Standards Board
GFOA – Government Finance Officers Association
GIS – Geographic Information System

HAAA – Halifax Area Advertising Authority
HAZMAT – Hazardous Material
HCP – Habitat Conservation Plan
HUD – Housing and Urban Development
HVAC – Heating, ventilation and air conditioning

IAQ – Indoor Air Quality
ICS – Incident Command System
IT – Information Technology
IWF – Inmate Welfare Fund

LAP – Local Agency Program
LAT – Lands Available for Taxes
LES – Law Enforcement Services
LETF – Law Enforcement Trust Fund
LMS – Local Mitigation Strategy

MCF – Manatee Conservation Fund

MHz – Megahertz radio frequency unit (800 MHz Radio Communication System)
MPP – Manatee Protection Plan
MSD – Municipal Service District
NASCAR – National Association for Stock Car Auto Racing

OMB – Office of Management & Budget
OSHA – Occupational Safety & Health Administration

PDS – Planning and Development Services
PLDRC – Planning and Land Development Regulation Commission
PSN – Persons with special needs

RFP – Request for Proposal
RFQ – Request for Quotes
ROI – Return on Investment
ROW – Right-of-Way

SAD – Special Assessment District
SHIP – State Housing Initiatives Partnerships
SJRWMD – St Johns River Water Management District
SLD – Street Lighting District
SOH – Save Our Homes
SRT – Strategic Reserve Team
SVAA – Southeast Volusia Advertising Authority

TCK – Thomas C. Kelly
TIF – Tax Increment Financing
TMDL – Total Maximum Daily Loads
TRIM – Truth in Millage Law
TRS – Transportation Security Regulations
TVEDC – Team Volusia Economic Development Corporation

UCF – University of Central Florida
UCF BIP – University of Central Florida Business Incubation Program
USCBC – United States Green Building Council

VA – Veteran's Affairs
VAB – Value Adjustment Board
VCAS – Volusia County Animal Services
VCFM – Volusia County Fleet Management
VCLL – Volusia County Law Library
VCMC – Volusia County Mosquito Control
VCOG – Volusia Council of Governments
VCSO – Volusia County Sheriff's Office
VGMC – Volusia Growth Management Commission

VLP – Volunteer Lawyers Project
VOTRAN – Volusia Transportation Authority

WRU – Water Resources and Utilities
WTP – Water treatment plant
WWTP – Wastewater treatment plant
WVAA – West Volusia Advertising Authority

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