

COUNTY OF VOLUSIA, FLORIDA



REVENUE MANUAL
FISCAL YEAR 2021-22

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The Revenue Manual is a reference document providing the following types of information about selected Volusia County revenues:

- Legislation or other official action authorizing collection of revenue
- Classification and accounting codes
- A brief description of each revenue
- Timing of revenue receipts
- Collection and distribution
- Restriction on use
- History of amounts collected
- The amount budgeted for the current fiscal year

This manual was created to assist executive staff and policymakers in understanding the various revenue sources available for appropriation for the Volusia County budget. This manual will assist various staff in understanding revenue sources and factors affecting these sources.

REVENUES INCLUDED

Generally, this manual includes revenues which the average collections are greater than \$10,000 per year, revenues of particular interest or restriction; falling within such classifications as:

- ✓ Taxes
- ✓ Licenses & Permits
- ✓ Intergovernmental Revenues
- ✓ Charges for Services
- ✓ Fines & Forfeitures
- ✓ Interfund Transfers

REVENUES NOT INCLUDED

This manual does not include revenues within such classifications as:

- ✓ Unbudgeted Grant Revenues
- ✓ Interest on Investments
- ✓ Internal Service Charges
- ✓ Miscellaneous Revenue
- ✓ Excess fees from Constitutional Officers
- ✓ Sale of Surplus Furniture/Fixtures/Equipment
- ✓ Other Contributions/Donations
- ✓ Proceeds from Bonds (one-time source)

The State of Florida Department of Financial Services, assisted by representatives of various local governments, developed the Uniform Accounting System Chart of Accounts to be used as the standard for recording and reporting financial information.

This manual provides guidance for uniform accounting practices and procedures for local government entities in the state of Florida. Revenue account codes provide the uniform numbering, a title and a description of each revenue received. A copy of the State of Florida manual regarding revenue accounts can be found at:

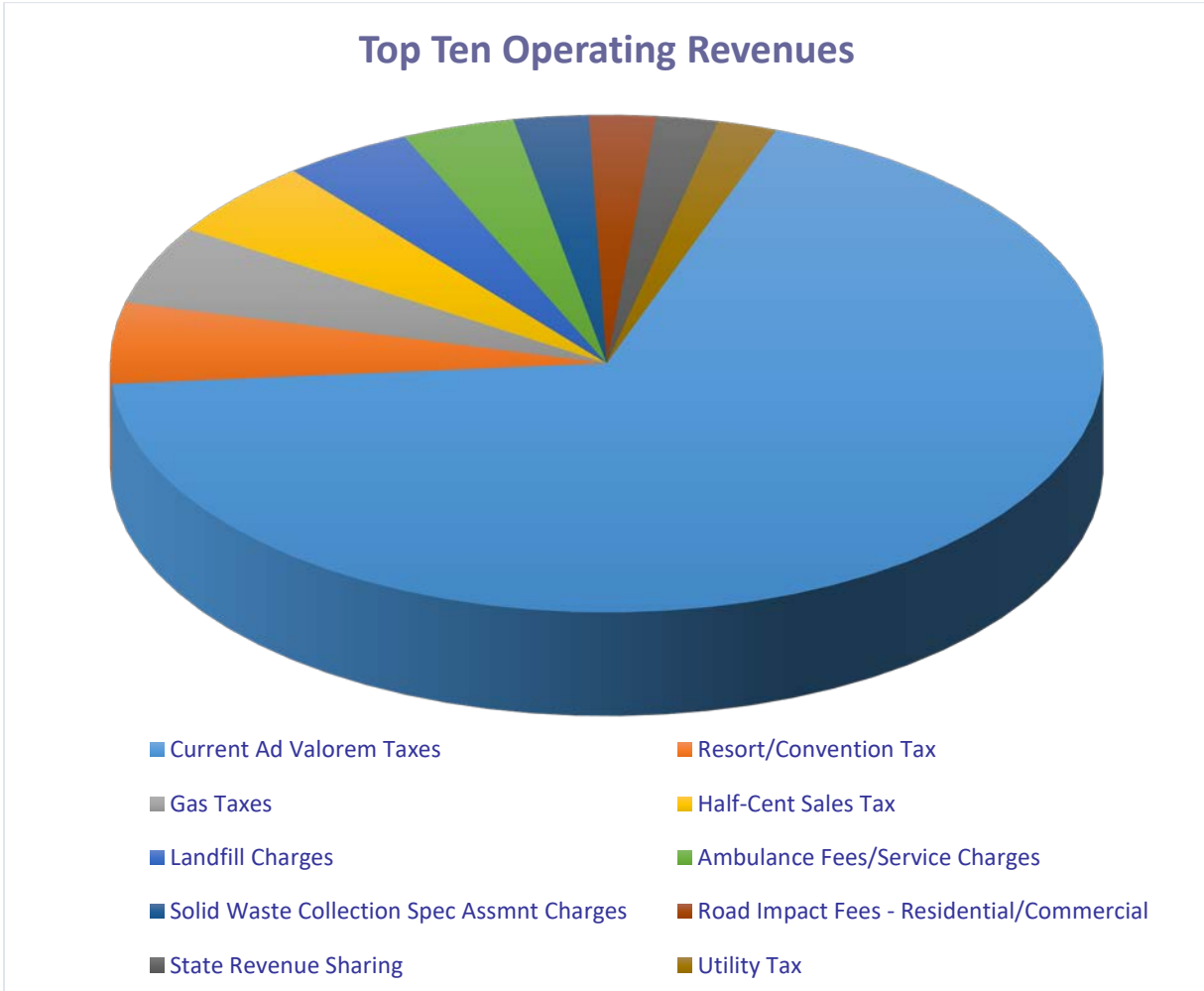
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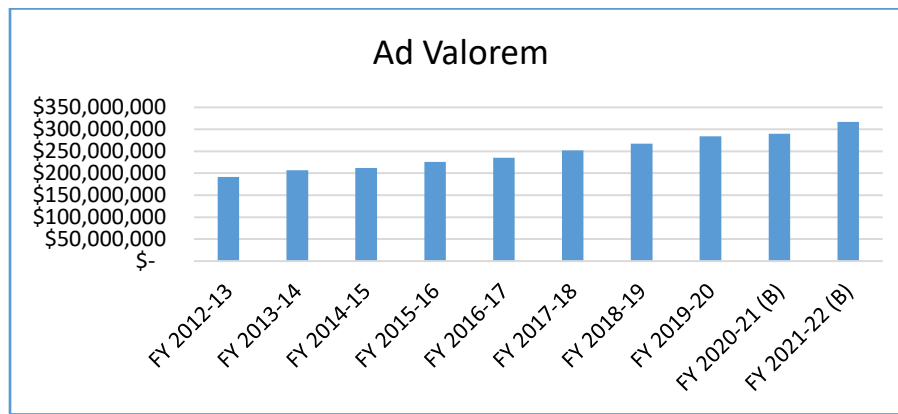
Volusia County Top Ten Operating Revenues

Operating Revenues are comprised of various receipts that are collected or anticipated for collection during the fiscal year based on operations of the County and disbursements from federal, state, and other governments. The following discussions and illustrations will provide detailed background and historical information with regards to the top ten operating revenues in Volusia County for the adopted fiscal year 2021-22 budget.



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

Ad Valorem Property Taxes (Various Taxing Funds)

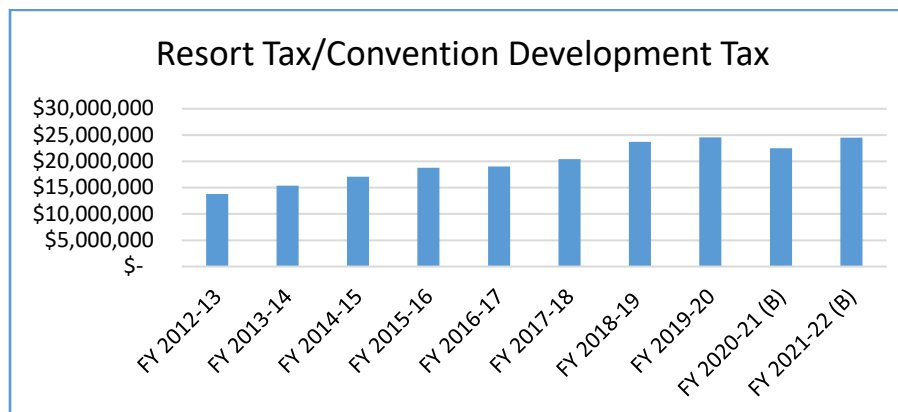


The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority. The total ad valorem taxes budgeted for fiscal year 2021-22 is \$316,819,282, an increase of \$27.1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

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

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

Resort/Convention Development Taxes



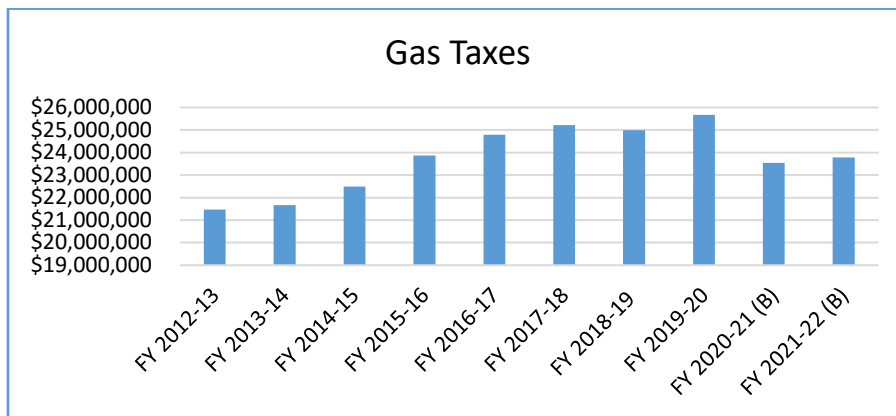
The Tourist Development/Resort Tax was enacted in 1978 levying a two percent tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to three percent effective July 1, 2003. The funds generated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

within Volusia County. The fiscal year 2021-22 budget is \$12,250,727 which is a 9.1% increase from fiscal year 2020-21 budget. These funds provide for debt service expenditures on the 2004 Tourist Development Tax Bond issue and the Tourist Development Tax Refunding Revenue Notes, Series 2014A and 2014B for the construction and expansion of the Ocean Center in the amount of \$4,573,985. The remaining revenue is used for daily operations of the Ocean Center.

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

The Convention Development Tax revenue derives from the 3% Convention Development Tax on hotel rooms and other short-term rentals in each of the three districts within Volusia County. The Tourist Development Advertising Authorities receive these revenues. The districts include the Halifax Area Advertising Authority (HAAA), Southeast Volusia Advertising Authority (SVAA), and West Volusia Advertising Authority (WVAA). The fiscal year 2021-22 budget is \$12,271,322 which is a 9% increase from fiscal year 2020-21 budget. The funds received by the advertising authorities are used for promotion and marketing campaigns for their respective areas.

Gas Tax Revenues



Volusia County receives a total of five separate gas taxes, including the 6-cent local option fuel tax, 5-cent second local option fuel tax, the 5th and 6th cent constitutional fuel tax, the 7th cent county fuel tax and the 9th cent fuel tax. All of these revenues are accounted for in separate revenue codes and tracked for assurance that each revenue source is used in accordance with its authorized use. The fiscal year 2021-22 budget for gas taxes is \$23.8 million.

A brief overview of each tax collected is shown below:

1 to 6 Cents Local Option Fuel Tax- local governments are authorized to levy a tax of 1 to 6 cents on every net gallon of motor fuel sold in a county. As a result of statewide equalization, this tax is imposed on diesel fuel in each county at the maximum rate of 6 cents per gallon. The tax on motor fuel may be authorized by an ordinance adopted by a majority vote of the governing body or voter approval in a countywide referendum. The proceeds are used to fund specified public transportation operations and maintenance expenditures, roadway and right of ways along with drainage, street lighting, traffic signs, bridges and the debt service payment. The fiscal year 2021-22 budget is \$7,974,763. This revenue source has been pledged for debt service payments to repay \$41,505,000 in revenue bonds issued on January 9, 2013.

1 to 5 cents Local Option Fuel Tax- county governments are authorized to levy a tax of 1 to 5 cents upon every net gallon of motor fuel sold within a county. Diesel fuel is not subject to this tax. This tax may be levied by an ordinance adopted by a majority plus one vote of the membership of the governing body or

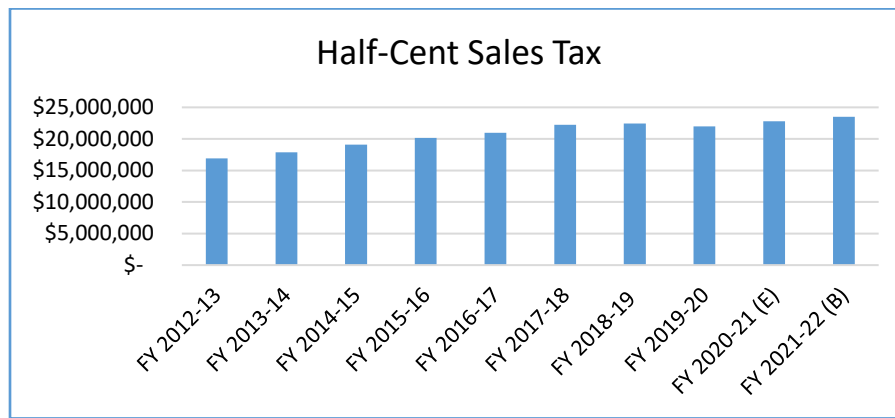
voter approval in a countywide referendum. The tax proceeds are used for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan or expenditures needed to meet immediate local transportation problems and other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. The fiscal year 2021-22 budget is \$5,849,934. Local governments may use the services of the Division of Bond Finance of the State Board of Administration to issue any bonds through these provisions and pledge the revenues from these local option fuel taxes to secure the payment of bonds. Counties and municipalities may join together for the issuance of these bonds. This tax is not eligible for the use of routine maintenance on roads.

Constitutional Fuel Tax 5th & 6th Cent- pursuant to constitutional authorization and statutory implementation, a state tax of 2 cents per gallon on motor fuel is levied. The first call on tax proceeds is to meet the debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called the surplus funds, is also used, as necessary to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads. Routine maintenance is defined as: minor repairs and associated tasks necessary to maintain a safe and efficient transportation system and includes pavement patching, shoulder repair, cleaning and repair of drainage ditches, traffic signs, structures and other similar activities. The fiscal year 2021-22 budget is \$5,197,217.

County Fuel Tax- 7th Cent- the county fuel tax is levied on motor fuel at the rate of 1 cent per gallon. The proceeds are to be used by counties for transportation-related expenses; including the reduction of bonded indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax. The fiscal year 2021-22 budget is \$2,250,981.

Ninth Cent Fuel Tax- the Ninth-Cent Fuel Tax is a tax of 1 cent on every net gallon of motor and diesel fuel sold within a county. The proceeds are used to fund specified transportation expenditures. County and municipal governments may use the tax proceeds for transportation expenditures as defined in s.336.025(7), F.S. Transportation expenditures are defined to include those expenditures by the local government from local or state-shared revenue sources, excluding expenditures of bond proceeds, for the following programs: public transportation operations and maintenance, roadway and right-of-way maintenance, roadway and right-of-way drainage, street lighting installation, operation, maintenance and repair of traffic signs, traffic engineering, signalization, pavement markings, bridge maintenance and operation as well as debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks. The fiscal year 2021-22 budget is \$2,511,031.

Local Government Half-Cent Sales Tax



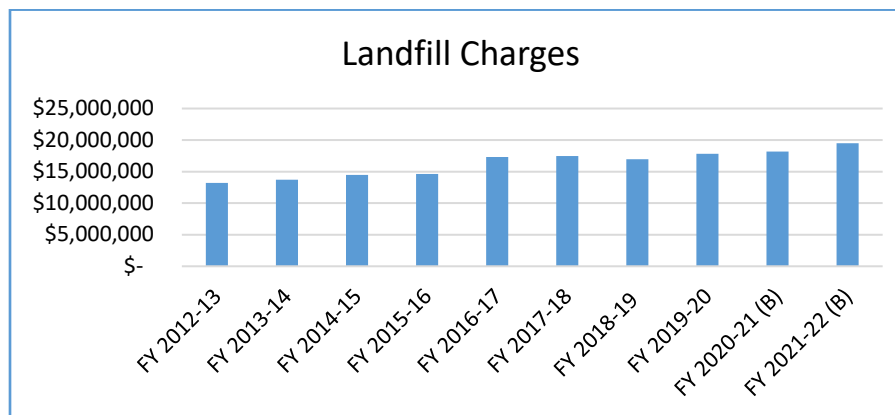
The Local Government Half-Cent Sales Tax is collected and distributed by the State based on the state formula using relative population. The primary purpose for the Sales Tax Fund is to record the County's receipt of the Half-Cent Sales Tax that is received from the State of Florida on a monthly basis. Funds are authorized by F.S. 212.20(6) and 218.60.67 for countywide purposes, including debt service. The Half-Cent Sales Tax is allocated per statutory formula based on population. The current fiscal year 2021-22 budget is \$23,497,088 which is a 17.37% increase over the 2020-21 budget.

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

Sales Tax Revenue by Year

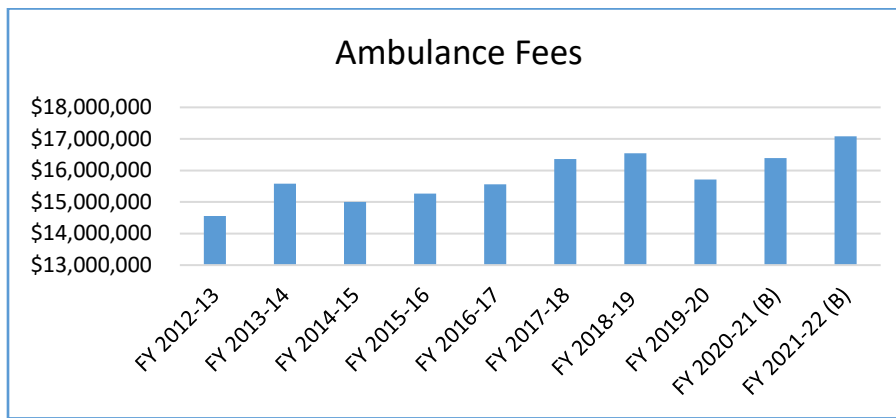
FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Estimate
16,039,983	16,894,299	17,861,072	19,115,761	20,167,827	20,995,101	22,217,798	22,424,375	21,966,220	22,812,707

Landfill Charges



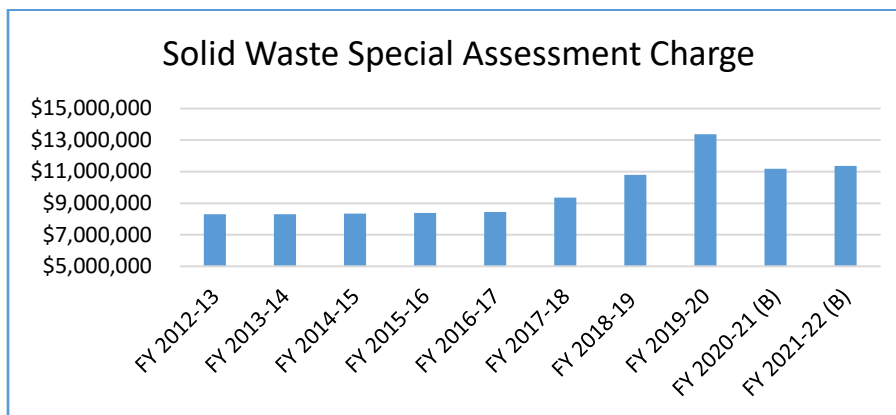
The County's 5th largest revenue is landfill charges as authorized by ordinance. The Solid Waste Fund's main source of operating revenue are landfill charges which are budgeted at \$19,500,000 or 94.7% of total operating revenue in fiscal year 2021-22. These charges are derived from tipping fees based on tonnage of various types of waste such as Class I (household garbage), Class II (construction and demolition waste), yard trash, recycling debris, tires and asbestos. Revenues are utilized for operations and long-term closure costs.

Ambulance Fees



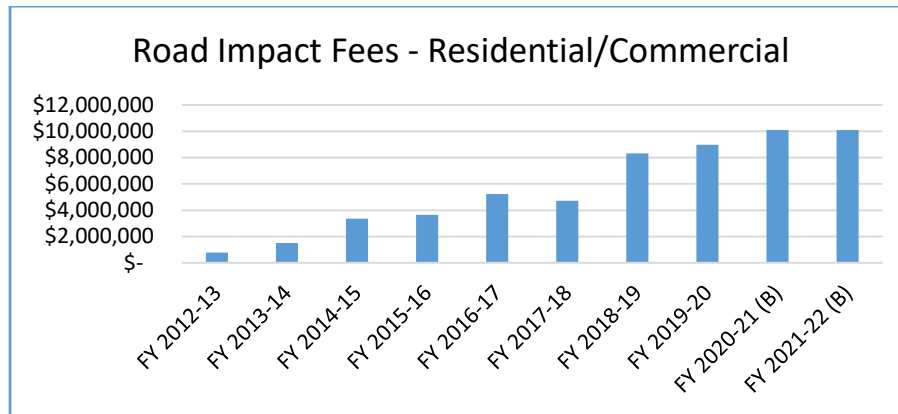
The Emergency Medical Services Fund was established in fiscal year 2011-12 when the county took over provision of ambulance services. The main operating revenue source in the Emergency Medical Services fund are the ambulance fees, which represent 78.7% of total operating revenue or \$17,080,346 budgeted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

Solid Waste Collection-Special Assessment



Volusia County established the Waste Collection fund to account for collection of trash and debris and recycling program services. A residential collection of non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill for residential garbage, yard waste and recycling pickup by FCC Environmental Services, LLC. The annual non ad valorem assessment to residents in Volusia County is \$255 per year via Resolution 2019-103. The fiscal year 2020-21 budget is \$11,373,452.

Road Impact Fees – Residential



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

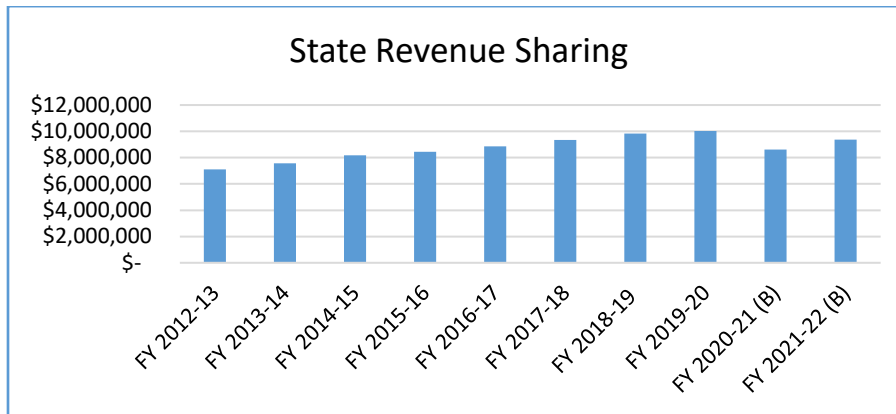
The Thoroughfare Road Impact Fees were established by ordinance in 1986, and are incorporated in Chapter 70, Article I and III of the Volusia County Code. The impact fee revenues are collected from residential and commercial development by zone to pay for the proportionate share of capital improvement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

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

In fiscal year 2004-05, the County issued \$65 million in bonds to fund the road program. Impact fee revenues collected in Zone 1-4 are used to pay the debt service on the bonded road projects within the zone, as well as continue with expansion and improvements which will reach final maturity on Oct. 1, 2024.

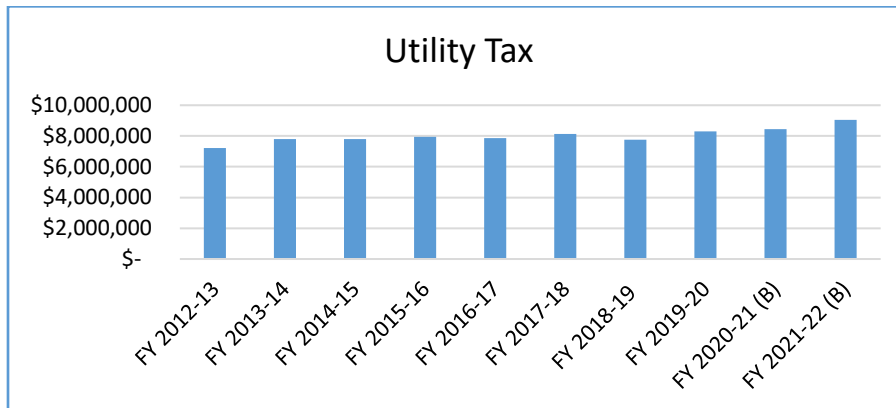
Road Impact Fee Revenue Paid Towards Debt FY 2018 – FY 2021				
Fund	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Actual	FY 2021-22 Budget
Fund 131 – Road Impact Fee Zone 1 (NE)	1,238,794	1,870,037	1,135,751	1,894,284
Fund 132 – Road Impact Fee Zone 2 (SE)	495,927	496,335	454,668	496,122
Fund 133 –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

State Revenue Sharing



State Revenue Sharing is authorized by Florida Statute and is comprised of 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections. Revenues are distributed monthly by the State based on county population, unincorporated county population and county sales tax collections. These revenues are distributed to the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions. The fiscal year 2021-22 budget is \$9,365,967 and gets distributed to the general fund in the amount of \$9,184,067 and \$181,900 to the County Transportation Trust Fund.

Utility Tax



Utility tax as known as Public Service Tax per Florida Statute is permitted to levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service. The tax shall not be applied against any fuel adjustment charge, which shall be stated separately on each bill. Exemption from payment of the utility tax exists for any federal, state, county, municipality, school district, or other public body as defined in F.S. 1.01 or otherwise exempted by law. This revenue will be used to offset costs of providing municipal services to the residents of unincorporated Volusia County. Utility tax revenue is received monthly by the Tax Collector into the Municipal Services District Fund and used to cover the cost of municipal services provided to the residents of unincorporated Volusia County. The fiscal year 2021-22 budget is \$9,056,310 which is a 7.3% increase from the 2020-21 budget.

Revenues by Fund

	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimated	FY 2021-22 Budget
Countywide Funds				
001 - General Fund	250,246,747	311,343,980	367,686,380	349,134,119
104 - Library	20,672,231	29,421,429	30,348,872	31,572,333
160 - Volusia ECHO	7,382,501	16,223,516	22,624,153	23,380,544
161 - Volusia Forever	4,504,655	17,158,695	17,642,978	14,090,521
162 - Volusia Forever Land Acquisition	0	0	0	8,952,841
163 - Land Management	0	0	0	14,200,198
Total Countywide Funds	\$282,806,134	\$374,147,620	\$438,302,383	\$441,330,556
Special Revenue Funds				
002 - Emergency Medical Services	26,806,225	33,284,474	35,660,337	37,456,043
003 - COVID Transition	0	0	30,000,000	16,425,731
101 - Coronavirus Relief	0	0	0	124,069
103 - County Transportation Trust	31,365,783	55,256,193	81,811,714	55,959,945
105 - E Volusia Mosquito Control	6,995,991	9,568,183	10,542,388	10,836,632
106 - Resort Tax	9,970,894	11,268,944	11,763,925	12,272,872
108 - Sales Tax Trust	22,160,148	20,200,405	22,875,055	23,542,088
111 - Convention Development Tax	9,958,009	11,248,435	11,357,459	12,272,872
113 - Road Proportionate Share	2,469,064	4,396,956	8,443,850	7,583,137
114 - Ponce De Leon Inlet and Port District	3,560,967	5,840,113	6,726,066	6,467,927
115 - E-911 Emergency Telephone System	2,870,351	3,988,839	5,027,726	5,022,022
116 - Special Lighting Districts	286,905	348,989	341,394	342,379
117 - Building Permits	0	0	0	3,005,790
118 - Ocean Center	8,270,891	12,315,681	12,146,224	13,801,594
119 - Road District Maintenance	224,401	364,021	411,831	413,255
120 - Municipal Service District	56,018,849	69,951,623	76,690,699	74,936,574
121 - Special Assessments	40,113	939,814	920,542	923,034
122 - Manatee Conservation	111,517	483,568	574,333	587,116
123 - Inmate Welfare Trust	2,023,676	6,205,374	6,644,443	7,513,040
124 - Library Endowment	6,137	462,462	461,408	463,267
125 - Homeless Initiatives	262,839	206,739	2,215,663	222,197
126 - Economic Development Incentives	60,663	115,825	4,615,825	0
127 - Wetland Mitigation	121,924	91,666	86,666	73,666
130 - Economic Development	4,552,491	10,494,489	12,702,970	11,407,078
131 - Road Impact Fees-Zone 1 (Northeast)	2,918,092	3,922,320	5,045,144	5,477,956
132 - Road Impact Fees-Zone 2 (Southeast)	2,566,864	3,771,540	5,940,097	6,000,133
133 - Road Impact Fees-Zone 3 (Southwest)	5,229,987	9,323,736	9,664,629	12,007,650
134 - Road Impact Fees-Zone 4 (Northwest)	1,973,069	8,404,240	15,403,475	12,665,635
135 - Park Impact Fees-County	251,684	504,492	714,739	720,990
136 - Park Impact Fees-Zone 1 (Northeast)	32,964	620,066	626,107	679,152
137 - Park Impact Fees-Zone 2 (Southeast)	11,805	37,587	41,799	56,682
138 - Park Impact Fees-Zone 3 (Southwest)	95,929	259,178	255,156	295,141
139 - Park Impact Fees-Zone 4 (Northwest)	40,812	103,019	123,512	180,647
140 - Fire Rescue District	32,146,197	47,072,246	48,781,157	52,506,749
151 - Fire Impact Fees-Zone 1 (Northeast)	37,689	310,426	315,010	353,510
152 - Fire Impact Fees-Zone 2 (Southeast)	17,289	123,176	117,192	130,242
153 - Fire Impact Fees-Zone 3 (Southwest)	122,968	222,086	250,473	281,273
154 - Fire Impact Fees-Zone 4 (Northwest)	54,776	445,143	472,038	516,038
157 - Silver Sands/Bethune Beach MSD	14,812	15,775	16,377	17,447
158 - Gemini Springs Endowment	873	63,459	65,292	60,555

Revenues by Fund

	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimated	FY 2021-22 Budget
Special Revenue Funds				
159 - Stormwater Utility	5,100,786	11,471,836	12,644,080	9,751,767
164 - Barberville Mitigation Tract	0	0	0	706,205
170 - Law Enforcement Trust	485,447	626,613	1,041,607	818,971
171 - Beach Enforcement Trust	359	1,082	1,412	1,417
172 - Federal Forfeiture Sharing Justice	46,093	110,861	125,300	125,300
173 - Federal Forfeiture Sharing Treasury	483	39,200	35,634	35,634
174 - Law Enforcement Education Trust Fund	0	233,724	121,433	242,866
175 - Crime Prevention Trust	0	155,962	172,655	345,310
194 - FEMA-Irma	3,837,966	0	46,205	0
Total Special Revenue Funds	\$243,124,782	\$344,870,560	\$444,041,041	\$405,629,598
Debt Service Funds				
202 - Tourist Development Tax Refunding Revenue Bonds, 2014	1,821,546	2,543,221	2,543,221	4,645,644
203 - Tourist Development Tax Revenue Bonds, 2004	2,251,757	4,267,862	4,284,753	2,479,391
208 - Capital Improvement Revenue Note, 2010	1,212,772	1,208,475	1,208,475	1,201,634
209 - Williamson Blvd. Capital Improvement Revenue Note, 2015	1,012,171	1,013,608	1,013,608	1,008,860
213 - Gas Tax Refunding Revenue Bonds, 2013	4,512,133	4,509,855	4,509,855	4,510,198
215 - Capital Improvement Note, 2017	465,371	763,497	763,498	766,711
262 - Limited Tax General Obligation Refunding Bonds, 2014	3,145,049	3,286,824	3,302,596	0
295 - Public Transportation State Infrastructure Loan	0	0	0	39,375
Enterprise Funds				
440 - Waste Collection	11,393,634	12,724,783	12,653,246	12,873,872
450 - Solid Waste	21,193,896	38,901,557	43,150,498	42,745,992
451 - Daytona Beach International Airport	38,452,337	29,232,421	60,612,952	52,946,566
452 - Airport Passenger Facility Charge	0	0	0	2,898,385
453 - Airport Customer Facility Charge	0	0	0	2,345,631
456 - Volusia Transportation Authority	33,352,682	31,381,032	31,656,163	31,208,148
457 - Water and Sewer Utilities	24,471,614	31,744,118	43,131,624	33,213,884
475 - Parking Garage	1,819,834	3,171,708	2,870,106	3,671,915
Total Enterprise Funds	\$130,683,997	\$147,155,619	\$194,074,589	\$181,904,393
Operating Budget	\$671,035,712	\$883,767,141	\$1,094,044,019	\$1,043,516,360
Less Operating Transfers	\$63,748,668	\$62,695,312	\$96,778,907	\$82,516,829
Net Operating Budget	\$607,287,044	\$821,071,829	\$997,265,112	\$960,999,531

Revenues by Fund

	FY 2019-20 Actuals	FY 2020-21 Budget	FY 2020-21 Estimated	FY 2021-22 Budget
Capital Projects Funds				
305 - 800 MHz Capital	532,475	3,574,468	25,795,241	1,265,188
309 - Correctional Facilities Capital Projects	2,873,604	4,734,931	7,378,478	8,084,797
313 - Beach Capital Projects	3,207,189	7,135,409	12,516,046	6,102,690
314 - Port Authority Capital Projects	0	0	0	3,809,277
317 - Library Construction	1,009,503	2,063,324	2,081,200	4,081,200
318 - Ocean Center	571,858	2,988,474	6,815,769	2,267,188
322 - I.T. Capital Projects	7,712	0	403,064	0
326 - Park Projects	892,833	1,573,171	2,357,285	1,013,546
328 - Trail Projects	1,409,880	760,339	7,369,874	5,809,597
334 - Bond Funded Road Program	1,036,577	0	8,826,287	0
365 - Public Works Facilities	216,657	0	9,027,231	1,000,000
367 - Elections Warehouse	82,592	5,356,515	5,452,424	0
368 - Court/Central Services Warehouse	3,965	0	0	0
369 - Sheriff Capital Projects	1,953,852	2,250,000	7,139,408	4,750,286
370 - Sheriff Helicopter Replacement	0	0	0	2,000,000
373 - Medical Examiner's Facility	3,035,101	6,988,450	14,134,008	13,056,306
377 - Veteran's Memorial Donations at Tom Steac	2,480	0	0	0
378 - Mosquito Control Capital	0	0	0	2,500,000
Internal Service Funds				
511 - Computer Replacement	1,282,927	5,638,651	5,794,098	5,785,940
513 - Equipment Maintenance	12,011,981	14,902,430	13,969,031	15,043,833
514 - Fleet Replacement	7,315,440	28,228,667	32,693,791	29,255,661
521 - Insurance Management	10,564,940	16,921,616	13,160,975	15,006,367
530 - Group Insurance	42,241,644	73,793,940	67,384,025	67,285,255
Total Internal Service Funds	\$73,416,932	\$139,485,304	\$133,001,920	\$132,377,056
Total Non-Operating Budget	\$90,253,210	\$176,910,385	\$242,298,235	\$188,117,131
Less Non-Operating Transfers	81,864	0	0	2,809,277
Net Non-Operating Budget	\$90,171,346	\$176,910,385	\$242,298,235	\$185,307,854

Estimated Fund Balances

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

Estimated Fund Balances

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

Estimated Fund Balances

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

Summary of Interfund Transfers

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

Summary of Interfund Transfers

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

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

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 125.01, 192, 197, 200.001, 200.071
Article VII, Section 9, Florida Constitution

REVENUE CODE:

Ad Valorem Tax - 1110, 1120

DATE REVISED: 10/01/2021

DESCRIPTION:

Ad Valorem taxes result from the levy of taxes on real, centrally assessed and tangible personal property. Counties are authorized to levy up to 10 mills for countywide purposes on all taxable property within the county and an additional 10 mills in the unincorporated area for municipal purposes. Qualified homeowners may receive exemptions from the taxable value of their property. Some exemptions include those for homesteaders, low-income seniors, widow/widowers, blindness and disability.

The county's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority.

FEE SCHEDULE:

General Fund millage rate for Fiscal Year 2021-22: 5.3812; which is the partial roll back rate.

General Fund millage rate history:

Fiscal Year 2020-21	5.4500
Fiscal Year 2019-20	5.5900
Fiscal Year 2018-19	5.6944
Fiscal Year 2017-18	6.1000
Fiscal Year 2016-17	6.1000

RESTRICTIONS:

Article VII, Section 9 (b) of the Florida Constitution establishes limitations on local ad valorem tax millage. Among those local millage limitations are maximums of 10 mills for all County purposes, and 10 mills for all municipal purposes.

Millage Limitation for County Purposes

The millage limitation for county purposes is implemented by Florida Statute 200.071 as follows:

"(1) Except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties in excess of 10 mills, except for voted levies." This millage limitation is further defined by the Department of Revenue as the sum of the countywide and dependent district millages. More specifically, if the dependent districts do not overlap, then only the greater dependent district millage is added to the countywide millage to test for compliance; and if the dependent districts do overlap, then the sum of those millages is added to the countywide millage.

COLLECTION FREQUENCY:

Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

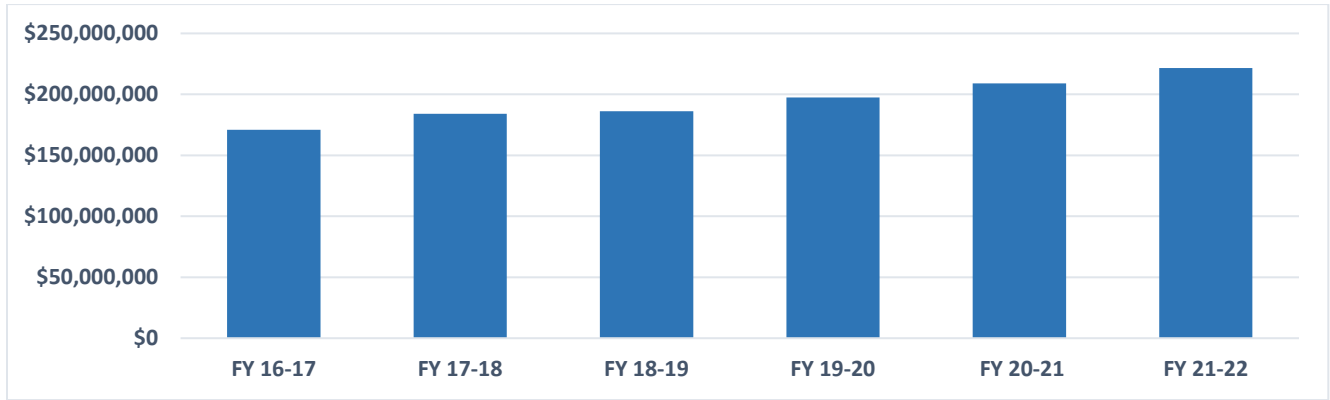
ADMINISTRATION:

Revenue is received into the General Fund and are used to provide countywide services.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$170,966,807	\$184,161,810	\$186,080,666	\$197,322,716	\$208,995,455	\$221,563,537
% Change	3.2%	7.7%	1.0%	6.0%	5.9%	6.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Unified Beach Code, Chapter 20,
Volusia County Code of Ordinances Sec. 20-233

REVENUE CODE:

Franchise Fees (Beach Concessions) - 1300

DATE REVISED: 09/20/2017

DESCRIPTION:

As consideration for the county's granting the concession privileges to the concessionaire, to offset the county's cost for operating and maintaining the beach, and to better manage increasing costs associated with the management oversight of the agreement, the concessionaire agrees to pay a concession fee to the county. Fees are remitted monthly based on yearly rates as stated in the beach concession contract. The first payment of the current five-year contract was due October 31, 2017.

FEE SCHEDULE:

The annual concession fee shall be paid on a monthly basis over the term of the agreement. The monthly payment shall be due on the last business day of each month, without demand. The monthly payment shall be one-twelfth (1/12) of the annual concession fee of the actual agreement year.

RESTRICTIONS:

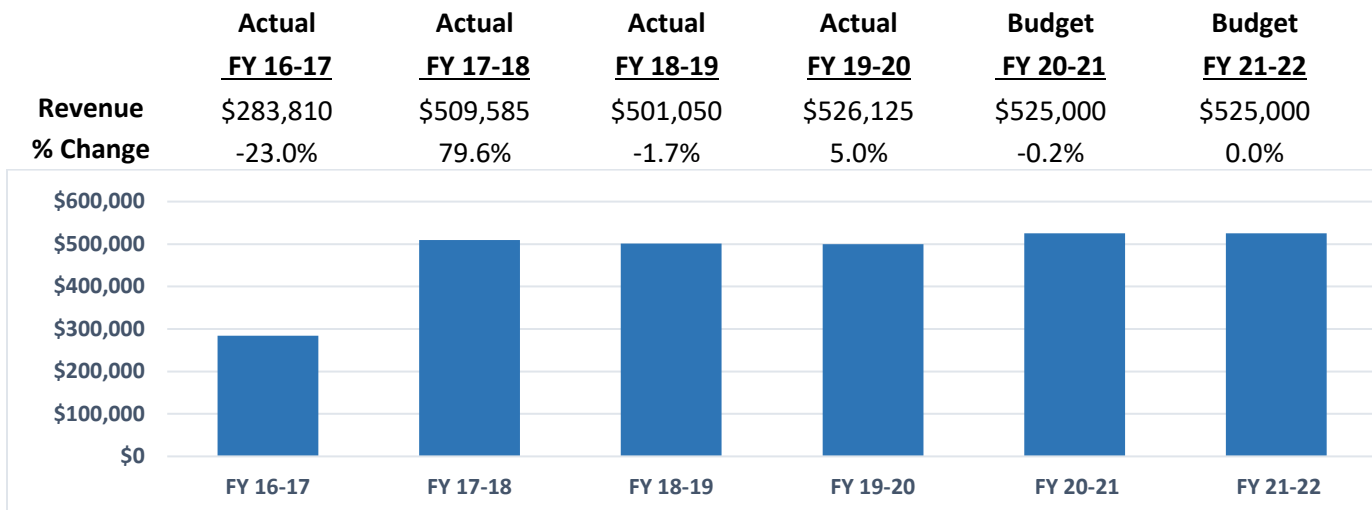
No restrictions; revenues may be used at the discretion of the local government.

COLLECTION FREQUENCY:

Monthly.

ADMINISTRATION:

Franchise fees are received into the General Fund where they are used for beach related operations and maintenance expenses.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 205

Volusia County Code of Ordinances 114-1,
Ord 2007-01

REVENUE CODE:

Business Tax Receipt - 1610

DATE REVISED: 02/01/2007

DESCRIPTION:

The Volusia County local business tax is a tax levied by Volusia County, in accordance with Florida Statute 205 and Volusia County Ordinance 114-1, for the privilege of engaging in or managing any business, profession, or occupation within the jurisdiction of Volusia County.

FEE SCHEDULE:

The tax amount varies based on the type of business, number of employees, vending machines, hotel/motel rooms, restaurant seats, etc. The amount of tax ranges from \$6 to \$1,250 with the most common amounts being \$22 or \$30.

All local business tax receipts shall be sold by the Tax Collector beginning August 1 of each year, are due and payable on or before September 30th of each year, and expire on September 30th of the succeeding year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government. The revenues derived from the business tax, exclusive of the costs of collection and any credit given for municipal business taxes, shall be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county.

COLLECTION FREQUENCY:

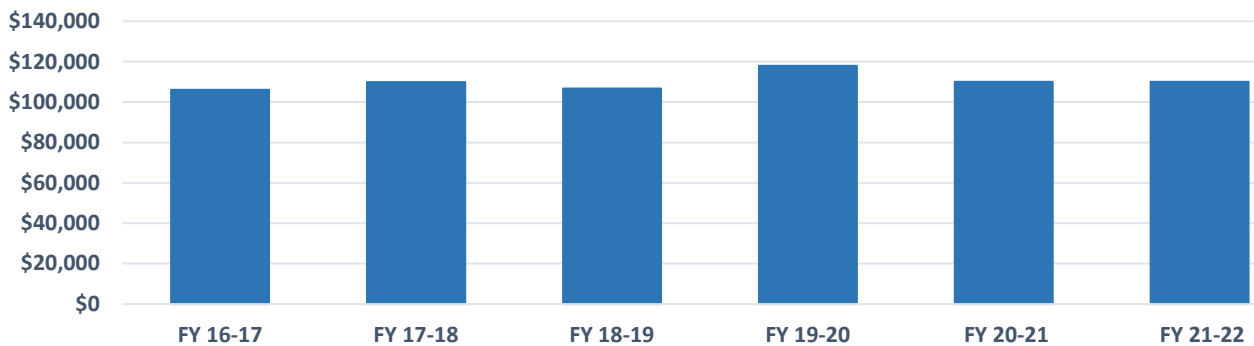
The amount of tax levied shall be on an annual basis. Half-year rates shall be in effect after March 31st each year. A majority of the collections occur in September and October.

ADMINISTRATION:

Taxes are received by the Treasury and Billing division and deposited into the General Fund where they are used for countywide operations and maintenance expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$106,033	\$109,904	\$106,761	\$117,997	\$110,000	\$110,000
% Change	-2.5%	3.7%	-2.9%	10.5%	-6.8%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 403.7225

Volusia County Code of Ordinances 114-1

REVENUE CODE:

Local Business Tax - Hazardous Waste Surcharge - 1611

DATE REVISED:
DESCRIPTION:

Pursuant to F.S. § 403.7225, Volusia County levies a surcharge on those firms and businesses which generate hazardous waste in the county, to fund mandated inspection programs required by the State of Florida. This surcharge is added to the local business tax normally collected annually by the Tax Collector. Monies collected are credited to environmental management services to fund the hazardous waste inspection and management program.

FEE SCHEDULE:

The surcharge for firms and businesses that generate between 100 to 1,000 kilograms of hazardous waste per month (between 220 and 2,200 pounds per month) shall be \$50 per year. The surcharge for firms or businesses that generate less than 100 kilograms per month (less than 220 pounds per month) shall pay \$30 per year, which may be automatically increased annually to the nearest dollar amount in the month of April based on the Consumer Price Index until the surcharge equals \$50 and shall thereafter remain at \$50.

All local business tax receipts shall be sold by the Tax Collector beginning August 1 of each year, are due and payable on or before September 30 of each year, and expire on September 30 of the succeeding year.

RESTRICTIONS:

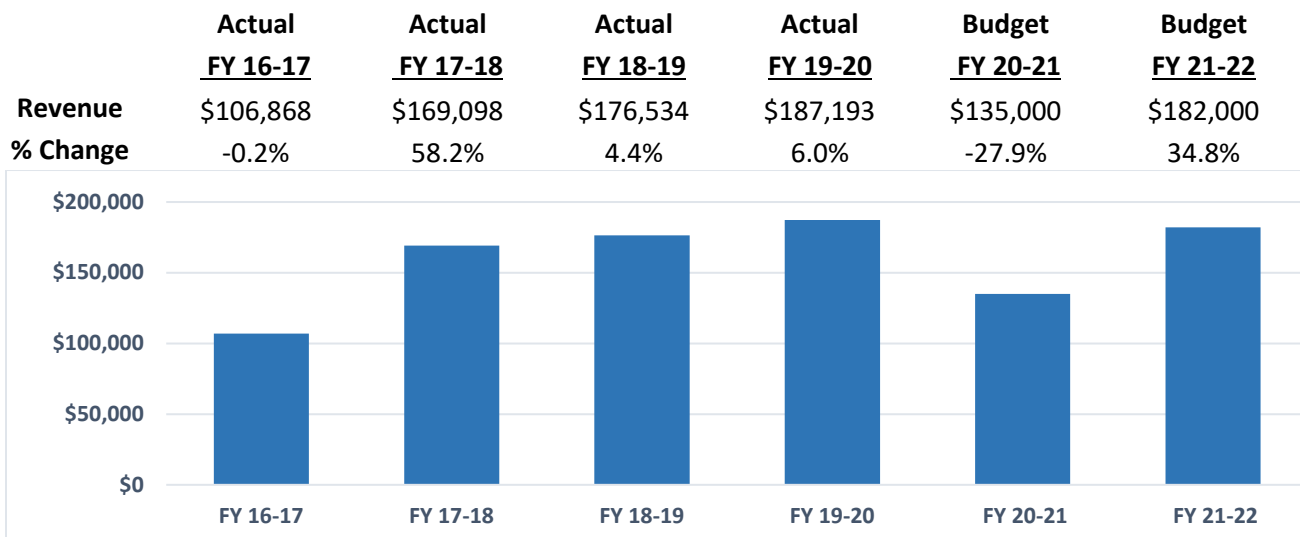
No restrictions; revenues may be used at the discretion of the local government.

COLLECTION FREQUENCY:

The amount of tax levied shall be on an annual basis. Half-year rates shall be in effect after March 31st each year. A majority of the collections occur in September and October.

ADMINISTRATION:

Taxes are received by the Treasury and Billing division and deposited into the General Fund where they are credited to environmental management services to fund the hazardous waste inspection and management program.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Volusia County Code of Ordinances Article IX –
Sec. 20-290, 20-293, 20-294, Ord. 99-15

REVENUE CODE:

Commercial Solicitation Permit - Beach Safety - 2951

DATE REVISED: 05/13/1999

DESCRIPTION:

No person shall solicit, peddle or canvass within the beach or approaches without first obtaining a commercial solicitation permit from the beach department or its designee. A separate permit shall be required for each person, corporation, partnership, other entity or organization represented. Solicitation may be conducted solely for those uses permitted under a current permit.

FEE SCHEDULE:

Each permit application shall be submitted annually to the beach division with a nonrefundable application fee of \$100. The division shall review the application for completeness and compliance with law. Upon the determination that the application is complete and compliant, the applicant shall be notified to present himself for issuance of the permit. A master commercial solicitation permit shall be issued upon payment of the appropriate fee. The minimum fee for a master permit shall be \$2,500 for the ability to have up to five individual permits operating under the master permit. For the ability to add additional individual permits, the master permit holder shall pay an additional \$2,500 for each additional increment of five individual permits or portion thereof. The maximum payment for a master permit shall be \$10,000, based on the maximum allowable individual permit under a master permit being limited to 20 individual permits. The fee shall be prorated for a partial year from date of issuance.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government.

COLLECTION FREQUENCY:

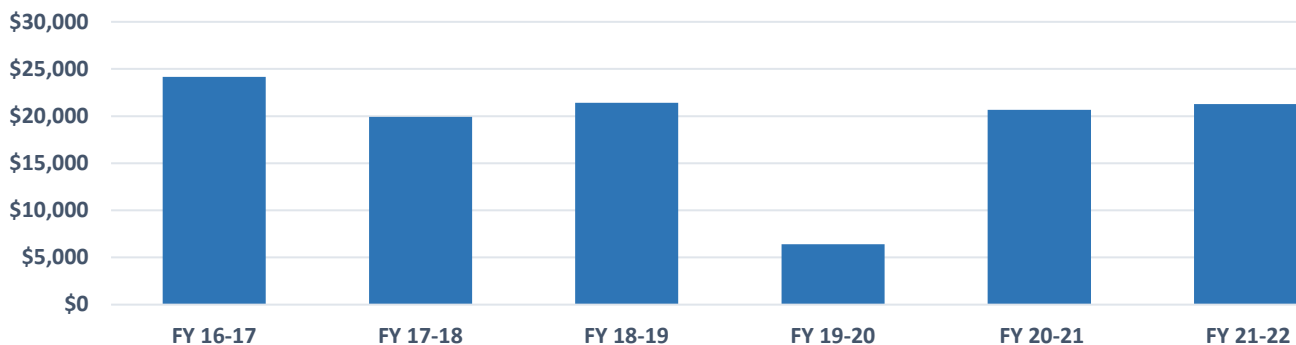
Funds are received throughout the year.

ADMINISTRATION:

Commercial Solicitation fees are received into the General Fund where they are used for beach related operations and maintenance expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$24,155	\$19,923	\$21,419	\$6,400	\$20,671	\$21,291
% Change	-23.8%	-17.5%	7.5%	-70.1%	223.0%	3.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Public Law 97-258

Chapter 69 Title 31 US Code

REVENUE CODE:

Payment in Lieu of Taxes (PILT) - 3310

DATE REVISED: 09/13/1982

DESCRIPTION:

A payment in lieu of taxes (usually abbreviated as PILT) is a payment made to compensate a government for some or all of the property tax revenue lost due to tax exempt ownership or use of real property. The County's Solid Waste Division, Lake Woodruff Wildlife Refuge and National Seashore Park pay PILT annually to the General Fund.

FEE SCHEDULE:

Calculation of the annual amount is derived from the Federal Department of Interior, and considers acreage, population, prior year revenue payments, and incorporates an inflationary adjustment based on the Consumer Price Index.

RESTRICTIONS:

Fees are not restricted, however, they are utilized to offset the expenses specific to the operations.

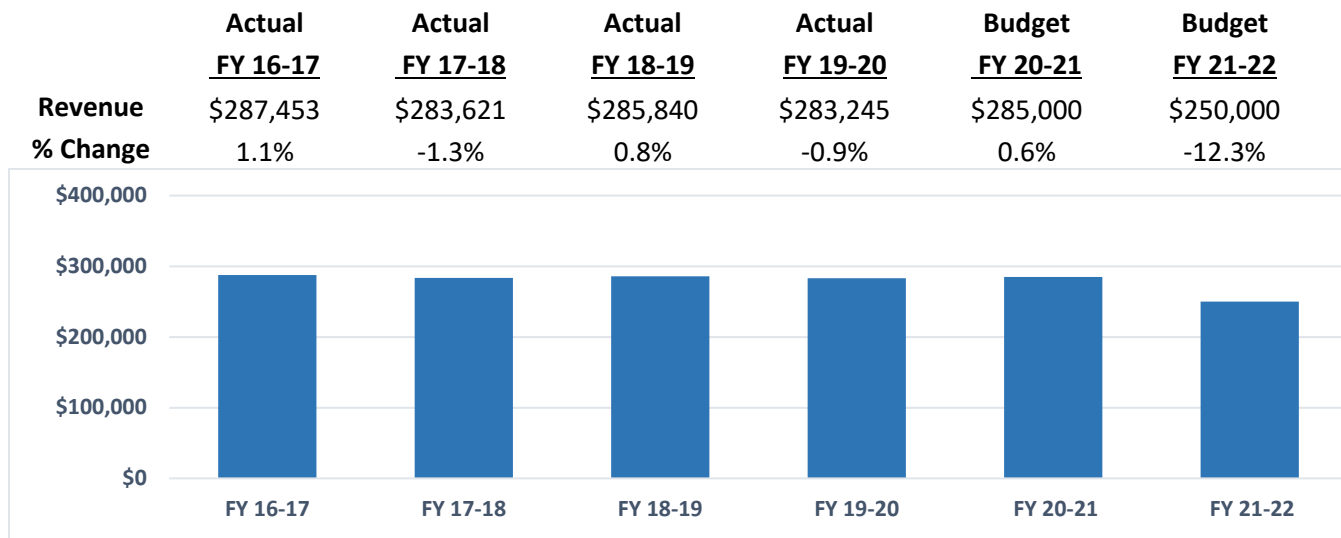
COLLECTION FREQUENCY:

Payment is received once per year, usually in June or July.

ADMINISTRATION:

Payments are remitted to the Tax Collector and distributed to each authority. Solid Waste pays PILT for various parcels, which are reviewed periodically with the Property Appraiser for accuracy.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001/County Transportation Trust Fund 103

AUTHORIZATION:

F.S. 210.20(2), 212.20(6), 218.20-26 Part II; Revenue Sharing Act of 1972, 72-360, Laws of Florida

REVENUE CODE:

State Revenue Sharing - 3512

DATE REVISED: 07/01/2015

DESCRIPTION:

Volusia County receives this revenue as a result of the Florida Revenue Sharing Act of 1972. According to the original statute, the state would distribute 2.9% of the net cigarette tax collections and 33.5% of the net intangibles tax collections to counties. As of state fiscal year 1999-2000, the State of Florida began phasing out the intangibles tax. Then, effective July 1st, 2000, the state eliminated the intangibles tax portion of the county revenue sharing program and replaced it with 2.25% of state sales tax collections. This sales tax distribution percentage changes periodically and currently stands at 2.081% (effective July 1st, 2015). The Florida Revenue Sharing Act was created as a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local governments.

FEE SCHEDULE:

Volusia County's share of the funds is based on a statutory formula using county population and sales tax collections as a proportion of total state population and sales tax collections: 2.9% of net cigarette tax collections and 2.081% of sales and use tax collections.

RESTRICTIONS:

There are no restrictions on use of these funds except to limit the amount of funds that can be pledged for bonds.

COLLECTION FREQUENCY:

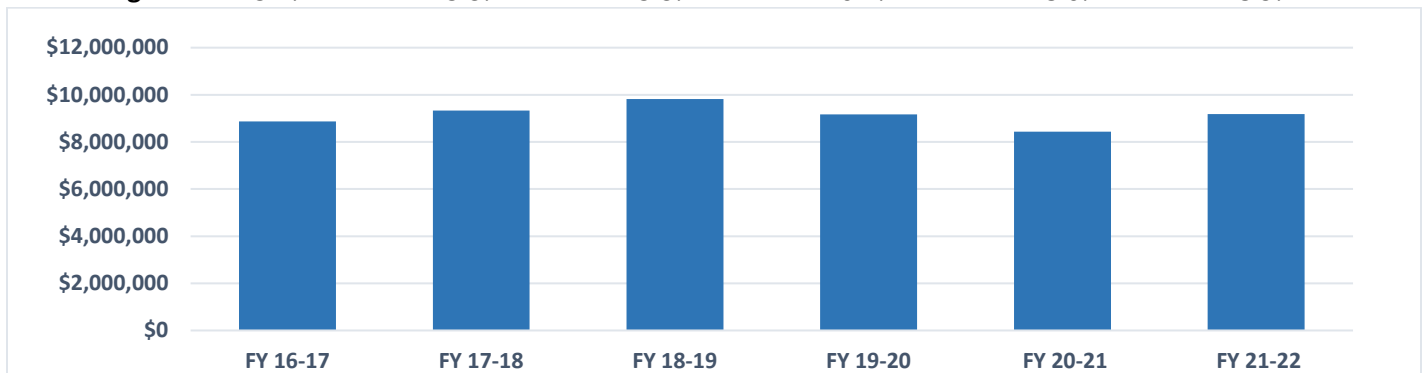
Revenues are distributed monthly by the state based on county population, unincorporated county population and county sales tax collections.

ADMINISTRATION:

These revenues are booked in both the General Fund for countywide purposes and the County Transportation Trust Fund for transportation safety functions. The County Transportation Trust Fund distribution remains flat each year at \$181,900 and the balance goes to the General Fund.

COLLECTION HISTORY AND CURRENT BUDGET:
General Fund 001

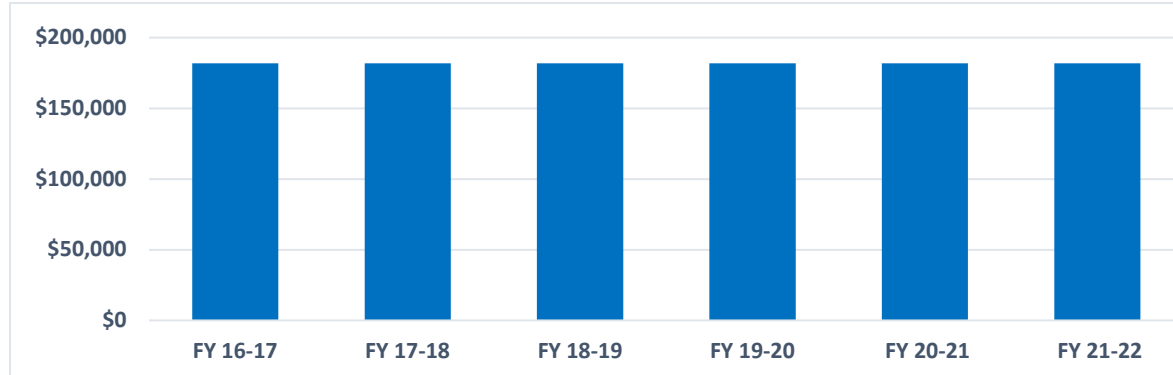
	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$8,864,368	\$9,332,284	\$9,823,893	\$9,166,354	\$8,433,813	\$9,184,067
% Change	5.1%	5.3%	5.3%	-6.7%	-8.0%	8.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

County Transportation Trust Fund 103

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$181,900	\$181,900	\$181,900	\$181,900	\$181,900	181,900
% Change	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 624.501, 624.506

REVENUE CODE:

Insurance Agents County License - 3513

DATE REVISED:
DESCRIPTION:

A license tax is charged for business licenses sold to insurance agents and solicitors whose place of business is within the jurisdiction of the county. The State of Florida Department of Insurance administers this tax. Proceeds are held in the Agents and Solicitors County Tax Trust Fund until they are distributed to the counties on a quarterly basis.

FEE SCHEDULE:

Each agent pays \$6 for the county tax when they are issued a license. Renewals are required every two years.

RESTRICTIONS:

No restrictions; may be used at the discretion of the local government.

COLLECTION FREQUENCY:

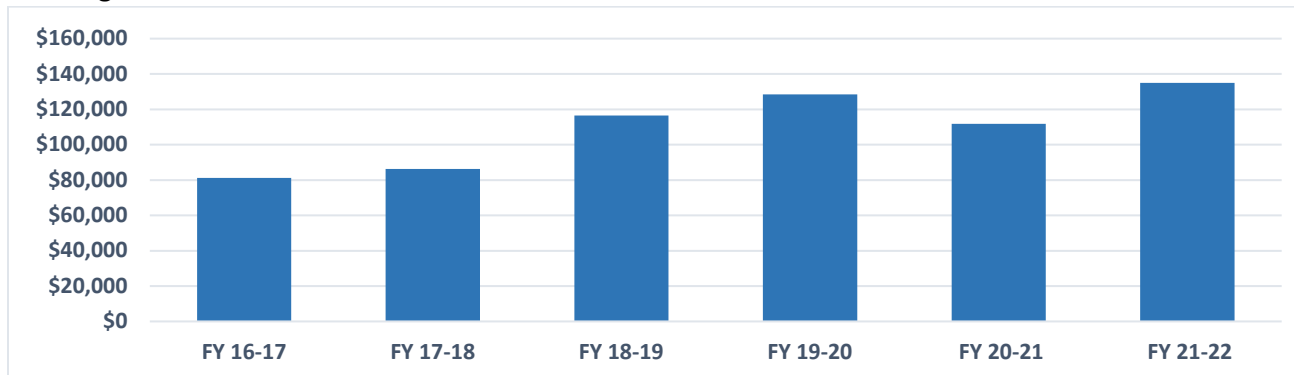
Licenses are renewable in the agent's birth month. The county's portion is remitted by the State of Florida Department of Insurance quarterly.

ADMINISTRATION:

Revenues are received by an EFT (Electronic Funds Transfer) through the Accounting Division and dispersed into the General Fund and are used to provide countywide services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$81,235	\$86,209	\$116,483	\$128,513	\$111,851	\$135,000
% Change	-20.3%	6.1%	35.1%	10.3%	-13.0%	20.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 561.342

Volusia County Code of Ordinances Sec. 206-52

REVENUE CODE:

Alcoholic Beverage Licenses Tax - 3515

DATE REVISED:
DESCRIPTION:

The State of Florida began assessing an annual state license tax on manufacturers, distributors, vendors, brokers, sales agents, and importers of alcoholic beverages in 1935. Effective July 1st, 1971, a portion of the annual state beverage license taxes levied on such manufacturers, distributors, vendors, brokers, sales agents, and importers of beer, wine and liquor collected within a County or municipality in Florida was shared with those local governments. It is administered by the State of Florida Division of Alcoholic Beverage and Tobacco within the Department of Business Regulation.

FEE SCHEDULE:

Pursuant to s. 561.342, Florida Statutes, 24% of the license taxes imposed under s. 561.34, subsections (1), (2), (3), (6), (7) and s. 561.35, collected within an incorporated county shall be returned to the county. Fees, as detailed in Florida Statutes, vary depending on the type of alcoholic beverage sold and whether consumption is on or off premises.

RESTRICTIONS:

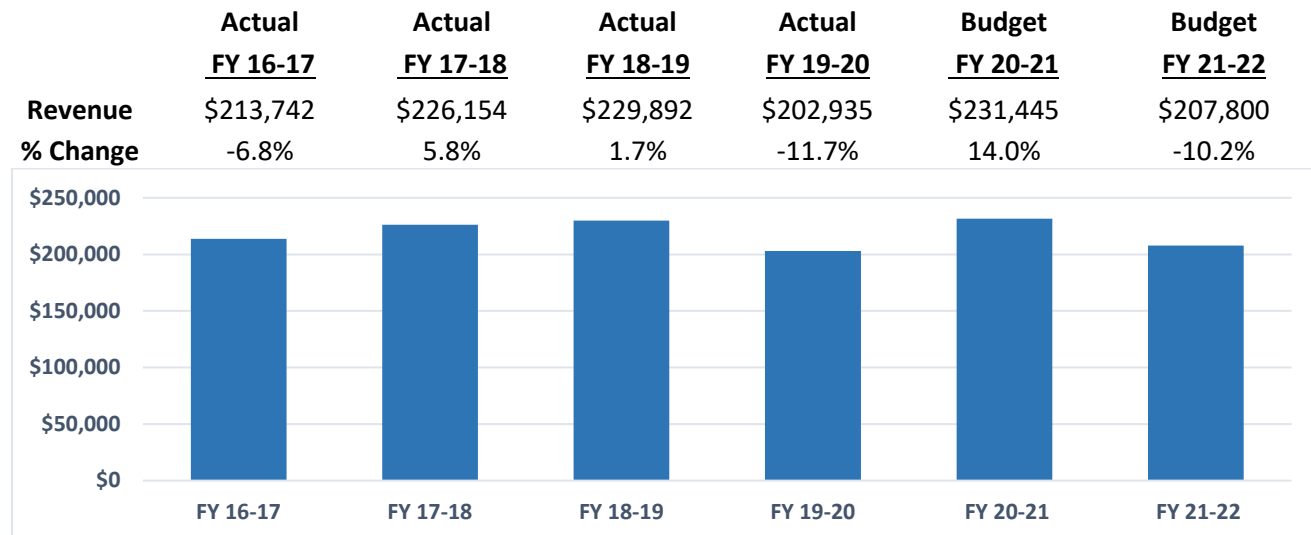
No restrictions; beverage license tax revenues may be used at the discretion of the local government.

COLLECTION FREQUENCY:

This tax is paid annually, and forwarded from the state to the county 40 days after the close of each quarter. The majority of the funds are received in May for Volusia County.

ADMINISTRATION:

Revenues are received into the General Fund and are used to provide countywide services.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 849.086

Volusia County Code of Ordinances Sec. 26-1

REVENUE CODE:

Racing Extra Distribution - 3516

DATE REVISED: 05/01/1997

DESCRIPTION:

An eligible county or municipality receives a portion of taxes imposed on licensed cardroom operators. Located at licensed parimutual facilities, cardrooms are "rooms" where authorized games are played for money or anything of value to which the public is invited to participate and charged a participation fee by the facility operator. An authorized game means a game or series of games of poker or dominoes, which are played in a nonbanking manner. These games are considered pari-mutuel style games rather than casino gaming because the participants play against each other instead of against the "house" (i.e., the cardroom operator and all employees of the cardroom operator).

FEE SCHEDULE:

Pursuant to Section 849.086(13)(h), Florida Statutes, one-quarter of the monies deposited into the Pari-mutuel Wagering Trust Fund from cardroom gross receipts shall be disbursed to the counties or municipalities in which cardrooms are located.

RESTRICTIONS:

No restrictions; revenue received may be used at the discretion of the local government.

COLLECTION FREQUENCY:

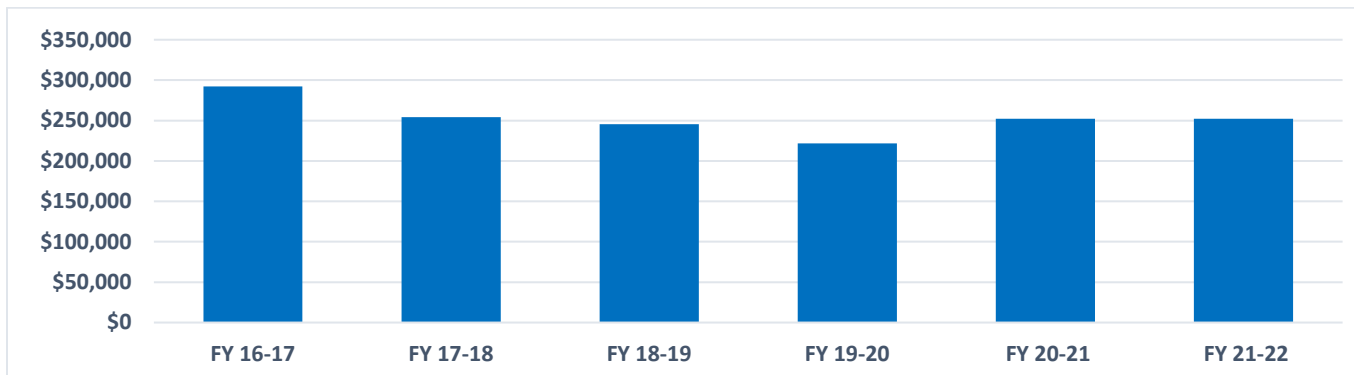
Quarterly payments are collected as well as a one-time electronic fund transfer which is the county's share of the cardroom tax revenue.

ADMINISTRATION:

Revenues are received into the General Fund and are used to provide countywide services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$292,174	\$253,991	\$245,317	\$221,585	\$252,150	\$252,150
% Change	0.7%	-13.1%	-3.4%	-9.7%	13.8%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 194.013, F.S 194.015

REVENUE CODE:

(VAB) Value Adjustment Board Filing Fees - 4111

DATE REVISED: 03/30/2010

DESCRIPTION:

The Value Adjustment Board was created by Florida Statute 194.015 to provide property owners an opportunity to appeal property value, denial of an exemption, classification, or tax deferral. A petition filed pursuant to s. 194.011 shall be accompanied by a filing fee to be paid to the clerk of the value adjustment board in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. However, such filing fee may not be required with respect to an appeal from the disapproval of homestead exemption under s. 196.151 or from the denial of tax deferral under s. 197.2425. Only a single filing fee shall be charged under this section as to any particular parcel of real property or tangible personal property account despite the existence of multiple issues and hearings pertaining to such parcel or account. For joint petitions filed pursuant to s. 194.011(3)(e), (f), or (g), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel of real property or tangible property account. Such fee is to be proportionately paid by affected parcel owners.

FEE SCHEDULE:

F.S. 194.013 determines the non-refundable filing fee of \$15.00 per parcel to file a petition. Contiguous parcel filings require \$15.00 for first parcel, plus \$5.00 each additional parcel. Debit or Credit cards payments are subject to a \$1.95 convenience fee.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

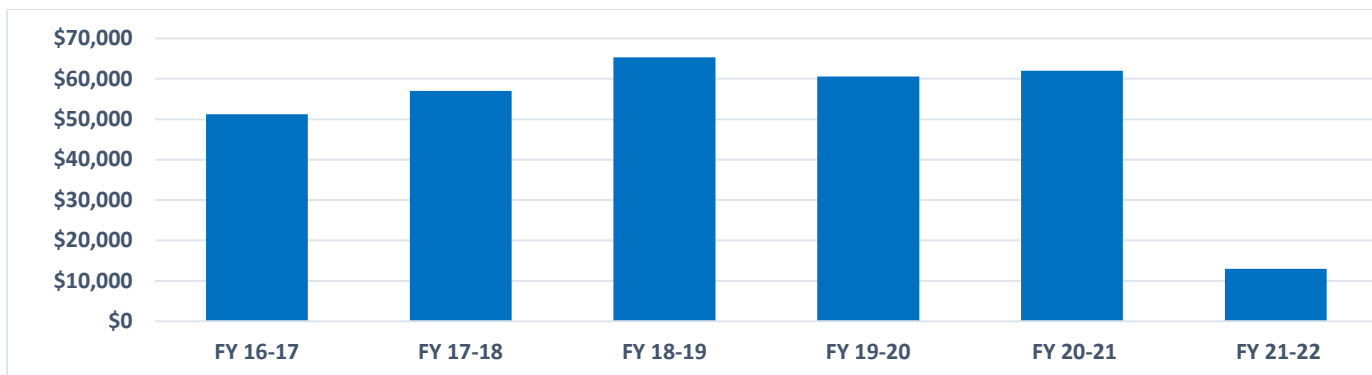
All filing fees imposed under this section shall be paid to the clerk of the value adjustment board at the time of filing.

ADMINISTRATION:

All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Actual FY 18-19</u>	<u>Actual FY 19-20</u>	<u>Budget FY 20-21</u>	<u>Budget FY 21-22*</u>
Revenue	\$51,261	\$57,024	\$65,327	\$60,614	\$62,000	\$13,000
% Change	14.8%	11.2%	14.6%	-7.2%	2.3%	-79.0%



*Revenue was significantly reduced in FY 21-22 as the school board portion of the VAB reimbursement was created in FY2021 so it can separately identified when received by the VAB office.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 194.013

REVENUE CODE:

(VAB) Value Adjustment Board Reimbursement – School Board - 4113

DATE REVISED:
DESCRIPTION:

There is hereby created a value adjustment board for each county, which shall consist of two members of the governing body of the county as elected from the membership of the board of said governing body, one of whom shall be elected chairperson, and one member of the school board as elected from the membership of the school board, and two citizen members, one of whom shall be appointed by the governing body of the county and must own homestead property within the county and one of whom must be appointed by the school board and must own a business occupying commercial space located within the school district.

FEE SCHEDULE:

F.S. 194.013 determines the non-refundable filing fee of \$15.00 per parcel to file a petition. Contiguous parcel filings require \$15.00 for first parcel, plus \$5.00 each additional parcel. Debit or Credit cards payments are subject to a \$1.95 convenience fee.

RESTRICTIONS:

Two-fifths of the expenses of the board shall be borne by the district school board and three-fifths by the district county commission.

COLLECTION FREQUENCY:

Reimbursement is received by end of fiscal year.

ADMINISTRATION:

All filing fees collected by the clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the value adjustment board.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21*</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$0	\$0	\$0	\$0	\$0	\$50,000
% Change	-	-	-	-	-	100.0%

*The school board portion of the VAB reimbursement revenue line was created in August of FY 20-21 so it can be separately identified when received by the VAB office.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Interlocal agreement with Sheriff and Volusia County School Board

REVENUE CODE:

Constitutional Officer Fees – Sheriff School Board Contract – 4153
Previous Revenue Code 3454

DATE REVISED: Last renewed on 9/15/20

DESCRIPTION:

This revenue is derived from an interlocal agreement that is renewed annually, to provide school resource deputies to the Volusia County School Board at an agreed to level of service and hourly rate. This school board fiscal year 2020-21 interlocal agreement agreed to provide seven deputies to serve as school resource officers for 10,136 service hours at an annual cost of \$504,900.

FEE SCHEDULE:

The school board's portion for seven school resource deputies is \$504,900 annually.

RESTRICTIONS:

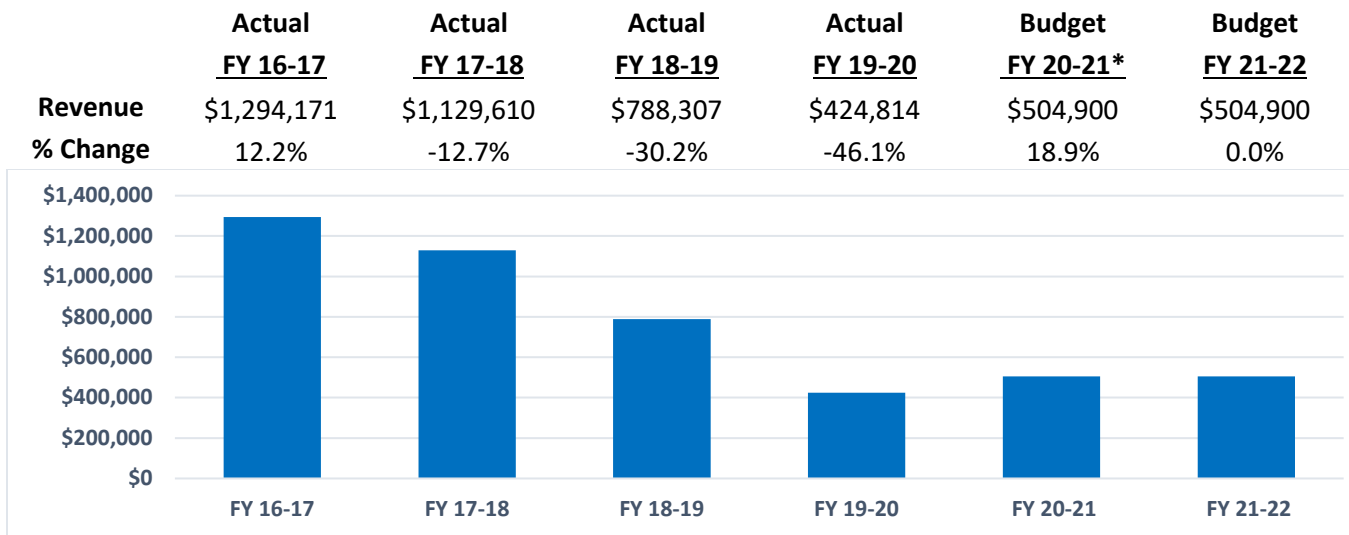
Revenue derived from this contract with the Volusia County School Board will go to directly offsetting the costs of providing law enforcement services in the form of seven school resource officers.

COLLECTION FREQUENCY:

The Sheriff's office invoices the school board \$50,490 in ten monthly payments.

ADMINISTRATION:

This contract has been assigned to the Volusia County Sheriff's Office on January 5, 2021, whereby the sheriff's office would replace the county as the party to the contract and assume all duties and responsibilities of the contract from the county, including billing and final contract reconciliation.

COLLECTION HISTORY AND CURRENT BUDGET:


*Amendment 10 to the Florida Constitution took effect on Jan. 5, 2021, which established the constitutional office of the sheriff.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

REVENUE CODE:

Constitutional Officer Fees – Sheriff – Outside Detail – 4154

DATE REVISED:

Previous Revenue Code 4152

DESCRIPTION:

This revenue consists of civil process fees, Department of Children and Families (DCF) cases, informational reports and fingerprinting.

FEE SCHEDULE:

Fees vary depending on case.

RESTRICTIONS:

N/A.

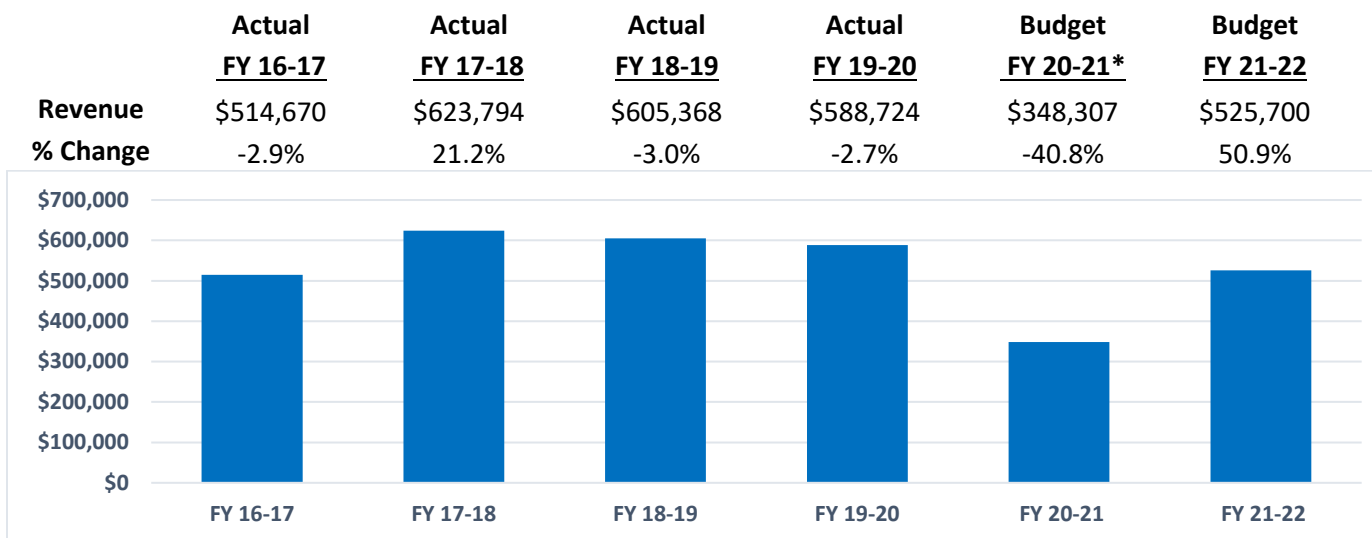
COLLECTION FREQUENCY:

Fees are collected daily.

ADMINISTRATION:

Revenue received by the Sheriff's office goes through the County of Volusia's accounts receivable due to the county subsidizing the Sheriff's revenue.

COLLECTION HISTORY AND CURRENT BUDGET:



*Amendment 10 to the Florida Constitution took effect on Jan. 5, 2021, which established the constitutional office of the sheriff.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Participation Agreement between the County of Volusia and the Office of the Sheriff approved by County Council

REVENUE CODE:

Constitutional Officer Fees – Sheriff – Other - 4158

DATE REVISED: 12/15/2020

DESCRIPTION:

The purpose of this Participation Agreement is for the Sheriff to provide the Airport, which is owned, operated, and maintained by the County, with specified law enforcement services and equipment. Sheriff shall provide 24-hours per day, 7 days per week law enforcement services to the Airport.

FEE SCHEDULE:

For the services provided to the Airport pursuant to this Participation Agreement, the County shall reimburse the Sheriff for the actual cost of the following:

a) Each assigned deputy's salary (at rates in effect as of the execution of this Participation Agreement), including, retirement contributions, employee benefits, social security and Medicare payments, as well as any other sums required by any Federal or State laws that are owed due to the payment of wages or benefits of an employee; b) Prorated portion of any necessary insurances for the deputies, including, professional liability and motor vehicle insurance premiums; c) Prorated portion of the Sheriff's overhead and administration; and d) Prorated portion of capital costs and operating expenses, including, equipping the deputy with a fully equipped patrol car, weapons, uniforms, and all other items furnished to the deputies to perform law enforcement duties.

RESTRICTIONS:

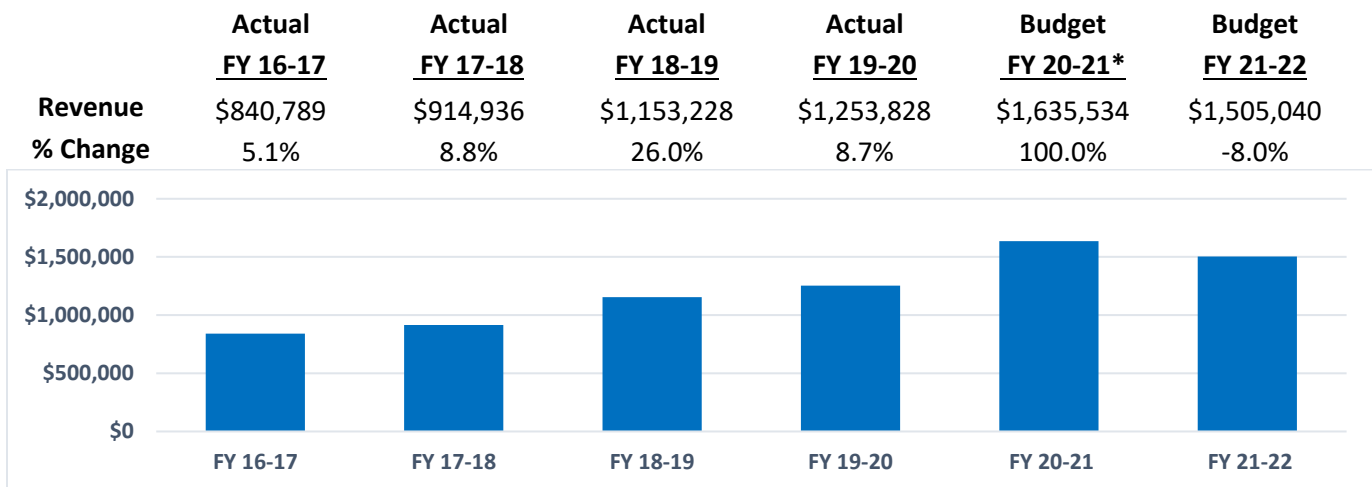
N/A.

COLLECTION FREQUENCY:

The Sheriff shall on a quarterly basis invoice the Airport for services provided pursuant to this Participation Agreement. The County will pay for the Sheriff's invoices for services to the Airport within forty-five (45) days of receiving the invoice.

ADMINISTRATION:

The amounts paid by the County for Sheriff Services to the Airport shall be paid exclusively by the County's Airport enterprise fund.

COLLECTION HISTORY AND CURRENT BUDGET:


*Amendment 10 to the Florida Constitution took effect on Jan. 5, 2021, which established the constitutional office of the sheriff.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 318.17, 318-18

Volusia County Code of Ordinances Sec. 38-31

Ord. No. 2009-25

REVENUE CODE:

Court Facility Funds - 4170

DATE REVISED: 10/15/2009

DESCRIPTION:

Pursuant to F.S. § 318.18(13)(a), every person who pays a fine or civil penalty for any violation of a noncriminal traffic infraction pursuant to F.S. Ch. 318, and every person who pleads guilty or nolo contendere or is convicted, regardless of adjudication, of a violation of a noncriminal traffic infraction or a criminal violation of F.S. § 318.17, shall be assessed a surcharge of \$30. A noncriminal traffic infraction is defined in F.S. § 318.14(1).

FEE SCHEDULE:

A \$30 surcharge is imposed per Florida Statute.

RESTRICTIONS:

12.5% of the funds collected pursuant to this subsection shall be remitted to fund law libraries in Volusia County and the remainder shall be used to fund court facilities' expenses.

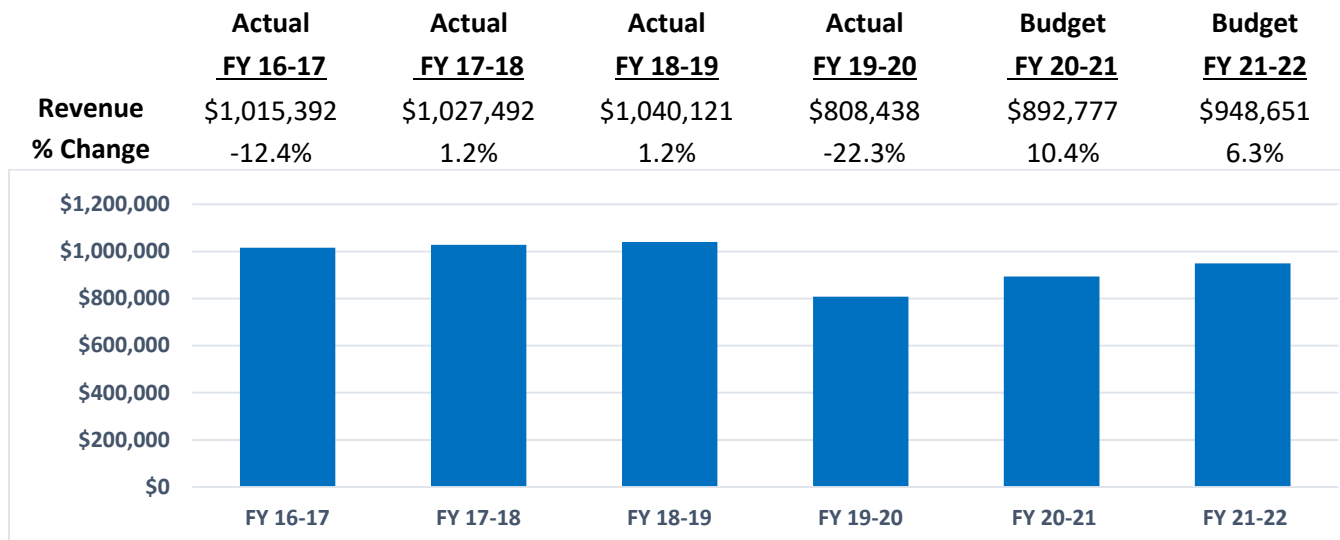
COLLECTION FREQUENCY:

Funds are received approximately monthly from the Clerk of Court.

ADMINISTRATION:

Revenues are received into the General Fund where they are used for court facilities' expenses.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Memorandum of Agreement with outside agencies

REVENUE CODE:

Drug Lab Fees - 4172

DATE REVISED:

DESCRIPTION:

Clients such as the Department of Children and Families and Guardian Ad Litem utilize the county court's drug lab and are charged a fee based on the cost of materials and services provided.

FEE SCHEDULE:

The rate of compensation for such services shall be the actual cost of the services, including the cost of recovery.

RESTRICTIONS:

Fees are not restricted, however, they are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:

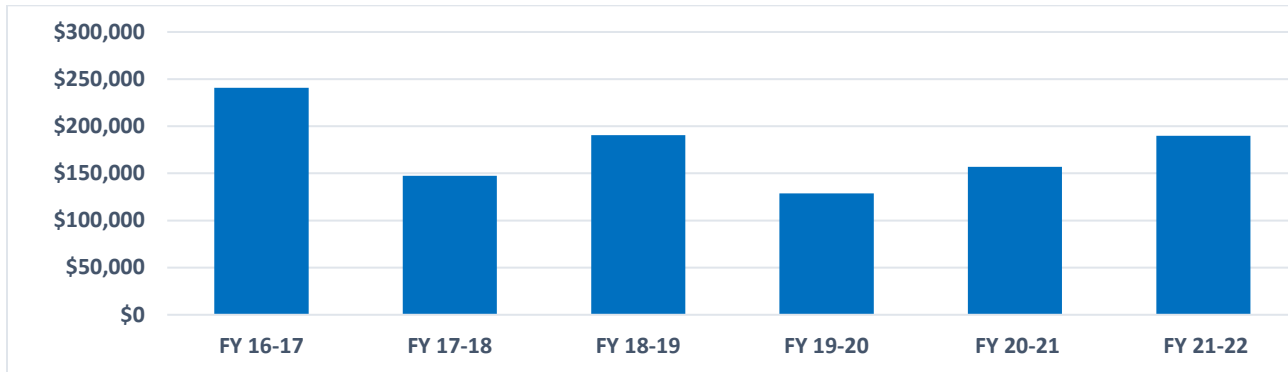
Funds are received throughout the year from the Clerk of Courts.

ADMINISTRATION:

Revenues are received into the General Fund and are used to fund state court facilities.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$240,844	\$147,391	\$190,513	\$128,697	\$157,021	\$190,000
% Change	-10.4%	-38.8%	29.3%	-32.4%	22.0%	21.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Volusia County Code of Ordinances
Chapter 70, Sec. 70-37(b)(3),
70-77(b)(6), 70-116(d)

REVENUE CODE:

Admin Service Charge - Impact Fee Collection - 4199

DATE REVISED:

DESCRIPTION:

The County shall be entitled to collect and retain an administrative fee on all Impact Fees collected (Fire Impact Fees, Park Impact Fees and Road Impact Fees) in order to offset the costs of administering the fees.

FEE SCHEDULE:

Each Impact Fee has a calculated formula used to determine the fees owed.

RESTRICTIONS:

In the past, administrative fees were not restricted. However, pursuant to 2019 House Bill 7103, administrative charges for the collection of impact fees are to be limited to actual costs.

COLLECTION FREQUENCY:

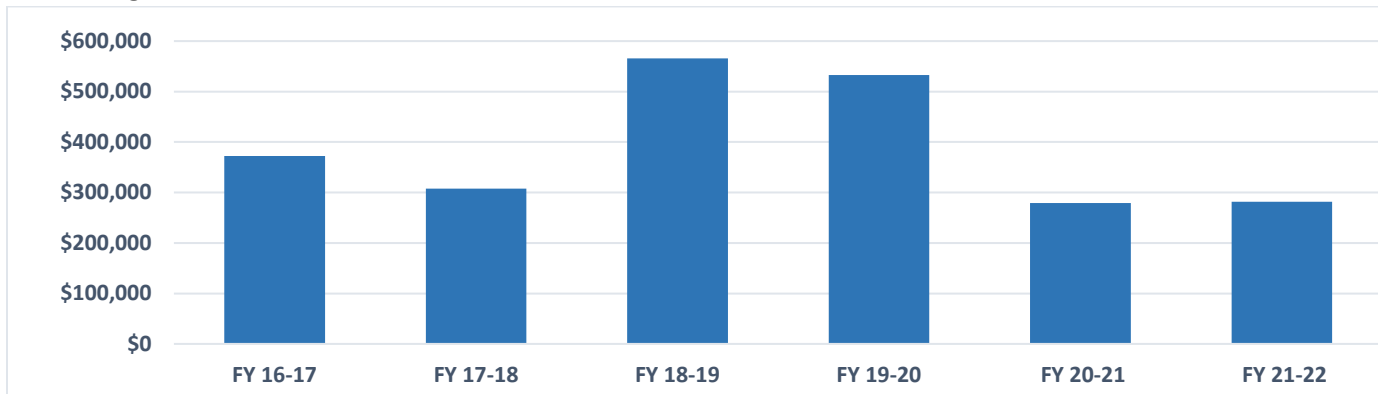
Funds are received throughout the year when applicants apply for building permits in all jurisdictions within Volusia County. Impact fees are required to be paid prior to issuance of a certificate of occupancy.

ADMINISTRATION:

Funds are collected in the Growth and Resource Management Department and processed through the Treasury and Billing division to be deposited in the General Fund to be used for building department activities.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$372,080	\$307,556	\$566,026	\$532,840	\$279,267	\$281,591
% Change	32.7%	-17.3%	84.0%	-5.9%	-47.6%	0.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Social Security Act Section 1611 (e)(1)(I),
Section 202 (x)(3)

REVENUE CODE:

Housing of Prisoners, Prisoner Reporting Incentive Pay -
4230, 4231

DATE REVISED:
DESCRIPTION:

Housing of Prisoners - for Municipal Code Violations in the City of Daytona Beach.

Prisoner Reporting Incentive Pay - Revenue is received from the Social Security Administration for the reporting of information that results in the suspension of payments to certain incarcerated individuals receiving supplemental security income, and the suspension of benefits to individuals receiving retirement, survivors and disability benefits.

FEE SCHEDULE:

Housing of Prisoners - \$33 for the first day and \$23 for the second day, \$55 maximum.

Prisoner Reporting Incentive - The Social Security Administration pays \$400 if the information on an individual is reported within 30 days after incarceration begins, and \$200 if the information is reported after 30 days but before 90 days after confinement.

RESTRICTIONS:

Revenues are not restricted, however, they are utilized to offset the expenses in the Corrections Division.

COLLECTION FREQUENCY:

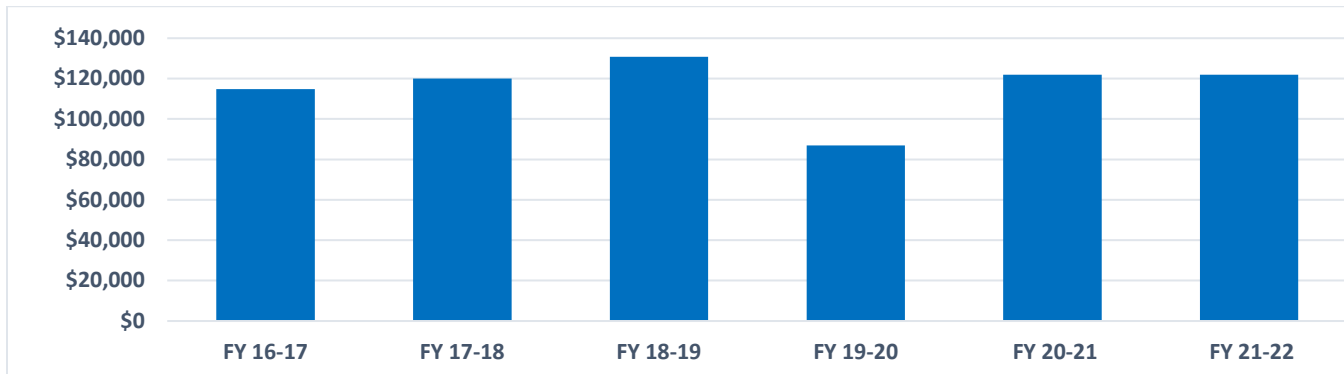
Housing of Prisoners received throughout the year. The Treasury and Billing division receives payments monthly via electronic transfer from the Social Security Administration for the Incentive Pay.

ADMINISTRATION:

Funds are received into the General Fund where they are used for Corrections related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$114,736	\$120,044	\$130,756	\$86,915	\$122,000	\$122,000
% Change	1.6%	4.6%	8.9%	-33.5%	40.4%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 406.09

Florida Administrative Code 11G

Volusia County Council Resolution 96-77

REVENUE CODE:

Medical Examiner's Fees - 4291

DATE REVISED: 04/18/1996

DESCRIPTION:

District Medical Examiners shall be entitled to expert witness fees as provided by law. On April 18th, 1996, the County Council revised the cremation fee charged by the Medical Examiner through Resolution 96-77. The Medical Examiner's Office can also provide services for investigation, autopsy or external exam and certification of death for other governments including the State Correctional Facility.

FEE SCHEDULE:

Witness fee rates are based on the type of case and who gives testimony. Cremation fees are set at \$30 each. Facility use rental (for cornea recovery) is set at \$25/quarter hour. Full medical examiner services such as investigation, autopsy, external exam, and certification of death can be provided to other governments at \$2,319/individual case.

RESTRICTIONS:

Neither of these revenues are restricted, however, they are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:

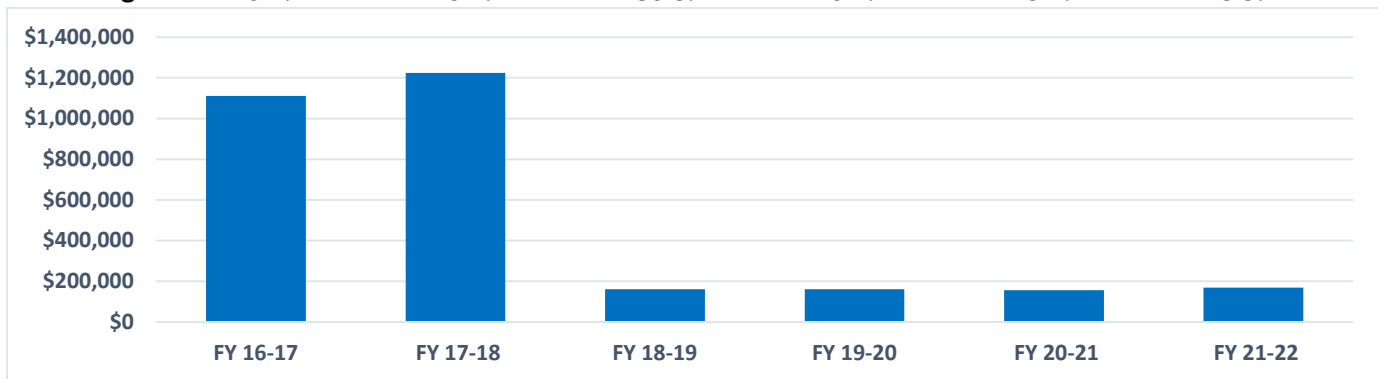
Witness fees and cremation fees paid when services are utilized.

ADMINISTRATION:

Revenues are received into the General Fund and used for Medical Examiner related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18*</u>	<u>FY 18-19*</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$1,110,646	\$1,223,733	\$161,144	\$161,433	\$155,957	\$169,286
% Change	-0.1%	10.2%	-86.8%	0.2%	-3.4%	8.5%



*Beginning June 2018, Volusia County began outsourcing the medical examiner's office services.

*Service contract to provide medical examiner services to Seminole County was discontinued as of September 30, 2018.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Fee schedules approved by County Council

REVENUE CODE:

Parks & Rec Fees – 4720, 4721, 4722, 4723 & 4725

DATE REVISED: 02/18/2010

DESCRIPTION:

Recreation fees [Strickland Range daily & annual fees]; league registration fees [flag football & softball]; camping fees [Gemini Springs, Lake Ashby, Lake Monroe, Riverbreeze, Spruce Creek, Lake Dias, other]; summer recreation fees; park fees [indoor meeting rooms, DeBary Hall, ballfields, boat launch, pavilions]; and sponsorship fees.

FEE SCHEDULE:

Rates are approved by County Council and reviewed periodically for adjustments.

RESTRICTIONS:

None of these revenues are restricted, however, they are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:

Regular and seasonal fees collected regularly throughout the fiscal year.

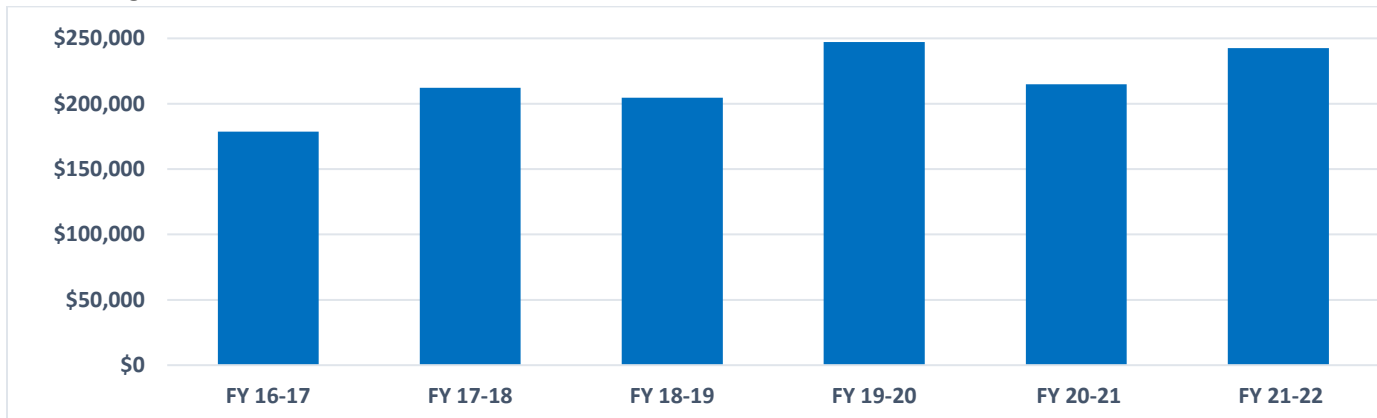
ADMINISTRATION:

Revenues are received into the General Fund and used for Parks related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

Recreation Fees – R4720

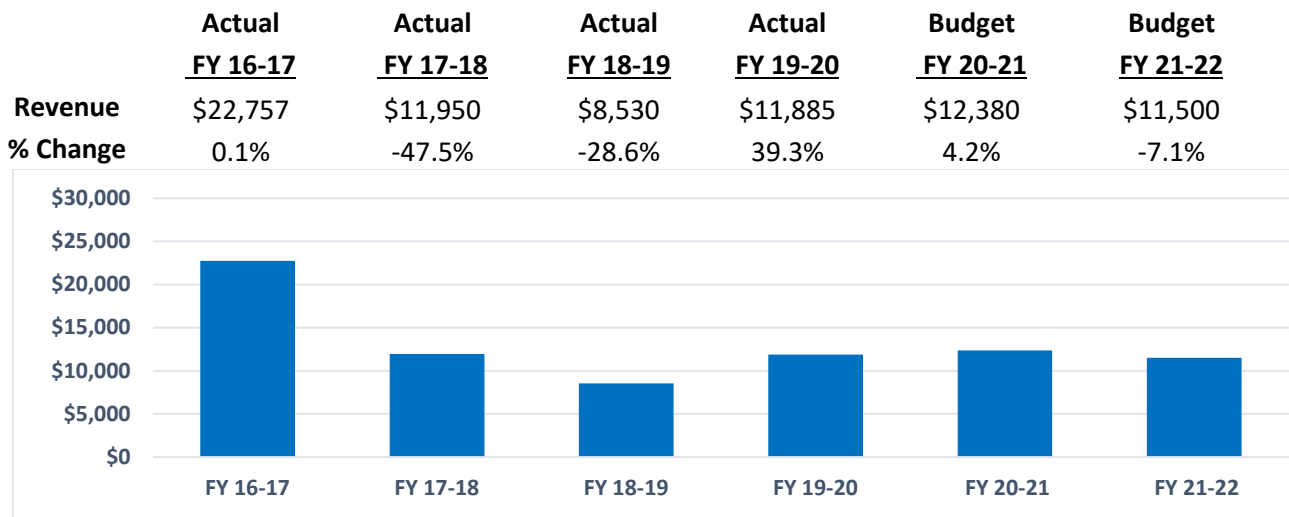
	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$178,696	\$212,235	\$204,580	\$247,281	\$215,000	\$242,652
% Change	-12.6%	18.8%	-3.6%	20.9%	-13.1%	12.9%



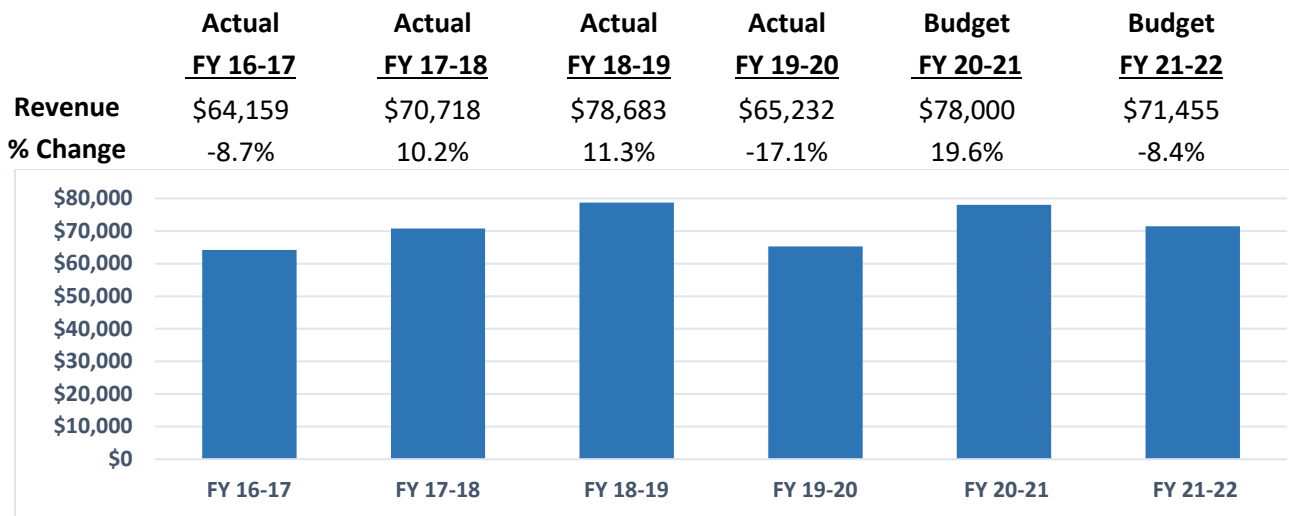
VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET (continued):

League Registration Fees – 4721



Camping Fees – 4722

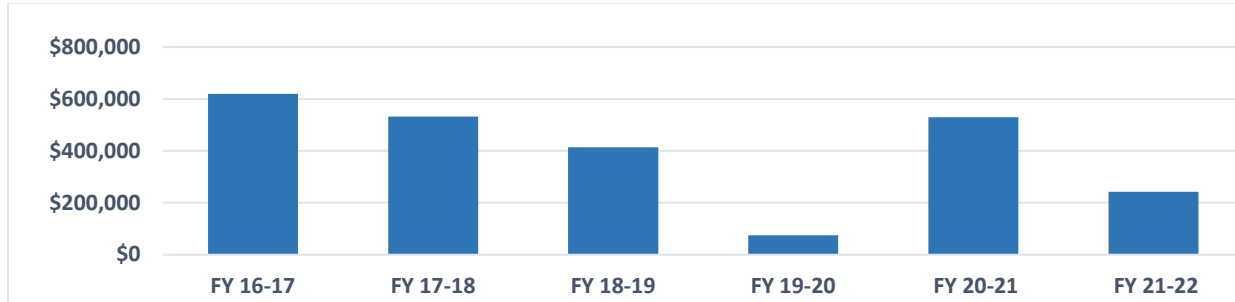


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET (continued):

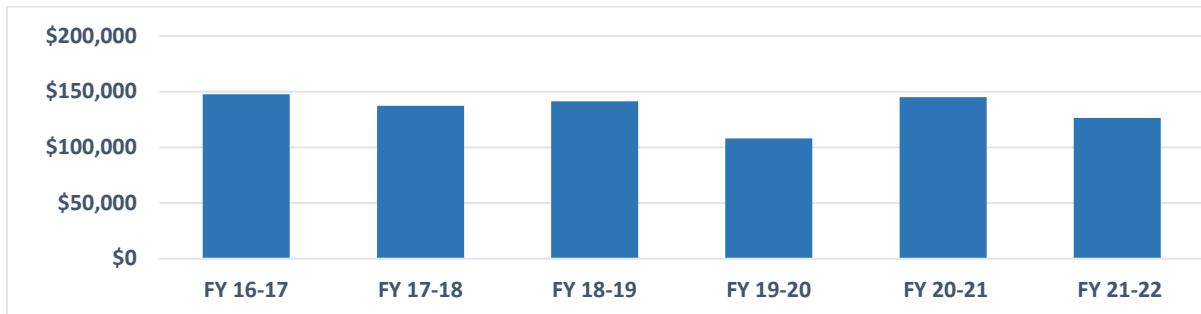
Summer Recreation Program – 4723

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$619,706	\$532,028	\$413,440	\$74,852	\$530,000	\$242,200
% Change	26.3%	-14.1%	-22.3%	-81.9%	608.1%	-54.3%



Park Fees – 4725

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$147,536	\$137,200	\$141,252	\$108,033	\$145,000	\$126,452
% Change	0.5%	-7.0%	3.0%	-23.5%	34.2%	-12.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Fee schedules approved by County Council

REVENUE CODE:

Beach Parks Park Fees - 4725

DATE REVISED: 02/18/2010

DESCRIPTION:

Pavilion rental fees for coastal parks.

FEE SCHEDULE:

Rates are approved by County Council and reviewed periodically for adjustments.

RESTRICTIONS:

There are no restrictions, however, these fees are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:

Daily collections.

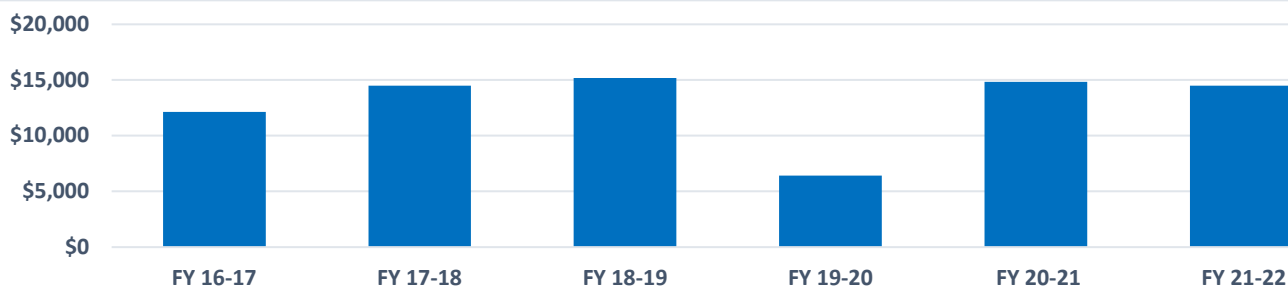
ADMINISTRATION:

Fees are received into the General Fund where they are utilized for coastal park related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

Park Fees

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$12,130	\$14,481	\$15,183	\$6,431	\$14,832	\$14,500
% Change	-6.8%	19.4%	4.8%	-57.6%	130.6%	-2.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Volusia County Council rate approval
09/03/2009, Revised 02/18/2010 (entrance
fees eliminated)

REVENUE CODE:

Lyonia Environmental Center Fees - 4726

DATE REVISED: 02/18/2010

DESCRIPTION:

General entrance fees were eliminated in February 2010, however, fees are still charged for camps, educational programs and field trips.

FEE SCHEDULE:

School field trips are \$3 per student; for every 10 students, 1 free chaperone. Additional adults \$6 each. Home school classes are \$6 per student. Summer camp fees are \$100/week while winter and spring break camp fees are \$80/week or \$25/day.

RESTRICTIONS:

There are no restrictions, however, these fees are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:

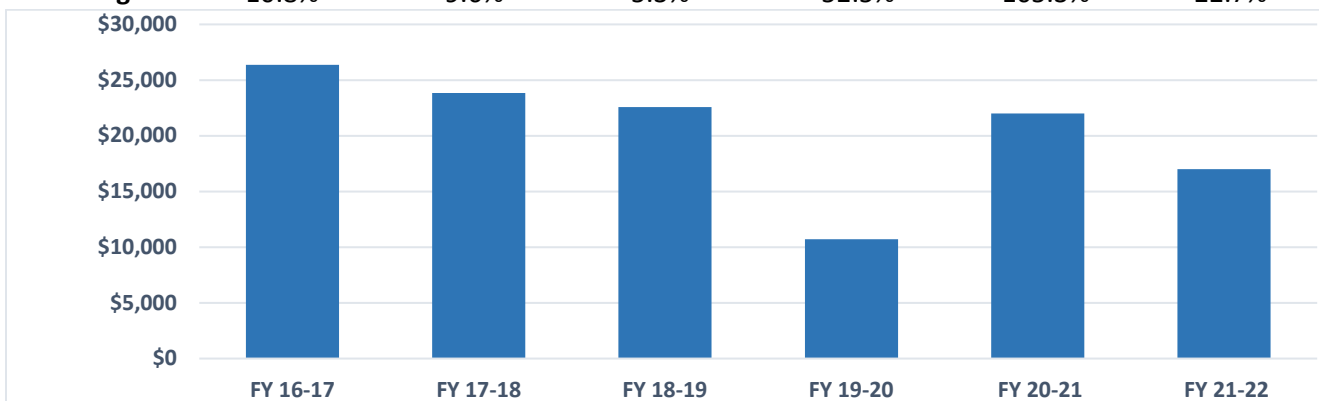
Daily collections.

ADMINISTRATION:

Fees are received into the General Fund where they are utilized for Lyonia Environmental Center expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$26,371	\$23,834	\$22,570	\$10,715	\$22,000	\$17,000
% Change	-10.8%	-9.6%	-5.3%	-52.5%	105.3%	-22.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001/Beach Capital Fund 313

AUTHORIZATION:

Volusia County Code of Ordinances Chapter 20,
Section 20-201 through 20-205
Ordinance 2017-28

REVENUE CODE:

Beach Access Fees - 4728

DATE REVISED: 11/16/2017

DESCRIPTION:

On every day of the year that the beach is open to vehicular access, all motor vehicles entering the beach are subject to vehicular access fees. These fees offset the beach toll collections contract and other beach related expenses.

FEE SCHEDULE:

A \$20 fee allows for a single entry to the beach and one same-day reentry. Annual passes are also available for purchase by County residents for \$25. Non-residents are charged \$100 for an annual pass.

RESTRICTIONS:

Four dollars of the daily vehicular access fee and annual pass is used for capital improvements only; this portion of the revenue is received in the Beach Capital Fund 313. The balance of the funds collected are not restricted but are utilized to offset beach related expenses charged in the General Fund.

COLLECTION FREQUENCY:

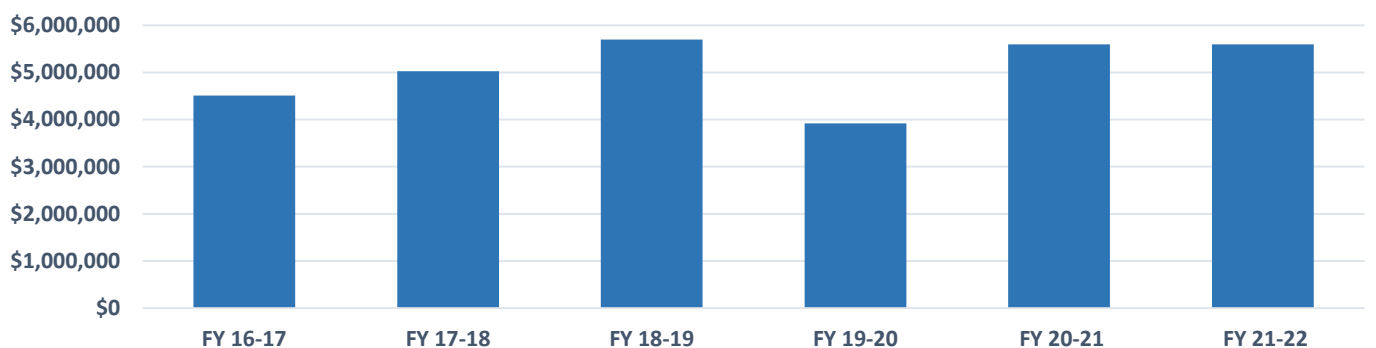
Daily collections.

ADMINISTRATION:

Beach toll collection services are provided by a contract with an outside vendor. The contractor provides for the management, operation, and maintenance of the toll collection. Revenue is remitted to the county by the contractor on a monthly basis, less the contractor's collection fees as determined by their contract. The current contract began in October 2015 and is a five-year contract with 5 one-year renewal options, for a total number of years not to exceed ten. On November 16, 2017, Amendment No. 1 increased the initial term of the contract by 2 years to extend the initial term through September 20, 2022.

COLLECTION HISTORY AND CURRENT BUDGET:
General Fund 001

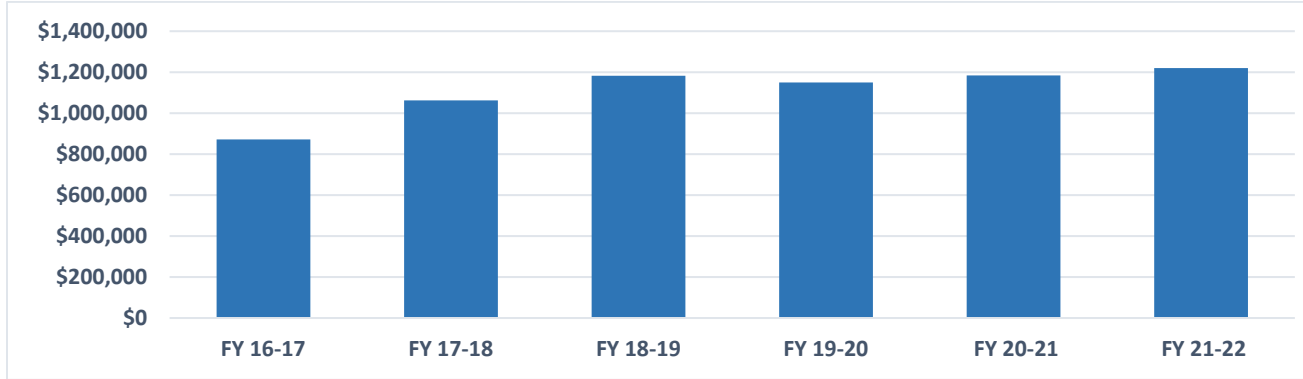
	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$4,513,041	\$5,024,916	\$5,695,503	\$3,917,366	\$5,596,779	\$5,596,779
% Change	0.7%	11.3%	13.3%	-31.2%	42.9%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

Beach Capital Fund 313

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$871,885	\$1,062,154	\$1,182,628	\$1,150,000	\$1,184,500	\$1,220,035
% Change	-6.1%	21.8%	11.3%	-2.8%	3.0%	3.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

County Council approval

REVENUE CODE:

Marine Science Center Fees - 4729, 4730, 4741, 4764 & 8584 **DATE REVISED:** 10/05/2021

DESCRIPTION:

The Marine Science Center (MSC) offers an innovative learning experience where visitors can discover, enjoy and appreciate the many wonders of marine life in environmentally rich Volusia County. The MSC offers a sea bird and sea turtle rehabilitation viewing area, teaching lab, nature trail and environmental exhibit gallery with guided tours. Entrance fees, fees for special events, field trips, donations, as well as sales from the gift shop help to offset the costs of operating the center.

FEE SCHEDULE:

Entrance Fees (General Admission):	Seniors \$8, Adults 12 & up \$7, Youth 3-11 \$5, under 3 free.
Field Trip Fees (Education Admission):	Adults 12 & up \$6, Youth 3-11 \$3
Individual Annual Pass:	\$15
Family Annual Pass (2 Adults/2 Children):	\$60

All fees were revised by County Council on 10/5/2021 which include a \$3 increase to general admission fees and establishing both an individual and family annual pass.

RESTRICTIONS:

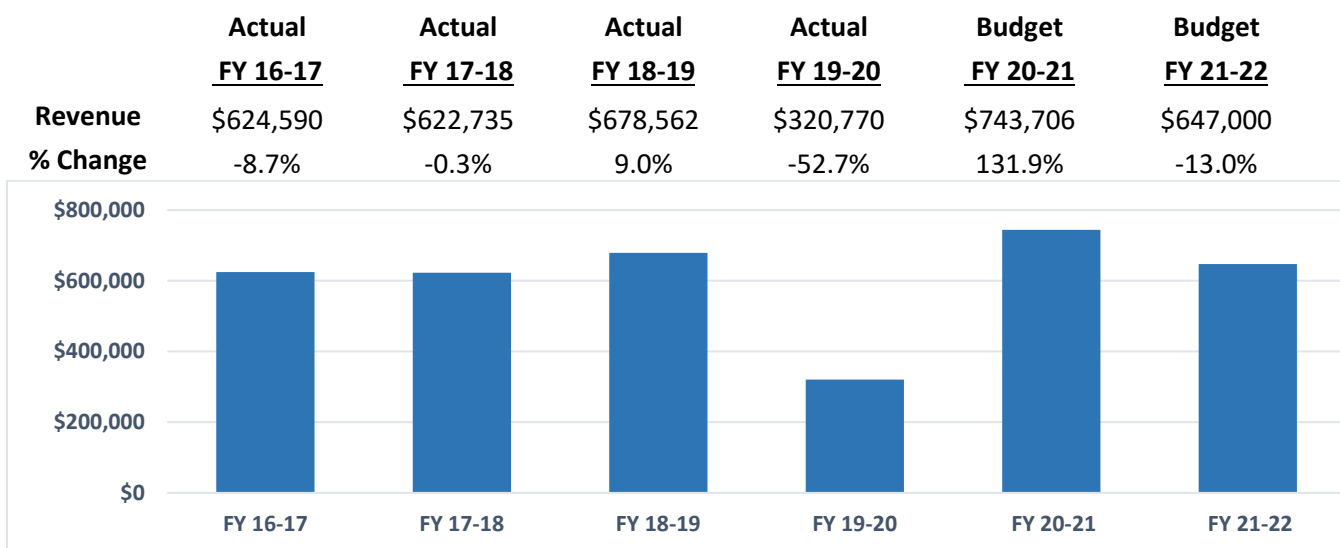
There are no restrictions, however, these fees are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:

Daily collections.

ADMINISTRATION:

Fees are collected at the site and received into the General Fund where they are utilized for Marine Science Center activities.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Volusia County Code of Ordinances 20-121 (h)
(6); 20-293, 20-142-145
Ordinance 2016-22, 2016-167

REVENUE CODE:

Beach Safety Fees & Fines - 4491, 4724, 4740, 4900, 5411

DATE REVISED: 02/06/1997

DESCRIPTION:

Charges for Labor - fees charged to outside agencies for providing EMT and Law Enforcement on the beach;
Power Ski Registration Fees - personal watercraft inspection decals-fees to be set by County Council;
Special Events - alcohol fee - approved by council; fee based on Beach Safety Ocean Rescue Special Events Guide;
Other Charges/Services - Junior Lifeguard Registration Fee; Beach Fines - collected for code violations, misdemeanors and crimes on the beach.

FEE SCHEDULE:

Charges for Labor- \$25 Lifeguard, \$45 Senior Lifeguard, \$35 Beach Safety Specialist, Power Ski Registration Fee-Residents \$100/year, non-residents \$125, monthly decals \$25; Special Events \$100/per event; Special Events-alcohol fee \$50/day; Sponsorship Tents and Banners during Events \$50 fee; Junior Lifeguard Registration Fee \$150/week; Beach Fines-vary.

RESTRICTIONS:

There are no restrictions, however, these fees are utilized to offset the expenses specific to the operations.

COLLECTION FREQUENCY:

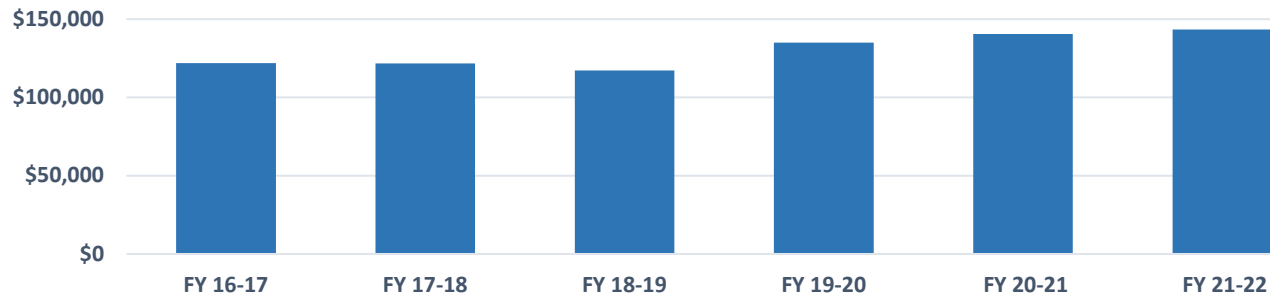
Routine collections as fees/fines are incurred.

ADMINISTRATION:

Fees are received into the General Fund where they are used for Beach Safety activities.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$121,871	\$121,691	\$117,263	\$135,069	\$140,540	\$143,435
% Change	45.4%	-0.1%	-3.6%	15.2%	4.1%	2.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001/Crime Prevention Trust Fund 175

AUTHORIZATION:

F.S. 28-24 (12) (e) (1); 29.008; 318-17; 318-18; 318.1215, Chapter 775, F.S. 939.185, 938.19(2) Volusia County Code of Ordinances Sec. 38-31, 38-32 and 38-34; Ordinance 2004-07

REVENUE CODE:

Court Fees – 4171, 4890, 4898, 5125, 5126, 5158, 5159, 5170, & 5199

DATE REVISED:**DESCRIPTION:**

Dori Slosberg Drivers Ed - Rev Code 4890 - F.S 318.1215- \$5 of each civil traffic fine/penalty to be used for Drivers Education Program.

Misdemeanor Fines - Rev Code 4898 - per Chapter 775.083 (2) of F.S., court costs shall be assessed and collected in each instance a defendant pleads nolo contendere to, or is convicted of, or adjudicated delinquent for, a felony, misdemeanor, or criminal traffic offense under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. The court costs imposed are \$50 for a felony and \$20 for any other offense and shall be deposited by the Clerk of Courts into an appropriate county account for disbursement. In fiscal year 2020-21, these two revenue sources were moved to the Crime Prevention Trust Fund 175 and was combined as one revenue code.

Teen Court - Rev Code 5125, 5126 - A sum of up to \$3 shall be assessed as a court cost in circuit and county court against each person who pleads no lo contendere to, or is convicted of, regardless of adjudication, or adjudicated delinquent for a violation of a criminal law, a delinquent act, or a municipal or County ordinance, or who pays a fine or civil penalty for any violation of F.S. Ch. 316. Any person whose adjudication is withheld under F.S. 318.14(9) or 318.14(10) shall also be assessed this cost.

Volusia County Law Library - Rev Code 4171, 5158 - 12.5% of the \$30 surcharge assessed each person who pays a fine or civil penalty for any noncriminal traffic infraction pursuant to F.S 318.18 and every person who pleads nolo contendere, or is convicted regardless of adjudication, of a violation of a noncriminal traffic infraction or criminal violation of F.S. 318.17. Also, 25% of the additional \$65 related to County Ordinance 2004-07 is collected for this purpose as well.

Legal Aid - Rev Code 5159 - 25% of the additional \$65 related to County Ordinance 2004-07 and is provided to fund this program. This remaining 75% of revenue is now split evenly at 25% between the law library, innovations program and teen court.

Court Technology - Rev Code 5170 - \$2 used exclusively to fund court-related technology and court technology needs as defined by F.S. 29.008 and 28.24 (12) (e) (1).

Other court related revenue - Rev Code 5199 - 25% of the additional \$65 related to County Ordinance 2004-07 and is provided to fund other court specific related expenses.

FEE SCHEDULE:

Each fee is collected as described above.

RESTRICTIONS:

Each fee collected is to be used as described in the statutes referenced above.

COLLECTION FREQUENCY:

Routine collections as fees/fines are incurred.

ADMINISTRATION:

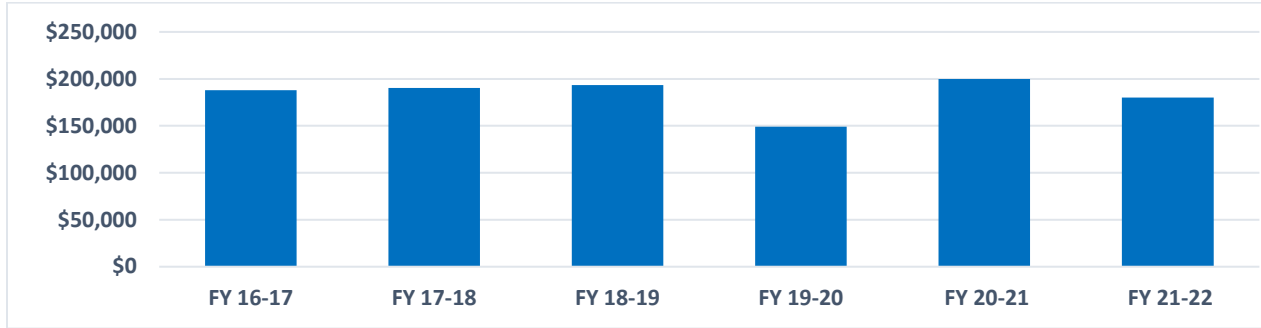
Fees are collected by the Clerk of Courts, deposited to the County's General Fund and Crime Prevention Trust, and accounted for in a separate revenue line for tracking and recording purposes.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

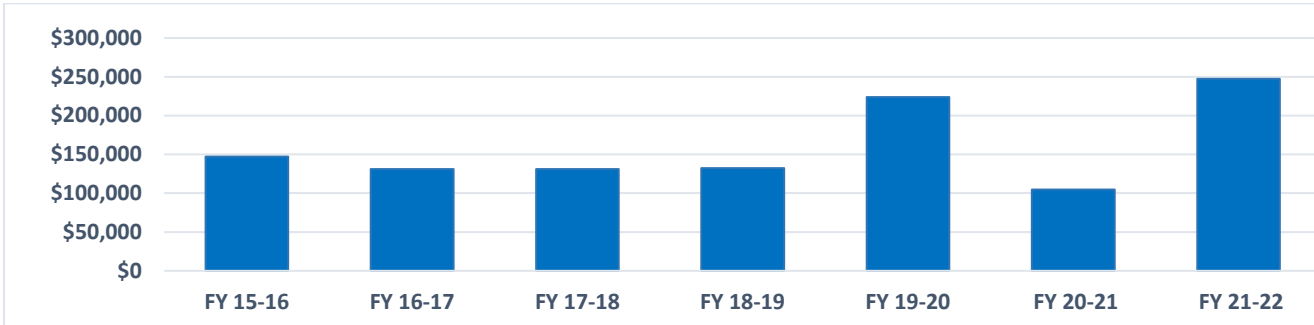
Dori Slosberg Drivers Education Program – 4890

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$187,865	\$190,466	\$193,348	\$149,155	\$200,000	\$180,200
% Change	-12.3%	1.4%	1.5%	-22.9%	34.1%	-9.9%



Teen Court – 5125 & 5126

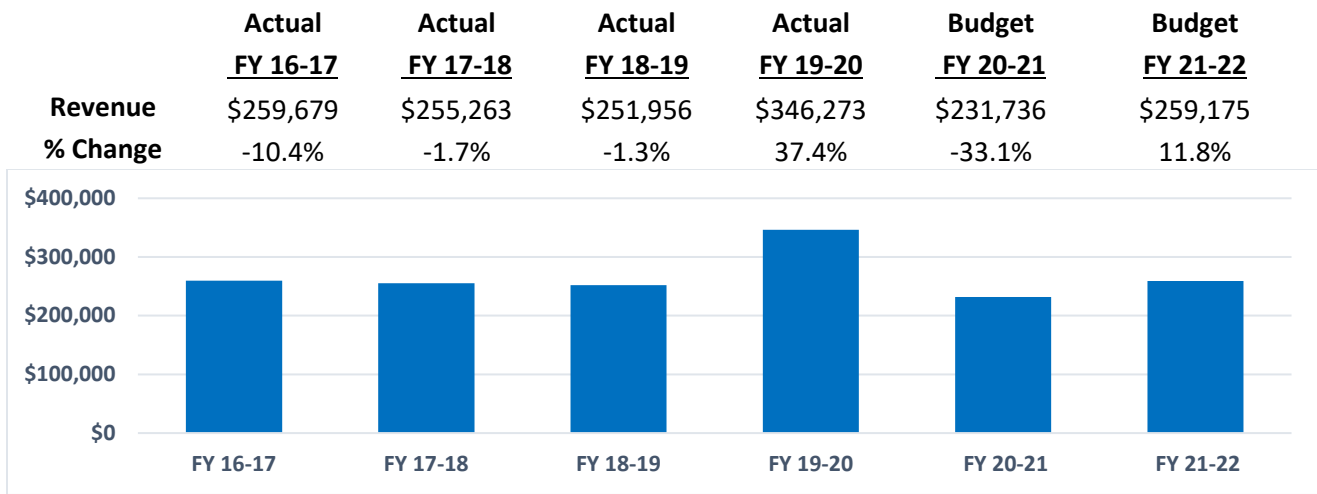
	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$131,026	\$130,953	\$132,335	\$223,940	\$104,736	\$247,597
% Change	-11.1%	-0.1%	1.1%	69.2%	-53.2%	136.4%



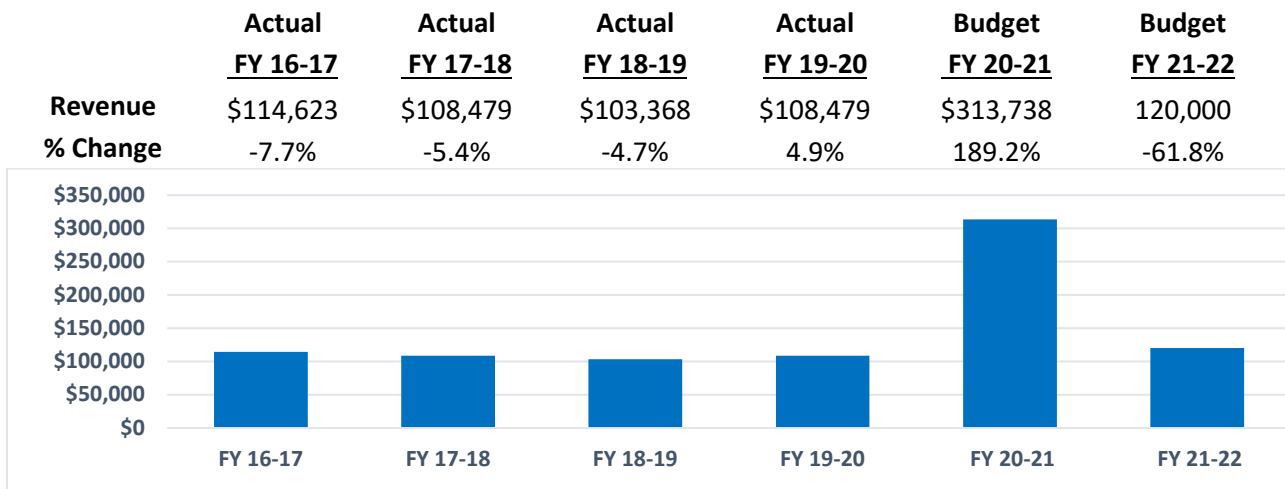
VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET (continued):

Law Library – 4171 & 5158



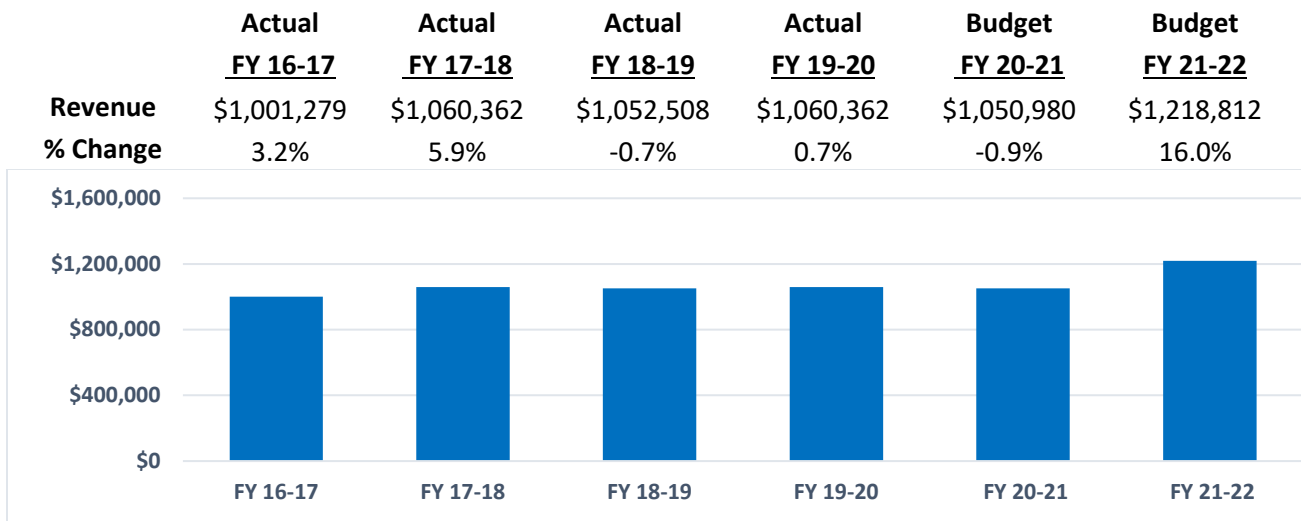
Legal Aid – 5159



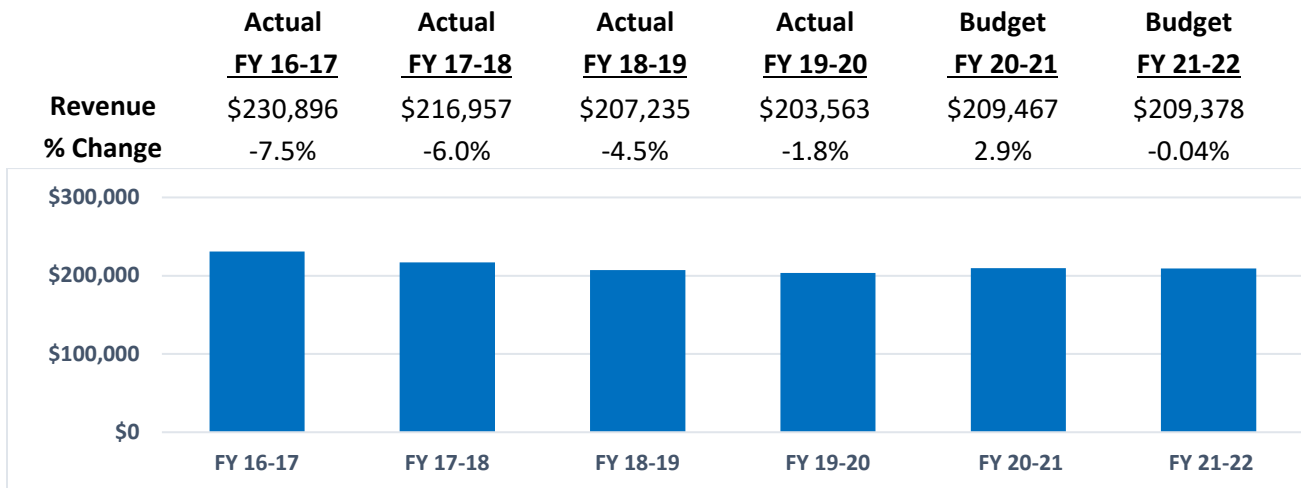
VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET (continued):

Court Technology – 5170



Other Court Related Revenue* – 5199



*This revenue will now be split into Drug Court's Innovative Program, Volusia County's DUI Court Program and the Circuit Juvenile Program.

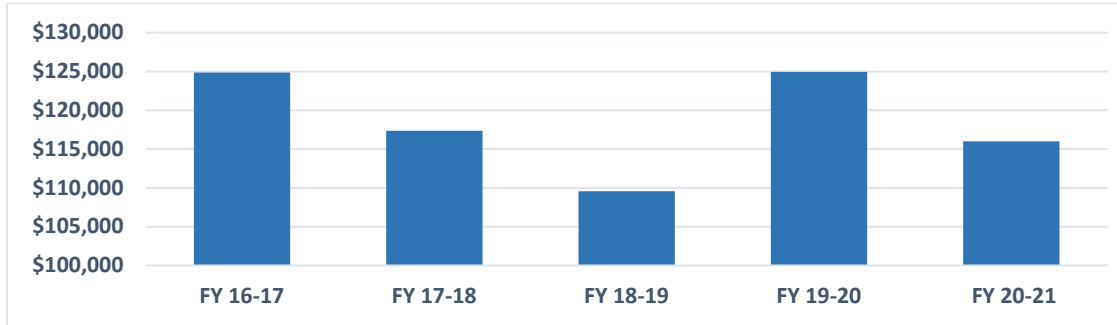
VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

Fund 175: Criminal Misdemeanor Fines and Felony Fines

*For historical purposes, the Criminal Misdemeanor and Felony Fines and are shown separately, however, these revenues are now combined and budgeted in the Crime Prevention Trust Fund (175) for FY 21-22. The budget for FY 21-22 is \$172,655.

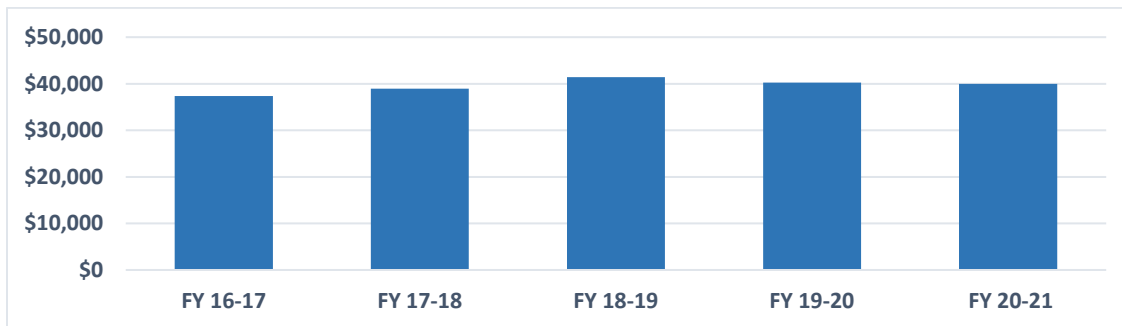
Criminal Misdemeanor Fines – 4898

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>
Revenue	\$124,887	\$117,351	\$109,564	\$124,969	\$115,982
% Change	-8.7%	-6.0%	-6.6%	14.1%	-7.2%



Felony Fines – 4898

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>
Revenue	\$37,334	\$38,927	\$41,383	\$40,244	\$39,980
% Change	10.4%	4.3%	6.3%	-2.8%	-0.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 938.08

REVENUE CODE:

Domestic Violence Surcharge - 4892

Previous Revenue Code 5130

DATE REVISED: 2019

DESCRIPTION:

The domestic violence surcharge is imposed for a violation of any offense of domestic violence by the courts.

FEE SCHEDULE:

The court shall impose a surcharge of \$201. The sum of \$85 of the surcharge shall be deposited into the Domestic Violence Trust Fund. The Clerk of Court shall retain \$1 of each surcharge that the Clerk of Court collects as a service charge of the clerk's office. The remainder of the surcharge shall be provided to the governing board of the county.

RESTRICTIONS:

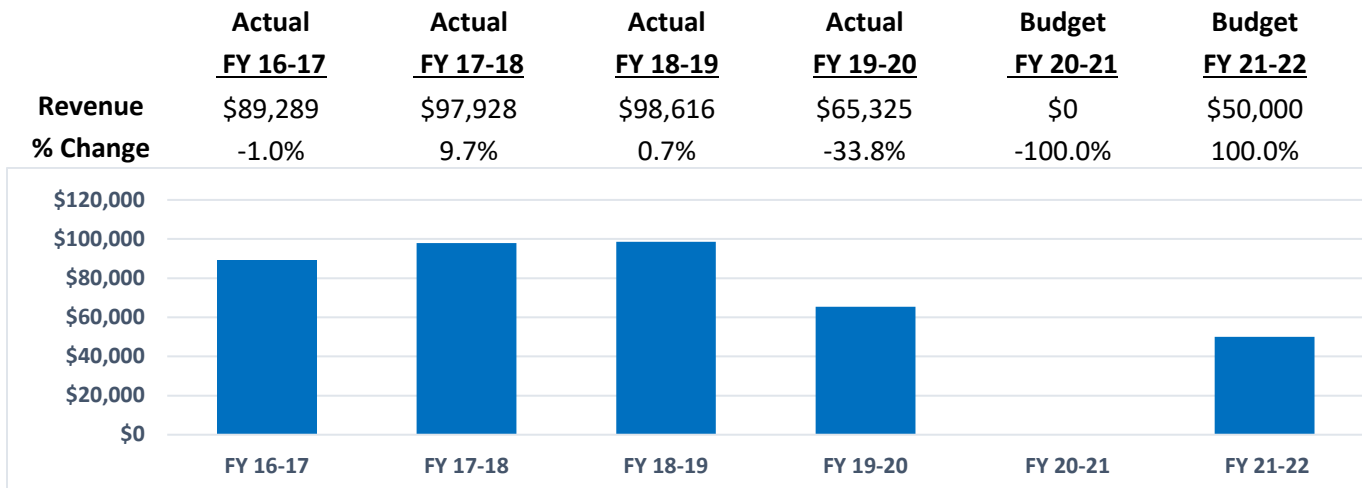
Payment of the surcharge shall be a condition of probation, community control, or any other court-ordered supervision. The remaining surcharge must be used only to defray the costs of incarcerating persons sentenced under s. 741.283 and provide additional training to law enforcement personnel in combating domestic violence.

COLLECTION FREQUENCY:

Fees are collected quarterly.

ADMINISTRATION:

Revenues are received and split between the Domestic Violence Trust Fund, the clerk's office and the county.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

F.S. 938.13, F.S.938-21 and F.S. 938.23
Volusia County of Ordinances 38-33

REVENUE CODE:

Drug Abuse Treatment Assessment - 5150

DATE REVISED:

DESCRIPTION:

When a person is found guilty of any misdemeanor under the laws of this state in which unlawful use of drugs or alcohol is involved, there shall be imposed an additional cost in the case.

FEE SCHEDULE:

\$15 is collected, \$1 remains with the clerk of court as a service charge and \$14 is remitted to the county. In addition to this fee, a court cost of \$50 may be assessed to a defendant if they have the ability to pay the fine and additional assessment and will not be prevented thereby from being rehabilitated or from making restitution.

RESTRICTIONS:

Funds must be used for substance abuse programs within the county.

COLLECTION FREQUENCY:

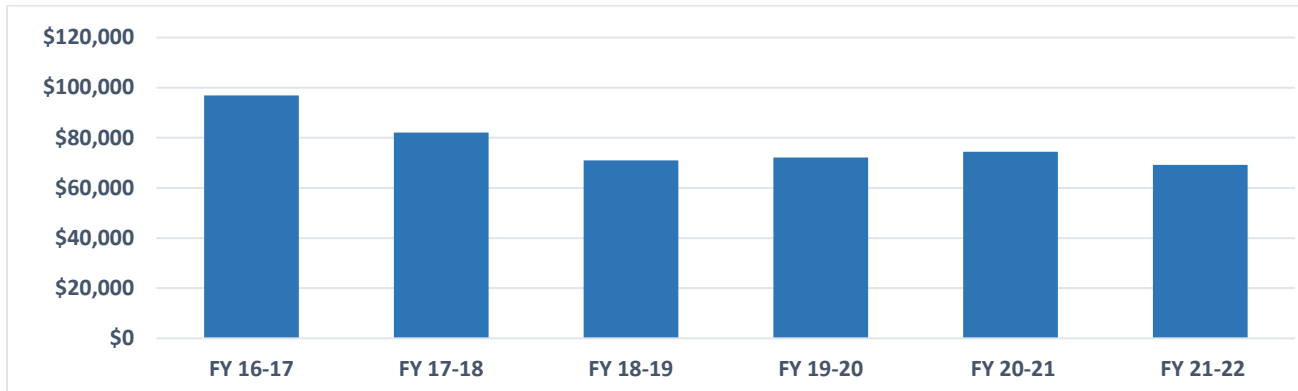
Routine collections as fees/fines are incurred.

ADMINISTRATION:

Fees are collected by the Clerk of Courts and deposited to the County's General Fund and are used to offset substance abuse program expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$96,915	\$82,147	\$71,031	\$72,171	\$74,406	\$69,179
% Change	-5.8%	-15.2%	-13.5%	1.6%	3.1%	-7.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Bank Earnings Credit - 6114

DATE REVISED:

DESCRIPTION:

The bank earnings credit rate as known as (ECR) is the imputed interest rate calculated by banks to account for money that they hold in non-interest bearing accounts. ECRs are often used by banks to credit customers for services, reduce fees, or offer incentives for new depositors.

FEE SCHEDULE:

ECRs are calculated on a daily basis and vary depending on the total earnings allowance.

RESTRICTIONS:

N/A.

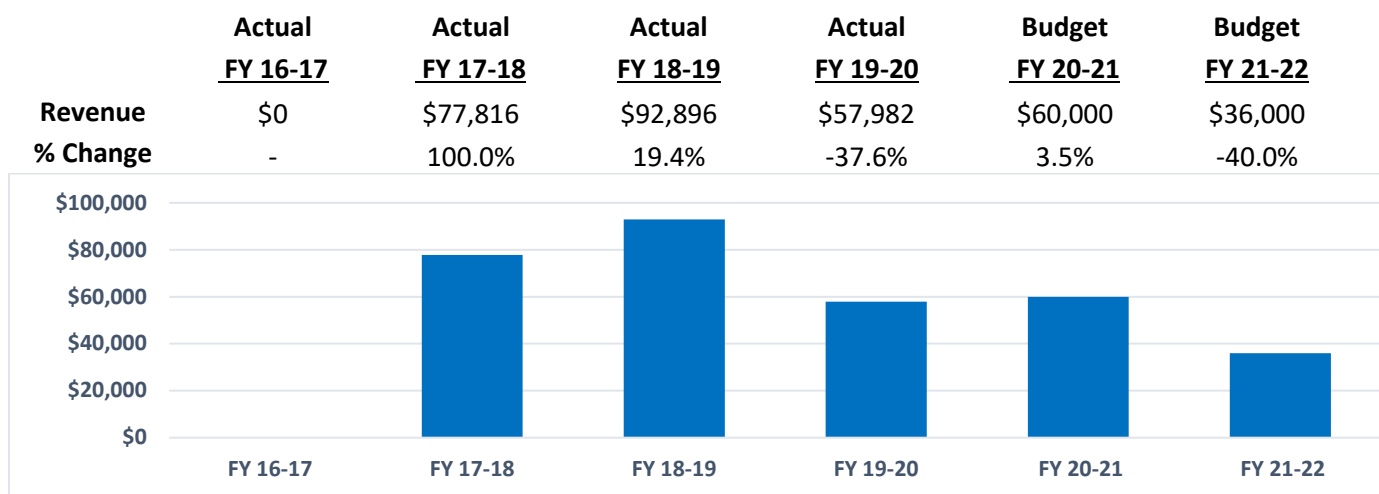
COLLECTION FREQUENCY:

Monthly.

ADMINISTRATION:

Revenue received is used to offset the accounting department's expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Rent - 6210

DATE REVISED: 10/30/2018

DESCRIPTION:

Rent revenue in the general fund is from the rental agreement with the Volusia County Fair Association annually for the Volusia County Fair as well as the Agricultural Center facility rent from other events throughout the year. Also, there is revenue received for the rental of cell towers throughout the county.

FEE SCHEDULE:

Fees vary depending on length of event and what space is being rented.

RESTRICTIONS:

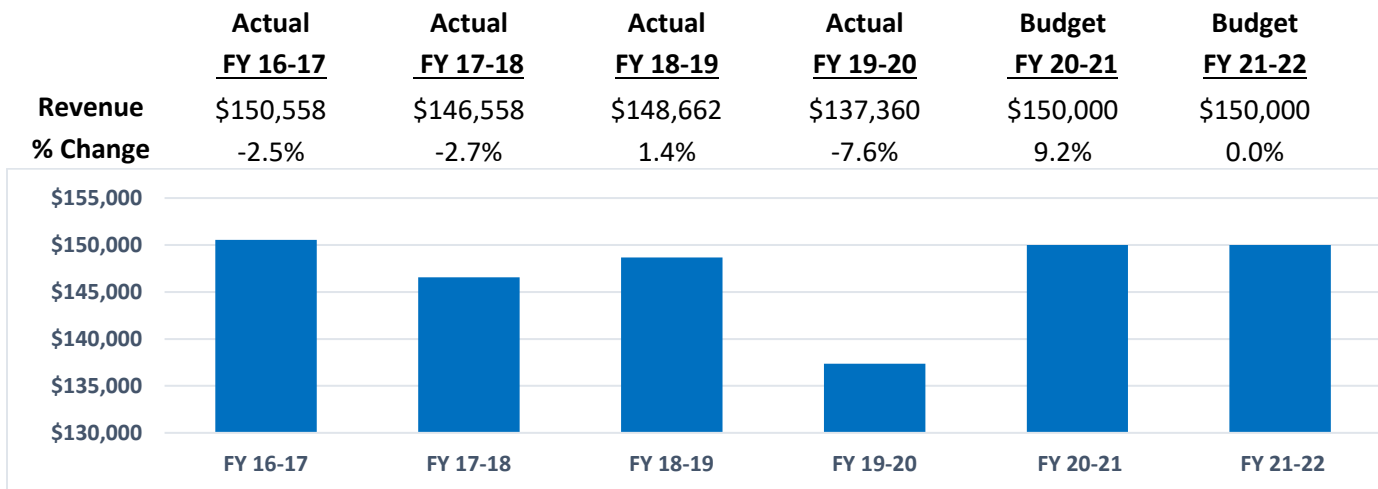
N/A.

COLLECTION FREQUENCY:

Fees are collected by the event and monthly for the cell towers.

ADMINISTRATION:

Revenue received is used to offset general fund expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Commission – Coke Contract - 6242

DATE REVISED: 03/19/2019

DESCRIPTION:

Contract for commission from various vending machines throughout the county.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

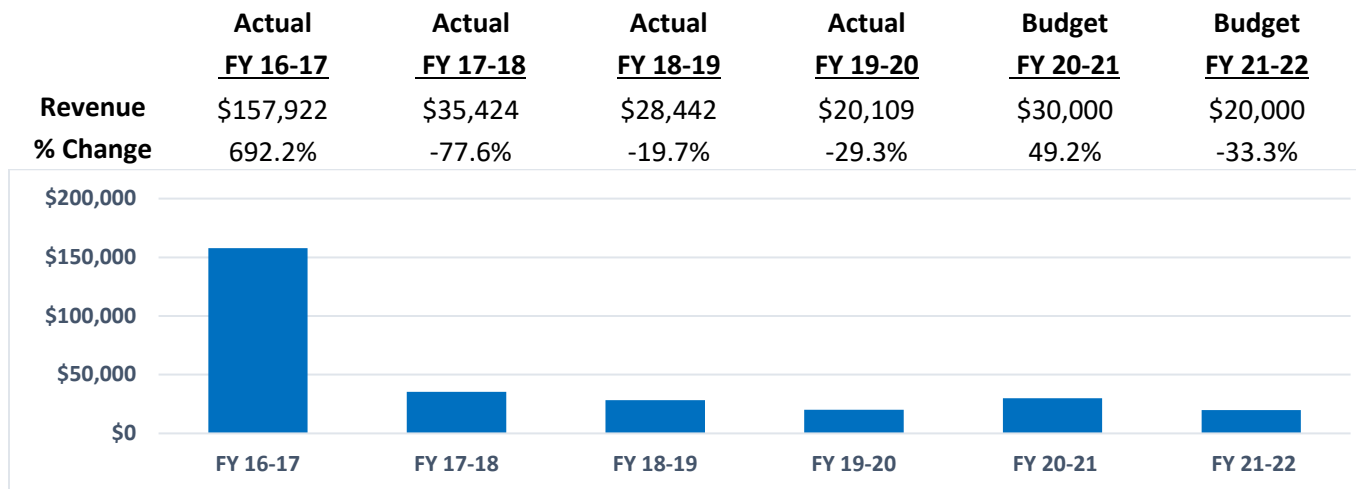
N/A.

COLLECTION FREQUENCY:

Monthly.

ADMINISTRATION:

Revenue received is used to offset general fund expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

REVENUE CODE:

Sale - Land - 6420

DATE REVISED:

DESCRIPTION:

Revenue is based on expected sale of surplus county properties.

FEE SCHEDULE:

Fees vary depending on the sale of the specific property.

RESTRICTIONS:

Property must be county owned in order for a sale to happen.

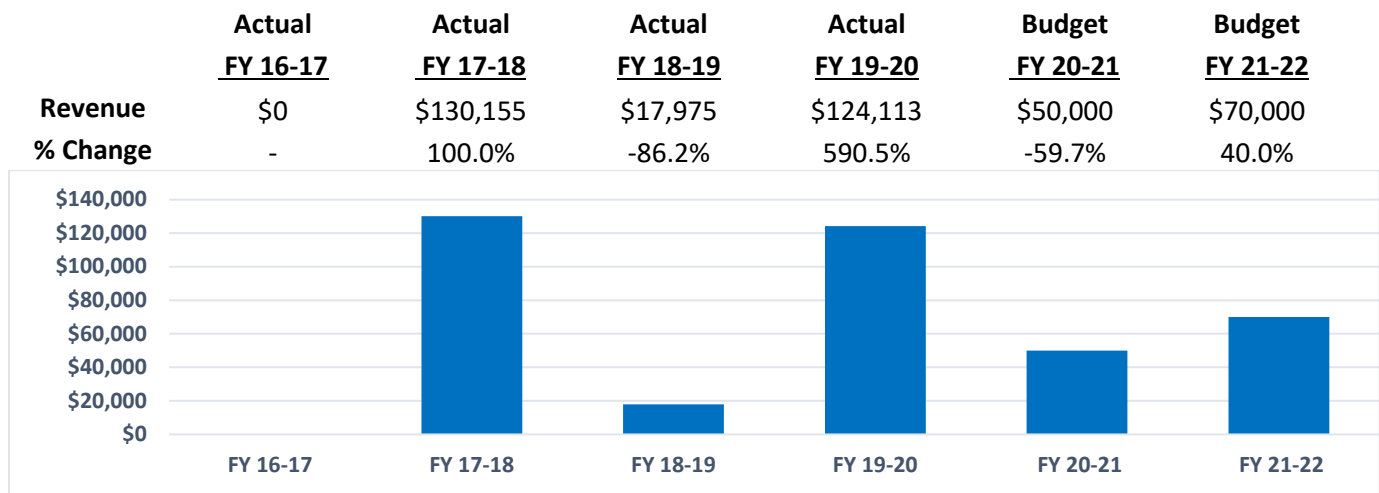
COLLECTION FREQUENCY:

Collected when a sale occurs.

ADMINISTRATION:

Revenue is received by Growth and Resource Management Planning and Development services.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

REVENUE CODE:

Other Reimbursements - 6942

DATE REVISED:

DESCRIPTION:

Reimbursements from various suppliers or companies from purchasing card purchases, dishonored check fees and fees collected from public records requests.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

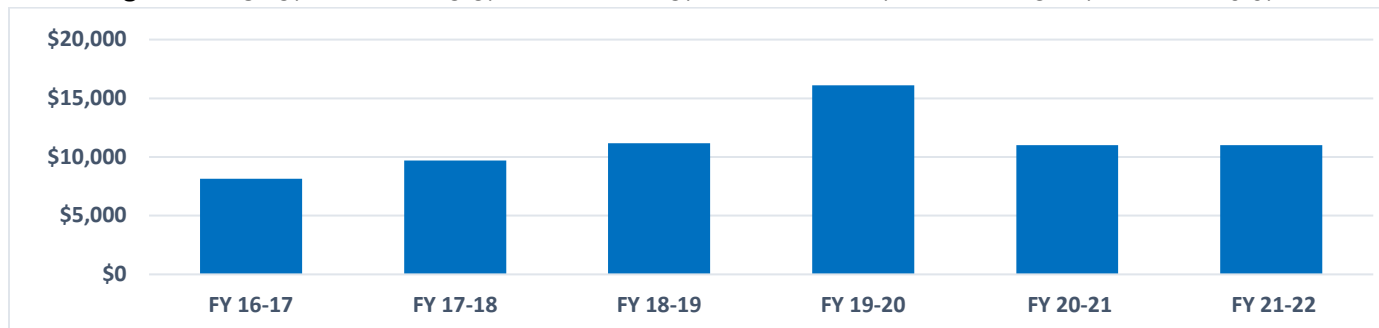
Fees are collected upon occurrence or reimbursement.

ADMINISTRATION:

Revenues are received into the General Fund and used to offset expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$8,142	\$9,710	\$11,161	\$16,116	\$11,000	\$11,000
% Change	-87.9%	19.3%	14.9%	44.4%	-31.7%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

General Fund 001

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 22, Art. III,
Div. I

Volusia County Council Resolution 2005-191

REVENUE CODE:

Contractor Licensing - 6701

DATE REVISED: 09/22/2005

DESCRIPTION:

This revenue is derived from fees paid by contractors who want to perform licensed contracting activities in Volusia County. The Volusia County Code states that a licensed contractor is one who has been tested and who has met all appropriate local requirements to be qualified for and authorized to obtain building permits and who contracts to be responsible for a project. A licensee is one who, for compensation, will repair, alter, remodel, add to, demolish, subcontract from or improve buildings or structures. This revenue consists of contractor license registration fees, testing fees, license issuance, and license renewal fees.

FEE SCHEDULE:

Refer to the Volusia County Building and Code Administration Fee Schedule for a complete listing of all examination and certificate of competency registration and listing fees.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government.

COLLECTION FREQUENCY:

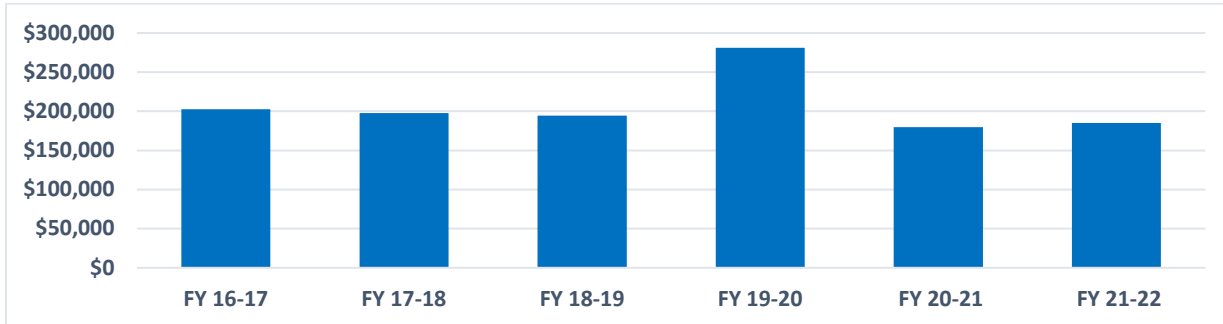
Revenues are collected daily from the licensing and registration fees by Building and Code Administration staff.

ADMINISTRATION:

Revenue derived from the collection of contractor licensing fees are received into the General Fund and used to offset costs of services provided by the Building and Code Administration Division to the residents of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$202,541	\$197,688	\$194,346	\$281,030	\$179,887	\$185,000
% Change	11.8%	-2.4%	-1.7%	44.6%	-36.0%	2.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Emergency Medical Services Fund 002

AUTHORIZATION:

Volusia County Code of Ordinances 2011-20

Sec. 161

Municipal Code 46-162

REVENUE CODE:

Ambulance Fees - 4260

DATE REVISED: As a County function 07/21/2011

DESCRIPTION:

Ambulance fees are net of required adjustments. Fees are established by County Council and can be adjusted based on Medicare allowable rates. The county is authorized to charge the equivalent of 150% of the Medicare rate in effect at the time the services are rendered.

FEE SCHEDULE:

Rates vary according to the type of service provided; basic life support, non-emergency or emergency; advanced life support non-emergency or emergency level one and level two care, specialty care (inter-facility transport) and stand by rates for special events.

RESTRICTIONS:

Revenue collected for these services remain in the fund and cannot be transferred to another fund for any other purpose.

COLLECTION FREQUENCY:

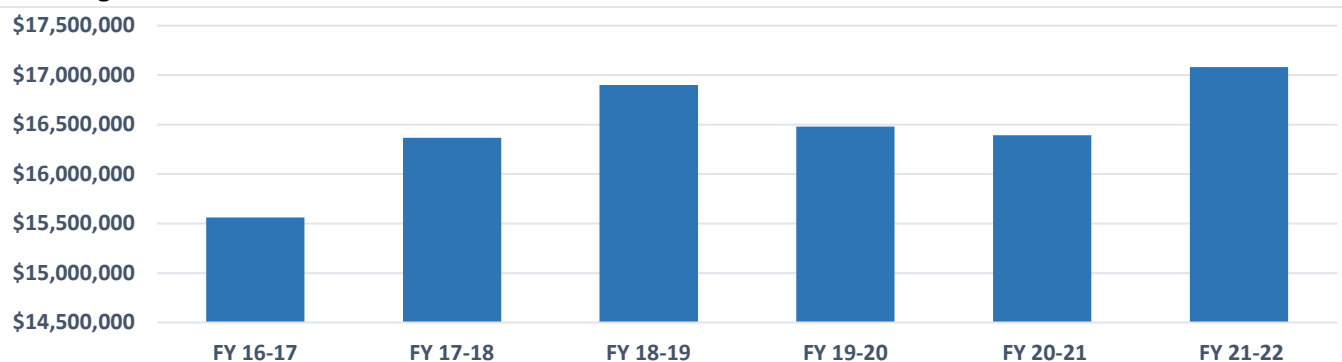
Services are billed and collected throughout the fiscal year.

ADMINISTRATION:

The county's Treasury and Billing division is responsible for the billing and collection of ambulance services for the county.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$15,560,266	\$16,366,037	\$16,899,826	\$16,479,777	\$16,393,063	\$17,080,346
% Change	1.9%	5.2%	3.3%	-2.5%	-0.5%	4.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Emergency Medical Services Fund 002

AUTHORIZATION:

County Council Agenda Item #9093

REVENUE CODE:

PEMT Program Revenues – 4263, 4264

DATE REVISED: 09/07/2021

DESCRIPTION:

In 2016, the State of Florida approved a program that provides supplemental payments for eligible Public Emergency Medical Transportation (PEMT) entities that meet specified requirements and provide emergency medical transportation services to Medicaid beneficiaries. Supplemental payments provided by this program are available only for allowable costs that exceed other Medicaid revenue that the eligible PEMT entities receive. Eligible PEMT entities must certify to the Agency for Health Care Administration the total expenditure of funds and federal financial participation eligibility for the amount claimed.

In 2019, the State Legislature authorized expansion of the PEMT program to include the populations receiving Medicaid that are provided services through various Managed Care Organizations (MCOs). In order to leverage the 61% federal share for this population, Volusia County would provide the state share (approximately 39%) through an Intergovernmental Transfer (IGT), rather than certify the county's public expenditures as is currently done with the fee-for-services patients. The county would then later be reimbursed by the MCO providers for the supplemental payments under this program.

On January 21, 2020, county council approved the County's participation in year one of the expanded supplemental program, from which the County received approximately \$1.1 million in net revenue. On September 29, 2020, the county council approved the County's participation in year two of the expanded supplemental program. For year two of the program, the County is expected to receive approximately \$1.83 million in net revenue. The County's share for year three is projected to be \$1,171,021. This amount is subject to minor changes by the state Medicaid agency, the Agency for Health Care Administration (AHCA), upon finalization of the distribution model. Due to the likelihood of minor adjustments to the listed amount, an approval dollar amount of 10% above or below the listed amount is being requested. The total expected to be received by the County from the MCO providers is \$3,004,928, resulting in net expected revenue of approximately \$1,833,908.

FEE SCHEDULE:

For the original fee for service PEMT program approved in 2016, the supplemental payments provided are available only for allowable costs that exceed other Medicaid revenue. The reimbursement amount provided by the MCOs under the expanded PEMT program would include both the federal and state share totaling 100%, but the total amounts provided in the IGT and received back from the MCOs depends on the total number of ambulance entities that opt-in to this expanded program across the state.

RESTRICTIONS:

Revenue collected for these services remain in the Emergency Medical Services Fund, and cannot be transferred to another fund for any other purpose.

COLLECTION FREQUENCY:

Revenue for both of these programs is typically not dispersed until July to run in concert with the beginning of the state's fiscal year. Both revenues are dispersed in one annual lump sum reimbursement.

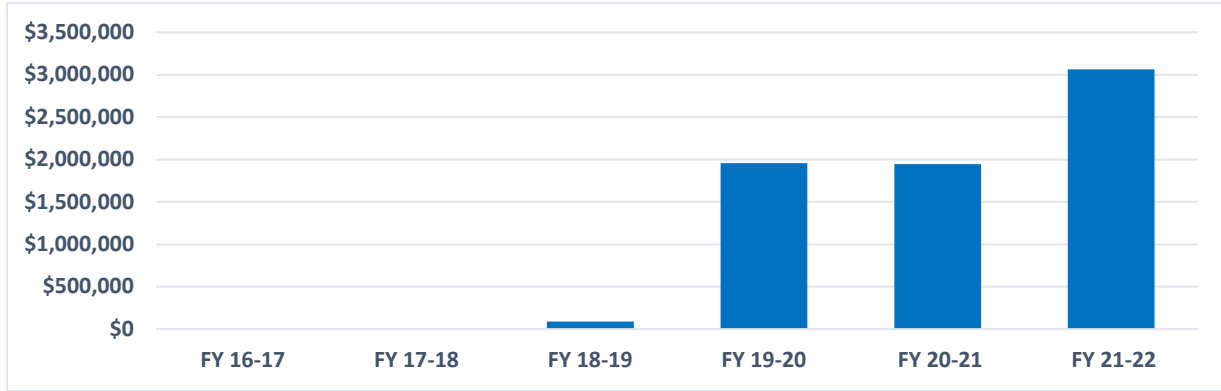
ADMINISTRATION:

The county's Treasury and Billing division is responsible for the billing and collection of ambulance services for the county.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$0	\$0	\$88,905	\$1,955,141	\$1,944,284	\$3,064,130
% Change	0.0%	0.0%	100.0%	2099.1%	-0.6%	57.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Emergency Medical Services Fund 002

AUTHORIZATION:

Volusia County Code of Ordinances 2011-20
Municipal Code 46-162

REVENUE CODE:

Management Fees - 4765

DATE REVISED: As a county function 07/21/2011

DESCRIPTION:

Fees collected for ambulance billing services performed for other municipalities. Volusia County performs all billing functions for transports done by both the county and the municipalities. This is a management fee charged to the municipalities for providing them with this service.

FEE SCHEDULE:

Rates vary according to the type of service provided; basic life support, non-emergency or emergency; advanced life support non-emergency or emergency level one and level two care, specialty care (inter-facility transport). The management fee is 10% of the total transports less write-downs.

RESTRICTIONS:

Revenue collected for these services remain in the fund and cannot be transferred to another fund for any other purpose.

COLLECTION FREQUENCY:

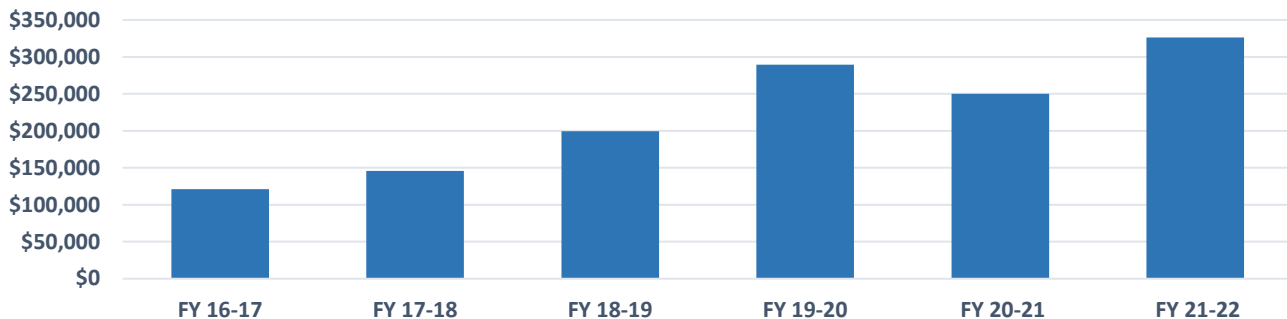
Services are billed monthly and collected throughout the fiscal year.

ADMINISTRATION:

The county's Treasury and Billing division is responsible for the billing and collection of ambulance services for the county.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$121,264	\$145,640	\$199,490	\$289,694	\$250,000	\$326,442
% Change	13.1%	20.1%	37.0%	45.2%	-13.7%	30.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Emergency Medical Services Fund 002

AUTHORIZATION:

Volusia County Code of Ordinances 2011-20
Municipal Code 46-162

REVENUE CODE:

Bad Debt Recovery Fees - 6920

DATE REVISED:

DESCRIPTION:

Ambulance fees collected after the collection due date. A bad debt recovery is a payment received after it has been designated as uncollectible. This may occur after legal action has been taken to recover a receivable, as a partial payment from a bankruptcy administrator, or some similar situation.

FEE SCHEDULE:

Collection amounts vary based on agreed upon terms.

RESTRICTIONS:

Revenue collected for these services remain in the fund and cannot be transferred to another fund for any other purpose.

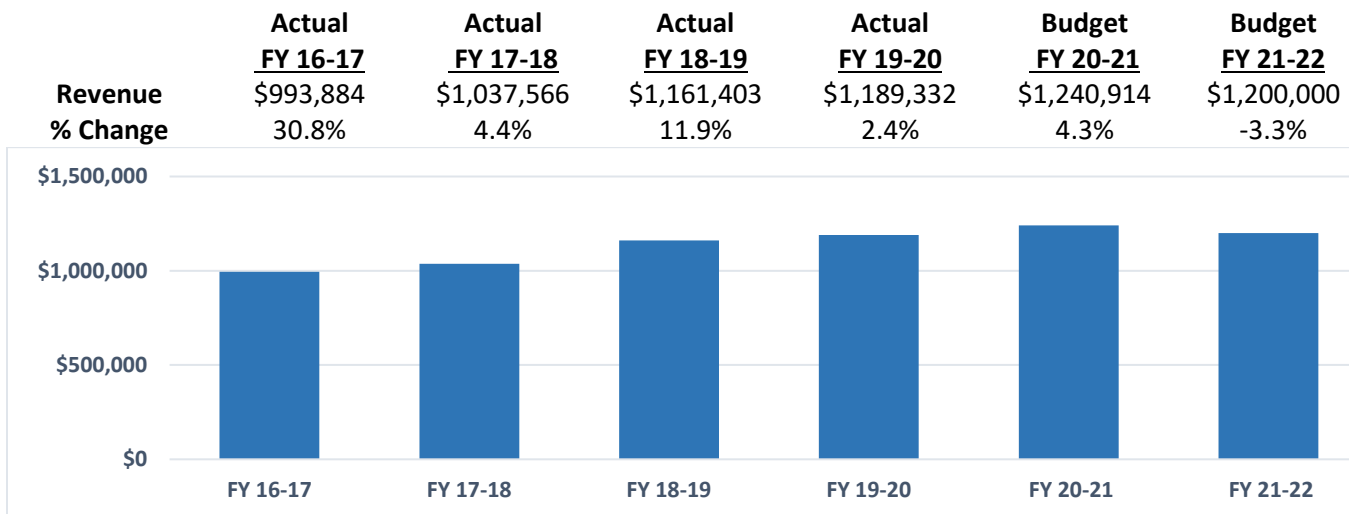
COLLECTION FREQUENCY:

Collected throughout the fiscal year.

ADMINISTRATION:

The county's Treasury and Billing division is responsible for the billing and collection of all EMS fees. These fees are received into the EMS Fund and used for EMS related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Emergency Medical Services Fund 002

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Transfer from General Fund - 8001

DATE REVISED:

DESCRIPTION:
General Fund subsidy to maintain level of services for emergency transport.

FEE SCHEDULE:
Subsidy determined annually based on budgetary needs.

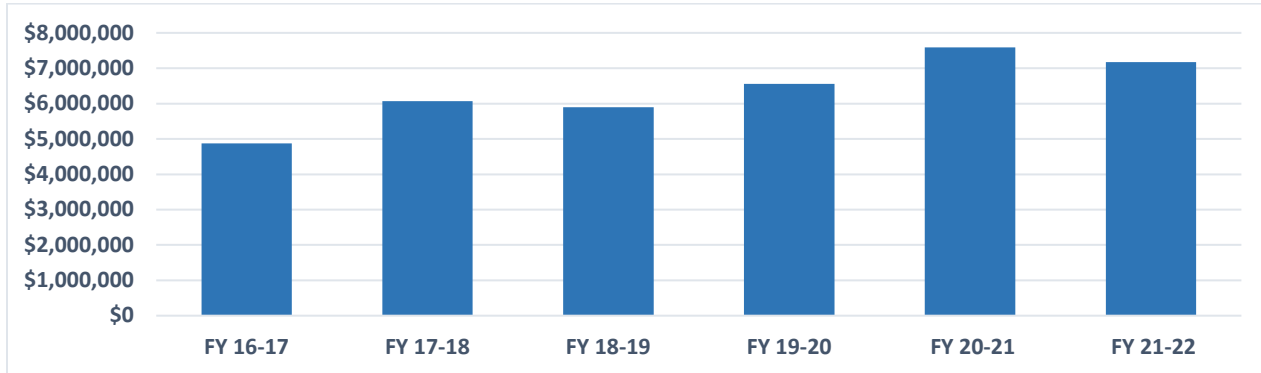
RESTRICTIONS:
None.

COLLECTION FREQUENCY:
Annually.

ADMINISTRATION:
Revenue transferred via an interfund transfer initiated by the Budget Division.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$4,870,300	\$6,065,654	\$5,897,416	\$6,558,259	\$7,584,835	\$7,169,252
% Change	7.6%	24.5%	-2.8%	11.2%	15.7%	-5.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

F.S 206.41(1)(e), 206.87(1)(c), 336.021
Volusia County Code of Ordinances 82-15

REVENUE CODE:

Ninth Cent Fuel Tax - 1230

DATE REVISED: 09/16/1982

DESCRIPTION:

The Ninth-Cent Fuel Tax is a tax of one cent on every net gallon of motor and diesel fuel sold within the county. The tax may be authorized by an ordinance adopted by an extraordinary vote of the governing body or voter approval in a countywide referendum. The proceeds are used for transportation expenditures.

FEE SCHEDULE:

Distributed by the Florida Department of Revenue based on gallons sold.

RESTRICTIONS:

Voters approved the one cent tax through a special referendum election held on September 7, 1982. County Council adopted Ordinance 82-15 on September 16, 1982. County Ordinance 82-15 levies this tax for the exclusive purpose of paying the costs of acquisition, construction, reconstruction, and maintenance of roads and streets in Volusia County.

COLLECTION FREQUENCY:

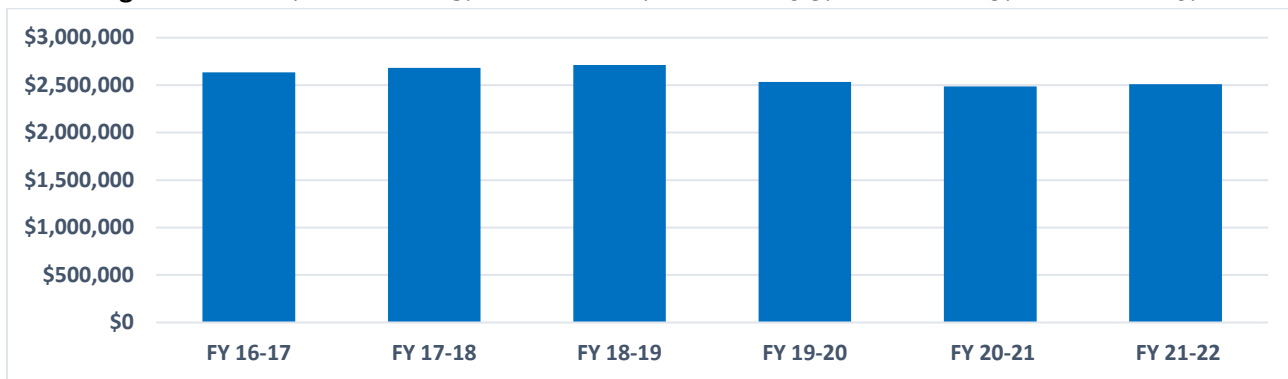
Collected at the pump with each transaction, State of Florida collects and distributes monthly to the county.

ADMINISTRATION:

County receives this distribution into the County Transportation Trust Fund and uses the funds for transportation related expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$2,635,719	\$2,682,538	\$2,712,072	\$2,534,970	\$2,486,170	\$2,511,031
% Change	4.2%	1.8%	1.1%	-6.5%	-1.9%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

F.S.206.41(1)(e), 206.87(1)(c), 336.021
Volusia County Code of Ordinances 83-9, 85-9

REVENUE CODE:

One to Six Cents Local Option Fuel Tax - 1240

DATE REVISED: 06/27/1985

DESCRIPTION:

A county's proceeds from the 1 to 6 cents fuel taxes are distributed by the DOR according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. Revenue results from a six cents tax per gallon of motor and diesel fuel sold in Volusia County; up to four cents authorized by the State Legislature in 1983 and the county on 06/16/1983, and up to an additional two cents authorized by the state in 1985 and the county on 06/27/1985. Taxes are remitted by retail dealers to the Department of Revenue which administers the Local Option Gas Tax Fund.

FEE SCHEDULE:

Distributed by the Florida Department of Revenue based on motor fuel and diesel gallons sold.

RESTRICTIONS:

This revenue source has been pledged for debt service payments to repay \$41,505,000 in revenue bonds issued on January 9, 2013. To date, there is still \$17,155,000 left to pay with payments ending on October 1st, 2024. Proceeds are to be used to fund specifies transportation expenditures.

Authorized use of proceeds:

1. Public transportation operations & maintenance
2. Roadway and right-of-way operations and maintenance and equipment and structures used primarily for the storage and maintenance of such equipment
3. Roadway and right-of-way drainage
4. Street lighting installation, operation, maintenance and repair
5. Traffic signs, traffic engineering, signalization, and pavement markings, installation, operations, maintenance and repair
6. Bridge maintenance and operation
7. Debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks

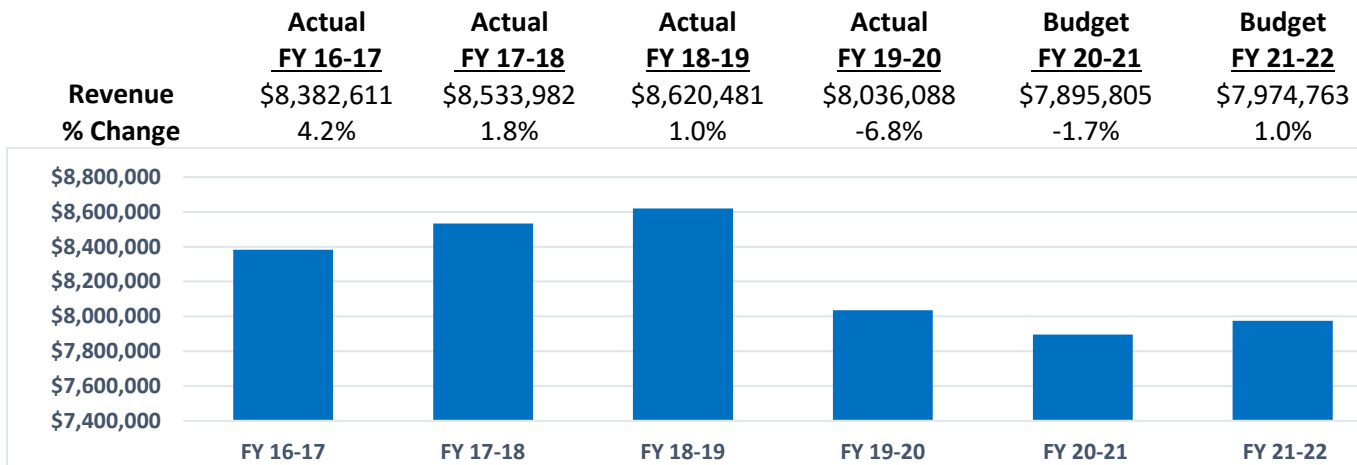
COLLECTION FREQUENCY:

Collected at the pump with each transaction, State of Florida collects and distributes monthly to the county.

ADMINISTRATION:

County receives this distribution into the County Transportation Trust Fund and uses the funds for transportation related expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

F.S. 206.41(1)(e) and 336.025
Volusia County Code of Ordinances 99-14

REVENUE CODE:

One to Five Cents Local Option Fuel Tax - 1241

DATE REVISED: 05/06/1999

DESCRIPTION:

A county's proceeds from the one to five cents fuel taxes are distributed by the Department of Revenue (DOR) according to the distribution factors determined at the local level by interlocal agreement between the county and municipalities within the county's boundaries. Local governments are authorized to levy a tax of one to five cents on every net gallon of motor fuel sold in a county. Volusia County levied this fuel tax May 6, 1999. Diesel fuel is not subject to this tax.

FEE SCHEDULE:

Distributed by the Florida Department of Revenue based on motor fuel gallons sold.

RESTRICTIONS:

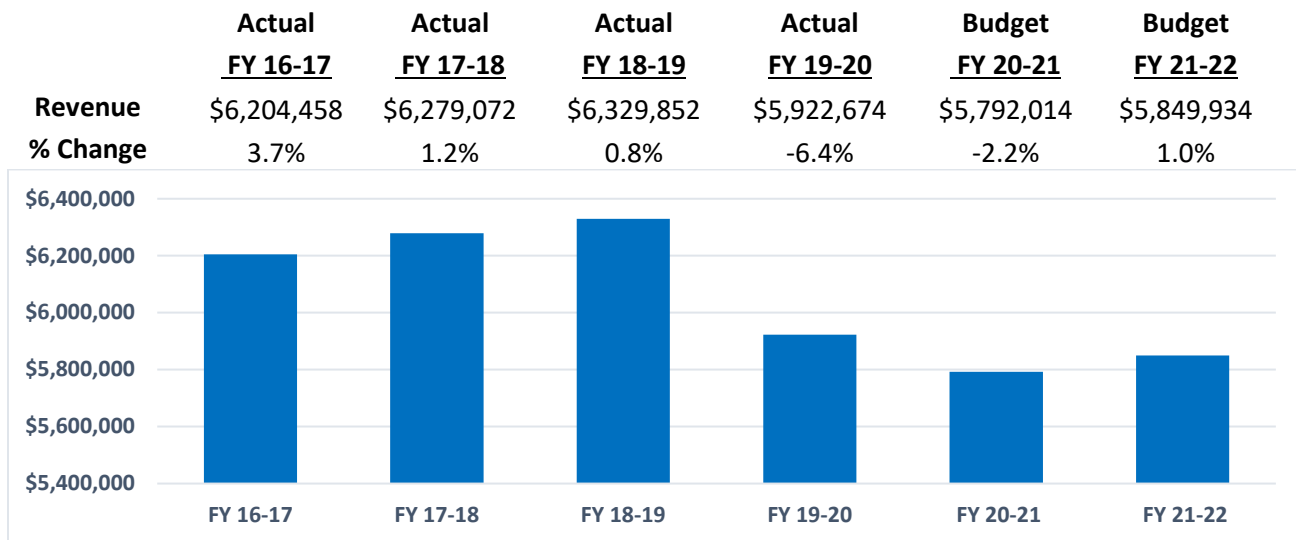
County and municipal governments shall use moneys received from local collections for transportation expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads shall be deemed to increase capacity and such projects shall be included in the capital improvements element of an adopted comprehensive plan. Expenditures for purposes of this paragraph shall not include routine maintenance of roads.

COLLECTION FREQUENCY:

Collected at the pump with each transaction, State of Florida collects and distributes monthly to the county.

ADMINISTRATION:

County receives this distribution into the County Transportation Trust Fund and uses the funds for transportation related expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

F.S. 206.41

REVENUE CODE:

Fuel Tax Refund - 3541

DATE REVISED:
DESCRIPTION:

Eligible counties, municipalities, and school districts may be entitled to refunds or credits on taxes paid on motor or diesel fuel under separate statutory authorizations. Generally, the refunded monies are used to fund the construction, reconstruction, and maintenance of roads.

The portion of the state's fuel sales tax imposed by s. 206.41(1)(g), F.S., (i.e., the "fuel sales tax") which results from the collection of such taxes paid by a county or municipality on motor or diesel fuel for use in a motor vehicle operated by the local government is refunded. When licensed as a local government user, a county or municipality is entitled to take a credit on the monthly diesel fuel tax return not to exceed the tax imposed under s. 206.41(1)(b) and (g), F.S., on those gallons that would otherwise be eligible for refund.

FEE SCHEDULE:

Refund based on quarterly collections.

RESTRICTIONS:

The refunds to the counties and municipalities are used for the construction, reconstruction, and maintenance of roads and streets within the respective jurisdiction.

COLLECTION FREQUENCY:

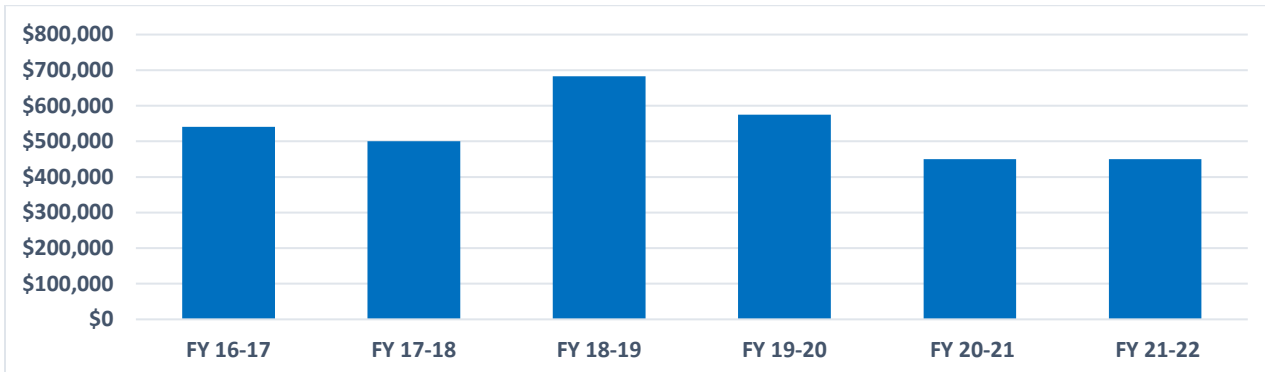
The Department of Revenue pays claims on a quarterly basis.

ADMINISTRATION:

Revenue is received in the County Transportation Trust Fund and used for transportation expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$540,861	\$500,145	\$683,127	\$574,836	\$450,000	\$450,000
% Change	23.4%	-7.5%	36.6%	-15.9%	-21.7%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

F.S. 206.41(1)(a), 206.45, 206.47, 336.023, 336.024

REVENUE CODE:

Constitutional Gas Tax (5th & 6th Cent) - 3542

DATE REVISED:

DESCRIPTION:

Pursuant to constitutional authorization and statutory implementation, a state tax of two cents per gallon on motor fuel is levied.

FEE SCHEDULE:

The allocation formula is comprised of three components; a geographic area component, a population component, and a collection component. A distribution factor, based on the three components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each County's distribution factor.

RESTRICTIONS:

The first call on the tax proceeds is to meet debt service requirements, if any, on local bond issues backed by the tax proceeds. The remaining balance, called surplus funds, is also used, as necessary, to meet the debt service requirements on local bond issues backed by the surplus funds. Any remaining surplus funds are used for the acquisition, construction, and maintenance of roads.

COLLECTION FREQUENCY:

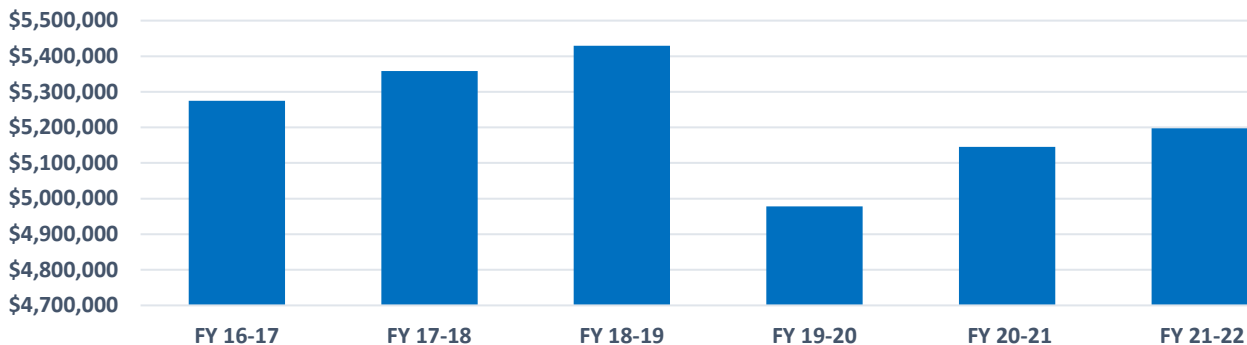
Funds are received monthly from the Department of Revenue.

ADMINISTRATION:

Revenue is received monthly into the County Transportation Trust Fund and used for transportation expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$5,274,401	\$5,358,035	\$5,429,631	\$4,978,137	\$5,145,759	\$5,197,217
% Change	3.9%	1.6%	1.3%	-8.3%	3.4%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

F.S. 206.41(1)(a), 206.60

REVENUE CODE:

County Fuel Tax (7th Cent) - 3544

DATE REVISED:

DESCRIPTION:

The county fuel tax is levied on motor fuel at the rate of one cent per gallon. The proceeds are to be used by counties for transportation-related expenses, including the reduction of bond indebtedness incurred for transportation purposes. It is the legislative intent that these proceeds be used for such purposes in order to reduce the burden of county ad valorem taxes. The proceeds are allocated to each county via the same formula used for distributing the Constitutional Fuel Tax.

FEE SCHEDULE:

The allocation formula is comprised of three components; a geographic area component, a population component, and a collection component. A distribution factor, based on the three components, is calculated annually for each county in the form of weighted county-to-state ratios. To determine each county's monthly distribution, the monthly statewide tax receipts are multiplied by each county's distribution factor.

RESTRICTIONS:

The tax revenues are to be used solely for the acquisition of rights-of-way; the construction, reconstruction, operation, maintenance and repair of transportation facilities, roads, bridges, bicycle paths, and pedestrian pathways; or the reduction of bonded indebtedness incurred for road and bridge or other transportation purposes.

COLLECTION FREQUENCY:

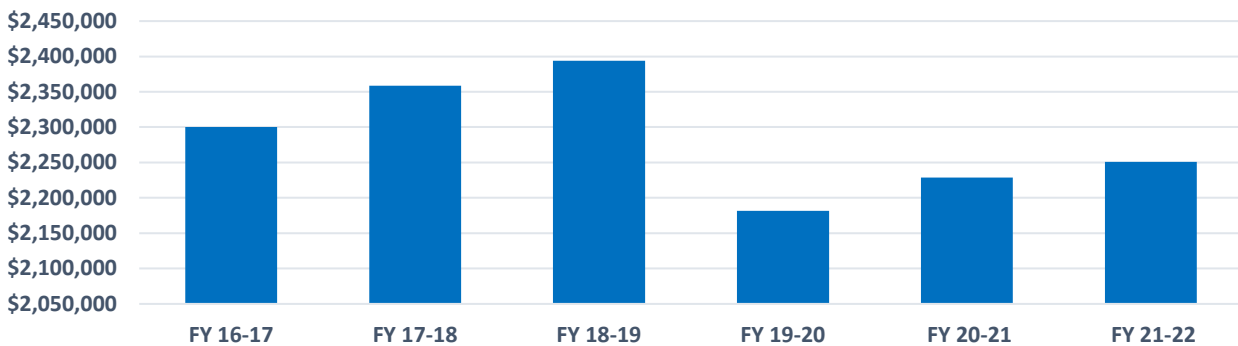
Funds are received monthly from the Department of Revenue. An administrative surcharge not to exceed 2% may be retained for the collection, administration, enforcement, and distribution.

ADMINISTRATION:

Revenue is received monthly into the County Transportation Trust Fund and used for transportation expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$2,300,024	\$2,358,743	\$2,393,704	\$2,181,453	\$2,228,694	\$2,250,981
% Change	3.2%	2.6%	1.5%	-8.9%	2.2%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

Volusia County Administration
Interlocal Agreements

REVENUE CODE:

Transportation Services - Local Municipalities - 4472, 4474

DATE REVISED: 10/01/2019

DESCRIPTION:

Public Works staff provides services to local municipalities; mainly traffic signal maintenance and repair, but may also include dirt road grading, sign fabrication and other services. The current agreement is effective for three years.

FEE SCHEDULE:

Labor and equipment rates as established each fiscal year, along with the cost of materials and administrative charges.

RESTRICTIONS:

Funds are deposited in the County Transportation Trust Fund to be used to reimburse the fund for services provided.

COLLECTION FREQUENCY:

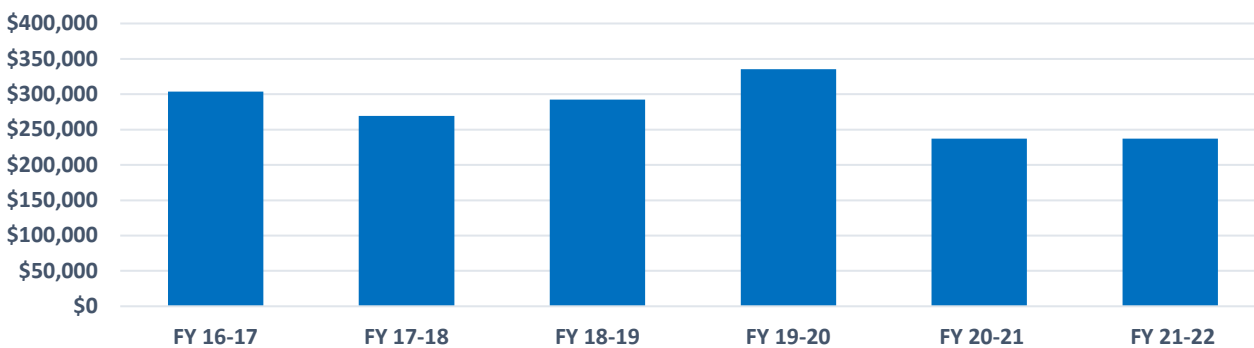
Municipalities are invoiced monthly as services are provided.

ADMINISTRATION:

Revenue is invoiced monthly, and upon receipt, deposited to the County Transportation Trust Fund and are used for transportation expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$303,819	\$269,091	\$292,258	\$335,312	\$237,000	\$237,000
% Change	0.5%	-11.4%	8.6%	14.7%	-29.3%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

Volusia County Resolution 2018-25

REVENUE CODE:

Maintenance Agreements - 4475

DATE ESTABLISHED: 05/02/2002

DATE REVISED: 03/20/2018

DESCRIPTION:

In 2002, Florida Department of Transportation (FDOT), the Florida Association of County Engineers and Roadway Supervisors (FACERS), and the League of Cities negotiated for FDOT to compensate local jurisdictions for maintenance of traffic signals on state roads. County Council approved execution of this agreement by Resolution 2002-90 on May 2, 2002. The agreement, based on the number of signals and percent of state road approaches, did not include flashing beacons, emergency signals, or school zone signals. Each jurisdiction participating received a lump sum payment at the end of each FDOT fiscal year.

The FDOT revised the agreement in 2018 to increase the compensation to each local jurisdiction. The revised agreement (1) removed percent of state road approaches, (2) included compensation for traffic signals interconnected and monitored, intersection control beacons, pedestrian flashing beacons, emergency fire department signals, speed activated warning display or blank out sign, traffic warning beacons, traffic time detectors, and uninterruptable power supplies, and (3) reimburses replacement and repair of damaged traffic signals and devices.

FEE SCHEDULE:

Reimbursed at the end of the State fiscal year based on annual reports submitted to FDOT.

RESTRICTIONS:

Funds are deposited in the County Transportation Trust Fund to be used to reimburse the fund for services provided.

COLLECTION FREQUENCY:

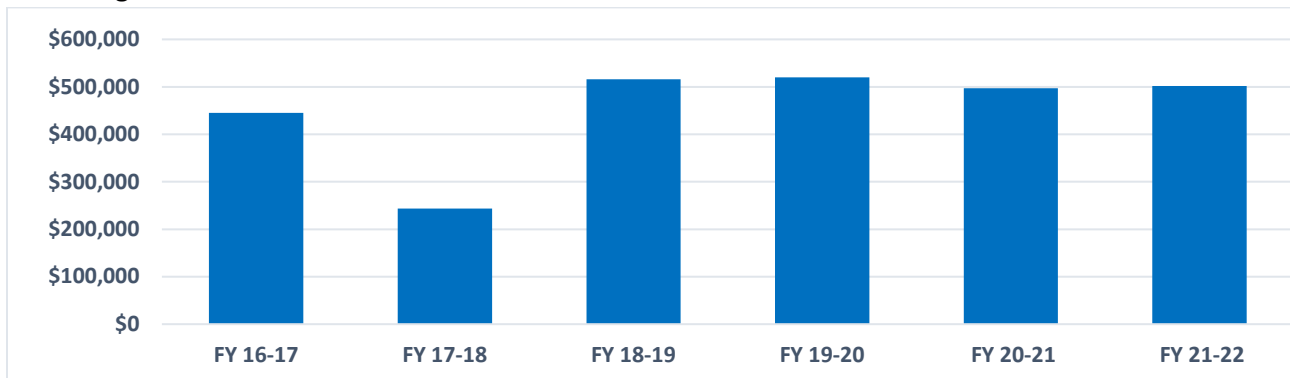
Once a year, at the end of the state fiscal year.

ADMINISTRATION:

Revenues are received into the County Transportation Trust Fund and used for transportation expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$444,953	\$243,563	\$516,045	\$519,903	\$496,814	\$501,782
% Change	1043.6%	-45.3%	111.9%	0.7%	-4.4%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

County Transportation Trust Fund 103

AUTHORIZATION:

REVENUE CODE:

Sales – Surplus Materials & Scrap - 6500

DATE REVISED:

DESCRIPTION:

Sale of recyclable metal and cardboard.

FEE SCHEDULE:

Varies.

RESTRICTIONS:

N/A.

COLLECTION FREQUENCY:

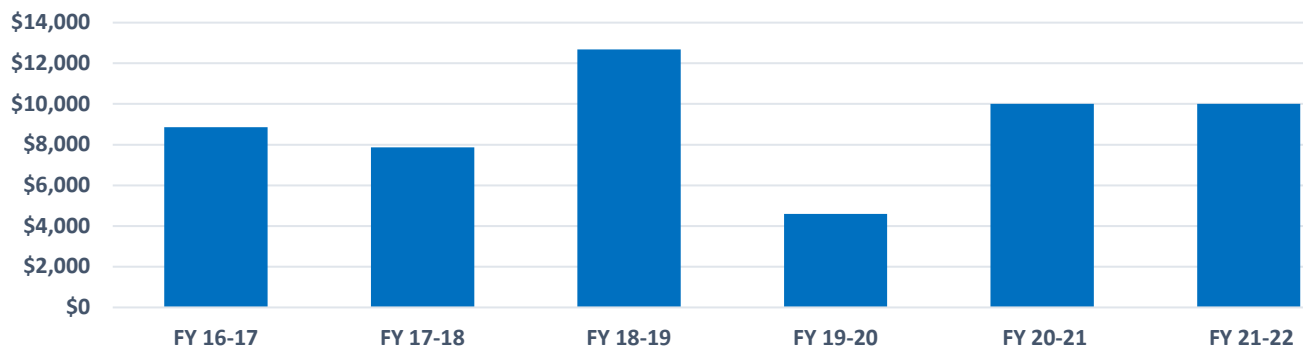
On call, checks are submitted when collected.

ADMINISTRATION:

Revenues are received into the County Transportation Trust Fund and used for transportation expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$8,855	\$7,864	\$12,684	\$4,592	\$10,000	\$10,000
% Change	-32.9%	-11.2%	61.3%	-63.8%	117.8%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Library Fund 104

AUTHORIZATION:

F.S. 125.01, 192, 197, 200.001, 200.071
Article VII, Section 9, Florida Constitution

REVENUE CODE:

Ad Valorem Tax - 1110, 1120

DATE REVISED: 10/01/2021

DESCRIPTION:

Ad Valorem taxes result from the levy of taxes on real property and tangible personal property. Counties are authorized to levy up to 10 mills for countywide purposes on all taxable property within the county and an additional 10 mills in the unincorporated area for municipal purposes. Qualified homeowners may receive exemptions from the taxable value of their property. Some exemptions include those for homesteaders, low-income seniors, widow/widowers, blindness and disability.

The county's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority.

FEE SCHEDULE:

Library Fund millage rate for Fiscal Year 2021-22: 0.5174.

Library Fund millage rate history:

Fiscal Year 2020-21	0.5174
Fiscal Year 2019-20	0.5520
Fiscal Year 2018-19	0.5520
Fiscal Year 2017-18	0.5520
Fiscal Year 2016-17	0.5520

RESTRICTIONS:

Article VII, Section 9 (b) of the Florida Constitution establishes limitations on local ad valorem tax millage. Among those local millage limitations are maximums of ten mills for all County purposes, and ten mills for all municipal purposes.

Millage Limitation for County Purposes

The millage limitation for County purposes is implemented by Florida Statute 200.071 as follows: "(1) Except as otherwise provided herein, no ad valorem tax millage shall be levied against real property and tangible personal property by counties in excess of 10 mills, except for voted levies." This millage limitation is further defined by the Department of Revenue as the sum of the countywide and dependent district millages. More specifically, if the dependent districts do not overlap, then only the greater dependent district millage is added to the countywide millage to test for compliance; and if the dependent districts do overlap, then the sum of those millages is added to the countywide millage. Federal, state, county and municipal property is exempt from ad valorem tax. These funds are restricted to the library fund to provide library services to all Volusia County residents.

COLLECTION FREQUENCY:

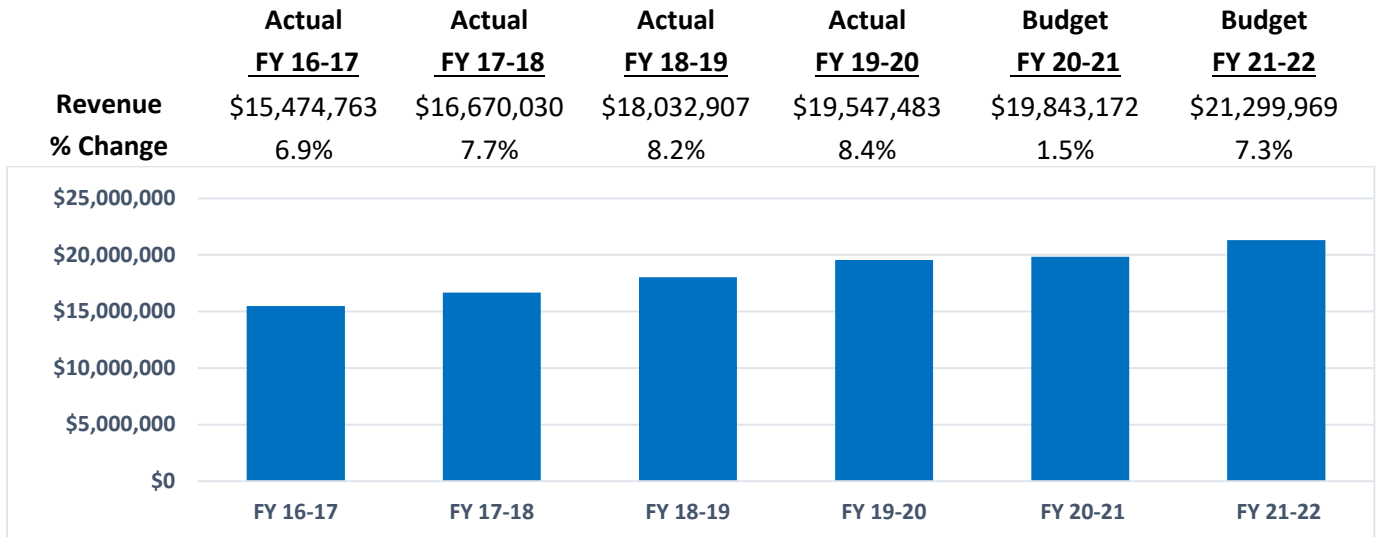
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenues are received into the Library Fund and are used to provide countywide library services to 14 branches.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Library Fund 104

AUTHORIZATION:
Federal Communications Commission

REVENUE CODE:
FCC E-Rate - 3175

DATE REVISED: 1966

DESCRIPTION:

As a result of the Telecommunications Act of 1996, the Federal Communications Commission (FCC) created the Schools and Libraries (E-rate) Program to ensure that schools and libraries have affordable access to advanced telecommunications services. Under the program, discounts ranging from 20% to 90% on Internet Access and 20% - 85% on Internal Connections are provided to eligible schools and libraries.

FEE SCHEDULE:

Each fiscal year the fee varies. For fiscal year 2021-2022, the Library will receive a discount rate of 80%.

RESTRICTIONS:

Revenue received from the FCC is to be used for internet connection within the Libraries as well as the Support Center.

COLLECTION FREQUENCY:

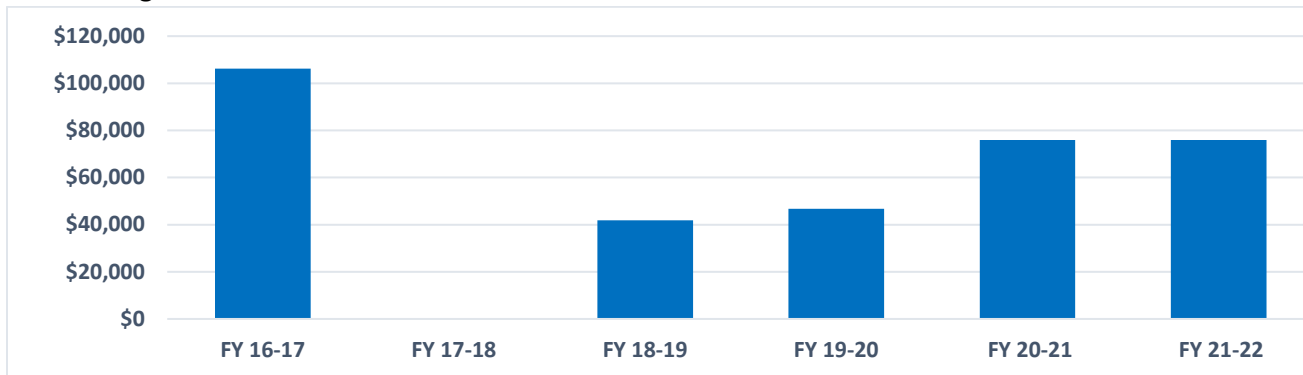
Revenue is collected in a lump sum payment usually in August or September of the fiscal year.

ADMINISTRATION:

Revenue is received annually and used to provide internet service in the libraries for library users.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$106,186	\$0	\$41,890	\$46,800	\$75,936	\$75,936
% Change	-15.5%	-100.0%	100.0%	11.7%	62.3%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Library Fund 104

AUTHORIZATION:
F.S. 257.17
Volusia County Council

REVENUE CODE:
State Aid to Library - 3471

DATE REVISED: 11/10/2020

DESCRIPTION:

State aid received as an annual operating grant equal to a maximum of 25% of local funds expended for library services. The Division of Library and Information Services of the Department of State is designated as the state library administrative agency authorized to accept, receive, administer, and expend any moneys, materials, or any other aid granted, appropriated, or made available by the United States or any of its agencies. Its purpose is to provide aid to libraries and provide educational library service in the state.

FEE SCHEDULE:

In fiscal year 2020-21, the available funding for state aid grants was \$17,304,072, which is 10.7% of what would be required for full funding. At this level, operating grants pay \$1.64 cents on the dollar of expenditure by a participating library during the preceding year. Fiscal year 2021-22 annual funding is not determined prior to budget so the fiscal year 2021-22 budget is based off an estimate from the State Division of Library and Information Services. Funding this year is estimated at a decrease due to the coronavirus pandemic. The annual state aid application deadline for fiscal year 2021-22 is October 1, 2021.

RESTRICTIONS:

The revenue received from the State of Florida as aid to the Volusia County Public Library must be used per statute for the operation and maintenance of an individual library or library system.

COLLECTION FREQUENCY:

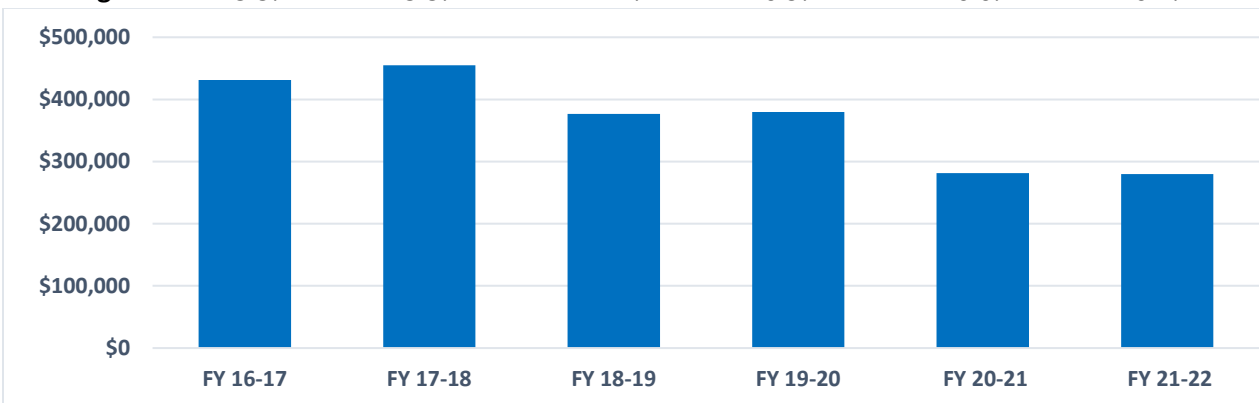
Revenue is collected in a lump sum payment usually in April or May of the fiscal year.

ADMINISTRATION:

Revenue is received annually and used for operations of the library system.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$431,097	\$455,014	\$376,694	\$379,985	\$281,297	\$280,080
% Change	-5.5%	5.5%	-17.2%	0.9%	-26.0%	-0.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Library Fund 104

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Sales - Maps, Code Books, Publications - 4130

DATE REVISED:

DESCRIPTION:

Sale of maps, flash drives, ear buds, library bags, fax cards and backpacks.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

No restrictions, revenue generated is used to fund library services to Volusia County residents and to offset operational costs.

COLLECTION FREQUENCY:

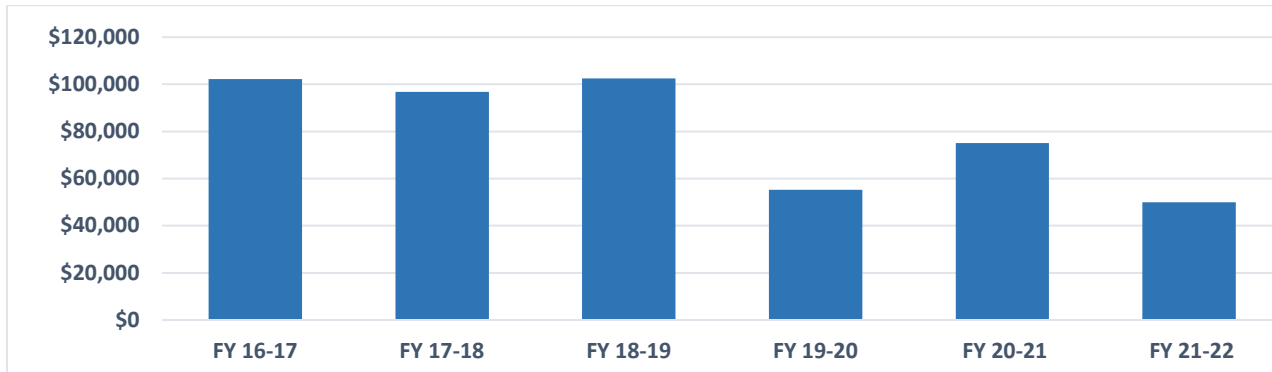
Revenue collected daily.

ADMINISTRATION:

Collected by library staff daily and revenue is used to provide library services for countywide residents.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$102,256	\$96,825	\$102,434	\$55,304	\$75,000	\$50,000
% Change	1.0%	-5.3%	5.8%	-46.0%	35.6%	-33.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Library Fund 104

AUTHORIZATION:

Volusia County Council Budget Resolution 2007-34

REVENUE CODE:

Library Service Charges - 4710

DATE REVISED: 03/01/2007

DESCRIPTION:

This revenue consists of non-resident fees such as non-resident library cards.

FEE SCHEDULE:

A rate of \$30 for a 6 month use library card or \$50 for a one year use library card, and non-resident or visitors computer pass for \$5 for one day.

RESTRICTIONS:

No restrictions, revenue generated is used to fund library services to Volusia County residents and to offset operational costs.

COLLECTION FREQUENCY:

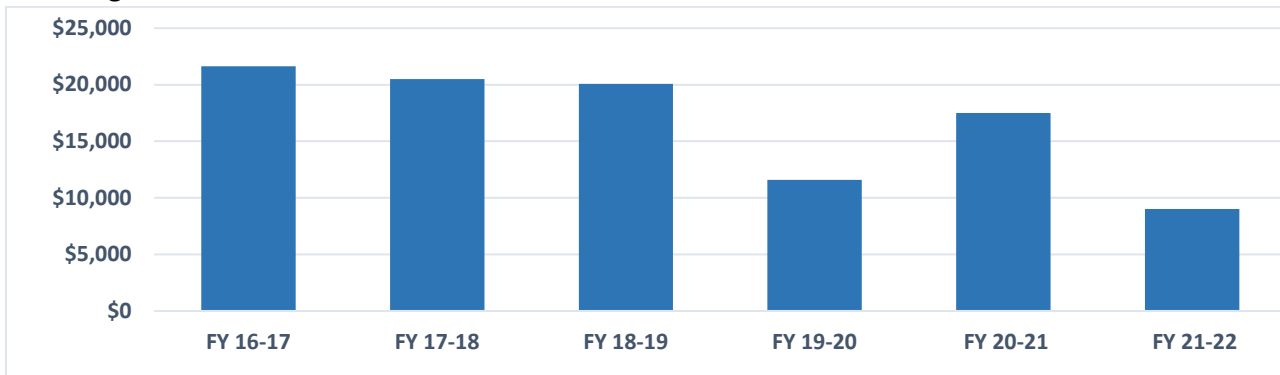
Revenue collected daily.

ADMINISTRATION:

Collected by library staff daily and revenue is used to provide library services for countywide residents.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$21,627	\$20,486	\$20,072	\$11,601	\$17,500	\$9,000
% Change	-12.4%	-5.3%	-2.0%	-42.2%	50.8%	-48.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Library Fund 104

AUTHORIZATION:

Volusia County Council Budget Resolution 2007-34

REVENUE CODE:

Library Service - Lost Cards - 4711

DATE REVISED: 03/01/2007

DESCRIPTION:

This revenue is replacement fees for lost library cards.

FEE SCHEDULE:

\$5 for replacement card.

RESTRICTIONS:

No restrictions, revenue generated is used to fund library services to Volusia County residents and to offset operational costs.

COLLECTION FREQUENCY:

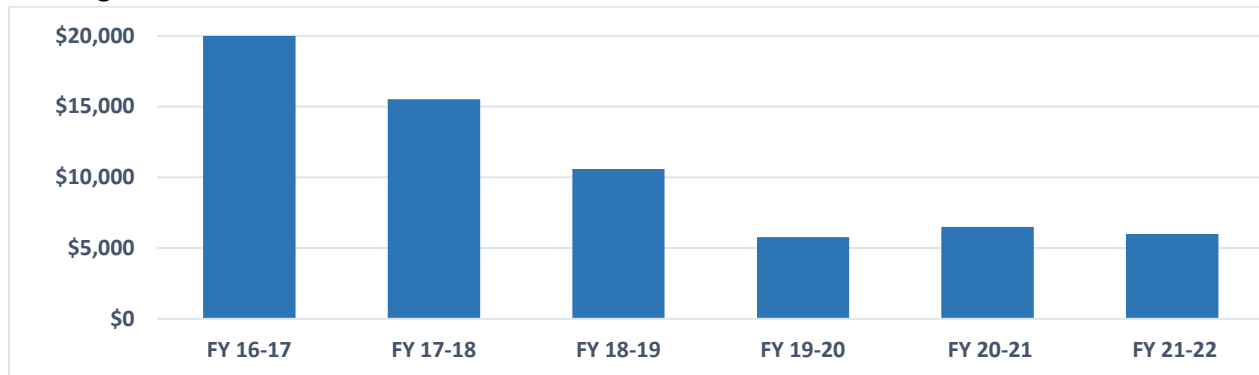
Revenue collected daily.

ADMINISTRATION:

Collected by library staff daily and revenue is used to provide library services for countywide residents.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$21,864	\$15,532	\$10,588	\$5,769	\$6,500	\$6,000
% Change	-5.1%	-29.0%	-31.8%	-45.5%	12.7%	-7.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Library Fund 104

AUTHORIZATION:
Volusia County Council
Budget Resolution 2007-34

REVENUE CODE:
Library Service - Lost Books - 4712

DATE REVISED: 03/01/2007

DESCRIPTION:

This revenue consists of fees for lost materials which varies by the cost of the individual item. Also included in this revenue is the processing/administrative charge.

FEE SCHEDULE:

Lost materials have a \$10 processing fee.

RESTRICTIONS:

No restrictions, revenue generated is used to fund library services to Volusia County residents and to offset operational costs.

COLLECTION FREQUENCY:

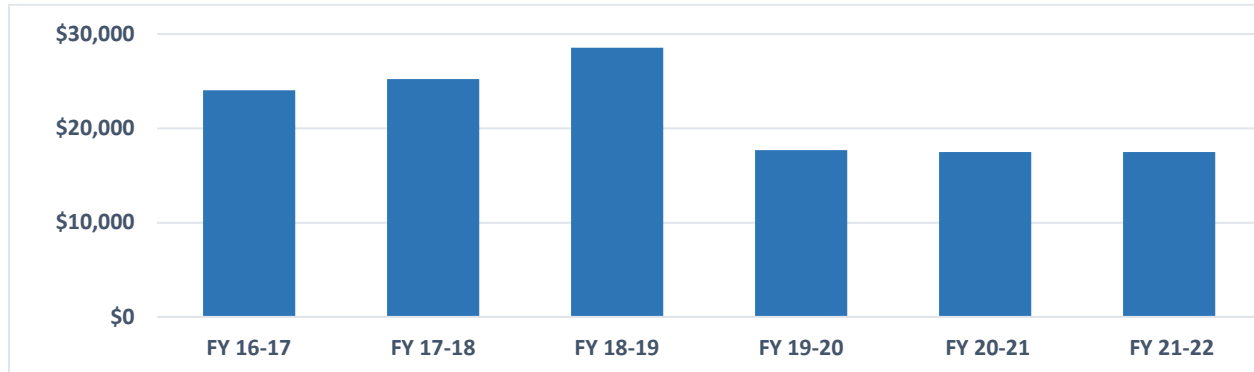
Revenue collected daily.

ADMINISTRATION:

Collected by library staff daily and revenue is used to provide library services for countywide residents.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$24,026	\$25,212	\$28,558	\$17,704	\$17,500	\$17,500
% Change	-18.4%	4.9%	13.3%	-38.0%	-1.2%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Library Fund 104

AUTHORIZATION:

Volusia County Council
Budget Resolution 2007-34

REVENUE CODE:

Library Fines - 5200

DATE REVISED: 03/01/2007

DESCRIPTION:

This revenue is collected from fines assessed on overdue materials.

FEE SCHEDULE:

Fines range from \$0.25 cents to \$1 per day, max out at \$15. Current DVD fines are \$1 per day and all other materials are \$0.25 cents per day.

RESTRICTIONS:

No restrictions, revenue generated is used to fund library services to Volusia County residents and to offset operational costs.

COLLECTION FREQUENCY:

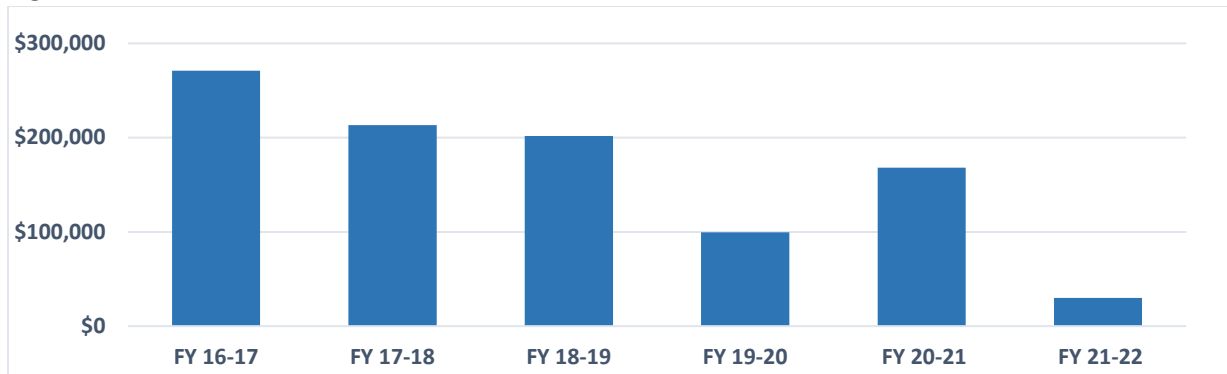
Revenue collected daily.

ADMINISTRATION:

Collected by library staff daily and revenue is used to provide library services for countywide residents.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$271,018	\$213,342	\$201,658	\$99,526	\$168,000	\$30,000
% Change	-9.3%	-21.3%	-5.5%	-50.6%	68.8%	-82.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Library Fund 104

AUTHORIZATION:

REVENUE CODE:

Library Contributions - 8541

DATE REVISED:

DESCRIPTION:

This revenue is collected from book sales and donations.

FEE SCHEDULE:

Fees vary.

RESTRICTIONS:

No restrictions, revenue generated is used to fund library services to Volusia County residents and to offset operational costs.

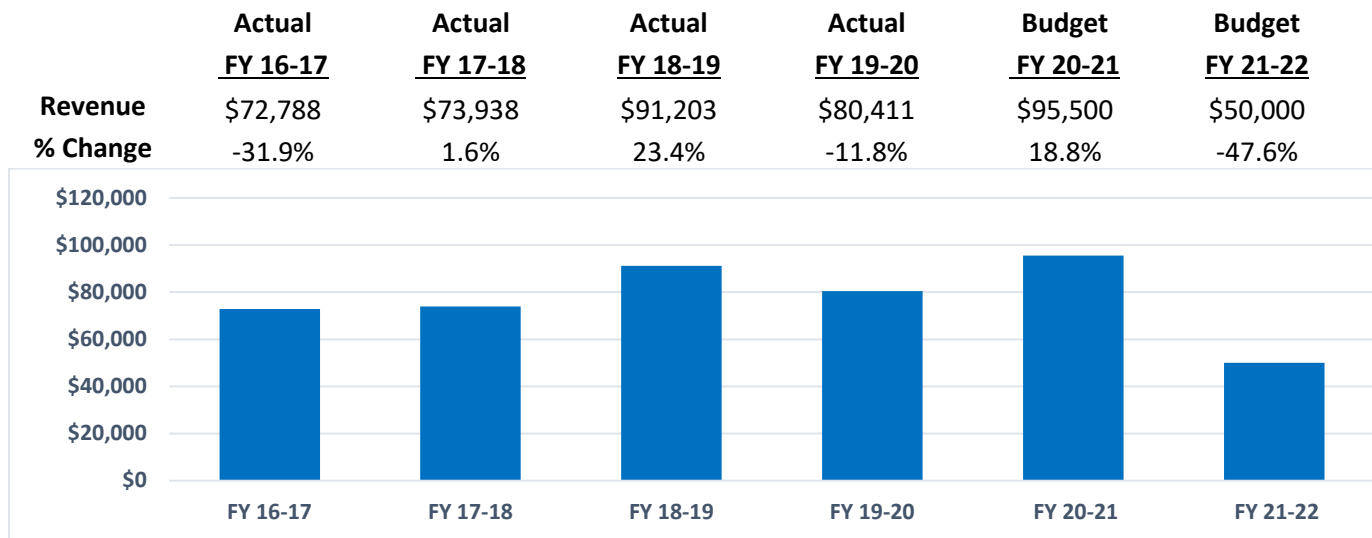
COLLECTION FREQUENCY:

This a reimbursement by the Friends of Library for items purchased by Volusia County. Invoicing for the reimbursement varies.

ADMINISTRATION:

Collected by library staff and Friends of Library volunteers. Revenue is also used to provide library services for countywide residents.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Mosquito Control Fund 105

AUTHORIZATION:

F.S. 125.01, 192, 197, 200.001, 200.071, 388
Article VII, Section 9, Florida Constitution,
Florida Administrative Code 5E-13

REVENUE CODE:

Ad Valorem Tax – 1110, 1120

DATE REVISED: 10/01/2021

DESCRIPTION:

Funding for Volusia County Mosquito Control is provided primarily through ad valorem taxes assessed on properties within the district. The East Volusia Mosquito Control Special District millage rate is 0.1781 mills. 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.

FEE SCHEDULE:

Mosquito Control millage rate for Fiscal Year 2021-22: 0.1781.

Mosquito Control Fund millage rate history:

Fiscal Year 2020-21	0.1781
Fiscal Year 2019-20	0.1880
Fiscal Year 2018-19	0.1880
Fiscal Year 2017-18	0.1880
Fiscal Year 2016-17	0.1880

RESTRICTIONS:

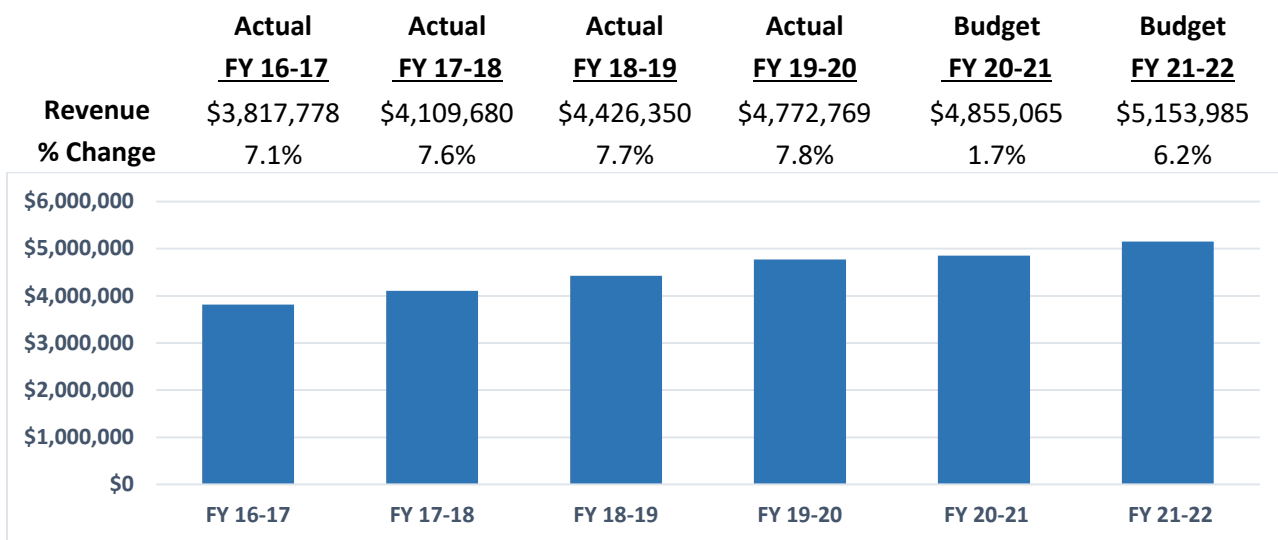
Funds must be used to provide mosquito control services within the district.

COLLECTION FREQUENCY:

Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenues are received by the Tax Collector and distributed into the East Volusia Mosquito Control Fund to be used for mosquito control operations.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Mosquito Control Fund 105

AUTHORIZATION:

REVENUE CODE:

State Mosquito Control I - 3461

DATE REVISED:

DESCRIPTION:

Revenue received from state and agencies i.e. tire amnesty.

FEE SCHEDULE:

Fees are collected through a grant reimbursement, the fees vary per quantity of tires collected.

RESTRICTIONS:

N/A.

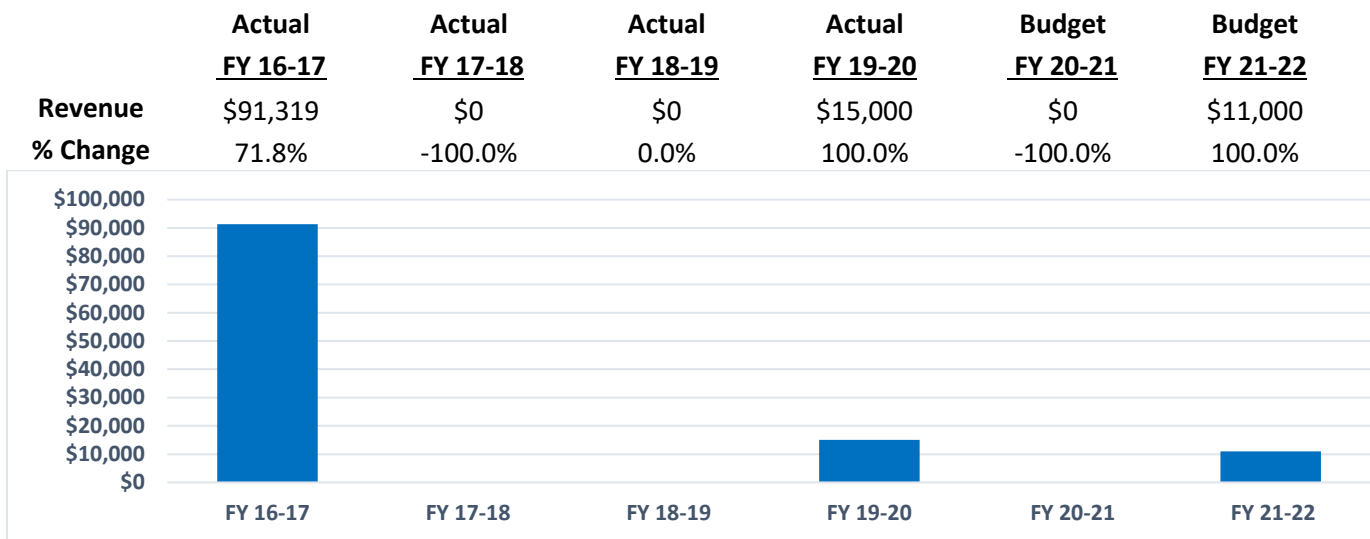
COLLECTION FREQUENCY:

Tire reimbursements are done periodically throughout the year.

ADMINISTRATION:

Funds are received via grant reimbursement and used to offset operational expenses in the Mosquito Control fund.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Mosquito Control Fund 105

AUTHORIZATION:

Volusia County Administration

REVENUE CODE:

Charges for Labor & Rental/Equipment - 4491 & 6220

DATE REVISED:
DESCRIPTION:

Revenue received from west side municipalities, homeowner's associations, etc. that are outside the special taxing district boundaries, for labor and equipment provided in the control of mosquitoes.

FEE SCHEDULE:

Labor rates updated annually based on current wages; equipment rates established by administration and materials charged at cost paid.

RESTRICTIONS:

Funds must be returned to the East Volusia Mosquito Control Fund to reimburse actual expenses.

COLLECTION FREQUENCY:

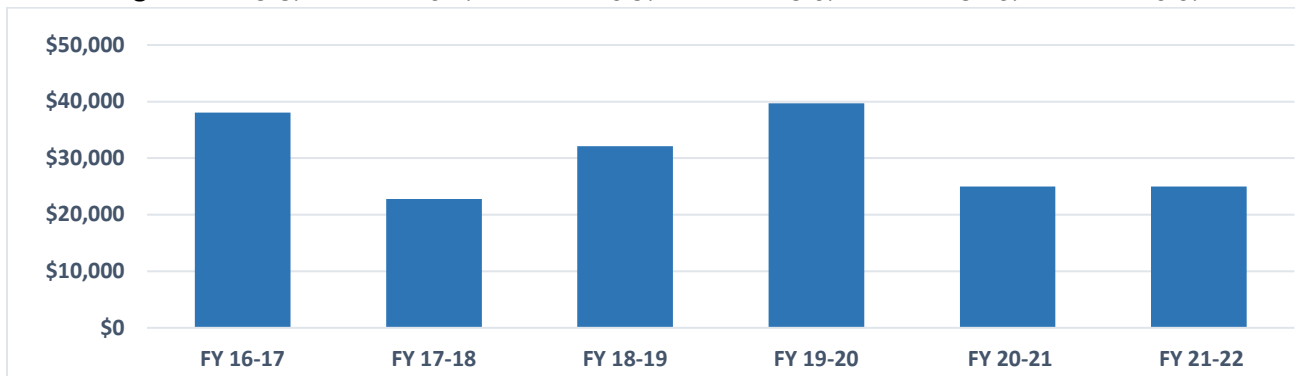
Users of this service are billed monthly.

ADMINISTRATION:

Revenues are received into the East Volusia Mosquito Control Fund and are used for mosquito control operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$38,053	\$22,802	\$32,124	\$39,712	\$25,000	\$25,000
% Change	19.8%	-40.1%	40.9%	23.6%	-37.0%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Resort Tax Fund 106

AUTHORIZATION:

F.S. 125.0104

Volusia County Code of Ordinances

Ch.114, Art. II, Sec. 114-32

REVENUE CODE:

Resort Tax - 1210

DATE REVISED:
DESCRIPTION:

The resort tax/tourist development tax was enacted to levy a 2% tax on short-term rentals of living accommodations for six months or less. Revenue from these funds are pledged to secure and liquidate revenue bonds for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of one or more publically owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within Volusia County.

FEE SCHEDULE:

This revenue source is derived from a levy of two percent on short-term rentals of six months or less within the boundaries of Volusia County.

RESTRICTIONS:

This revenue is restricted to be expended only to (1) pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of the Ocean Center and to pay the planning and design costs incurred prior to the issuance of such bonds. (2) Pay the operation and maintenance costs of the Ocean Center. (3) Pay any other cost authorized for the two percent tax levied pursuant to F.S. 125.0104(3)(c).

COLLECTION FREQUENCY:

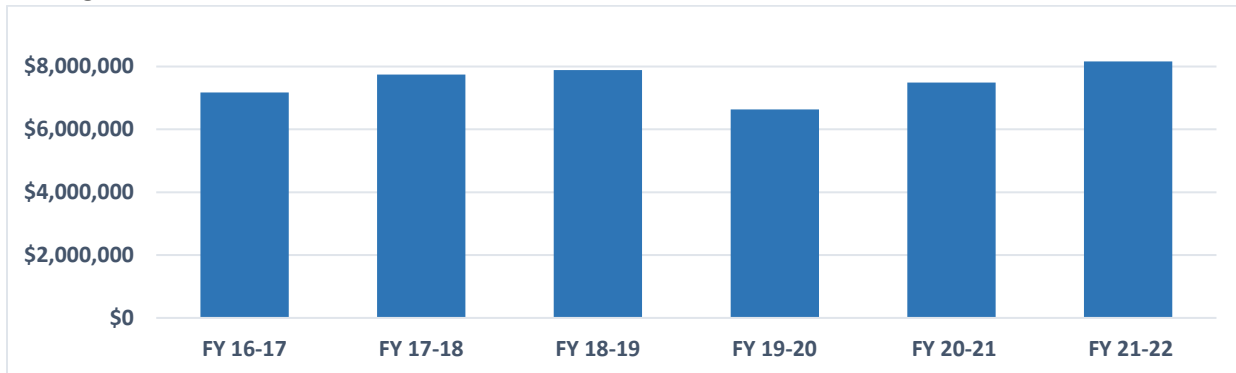
Funds are received by the Treasury and Billing Division from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the convention development tax fund where a 2% administrative charge is retained in the General Fund to offset the cost of collection when the tax revenue is received from each district. Upon payment of appropriate debt schedule requirements, any residual funds are cleared out of the fund by an interfund transfer to the Ocean Center fund done quarterly.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$7,177,716	\$7,746,083	\$7,888,367	\$6,636,677	\$7,493,949	\$8,167,151
% Change	1.9%	7.9%	1.8%	-15.9%	12.9%	9.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Resort Tax Fund 106

AUTHORIZATION:

F.S. 125.0104

Volusia County Code of Ordinances

Ch.114, Art. II, Sec. 114-32

REVENUE CODE:

Resort Tax - Additional One Cent - 1211

DATE REVISED: 04/24/2003

DESCRIPTION:

The resort tax/tourist development tax was enacted to levy a 2% tax on short term rentals of living accommodations for six months or less. On April 24, 2003, the Volusia County Council adopted Ordinance 2003-07 raising the tax to 3% effective July 1, 2003. Revenue from these funds are pledged to secure and liquidate revenue bonds for the acquisition, construction, extension, enlargement, remodeling, repair, improvement, maintenance, operation or promotion of one or more publically owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums within Volusia County.

FEE SCHEDULE:

This revenue source is derived from a levy of an additional 1% on top of the already existing 2% levy on short term rentals of six months or less within the boundaries of Volusia County.

RESTRICTIONS:

This revenue is restricted to be expended only to (1) pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of the Ocean Center and to pay the planning and design costs incurred prior to the issuance of such bonds. (2) Pay the operation and maintenance costs of the Ocean Center. (3) Pay any other cost authorized for the two percent tax levied pursuant to F.S. 125.0104(3)(c).

COLLECTION FREQUENCY:

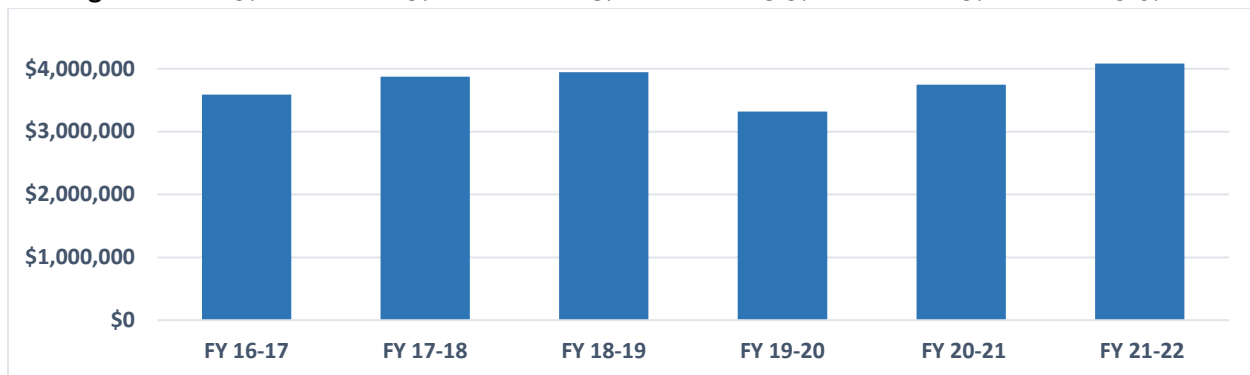
Funds are received by the Treasury and Billing Division from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the convention development tax fund where a 2% administrative charge is retained in the General Fund to offset the cost of collection when the tax revenue is received from each district. Upon payment of appropriate debt schedule requirements any residual funds are cleared out of the fund by an interfund transfer to the Ocean Center fund done quarterly.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$3,588,252	\$3,873,053	\$3,944,206	\$3,318,308	\$3,746,995	\$4,083,576
% Change	1.9%	7.9%	1.8%	-15.9%	12.9%	9.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Sales Tax Trust Fund 108

AUTHORIZATION:

F.S. 218.60 – 218.67

REVENUE CODE:

Half Cent Sales Tax - 3518

DATE REVISED:
DESCRIPTION:

Sales Tax revenues are received through the Local Government Half-Cent Sales Tax Program, administered by the Department of Revenue. Established in 1982, the program originally allocated 9.697% of collections back to municipalities and counties. This allocation, referred to as the "ordinary" distribution, changes periodically and currently stands at 8.9744% (effective July 1st, 2015). Eligibility to receive Half-Cent Sales Tax revenues is reserved for entities that qualify to receive revenue sharing program funds. The County's share of the total half cent ordinary distribution collected in the County is calculated as follows:

$$\text{Distribution Factor} = \frac{\text{Unincorporated and Incorporated County Population} + (2/3 \times \text{Population})}{\text{Total County Incorporated Population} + (2/3 \times \text{Population})}$$

FEE SCHEDULE:

Proportionate share of collections according to the distribution factor indicated above.

RESTRICTIONS:

Proceeds may be used for countywide tax relief or countywide programs, or they may be pledged for debt service on any capital project.

COLLECTION FREQUENCY:

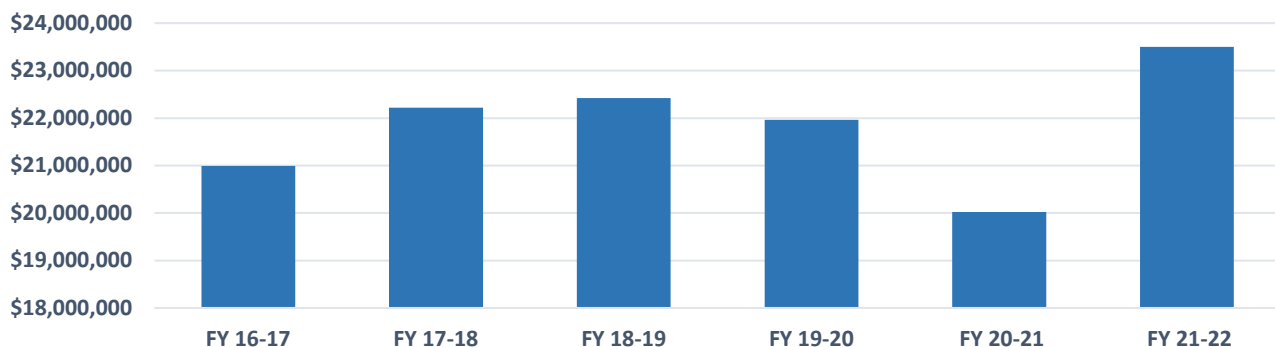
Funds are received monthly from the Florida Department of Revenue.

ADMINISTRATION:

Funds are received into the Sales Tax Trust Fund, where they are allocated by interfund transfers to the General Fund and Municipal Services District based on need.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$20,995,101	\$22,217,798	\$22,424,375	\$21,966,220	\$20,020,405	\$23,497,088
% Change	4.1%	5.8%	0.9%	-2.0%	-8.9%	17.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Convention Development Tax Fund 111

AUTHORIZATION:

F.S. 212.0305

Volusia County Code of Ordinances Ch.114, Art. IV

REVENUE CODE:

Convention Development Tax - 1213

DATE REVISED:

DESCRIPTION:

The convention development tax revenue derives from authority pursuant to F.S. 212.0105 to levy a 3% convention development tax on short term rentals of living accommodations for six months or less in each of the three districts within Volusia County. The three Volusia Advertising Authorities receive these revenues. The districts include the Halifax Area Advertising Authority (HAAA), the Southeast Volusia Advertising Authority (SVAA), and the West Volusia Advertising Authority (WVAA). The funds received by these advertising authorities are used for promotion and marketing campaigns for their respective areas to promote tourism within Volusia County.

FEE SCHEDULE:

This revenue source is derived from a levy of 3% on short term rentals of six months or less within the boundaries of Volusia County from each of the three districts.

RESTRICTIONS:

This revenue is restricted to be expended only to (1) promote and advertise tourism in Volusia County, or (2) to fund convention bureaus, tourist bureaus, tourist information centers, and news bureaus.

COLLECTION FREQUENCY:

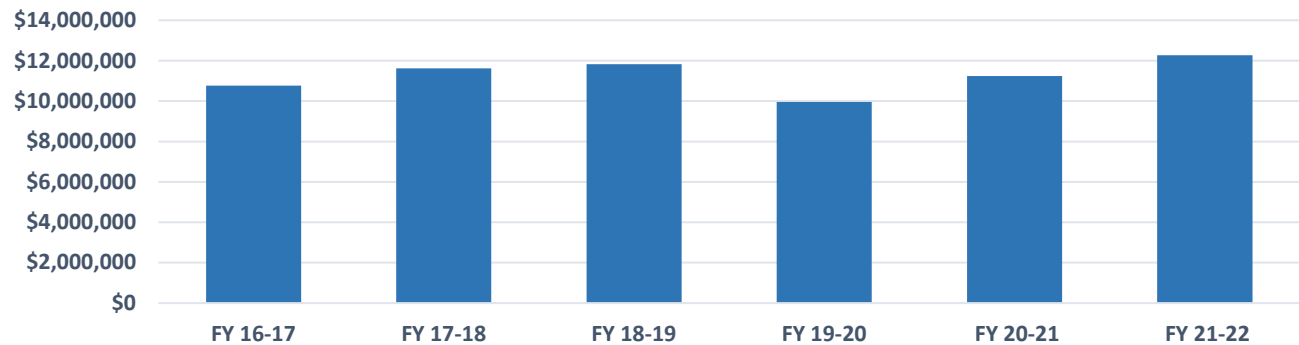
Funds are received by the Treasury and Billing division from the prior month of rentals no more than 30 days after the end of the collection period.

ADMINISTRATION:

Funds are received into the convention development tax fund where a 2% administrative charge is retained in the General Fund to offset the cost of collection when the tax revenue is received from each district. Upon payment of appropriate administrative fees the residual tax revenue plus accrued interest is remitted to the respective district advertising authority.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$10,765,968	\$11,619,136	\$11,832,573	\$9,954,985	\$11,240,985	\$12,271,322
% Change	1.9%	7.9%	1.8%	-15.9%	12.9%	9.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Road Proportionate Share Fund 113

AUTHORIZATION:

F.S. 163.3180 (12), Volusia County Code of Ordinances
Section 70-3(b)

REVENUE CODE:

Proportionate Share/Concurrency
Developer Fees - 2439

DATE REVISED:

04/17/2018

DESCRIPTION:

The Road Proportionate Share Fund was created by Council action on April 17th, 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 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.

FEE SCHEDULE:

The methodology used to calculate an applicant's proportionate share obligation shall be as provided for in F.S. 163.3180(12) as per Sec. 70-3(b) of the Volusia County Ordinance.

RESTRICTIONS:

Proportionate share revenues shall be placed in the appropriate project account for funding in the (CIE) Capital Improvement Element of one or more of the improvements from which the proportionate share payment was derived. Proportionate share revenues may also be used as the 50% local match for funding under the FDOT Transportation Regional Incentive Program. In the event a scheduled facility improvement is removed from the CIE, then the revenues collected for its construction may be applied toward the construction of another improvement within that same corridor or sector that would mitigate the impacts of the development. The county may not collect proportionate share payments for a single improvement that exceed the actual cost of such improvement. However, the county may use proportionate share revenues to reallocate surplus non-proportionate share revenues previously committed to a proportionate share improvement.

COLLECTION FREQUENCY:

Individual agreements determine when the payment is to be received. Many of these agreements are between the municipality where the road is impacted and the developer and other agreements include the county. The county receives all of the funds. They are received at the time the agreement is signed or prior to issuance of the certificate of occupancy. Funds are held in this fund until a project is identified.

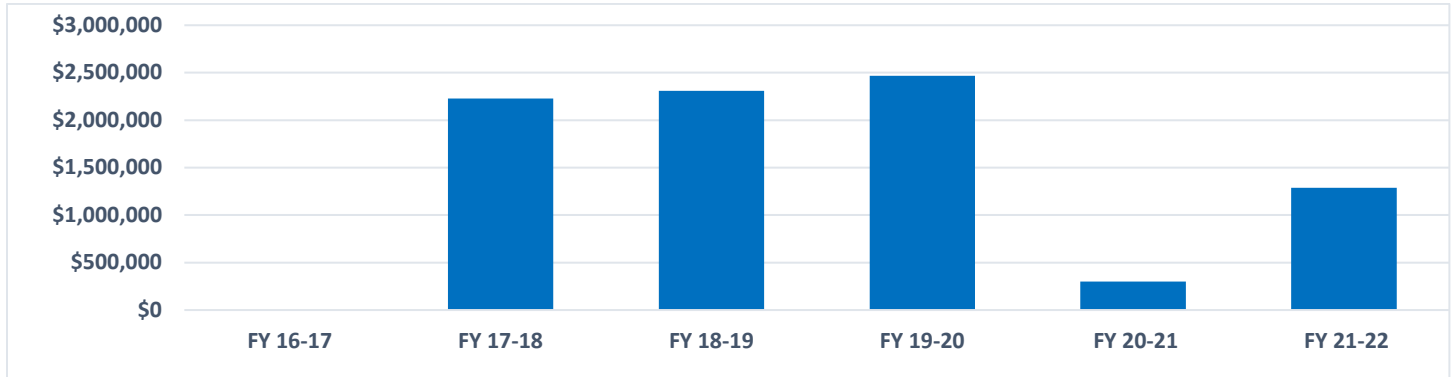
ADMINISTRATION:

Revenue is received in the Engineering Department and deposited into the Road Proportionate Share Fund for future road expense.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18*</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$0	\$2,227,906	\$2,308,762	\$2,469,064	\$300,000	\$1,286,411
% Change	-	100.0%	3.6%	6.9%	-87.8%	328.8%



*This fund was established in fiscal year 2017-18. The account is used to allow for a means of tracking specific project funding.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ponce De Leon and Port District Fund 114

AUTHORIZATION:

F.S. 125.01, 192, 197, 200.001, 200.071
Article VII, Section 9, Florida Constitution
Volusia County Code of Ordinances
Chapter 110 Article VIII

REVENUE FUND/CODE:

Ad Valorem Taxes (incl. Delinquent) - 1110 and 1120

DATE REVISED: 10/01/2021

DESCRIPTION:

The authority is authorized to provide for the levy annually of an ad valorem tax upon all taxable property within the district, to accumulate funds for accomplishing any of the purposes enumerated in this article, and to pay the principal of and interest on any bonds issued by the authority; and tax shall not exceed a maximum of two mills per annum. In addition to such levy not to exceed two mills per annum, the authority is further authorized to provide for the levy annually of an ad valorem tax upon all taxable property within the district to finance the administration of the authority, or for the acquisition, construction, maintenance or operation of any project authorized by this article, and to accumulate funds for such purposes, provided that the rate thereof shall not exceed a maximum of one mill per annum. The millage necessary to pay these expenses shall be levied by the County Council separately from the millage necessary to pay the debt service on bonds of the authority or make said accumulation. The total millage which may be levied against the nonexempt taxable property in the district for debt service and this section shall not exceed three mills for the purposes stated in this section.

FEE SCHEDULE:

Ponce De Leon and Port District Fund millage rate for Fiscal Year 2021-22: 0.0880.

Ponce De Leon Port Fund millage rate history:

Fiscal Year 2020-21	0.0880
Fiscal Year 2019-20	0.0929
Fiscal Year 2018-19	0.0929
Fiscal Year 2017-18	0.0929

RESTRICTIONS:

Must be used for services within the boundaries of the district for the activities described above.

COLLECTION FREQUENCY:

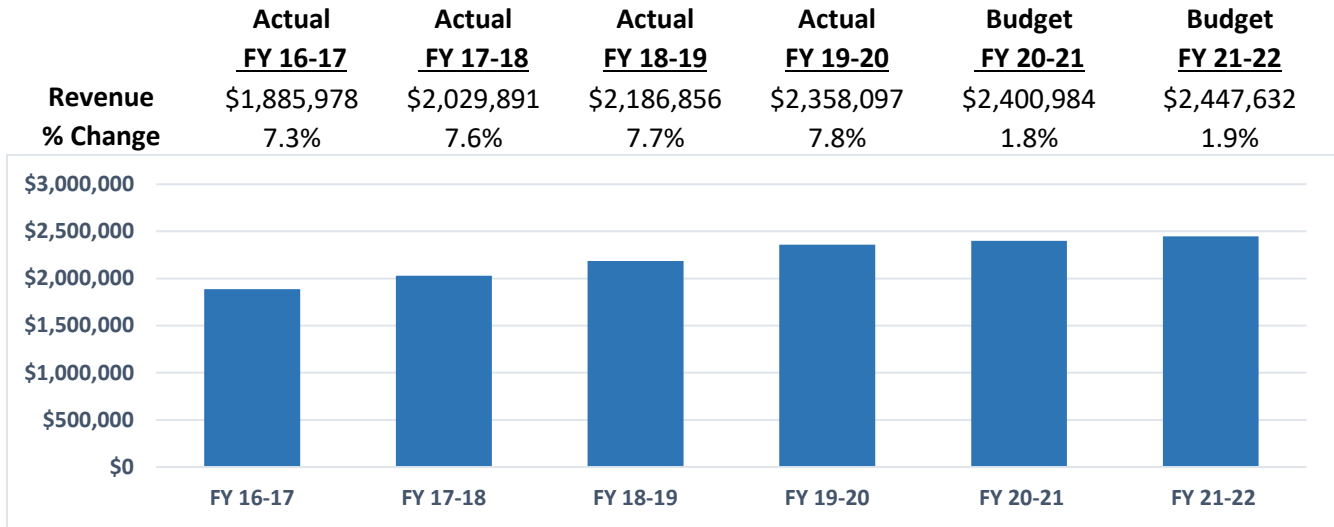
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenue is received through the Tax Collector and posted to the Ponce De Leon and Port District Fund to be used for Port related functions.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ponce De Leon and Port District Fund 114

AUTHORIZATION:

Volusia County Council Fee Structure Authorization

REVENUE CODE:

Park Fees - 4725

DATE REVISED:

DESCRIPTION:

Fees collected at Lighthouse Point and Smyrna Dunes Inlet Parks for entrance fees and pavilion rentals.

FEE SCHEDULE:

\$10 per vehicle. \$20 annual inlet parks pass for entrance fees; pavilion rentals based on resident status and size of pavilion.

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund or be transferred to the Port Capital Improvement Fund for projects within the districts geographic boundaries.

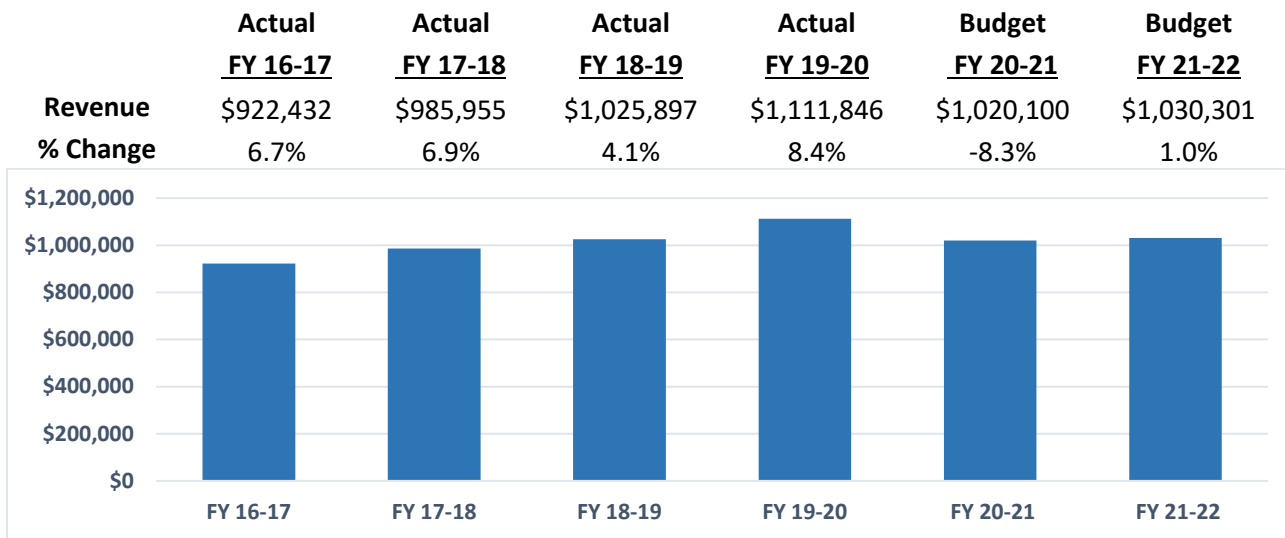
COLLECTION FREQUENCY:

Collected daily at both park locations.

ADMINISTRATION:

The revenue is posted to the Ponce De Leon Inlet and Port District Fund and used to fund Port related functions. These funds currently assist in offsetting the cost of the toll collection contract.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

E-911 Emergency Telephone System Fund 115

AUTHORIZATION:

F.S. 365.171-365.173

Volusia County Code of Ordinances

Article II Sec 46-51 through 54

REVENUE CODE:

E-911 Fee Distributions - 3522, 3524, 3526

DATE REVISED: 03/01/2015

DESCRIPTION:

The "Florida Emergency Communications Number E911 State Plan Act" (ss. 356.171- 365.174, F.S.), outlines the establishment, use and distribution of "911" fee revenues. Service providers collect the fees levied on subscribers and remit them to the State E-911 Board. On a monthly basis, the board distributes to the counties as follows: 88% of collections remitted by wireless subscribers, 61% of collections remitted by prepaid subscribers, and 96% of collections remitted by non-wireless subscribers. Any county that receives these funds is required to establish a fund 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 ss. 365.172 (9), F.S.

FEE SCHEDULE:

\$0.40 cents per month per line (with some exceptions) for wireless, prepaid wireless and non-wireless phones.

RESTRICTIONS:

Authorized expenditures of revenue from 911 fees include the functions of database management, call taking, location verification, call transfer and all costs directly attributable to the establishment or provision of E911 service and contracting for E911 services, as specified by governing statutes. The monies may not be used to pay for any item not listed in this subsection, including, but not limited to, any capital or operational costs for emergency responses which occur after the call transfer to the responding public safety entity and the costs for constructing, leasing, maintaining, or renovating buildings, except for those building modifications necessary to maintain the security and environmental integrity of the PSAP and E911 equipment rooms.

COLLECTION FREQUENCY:

911 fees are remitted monthly by wireless, prepaid wireless and non-wireless telephone service providers to the State of Florida which subsequently provides the county with its revenue share.

ADMINISTRATION:

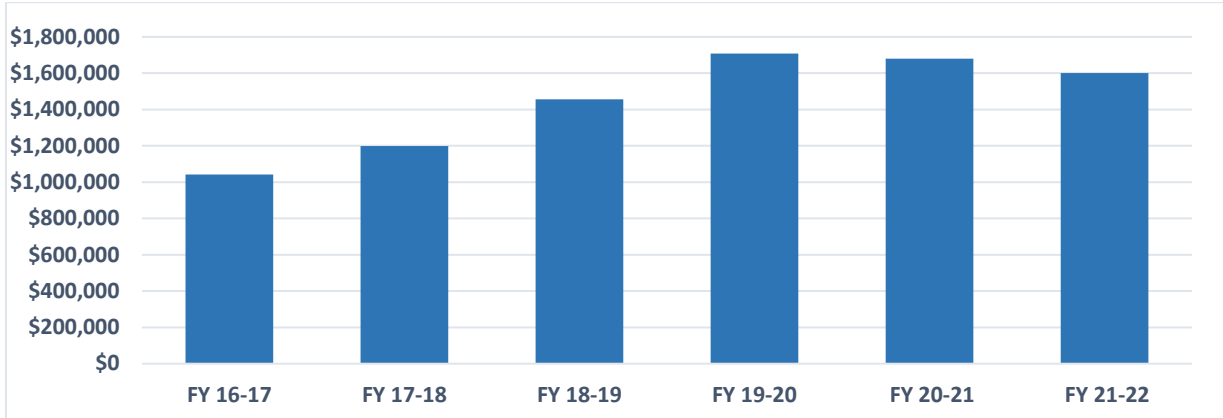
Revenue from 911 fees is received from the State and used for costs directly associated with 911. A majority of the expense is an interfund transfer to the General Fund to cover the cost of operating the E-911 Dispatch function.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

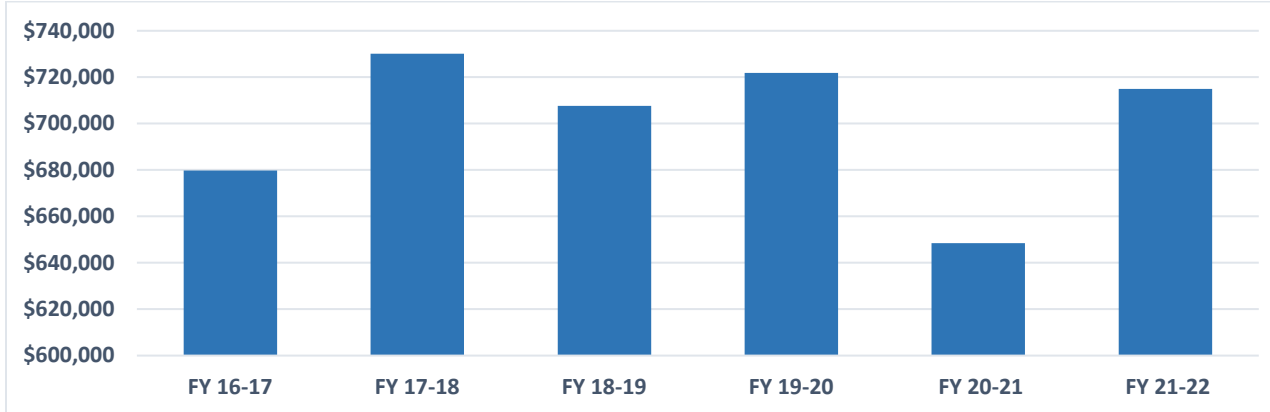
Wireless Distributions – 3522

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$1,042,366	\$1,197,975	\$1,456,988	\$1,708,145	\$1,680,147	\$1,600,000
% Change	2.2%	14.9%	21.6%	17.2%	-1.6%	-4.8%



Non Wireless Distributions – 3524

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$679,723	\$730,121	\$707,691	\$721,891	\$648,477	\$715,000
% Change	-9.2%	7.4%	-3.1%	2.0%	-10.2%	10.3%

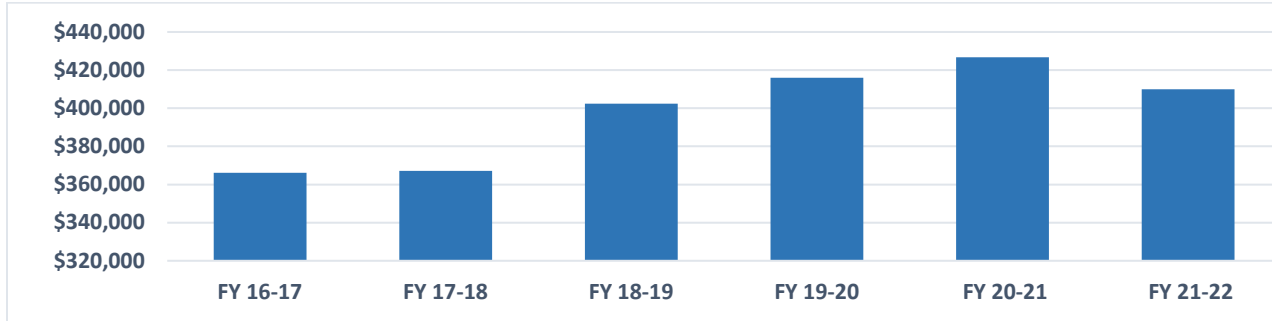


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET (continued):

Prepaid Wireless – 3526

	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$366,188	\$367,073	\$402,375	\$415,934	\$426,789	\$410,000
% Change	12.7%	0.2%	9.6%	3.4%	2.6%	-3.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Special Lighting Districts Fund 116

AUTHORIZATION:

Volusia County Code of Ordinances
Article II Sec 110-31

REVENUE CODE:

Special Assessment Fees - 2521

DATE REVISED: 10/01/2021

DESCRIPTION:

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.

FEE SCHEDULE:

The fiscal year 2021-22 budget is predicated on assessment rates ranging from \$0.15 cents per front foot to \$228 per parcel per year.

RESTRICTIONS:

Revenue can only be used for the lighting in the specific districts.

COLLECTION FREQUENCY:

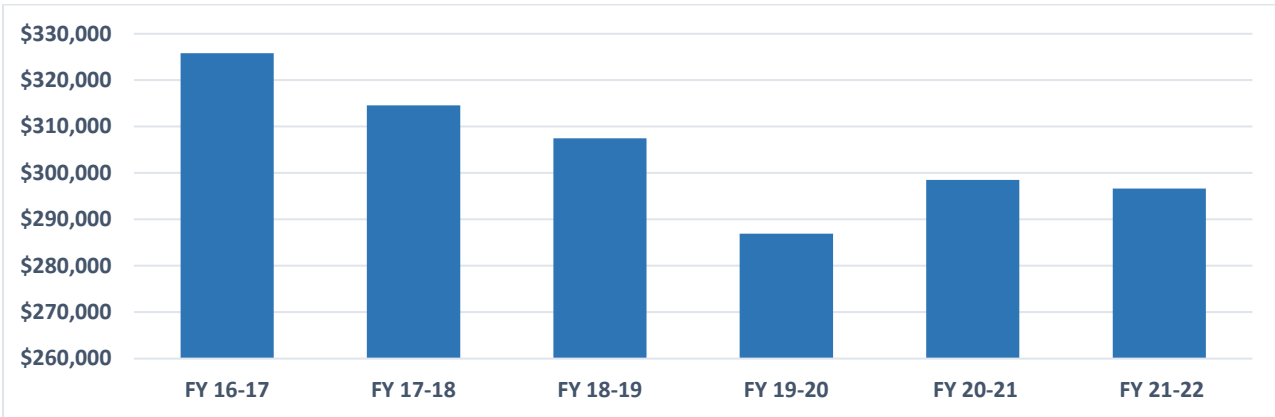
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenues are received in the lighting district fund and utilized for this purpose.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$325,823	\$314,584	\$307,471	\$286,905	\$298,517	\$296,622
% Change	8.4%	-3.4%	-2.3%	-6.7%	4.0%	-0.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Building Permits Fund 117

AUTHORIZATION:

F. S. 125.56 & 553.80
Volusia County Code of Ordinances 22-1 & 22-2
Volusia County Council Resolution 2005-191

REVENUE CODE:

Building Permits - 2200

DATE REVISED: 09/22/2005

DESCRIPTION:

Fees for building, electrical, mechanical, and plumbing permits issued by the Volusia County Building and Code Administration Division are recorded in this account. Building and Code Administration staff reviews building plans, performs building inspections and re-inspections, processes building permits, and enforces the regulations associated with new construction to ensure compliance with the Florida Building Code.

FEE SCHEDULE:

Refer to the Volusia County Fee Schedule for a complete listing of all building and construction fees. All of the fees shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30th of that year.

RESTRICTIONS:

Per Florida Statute 553.80, revenues collected from building permit fees can only be used to enforce the Florida Building Code.

COLLECTION FREQUENCY:

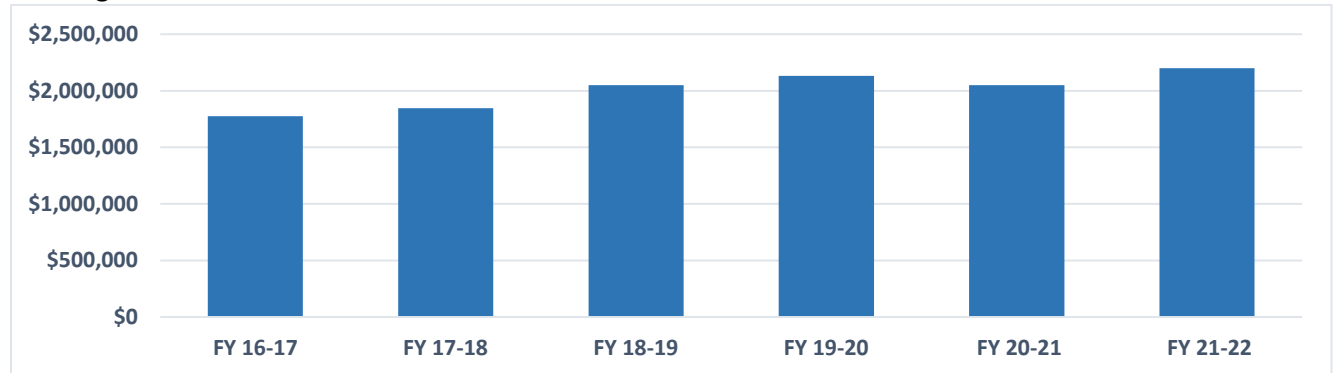
Revenues derived from building permits are collected daily by the Building and Code Administration Division for various building applications, inspections, re-inspections, plan reviews, and other various fees, and then remitted to the Volusia County Treasury and Billing Division.

ADMINISTRATION:

Revenue derived from the collection of building permits are received into the Building Permits fund which was created in fiscal year 2021-22 and used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17*</u>	<u>Actual</u> <u>FY 17-18*</u>	<u>Actual</u> <u>FY 18-19*</u>	<u>Actual</u> <u>FY 19-20*</u>	<u>Budget</u> <u>FY 20-21*</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$1,776,243	\$1,847,218	\$2,049,567	\$2,131,830	\$2,050,000	\$2,200,000
% Change	28.2%	4.0%	11.0%	4.0%	-3.8%	7.3%



*Prior to fiscal year 2021-22 building permits were collected and budgeted in the Municipal Service District fund.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Building Permits Fund 117

AUTHORIZATION:

Code of Ordinances 58-91, 58-92

REVENUE CODE:

Other Charges for Services - 4900

DATE REVISED: 10/01/2015, 03/02/2006

DESCRIPTION:

Revenue from liens imposed by the Contractor Licensing and Construction Appeals Board used to offset expenses for demolition of unsafe or dilapidated structures.

FEE SCHEDULE:

Any costs incurred by the County of Volusia to correct dilapidated, unsafe conditions pursuant to this provision shall be charged to the owner of the property, and shall constitute a lien against the property in favor of the County of Volusia. Until payment is complete, such assessment shall be a legal, valid, binding obligation upon the real property. Thirty days after filing the lien, interest shall accrue at the rate of 12 percent per annum.

RESTRICTIONS:

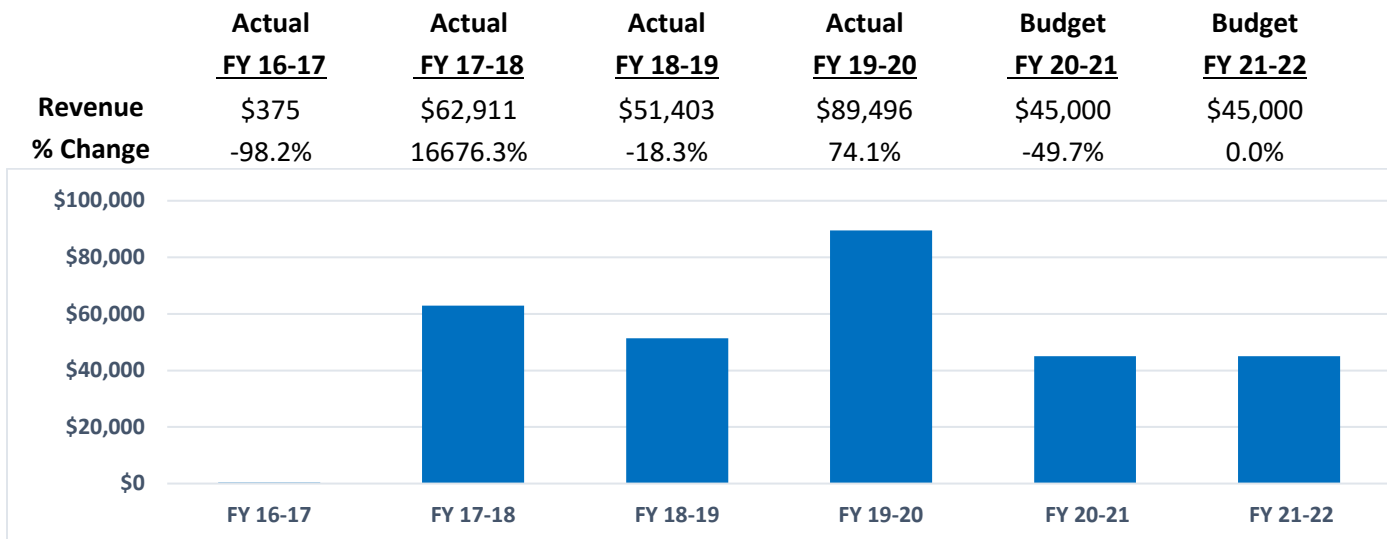
N/A.

COLLECTION FREQUENCY:

Revenues are collected when received from the Clerk of Courts and submitted to the Treasury and Billing division for deposit.

ADMINISTRATION:

Revenue derived from the collection of liens into the newly created Building Permits fund for fiscal year 2021-2022 and used to offset costs of services provided by county vendors to demolish condemned structures.

COLLECTION HISTORY AND CURRENT BUDGET:


*Prior to fiscal year 2021-22 other charges for services were collected and budgeted in the Municipal Service District fund.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Ocean Center Revenues - 4753

DATE REVISED: 2001

DESCRIPTION:

Revenue is collected by the box office through credit card charges and facility fees, for individual events.

FEE SCHEDULE:

The Ocean Center box office fees vary depending on the event at the Ocean Center; for public spectator events and concerts, the charge is 4.5% of gross box office sales and all credit card usage fees (to recover the Ocean Center's cost).

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

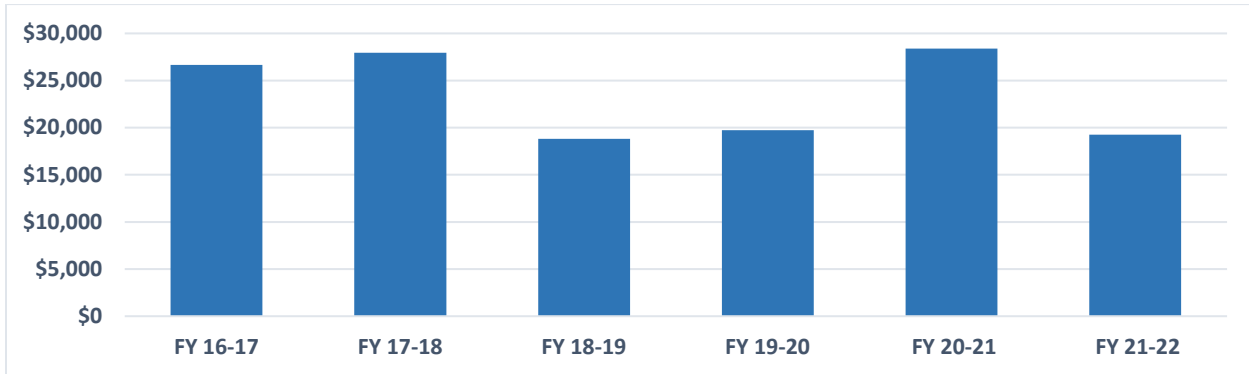
Fees are collected prior to event or day of event at the box office.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$26,649	\$27,963	\$18,806	\$19,721	\$28,382	\$19,264
% Change	36.6%	4.9%	-32.7%	4.9%	43.9%	-32.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Recreation Facility - Arena - 4754

DATE REVISED: 2001

DESCRIPTION:

This revenue is collected from rental of the arena area of the Ocean Center.

FEE SCHEDULE:

The arena rental rate per day is \$3,000 with a move-in/out rate of \$1,500, or 12% of gross box office receipts, whichever is greater. Rates are negotiable by agreement, by client. Rental rates do not include taxes, staffing, equipment and other revenues.

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

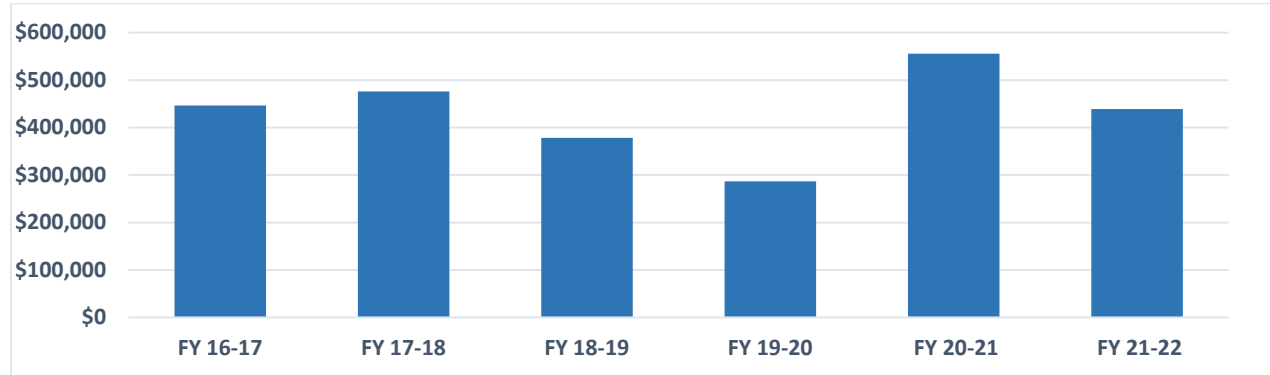
Fees are collected once contract rates are negotiated.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$446,348	\$476,098	\$378,087	\$286,825	\$555,795	\$439,092
% Change	-1.7%	6.7%	-20.6%	-24.1%	93.8%	-21.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Recreation Facility - Conference Center - 4755

DATE REVISED: 2001

DESCRIPTION:

This revenue is collected from the rental of the ballroom, exhibit hall, outside lots, and meeting room areas of the Ocean Center.

FEE SCHEDULE:

Rental Rate of the ballroom is \$1,500 per day with a move-in/out rate of \$750. The rental rate for the exhibit hall is \$6,500 with a move-in/out rate of \$3,250. The meeting room rate is \$350 per day with a move-in/out rate of \$175. Rental rates do not include taxes, staffing, equipment and other revenues.

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

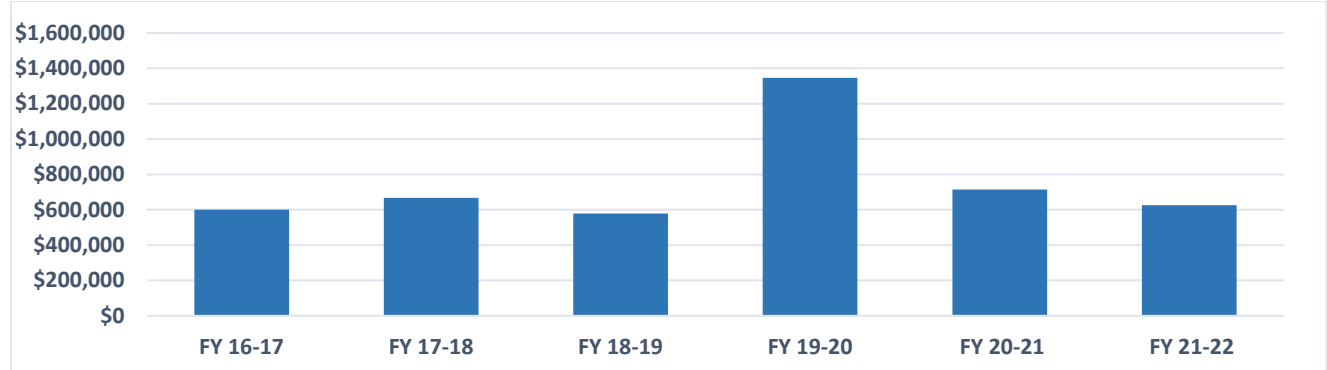
Fees are collected prior to areas being used for rent via contract.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Actual FY 18-19</u>	<u>Actual FY 19-20</u>	<u>Budget FY 20-21</u>	<u>Budget FY 21-22</u>
Revenue	\$600,094	\$667,859	\$578,234	\$1,346,350	\$714,176	\$626,051
% Change	18.1%	11.3%	-13.4%	132.8%	-47.0%	-12.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Recreation Facility - Equipment - 4756

DATE REVISED: 2001

DESCRIPTION:

This revenue is collected from the equipment rented by clients as part of their room rentals from the Ocean Center. Equipment rental rates are addition to the cost of the room/space.

FEE SCHEDULE:

Fees vary depending on equipment being rented.

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

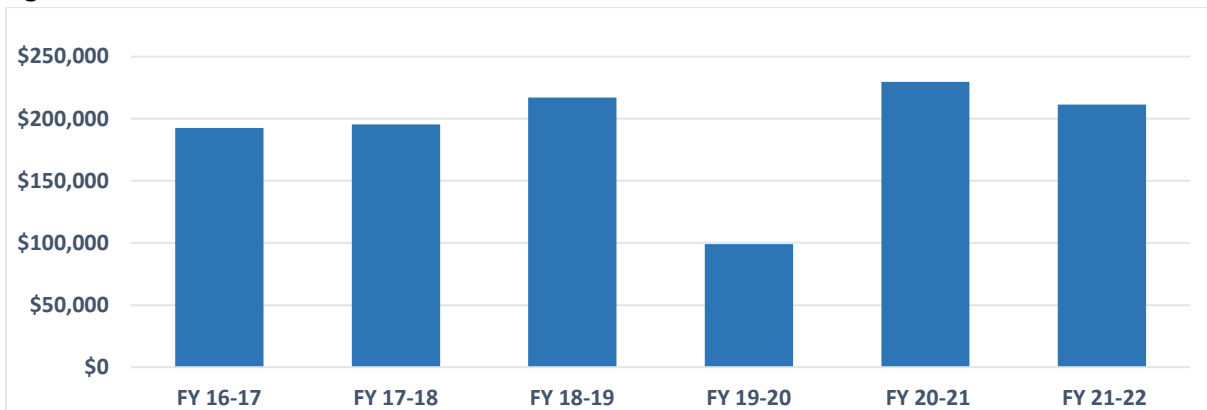
Fees are collected if customer decides to add on facility equipment to their room rental.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$192,613	\$195,504	\$217,117	\$99,210	\$229,827	\$211,437
% Change	19.6%	1.5%	11.1%	-54.3%	131.7%	-8.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Recreation Facility - Lot Event - 4757

DATE REVISED: 2001

DESCRIPTION:

This revenue is collected from outside lot space for large displays, overflow and demonstrations.

FEE SCHEDULE:

Rental fee for the outside lot is \$3,000 per day.

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

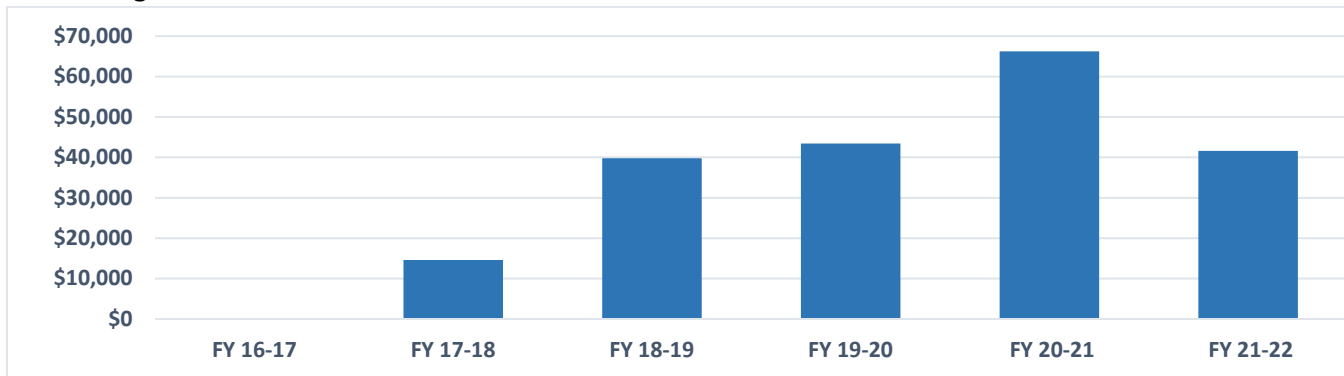
Fees are collected prior to areas being used for rent via contract.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18*</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$0	\$14,595	\$39,829	\$43,441	\$66,226	\$41,635
% Change	0.0%	100.0%	172.9%	9.1%	52.5%	-37.1%



*Revenue collection history began in fiscal year 2017-18.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Concession Stands - 4760, 4761

DATE REVISED: 2001

DESCRIPTION:

This revenue is collected from concession fees generated by the exclusive in-house caterer. The service is negotiated per client and the Ocean Center retains a percentage of the sales.

FEE SCHEDULE:

Fees vary depending on quantities and prices of items being sold at concession stands and ordered for catered meal functions.

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

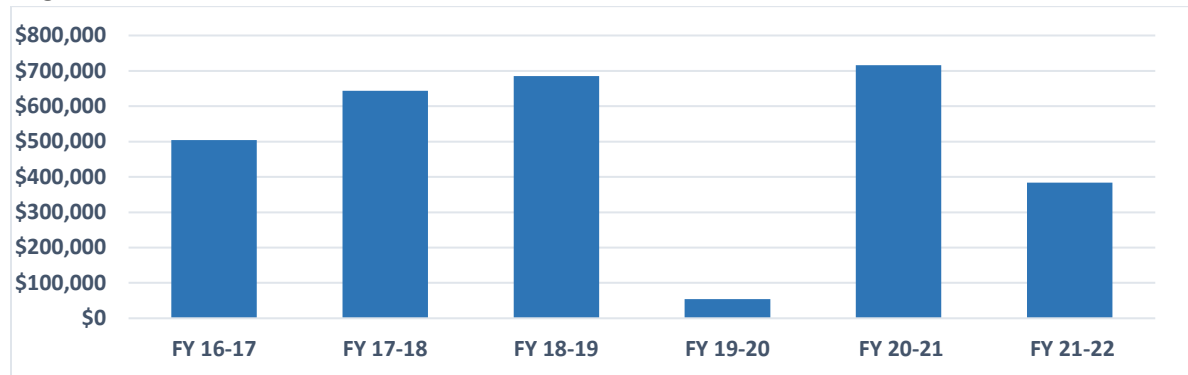
Fees are collected during the times concession stands are open during events or meals are prepared for banquets.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$504,176	\$643,258	\$684,927	\$54,560	\$715,820	\$383,560
% Change	-26.2%	27.6%	6.5%	-92.0%	1212.0%	-46.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Code of Ordinances 01-19

REVENUE CODE:

Recreation Facility - Reimbursable Staff - 4766

DATE REVISED: 2001

DESCRIPTION:

This revenue is collected from reimbursable staffing rates that are charged by the Ocean Center per event.

FEE SCHEDULE:

Hourly staff rates range between \$13.01 and \$65 per hour depending on the type of staff requirements for the event. All staffing positions are charged at a four hour minimum.

RESTRICTIONS:

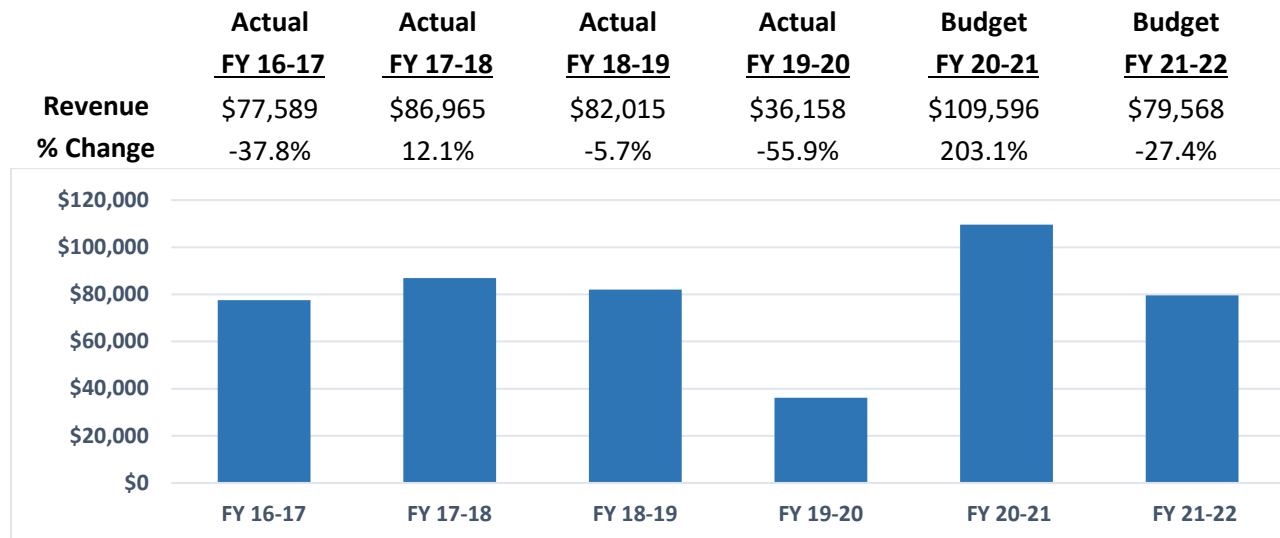
Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

Fees are billed out to the specific vendor and collected by Volusia County accounts receivable for actual hours worked.

ADMINISTRATION:

Revenue is deposited into the Ocean Center fund and used to offset staffing related expenses.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Rent - 6210

DATE REVISED: 04/03/2018

DESCRIPTION:

This revenue is collected from rent paid by the Daytona Lagoon Waterpark per the agreement. The lease establishes an annual fixed rent and signage fee escalation percentages.

FEE SCHEDULE:

Fee schedule (rent) is based under contract with Daytona Lagoon.

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

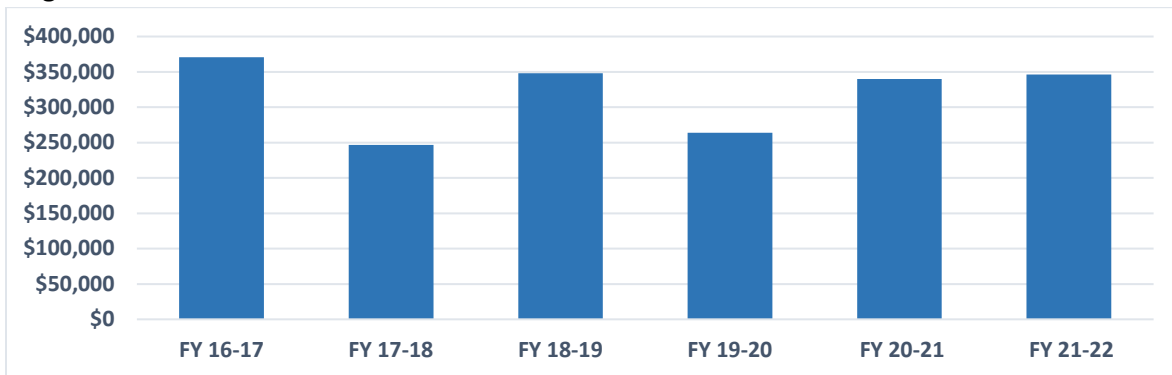
Rent is collected monthly under contract with Daytona Lagoon.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$370,620	\$246,805	\$347,933	\$264,107	\$339,836	\$346,289
% Change	40.0%	-33.4%	41.0%	-24.1%	28.7%	1.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Utilities - Rent Related - 6211

DATE REVISED: 04/03/2018

DESCRIPTION:

The Utilities-Rent related revenue is collected from clients for telephone and internet service or electrical if additional service is required. Electrical service is provided to booths at client shows by the Ocean Center or client can contract outside electrical company to provide this service of which a fee is paid to the Ocean Center.

FEE SCHEDULE:

Fees vary depending on what is rented and what utilities are being used.

RESTRICTIONS:

Fees are not restricted, however, they must remain in the fund.

COLLECTION FREQUENCY:

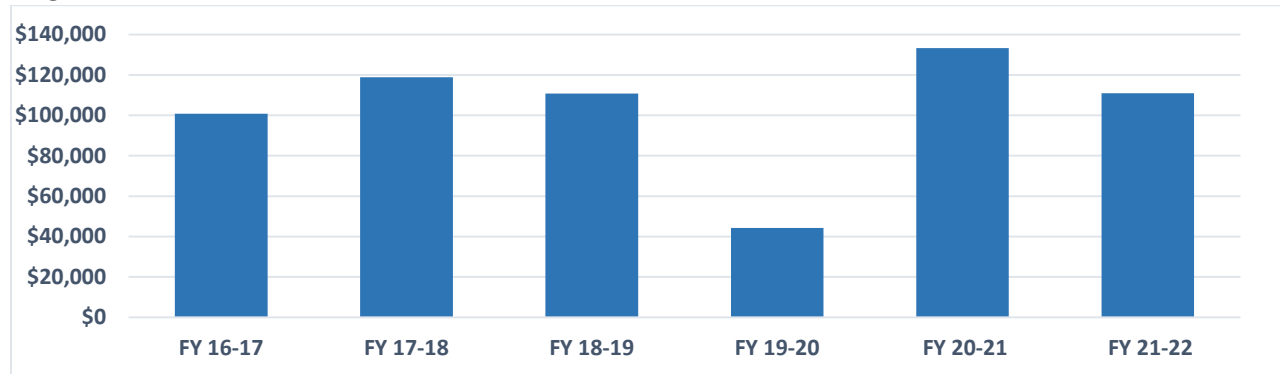
Utility fees for rent are collected prior to areas being used for rent via contract.

ADMINISTRATION:

Revenues collected are used to fund Ocean Center operating expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$100,747	\$118,851	\$110,794	\$44,299	\$133,212	\$110,894
% Change	-19.2%	18.0%	-6.8%	-60.0%	200.7%	-16.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Commissions - 6240

DATE REVISED: 08/23/2012; 12/11/2015

DESCRIPTION:

Revenue is received from ATM's, FuelRod (portable charging system for mobile phones) and electrical vendors based on patron and client usage. Ticket Master commissions are based on ticket sales for events.

FEE SCHEDULE:

Fees vary depending on the event.

RESTRICTIONS:

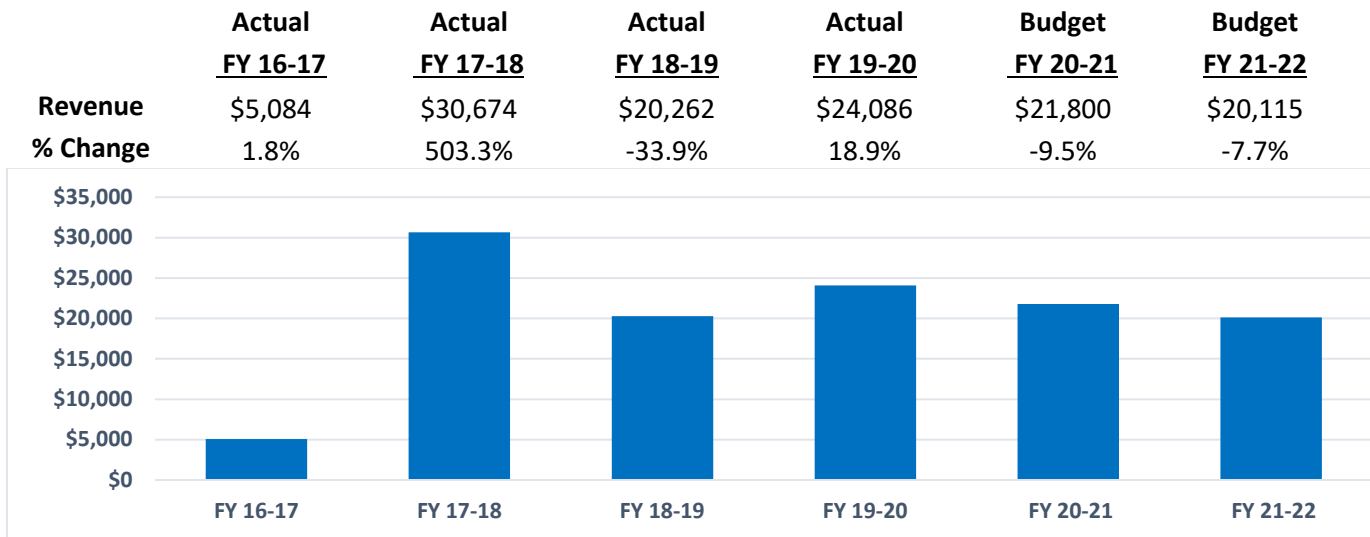
There are no restrictions on commission revenue, however, funds must remain in the Ocean Center account.

COLLECTION FREQUENCY:

Revenue is received from ATM and FuelRod vendors monthly, if transactions were completed. Commission from Ticket Master and electrical is based on sales and usage during events.

ADMINISTRATION:

Collected revenue is used to offset the Ocean Center's operating costs.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Ocean Center Fund 118

AUTHORIZATION:

County Council

REVENUE CODE:

Contributions - 8810

DATE REVISED: 10/03/2002

DESCRIPTION:

This revenue is received from the Halifax Advertising Authority (HAA) to support promotional activities through the Ocean Center's Coordinated Marketing Unit.

FEE SCHEDULE:

Fees are determined by the Coordinated Marketing Unit and vary depending on the event.

RESTRICTIONS:

There is a coordinated marketing agreement with HAA which provides funding not to exceed \$400,000 for the year.

COLLECTION FREQUENCY:

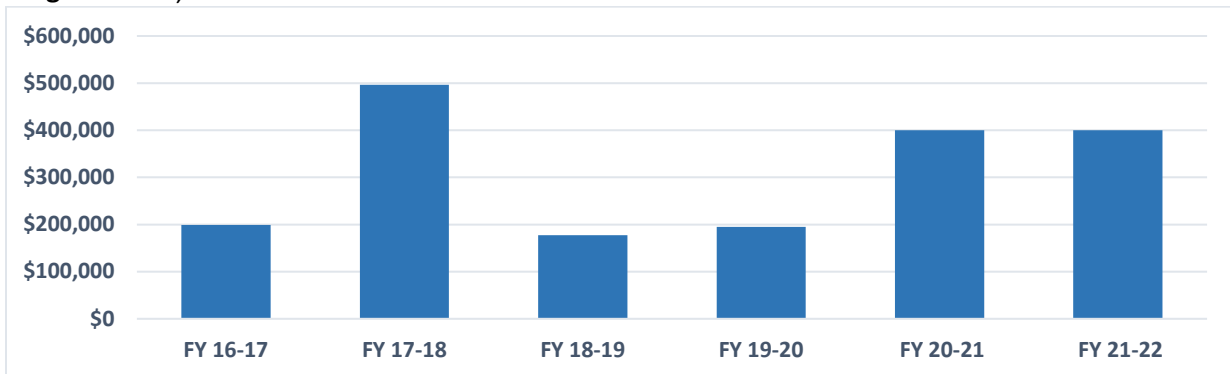
Revenues are collected quarterly.

ADMINISTRATION:

Revenues collected are used to reimburse services or meet service demands at the Ocean Center.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$198,946	\$496,675	\$177,323	\$195,188	\$400,000	\$400,000
% Change	10,376.4%	149.7%	-64.3%	10.1%	104.9%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Road District Maintenance Fund 119

AUTHORIZATION:

Volusia County Code of Ordinances 2006-28

REVENUE CODE:

Road Maintenance Special Assessment - 2524

DATE REVISED: 12/21/2006

DESCRIPTION:

On December 21st, 2006, the Council approved Ordinance 2006-28 and the tentative assessment roll creating West Highlands/Highland Park Road Special Assessment District. The ordinance provided for establishment, construction, repair and maintenance of dirt roads in dedicated rights-of-way within the district boundaries. In April 2008, the construction and maintenance costs were finalized and the final assessment roll and annual maintenance assessment were adopted. The construction portion of the assessment was used to pay the debt service incurred to fund the construction projects. This assessment was collected in a separate fund until the time that the debt obligation was fulfilled. This assessment is for the annual maintenance and was estimated annually at \$200,000, and providing for an annual adjustment if necessary.

FEE SCHEDULE:

The annual assessment has remained at \$56.70 per 25 foot lot since its inception.

RESTRICTIONS:

Revenue can only be used for the maintenance of roads within the boundaries of the district.

COLLECTION FREQUENCY:

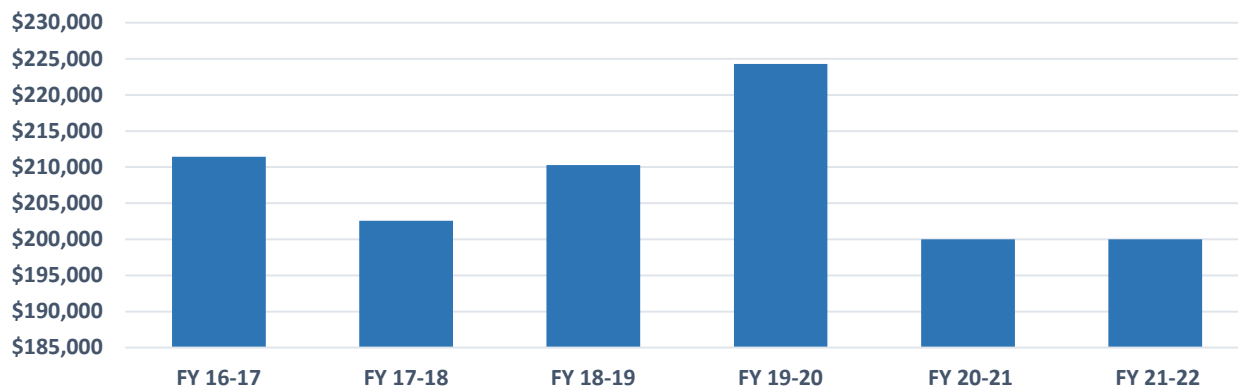
Funds are received by the Tax Collector and distributed into the Road District Maintenance Fund monthly.

ADMINISTRATION:

Revenues are received in the road maintenance fund and utilized for this purpose.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$211,425	\$202,580	\$210,269	\$224,292	\$200,000	\$200,000
% Change	6.7%	-4.2%	3.8%	6.7%	-10.8%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

F.S. 125.01, 200.001, 200.071

Article VII, Section 9, Florida Constitution

Volusia County Code of Ordinances Sec. 110-311-315

Ordinance 73-21 established fund 09/20/1973

REVENUE CODE:

Ad Valorem Taxes - 1110, 1120

DATE REVISED: 10/01/2021

DESCRIPTION:

Ad Valorem taxes result from the levy of taxes on real, centrally assessed, and tangible personal property. Counties are authorized to levy up to 10 mills for countywide purposes on all taxable property within the county and an additional 10 mills in the unincorporated area for municipal purposes. Qualified homeowners may receive exemptions from the taxable value of their property. Some exemptions include those for homesteaders, low-income seniors, widow/widowers, blindness and disability.

The County's largest revenue source is ad valorem property taxes calculated on taxable value of various properties multiplied by the millage rates established by the governing body of each taxing authority.

FEE SCHEDULE:

Municipal Services District millage rate for Fiscal Year 2021-22: 2.1083.

Municipal Service District millage rate history:

Fiscal Year 2020-21	2.1083
Fiscal Year 2019-20	2.2399
Fiscal Year 2018-19	2.2399
Fiscal Year 2017-18	2.2399

RESTRICTIONS:

Per Florida Statutes 125.01 (1) (q), if ad valorem taxes are levied to provide essential facilities and municipal services within the unit, the millage levied on any parcel of property for municipal purposes by all municipal service taxing units and the municipality may not exceed 10 mills.

COLLECTION FREQUENCY:

Funds are received by the Tax Collector and distributed into the Municipal Services District Fund monthly.

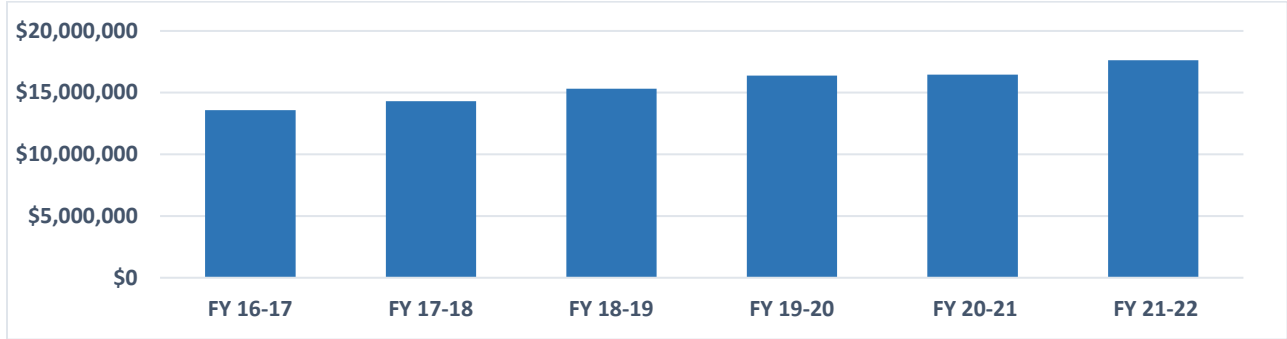
ADMINISTRATION:

Revenues are received into the Municipal Services Fund and are used to provide a major portion of municipal services to the Volusia County residents living in the unincorporated areas of the county.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$13,581,872	\$14,319,245	\$15,318,416	\$16,372,231	\$16,461,523	\$17,636,160
% Change	5.2%	5.4%	7.0%	6.9%	0.5%	7.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

F.S. 166.231 – 166.235

Volusia County Code of Ordinances 114-192

REVENUE CODE:

Utility Tax/Public Service Tax - 1410

DATE REVISED:
DESCRIPTION:

Per Florida Statute Volusia County is permitted to levy a tax on the purchase of electricity, metered natural gas, liquefied petroleum gas either metered or bottled, manufactured gas either metered or bottled, and water service.

FEE SCHEDULE:

In Volusia County the tax on electricity and metered or bottled gas shall be in an amount equal to 10% of the payments received by the seller of the taxable item or service from the purchaser for the purchase of such item or service.

RESTRICTIONS:

The tax shall not be applied against any fuel adjustment charge, which shall be stated separately on each bill. Exemption from payment of the utility tax exists for any federal, state, county, municipality, school district, or other public body as defined in F.S. 1.01 or otherwise exempted by law. This revenue will be used to offset costs of providing municipal services to the residents of unincorporated Volusia County.

COLLECTION FREQUENCY:

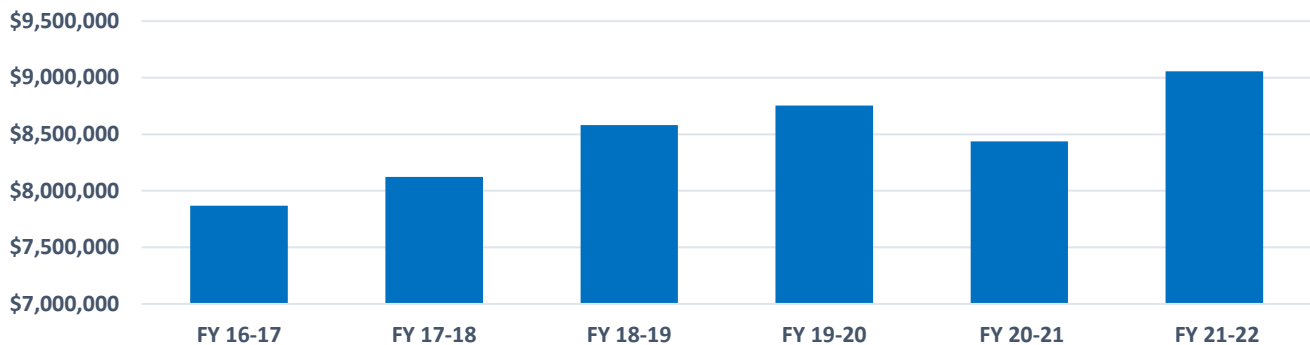
It shall be the duty of every seller of a taxable item or service to collect from the purchaser, for the use of the county, the public service tax levied by this article, at the time of collecting and selling price charged for each transaction, and to report and pay over, on or before the twentieth day of each calendar month, to the county, all such taxes levied and collected during the preceding calendar month.

ADMINISTRATION:

Utility tax revenue is received monthly by the Tax Collector into the Municipal Services District Fund and used to cover the cost of municipal services provided to the residents of unincorporated Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$7,867,811	\$8,124,173	\$8,581,721	\$8,752,599	\$8,437,967	\$9,056,310
% Change	-0.9%	3.3%	5.6%	2.0%	-3.6%	7.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

F.S. 202.19

Volusia County Code of Ordinances 114-220

REVENUE CODE:

Communications Services Tax - 1500

DATE REVISED: 10/01/2002

DESCRIPTION:

This tax is levied on all communications, which is defined by statute as any transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals, including video services, to a point, or between or among points, by or through any electronic, radio, satellite, cable, optical, microwave, or other medium now in existence. Per Florida Statute the governing authority of each county and municipality may, by ordinance, levy a discretionary communication services tax which shall be imposed upon all communications services which originate or terminate in this state and are charged to a service address in the unincorporated area of the county.

FEE SCHEDULE:

This tax is levied within the unincorporated area of the County of Volusia at the rate of 5.22% effective October 1, 2002.

RESTRICTIONS:

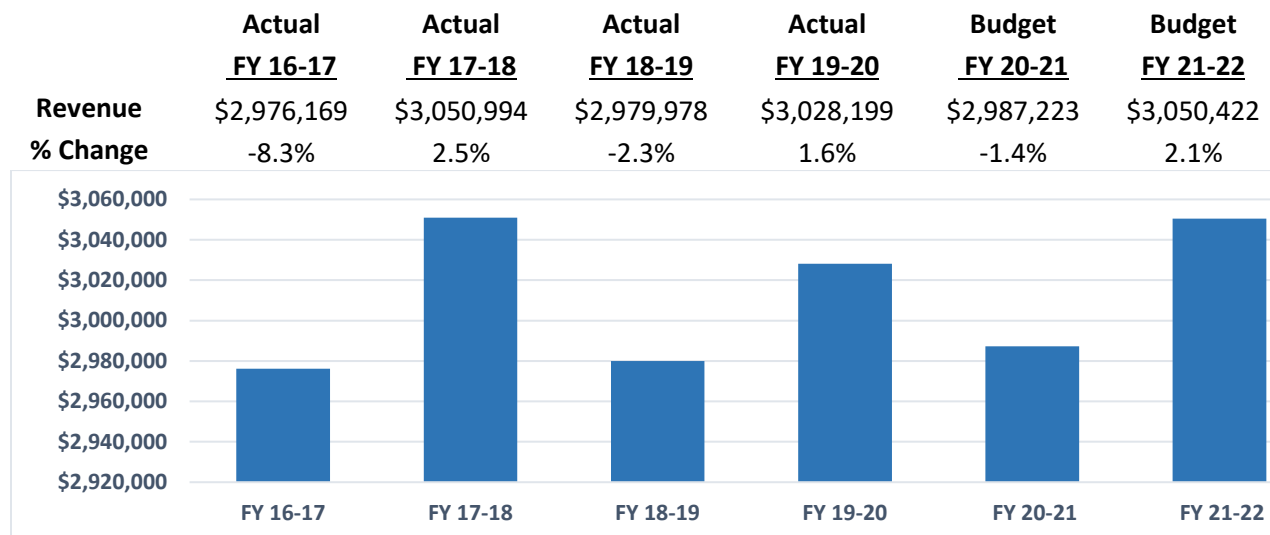
The revenue derived from the communications service tax can be used for any public purpose within the Municipal Services District Fund.

COLLECTION FREQUENCY:

Funds are received monthly from the State of Florida Department of Revenue but are usually 60 days in arrears.

ADMINISTRATION:

Utility tax revenue is received into the Municipal Service District Fund and used to cover the cost of municipal services provided to the residents of unincorporated Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

F.S. 205

Volusia County Code of Ordinances 114-1

REVENUE CODE:

Business Tax Receipt - 1610

DATE REVISED:

DESCRIPTION:

The Volusia County local business tax is a tax levied by Volusia County, in accordance with Florida Statute 205 and Volusia County Ordinance 114-1, for the privilege of engaging in or managing any business, profession, or occupation within the jurisdiction of Volusia County.

The tax amount varies based on the type of business, number of employees, vending machines, hotel/motel rooms, restaurant seats, etc. The amount of tax ranges from \$6 to \$1,250 with the most common amounts being \$22 or \$30.

FEE SCHEDULE:

All local business tax receipts shall be sold by the Treasury and Billing division beginning August 1st of each year, are due and payable on or before September 30th of each year, and expire on September 30th of the succeeding year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government. The revenues derived from the business tax, exclusive of the costs of collection and any credit given for municipal business taxes, shall be apportioned between the unincorporated area of the county and the incorporated municipalities located therein by a ratio derived by dividing their respective populations by the population of the county.

COLLECTION FREQUENCY:

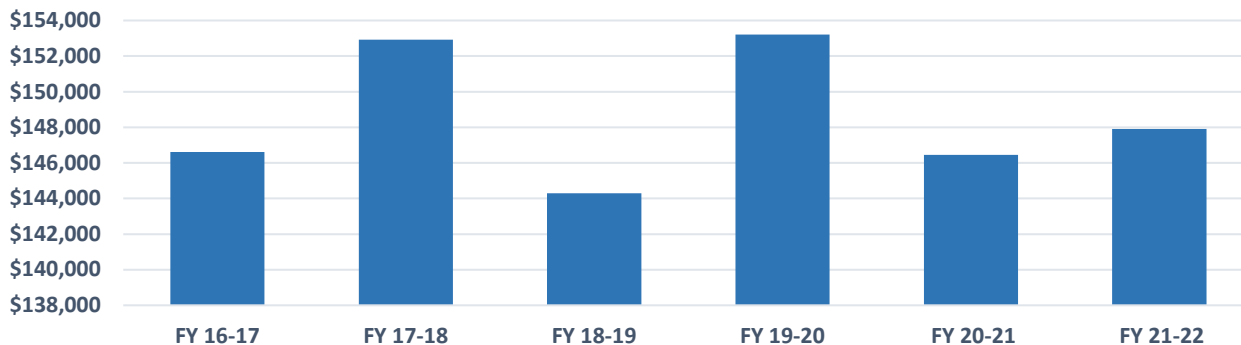
The amount of tax levied shall be on an annual basis. Half-year rates shall be in effect after March 31st each year. A majority of the collections occur in September and October.

ADMINISTRATION:

Taxes are received into the Municipal Service District Fund where they are used for operations and maintenance expenses in the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$146,621	\$152,927	\$144,300	\$153,217	\$146,450	\$147,915
% Change	2.5%	4.3%	-5.6%	6.2%	-4.4%	1.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Council Resolution 2018-185

REVENUE CODE:

Utility Use Permit Fees - 2310

DATE REVISED: 12/18/2018

DESCRIPTION:

Revenues derived from use permits are collected daily by the Planning and Development Services Division for various plan reviews of residential and commercial driveways, utility installation, roadway construction, jack and bore or directional bore inspections, and other permit re-inspection fees on county roads.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all use permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing planning and development services to the residents and developers impacting county rights-of-way.

COLLECTION FREQUENCY:

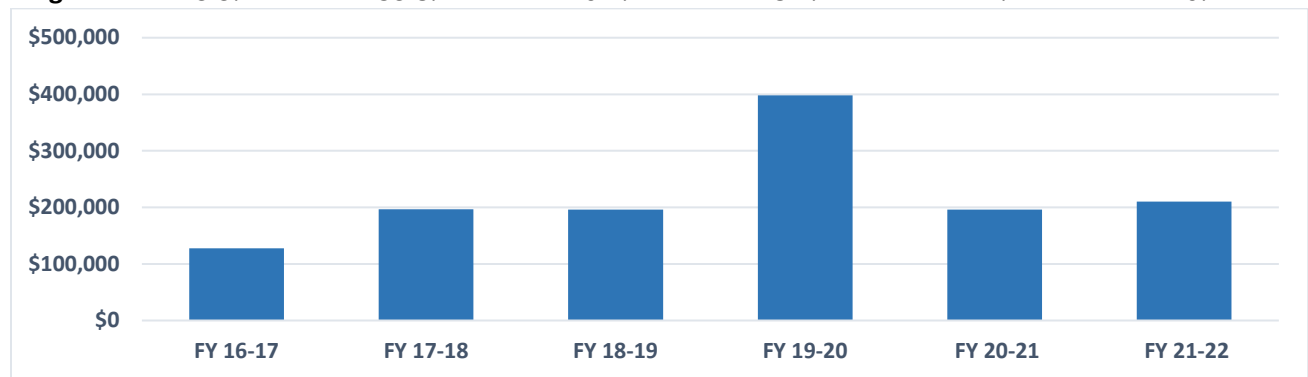
Revenues derived from use permits are collected daily by the Planning and Development Services Division for various plan reviews of residential and commercial driveways, utility installation, roadway construction, and other permit re-inspection fees, and then remitted to the Treasury and Billing Division.

ADMINISTRATION:

Revenue derived from the collection of utility use permits are received into the Municipal Services District fund and used to offset costs of services provided by Planning and Development Services Division to the residents and developers impacting county rights-of-way.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$127,742	\$196,404	\$196,137	\$397,918	\$196,300	\$210,000
% Change	-3.3%	53.8%	-0.1%	-18.4%	22.7%	7.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Municipal Service District Fund 120

AUTHORIZATION:
F.S. 479.07
Volusia County Code of Ordinances 72-298(14)
Volusia County Resolution 2018-108

REVENUE CODE:
Sign Permits - 2420

DATE REVISED: 08/07/2018

DESCRIPTION:

Per the Volusia County Code of Ordinances the Building and Code Administration Division may reissue a sign permit for the same sign for each successive biennial period upon payment of the permit renewal fee and late fee, if the permit was not renewed prior to its expiration. The fees for the original construction or placement of the sign will be paid into the building permit revenue code.

FEE SCHEDULE:

Sign permits are charged based upon the square feet of the sign, and are categorized into three size types as follows: signs 16 square feet or greater, but less than 50 square feet; signs 50 square feet or greater, but less than 100 square feet; and signs 100 square feet or greater. Refer to the Volusia County Zoning Fee Schedule for a current listing of all sign permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing building and code administration services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

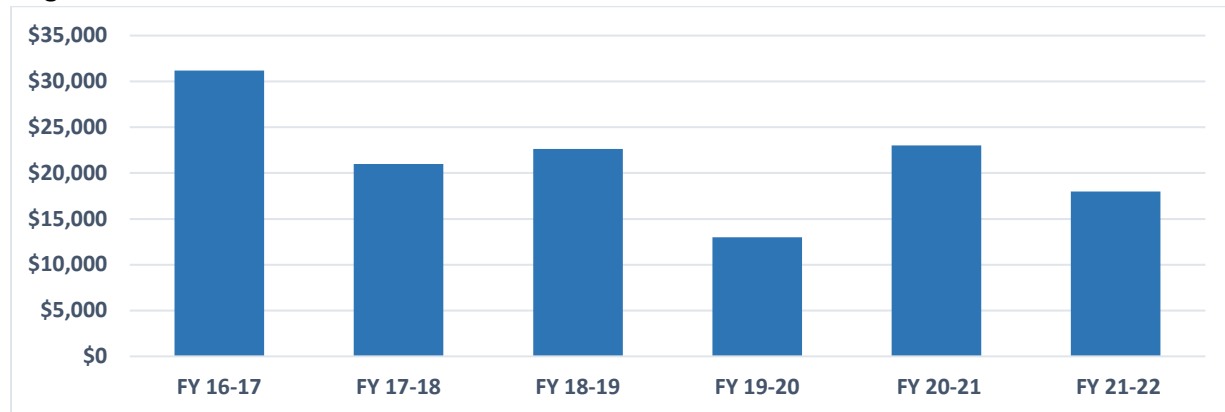
Revenues derived from building permits are collected daily by the Building and Code Administration Division for various sized sign permit fees and late fees, and then remitted to the Treasury and Billing Division.

ADMINISTRATION:

Revenue derived from the collection of utility use permits are received into the Municipal Services District fund and used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$31,168	\$20,986	\$22,618	\$12,984	\$23,000	\$18,000
% Change	7.0%	-32.7%	7.8%	-42.6%	77.1%	-21.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Municipal Service District Fund 120

AUTHORIZATION:
F.S. 320.08, 320.081

REVENUE CODE:
Licenses - Mobile Homes - 3514

DATE REVISED:

DESCRIPTION:

An annual license tax is levied on park trailers and mobile homes. Per state statute the license is "in lieu of ad valorem taxes." Fees are collected by the County Tax Collector and are remitted to the State Department of Revenue.

FEE SCHEDULE:

Mobile home licenses are based upon the length of the mobile home. For tax and license purposes, the length of a mobile home is the distance from the exterior of the wall nearest to the drawbar and coupling mechanism to the exterior of the wall at the opposite end of the home where such walls enclose living or other interior space. The current license pricing per state statute is listed below:

- (a) A mobile home not exceeding 35 feet in length: \$20 flat.
- (b) A mobile home over 35 feet in length, but not exceeding 40 feet: \$25 flat.
- (c) A mobile home over 40 feet in length, but not exceeding 45 feet: \$30 flat.
- (d) A mobile home over 45 feet in length, but not exceeding 50 feet: \$35 flat.
- (e) A mobile home over 50 feet in length, but not exceeding 55 feet: \$40 flat.
- (f) A mobile home over 55 feet in length, but not exceeding 60 feet: \$45 flat.
- (g) A mobile home over 60 feet in length, but not exceeding 65 feet: \$50 flat.
- (h) A mobile home over 65 feet in length: \$80 flat.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government for services within the unincorporated municipal service district.

COLLECTION FREQUENCY:

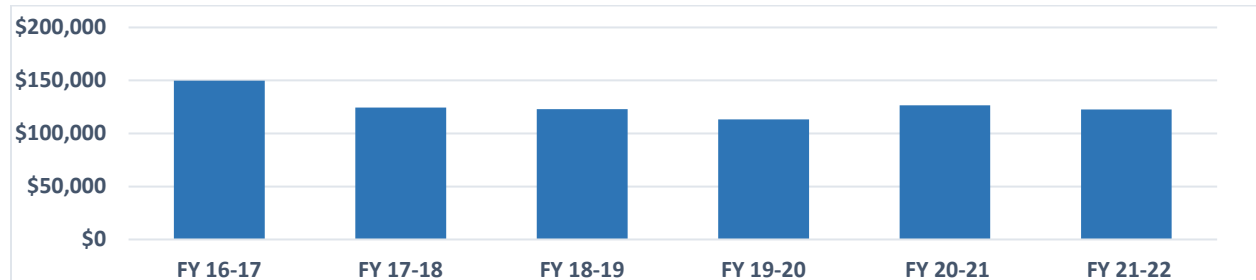
Fees are collected by the County Tax Collector and remitted to the State Department of Revenue. Upon receipt of the license fee collected by the counties, the Treasury and Billing Department shall pay into the State Treasury the sum of \$1.50 on each license issued, and shall pay into the State Treasury for deposit into the Florida Mobile Home Relocation Trust Fund \$1 on each license issued. The balance is deposited into the License Tax Collection Trust Fund and distributed from there to city and county governments based on the number of mobile homes located within their jurisdictions.

ADMINISTRATION:

Received into the Municipal Service District based upon mobile home licenses issued within the unincorporated areas of Volusia County, and used to provide municipal type services to those areas.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$149,883	\$124,499	\$123,054	\$113,415	\$126,480	\$122,724
% Change	4.6%	-16.9%	-1.2%	-7.8%	11.5%	-3.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Municipal Service District Fund 120

AUTHORIZATION:
Volusia County Code of Ordinances Ch.72 Article II
Volusia County Council Resolution 2018-108

REVENUE CODE:
Zoning Fees - 4120

DATE REVISED: 08/07/2018

DESCRIPTION:

Zoning fee charges are designed to cover actual staff time and due public notice, plus an allowance for overhead costs attributable to the performance of zoning activities requested by applicants. Examples of zoning services that are included in this revenue category are: zoning verification letters, applications for rezoning, planned unit developments (PUD), amendments to existing PUDs, special exceptions, variances, conditional use permits, inspections for approved conditions, applicant-requested application amendments, continuances, rehearing or appeal requests, and zoning ordinance amendments.

FEE SCHEDULE:

Refer to the Volusia County Zoning Fee Schedule for a complete listing of all zoning fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing planning and development services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

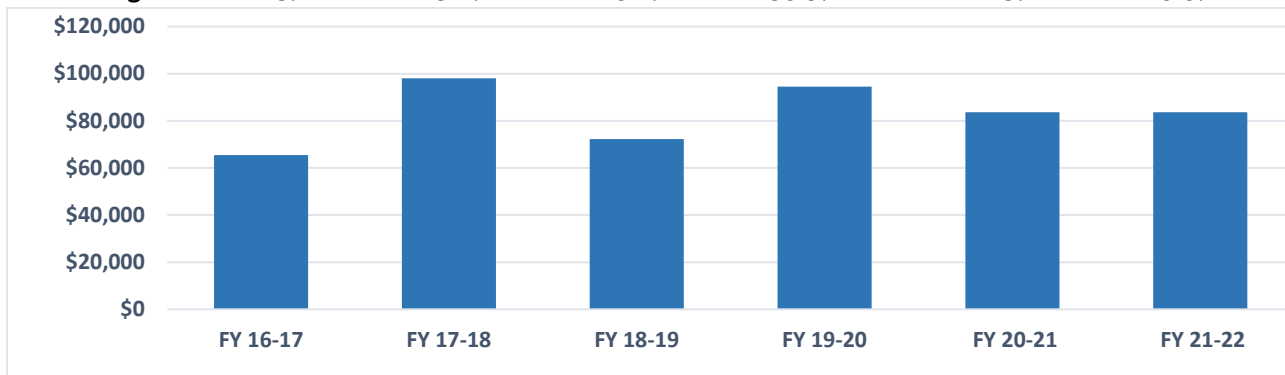
Revenue derived from zoning fees are collected daily depending on the applications and requests for services from the Planning and Development Services Division, and then remitted to the Treasury and Billing Division.

ADMINISTRATION:

Revenue derived from the collection of zoning fees are received into the Municipal Service District fund and used to offset costs of services provided by the Planning and Development Services Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$65,508	\$98,076	\$72,191	\$94,509	\$83,632	\$83,632
% Change	-4.8%	49.7%	-26.4%	30.9%	-11.5%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Agreement between Sheriff Department and the City of Debary, Deltona, Pierson and Oak Hill

REVENUE CODE:

Constitutional Officer Fees - Sheriff - City Contracts 4152

DATE REVISED: N/A

*Prior to Fiscal Year 2021-22 Revenue Codes were:

Sheriff Services – Debary – 4211

Sheriff Services – Deltona – 4212

Sheriff Services – Pierson – 4214

Sheriff Services – Oak Hill – 4216

DESCRIPTION:

This revenue is derived from an agreement with the Sheriff's department and each municipality to provide law enforcement services at an agreed level of service and hourly rate. Due to Amendment 10, which became effective January 5, 2021, the Sheriff became a constitutional officer which allows the Sheriff to make budgets, personnel and other policy decisions like this agreement, independent of the county manager.

FEE SCHEDULE:

Fees are negotiated between the Sheriff's department and each municipality which consist of the City of Debary, Deltona, Pierson and Oak Hill.

RESTRICTIONS:

Revenue derived will go to directly offsetting the costs of providing law enforcement services to the municipality.

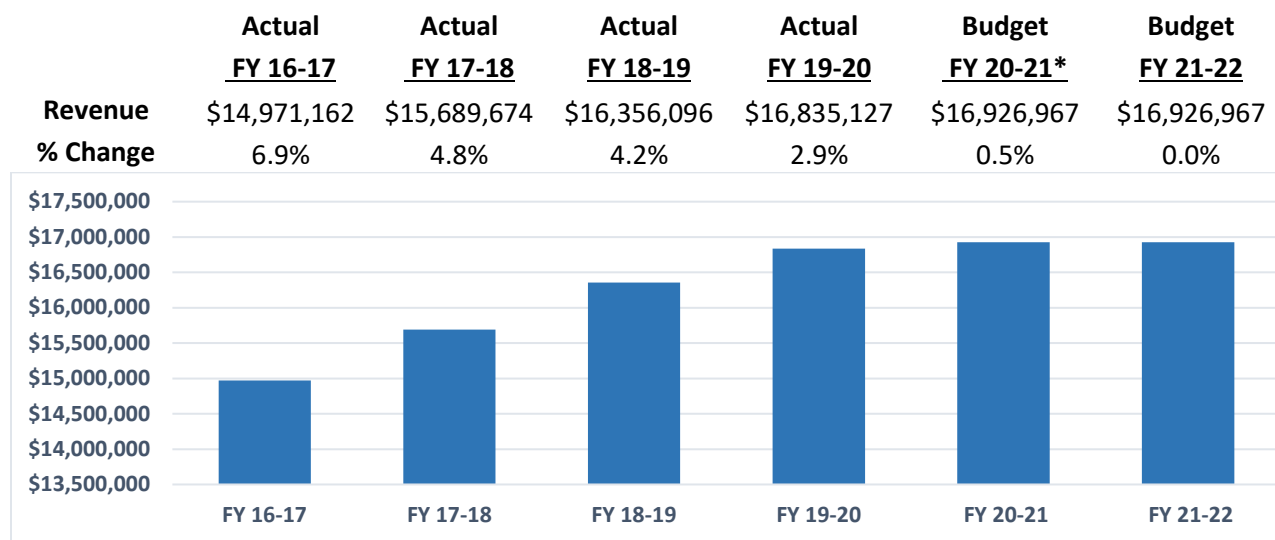
COLLECTION FREQUENCY:

Remitted to the county as received.

ADMINISTRATION:

Revenue will be remitted to the Municipal Service District Fund.

COLLECTION HISTORY AND CURRENT BUDGET:



*Amendment 10 became effective January 5, 2021. Revenue was collected and budgeted under revenue codes 4211, 4212, 4214 and 4216 prior to Amendment 10 taking effect.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Council Resolution 2018-185
Volusia County Code of Ordinances Ch. 72 Article III

REVENUE CODE:

Land Development Fees - 4192

DATE REVISED: 12/18/2018

DESCRIPTION:

Land Development fee charges are designed to cover actual staff time plus an allowance for overhead costs attributable to the performance of planning and development services activities, specifically land development. Examples of land development services that are included in this revenue category are: subdivision exemption review, overall development plan development orders for subdivisions, preliminary plat and construction plan review for subdivisions, final plat development order review for subdivisions, recording of final plat, conceptual site plan review, final site plan development orders, subdivision and site plan review resubmittals, subdivision development permit, and site plan development permit.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all land development fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing planning and development services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

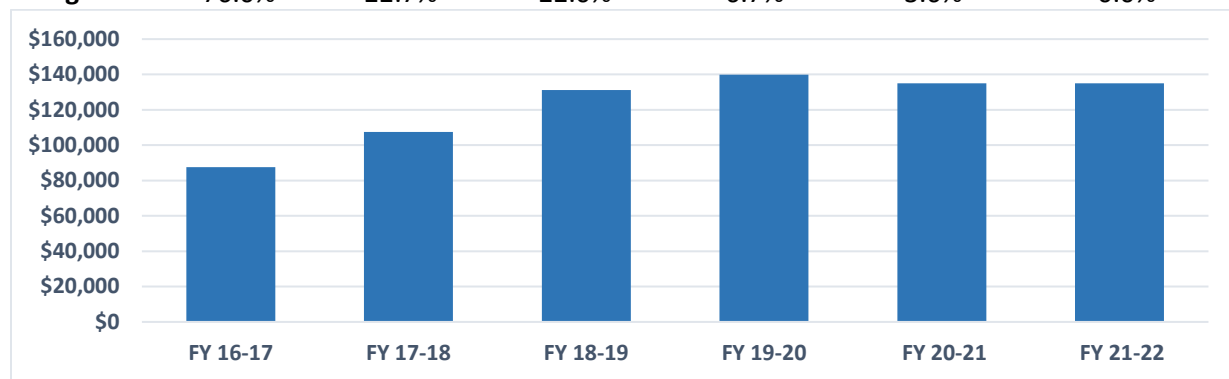
Revenue derived from land development fees are collected daily depending on the applications and requests for services from the Planning and Development Services Division, and then remitted to the Treasury and Billing Division.

ADMINISTRATION:

Revenue derived from the collection of land development fees are received into the Municipal Service District fund and used to offset costs of services provided by the Planning and Development Services Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$87,613	\$107,510	\$131,187	\$139,969	\$135,000	\$135,000
% Change	76.0%	22.7%	22.0%	6.7%	-3.6%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 26, Art. III, Sec. 26-55
Volusia County Resolution 2018-108

REVENUE CODE:

Itinerant Merchant License - 4198

DATE REVISED: 08/07/2018

DESCRIPTION:

An itinerant merchant is defined as any person, firm, corporation, organization, or other entity selling, displaying, promoting, or giving away merchandise, products, or services at a location external to a regularly licensed business on a temporary basis. Per Volusia County Code of Ordinances, no itinerant merchant may operate on any site or parcel of property unless the owner of said property has obtained an itinerant merchant host license and the itinerant merchant themselves has obtained an itinerant merchant license. All itinerant merchant licenses shall be issued for either a six-month or one-year term.

FEE SCHEDULE:

Refer to the Volusia County Zoning Fee Schedule for a listing of the current semi-annual and annual itinerant merchant license and host license prices. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30 of that year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing building and code administration services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

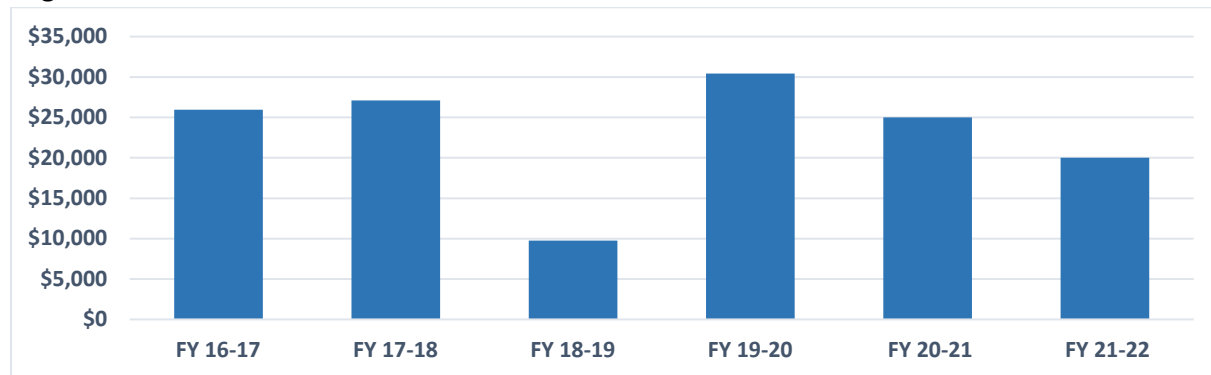
Due to the semi-annual and annual nature of the licenses the majority of the revenue is collected around local events such as Bike Week, NASCAR race weeks, and Biketoberfest. Revenue is collected from the Building and Code Administration Division and then remitted to the Treasury and Billing Division of Volusia County.

ADMINISTRATION:

Revenue derived from the collection of itinerant merchant licenses are received into the Municipal Service District fund and used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$25,933	\$27,084	\$9,744	\$30,432	\$25,000	\$20,000
% Change	-30.7%	4.4%	-64.0%	212.3%	-17.8%	-20.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 14, Art. II, Sec. 14-58

REVENUE CODE:

Animal Control Service Charges - 4261

DATE REVISED:
DESCRIPTION:

Per Volusia County Code of Ordinances Sec. 14-58, no person may harbor a dog or cat six months of age or older within the unincorporated areas of Volusia County that has not been spayed or neutered unless such person holds an unaltered animal permit. This revenue is generated by spay and neuter surgical services provided by the Animal Services Division to residents of unincorporated areas of Volusia County and the cities of DeLand, Oak Hill and South Daytona.

FEE SCHEDULE:

Prices for spay and neuter surgical services range from \$15 to \$65 and are based upon income. In order to receive reduced cost services residents must show proof of income and meet income eligibility guidelines, which are based on the number of people in the household and the household income. The cities of DeLand, Oak Hill, and South Daytona contract for spay and neuter surgical services and are billed \$60 less the owner contribution.

RESTRICTIONS:

No restrictions; this revenue may be used at the discretion of the local government to help provide municipal services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

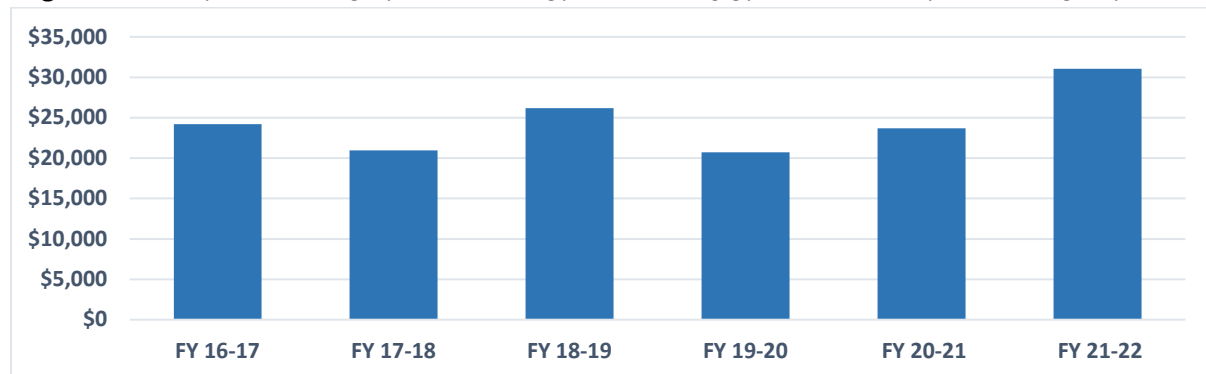
Fees for spay and neuter surgical services are paid by the pet owner at the time the service is rendered. The cities of DeLand, Oak Hill, and South Daytona are billed quarterly for services rendered to residents of those municipalities.

ADMINISTRATION:

Revenues derived from the collection of animal control service charges are received into the Municipal Service District fund and used to offset costs of services provided by the Animal Services Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$24,185	\$20,950	\$26,162	\$20,700	\$23,675	\$31,032
% Change	-7.1%	-13.4%	24.9%	-20.9%	14.4%	31.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances

Ch. 72, Art. III, Div. 10

Volusia County Council Resolution 2018-185

REVENUE CODE:

Tree Preservation Permits - 4372

DATE REVISED: 12/18/2018

DESCRIPTION:

Pursuant to the Tree Preservation Ordinance approved by Council it is determined that it is in the best interest of the public health, safety, and welfare to protect and preserve trees and enhance tree cover in Volusia County. This revenue is derived from applicants requesting tree replacement permits, environmental management reviews and inspections.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all tree preservation permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12 month period ending on June 30th of that year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing environmental management services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

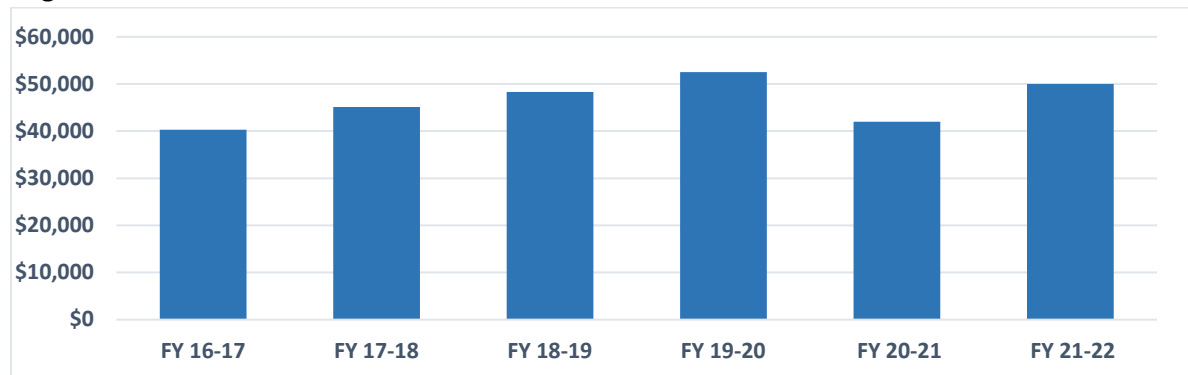
Revenues derived from tree preservation permits are collected daily by the Environmental Management Division for various tree permits, inspection fees, application fees, and late fees.

ADMINISTRATION:

Revenue derived from the collection of tree preservation permits are received into the Municipal Services District fund and used to offset costs of services provided by the Environmental Management Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$40,261	\$45,135	\$48,332	\$52,535	\$42,000	\$50,000
% Change	45.8%	12.1%	7.1%	8.7%	-20.1%	19.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 72, Art. III, Sec. 72-842 & Sec. 72-846
Volusia County Council Resolution 2018-185

REVENUE CODE:

Tree Replacement Fee - 4373

DATE REVISED: 12/18/2018

DESCRIPTION:

Pursuant to the Tree Preservation Ordinance approved by Council it is determined that it is in the best interest of the public health, safety, and welfare to protect and preserve trees and enhance tree cover in Volusia County. If trees are to be removed from the unincorporated areas of Volusia County for development or other such purposes one option to remain in compliance with the County ordinance is to provide remuneration in lieu of tree replacement. If it is determined by the county forester that the replacement is not feasible due to lack of available planting space, the applicant may pay a replacement contribution into the Volusia County Tree Replacement Trust Account.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all tree replacement fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30th of that year.

RESTRICTIONS:

Pursuant to Volusia County Code Section 72-846, all monies and fees collected for tree replacement are held in the Volusia County Tree Replacement Trust Account. The funds held in that account can be expended, utilized, and disbursed for the planting of trees, and to cover any other ancillary costs including but not limited to, landscaping, sprinkler systems and other items or materials necessary and proper for the preservation, maintenance, relocation or restoration of tree ecosystems on any public land within Volusia County. These monies may also be utilized to engage support elements such as landscape architects and additional personnel, if deemed necessary.

COLLECTION FREQUENCY:

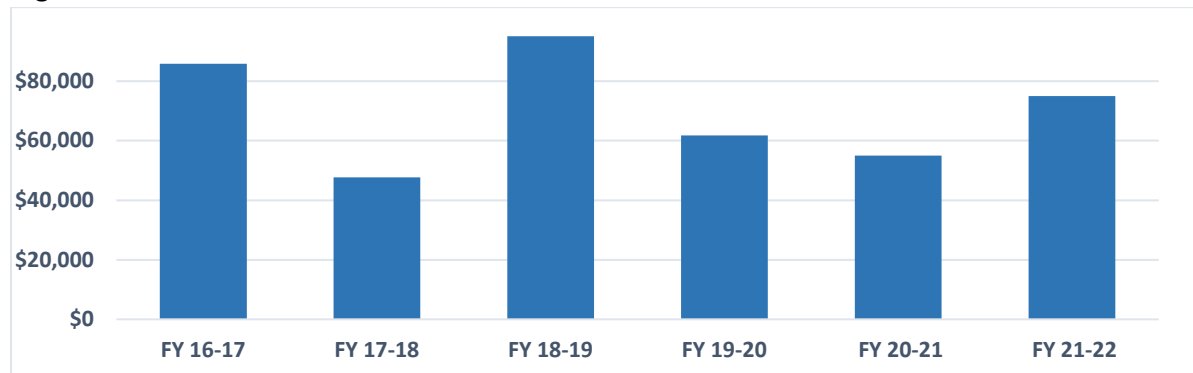
Revenues derived from tree replacement fees are collected daily by the Environmental Management Division.

ADMINISTRATION:

Revenue derived from tree replacement fee are collected and tracked separately so as to keep a running balance of what has been collected and can be budgeted and expended on tree replacement activities and other ancillary costs allowable pursuant to the Volusia County Code.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$85,869	\$47,728	\$172,800	\$61,770	\$55,000	\$75,000
% Change	1418.5%	-44.4%	262.1%	-64.3%	-11.0%	36.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 71, Art. III, Div. 11 Wetland Alteration Permits
Volusia County Council Resolution 2018-185

REVENUE CODE:

Wetland Application - 4376

DATE REVISED: 12/18/2018

DESCRIPTION:

Per Volusia County Code it is unlawful for any person to engage in any activity which will remove, fill, drain, dredge, clear, destroy, or alter any wetland or wetland buffer on any lot or portion thereof without obtaining a wetland alteration permit. This permit may be issued concurrent or in conjunction with other land development permits. This revenue is consists of wetland alteration permit applications with and without concurrent review as well as re-inspection fees.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all wetland alteration permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30th of that year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing environmental management services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

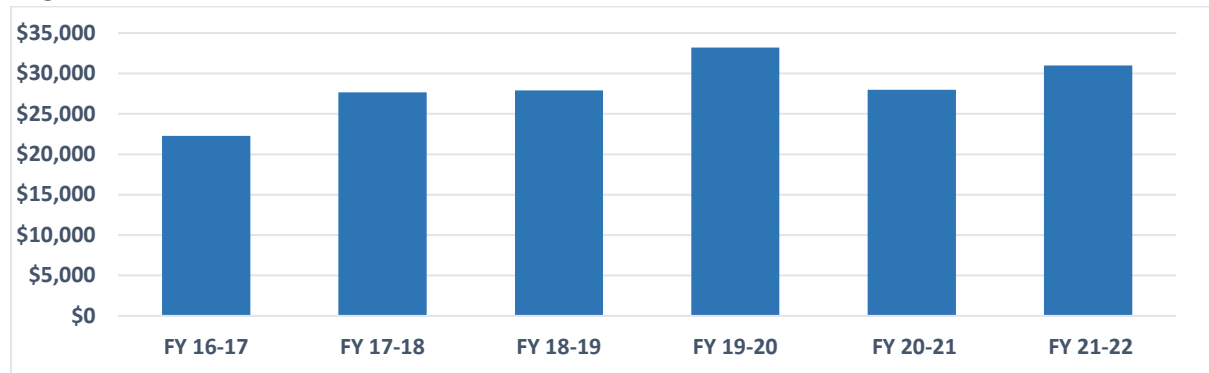
Revenues derived from wetland alteration application permits are collected daily by the Environmental Management Division for wetland permits, re-inspection fees and application fees.

ADMINISTRATION:

Revenue derived from the collection of wetland alteration application permits are received into the Municipal Services District fund and used to offset costs of services provided by the Environmental Management Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$22,269	\$27,655	\$27,896	\$33,224	\$28,000	\$31,000
% Change	52.9%	24.2%	0.9%	19.1%	-15.7%	10.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 72, Art. III, Div. 17 Gopher Tortoise Protection
Volusia County Council Resolution 2018-185

REVENUE CODE:

Gopher Tortoise Fees - 4378

DATE REVISED: 12/18/2018

DESCRIPTION:

In 2010, the Volusia County Council adopted a gopher tortoise protection ordinance to protect the threatened gopher tortoise and gopher tortoise burrows. The ordinance requires environmental management staff to visit each property proposed for development to survey for gopher tortoise burrows and protection or relocation of any tortoises that may be impacted. The ordinance called for a review fee to be established in order to offset the costs incurred for staff to conduct these inspections. A gopher tortoise protection review fee, re-inspection fee, and late fee were all set and adopted via resolution on 12/18/2018.

FEE SCHEDULE:

Refer to the Volusia County Land Development Fee Schedule for a complete listing of all wetland alteration permit fees. All of the fees, except those based upon a percentage, shall be adjusted annually on October 1st, based upon the percentage change in the United States Department of Commerce Consumer Price Index for the 12-month period ending on June 30th of that year.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing environmental management services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

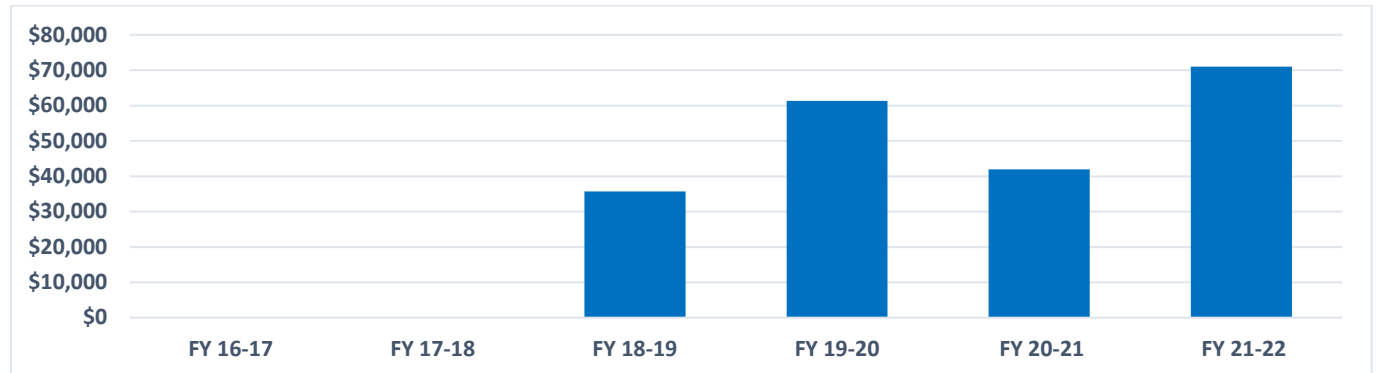
Revenues derived from gopher tortoise fees are collected daily by the Environmental Management Division for gopher tortoise review permits, re-inspection fees and late fees.

ADMINISTRATION:

Revenue derived from the collection of gopher tortoise review fees are received into the Municipal Services District fund and used to offset costs of services provided by the Environmental Management Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19*	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$0	\$0	\$35,679	\$61,361	\$42,000	\$71,000
% Change	0.0%	0.0%	100.0%	72.0%	-31.6%	69.0%



*This revenue was not budgeted or collected in prior years and was only recently authorized by County Council in fiscal year 2018-19.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 58, Art. II, Sec. 58-42

REVENUE CODE:

Lot Maintenance Fees - 4381

DATE REVISED:
DESCRIPTION:

This revenue is generated when a zoning enforcement official corrects a violation or abates a nuisance from a property owner and the property owner is invoiced the cost. An enforceable violation per the Volusia County Code, Section 58-36 is defined as any lot upon which nuisance weeds are found to impair the economic value of, or to create a fire hazard upon adjacent property, any lot upon which waste, yard trash or debris has accumulated, and any lot where accumulated yard waste harbors rats or dangerous snakes or serves as a breeding ground for insects or disease.

FEE SCHEDULE:

Per the Volusia County Code, the zoning enforcement officer shall invoice the lot owner the estimated costs of such correction, plus an additional \$200 per lot to defray administrative and operating expenses. If the invoice remains unpaid for a period of 30 days after mailing, the zoning enforcement official shall levy a special assessment lien against each lot where a violation was correct plus an additional \$100 administrative fee per lot.

RESTRICTIONS:

No restrictions; revenues may be used at the discretion of the local government to help offset the costs of providing building and code administration services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

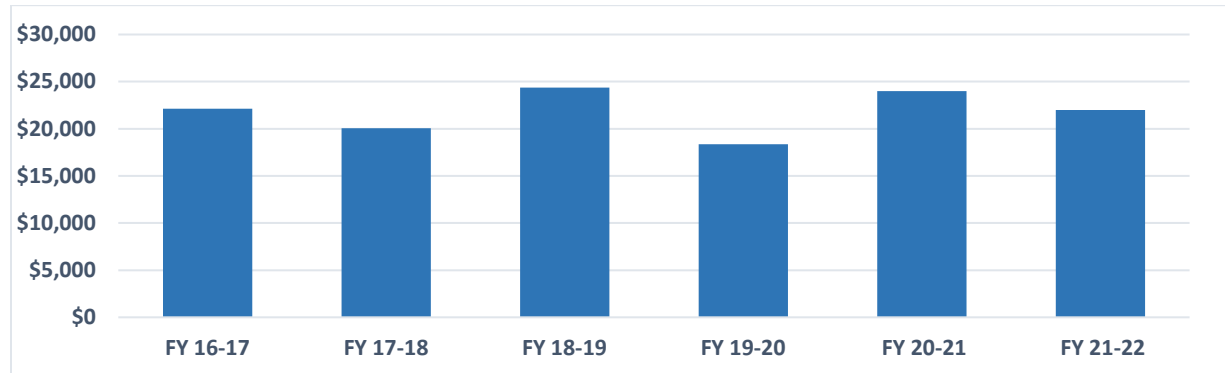
Revenues are collected daily by the Building and Code Administration Division for lot maintenance and then remitted to the Volusia County Treasury and Billing Division.

ADMINISTRATION:

Revenue derived from the collection of lot maintenance fees are received into the Municipal Services District fund and used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$22,121	\$20,044	\$24,375	\$18,373	\$24,000	\$22,000
% Change	-19.5%	-9.4%	21.6%	-24.6%	30.6%	-8.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 14, Art. II Animal Control

REVENUE CODE:

Animal Control Fees/Officer Service Fees - 4640, 4642

DATE REVISED: 10/01/2021

DESCRIPTION:

There are multiple revenue sources that feed these object codes from within the Animal Services Division. The bulk of the revenue for these object codes is the municipal services contract with the City of Oak Hill to provide animal control services, specifically to include domestic animal complaints, cruelty to animals, animal bites, dangerous dog complaints, and impoundment of stray dogs and cats. Other revenues included are the hobby breeder license fee and the dangerous dog fee. A hobby breeder license is required for any person other than a pet dealer who shelters, breeds or trains a single breed of dog or cat, to conform to an approved standard of competition.

FEE SCHEDULE:

The hobby breeder fee and dangerous dog license fee is \$50 per year to be renewed annually. The municipal service contract with the City of Oak Hill is approved on an annual basis by both the City of Oak Hill and the County of Volusia. The current agreement stipulates the County Animal Services Division will provide personnel and equipment at a contract hourly rate of \$63.74 per hour, plus fees paid to the Humane Society or other appropriate shelter for storage and disposition. The City of Oak Hill is also responsible for reimbursement to the County on a quarterly basis for sick/injured animals picked up from within the jurisdictional boundaries of the municipality. The current agreement is effective from 10/01/2021 - 09/30/22. During the term of this agreement, compensation shall be subject to a 3.5% price escalation on October 1st of each contract year.

RESTRICTIONS:

No restrictions; this revenue may be used at the discretion of the local government to help provide municipal services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

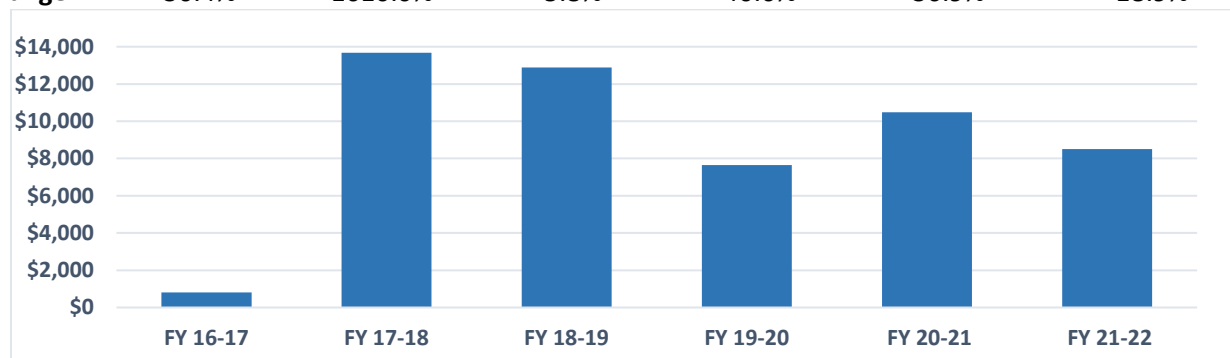
The license fees for both hobby breeders and dangerous dogs are to be paid at the time of their annual renewal date. The City of Oak Hill is billed quarterly for animal control services rendered within its municipal boundaries. The total amount due by the city under each invoice will be offset by the amount collected by the county for animal license sales from residents of Oak Hill.

ADMINISTRATION:

Revenues derived from the collection of animal control service fees are received into the Municipal Service District fund and used to offset costs of services provided by the Animal Services Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$800	\$13,680	\$12,880	\$7,653	\$10,475	\$8,500
% Change	-30.4%	1610.0%	-5.8%	-40.6%	36.9%	-18.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 2, Art. VII, Sec. 2-365

REVENUE CODE:

Code Enforcement Fines - 5421

DATE REVISED:

DESCRIPTION:

This revenue is collected from fines imposed by the code enforcement board. These fines are imposed when a previous order of the code enforcement board has not been complied with by the set time or upon finding that a repeat violation has been committed. In determining the amount of the fine, if any, the code enforcement board shall consider the following factors: the gravity of the violation, any actions taken by the violator to correct the violation, and any previous violations committed by the violator.

FEE SCHEDULE:

A code enforcement fine imposed pursuant to Volusia County Code Ch.2, Art. VII, shall not exceed \$1,000 per day, per violation for a first violation, \$5,000 per day, per violation for a repeat violation, and up to \$15,000 per violation if the code enforcement board finds the violation to be irreparable or irreversible in nature. In addition to such fines, the code enforcement board may impose additional fines to cover all costs incurred by the County in enforcing its codes and all costs of repairs.

RESTRICTIONS:

No restrictions; this revenue may be used at the discretion of the local government to help provide municipal services to the residents of the unincorporated areas of Volusia County.

COLLECTION FREQUENCY:

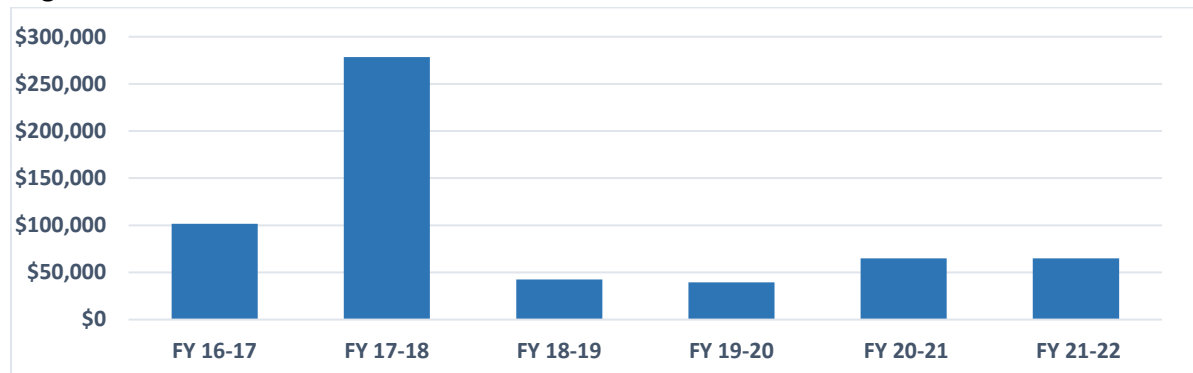
Revenues derived from code enforcement fines are collected daily by the Building and Code Administration Division for various violations.

ADMINISTRATION:

Revenues derived from the collection of code enforcement fines are received into the Municipal Service District fund and used to offset costs of services provided by the Building and Code Administration Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18*</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$101,566	\$278,498	\$42,636	\$39,533	\$65,000	\$65,000
% Change	55.0%	174.2%	-84.7%	-7.3%	64.4%	0.0%



*In FY 2017-18 revenue was mistakenly posted to this account through the AMANDA permit system. This was accounted for in the end of year AMANDA receivables adjustment in the Building Permit line.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Municipal Service District Fund 120

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 14, Art. II, Sec. 14-43

REVENUE CODE:

Animal Control License - 6704

DATE REVISED: 11/19/2009

DESCRIPTION:

Except for animals identified in Sec. 14-43(g) of the Volusia County Code, every ferret, dog, and cat, four months of age or older, kept by an owner in any municipality over which Volusia County has animal control jurisdiction or in the unincorporated area of Volusia County shall be licensed annually. Once the annual fee is paid the owner shall be issued a county license certificate and tag for their animal by the Animal Services Division upon presentation of reasonable proof of current rabies inoculation or an exemption certificate from a licensed veterinarian. License fees shall not be required for Seeing Eye dogs or governmental police dogs.

FEE SCHEDULE:

License fees are separated into two categories: altered or unaltered. Altered animals are ones that have been spayed or neutered to be incapable of breeding. Unaltered animals are animals not spayed or neutered and are still capable of breeding. The altered animal license fee is \$4 per year and the unaltered animal license fee is \$12 per year.

RESTRICTIONS:

No restrictions; this revenue may be used at the discretion of the local government to help provide animal control services to the residents of the unincorporated areas of Volusia County. The license fees collected from the owners of sterilized and unsterilized animals will be used to help offset the costs of the county's mobile spay/neuter clinic program.

COLLECTION FREQUENCY:

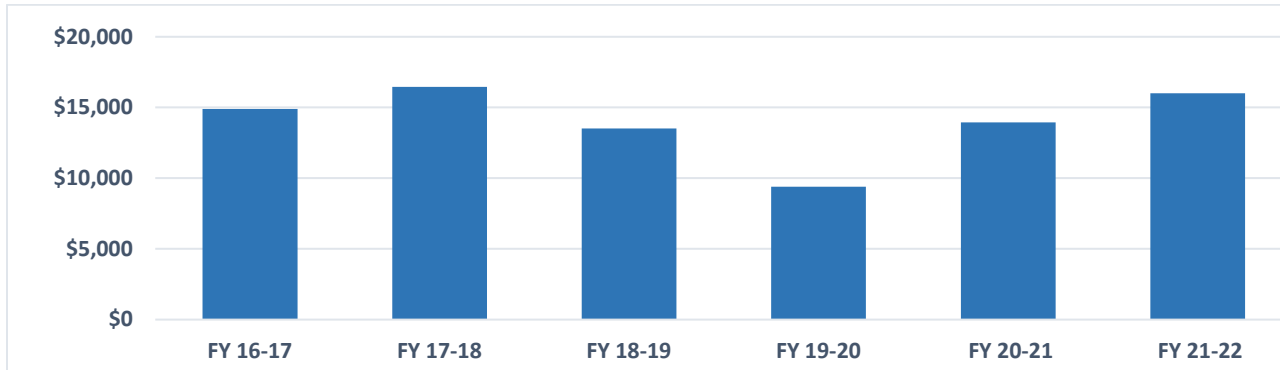
The animal control license is an annual fee to be paid and collected at the time a new or renewed certificate and tag is issued to the owner of the animal.

ADMINISTRATION:

Revenues derived from the collection of animal control license fees are received into the Municipal Service District fund and used to offset costs of services provided by the Animal Services Division to the residents of the unincorporated areas of Volusia County.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$14,904	\$16,469	\$13,518	\$9,401	\$13,950	\$16,000
% Change	-17.5%	10.5%	-17.9%	-30.5%	48.4%	14.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Manatee Conservation Fund 122

AUTHORIZATION:

Florida Fish & Wildlife Commission
Volusia County Council

REVENUE CODE:

Boat Slip Mitigation Fee - 2210

DATE REVISED: 09/08/2005

DESCRIPTION:

The Manatee Protection Plan Phase II was drafted by the Florida Fish and Wildlife Conservation Commission (FWCC) and approved by Volusia County Council on September 8, 2005. Under the plan, 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 was 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 required to be held in escrow, with only the interest earned on the fund allowed to be used for enforcement and conservation programs. In the event that manatees are de-listed by the state and federal governments as a protected species, the principal may be utilized for aquatic habitat conservation efforts, if the state and federal governments determine that law enforcement and education are adequate for the protection of the species. These earnings are transferred to the General Fund to assist the Sheriff's Department with on-the-water law enforcement efforts.

FEE SCHEDULE:

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.

RESTRICTIONS:

As of fiscal year 2011-12, the first \$500,000 collected had been expended for the allowable purpose. After that point, only the interest earnings on funds collected can be used for enforcement and conservation programs. The funds collected remain in an escrow account.

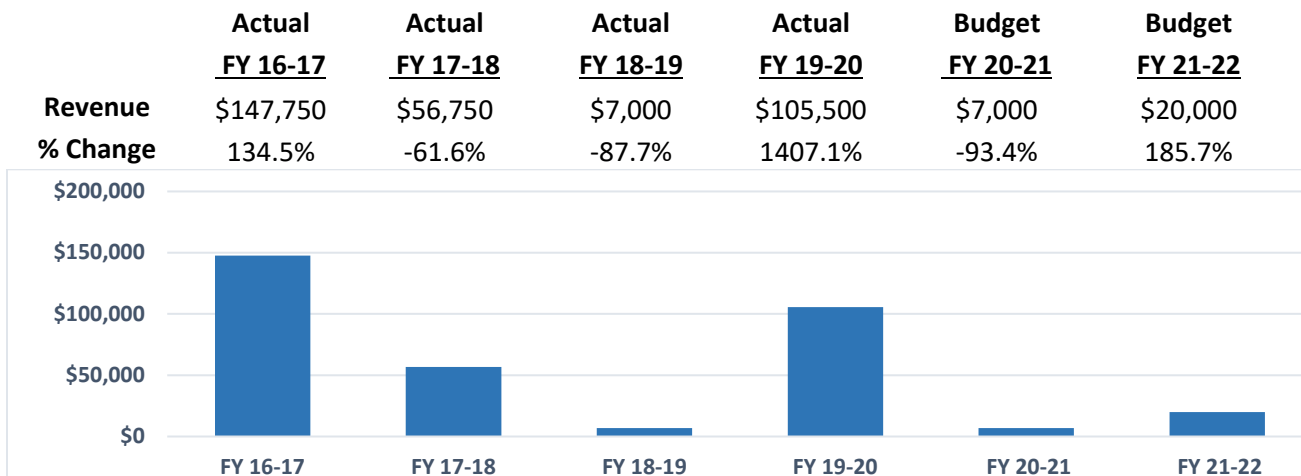
COLLECTION FREQUENCY:

Collected when permit application submitted.

ADMINISTRATION:

Growth and Resource Management collects fees and deposits to the appropriate account to be used as referenced above.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Inmate Welfare Trust Fund 123

AUTHORIZATION:

F.S. 951.23(9)

REVENUE CODE:

Corrections Commissary, Phone, Video, and Tablet
Commissions - 6240, 6241, 6243, 6244

DATE REVISED:

08/06/2019 – Banking & Commissary Services
07/02/2019 – Phone & Video Visitation Services

DESCRIPTION:

This revenue is derived from commissions collected from commissary sales, inmate purchased phone time, entertainment, personal products, food, and video visitation. Commission amounts are determined pursuant to vendor contracts. The commissions are deposited into the Inmate Welfare Fund for designated uses pursuant to state and federal guidelines. 6240 – Commissary commissions, 6241 – Inmate phone commissions, 6243 – Inmate video visitation, 6244 – Inmate tablet and entertainment commissions.

FEE SCHEDULE:

Based on price of commissary items-cannot exceed the fair market value for comparable products sold in the community where the correctional facility is located, per F.S. 951.23(9). Agreements with vendors for banking and telephone services as well as commissary sales set commission rates. In July 2019, the County Council approved a new contract for inmate phone and video visitation services that included a minimum annual revenue guarantee to be paid by the vendor to the county of \$880,000.

RESTRICTIONS:

All inmate commissary/commission revenue must be used for inmate welfare programs pursuant to state and federal guidelines. These are services outside those legally required to be provided by the county.

COLLECTION FREQUENCY:

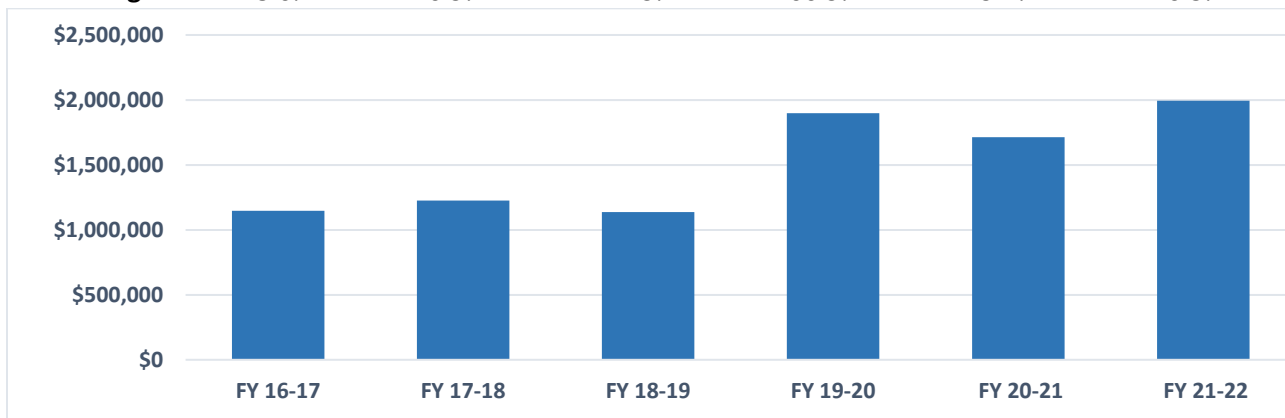
Monthly commissions are paid from contracted vendors to the county.

ADMINISTRATION:

Contract management performed by Corrections Division. Funds are deposited into the Inmate Trust Fund as they are received.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$1,147,268	\$1,226,628	\$1,137,192	\$1,897,703	\$1,713,000	\$1,995,042
% Change	18.6%	6.9%	-7.3%	66.9%	-9.7%	16.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Inmate Welfare Trust Fund 123

AUTHORIZATION:

F.S. 951.01

REVENUE CODE:

Inmate Mowing Program - 6952

DATE REVISED:
DESCRIPTION:

Under Florida Statute 951.01, the county may employ all persons in the jail of their respective counties under sentence upon conviction for crime at labor upon the roads, bridges, or other public works of the county where they are so imprisoned, or on other projects for which the governing body of the county could otherwise lawfully expend public funds and which it determines to be necessary for the health, safety, and welfare of the county.

FEE SCHEDULE:

Fees are based on the size of the property being mowed. Rates per "cut" are based on salary and equipment rates set up in the county's work order billing software. These rates will be reviewed and updated annually.

RESTRICTIONS:

Funds must be deposited into the Inmate Welfare Trust Fund, and must be used for inmate programs and services relating to recreation, education, work programs/re-entry, spiritual programs, etc.

COLLECTION FREQUENCY:

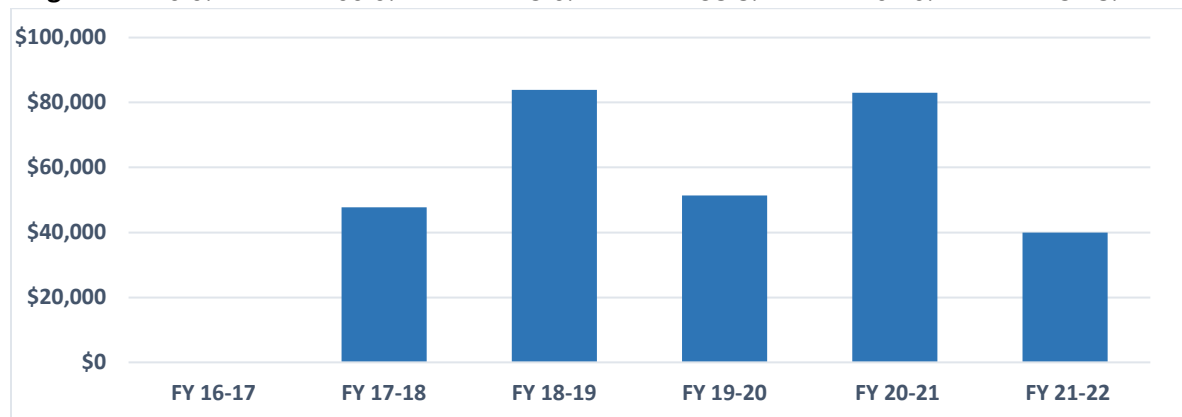
Quarterly interdepartmental invoices are submitted to the individual departments that receive services, including Parks & Recreation, Mosquito Control and Economic Development.

ADMINISTRATION:

Invoices are submitted by the Corrections Division to other county divisions for reimbursement.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18*</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$0	\$47,783	\$83,930	\$51,348	\$83,000	\$40,000
% Change	0.0%	100.0%	75.6%	-38.8%	61.6%	-51.8%



*This program began in fiscal year 2017-18.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Wetland Mitigation Fund 127

AUTHORIZATION:

Code of Ordinances Ch. 72, Sec. 72-887(c)
Volusia County Council

REVENUE CODE:

Mitigation Fees - 6323

DATE REVISED: 02/21/2021

DESCRIPTION:

If the wetlands alteration permit application is not processed concurrently with development order review and a successful mitigation is not likely to offset unavoidable impacts, then the proposed development shall be assessed a mitigation fee. Mitigations fees offset unavoidable impacts to wetlands and buffers.

FEE SCHEDULE:

Fees are based on the Land Development Fee Schedule which was updated by Council on 2/21/21. Some of the fees include:

- On-site mitigation review \$296, off-site \$148
- 1:1 Mitigation Ratio is \$1 per square foot, other than 1:1 Mitigation ratio is \$1 per square foot times the mitigation ratio

RESTRICTIONS:

All mitigation fees shall be deposited in a fund to be known as the County of Volusia Environmental Improvement Trust Fund.

COLLECTION FREQUENCY:

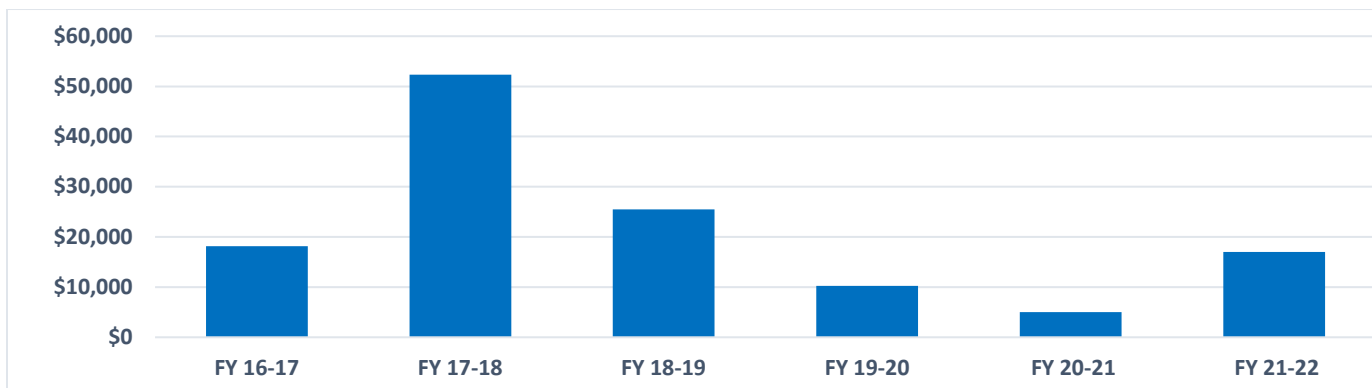
Intermittent, as impacts are permitted by Environmental Management.

ADMINISTRATION:

The purpose of the fund is to purchase, improve, create, restore, manage and replace natural habitat within the county. The fund shall be used for these purposes. The fund may be utilized in concert with other funding sources for the purposes required under this subsection. The fees may be used for the creation or restoration of any wetland type.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20*</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$18,134	\$52,316	\$25,498	\$10,258	\$5,000	\$17,000
% Change	68.7%	188.5%	-51.3%	-59.8%	-51.3%	240.0%



*Prior to fiscal year 2019-20 mitigation fees were collected and budgeted in the Municipal Service District fund. Fund 127 was created in fiscal year 2019-20.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Road Impact Fees Zone 1 (Northeast) Fund 131

AUTHORIZATION:

1986, Volusia County Code of Ordinances
Ch. 70 Article I and III;
Sec. 70-75

REVENUE CODE:

Road Impact Fees
Residential - 2431, Commercial - 2432

DATE REVISED: 12/04/2018 approved revised fee
schedule effective 03/04/2019

DESCRIPTION:

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.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved an updated fee schedule for the county thoroughfare (road) impact fees. Per the approved Resolution, the fee change would take place incrementally over a two-year period. The first 75% would take effect on March 4, 2019 and the remaining 25% on March 4, 2020. Additionally, thoroughfare road impact fees shall be adjusted annually beginning March 4, 2021, based on the percentage of the previous annual Florida Department of Transportation Consumer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%. Effective March, 4, 2021, thoroughfare road impact fees have increased 3% over the prior year's rate. Any permits issued or paid after March 3, 2021, will be subject to the March 4, 2021 fee schedules. In fiscal year 2004-05, the county issued \$65 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. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

Impact fee is subject to review by the County Council at least every four years. Fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. 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.

COLLECTION FREQUENCY:

Collected at the time of developer's application for building permit.

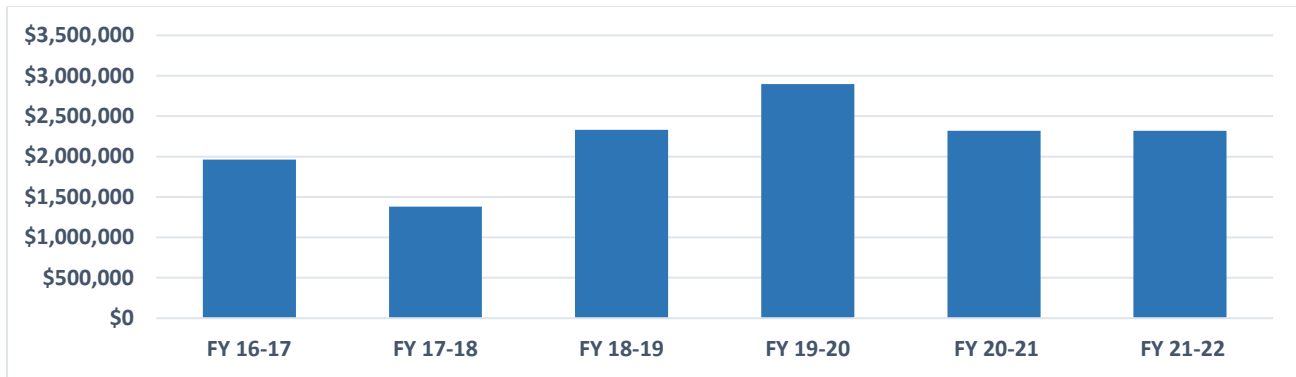
ADMINISTRATION:

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.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$1,961,981	\$1,382,312	\$2,332,694	\$2,899,480	\$2,317,827	\$2,317,800
% Change	32.3%	-29.5%	68.8%	24.3%	-20.1%	-0.001%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Road Impact Fees Zone 2 (Southeast) Fund 132

AUTHORIZATION:

1986, Volusia County Code of Ordinances
Ch. 70 Article I and III; Sec. 70-75

REVENUE CODE:

Road Impact Fees
Residential - 2431, Commercial - 2432

DATE REVISED: 12/04/2018 approved revised fee
schedule effective 03/04/2019

DESCRIPTION:

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.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved an updated fee schedule for the county thoroughfare (road) impact fees. Per the approved Resolution, the fee change would take place incrementally over a two-year period. The first 75% would take effect on March 4, 2019 and the remaining 25% on March 4, 2020. Additionally, thoroughfare road impact fees shall be adjusted annually beginning March 4, 2021, based on the percentage of the previous annual Florida Department of Transportation Consumer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%. Effective March 4, 2021, thoroughfare road impact fees have increased 3% over the prior year's rate. Any permits issued or paid after March 3, 2021, will be subject to the March 4, 2021 fee schedules. In fiscal year 2004-05, the county issued \$65 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. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

Impact fee is subject to review by the County Council at least every four years. Fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. 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.

COLLECTION FREQUENCY:

Collected at the time of developer's application for building permit.

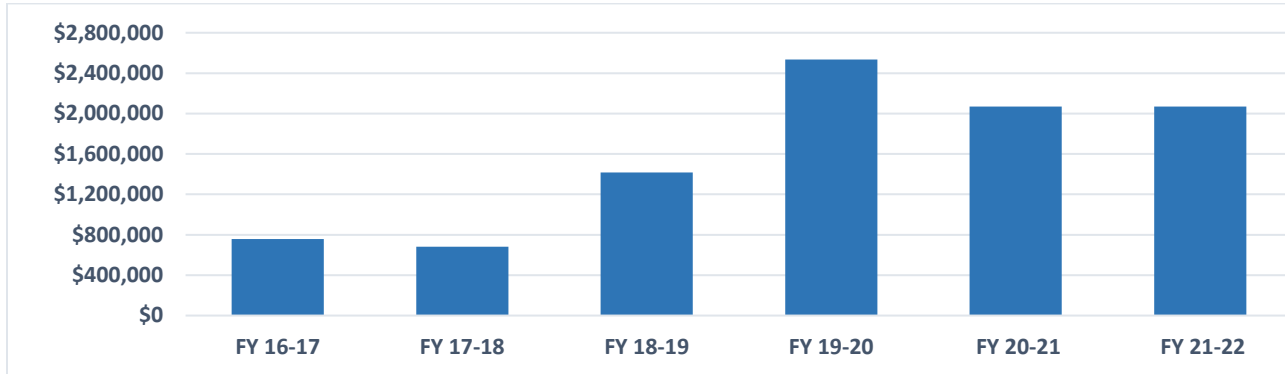
ADMINISTRATION:

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.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$757,619	\$680,298	\$1,417,184	\$2,535,788	\$2,069,136	\$2,069,136
% Change	47.1%	-10.2%	108.3%	78.9%	-18.4%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Road Impact Fees Zone 3 (Southwest) Fund 133

AUTHORIZATION:

1986, Volusia County Code of Ordinances Ch. 70
Article I and III; Sec. 70-75

REVENUE CODE:

Road Impact Fees
Residential - 2431, Commercial - 2432

DATE REVISED: 12/04/2018 approved revised fee
schedule effective 03/04/2019

DESCRIPTION:

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.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved an updated fee schedule for the county thoroughfare (road) impact fees. Per the approved Resolution, the fee change would take place incrementally over a two-year period. The first 75% would take effect on March 4, 2019 and the remaining 25% on March 4, 2020. Additionally, thoroughfare road impact fees shall be adjusted annually beginning March 4, 2021, based on the percentage of the previous annual Florida Department of Transportation Consumer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%. Effective March, 4, 2021, thoroughfare road impact fees have increased 3% over the prior year's rate. Any permits issued or paid after March 3, 2021, will be subject to the March 4, 2021 fee schedules. In fiscal year 2004-05, the county issued \$65 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. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

Impact fee is subject to review by the County Council at least every four years. Fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. 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.

COLLECTION FREQUENCY:

Collected at the time of developer's application for building permit.

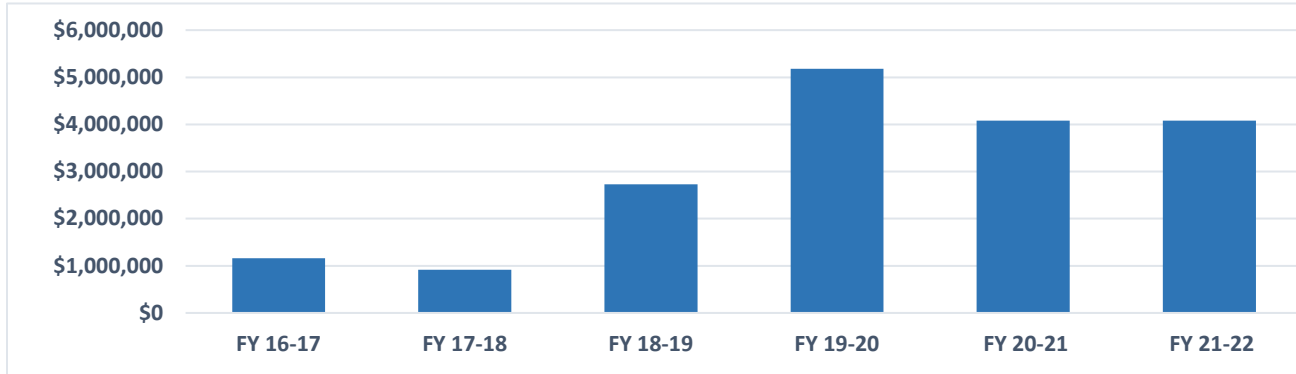
ADMINISTRATION:

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.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$1,161,425	\$919,440	\$2,730,536	\$5,183,281	\$4,078,281	\$4,078,200
% Change	97.0%	-20.8%	197.0%	89.8%	-21.3%	-0.002%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Road Impact Fees Zone 4 (Northwest) Fund 134

AUTHORIZATION:

1986, Volusia County Code of Ordinances
Ch. 70 Article I and III; Sec. 70-75

REVENUE CODE:

Road Impact Fees
Residential - 2431, Commercial - 2432

DATE REVISED: 12/04/2018 approved revised fee
schedule effective 03/04/2019

DESCRIPTION:

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.

FEE SCHEDULE:

Volusia County Code of Ordinance Ch. 70, Sec. 70-75, Imposition of fee schedule: On December 4, 2018, County Council approved an updated fee schedule for the county thoroughfare (road) impact fees. Per the approved Resolution, the fee change would take place incrementally over a two-year period. The first 75% would take effect on March 4, 2019 and the remaining 25% on March 4, 2020. Additionally, thoroughfare road impact fees shall be adjusted annually beginning March 4, 2021, based on the percentage of the previous annual Florida Department of Transportation Consumer Price Index for Highway and Street Construction or successor construction cost index no less than 3% and no more than 8%. Effective March 4, 2021, thoroughfare road impact fees have increased 3% over the prior year's rate. Any permits issued or paid after March 3, 2021, will be subject to the March 4, 2021 fee schedules. In fiscal year 2004-05, the county issued \$65 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. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

Impact fee is subject to review by the County Council at least every four years. Fees must be expended within five years of collection or the fee payer may apply for a refund of the unused fees. 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.

COLLECTION FREQUENCY:

Collected at the time of developer's application for building permit.

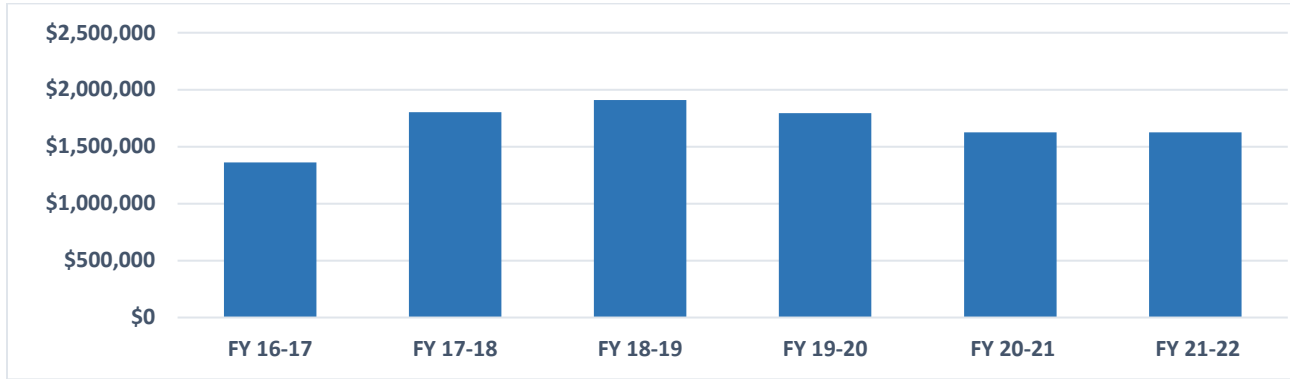
ADMINISTRATION:

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.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$1,360,959	\$1,803,494	\$1,907,802	\$1,793,504	\$1,624,529	\$1,624,500
% Change	28.6%	32.5%	5.8%	-6.0%	-9.4%	-0.002%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Park Impact Fees (Countywide) Fund 135

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 70 Article IV

REVENUE CODE:

Cultural/Rec Impact Fees Residential - 2461

DATE REVISED: 01/19/2012

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was temporarily suspended from July 1, 2011 through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed.

FEE SCHEDULE:

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 May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

The impact fee is subject to review by the County Council no less than once every six years.

COLLECTION FREQUENCY:

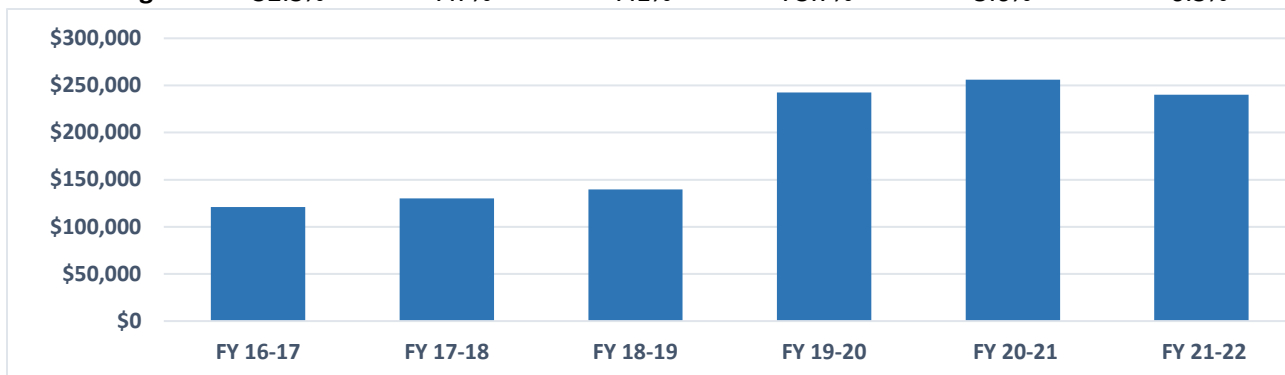
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee due.

ADMINISTRATION:

Revenues collected from park impact fees is used for future park implementation and development within the respective quadrant. These quadrant consists of the unincorporated areas of Volusia County which consist of the following communities: Alamana, Allandale, Barberville, Benson Junction, Bethune Beach, Boden, Cassadaga, Cow Creek, Creighton, Emporia, Enterprise, Farmton, Glenwood, Kalamazoo, Lemon Bluff, Maytown, Ormond-by-the-Sea, Osteen, Pennichaw, Senyah, Seville, Valdez, Volusia and Wilbur-By-The-Sea. Revenue collected on a countywide basis may fund district parks.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$120,985	\$130,275	\$139,550	\$242,387	\$256,000	\$240,000
% Change	32.3%	7.7%	7.1%	73.7%	5.6%	-6.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Park Impact Fees Zone 1 (Northeast) Fund 136

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 70 Article IV

REVENUE CODE:

Cultural/Rec Impact Fees Residential - 2461

DATE REVISED: 01/19/2012

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was temporarily suspended from July 1, 2011 through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed.

FEE SCHEDULE:

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 May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

The impact fee is subject to review by the County Council no less than once every six years.

COLLECTION FREQUENCY:

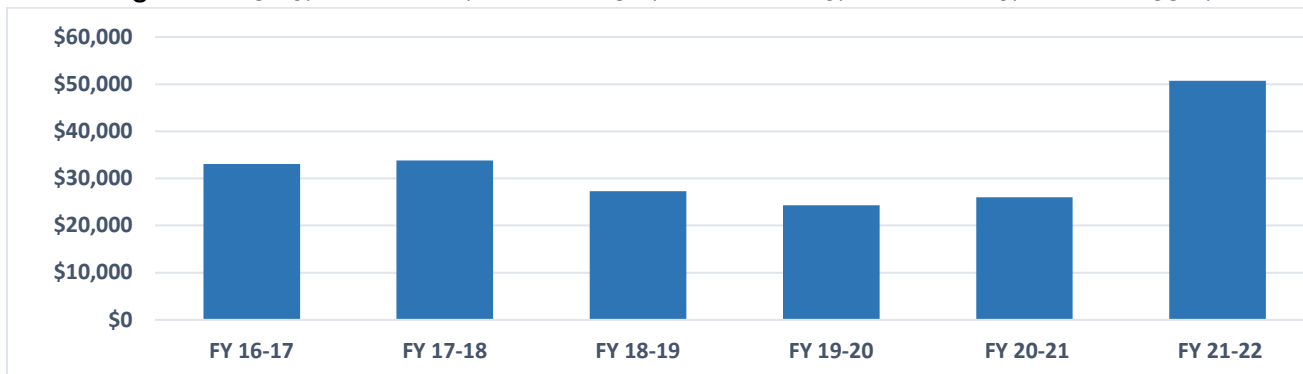
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee due.

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. This is the northeast zone of Volusia County which consist of the following cities: Port Orange, South Daytona, Daytona Beach, Daytona Beach Shores, Holly Hill and Ormond Beach.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$33,052	\$33,781	\$27,324	\$24,308	\$26,000	\$50,725
% Change	31.6%	2.2%	-19.1%	-11.0%	7.0%	95.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Park Impact Fees Zone 2 (Southeast) Fund 137

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 70 Article IV

REVENUE CODE:

Cultural/Rec Impact Fees Residential – 2461

DATE REVISED: 01/19/2012

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was temporarily suspended from July 1, 2011 through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed.

FEE SCHEDULE:

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 May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS

The impact fee is subject to review by the County Council no less than once every six years.

COLLECTION FREQUENCY:

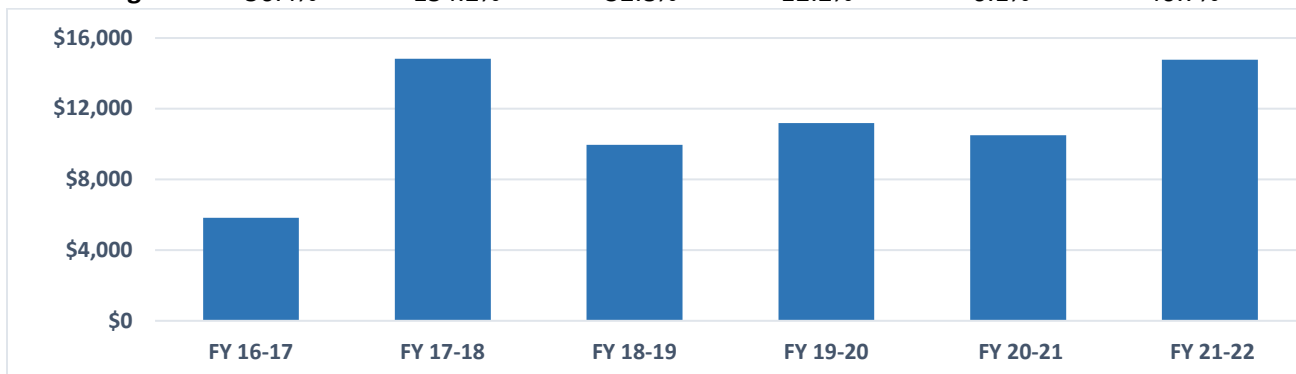
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee due.

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. This is the southeast zone of Volusia County which consist of the following cities: Ponce Inlet, New Smyrna Beach, Edgewater and Oak Hill.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$5,833	\$14,825	\$9,964	\$11,179	\$10,500	\$14,774
% Change	-56.4%	154.2%	-32.8%	12.2%	-6.1%	40.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Park Impact Fees Zone 3 (Southwest) Fund 138

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 70 Article IV

REVENUE CODE:

Cultural/Rec Impact Fees Residential - 2461

DATE REVISED: 01/19/2012

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was temporarily suspended from July 1, 2011 through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed.

FEE SCHEDULE:

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 May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

The impact fee is subject to review by the County Council no less than once every six years.

COLLECTION FREQUENCY:

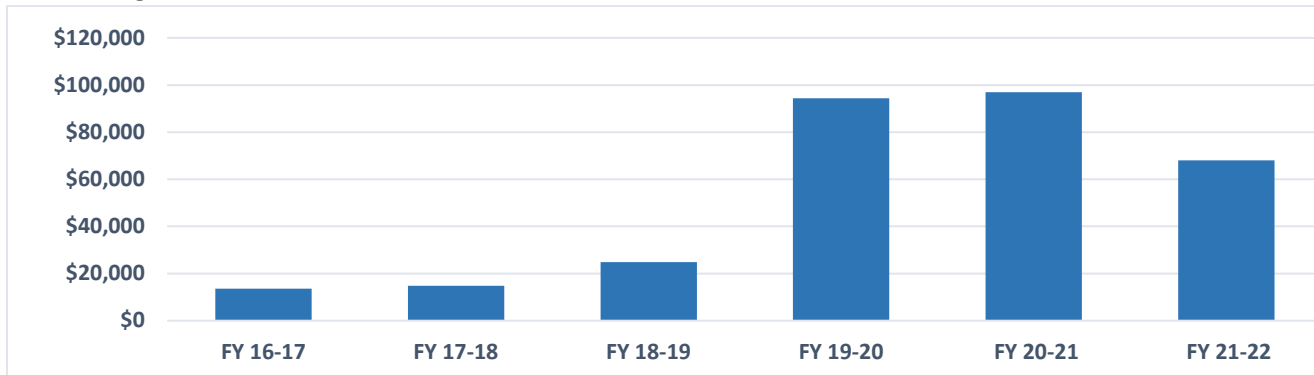
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee due.

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. This is the southwest zone of Volusia County which consist of the following cities: Lake Helen, Orange City, Deltona and Debary.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$13,610	\$14,825	\$24,789	\$94,400	\$97,000	\$68,074
% Change	158.5%	8.9%	67.2%	280.8%	2.8%	-29.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Park Impact Fees Zone 4 (Northwest) Fund 139

AUTHORIZATION:

Volusia County Code of Ordinances
Ch. 70 Article IV

REVENUE CODE:

Cultural/Rec Impact Fees Residential - 2461

DATE REVISED: 01/19/2012

DESCRIPTION:

The impact fee revenues are collected in unincorporated areas and by quadrant (zone) for development of growth related district and local park facilities. Per Ordinance 2011-23 Sec 70-114, collection of impact fees was temporarily suspended from July 1, 2011 through June 30, 2013. Suspension of two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all parks impact fees was resumed.

FEE SCHEDULE:

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 May 1st of each year, based upon the index change for the 12 months ending on December 31st of the previous year. A temporary suspension of residential impact fees occurred between July 2011 and June 2015.

RESTRICTIONS:

The impact fee is subject to review by the County Council no less than once every six years.

COLLECTION FREQUENCY:

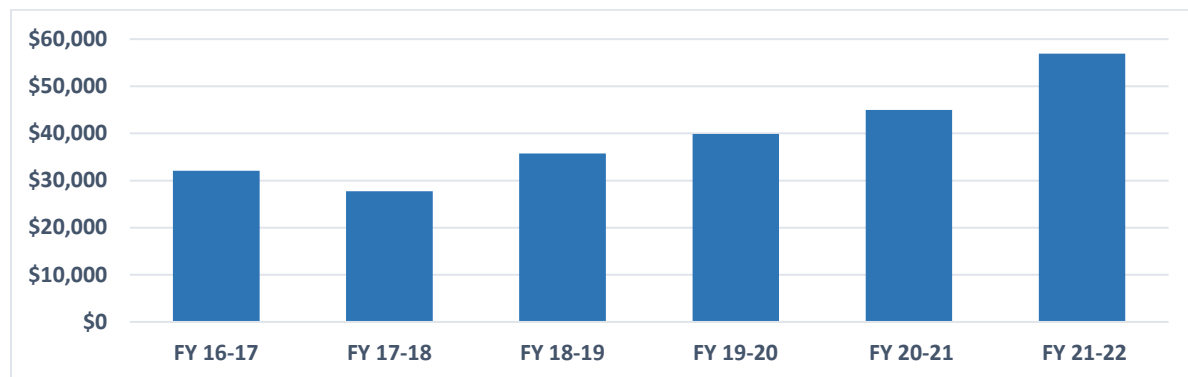
The person applying for the issuance of a certificate of occupancy shall pay the district parks and local parks impact fees prior to the issuance of said certificate of occupancy or the occupancy of the building. The county shall issue a building permit that shall set forth the amount of the impact fee due.

ADMINISTRATION:

Revenues collected from park impact fees by quadrant is used for park improvements within the respective quadrant. This is the northwest zone of Volusia County which consist of the following cities: Deland and Pierson.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$32,080	\$27,705	\$35,725	\$39,857	\$45,000	\$56,905
% Change	57.8%	-13.6%	28.9%	11.6%	12.9%	26.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Rescue District Fund 140

AUTHORIZATION:

Volusia County Code of Ordinances Article IV
Division 2; Ord. 99-24 established 1999-2000

REVENUE CODE:

Ad Valorem Tax - 1110, 1120

DATE REVISED: 10/01/2021

DESCRIPTION:

Ad Valorem taxes result from the levy of taxes on real property and tangible personal property. Counties are authorized to levy up to 10 mills for countywide purposes on all taxable property within the County and an additional 10 mills in the unincorporated area for municipal purposes. The Fire Rescue District for which this ad valorem tax is collected is comprised of the unincorporated area of Volusia County as well as the Town of Pierson and the City of Oak Hill.

FEE SCHEDULE:

Fire Rescue District Fund millage rate is 3.8412.

Fire Services Fund millage rate history:

Fiscal Year 2020-21	3.8412
Fiscal Year 2019-20	4.0815
Fiscal Year 2018-19	4.0815
Fiscal Year 2017-18	4.0815

RESTRICTIONS:

Funds must remain in the Fire Rescue District Fund to provide support to the district.

COLLECTION FREQUENCY:

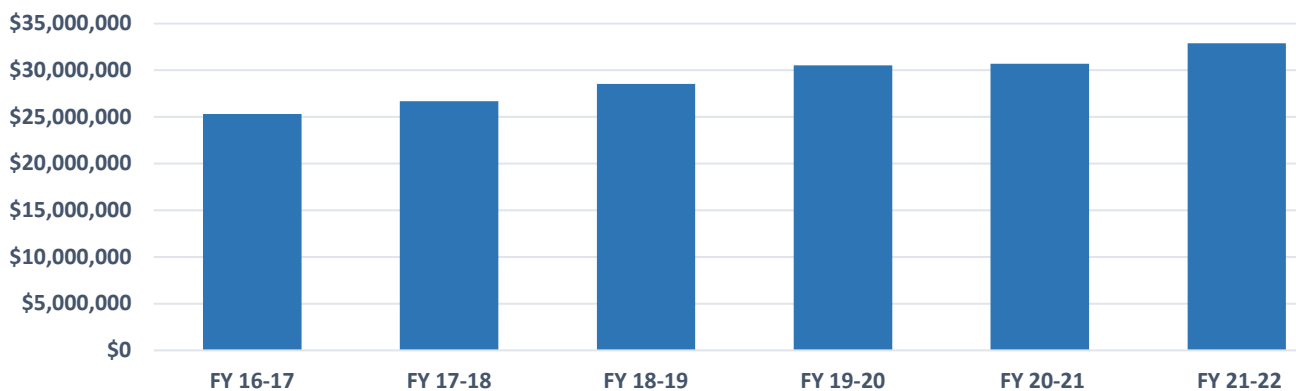
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Funds are received by the Tax Collector and distributed into the Fire Services Fund to be used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$25,302,457	\$26,686,567	\$28,537,121	\$30,516,873	\$30,689,087	\$32,901,527
% Change	5.7%	5.5%	6.9%	6.9%	0.6%	7.2%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Rescue District Fund 140

AUTHORIZATION:

Volusia County Code of Ordinances Section 54-72(b)
Resolution 2019-69

REVENUE CODE:

Fire Prevention Permit Fees - 2200

DATE REVISED: 06/04/2019

DESCRIPTION:

On June 4, 2019, County Council approved Ordinance 2019-69, which amended Chapter 54, Code of Ordinances, to adopt the current Florida Fire Prevention Code. Section 54-72(b), Code of Ordinances, provides for the fees for permits and other related charges issued by Fire Rescue. Resolution 2019-69 provides a schedule of fees and services provided.

FEE SCHEDULE:

Permit fees are to offset cost of permit review and range from \$50 to \$100 per fee schedule.

RESTRICTIONS:

Funds remain in the Fire Rescue District Fund to offset the cost of the inspection.

COLLECTION FREQUENCY:

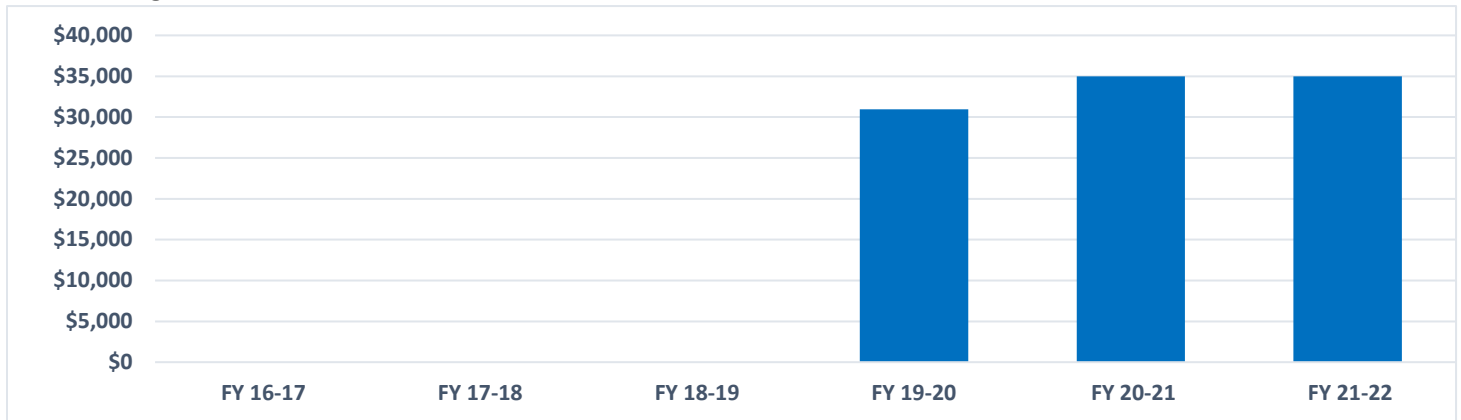
Collected at the time of permit application.

ADMINISTRATION:

Funds are received into the Fire Services Fund and used to provide for fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20*</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$0	\$0	\$0	\$30,946	\$35,000	\$35,000
% Change				100.0%	13.1%	0.0%



*Resolution adopted in June 2019; collection of fees began October 1, 2019.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Rescue District Fund 140

AUTHORIZATION:

Public Law 97-258
Chapter 69 Title 31 US Code

REVENUE CODE:

Payment in Lieu of Taxes (PILT) - 3310

DATE REVISED: 09/13/1982

DESCRIPTION:

A payment in lieu of taxes (usually abbreviated as PILT) is a payment made to compensate a government for some or all of the property tax revenue lost due to tax-exempt ownership or use of real property. The County's Solid Waste Division, Lake Woodruff Wildlife Refuge and National Seashore Park pay PILT annually.

FEE SCHEDULE:

Calculation of the annual amount that is paid to the County is derived from the Federal Department of Interior, and considers acreage, population, prior year revenue payments, and may incorporate an inflationary adjustment based on CPI.

RESTRICTIONS:

Funds collected for areas located within the fire district stay in the Fire Rescue District Fund to offset expenses.

COLLECTION FREQUENCY:

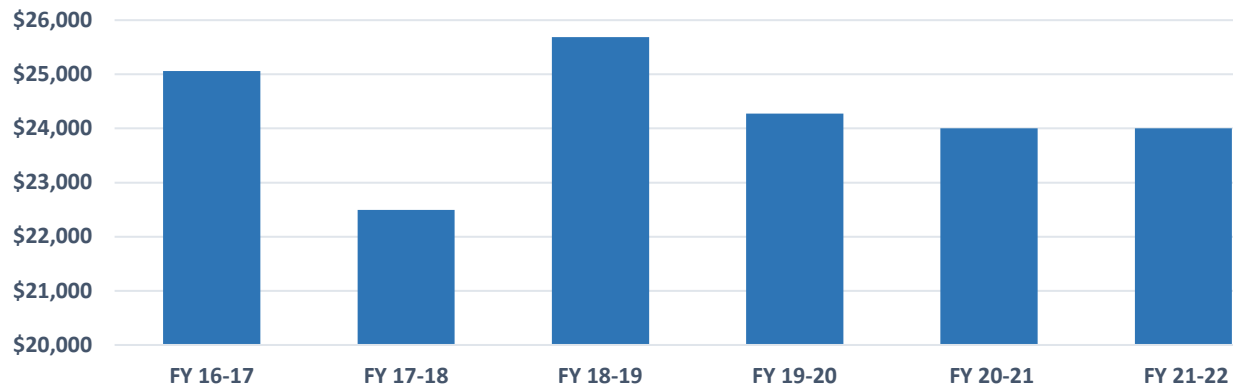
Payment is received once per year, usually in June or July.

ADMINISTRATION:

Funds are received into the Fire Services Fund and used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$25,060	\$22,495	\$25,689	\$24,273	\$24,000	\$24,000
% Change	13.3%	-10.2%	14.2%	-5.5%	-1.1%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Rescue District Fund 140

AUTHORIZATION:

F.S. 633.422

REVENUE CODE:

Firefighter Supplemental Compensation - 3521

DATE REVISED:
DESCRIPTION:

The Legislature recognizes the need for supplemental compensation for firefighters who pursue higher educational opportunities that directly relate to the improvement of health, safety, and welfare of firefighters and those who firefighters protect.

FEE SCHEDULE:

A firefighter who receives an associate degree from an accredited college, which degree is applicable to fire department duties, as outlined in policy guidelines adopted by rule by the division, shall be additionally compensated \$50 monthly, and if they receive a Bachelor's degree, they will receive \$110 per month.

RESTRICTIONS:

Funds received from the State of Florida are paid to the firefighters that are entitled through the payroll process. Funds cannot be used for any other purpose.

COLLECTION FREQUENCY:

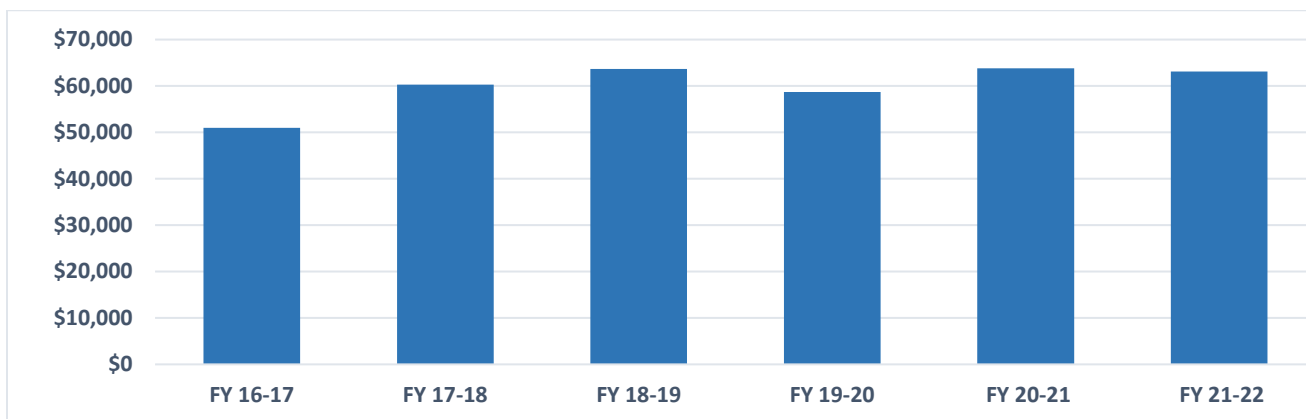
Quarterly reports are submitted to the State of Florida on March 31st, June 30th, September 30th, and December 31st each year. Funds are then received for that quarter based on the reporting.

ADMINISTRATION:

Funds are received into the Fire Services Fund and used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$50,954	\$60,276	\$63,701	\$58,704	\$63,840	\$63,120
% Change	9.1%	18.3%	5.7%	-7.8%	8.7%	-1.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Rescue District Fund 140

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Fire Contingency Transportation Services - 4220

DATE REVISED:
DESCRIPTION:

Fire Rescue services provide transport services in the unincorporated areas of Volusia County plus the Town of Pierson and the City of Oak Hill when necessary with cost recovery of patient billing for this service. A 10% administrative charge is taken off the total for billing and receipt processing services.

FEE SCHEDULE:

Billed based on service provided, with rates set by emergency medical services.

RESTRICTIONS:

Funds must remain in the Fire Rescue District Fund to offset transport costs.

COLLECTION FREQUENCY:

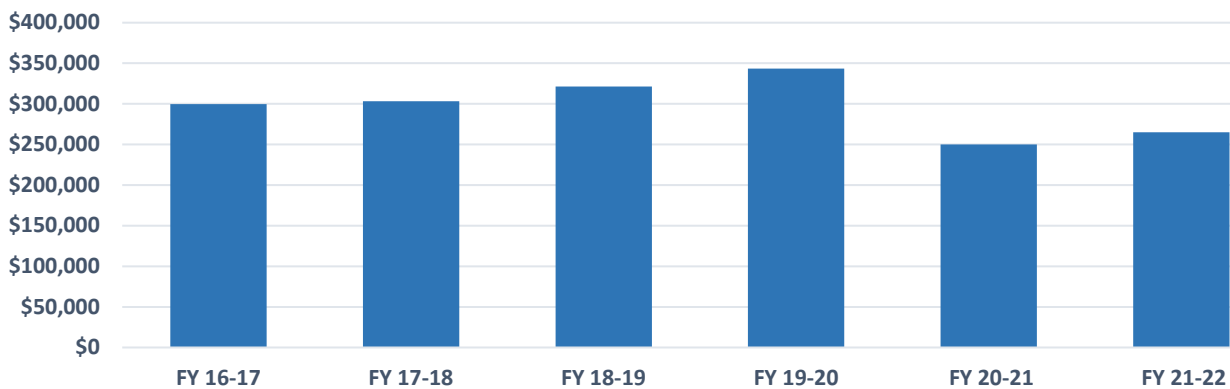
Remitted monthly.

ADMINISTRATION:

Billing process is administered by emergency medical services. Funds are received into the Fire Services Fund and used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$299,607	\$303,245	\$321,531	\$343,319	\$250,000	\$265,000
% Change	-10.4%	1.2%	6.0%	6.8%	-27.2%	6.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Rescue District Fund 140

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Fire Training Charges - 4222

DATE REVISED: 1998- CPR and other training fees

12/15/2011- Daytona State College agreement

DESCRIPTION:

Fire training charges are fees for classes held at the fire training center that include other municipalities, and individuals for CPR classes. A cooperative agreement with Daytona State College is the largest revenue source for this revenue code. This agreement provides for joint funding to conduct fire and safety related training courses at the County fire services training center. The college reimburses the County for the salary and benefit expenses for a Fire Training Center Manager, not to exceed \$45,000 annually.

FEE SCHEDULE:

The reimbursement from Daytona State College is invoiced annually in the amount of \$45,000. CPR classes and other training center revenue is charged according to a fee schedule, last approved by County Council in 1998.

RESTRICTIONS:

Funds remain in the Fire Rescue District Fund to offset the cost of the training facility operations.

COLLECTION FREQUENCY:

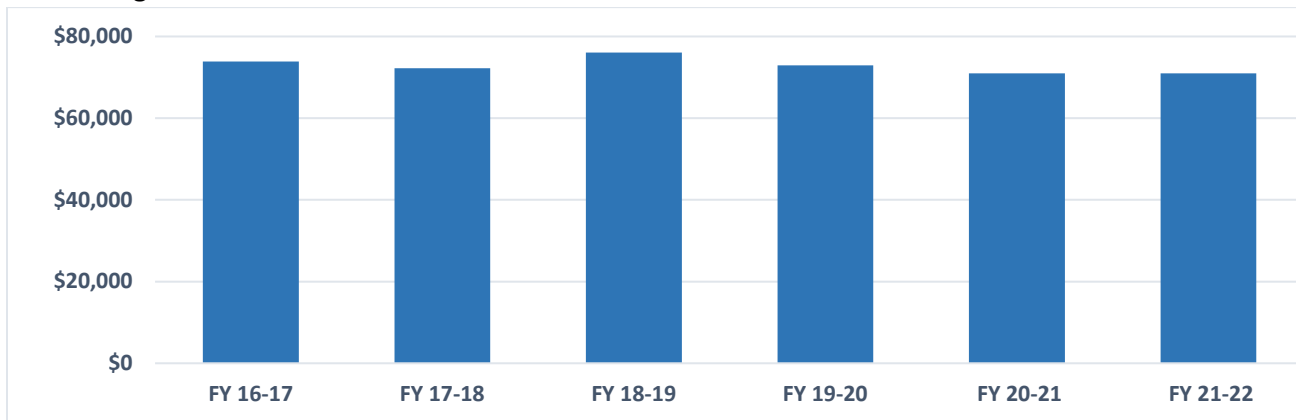
Annual reimbursement for training center cooperative agreement. Other fees are collected periodically throughout the year.

ADMINISTRATION:

Funds are received into the Fire Services Fund and used to provide fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$73,875	\$72,232	\$76,044	\$72,898	\$71,000	\$71,000
% Change	9.7%	-2.2%	5.3%	-4.1%	-2.6%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Rescue District Fund 140

AUTHORIZATION:

Volusia County Council - Agreement with Lake Helen
Volusia County Code Art. IV, Div. II
Hazardous materials incidents–Cost Recovery
Ord. 91-35

REVENUE CODE:

Charges for Services - 4490

DATE REVISED:

09/17/2019 (Lake Helen) / 11/21/1991 (Hazardous Incidents)

DESCRIPTION:

Charges for services are broken up into 3 parts: 1) an interlocal agreement with the City of Lake Helen is renewed annually for the county to provide fire and emergency medical services to the city. 2) Hazmat incidents are billed based on actual costs of recovery and 3) Southern Area Engine Academy is charged at \$425 per student to offset some of the cost of this academy.

FEE SCHEDULE:

City of Lake Helen rate is calculated based on the fire fund millage rate and the city's property tax values based on the DR-420 issued by the Property Appraiser for fire protection services for the term of the agreement. Hazmat incidents are billed based on the actual costs. Southern Area Engine Academy is billed at \$425 per student.

RESTRICTIONS:

Funds must remain in the Fire Service District Fund and used to offset the operating expenses.

COLLECTION FREQUENCY:

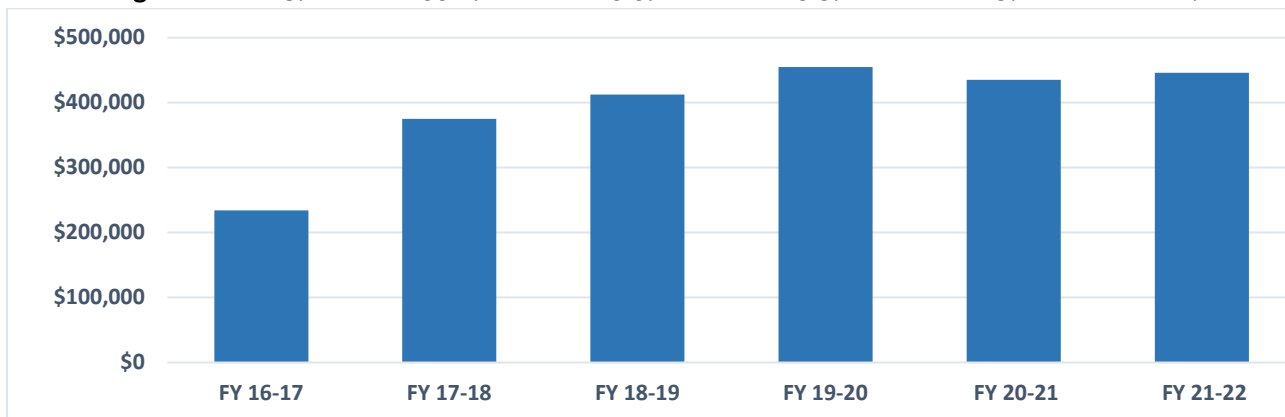
City of Lake Helen remits a quarterly payment for the services they receive. Hazmat incidents are billed when services are provided and SAEA is billed per student.

ADMINISTRATION:

Fees are invoiced/collected and deposited into the Fire Services District Fund to help offset fire rescue services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$234,233	\$374,898	\$412,533	\$454,917	\$435,328	\$445,764
% Change	7.8%	60.1%	10.0%	10.3%	-4.3%	2.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Impact Fee Zone 1 (Northeast) Fund 151

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Section 70-31 – 70-41

REVENUE CODE:

Fire Impact Fees Residential - 2411

DATE REVISED: 01/19/2012

DESCRIPTION:

Fire Impact Fees shall apply throughout the unincorporated area of the County and in municipalities that receive County fire/rescue services. The purpose is to regulate the use and development of land so as to ensure that new development bears a proportionate share of the reasonably anticipated costs of new fire/rescue service created by the new land development activity.

On August 8, 2011, County Council adopted Ordinance 2011-21, which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011 through June 30, 2013. During the time frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, collection of all impact fees was resumed in all areas.

FEE SCHEDULE:

Both residential and commercial rates have been subject to a 3% administrative fee, although, pursuant to 2019 House Bill 7103, administrative charges for the collection of impact fees are to be limited to actual costs moving forward. The residential fee is \$299.54 and non-residential is \$0.15 per square footage. The fee structure may be adjusted annually based on annual percentage changes in the Consumer Price Index.

RESTRICTIONS:

Funds shall be used exclusively for capital improvements, or expansion, or equipment within the unincorporated area of Volusia County or appropriate municipalities from which funds were collected. Funds shall be deemed expended in the order in which they are collected. Any funds not expended or encumbered by the end of the calendar quarter immediately following five years from the date the fire/rescue impact fee was paid, shall, upon application of the fee payer within 180 days of that date, be returned to such owner with interest at the rate of 6% per annum.

COLLECTION FREQUENCY:

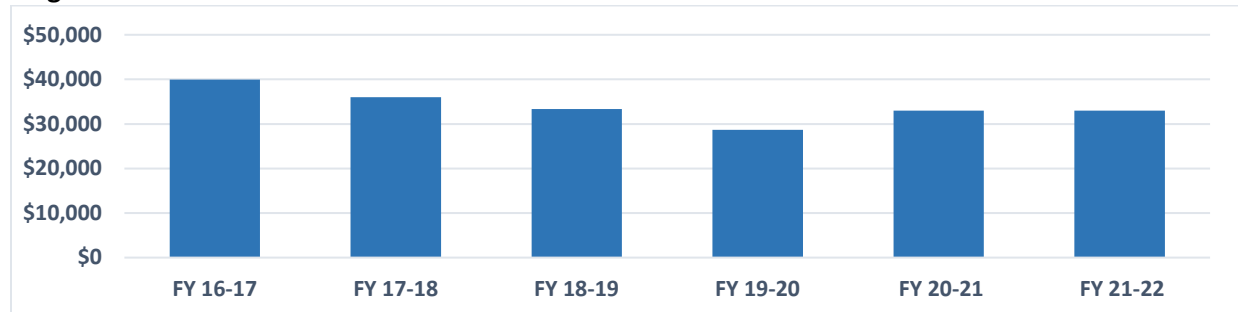
Collected at the time of permit application. Must be paid prior to receiving a certificate of occupancy.

ADMINISTRATION:

Collected in the County's Building Division and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18*	Actual FY 18-19*	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$39,952	\$35,989	\$33,356	\$28,645	\$33,000	\$33,000
% Change	32.9%	-9.9%	-7.3%	-14.1%	15.2%	0.0%



*Non-Residential (Commercial) historically had minimal collections, will show graphically if collections increase.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Impact Fee Zone 2 (Southeast) Fund 152

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Section 70-31 – 70-41

REVENUE CODE:

Fire Impact Fees Residential - 2411

DATE REVISED: 08/18/2011

DESCRIPTION:

Fire Impact Fees shall apply throughout the unincorporated area of the County and in municipalities that receive County fire/rescue services. The purpose is to regulate the use and development of land in order to ensure that new development bears a proportionate share of the reasonably anticipated costs of new fire/rescue service created by the new land development activity.

On August 18, 2011, county council adopted Ordinance 2011-21 which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011 through June 30, 2013. During the time-frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, the collection of all impact fees was resumed in all areas.

FEE SCHEDULE:

Both residential and commercial rates have been subject to a 3% administrative fee, although, pursuant to 2019 House Bill 7103, administrative charges for the collection of impact fees are to be limited to actual costs moving forward. The residential fee is \$299.54 and non-residential is \$0.15 per square footage. The fee structure may be adjusted annually based on annual percentage changes in the Consumer Price Index.

RESTRICTIONS:

Funds shall be used exclusively for capital improvements, or expansion, or equipment within the unincorporated area of Volusia County or appropriate municipalities from which funds were collected. Funds shall be deemed expended in the order in which they are collected. Any funds not expended or encumbered by the end of the calendar quarter immediately following five years from the date the fire/rescue impact fee was paid, shall, upon application of the fee payer within 180 days of that date, be returned to such owner with interest at the rate of 6% per annum.

COLLECTION FREQUENCY:

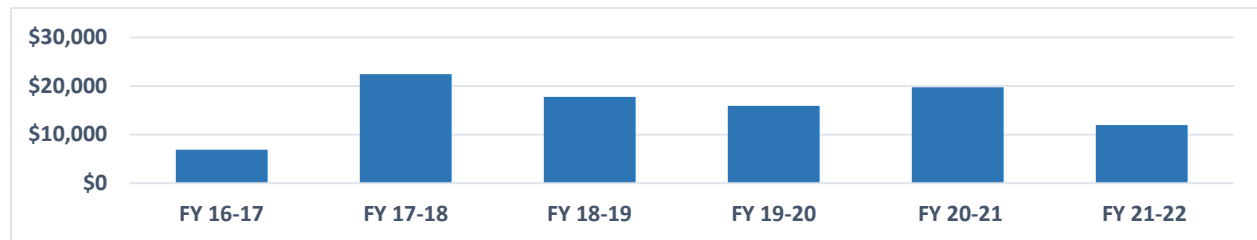
Collected at the time of permit application. Must be paid prior to receiving a certificate of occupancy.

ADMINISTRATION:

Collected in the County's building department and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET*:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$6,915	\$22,454	\$17,783	\$15,936	\$19,750	\$12,000
% Change	-60.4%	224.7%	-20.8%	-10.4%	23.9%	-39.2%



*Non-Residential (Commercial) historically had minimal collections; will show graphically if collections increase.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Impact Fee Zone 3 (Southwest) Fund 153

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Section 70-31 – 70-41

REVENUE CODE:

Fire Impact Fees Residential - 2411

DATE REVISED: 08/18/2011

DESCRIPTION:

Fire Impact Fees shall apply throughout the unincorporated area of the County and in municipalities that receive County fire/rescue services. The purpose is to regulate the use and development of land in order to ensure that new development bears a proportionate share of the reasonably anticipated costs of new fire/rescue service created by the new land development activity.

On August 18, 2011, county council adopted Ordinance 2011-21 which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011 through June 30, 2013. During the time-frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, the collection of all impact fees was resumed in all areas.

FEE SCHEDULE:

Both residential and commercial rates have been subject to a 3% administrative fee, although, pursuant to 2019 House Bill 7103, administrative charges for the collection of impact fees are to be limited to actual costs moving forward. The residential fee is \$299.54 and non-residential is \$0.15 per square footage. The fee structure may be adjusted annually based on annual percentage changes in the Consumer Price Index.

RESTRICTIONS:

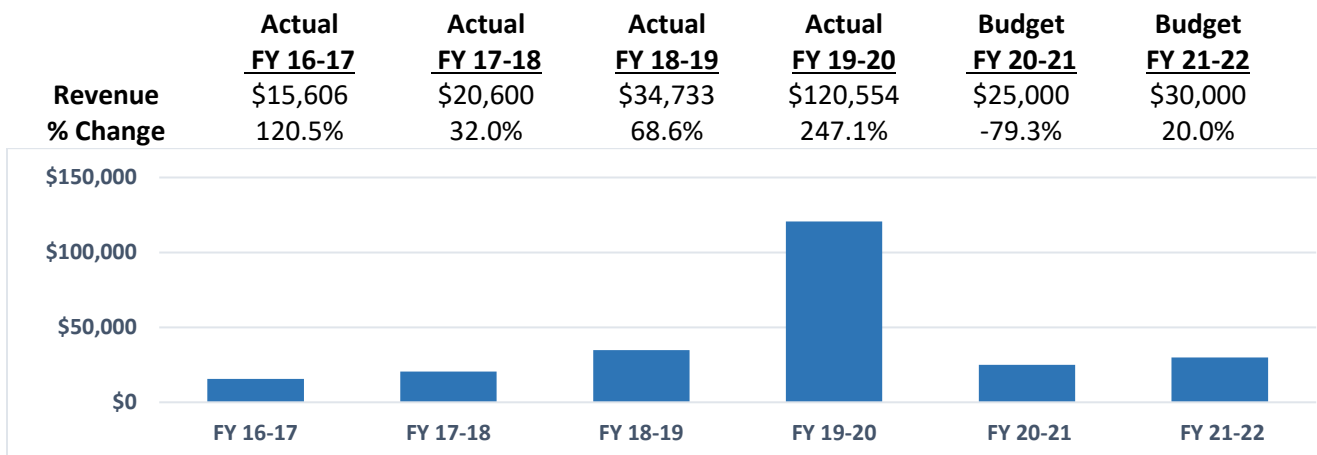
Funds shall be used exclusively for capital improvements, or expansion, or equipment within the unincorporated area of Volusia County or appropriate municipalities from which funds were collected. Funds shall be deemed expended in the order in which they are collected. Any funds not expended or encumbered by the end of the calendar quarter immediately following five years from the date the fire/rescue impact fee was paid, shall, upon application of the fee payer within 180 days of that date, be returned to such owner with interest at the rate of 6% per annum.

COLLECTION FREQUENCY:

Collected at the time of permit application. Must be paid prior to receiving a certificate of occupancy.

ADMINISTRATION:

Collected in the County's building department and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET*:


*Non-Residential (Commercial) historically had minimal collections; will show graphically if collections increase.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Fire Impact Fee Zone 4 (Northwest) Fund 154

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Section 70-31 – 70-41

REVENUE CODE:

Fire Impact Fees Residential – 2411

DATE REVISED: 08/18/2011

DESCRIPTION:

Fire Impact Fees shall apply throughout the unincorporated area of the County and in municipalities that receive County fire/rescue services. The purpose is to regulate the use and development of land in order to ensure that new development bears a proportionate share of the reasonably anticipated costs of new fire/rescue service created by the new land development activity.

On August 18, 2011, county council adopted Ordinance 2011-21 which provided for the temporary suspension of fire impact fees for residential development and defined areas of applicability from July 1, 2011 through June 30, 2013. During the time frame of the suspension of fees, additional geographic areas were added to the suspension. Two thirds of the fees was further suspended through June 30, 2014, and one third was suspended through June 30, 2015. After this time, the collection of all impact fees was resumed in all areas.

FEE SCHEDULE:

Both residential and commercial rates have been subject to a 3% administrative fee, although, pursuant to 2019 House Bill 7103, administrative charges for the collection of impact fees are to be limited to actual costs moving forward. The residential fee is \$299.54 and non-residential is \$0.15 per square footage. The fee structure may be adjusted annually based on annual percentage changes in the Consumer Price Index.

RESTRICTIONS:

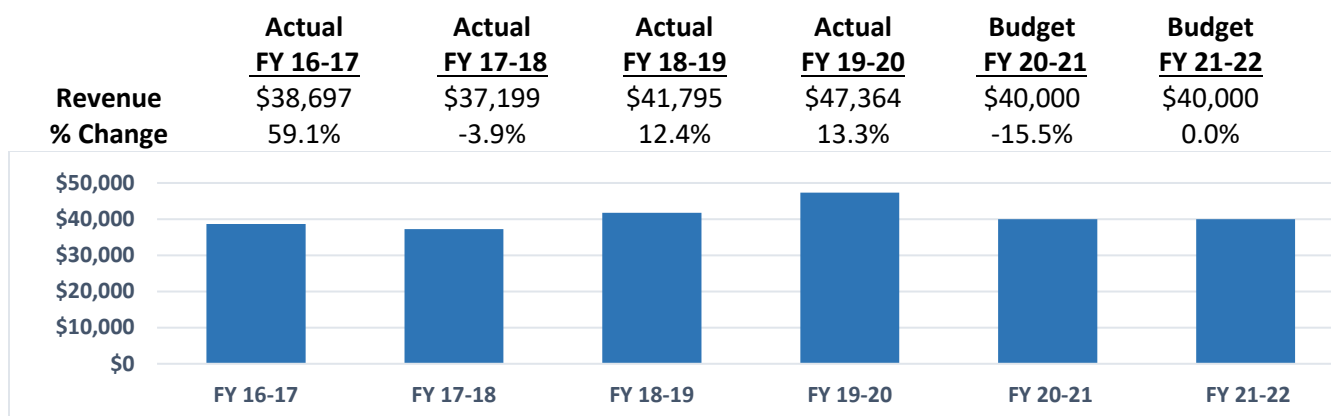
Funds shall be used exclusively for capital improvements, or expansion, or equipment within the unincorporated area of Volusia County or appropriate municipalities from which funds were collected. Funds shall be deemed expended in the order in which they are collected. Any funds not expended or encumbered by the end of the calendar quarter immediately following five years from the date the fire/rescue impact fee was paid, shall, upon application of the fee payer within 180 days of that date, be returned to such owner with interest at the rate of 6% per annum.

COLLECTION FREQUENCY:

Collected at the time of permit application. Must be paid prior to receiving a certificate of occupancy.

ADMINISTRATION:

Collected in the County's building department and deposited to the appropriate impact fee zone fund.

COLLECTION HISTORY AND CURRENT BUDGET*:


*Non-Residential (Commercial) historically had minimal collections; will show graphically if collections increase.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Silver Sands-Bethune Beach Municipal Service
District - Fund 157

AUTHORIZATION:

Volusia County Code of Ordinances 110-431

REVENUE CODE:

Ad Valorem Taxes - 1110

DATE REVISED: 10/01/2021

DESCRIPTION:

The Silver Sands/Bethune Beach Municipal Service District (MSD) was established by Volusia County Ordinance 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.

FEE SCHEDULE:

Silver Sands-Bethune Beach Municipal Service District Fund millage is 0.0144, which is the rolled back rate. Prior to this, the rate was 0.0150 mills, which has remained the same since fiscal year 2013-14.

RESTRICTIONS:

Revenue must remain in the fund to be utilized for street lighting expenses within the boundaries of the taxing district.

COLLECTION FREQUENCY:

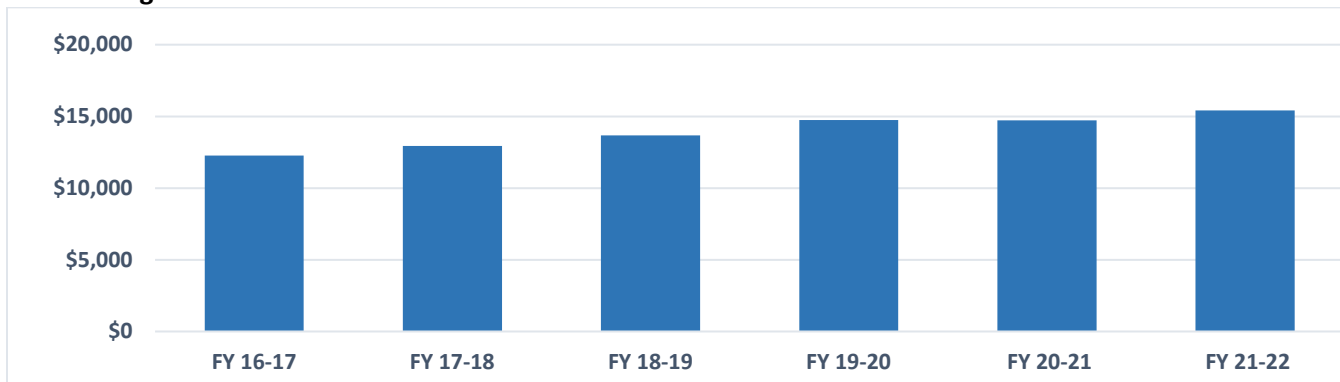
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenue is received through the Tax Collector and posted to the Silver Sands/Bethune Beach Municipal Services District Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$12,262	\$12,949	\$13,668	\$14,747	\$14,729	\$15,404
% Change	-5.4%	5.6%	5.6%	7.9%	-0.1%	4.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Stormwater Utility Fund 159

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 122, Article IV
Ordinance 92-89

REVENUE CODE:

Stormwater Special Assessment - 2523

DATE REVISED: 2005

DESCRIPTION:

The Stormwater Utility Fund was established in 1993 and is funded by a special assessment fee on parcels in unincorporated Volusia County. The Stormwater Fee was originally assessed in fiscal year 1993-94, as established by Ordinance 92-89. The fee is collected on developed lots or parcels, based on the impervious surface calculated for an Equivalent Residential Unit (ERU). The fee was revised in 2005 to \$72 per year per ERU. The fee is to fund the Stormwater Management System, 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.

FEE SCHEDULE:

\$72 per Equivalent Residential Unit (ERU).

RESTRICTIONS:

Funds collected remain in the Stormwater Utility Fund for the purpose for which the fund was established.

COLLECTION FREQUENCY:

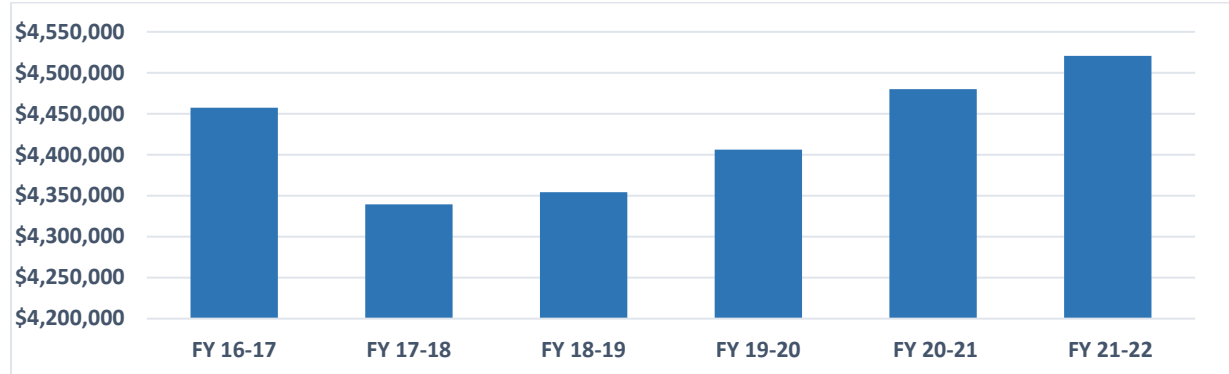
Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

Revenue is received in the Stormwater Utility Fund and used to fund stormwater operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$4,457,588	\$4,339,605	\$4,354,184	\$4,406,385	\$4,480,000	\$4,520,535
% Change	-0.1%	-2.6%	0.3%	1.2%	1.7%	0.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Stormwater Utility Fund 159

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 122, Article IV
Ordinance 92-89

REVENUE CODE:

Charges for Labor - 4491

DATE REVISED:

DESCRIPTION:

Work performed for municipalities within the county, or other county divisions, including ditch spraying, retention pond spraying and slope mowing.

FEE SCHEDULE:

Fees based on labor, equipment and material rates established through the County's work order system.

RESTRICTIONS:

Funds collected remain in the Stormwater Utility Fund for the purpose for which the fund was established.

COLLECTION FREQUENCY:

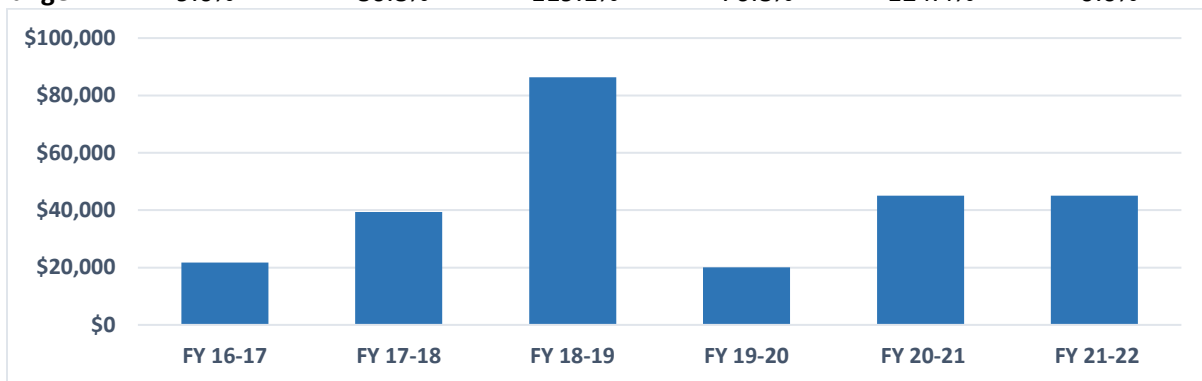
Services are invoiced periodically throughout the fiscal year.

ADMINISTRATION:

Revenue is received in the Stormwater Utility Fund and are used to fund stormwater operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$21,787	\$39,389	\$86,287	\$20,056	\$45,000	\$45,000
% Change	9.0%	80.8%	119.1%	-76.8%	124.4%	0.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
ECHO Fund 160

AUTHORIZATION:
Volusia County Council Budget Resolution 2000-156

REVENUE CODE:
Ad Valorem Taxes - 1110, 1120

DATE REVISED: 11/01/2021

DESCRIPTION:

In 2000, voters elected to levy up to 0.2000 mills of ad valorem tax for 20 years to create the ECHO program. This revenue is based on taxable value multiplied by the millage rate per thousand. The fiscal year 2021-22 tax rate is 0.2000 mills to allow tax relief and for use of fund balance. The previous millage rate was 0.0000 due to the program sun setting at the end of the 2020 calendar year, however, Volusia County Council unanimously ratified the ballot in which voters were able to vote during the general election on November 3, 2020. The program passed with 72.4% of the votes.

FEE SCHEDULE:

Resolution 2000-156 states: It is the intent of the County Council that the funds be allocated throughout the county to provide broad geographical distribution and apportioned appropriately among the environmental, cultural, historic and outdoor recreation projects.

RESTRICTIONS:

Federal, state, county and municipal property is exempt from ad valorem tax.

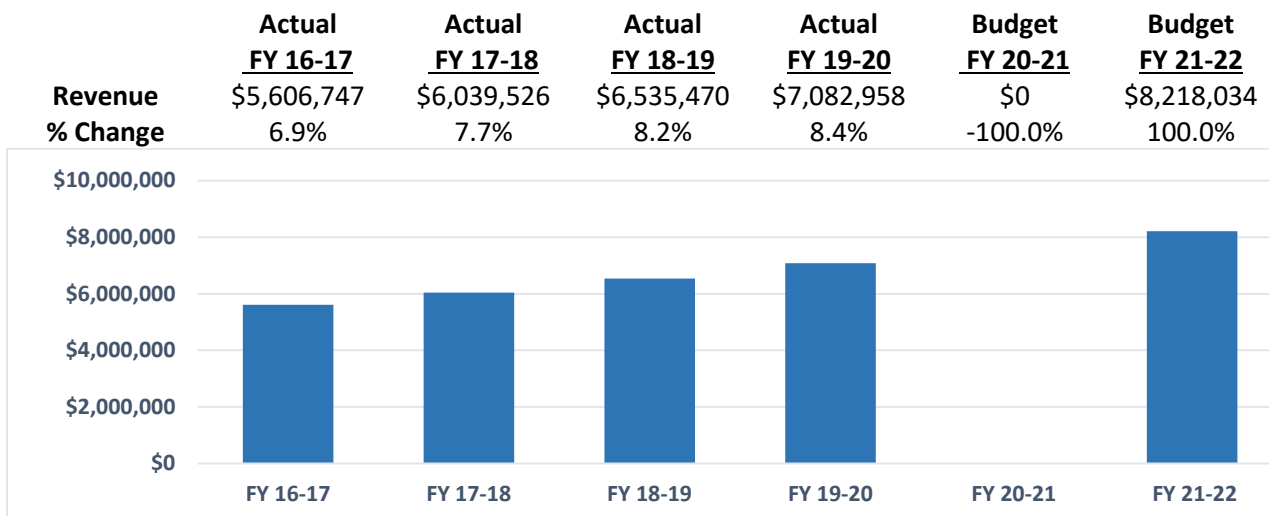
COLLECTION FREQUENCY:

Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

ADMINISTRATION:

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 assistance with the acquisition, restoration, construction or improvement of facilities to be used for any of the four criteria of the ECHO program.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Land Acquisition Fund 162

AUTHORIZATION:

Volusia County Council Budget Resolution 2000-155

REVENUE CODE:

Ad Valorem Taxes - 1110, 1120

DATE REVISED: 11/03/2021

DESCRIPTION:

In 2000, 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. The Volusia Forever program sunsetted at the end of the 2020 calendar year, however, Volusia County Council unanimously ratified the ballot in which voters were able to vote during the general election on November 3, 2020. The program passed with 75.6% of the votes. In fiscal year 2021-22, the new Land Acquisition fund will collect the ad valorem tax at the adopted millage rate of 0.2000.

FEE SCHEDULE:

Millage rates are established, first to meet the bonded debt service obligations and, second, to fund current projects and land management operating expenses. The Volusia Forever and Debt Service millage rate combined rate for fiscal year 2021-22 is 0.2000.

Fiscal Year	Volusia Forever Millage Rate	Debt Service Millage Rate
2021-22	0.2000	0.0000*
2020-21	0.1052	0.0783
2019-20	0.0878	0.1122
2018-19	0.0994	0.1006
2017-18	0.0905	0.1095
2016-17	0.0930	0.1070

*Fiscal Year 2021-22 Debt Service Millage Rate is 0.0000 due to the final payment being made to the Limited Tax General Obligation Bond on 10/1/2021.

RESTRICTIONS:

Federal, state, county and municipal property is exempt from ad valorem tax.

COLLECTION FREQUENCY:

Funds are received approximately monthly from the Tax Collector. State law requires the Tax Collector to make a minimum of 14 distributions per year - two in November, two in December, and one per month for the remainder of the year.

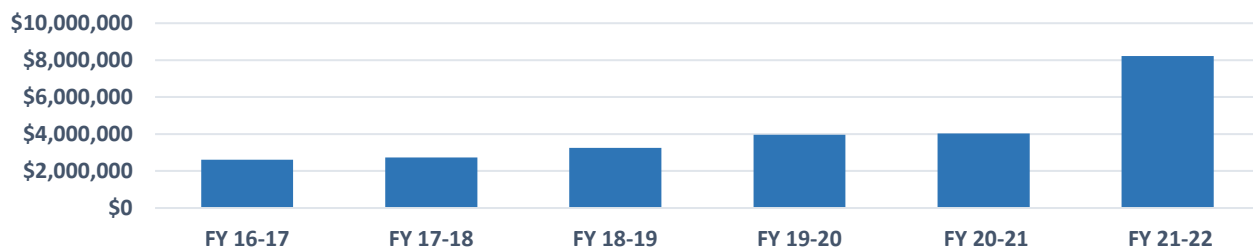
ADMINISTRATION:

15% of Volusia Forever annual revenue is dedicated to supporting land management efforts to include forestry and wildlife management and trails for public access.

COLLECTION HISTORY AND CURRENT BUDGET:

In fiscal years 2000-2021, the ad valorem tax was collected in Fund 161 – Volusia Forever.

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$2,606,109	\$2,731,292	\$3,246,894	\$3,972,508	\$4,026,484	\$8,218,034
% Change	34.4%	4.8%	18.9%	22.3%	1.4%	104.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Land Management Fund 163

AUTHORIZATION:

Volusia County Council Budget Resolution 2001-198

REVENUE CODE:

Land Management Fees - 4391

DATE REVISED: 10/18/2001

DESCRIPTION:

Land Management fees come from the sale of forest products on conservation lands.

FEE SCHEDULE:

Fee is based on the weight of products such as timber and current market value.

RESTRICTIONS:

No restrictions. Revenue generated is used to offset costs for the Volusia Forever program.

COLLECTION FREQUENCY:

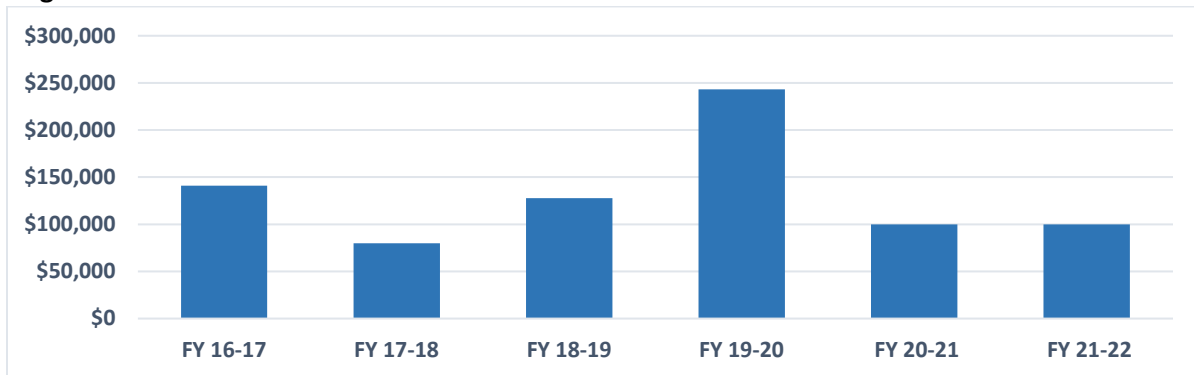
Fees are collected at the end of each month when the work is complete.

ADMINISTRATION:

Timber sales come from Lake George Forest & Wildlife Management area, Deep Creek Preserve, Lyonia Preserve, Barberville, Spruce Creek Preserve, Wiregrass Prairie Preserve, Longleaf Pine Preserve and Hickory Bluff Preserve, Scrub Oak Preserve and Gemini Springs Addition.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22*</u>
Revenue	\$140,942	\$80,000	\$127,761	\$243,080	\$100,000	\$165,000
% Change	-41.2%	-43.2%	59.7%	90.3%	-58.9%	0.0%



*Land Management Fees will be collected starting in Fiscal Year 2021-22 in Fund 163 – Land Management, previously collected in Fund 161- Volusia Forever.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Land Management Fund 163

AUTHORIZATION:

Volusia County Council Budget Resolution 2001-198

REVENUE CODE:

Land Rentals - 6230

DATE REVISED: 10/18/2001

DESCRIPTION:

Revenue generated from lease of land for hunting and cattle and fees collected for camping. Currently, hunting leases take place on Deep Creek Preserve and Longleaf Pine Preserve. Camping takes place on Lake George Forest and Wildlife Management area, Longleaf Pine Reserve, Wiregrass Prairie Preserve, Doris Leeper Spruce Creek Preserve and Hickory Bluff Preserve.

FEE SCHEDULE:

Fees are based per acre and ranging from \$8.41 to \$15 an acre. Camping fees are based on a \$15 a night rate.

RESTRICTIONS:

No restrictions. Revenue generated is used to offset costs for the Volusia Forever program.

COLLECTION FREQUENCY:

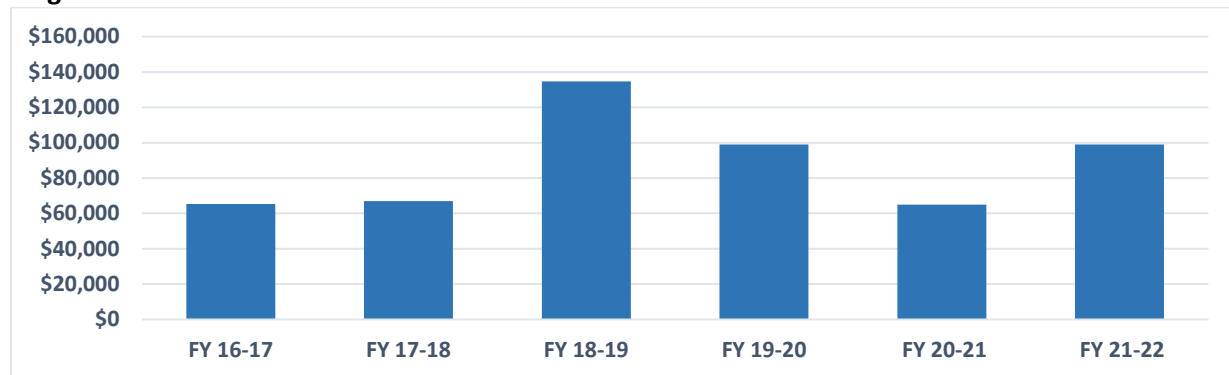
Hunting and cattle leases are collected annually. Camping fees are collected per reservation daily.

ADMINISTRATION:

The Resource Stewardship Divisions oversees the preserves these activities take place on.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Actual FY 18-19</u>	<u>Actual FY 19-20</u>	<u>Budget FY 20-21</u>	<u>Budget FY 21-22*</u>
Revenue	\$65,260	\$67,017	\$134,700	\$99,009	\$65,000	\$99,099
% Change	2.6%	2.7%	101.0%	-26.5%	-34.3%	52.3%



*Land Management Fees will be collected starting in Fiscal Year 2021-22 in Fund 163 – Land Management, previously collected in Fund 161- Volusia Forever.

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND: Law Enforcement Education Trust Fund 174	AUTHORIZATION: F.S. 318.18 (11)(c), 741.28, 938.15, 938.08
REVENUE CODE: Police Education Assessments - 4899	DATE REVISED:

DESCRIPTION:

By F.S. 938.15 counties may assess an additional \$2 for expenditures for criminal justice education degree programs and training courses, including basic recruit training, for their respective officers and employing agency support personnel, provided such education degree programs and training courses are approved by the employing agency administrator. In addition, F.S. 318.18(11) (c) states a \$2.50 court cost must be paid for each infraction to be distributed by the clerk to the county to help pay for criminal justice education and training programs pursuant to s. 938.15.

FEE SCHEDULE:

Law Enforcement Education - \$2 for every person for each conviction. These funds are deposited within the Law Enforcement Education Trust to provide educational opportunities to law enforcement personnel.

RESTRICTIONS:

Funds must be used for criminal justice education. The Criminal Justice Standards and Training Commission may inspect and copy documentation of independent audits conducted of the municipalities and counties which make such assessments to ensure the assessments have been made and that expenditures are in conformance with the requirements of the statute.

COLLECTION FREQUENCY:

Routine collections as fees/fines are incurred.

ADMINISTRATION:

Fees are collected by the Clerk of Courts and deposited to the Law Enforcement Education Trust Fund and accounted for in separate revenue account lines for each operational purpose. Fees are used to offset training expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21*</u>	<u>FY 21-22</u>
Revenue	-	-	-	-	\$233,724	\$121,433
% Change	-	-	-	-	100.0%	-48.0%

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

VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

800 MHz Capital Fund 305

AUTHORIZATION:

F.S. 316 and 318.21

Volusia County Code of Ordinances Sec. 118-1

State Uniform Traffic Control Law

REVENUE CODE:

800 MHz Communication Surcharge - Traffic Fine - 5112

DATE REVISED:

DESCRIPTION:

Under the Uniform Traffic Control Law in the Florida Statutes, a surcharge of \$12.50 is assessed for each moving violation in the County. The funds generated by the assessment shall be used to fund the 800 MHz system in the intergovernmental radio communication program.

FEE SCHEDULE:

An assessment of \$12.50 is assessed for each moving violation in the county.

RESTRICTIONS:

Funds are collected and deposited into the 800 MHz capital fund and must be used for the construction and upgrade of the 800 MHz public safety radio system, including technology upgrades, consisting of software, equipment, GPS simulcast, and radio towers.

COLLECTION FREQUENCY:

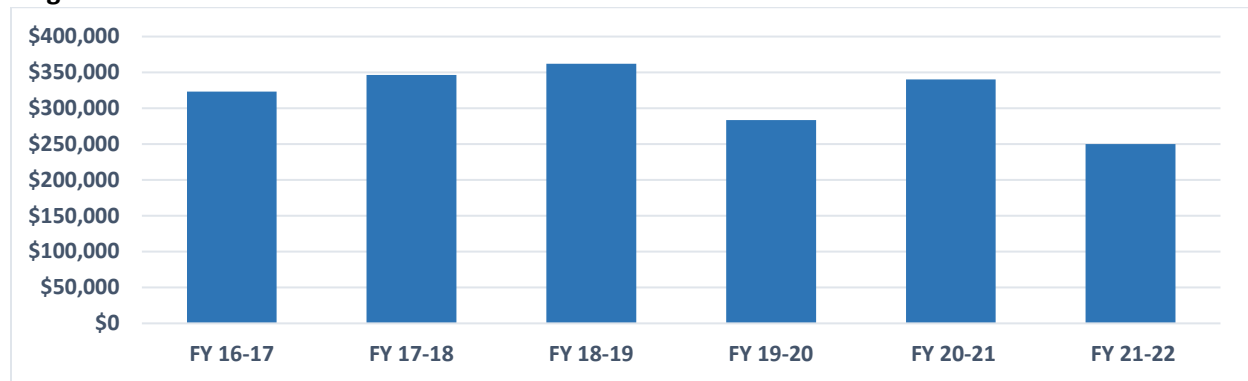
The Clerk of Courts collects these funds monthly.

ADMINISTRATION:

The Clerk of Courts collects the funds and distributes them to the county.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$323,251	\$346,457	\$362,019	\$283,457	\$340,000	\$250,000
% Change	100.0%	7.2%	4.5%	-21.7%	19.9%	-26.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Parks Projects Fund 326

AUTHORIZATION:

F.S. 328.66 and 328.72(15)
Volusia County Code of Ordinances
Ch. 126, Section 126-1, Ordinance 89-24

REVENUE CODE:

Vessel Registration Fees - 2970

DATE REVISED:

DESCRIPTION:

Any county may impose an annual registration fee on vessels registered, operated, used, or stored on waters of this state within its jurisdiction. This fee shall be 50% of the applicable state registration fee as provided in s. 328.72(1) and not the reduced vessel registration fee specified in s. 328.72(18). However, the first \$1 of every registration imposed under this subsection shall be remitted to the state for deposit in the State of Florida Save the Manatee Trust Fund created within the Fish and Wildlife Conservation Commission, and shall be used only for the purposes specified in s. 379.2431(4). All other monies received from such fee shall be expended for the patrol, regulation, and maintenance of the lakes, rivers and waters and for other boating-related activities in Volusia County.

FEE SCHEDULE:

Fees are based on 50% of those collected by the State of Florida. The fee varies by the classification of the vessel and are found in F.S. 328.72(15). The County's portion of the vessel registration fee is for recreational vessels only.

RESTRICTIONS:

One dollar of every fee collected is to be remitted to the State of Florida for the protection of manatees. The remaining funds must be expended for the patrol, regulation and maintenance of lakes, rivers, and saltwater bodies and for other boat-related activities.

COLLECTION FREQUENCY:

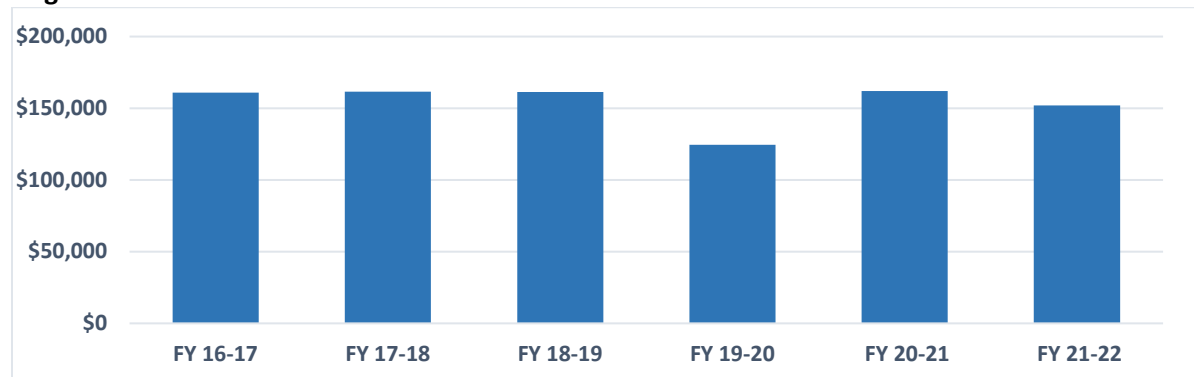
Fees remitted monthly from the collecting agency to the county.

ADMINISTRATION:

Funds are deposited into the Parks Capital Fund and used for boat related capital expenses.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$160,953	\$161,482	\$161,322	\$124,453	\$162,000	\$152,060
% Change	5.7%	0.3%	-0.1%	-22.9%	30.2%	-6.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Waste Collection Fund 440

AUTHORIZATION:

F.S. 403.706

Volusia County Code of Ordinances Sec. 106-101

Volusia County Council Resolution 2019-103

REVENUE CODE:

Solid Waste Collection Special Assessment - 2522

DATE REVISED: 07/20/2021

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. A residential collection non-ad valorem special assessment is billed annually to citizens in the unincorporated area on their property tax bill. On July 20, 2021, the County Council approved a rate increase based on the current contract to allow for an annual CPI adjustment.

FEE SCHEDULE

The current rate is \$262 for residential collection, which was effective October, 2021. The residential collection services contract assessment was adjusted to reflect the annual CPI adjustment allowed by contract.

RESTRICTIONS:

The funds collected for this service remain in the Waste Collection Fund to offset the costs of providing garbage collection within unincorporated Volusia County.

COLLECTION FREQUENCY:

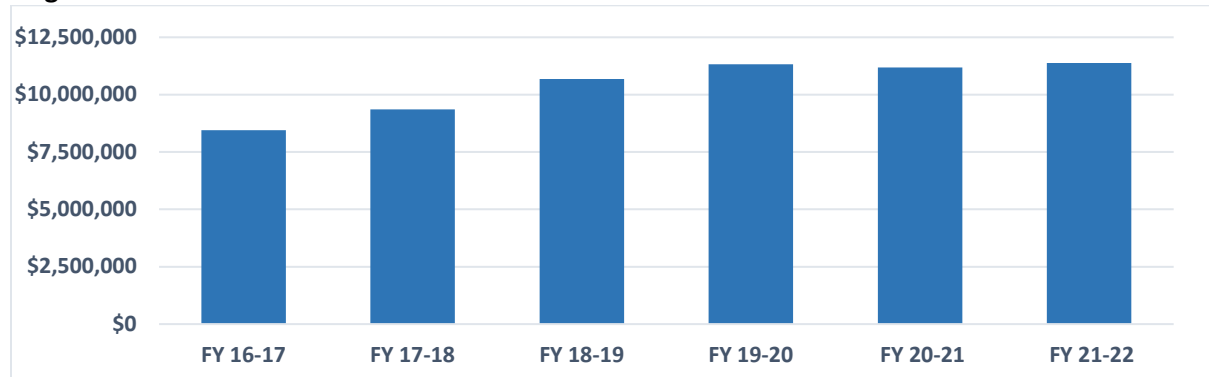
Annual assessment.

ADMINISTRATION:

Collected in the Tax Collector's office via the tax bill and distributed to the Waste Collection fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$8,450,109	\$9,363,051	\$10,687,109	\$11,317,851	\$11,188,677	\$11,373,452
% Change	0.7%	10.8%	14.1%	5.9%	-1.1%	1.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Solid Waste Fund 450

AUTHORIZATION:

F.S. 403.706; Volusia County Code of Ordinances
Sec. 106-61 to 106-66
Volusia County Council Resolution 2011-56

REVENUE CODE:

Non-Exclusive Franchise Fees - 1350

DATE REVISED: 03/17/2011

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Franchise fees are collected under Volusia County Ordinance Section 106-61 to 106-66. The county may enter into franchise agreements with one or more entities to provide for commercial collection service within specified or whole unincorporated area of the county. Applicants for franchises shall submit an application and non-refundable application fee. Franchises may only be granted after a duly noticed public hearing after considering the application and upon a resolution of the County Council.

FEE SCHEDULE:

Franchise fee is the greater of \$200 or 10% of collected gross revenues. Fees are submitted monthly per individual agreements and confirmed with the submission of an annual certified schedule of revenue and franchise fees.

RESTRICTIONS:

The funds collected for this service remain in the Solid Waste Fund to offset the costs of providing the service and cannot be deposited to any other fund for any other purpose.

COLLECTION FREQUENCY:

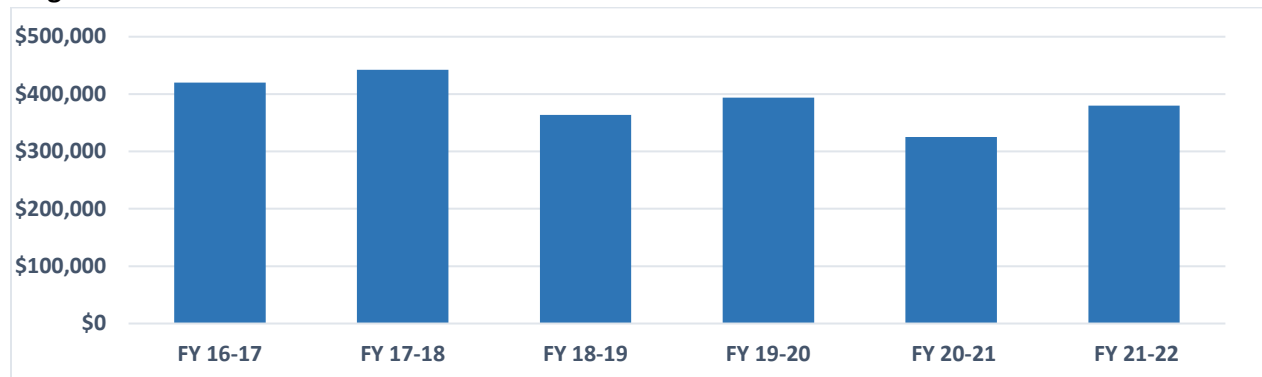
Franchise fees are to be submitted monthly in arrears within 15 days of the end of the month.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$419,845	\$442,144	\$363,510	\$394,051	\$325,000	\$380,000
% Change	7.7%	5.3%	-17.8%	8.4%	-17.5%	16.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Solid Waste Fund 450

AUTHORIZATION:

F.S. 403.706; Volusia County Code of Ordinances
Sec. 106-61 to 106-66
Volusia County Council Resolution 2011-56

REVENUE CODE:

Garbage Haul Permit - 2940

DATE REVISED: 03/17/2011

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Anyone who transports commercial solid waste and/or used tires within the unincorporated areas of the county must possess a valid transportation license.

FEE SCHEDULE:

Hauling permits (commercial collection transportation license) is \$10 per vehicle, truck or trailer.

RESTRICTIONS:

The funds collected for this service remain in the Solid Waste Fund to offset the costs of providing the service and cannot be deposited to any other fund for any other purpose.

COLLECTION FREQUENCY:

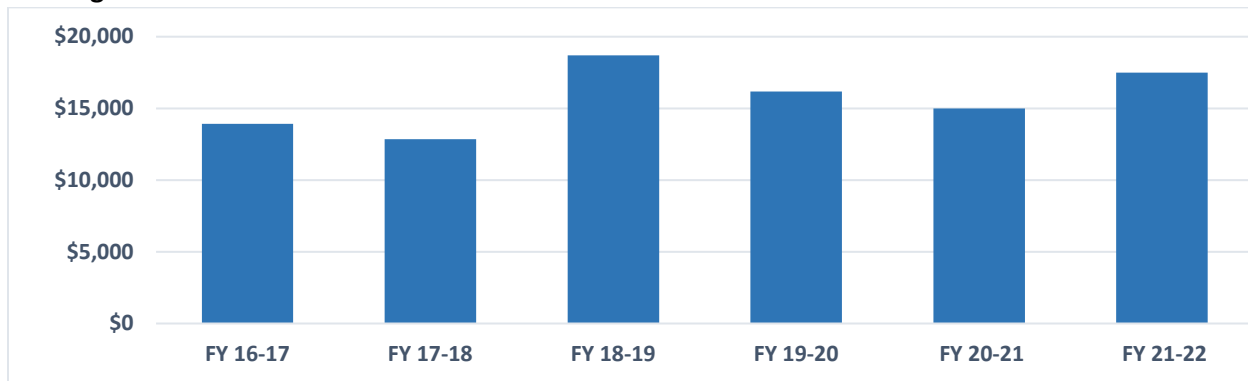
Application fees are collected at the time the application is submitted.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$13,920	\$12,850	\$18,700	\$16,180	\$15,000	\$17,500
% Change	26.0%	-7.7%	45.5%	-13.5%	-7.3%	16.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Solid Waste Fund 450

AUTHORIZATION:

F.S. 403.706; Volusia County Code of Ordinances
Sec. 226-36(4) and 226-41
Volusia County Council Resolution 2018-179

REVENUE CODE:

Landfill Charges - 4341

DATE REVISED: 12/04/2018

DESCRIPTION:

The Solid Waste Division operates under the authority of s. 25.01, Florida Statutes, Chapter 110, Article IV, Division II, for municipal service districts and s. 403.706, F.S., for local government solid waste management responsibilities. Landfill charges are authorized pursuant to Volusia County Code Sections 226-36(4) and 226-41.

FEE SCHEDULE:

FLAT RATES

Non-Commercial

Cars - \$4/per; Pick-ups, Vans & Trailers - \$8/per

**Vehicles over 2.5 cu yd. capacity to be charged by weight*

Residential/Commercial

Tare Rates - \$5 each

WASTE RATES

Class I – Garbage - \$34/ton; Class III – Construction & Demolition - \$28/ton; Yard Trash and Land Clearing - \$23/ton; Clean Debris – Recyclable - \$13/ton; Tires (vehicle) - \$126/ton; Tires (oversized) - \$201/ton; Asbestos - \$200/ton

Special Waste - Solid Waste Director to determine as needed, minimum is twice the waste class established rate

RESTRICTIONS:

The funds collected for this service remain in the Waste Collection Fund to offset the costs of providing the service and cannot be deposited to any other fund for any other purpose.

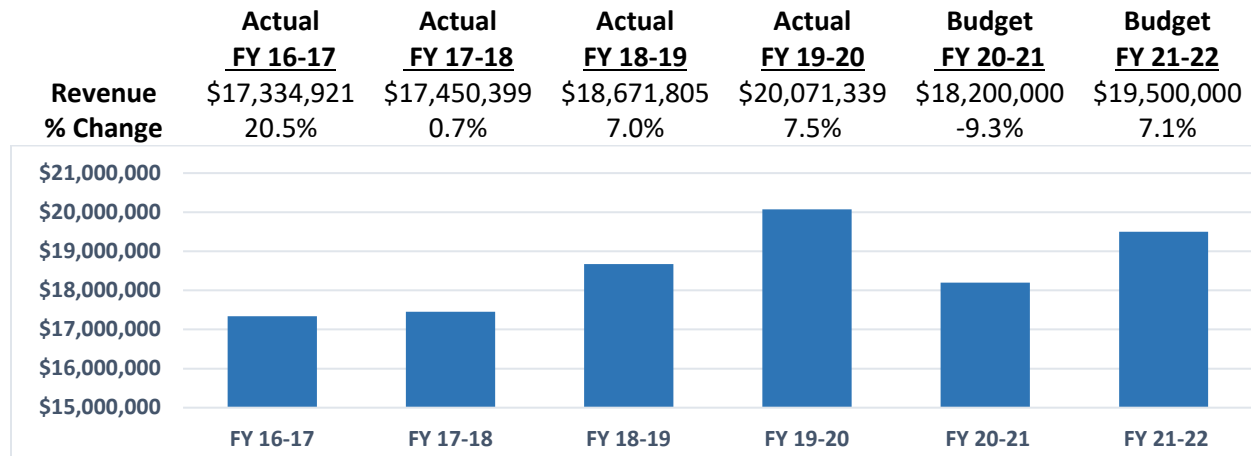
COLLECTION FREQUENCY:

Customers with an established account are invoiced monthly; all other fees collected at the time of disposal.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Solid Waste Fund 450

AUTHORIZATION:

REVENUE CODE:
Rent – Facilities - 6215

DATE REVISED: 11/25/2009

DESCRIPTION:

Rental of various facilities such as the Tomoka Landfill Equipment Repair and Maintenance Center, West Volusia Transfer Station and American Tower. There is also a lease agreement with GEL Corporation.

FEE SCHEDULE:

For fiscal year 2021-22 the annual rental cost for the Tomoka Landfill Equipment Repair and Maintenance Center is \$32,308 with a 3% increase each year until fiscal year 2028. The annual rental cost for the West Volusia Transfer Station is \$24,988 with a 3% increase each year until fiscal year 2025. The annual rental cost the American tower is 30,345. The lease agreement with GEL Corporation is \$14,759. The Daytona Beach radio control lease is \$14,600.

RESTRICTIONS:

N/A.

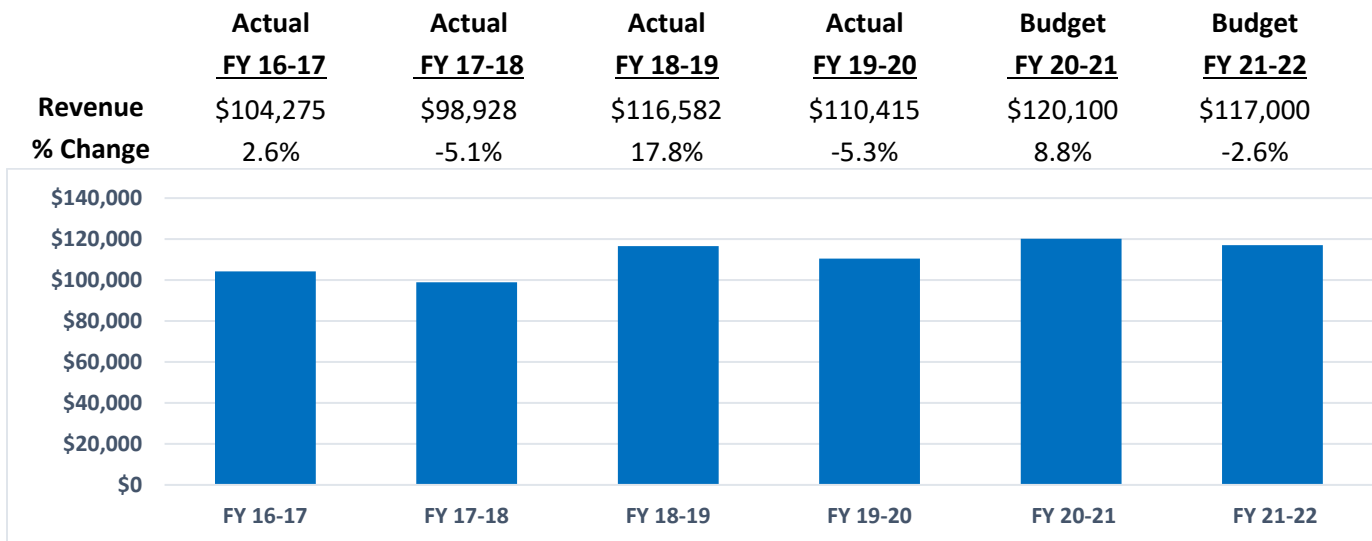
COLLECTION FREQUENCY:

Revenue is collected annually for rental of facilities, quarterly for the land lease with GEL Corp. and monthly for water meters with GEL Corp., American Tower and Daytona Beach radio control lease.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Solid Waste Fund 450

AUTHORIZATION:
REVENUE CODE:

Sales – Surplus Materials & Scrap - 6500

DATE REVISED:
DESCRIPTION:

Sale of recyclable metal and cardboard.

FEE SCHEDULE:

Varies.

RESTRICTIONS:

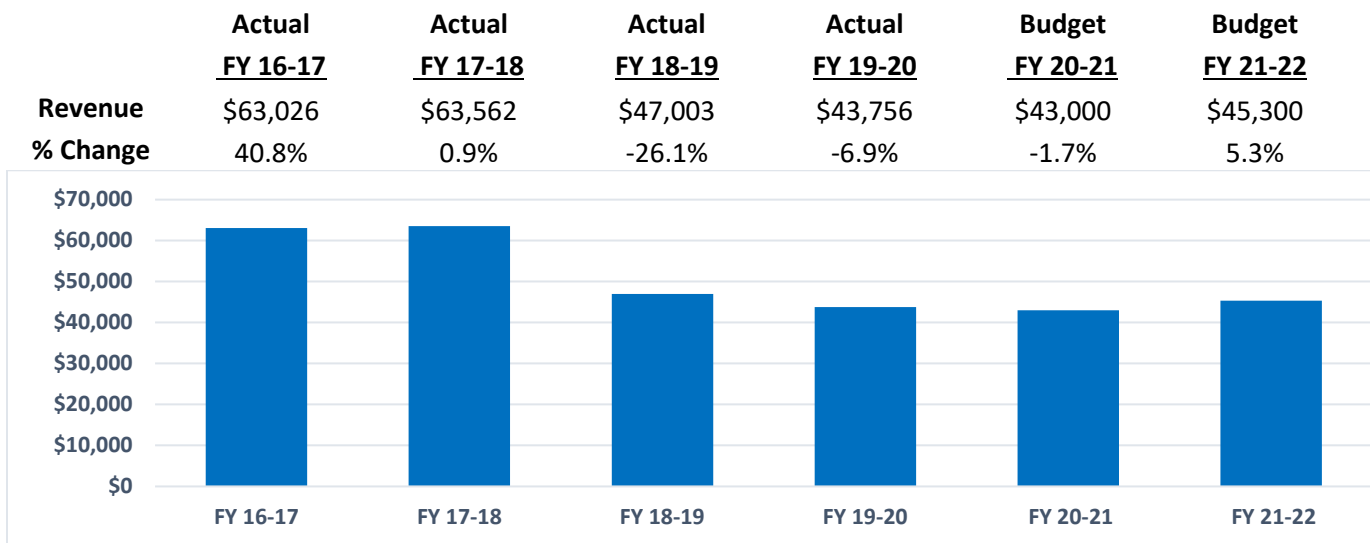
N/A.

COLLECTION FREQUENCY:

Sales are collected on call and checks are submitted when collected.

ADMINISTRATION:

Funds are deposited into the Solid Waste Fund when received.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Airport Fund 451

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Stormwater Special Assessment Charge - 2523

DATE REVISED:

06/2018 (Property Appraisal of Leased Spaces)

DESCRIPTION:

This revenue is collected by the Daytona Beach International Airport from multiple tenants as part of lease agreements for the tenants renting buildings or space from the airport that tie into the airport's stormwater management system. These revenues are built in to the rental leases to help defray the costs of the airport stormwater management system that is maintained and improved to support ongoing operations at the Daytona Beach International Airport.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a stormwater special assessment charge from each qualified tenant is built in to the individual leases approved by County Council. The calculation for stormwater fees collected as outlined in each lease for the applicable tenants, but most factor in a property appraisal every three to five years in order to adjust payment terms to the current market value of the leased space.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport.

COLLECTION FREQUENCY:

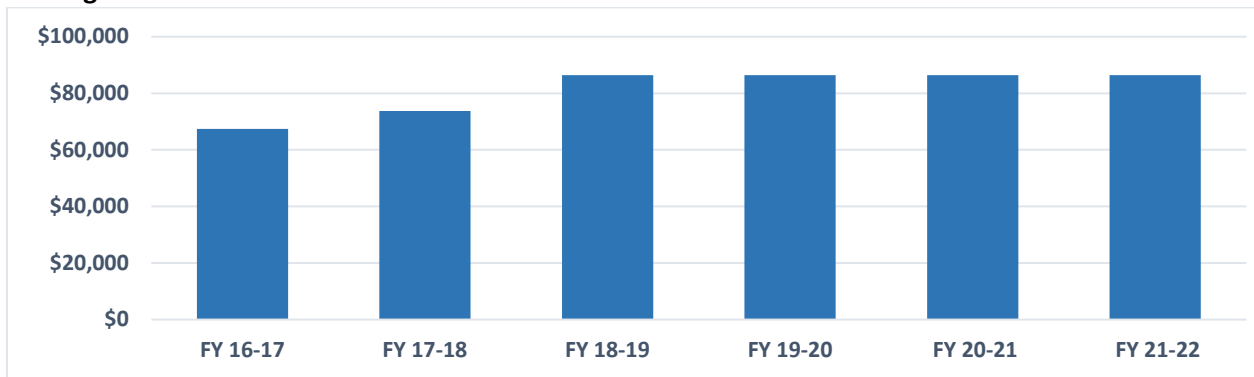
Most stormwater special assessment charges are collected monthly from tenants but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$67,373	\$73,720	\$86,413	\$86,427	\$86,413	\$86,383
% Change	0.0%	9.4%	17.2%	0.02%	-0.02%	-0.03%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Airport Fund 451

AUTHORIZATION:

Volusia County Council

REVENUE CODE:

Federal Airport Aid - 3141

DATE REVISED:
DESCRIPTION:

This revenue is derived from grants awarded from the Federal Aviation Administration (FAA). These grants are awarded on a project by project basis, and appropriated by budget resolution. Grant projects where the FAA is an agreed upon partner are split between three parties: FAA which reimburses at 90% of the total project cost, the Florida Department of Transportation (FDOT) which reimburses at 5%, and the Daytona Beach International Airport which has a local match obligation of 5% of the total project cost.

FEE SCHEDULE:

Grant reimbursement requests are submitted to the Federal Aviation Administration (FAA) and are reimbursed electronically once expenses have been incurred.

RESTRICTIONS:

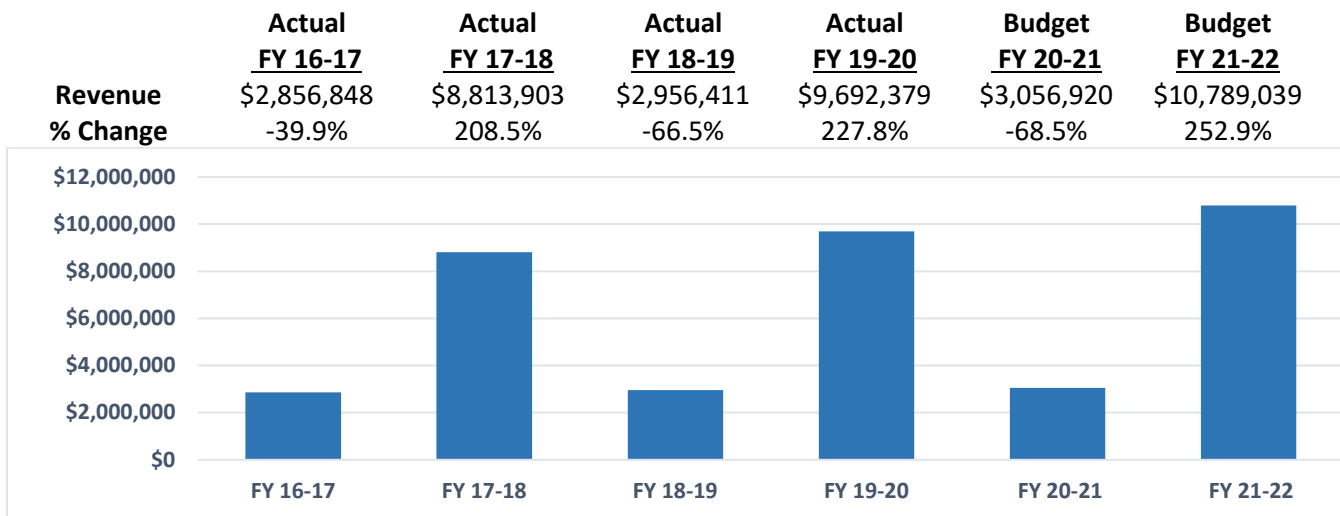
This revenue is a reimbursement of agreed upon grant projects with associated executed grants agreements signed by the Federal Aviation Administration (FAA) and the County Council.

COLLECTION FREQUENCY:

This revenue is collected as a reimbursement from the granting agency upon actual work completed and submitted paid project invoices to the FAA.

ADMINISTRATION:

Once claims are submitted into the FAA reimbursement portal electronically it usually takes between 2-5 days for payment to be remitted to the County.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Payment in Lieu of Taxes - 3310

DATE REVISED:
06/2018 (Property Appraisal of Leased Land)

DESCRIPTION:

The payment in lieu of taxes is a revenue collected pursuant to specific tenants occupying airport property in accordance with lease agreements approved by both the tenant and the County Council. The payment is a calculation using the most recent appraisal of tenant leased airport land and the current total millage for tax group 204, in which the Daytona Beach International Airport resides. The re-appraisal of airport properties occurs every three to five years in order to adjust payment terms to the current market value of the land being taxed.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a payment in lieu of taxes charge from each qualified tenant is built in to the individual leases approved by County Council. The calculation for payments in lieu of taxes collected is outlined in each lease for the applicable tenants, but most factor in a property appraisal every three to five years in order to adjust payment terms to the current market value of the land the leased space is occupying.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airports.

COLLECTION FREQUENCY:

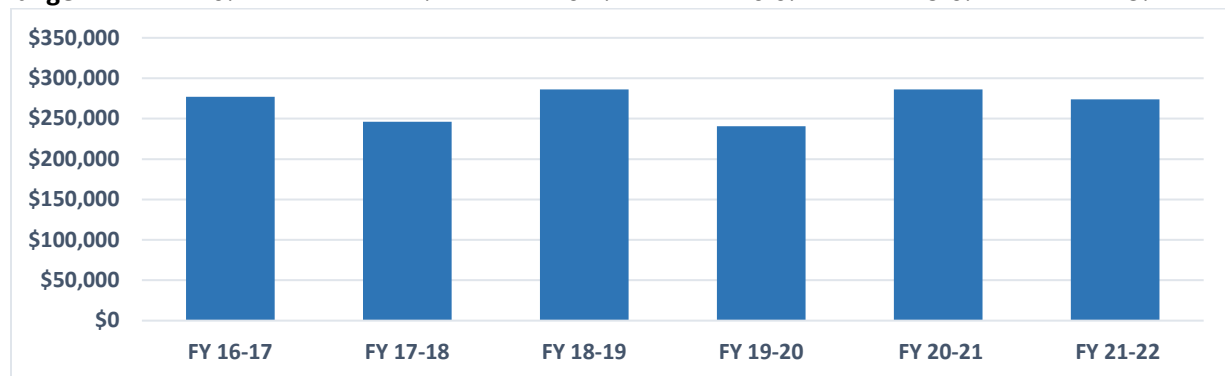
This payment in lieu of taxes revenue is collected primarily in the months of January or February from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases approved by the tenants and County Council.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$277,120	\$246,317	\$286,297	\$240,602	\$286,297	\$273,924
% Change	-4.6%	-11.1%	16.2%	-16.0%	19.0%	-4.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Terminal - Airlines - 4410

DATE REVISED: 10/01/2018

DESCRIPTION:

This revenue is derived from lease agreements between the Daytona Beach International Airport and multiple airlines currently leasing terminal space from the airport. The current airline tenants are American Airlines, Delta Airlines and Sunwing Airlines. This revenue is based on the rental of terminal space including utilities and equipment as well as the use of passenger boarding bridges. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue was reduced in fiscal year 2020-21.

FEE SCHEDULE:

There is no set fee schedule for this revenue. A cost per square foot of terminal space leased is charged for all rental areas of the terminal. The current rental cost per square foot of space is \$43. This space rental is applied to the specific areas leased by the individual airlines such as the bag makeup office, hold room, bag service area, curb bag area, and shared space agreements with the other airlines. The utilities are billed to the leasing partners based upon usage and bills received.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

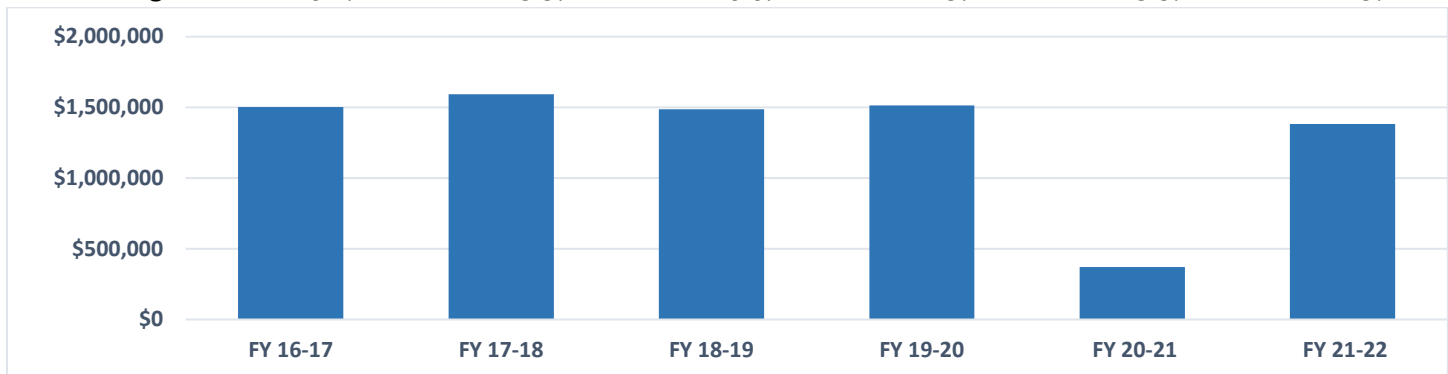
Most terminal airline revenues are collected monthly from tenants but exact terms of payment due dates and requirements are individual to the tenant leases.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$1,503,517	\$1,592,313	\$1,486,748	\$1,514,906	\$371,687	\$1,382,745
% Change	0.4%	5.9%	-6.6%	1.9%	-75.5%	271.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Terminal - Concession - 4411

DATE REVISED:

DESCRIPTION:

The revenue is derived from various concession agreement leases between individual tenants and the Daytona Beach International Airport to operate and serve passengers within the terminal area of the airport. The concessions currently in place are those for multiple rent-a-car companies, restaurant and catering, parking lot services, ground transportation, advertising, newsstand and gift stores, baggage carts, parking permits, utilities, and conference room rentals. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue was reduced in fiscal year 2020-21.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a concession revenue from each qualified tenant is built in to the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

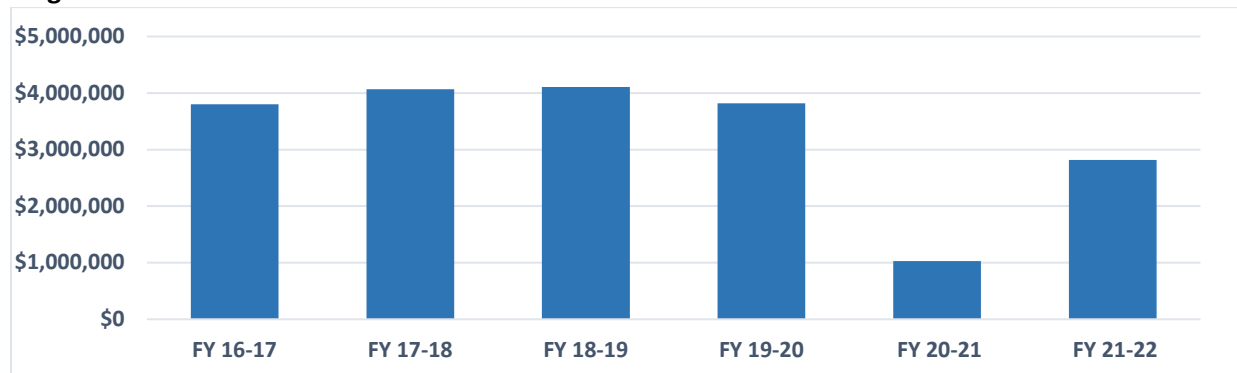
Most terminal concession revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the tenant leases.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$3,802,218	\$4,065,356	\$4,105,103	\$3,819,998	\$1,026,276	\$2,814,708
% Change	2.7%	6.9%	1.0%	-6.9%	-73.1%	174.3%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Airfield - 4412

DATE REVISED:

DESCRIPTION:

This revenue is derived from two sources generated by various airfield activities at the Daytona Beach International Airport. One such activity is the landing fees that are generated by each scheduled commercial or carrier flight that lands and disembarks passengers at the airport terminal. This landing fee is a flat fee per one thousand pounds of the listed weight of the landing aircraft. The other airfield activity that generates revenue in this line is the fuel flowage fee that is a set fee charged per gallon of various aviation fuel types for each plane via a Fixed Base Operator (FBO) account. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue was reduced in fiscal year 2020-21.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect an airfield revenue from each qualified tenant is built into the individual leases approved by County Council. The landing fee is currently \$1.35 per one thousand pounds of each flight landed by either Delta or American Airlines. Other smaller or seasonal carriers such as Sunwing would pay \$1.69 per one thousand pounds of each landed flight as part of their signed agreements. The fuel flowage rate is currently \$0.08 cents per gallon of the various types of aviation fuel. Rates are reviewed every two years based on surveys of other airports in the surrounding area in order to stay in step with the overall market.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

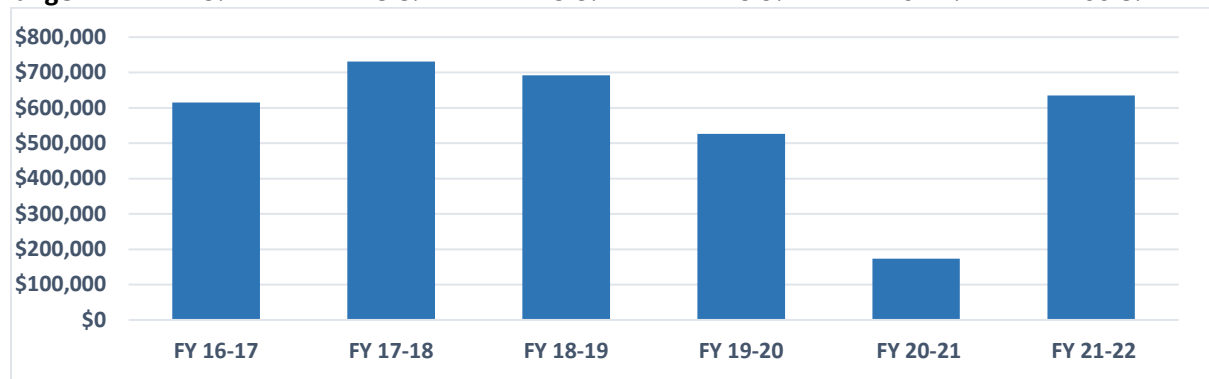
Most airfield revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$615,405	\$731,117	\$692,102	\$526,492	\$173,026	\$634,704
% Change	7.3%	18.8%	-5.3%	-23.9%	-67.1%	266.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Hangar Area - 4413

DATE REVISED: 06/2018

DESCRIPTION:

This revenue is derived from the rental of various hangar areas from the Daytona Beach International Airport. Each hangar area lease is approved by the tenant and County Council. The most recent re-appraisal of the airport properties was in June of 2018. It is by using these land and building appraisals that all negotiated lease agreements are based. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue was reduced in fiscal year 2020-21.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect a hangar area revenue from each qualified tenant is built into the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

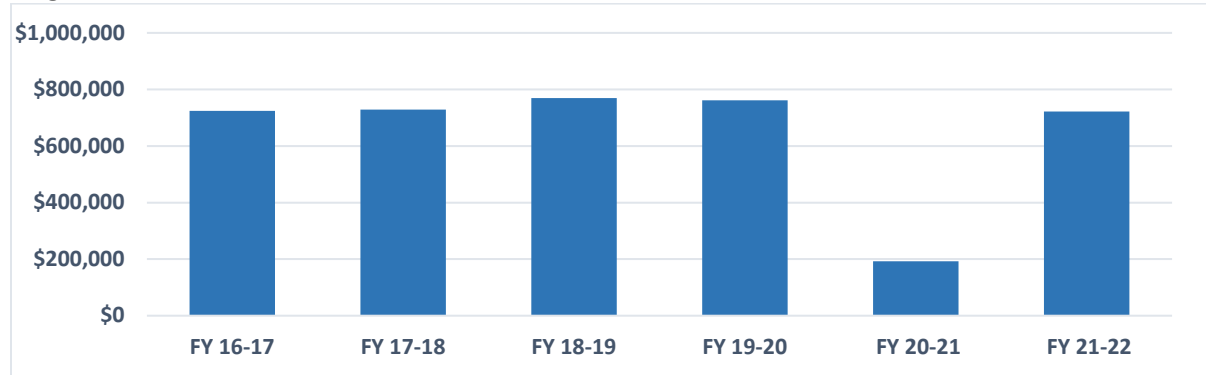
Most airfield revenue is collected monthly from tenants, but exact terms of payment due dates and requirements are individual to the tenant leases.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$723,908	\$729,334	\$768,972	\$761,773	\$192,243	\$721,587
% Change	-8.6%	0.7%	5.4%	-0.9%	-74.8%	275.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Airport Special Events - 4740

DATE REVISED:

DESCRIPTION:

This revenue is derived from special event parking concessions and event agreements between the individual tenants and the Daytona Beach International Airport. The parking and event concessions that are included in this revenue are the race events held in Daytona Beach in February and July at Daytona International Speedway, the Turkey Rod Run classic car show, and Biketoberfest. The Daytona Beach International Speedway pays the airport an annual lease as well as 5% of gross parking concession sales for its special events. There is also a separate agreement for parking on vacant airport land that is managed by a third party vendor. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue has been reduced in fiscal year 2020-21.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect special event revenue from each qualified tenant is built in to the individual leases approved by County Council. The airport also has contracted with a third party vendor to manage parking on vacant airport parcels during special events.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

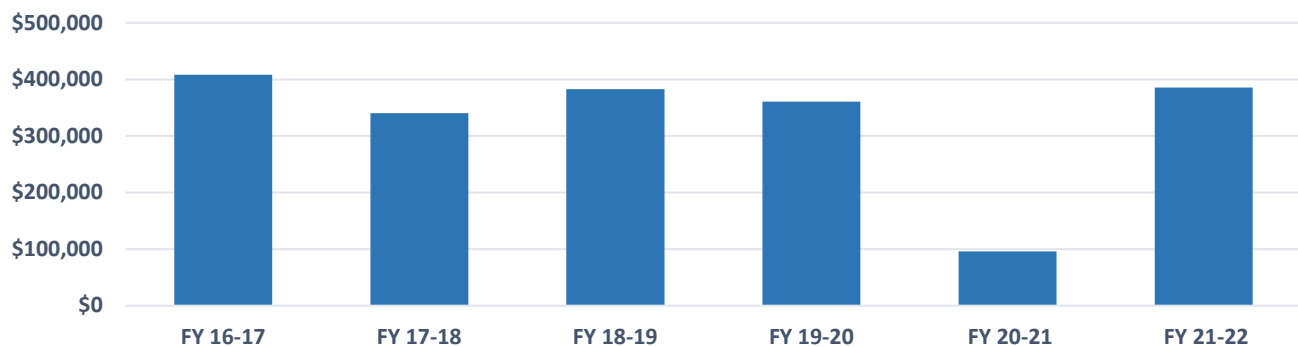
Most special event revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual special event agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual FY 16-17</u>	<u>Actual FY 17-18</u>	<u>Actual FY 18-19</u>	<u>Actual FY 19-20</u>	<u>Budget FY 20-21</u>	<u>Budget FY 21-22</u>
Revenue	\$408,209	\$340,418	\$383,041	\$360,926	\$95,760	\$385,606
% Change	8.7%	-16.6%	12.5%	-5.8%	-73.5%	302.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Building Rent - 6210

DATE REVISED:

DESCRIPTION:

This revenue is derived from the rental of buildings owned by the Daytona Beach International Airport. Each rental building is negotiated separately and each lease agreement is approved by County Council and the individual tenant. The tenants renting buildings from the airport include multiple rental car companies, Embry Riddle Aeronautical University, the University of Central Florida, the Volusia County Parks, Recreation & Culture Division as an eastern Volusia hub for their maintenance and trades worker personnel, and the Volusia County Health Department. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue was reduced in fiscal year 2020-21.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect building rental revenue from each qualified tenant is built in to the individual leases approved by County Council.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

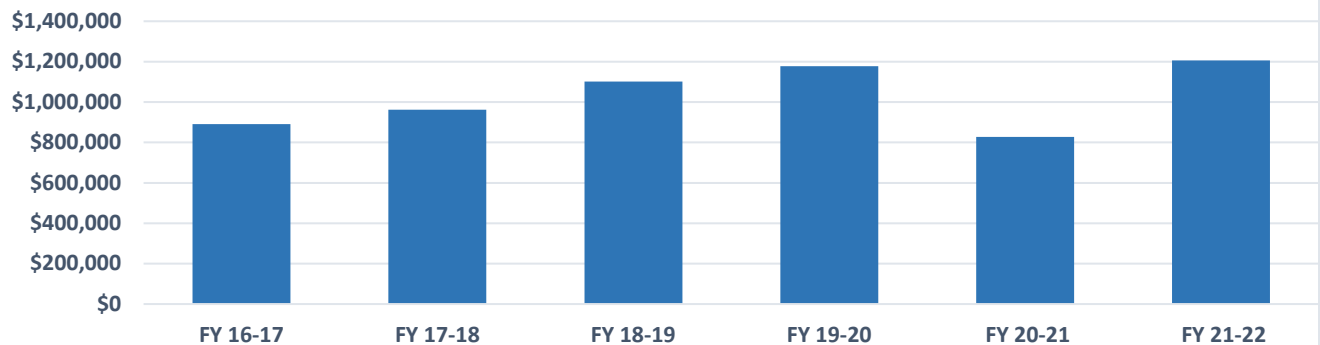
Most building rent revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$890,907	\$961,553	\$1,102,228	\$1,177,330	\$826,671	\$1,206,767
% Change	-1.4%	7.9%	14.6%	6.8%	-29.8%	46.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Airport Land Rentals - 6230

DATE REVISED: 06/2018

DESCRIPTION:

This revenue is derived from the rental of land owned by the Daytona Beach International Airport to restaurants, hotels, and other tenants for a monthly rental fee based on the appraised value of the property. Other payment incentives for the airport may be included in the monthly rental fee based on gross receipts of the business, but those conditions are individual to the lease approved by the tenant and the airport. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue was reduced in fiscal year 2020-21.

FEE SCHEDULE:

There is no set fee schedule. Authority to collect land rental revenue from each qualified tenant is built in to the individual leases approved by County Council. The rental amount paid is based on re-appraisals of the value of the land, and depending on the lease some of the tenants such as the hotels are required to pay a percentage of gross receipts if they exceed the base rent amount for the quarter.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

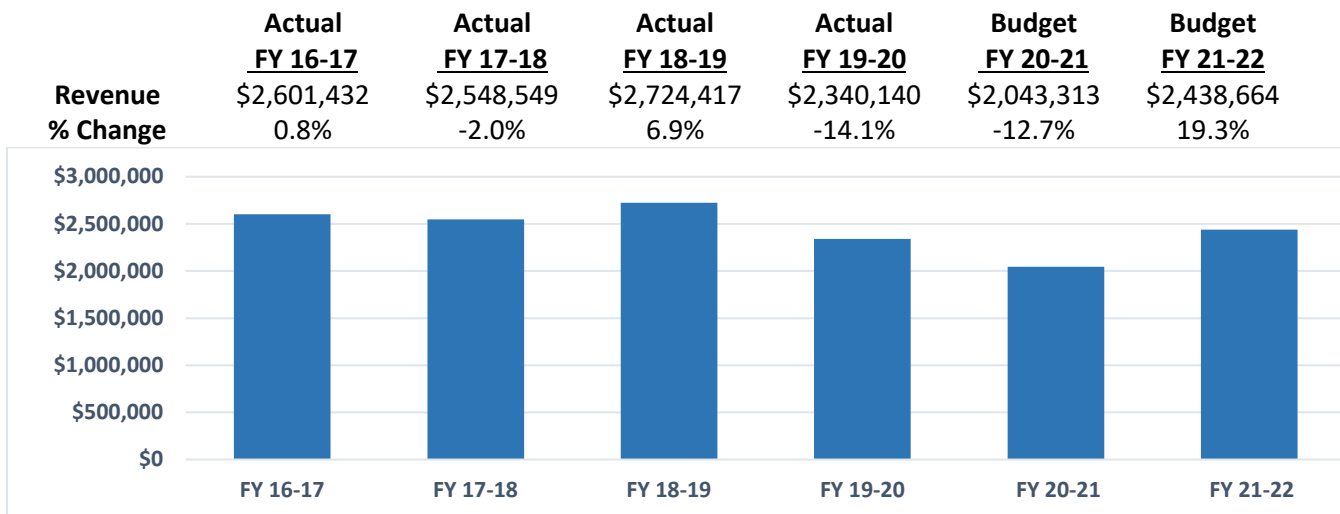
COLLECTION FREQUENCY:

Most land rental revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Apron Rent - 6233

DATE REVISED:

DESCRIPTION:

This revenue is derived from the rental of the areas on the apron in front of the boarding gates to the various air service providers per individual lease agreements between the carriers and the Daytona Beach International Airport. Currently, Delta rents two gates per year and American rents one gate per year. Therefore, this rental fee is charged for the areas for the plane to reside in front of these gates connected by the boarding bridges. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue was reduced in fiscal year 2020-21.

FEE SCHEDULE:

The current fee for the rental and use of one gate at the airport is \$74,420 per year. At this time Delta rents two gates at \$148,840 and American Airlines rents one gate at \$74,420. Any of the other smaller or seasonal carriers are charged on a per turn basis.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

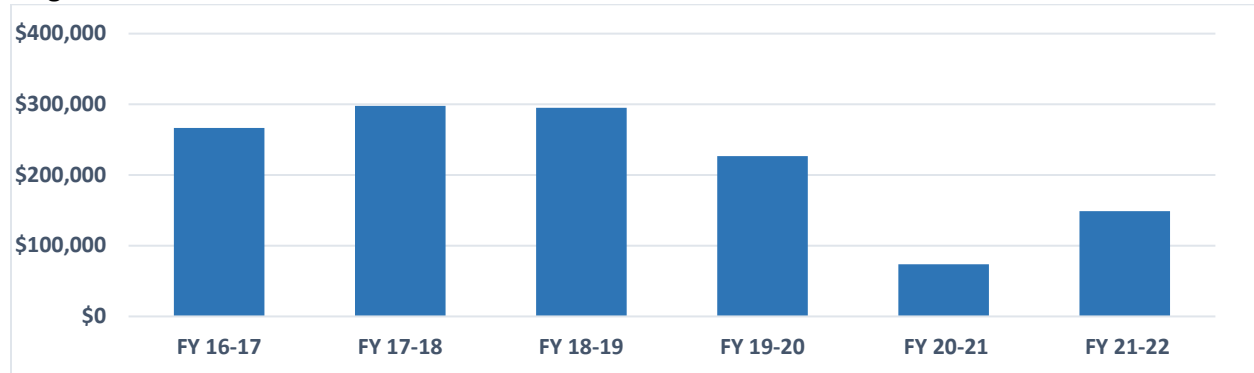
Most apron rent revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$266,672	\$297,680	\$295,326	\$226,860	\$73,832	\$148,840
% Change	16.1%	11.6%	-0.8%	-23.2%	-67.5%	101.6%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:
Airport Fund 451

AUTHORIZATION:
Volusia County Council

REVENUE CODE:
Sales of Fuels, Materials, Supplies - 6531

DATE REVISED:

DESCRIPTION:

This revenue is derived from the sale of diesel fuel sold to Delta and American Airlines monthly for ground handling equipment. These air services utilize their own ground handling equipment and thus need to purchase fuel for on-site usage. Due to ongoing effects on tourism and travel due to the Covid 19 health crisis, business income related revenue was reduced in fiscal year 2020-21.

FEE SCHEDULE:

The sale of fuel is based on the actual price per gallon paid by the airport plus a \$0.20 cents per gallon administration fee and applicable taxes.

RESTRICTIONS:

There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities.

COLLECTION FREQUENCY:

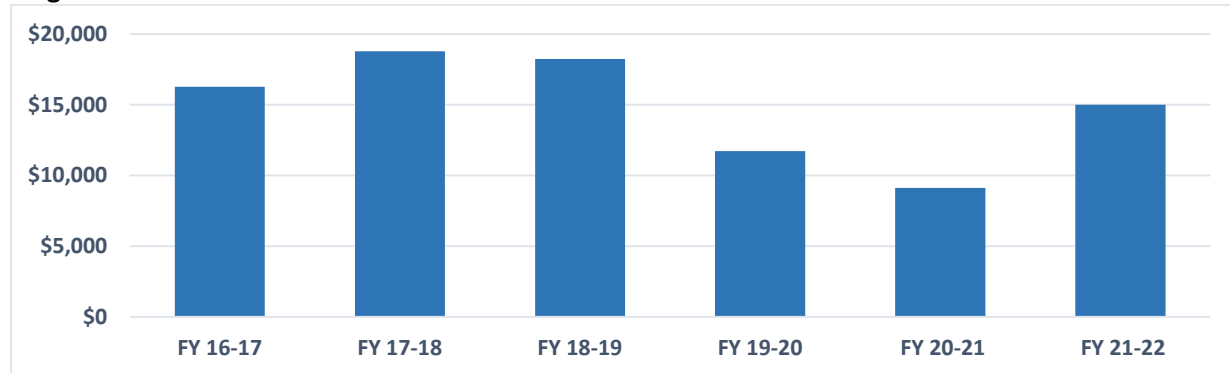
Most of these revenue is collected monthly from tenants but exact terms of payment due dates and requirements are individual to the individual agreements.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$16,279	\$18,790	\$18,245	\$11,726	\$9,123	\$15,000
% Change	-0.5%	15.4%	-2.9%	-35.7%	-22.2%	64.4%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Airport Fund 451

AUTHORIZATION:

Agreements between the Daytona Beach International Airport and Embry Riddle Aeronautical University (ERAU) and the University of Central Florida Research Foundation (UCFRF) which were approved by County Council.

REVENUE CODE:

Other Reimbursements - 6942

DATE REVISED: ERAU 4/19/2016 , UCF 7/13/2017

DESCRIPTION:

This revenue comes from reimbursements through the Taxiway Sierra Access License agreement with ERAU and the Project Funding Agreement with UCFRF. The agreement with ERAU grants ERAU a limited and conditional license to move aircrafts through the fence between the license area located on privately owned property belonging to ERAU, into the airport via taxiway sierra in a manner that complies with the FAA, TSA and all other federal, state and local government agency regulations, policies and procedures. The agreement with UCFRF reflects an agreement on rent and utilities payment responsibility for the 10,032 square feet of space currently being operated by UCFRF on behalf of Volusia County as a Business Incubator.

FEE SCHEDULE:

ERAU shall be charged an annual fee which shall include and amount equivalent to 10% the fair market purchase value of the unimproved land (per commercial appraisal) comprising the license area, per year, subject to reappraisal every five years from June 1, 2018. A taxiway maintenance fee which shall be based on actual cost to the Airport attributable to maintenance of the extended portion of the taxiway sierra. Utility charges are the following: chilled water electrical costs, general electric service costs, water & sewer service cost and trash pickup costs.

RESTRICTIONS:

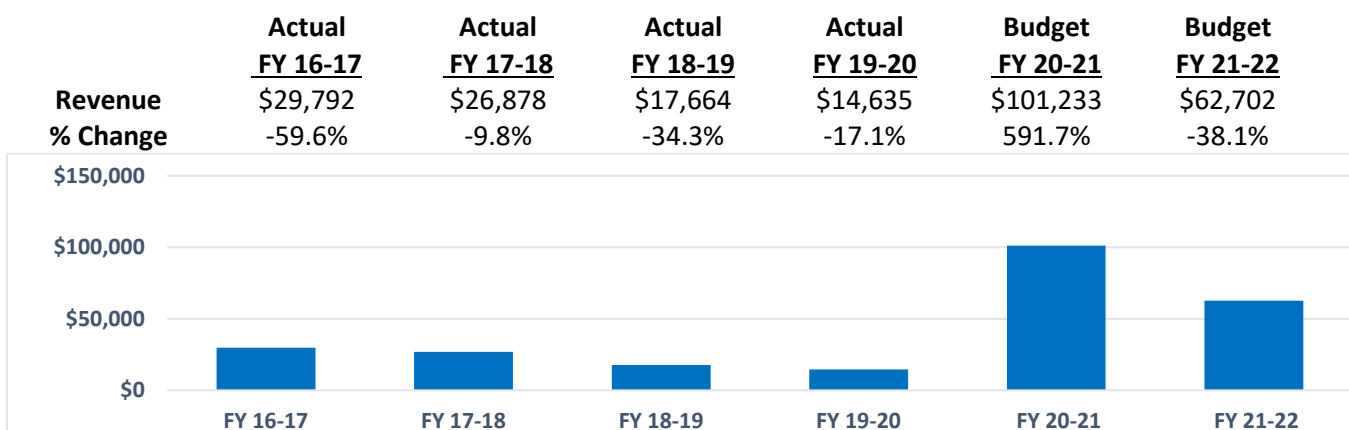
There are no restrictions for the collection and use of this revenue other than it must remain in the airport fund to be used for ongoing operations and maintenance of the Daytona Beach International Airport due to existing federal and state guidelines prohibiting revenue diversion of revenues derived from airport related activities

COLLECTION FREQUENCY:

ERAU shall pay on or before the first day of the initial term and on or before the anniversary thereafter to the Airport. Utility charges are billed on a monthly reimbursement basis by the last day of the month reflecting the costs of these services incurred by the Airport for the immediate preceding month.

ADMINISTRATION:

Funds from this revenue are received into the airport fund to be used to support ongoing airport related operations and maintenance of facilities and services.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Airport Passenger Facility Charge Fund 452

AUTHORIZATION:

FAA and County Council

REVENUE CODE:

Passenger Facility Charge - 4414

DATE REVISED: 1991 implemented,
continuance January 2020

DESCRIPTION:

The Passenger Facility Fund was created in fiscal year 2021-22 to segregate all the revenues generated by the airport as part of its Passenger Facility Charge (PFC) program as approved by the Federal Aviation Administration (FAA). The PFC program consists of a fee that is charged per boarding passenger as part of an individual ticket price.

FEE SCHEDULE:

In order to charge the PFC fee to passengers, an application must be approved by the FAA and County Council in turn specifically stating what projects the collected funds will be used for in terms of improvement of the facility.

RESTRICTIONS:

Beginning in fiscal year 2021-22 all projects solely funded with Passenger Facility Charge revenue will be expensed through the newly created fund. The PFC's are currently federally capped at \$4.50 per ticket.

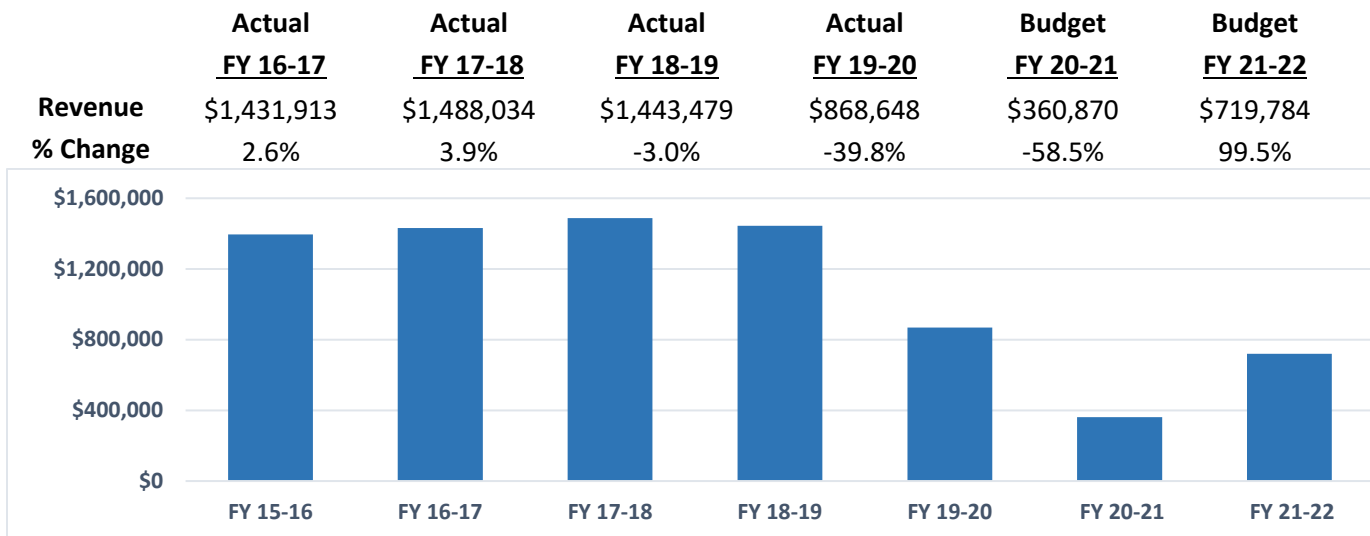
COLLECTION FREQUENCY:

The funds collected (less a \$0.11 cent processing fee) are paid to the airport.

ADMINISTRATION:

Funds are transferred to the airport to fund specific projects and improvements at the airport.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Airport Customer Facility Charge Fund 453

AUTHORIZATION:

Volusia County Council
Ordinance 2017-19

REVENUE CODE:

Customer Facility Charge - 4417

DATE REVISED: 08/17/2017

DESCRIPTION:

The revenue itself is derived from an approved charge imposed upon each transaction day during which a customer rents or otherwise leases a vehicle from a rental car company at Daytona Beach International Airport.

FEE SCHEDULE:

Fees charged upon each transaction day.

RESTRICTIONS:

This revenue can only be used to support the costs of financing, planning, designing, constructing, equipping, operating and maintaining rental car facilities serving the airport.

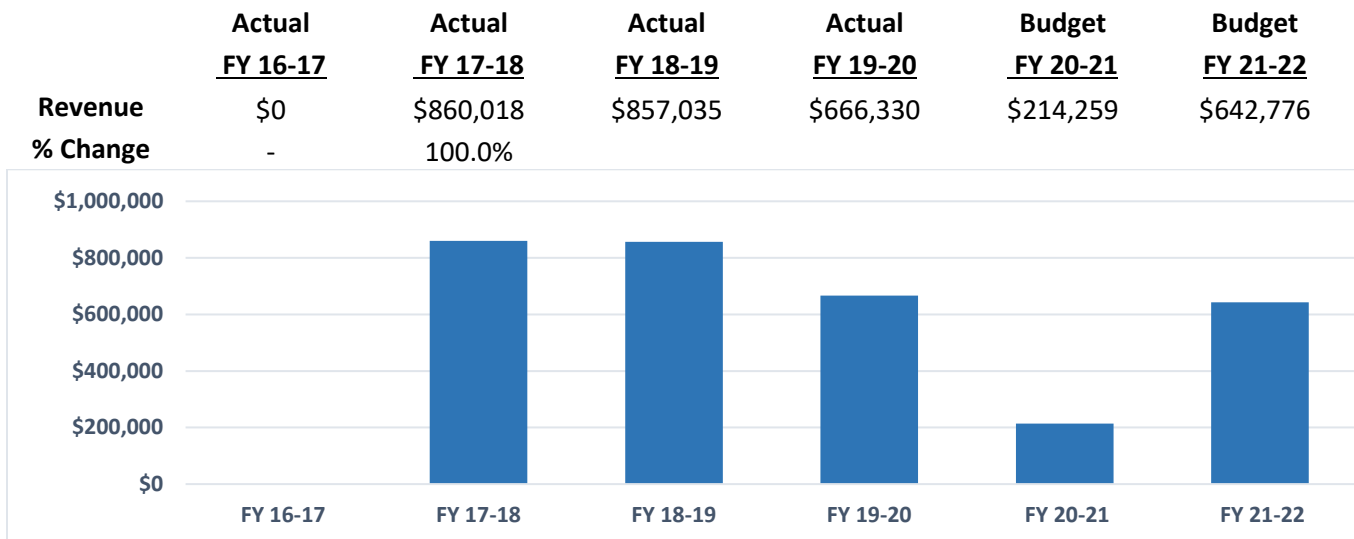
COLLECTION FREQUENCY:

The rental car company collects on behalf of the airport a customer facility charge of \$2.50 per transaction day.

ADMINISTRATION:

In fiscal year 2021-22, the Customer Facility Charge (CFC) revenue was moved to a newly created Customer Facility Charge Fund to better segregate this restricted revenue.

COLLECTION HISTORY AND CURRENT BUDGET:



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Votran Fund 456

AUTHORIZATION:

Federal Transit Administration

REVENUE CODE:

(FTA) Federal Transit Administration – Operating - 3143

DATE REVISED:

DESCRIPTION:

The Votran supports its operating budget with grants received from the Federal Transportation Administration. Prior to COVID pandemic in FY 19-20, Federal operating grants accounted for approximately 23% of its operating budget. In FY 19-20 Votran was the recipient of federal CARES Act funding which significantly increased its operating grant funding as indicated below.

FEE SCHEDULE:

Annually Votran receives approximately \$7 million dollars in operating funding. In FY 19-20 Votran received \$22 million in CARES Act funding which will be used over FY 19-20 through FY 21-22. Subsequent to that Votran received \$10 million in ARPA funding that will be drawing on in FY 21-22. Once this has been drawn down all the supplemental COVID funding will be depleted by the end of FY 21-22.

RESTRICTIONS:

Federal operating funding can only be used for qualifying operating expenditures as dictated by the Federal Register and written into approved grant applications.

COLLECTION FREQUENCY:

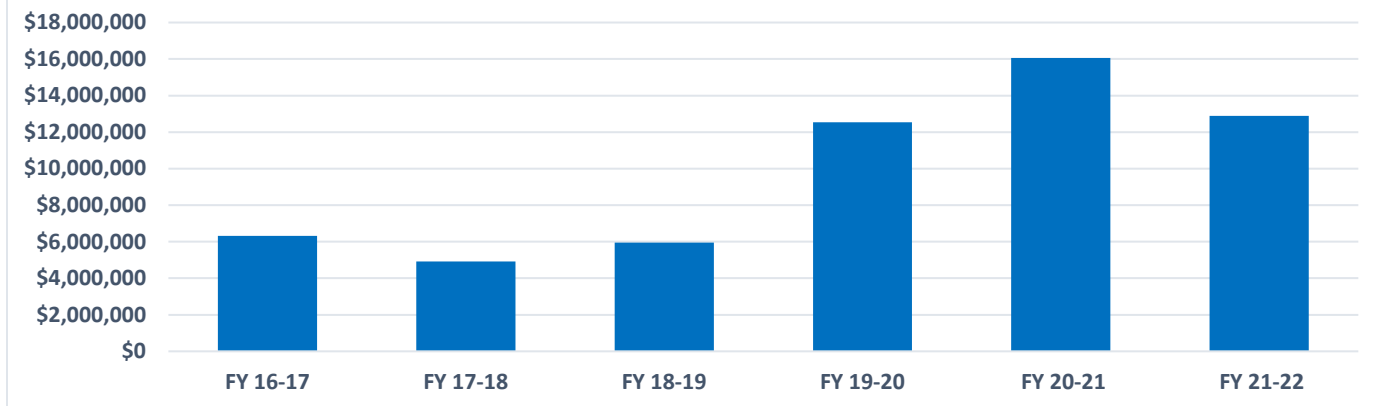
Federal grants are billed on a quarterly operating cycle.

ADMINISTRATION:

Qualifying expenditures are billed after they have been incurred. Proceeds are deposited into the County's Votran fund as reimbursement for those qualifying expenditures.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$6,313,439	\$4,926,920	\$5,961,283	\$12,535,472	\$16,061,728	\$12,893,615
% Change	41.3%	-22.0%	21.0%	110.3%	28.1%	-19.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Votran Fund 456

AUTHORIZATION:

Florida Department of Transportation (FDOT)

REVENUE CODE:

State Mass Transit - 3442

DATE REVISED:
DESCRIPTION:

The Florida Department of Transportation provides funding opportunities annually which help offset a portion of operating costs.

FEE SCHEDULE:

***Block Grant:** Traditionally the Block Grant will pay 50% of operating costs associated with salaries, benefits, and fuel which are related to Fixed-route service on the east side of the County, until funding is expended, with the other 50% coming from local match or the General Fund. In FY 2022 the local match has been waived by the State Senate. Therefore, these costs will be covered at 100% by the State until the funding is expended, with no match required from the General Fund. Funding for routes 3, 4, 7 and 11 are excluded in this billing as they are billed separately in the Corridor Grant.

***SunRail:** The SunRail grant offsets a portion of operating costs related to driver salaries, benefits and fuel for the fixed-routes which service the SunRail stations in Debary, route 31, 32, 33. These costs are funded at 100% State share.

***Corridor:** The Corridor grant offsets a portion of operating costs by providing funding for driver salaries, benefits, and fuel for the fixed routes 3, 4, 7, and 11. These costs are funded at 100% State share.

***Florida Commission for the Transportation Disadvantaged (FCTD):** Annually the FCTD provides funding to assist with non-sponsored paratransit trips. The local match, provided by the General fund are 10%, with the FCTD providing the other 90%.

***Trainer:** This is a short term grant which provides salaries and benefits reimbursement for our Maintenance Trainer position at 100% State Share, will come to an end at the end of FY 2022.

RESTRICTIONS:

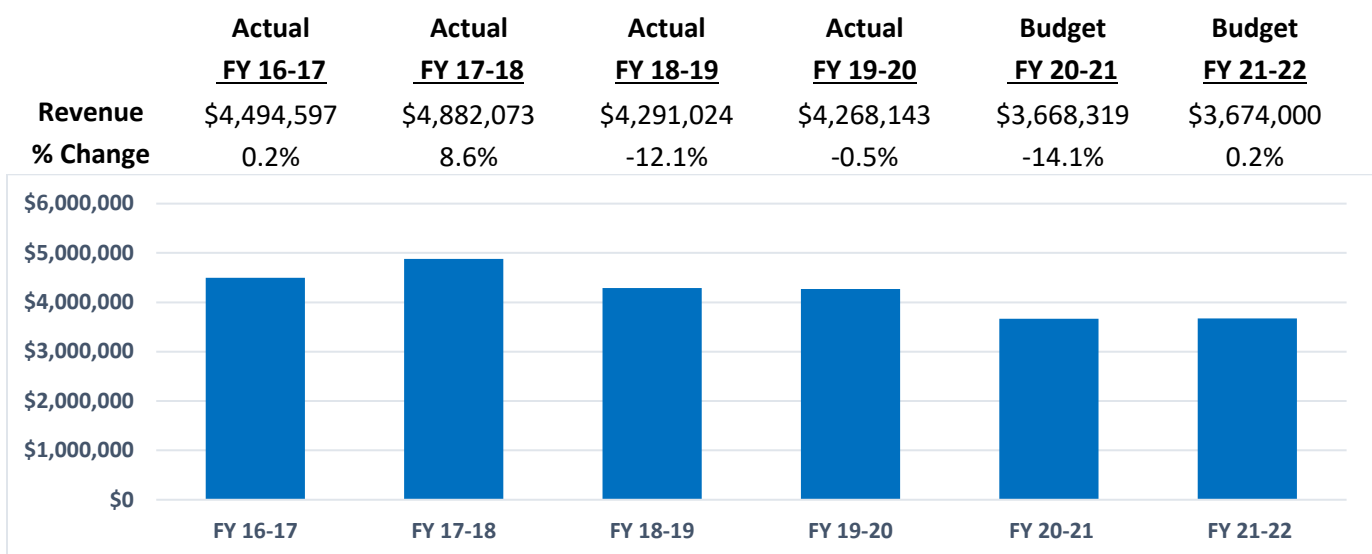
Florida Commission for the Transportation Disadvantaged (FCTD): Includes qualifying individuals located in areas where fixed route service is not available and who have no other means of transportation available.

COLLECTION FREQUENCY:

FDOT billings are generated on a monthly basis with the Trainer Grant being generated on a quarterly basis.

ADMINISTRATION:

Revenue collected by Votran is deposited into the County's Votran fund through revenue transmittal or EFT.

COLLECTION HISTORY AND CURRENT BUDGET:


VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Votran Fund 456

AUTHORIZATION:

Volusia County Code of Ordinances Ch. 2 Article IV
Sec. 2-113(d)(5), Volusia County Council

REVENUE CODE:

Mass Transit Fares - 4430

DATE REVISED: 11/07/2013

DESCRIPTION:

Votran is a countywide transportation system providing bus service, as well as transportation for persons with disabilities. Votran is a service of Volusia County, operated by First Transit Inc. Mass Transit fares are established to offset a portion of the operating costs.

FEE SCHEDULE:

Adult cash fare/single ride \$1.75
Reduce fare for Senior Citizens (65 or older), Youth Fares (7 to 18) and Persons with Disabilities \$0.85
Ten full fare tokens \$16.50; ten reduced fare tokens \$7.50
Children under seven ride free with an adult fare-paying passenger (limit three children)

Value Passes - Fare swipe cards provide unlimited boardings for the time limit of the pass, valid for consecutive days after the first use. This allows Votran to offer more pass options, fares are half price for seniors, youths and persons with disabilities. An all-day pass can be purchased on any Votran bus. All other value passes can be purchased at Votran's Transfer Plaza or Main Office. You can also purchase passes at locations throughout Volusia County.

All-day pass current fares \$3.75; reduced fares \$1.85
3-day pass current fares \$7.50; reduced fares \$3.75
7-day pass current fares \$13; reduced fares \$6.50
31-day pass current fares \$46; reduced fares \$23

RESTRICTIONS:

Funds collected for this purpose remain in the fund to assist in offsetting the operating costs.

COLLECTION FREQUENCY:

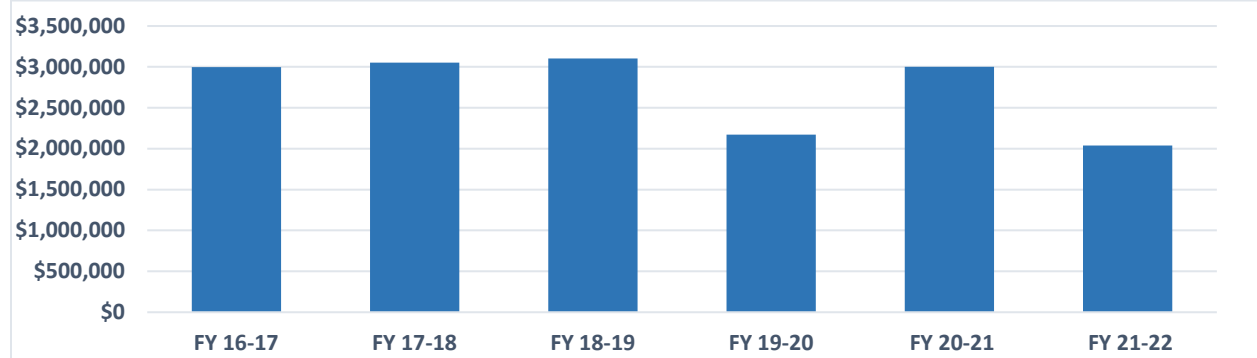
Fares collected daily.

ADMINISTRATION:

Fares collected by Votran and deposited into the County's Votran Fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$2,996,060	\$3,052,851	\$3,104,385	\$2,170,918	\$3,000,000	\$2,037,129
% Change	-6.0%	1.9%	1.7%	-30.1%	38.2%	-32.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Votran Fund 456

AUTHORIZATION:

Volusia County Code of Ordinances
Chapter 2 Article IV Sec. 2-113(d)(5)
Volusia County Council

REVENUE CODE:

Other Mass Transit - Advertising - 4432

DATE REVISED: 09/04/2018

DESCRIPTION:

An agreement for external and internal advertising on Votran buses was awarded at the September 4, 2018, County Council meeting. This is a five-year agreement that requires the awarded firm to remit a percentage of the revenue collected with a minimum annual guarantee (MAG) or percentage of gross receipts. The MAG increases with each contract year.

FEE SCHEDULE:

Contractor will pay the greater of 60% of the total annual net revenue collected (gross revenue less agency commissions, if any) from the sale of advertising on the interior and exterior of Votran buses or the minimum annual guarantee (MAG). The MAG breaks down as follows: year one \$400,000; year two \$410,000; year three \$420,000; year four \$430,000; year five \$440,000.

RESTRICTIONS:

Funds collected for this purpose remain in the fund to assist in offsetting the operating costs.

COLLECTION FREQUENCY:

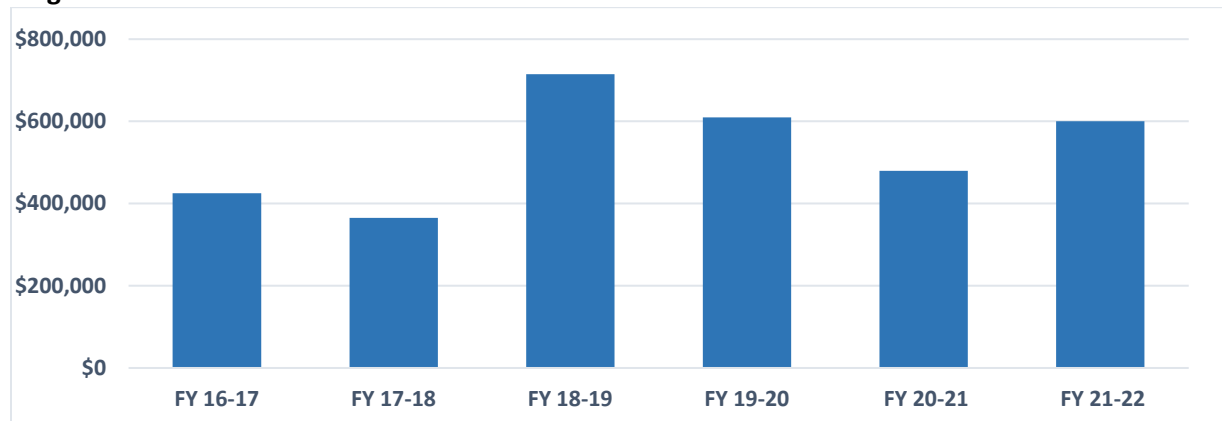
Fares collected daily throughout the year.

ADMINISTRATION:

Fares collected by Votran and deposited into the County's Votran Fund to assist in offsetting costs of operations.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$425,529	\$365,012	\$715,021	\$609,488	\$480,000	\$600,000
% Change	23.6%	-14.2%	95.9%	-14.8%	-21.2%	25.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Votran Fund 456

AUTHORIZATION:

Volusia County Code of Ordinances
Chapter 2 Article IV Sec. 2-113(d)(5)
Volusia County Council

REVENUE CODE:

Other Mass Transit – Concessions 4433

DATE REVISED: 11/07/2013

DESCRIPTION:

Votran's Gold Service is available to persons who, because of physical or mental disability or age, are unable to transport themselves and cannot use fixed-route bus service. Assisting devices such as wheelchair lifts and lowered steps for easy boarding access meet requirements of the Americans with Disabilities Act. Service is available throughout Volusia County for those who meet eligibility requirements.

FEE SCHEDULE:

A \$3 one-way fare is charged for Gold service. A certified personal care attendant assisting the passenger is not charged. A companion will be charged a \$3 one-way fare.

RESTRICTIONS:

Votran Gold is intended to serve a limited group of people, specifically those sponsored under the following:

- Americans with Disabilities Act (ADA): Those individuals who reside within ¼ mile of an established bus route, but cannot use Votran regular fixed route service because of a disability.
- Transportation Disadvantaged (TD): Includes qualifying individuals located in areas where fixed route service is not available and who have no other means of transportation available.

COLLECTION FREQUENCY:

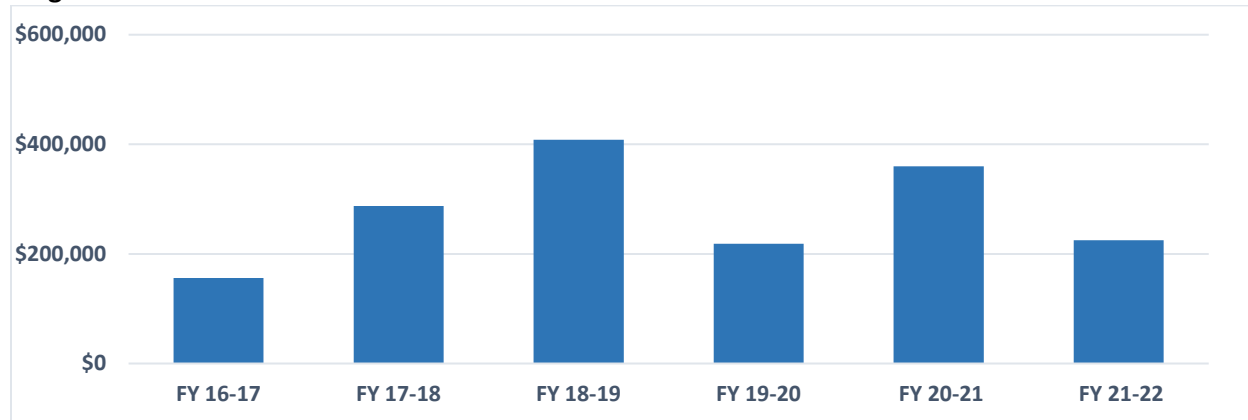
Fares collected daily throughout the year.

ADMINISTRATION:

Fares collected by Votran, either directly or through their contracted providers, and deposited into the County's Votran Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$156,027	\$287,593	\$408,569	\$218,279	\$360,000	\$225,000
% Change	15.5%	84.3%	42.1%	-46.6%	64.9%	-37.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances
Article II; Sec. 72-617
Sec. 122-57 Rate Schedules

REVENUE CODE:

Water Sales - 4330

DATE REVISED: Effective 09/01/2020

Revised a portion of schedule on 08/25/2020

DESCRIPTION:

The Water Resources and Utilities (WRU) Division is responsible for the operation of seven utility service areas providing potable water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate operating revenue through user fees.

The County owns and operates a total of nine water treatment facilities and four consecutive water systems in compliance with all regulatory standards as established under the federal Safe Drinking Water Act. The division also maintains 10 smaller water on behalf of other agencies.

Water sales are derived from charges based on customer consumption, as recorded through each water meter.

FEE SCHEDULE:

The fee schedule was updated January 1, 2020. Rates vary depending on meter size and consumption as well as the type of service (softened or unsoftened water) and if the property is classified as residential or non-residential. Revisions to the fixed monthly charges for customers with 3/4" meters to be equivalent to those with 5/8" meters were approved by council 8/25/20.

RESTRICTIONS:

Fees collected remain in this enterprise fund in order to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

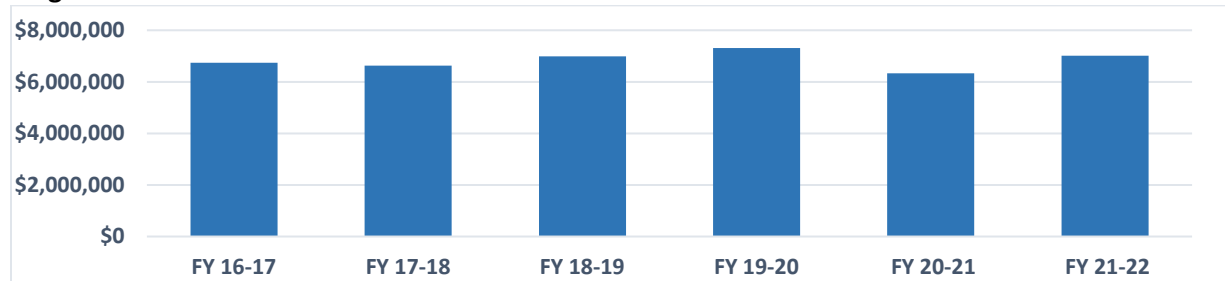
Customers are billed monthly for services provided and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Treasury and Billing Division receives and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$6,736,500	\$6,626,618	\$6,988,901	\$7,316,985	\$6,330,000	\$7,012,000
% Change	5.9%	-1.6%	5.5%	4.7%	-13.5%	10.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances

Article II, Sec. 72-617

Volusia County Code -Rate Schedule "C"; Sec. 122-69

REVENUE CODE:

Water Connection Fees - 4331

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

The County declares that it will require a developer to contribute to a portion of the cost of treatment plant facilities. Such contributions by the developer, owner, or builder are defined as connection charges. The County will require, prior to execution of water and sewer extension applications to state agencies that charges set out in the schedule of connection charges be paid to the County.

FEE SCHEDULE:

Residential - \$663.03 for un-softened water and \$769.47 for softened water per equivalent residential unit for water.

Non-Residential Commercial or Industrial - shall be an amount in direct ratio to an equivalent residential unit based upon use. The ratio for use shall be determined by comparing the projected flow of water that the non-residential unit will use in relation to the amount of water used for a residential unit. This fee is calculated by the County Utilities Engineer.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset capital improvements expenditures necessary to increase water treatment and storage capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

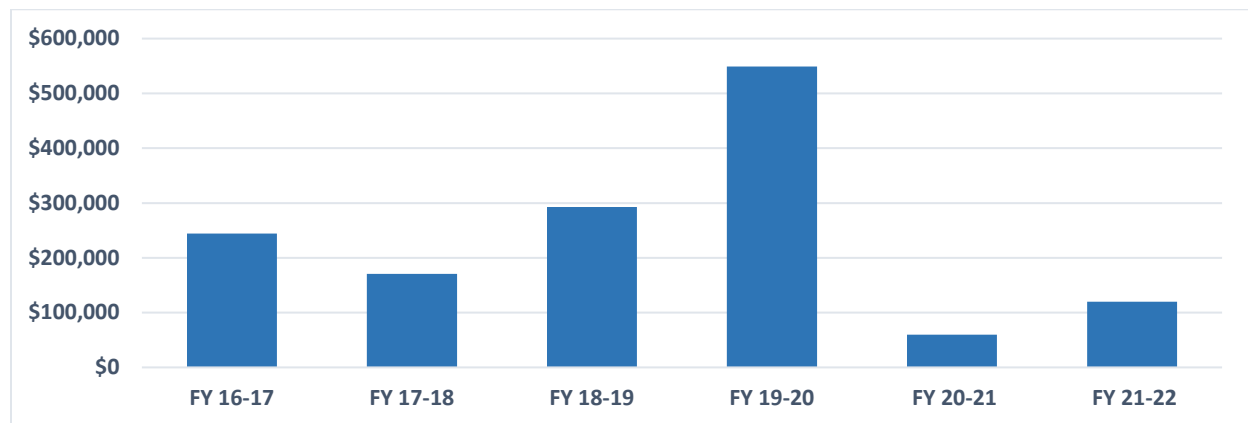
Collected at the time of completion of permit applications for service to Department of Environmental Regulation (prior to the issue of building certificate or certificate of occupancy) or as stipulated in Developer Utility Service Agreement, either the Developer or the builder must have paid to the County a connection fee for connecting to the water and/or sewer system.

ADMINISTRATION:

Collected and deposited by the Water & Sewer Utility staff and submitted for deposit into the fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$244,186	\$170,456	\$292,980	\$549,143	\$60,000	\$120,000
% Change	77.9%	-30.2%	71.9%	87.4%	-89.1%	100.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Sec 122-57 Rate Schedule "C"; Sec. 122-54

REVENUE CODE:

Fire Line Availability - 4332

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

A private fire connection is to be used for fire purposes only and is to have no connection whatsoever with any service lines that may be used for other than fire purposes, and, because of the danger of pollution, shall have no connection with any other source of supply, with exception of a tank or fire pump installed as a secondary supply.

FEE SCHEDULE:

Fire line charges are based on the size of the line per Schedule "A":

1 ½ inch& 2 inch	\$16.67 per month
4 inch	\$25 per month
6 inch	\$50 per month
8 inch	\$100 per month

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

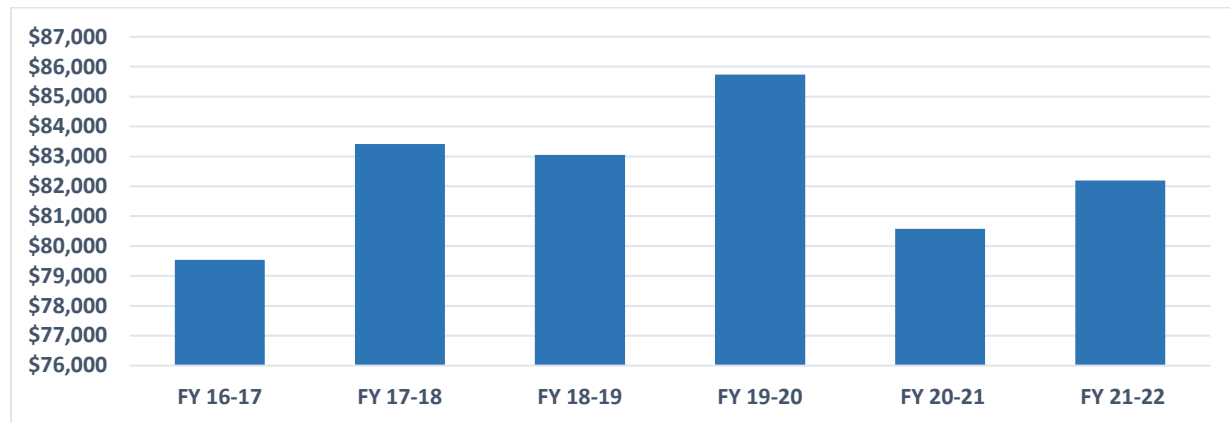
Customers are billed monthly with their water bill and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Treasury and Billing Division receives and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual <u>FY 16-17</u>	Actual <u>FY 17-18</u>	Actual <u>FY 18-19</u>	Actual <u>FY 19-20</u>	Budget <u>FY 20-21</u>	Budget <u>FY 21-22</u>
Revenue	\$79,539	\$83,410	\$83,051	\$85,736	\$80,580	\$82,192
% Change	3.4%	4.9%	-0.4%	3.2%	-6.0%	2.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Sec 122-57 Rate Schedule "A"

REVENUE CODE:

Meter Disconnection Fee - 4333

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

Water service will be discontinued due to non-payment of monthly utility service bills and a fee is charged for restoring service. If service is restored after hours an additional charge will apply. Service availability charges will continue to be charged while service is discontinued. This code also provides for customer requested turn on and turn off of services.

FEE SCHEDULE:

A customer requested turn on or turn off fee is \$25; turn off for non-payment is \$50; service restored after hours includes an additional \$50 charge. Tampering with a locked-off service will result in a fine of \$100 for the first offense. For a second offense, the water meter will be removed and the water service line will be plugged. A fee of \$50 will be charged for the meter removal. A meter installation fee of \$50 will be charged for reinstallation of the water meter and restoration of service. Fees for meter re-read are \$20 if the reading error is less than 10,000 gallons; meter testing charges are based on meter size and range between \$40 and \$80.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

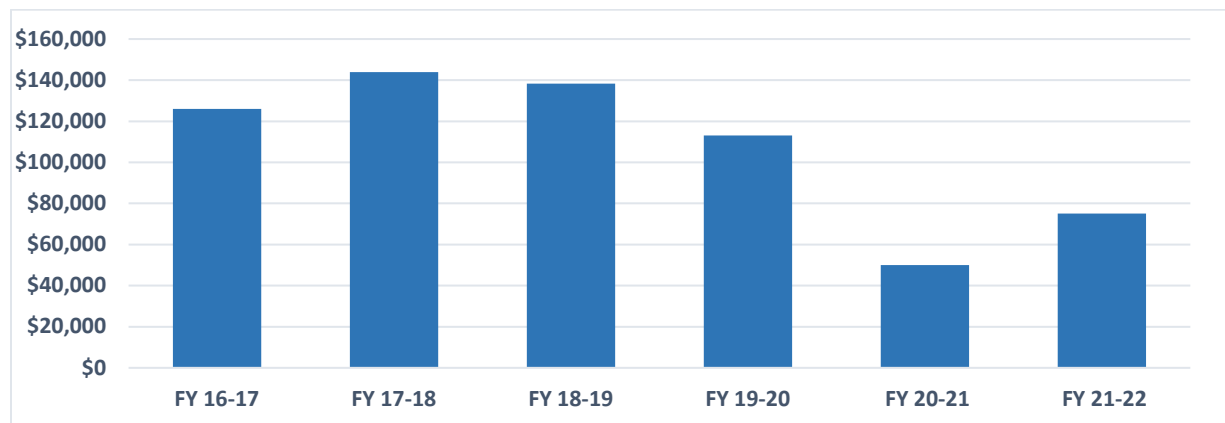
Fees are charged when the services are rendered. In cases where the service disconnect and re-connect are related to non-payment, they must be paid prior to service being restored.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Treasury and Billing Division receives and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$125,946	\$143,958	\$138,273	\$113,094	\$50,000	\$75,000
% Change	-9.1%	14.3%	-3.9%	-18.2%	-55.8%	50.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances Article II
Sec 122-57 Rate Schedule "A"; Sec 122-68

REVENUE CODE:

Meter Installation - 4334

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

Each customer of the County receiving water must have a water meter which measures flow and which is the ultimate basis for water charges. This fee is charged at the time a building permit is obtained.

FEE SCHEDULE:

Meters from 5/8 inch to 1 inch are charged an installation charge of \$375. Meters at 1 ½ inches are \$860 and 2 inch meters must be purchased and installed by the customer. Those installed by the customer must be approved as to type, design, and installation by the County's Utilities Engineer.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

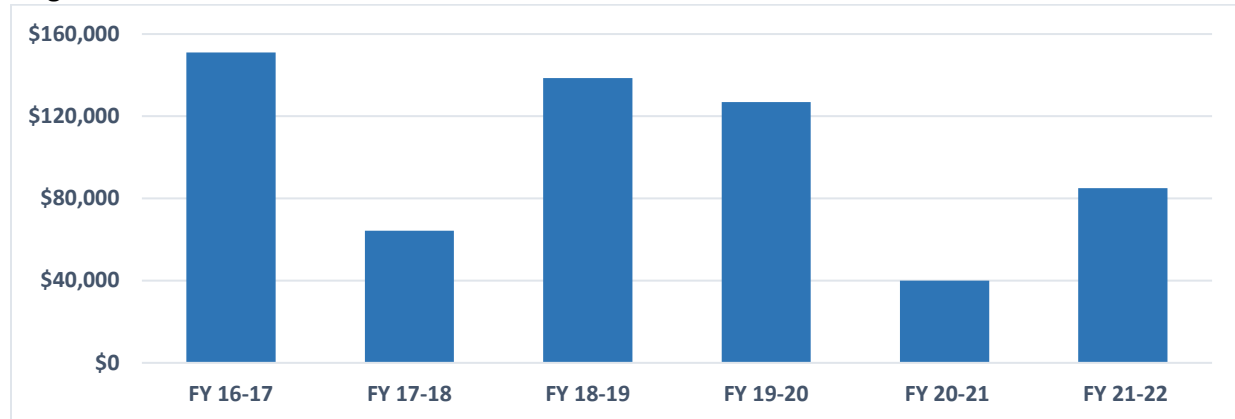
Before a meter is installed, all meter installation fees, connection charges, and contributions-in-aid-of-construction must be paid.

ADMINISTRATION:

Collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$151,049	\$64,284	\$138,595	\$126,860	\$40,000	\$85,000
% Change	111.8%	-57.4%	115.6%	-8.5%	-68.5%	112.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances
Article II; Sec 122-31 Definitions;
Sec 122-57 Rate Schedule "B"

REVENUE CODE:

Water C.I.A.C. Fees - 4335

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

The contributions-in-aid-of-construction charge shall be assessed against property benefitted by improvements of water mains, reclaimed water mains, and/or sanitary sewers in proportion to the benefits to be derived therefrom. The equitable and just method of determining and prorating the special benefits is based on consideration of both the number of units served and the number of total acres of property benefitted.

FEE SCHEDULE:

Assessments shall be computed for each benefitted property as to the total of the number of ERU's served in accordance with schedule B in section 122-57.

Single family residential uses: For each single family dwelling unit, a cash contribution-in-aid-of-construction of \$671.14 for unsoftened water and \$776.57 for softened water, and \$1,249 for sewer service shall be paid to the County.

Multi-family residential dwelling and commercial: For all properties designated for use as multi-family condominium or apartment, a mobile home park, and commercial developments, a contribution-in-aid-of construction shall be paid to the utility in an amount equal to \$671.14 for unsoftened water and \$776.57 for softened water per equivalent residential unit (ERU) for water service and \$1,249 per ERU for sewer service.

RESTRICTIONS:

Fees collected remain in the enterprise fund for capital improvements expenditures necessary to extend/upsized water mains and expand water distribution capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

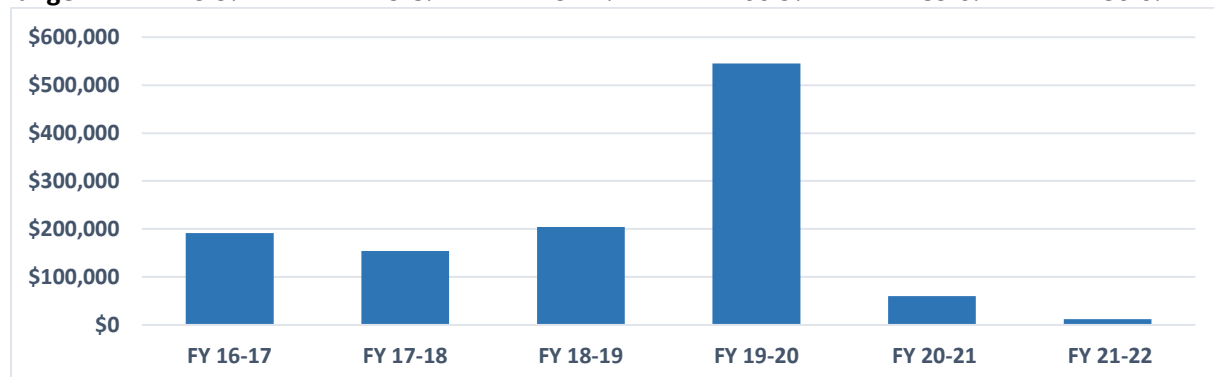
Charges are due and payable at time of execution of a state department of environmental protection construction permit or stipulated in the developer agreement.

ADMINISTRATION:

Collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$191,861	\$153,867	\$204,164	\$544,914	\$60,000	\$120,000
% Change	45.9%	-19.8%	32.7%	166.9%	-89.0%	-80.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances
Article II; Sec 122-50; Sec 122-65;
Sec 122-57 Rate Schedule "E"

REVENUE CODE:

Reclaimed Water - 4338

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

Non-potable water provided through a separate distribution system meeting FDEP standards. Reclaimed water is primarily used for irrigation purposes in order to reduce potable water demand.

FEE SCHEDULE:
Availability Charge:

Meters less than 1 inch \$7.42

1-inch meter \$18.57

Meters greater than 1 inch – based on individual agreement

Usage Charge:

0 to 10,000 Gallons - \$1.65 for each 1,000 gallons of usage

10,001 to 15,000 Gallons \$1.91 for each 1,000 gallons of usage

Above 15,000 gallons \$3.18 for each 1,000 gallons of usage

Reclaimed water charges for customers with meters greater than 1" will be based on individual agreement.

RESTRICTIONS:

Fees collected remain in this enterprise fund in order to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

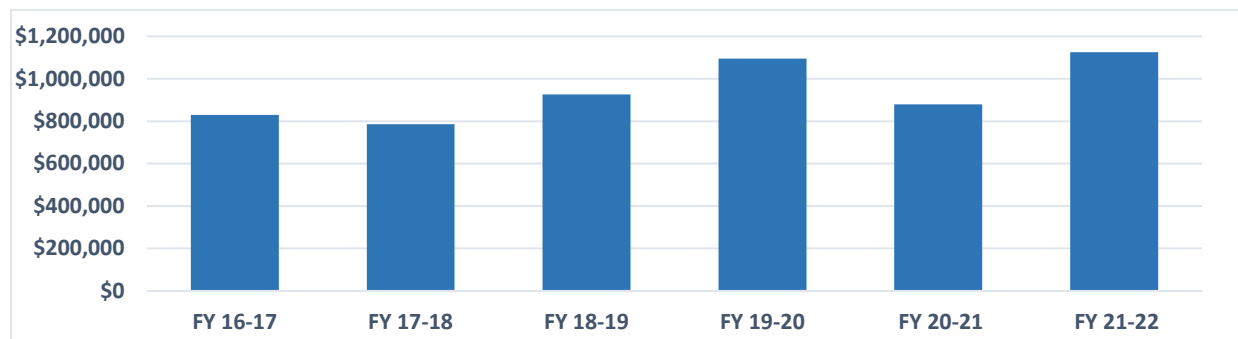
Customers are billed monthly and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Treasury and Billing Division receives and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$830,517	\$786,595	\$926,557	\$1,095,180	\$880,000	\$1,125,000
% Change	25.1%	-5.3%	17.8%	18.2%	-19.6%	27.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances Article II;
Sec 122-57 Rate Schedule "A"

REVENUE CODE:

Sewer Sales - 4350

DATE REVISED: Effective 09/01/2020

DESCRIPTION:

The Water Resources and Utilities (WRU) Division is responsible for the operation of seven utility service areas providing water, wastewater, and reclaimed water services as established by Volusia County Code, Chapter 122. This allows the division to generate its operating revenue through user fees.

The organization owns and operates seven wastewater treatment facilities in compliance with regulatory standards as established under the federal Clean Water Act. The division also maintains two smaller wastewater facilities on behalf of other agencies.

Sewer service is charged to all customers connected to a sanitary sewer systems, based on consumption.

FEE SCHEDULE:

The fee schedule was updated January 1, 2019. Rates vary depending on meter size and usage. Revisions to the fixed monthly charges for customers with 3/4" meters to be equivalent to those with 5/8" meters were approved by council 8/25/20.

RESTRICTIONS:

Fees collected remain in this enterprise fund in order to offset costs of operations, maintenance, repair, capital improvements, and debt service related directly to serving the residential and commercial customers connected to the county utility systems.

COLLECTION FREQUENCY:

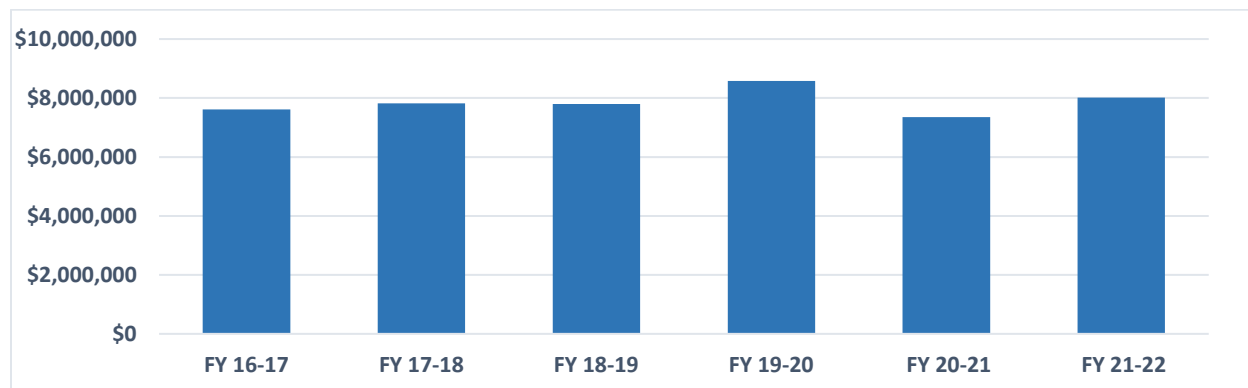
Customers are billed monthly and incur late fees and service charges if payment is not received within the remittance period.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Treasury and Billing Division receives and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing and deposited into the Water & Sewer Utility Fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$7,612,574	\$7,820,657	\$7,797,572	\$8,574,889	\$7,350,000	\$8,010,000
% Change	0.7%	2.7%	-0.3%	10.0%	-14.3%	9.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances

Article II, Sec. 72-617

Volusia County Code -Rate Schedule "C"; Sec. 122-69

REVENUE CODE:

Sewer Connection Fees - 4351

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

The County declares that it will require a developer to contribute to a portion of the cost of treatment plant facilities. Such contributions by the developer, owner, or builder are defined as connection charges. The County will require, prior to execution of water and sewer extension applications to state agencies, that charges set out in the schedule of connection charges be paid to the County in accordance with schedule of water and sewer services, and that the charges set out in Schedule C referred to in section 122-57 be paid to the County as a prerequisite for services.

FEE SCHEDULE:

Residential - \$1,686.96 per equivalent residential unit for sewer.

Non-Residential Commercial or Industrial - shall be an amount in direct ratio to an equivalent residential unit based upon use. The ratio for use shall be determined by comparing the projected flow of water that the non-residential unit will use in relation to the amount of water used for a residential unit.

RESTRICTIONS:

Fees collected remain in the enterprise fund to offset capital improvements expenditures necessary to increase wastewater treatment and storage capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

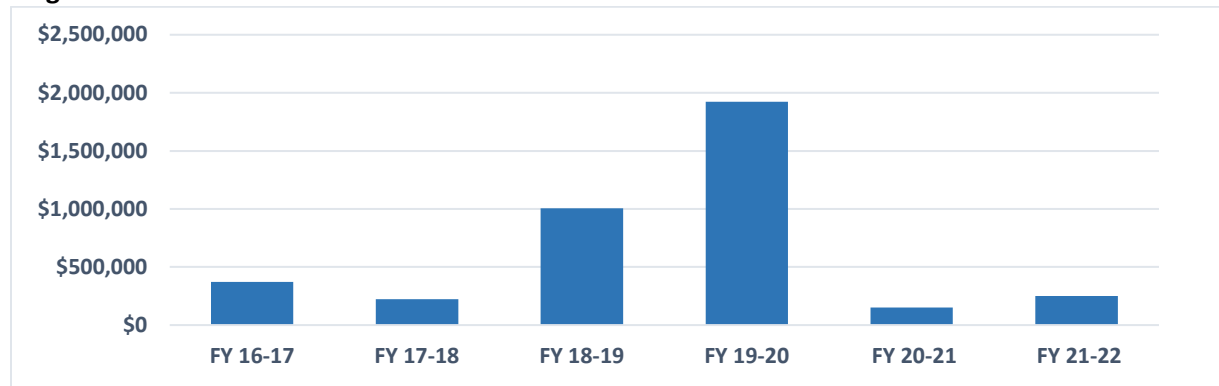
Collected at the time of completion of permit applications for service to Department of Environmental Regulation (prior to the issue of building certificate or certificate of occupancy) or as stipulated in Developer Agreement, either the Developer or the builder must have paid to the County a connection fee for connecting to the water and/or sewer system.

ADMINISTRATION:

Collected and deposited by the Water & Sewer Utility staff and submitted for deposit into the fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$372,112	\$223,037	\$1,004,979	\$1,924,000	\$150,000	\$250,000
% Change	8.5%	-40.1%	350.6%	91.4%	-92.2%	66.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code of Ordinances
Article II; Sec 122-31 Definitions;
Sec 122-57 Rate Schedule "B"

REVENUE CODE:

Sewer C.I.A.C. Fees - 4355

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

The contributions-in-aid-of-construction charge shall be assessed against property benefitted by improvements of water mains, reclaimed water mains, and/or sanitary sewers in proportion to the benefits to be derived therefrom. The equitable and just method of determining and prorating the special benefits is based on consideration of both the number of units served and the number of total acres of property benefitted.

FEE SCHEDULE:

Assessments shall be computed for each benefitted property as to the total of the number of ERU's served in accordance with schedule B in section 122-57.

Single family residential uses: For each single family dwelling unit, a cash contribution-in-aid-of-construction of \$671.14 for unsoftened water and \$776.57 for softened water and \$1,249 for sewer service shall be paid to the County.

Multi-family residential dwelling and commercial: For all properties designated for use as multi-family condominium or apartment, a mobile home park, and commercial developments, a contribution-in-aid-of construction shall be paid to the utility in an amount equal to \$671.14 for unsoftened water and \$776.57 for softened water per equivalent residential unit (ERU) for water service and \$1,249 per ERU for sewer service.

RESTRICTIONS:

Fees collected remain in the enterprise fund for capital improvements expenditures necessary to extend/upsized wastewater mains and expand wastewater disposal capacity as additional customers are added to the utility system.

COLLECTION FREQUENCY:

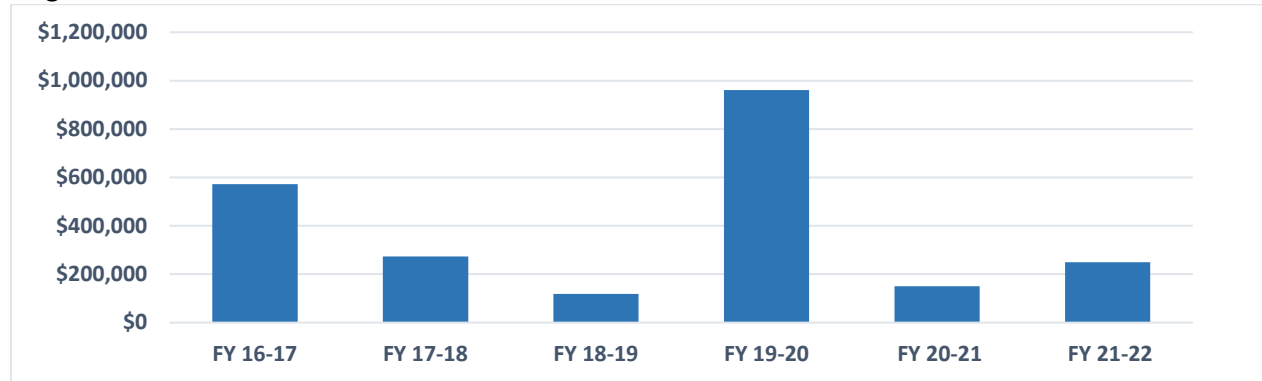
Charges are due and payable at time of execution of a state department of environmental protection construction permit or stipulated in the developer agreement.

ADMINISTRATION:

Collected at the time a building permit is obtained and deposited into the Utilities fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$572,746	\$273,640	\$118,929	\$960,899	\$150,000	\$250,000
% Change	117.9%	-52.2%	-56.5%	708.0%	-84.4%	66.7%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Council—municipal services agreements

REVENUE CODE:

Outside Revenue - 6910

DATE REVISED: 01/01/2020

DESCRIPTION:

This revenue is for Interlocal agreements for municipal services with the cities and towns. Services include lift station and water plant monitoring and maintenance. Cities are billed for the full cost of services included materials at 100% of cost plus labor rates established by the utility. Interdepartmental services provided to other departments in the County are accounted for here as well, including water system maintenance and testing at County facilities, and leachate treatment for the Solid Waste Division.

FEE SCHEDULE:

Labor (first 40 hours of work week) hours times current hourly wage times the current overhead rate at the time of service—charged to the nearest quarter hour. Overtime charged at 1.5 times the current overhead rate at the time of service. Parts, materials and chemicals are billed at actual cost and equipment at the Public Works equipment rate at the time of service.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

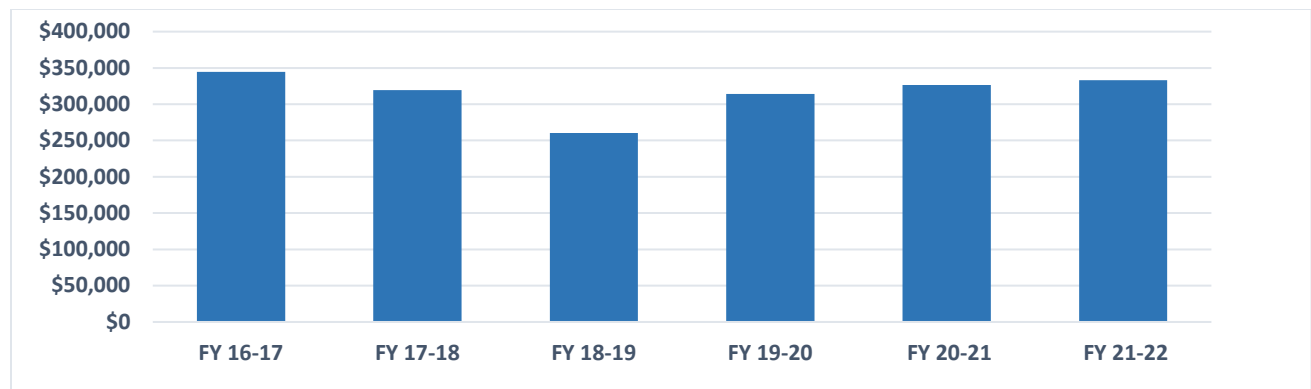
Invoiced or internally billed monthly when services are utilized.

ADMINISTRATION:

The Water & Sewer Utility staff invoice and receive the revenue for this fund.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$344,582	\$319,304	\$260,371	\$313,923	\$326,400	\$332,928
% Change	17.7%	-7.3%	-18.5%	20.6%	4.0%	2.0%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Water & Sewer Utilities Fund 457

AUTHORIZATION:

Volusia County Code Article II;
Sec 122-57 Rate Schedule "A"

REVENUE CODE:

Late Charges - 6951

DATE REVISED: Effective 01/01/2020

DESCRIPTION:

Service charge for water and/or sewer utility payments received after the due date.

FEE SCHEDULE:

\$5 or 10% of the bill, whichever is greater.

RESTRICTIONS:

Fees collected remain in the fund to offset the operating expenses related to providing utility service.

COLLECTION FREQUENCY:

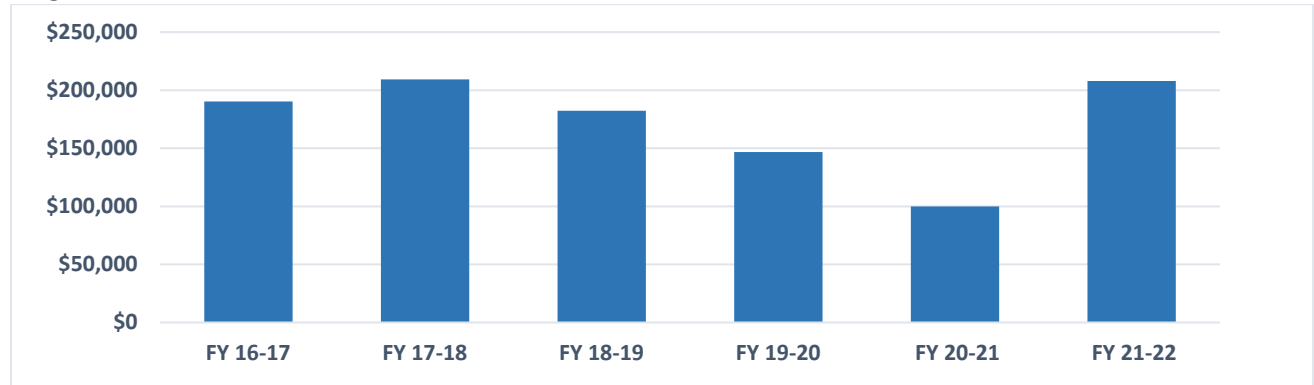
Billed and collected through the utility billing process monthly.

ADMINISTRATION:

The Water & Sewer Utility staff invoice monthly and the Treasury and Billing Division receives and processes mailed payments. Customer Service processes online and over the phone payments for this fund. Payments are then submitted for final processing.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$190,326	\$209,247	\$182,427	\$146,883	\$100,000	\$208,080
% Change	-1.9%	9.9%	-12.8%	-19.5%	-31.9%	108.1%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Parking Garage Fund 475

AUTHORIZATION:

Volusia County Council Agenda Item #7089

REVENUE CODE:

Parking Daily Receipts - 4451

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from the various daily parking rates collected by parking garage staff ranging from the first half hour up to a 24-hour prepaid parking period. The bulk of revenue collected by the garage is from daily parking rate collections. The rates were most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. All other rates remained the same.

FEE SCHEDULE:

The current approved daily parking rate structure can be seen below:

First ½ Hour: \$1 First Hour: \$2 One and ½ Hours: \$3 Two Hours: \$4 Two and ½ Hours: \$5
 Three Hours: \$6 Three and ½ Hours: \$7 Four Hours: \$8 Four and ½ Hours: \$9 Five Hours / Max 12 Hr.: \$10
 24-Hour parking (prepaid) with in and out privileges: \$20
 24-Hour parking (prepaid by hotels) with in and out privileges: \$10

RESTRICTIONS:

Revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

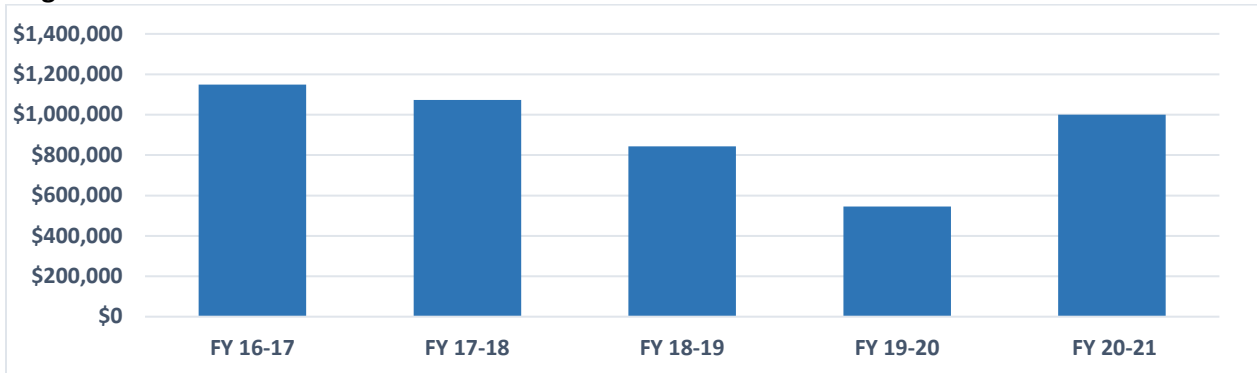
Per agreement with parking garage concessionaire, all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$1,149,243	\$1,072,772	\$842,749	\$544,944	\$1,000,000	\$850,772
% Change	-11.8%	-6.7%	-21.4%	-35.3%	83.5%	-14.9%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Parking Garage Fund 475

AUTHORIZATION:

Volusia County Council Agenda Item #7089

REVENUE CODE:

Parking Monthly Receipts - 4452

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from parking receipts paid monthly parking privileges in the parking garage. The monthly rate is prepaid only prior to parking privileges being permitted. The current rate structure was most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. Monthly parking rates remained unchanged.

FEE SCHEDULE:

The current approved monthly parking rate is \$45 per month with a \$10 processing fee which must be paid on the first month. All monthly parking revenue must be prepaid prior to parking privileges being received.

RESTRICTIONS:

Revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

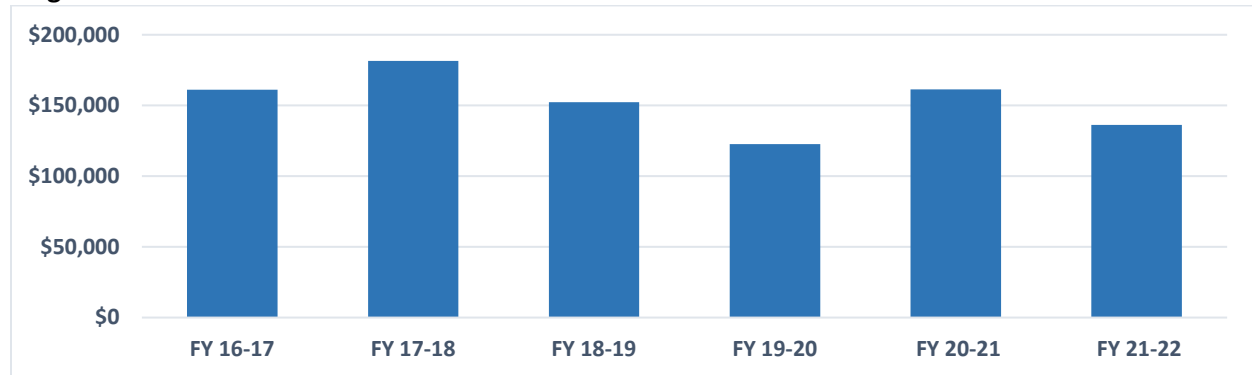
Per agreement with parking garage concessionaire, all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual FY 16-17	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Budget FY 21-22
Revenue	\$161,065	\$181,520	\$152,245	\$122,581	\$161,416	\$136,337
% Change	7.3%	12.7%	-16.1%	-19.5%	31.7%	-15.5%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Parking Garage Fund 475

AUTHORIZATION:

Volusia County Council Agenda Item #7089

REVENUE CODE:

Parking Validation Receipts - 4453

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from validation parking receipts received from Ocean Walk Shops and Main Street area employees, movie theater patrons, and Daytona Lagoon Guests. The current rate structure was most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. Validation parking rates remained unchanged.

FEE SCHEDULE:

The current approved validation parking rates are shown below:

Ocean Walk Shops and Main Street area employees (per 12 Hours): \$3

Movie Theatre Patrons (first 4 hours free to patron, theatre pays parking): \$1

Daytona Lagoon Guests (up to 12 Hours): \$4

RESTRICTIONS:

Revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

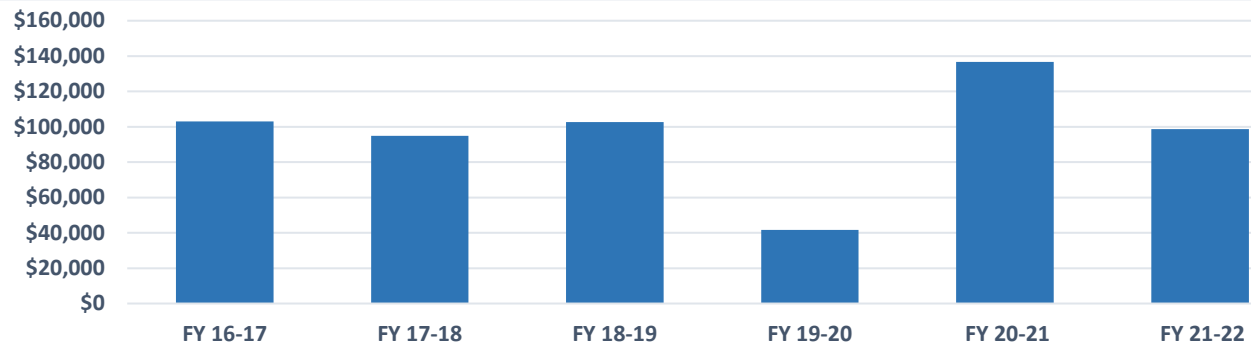
Per agreement with parking garage concessionaire, all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	Actual	Actual	Actual	Actual	Budget	Budget
	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>	<u>FY 19-20</u>	<u>FY 20-21</u>	<u>FY 21-22</u>
Revenue	\$102,963	\$94,825	\$102,627	\$41,728	\$136,638	\$98,705
% Change	-26.7%	-7.9%	8.2%	-59.3%	227.4%	-27.8%



VOLUSIA COUNTY REVENUE BY FUND AND SOURCE

FUND:

Parking Garage Fund 475

AUTHORIZATION:

Volusia County Council Agenda Item #7089

REVENUE CODE:

Parking Special Event Receipts - 4454

DATE REVISED: 10/15/2019

DESCRIPTION:

This revenue is derived from special promotion parking rates for events such as luncheons and banquets, graduations, and surface lot parking. The current rate structure was most recently approved at a Volusia County Council meeting on October 15, 2019. At that meeting only the maximum daily rate and the garage and surface lot rates for event days were adjusted. Validation parking rates remained unchanged.

FEE SCHEDULE:

The current approved validation parking rates are shown below:

Luncheons and Banquets: \$3

Graduations (billed back to schools): \$3

Surface Lots – West & South

Event Parking (prepaid): \$10

Non-Event Parking (prepaid): \$5

RESTRICTIONS:

Revenue collected must remain in the parking garage fund to offset the operating expenses related to the fund.

COLLECTION FREQUENCY:

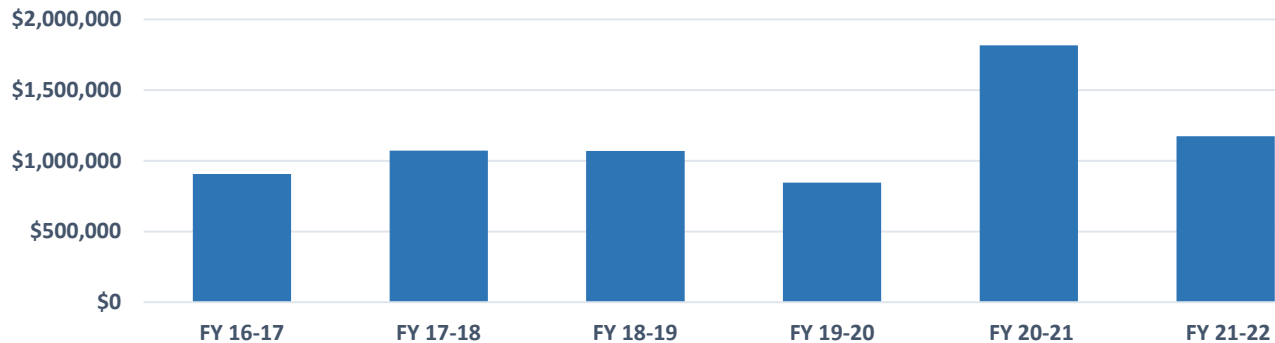
Per agreement with parking garage concessionaire, all parking revenue is collected by the concessionaire and remitted to the parking garage no later than the 15th day of the succeeding month.

ADMINISTRATION:

After revenue has been collected by the concessionaire and remitted back to the parking garage fund the revenue is used to fund on-going operating and capital expenditures to support the parking garage.

COLLECTION HISTORY AND CURRENT BUDGET:

	<u>Actual</u> <u>FY 16-17</u>	<u>Actual</u> <u>FY 17-18</u>	<u>Actual</u> <u>FY 18-19</u>	<u>Actual</u> <u>FY 19-20</u>	<u>Budget</u> <u>FY 20-21</u>	<u>Budget</u> <u>FY 21-22</u>
Revenue	\$907,505	\$1,072,646	\$1,068,944	\$846,747	\$1,817,204	\$1,173,513
% Change	1.1%	18.2%	-0.3%	-20.8%	114.6%	-35.4%



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