

Reserve Summary by Fund

Reserve Category

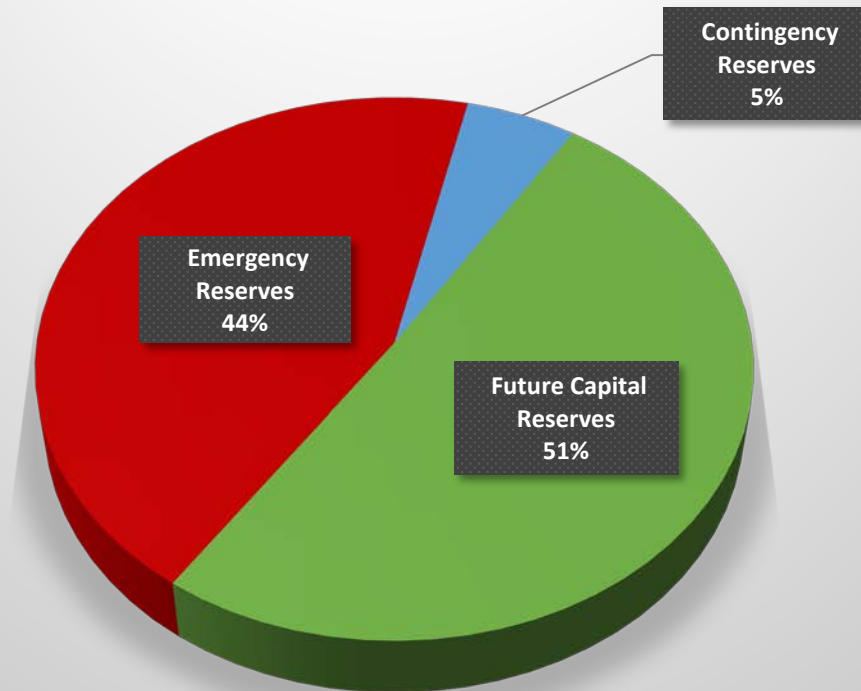
Purpose

FY 2021-22

Fund: 001 - General Fund

Contingency Reserves	Address unexpected one-time priority expenditures	3,337,073
Future Capital Reserves	Set aside for one-time capital needs	30,922,177
Emergency Reserves	Per Council reserve policy at 10%	26,851,060
Total Reserves Fund: 001 - General		61,110,310

General Fund Reserves \$61,110,310



Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Special Revenue Funds

Fund: 002 - Emergency Medical Services

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

Fund: 003 - COVID Transition Fund

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

Fund: 103 - County Transportation Trust

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

Fund: 104 - Library

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

Fund: 105 - East Volusia Mosquito Control

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Fund: 113 - Road Proportionate Share

Future Capital Reserves	Set aside for future expenses	127,617
Total Reserves Fund: 113 - Road Proportionate Share		127,617

Fund: 114 - Ponce De Leon Inlet and Port District

Future Capital Reserves	Set aside for future one-time capital needs	2,817,910
Emergency Reserves	Per Council reserve policy at 10%	349,096
Total Reserves Fund: 114 - Ponce De Leon Inlet and Port District		3,167,006

Fund: 115 - E-911 Emergency Telephone System

Reserves	Set aside for future system costs	1,821,390
Total Reserves Fund: 115 - E-911 Emergency Telephone System		1,821,390

Fund: 116 - Special Lighting Districts

Reserves	Set aside for future expenses	45,380
Total Reserves Fund: 116 - Special Lighting Districts		45,380

Fund: 118 - Ocean Center

Future Capital Reserves	Set aside for future one-time capital needs	823,638
Revenue Stabilization	Set aside to offset fluctuations in revenues due to unstable economic climate	1,022,743
Total Reserves Fund: 118 - Ocean Center		1,846,381

Fund: 119 - Road District Maintenance

Future Capital Reserves	Set aside for future one-time capital needs	218,117
Total Reserves Fund: 119 - Road District Maintenance		218,117

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Fund: 120 - Municipal Service District

Loan Repayment Reserves	Set aside for future years debt service payments for Sheriff's evidence facility	7,853,390
Reserves	Set aside for one-time capital needs	6,821,991
Emergency Reserves	Per Council reserve policy at 10%	4,486,509
Total Reserves Fund: 120 - Municipal Service District		19,161,890

Fund: 121 - Special Assessments

Reserves	Set aside for future costs	918,034
Total Reserves Fund: 121 - Special Assessments		918,034

Fund: 122 - Manatee Conservation

Reserves	Set aside for law enforcement water patrol	563,110
Total Reserves Fund: 122 - Manatee Conservation		563,110

Fund: 123 - Inmate Welfare Trust

Future Capital Reserves	Set aside for future one-time capital needs and inmate workforce development	5,746,284
Total Reserves Fund: 123 - Inmate Welfare Trust		5,746,284

Fund: 124 - Library Endowment

Reserves	Set aside for library services	438,267
Total Reserves Fund: 124 - Library Endowment		438,267

Fund: 125 - Homeless Initiatives

Future Capital Reserves	Set aside for homeless shelters as needed	222,197
Total Reserves Fund: 125 - Homeless Initiatives		222,197

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Fund: 127 - Wetland Mitigation

Reserves	Set aside for wetland mitigation materials as needed	23,666
Total Reserves Fund: 127 - Wetland Mitigation		23,666

Fund: 130 - Economic Development

Reserve for Grant Match	Set aside for Economic Development Administration (EDA) grant opportunity	1,000,000
Total Reserves Fund: 130 - Economic Development		1,000,000

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

Future Capital Reserves	Set aside for future one-time capital needs	3,583,672
Total Reserves Fund: 131 - Road Impact Fees-Zone 1 (Northeast)		3,583,672

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

Future Capital Reserves	Set aside for future one-time capital needs	5,504,011
Total Reserves Fund: 132 - Road Impact Fees-Zone 2 (Southeast)		5,504,011

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

Future Capital Reserves	Set aside for future one-time capital needs	10,248,674
Total Reserves Fund: 133 - Road Impact Fees-Zone 3 (Southwest)		10,248,674

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

Future Capital Reserves	Set aside for future one-time capital needs	5,740,156
Total Reserves Fund: 134 - Road Impact Fees-Zone 4 (Northwest)		5,740,156

Fund: 135 - Park Impact Fees - County

Future Capital Reserves	Set aside for future one-time capital needs	720,990
Total Reserves Fund: 135 - Park Impact Fees-County		720,990

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

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

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

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

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

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

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

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

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

Fund: 140 - Fire Rescue District

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

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

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	17,166
Total Reserves Fund: 152 - Fire Impact Fees-Zone 2 (Southeast)		17,166

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	41,337
Total Reserves Fund: 153 - Fire Impact Fees-Zone 3 (Southwest)		41,337

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

Future Capital Reserves	Set aside for future one-time fire station capital needs	48,395
Total Reserves Fund: 154 - Fire Impact Fees-Zone 4 (Northwest)		48,395

Fund: 158 - Gemini Springs Endowment

Reserves	Set aside for maintenance of trail head at Lake Monroe and Gemini Springs parks	55,555
Total Reserves Fund: 158 - Gemini Springs Endowment		55,555

Fund: 159 - Stormwater Utility

Future Capital Reserves	Set aside for future capital projects	4,364,598
Total Reserves Fund: 159 - Stormwater Utility		4,364,598

Fund: 160 - Volusia ECHO

Future Capital Reserves	Set aside for future Council allocation	16,887,904
Total Reserves Fund: 160 - Volusia ECHO		16,887,904

Fund: 162 - Land Acquisition

Maintenance & Operations Reserves	Set aside for one-time capital expenditures to acquire property	7,180,528
Total Reserves Fund: 162 - Land Acquisition		7,180,528

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Fund: 163 - Land Management

Maintenance & Operations Reserves	Set aside for future maintenance of the Forever properties	12,719,639
Total Reserves Fund: 163 - Land Management		12,719,639

Fund: 164 - Barberville Mitigation Tract

Maintenance & Operations Reserves	Set aside for maintenance per the permits of St. Johns River Water Management District and the US Army of Engineers	706,205
Total Reserves Fund: 164 - Barberville Mitigation Tract		706,205

Fund: 170 - Law Enforcement Trust

Future Capital Reserves	Set aside for future one-time capital needs	818,971
Total Reserves Fund: 170 - Law Enforcement Trust		818,971

Fund: 171 - Beach Enforcement Trust

Reserves	Set aside for future needs	1,417
Total Reserves Fund: 171 - Beach Enforcement Trust		1,417

Fund: 172 - Federal Forfeiture Sharing Justice

Reserves	Set aside for future needs	125,300
Total Reserves Fund: 172 - Federal Forfeiture Sharing Justice		125,300

Fund: 173 - Federal Forfeiture Sharing Treasury

Reserves	Set aside for future needs	35,634
Total Reserves Fund: 173 - Federal Forfeiture Sharing Treasury		35,634

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

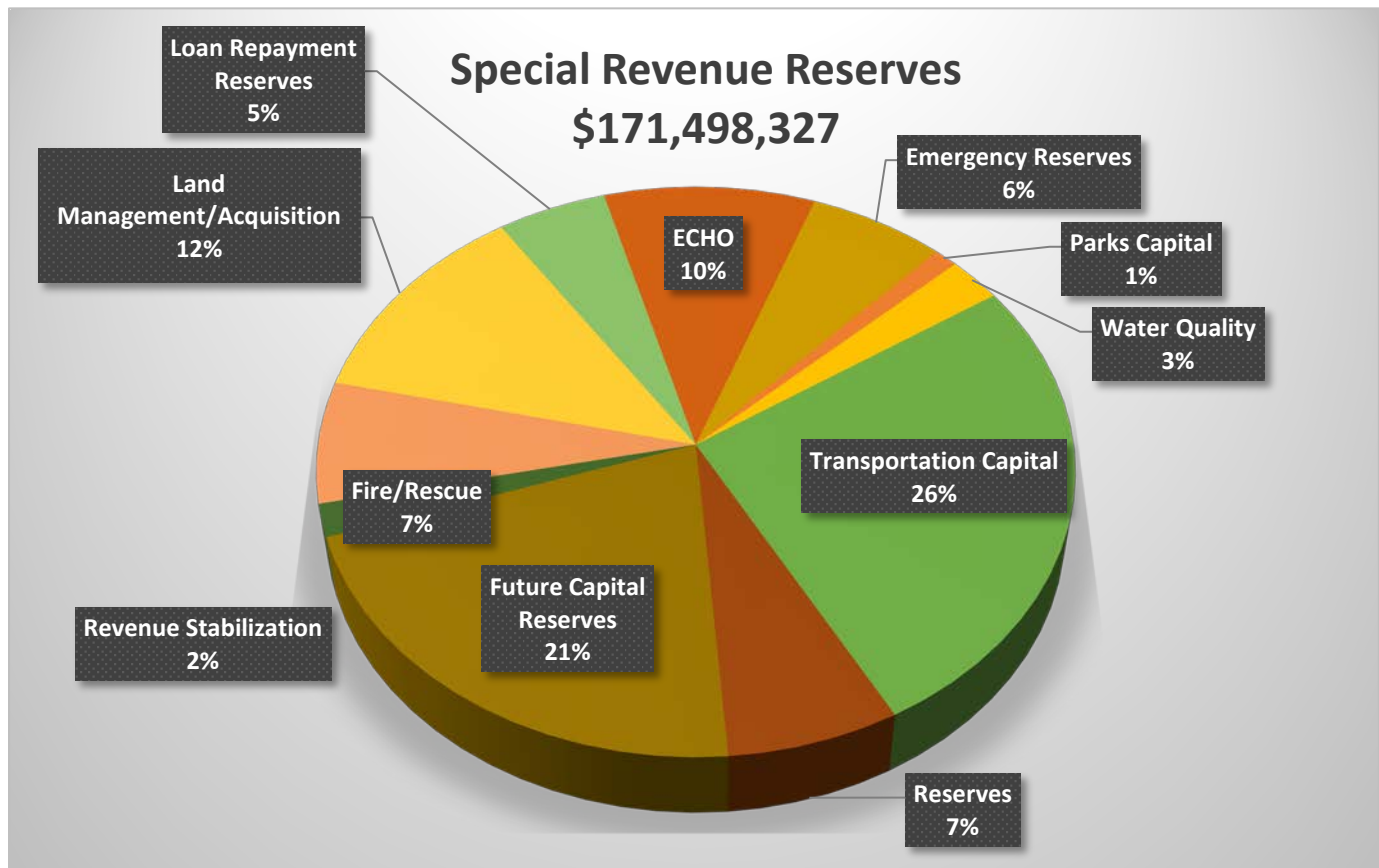
Fund: 174 - Law Enforcement Education Trust

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

Fund: 175 - Crime Prevention Trust

Reserves	Set aside for future needs	345,310
Total Reserves Fund: 175 - Crime Prevention Trust		345,310

Special Revenue Funds Total 171,498,327



Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Debt Service Funds

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

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

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

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

Fund: 215 - Capital Improvement Note, Series 2017

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

Capital Project Funds

Fund: 305 - 800 MHz Capital Project

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

Fund: 309 - Correctional Facilities Capital Projects

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

Fund: 317 - Library Construction Projects

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

Fund: 318 - Ocean Center Capital Projects

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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Fund: 326 - Park Projects

Future Capital Reserves	Set aside for future parks waterway projects	663,546
Total Reserves Fund: 326 - Park Projects		663,546

Fund: 328 - Trail Projects

Future Capital Reserves	Set aside for future trail projects	3,772,226
Total Reserves Fund: 328 - Trail Projects		3,772,226

Capital Project Funds Total 8,511,913

Enterprise Funds

Fund: 440 - Waste Collection

Future Capital Reserves	Set aside for future one-time capital needs	1,488,276
Total Reserves Fund: 440 - Waste Collection		1,488,276

Fund: 450 - Solid Waste

Future Capital Reserves	Set aside for future cell expansion	2,902,411
Landfill Closure Reserves	Set aside for future landfill closures	9,985,558
Total Reserves Fund: 450 - Solid Waste		12,887,969

Fund: 451 - Daytona Beach International Airport

Revenue Stabilization Reserve	Set aside to cover unexpected loss of airline related revenue	1,949,670
Grants-Match Reserves	Set aside for local contribution to grant match projects	6,676,220
Future Capital Reserves	Set aside for future one-time capital needs	19,307,917
Maintenance & Operations Reserves	Set aside to cover unexpected maintenance and operating costs	1,472,100
Total Reserves Fund: 451 - Daytona Beach International Airport		29,405,907

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Fund: 452 - Airport Passenger Facility Charge

Future Capital Reserves	Set aside for approved PFC capital projects	2,148,385
Total Reserves Fund: 452 - Airport Passenger Facility Charge		2,148,385

Fund: 453 - Airport Customer Facility Charge

Future Capital Reserves	Set aside for future rental car related capital projects	2,345,631
Total Reserves Fund: 453 - Airport Customer Facility Charge		2,345,631

Fund: 456 - Volusia Transportation Authority (Votran)

Special Programs Reserves	Set aside for future fluctuation in fuel costs	127,350
Transition Reserves	Prior year's fund balance to be used annually for smooth transition of local funding efforts	3,058,239
Revenue Stabilization	Set aside to offset volatility of transit revenue streams	1,171,148
Total Reserves Fund: 456 - Volusia Transportation Authority		4,356,737

Fund: 457 - Water and Sewer Utilities

Future Capital Reserves	Set aside for future one-time capital needs	11,398,197
Total Reserves Fund: 457 - Water and Sewer Utilities		11,398,197

Fund: 475 - Parking Garage

Future Capital Reserves	Set aside for future one-time capital needs	452,508
Revenue Stabilization	Offset fluctuations in revenues due to unstable economic climate	210,083
Total Reserves Fund: 475 - Parking Garage		662,591

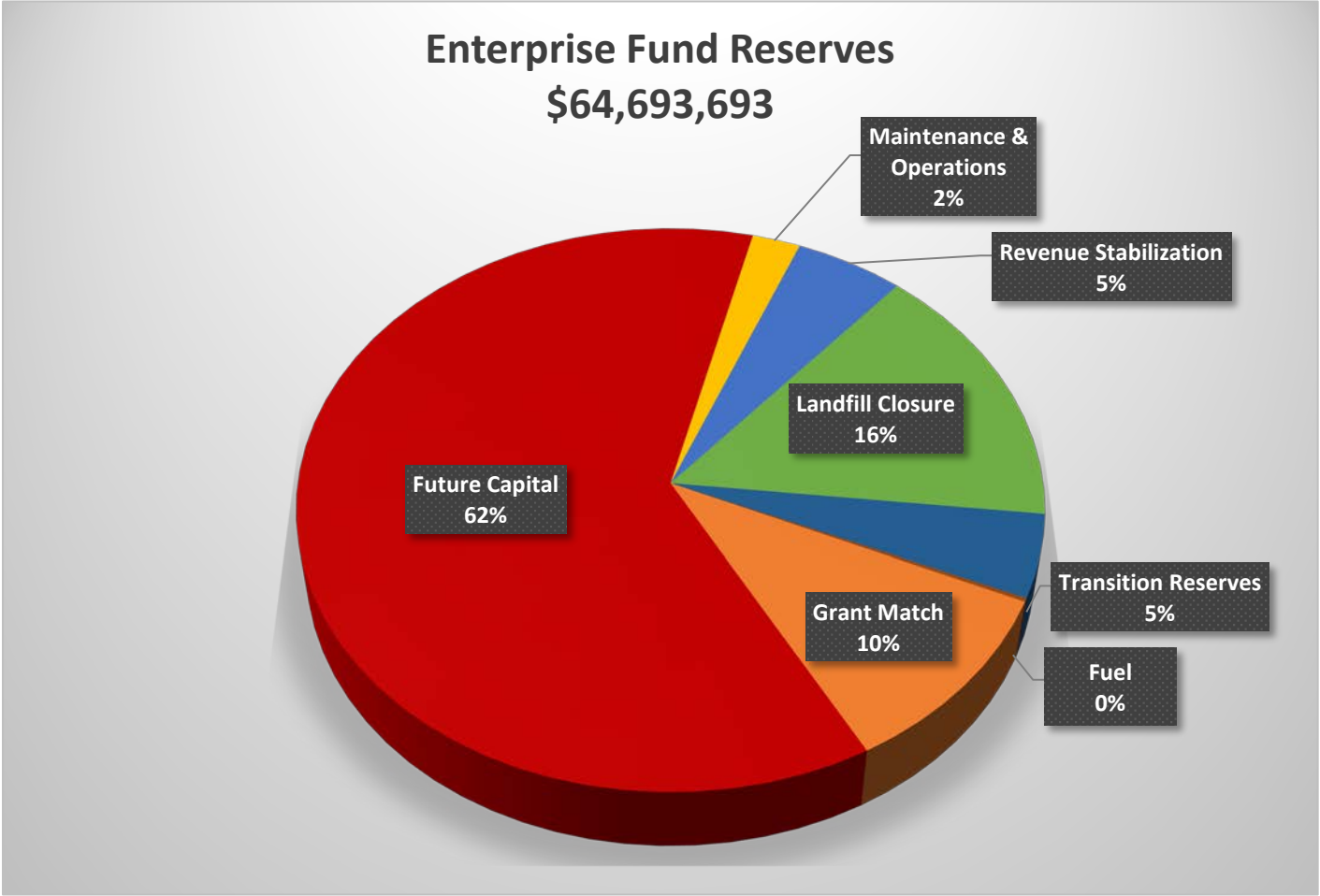
	Enterprise Funds Total	64,693,693
--	-------------------------------	-------------------

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22



Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Internal Service Funds

Fund: 511 - Computer Replacement

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

Fund: 513 - Fleet Equipment Maintenance

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

Fund: 514 - Fleet Replacement

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

Fund: 521 - Insurance Management

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

Fund: 530 - Group Insurance

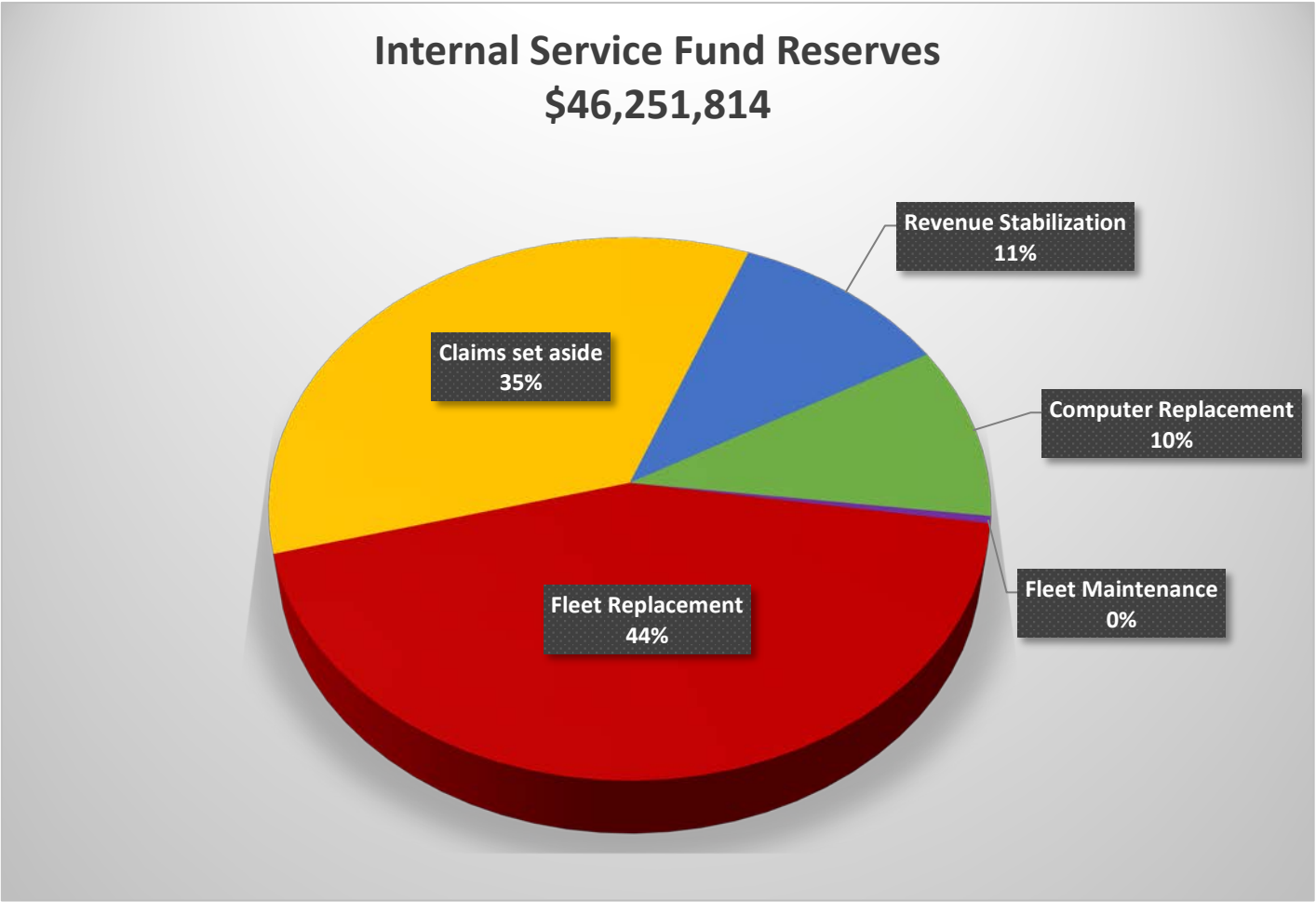
IBNR Funding Reserves	Set aside for 60 days of claims	11,020,286
Revenue Stabilization	Set aside to allow for premium stabilization	5,000,000
Catastrophic Claims	Set aside for potential risk of claim greater than \$500,000	5,000,000
Total Reserves Fund: 530 - Group Insurance		21,020,286
Internal Service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

Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22



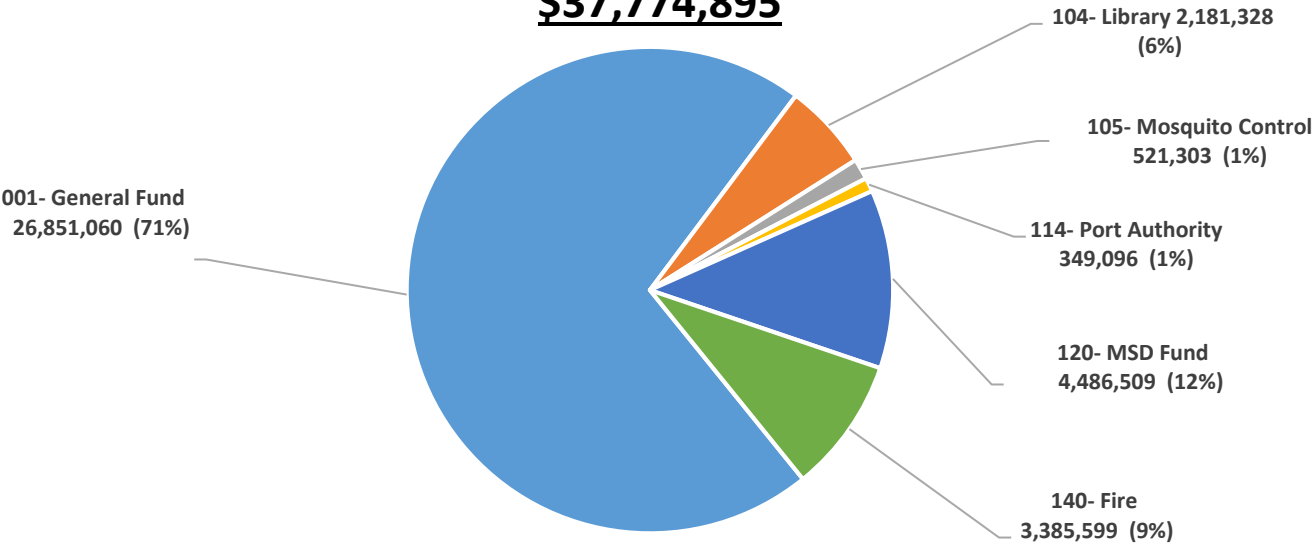
Reserve Summary by Fund

Reserve Category

Purpose

FY 2021-22

Emergency Reserves by Fund
\$37,774,895



Total Reserves by Fund Type
\$355,214,655

